



# **WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY MONTHLY REPORT**

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE  
MONTH OF FEBUARY 2024**

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## **PART 1 – IN-YEAR REPORT**

### **1. Executive Summary**

This is a report in terms of section 71 of the Municipal Finance Management Act No 56 of 2003 which requires that the Accounting officer of a municipality must, within 10 working days after the end of each month submit to the Mayor of the municipality and relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.

This is the eighth report of the 2023/24 financial year which comes after the municipality's mid-year adjustment budget process of reprioritising its budget in response to the assessments done for the first six months of the financial year. This is generally a period where activity worth reporting has generally taken shape after completion of appointments, formulation and approval of the audit action plan, approval of adjustment budget, revision of the SDBIP and departments implementing catch-up and remedial actions to ensure that targets not achieved by mid-year are combined with quarter three and four performance to ensure all targets are achieved by the end of the year. Considering that there are elections as announced before the end of the financial year, government spending is expected to improve as communities also continue to use the opportunity to have their demands met. The information reported below sets the tone for the remainder of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary and hopefully the contents of each report will help the Mayor, council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

#### **1.1 The Political Oversight**

The Budget and Treasury Office standing committee is composed of the honourable councillors indicated below with their respective responsibilities within the department as follows: -

• Cllr N. Madikizela	Chairperson
• Cllr A. Diya	Committee Whip
• Cllr. N Cengimbo	Committee Member – Asset Management
• Cllr. X. Bhabhazela	Committee Member – Supply Chain Management
• Cllr S. Nomvalo	Committee Member - Reporting
• Cllr S. Jayiya	Committee Member - Budgeting
• Cllr L. Silangwe	Committee Member - Expenditure Management
• Cllr. P. Siramza	Committee Member - Revenue Management

## **2. Administration**

The municipality has been implementing mSCOA with its annual updates like all municipalities in the country as a business reform since its introduction from 1 July 2017. This was introduced to address among other things ensuring standardisation of treatment of transactions and reporting across all municipalities, to encourage proper planning and put controls in terms of revenue and expenditure management. Introduction of new and improved versions of the mSCOA chart has proven to present problems that sometimes make it impossible to operate normally requiring some extra effort to be put into the operations of the municipality to fulfil its service delivery mandate.

## **3. Staff turnover**

There are currently no vacant positions within the Budget and Treasury Office to report on, which made things slightly better this year during the financial year-end processes as well as the preparation and finalisation of the Annual Financial Statements for submission at the end of August 2023 for auditing as required by the law as well as during the audit process which was concluded on 30 November 2023.

## **4. Implementation of mSCOA**

As mentioned in the executive summary of the report, the municipality is implementing mSCOA as required. Following are some of the challenges that the implementation has posed to the municipality over the years:

### **a) Challenges Identified**

#### **i. Version Changes**

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.8 is released with MFMA circular 126. Version 6.8 of the chart will be effective from 2024/25 and must be used to compile the 2024/25 MTREF.

Since the introduction of mSCOA, National Treasury has introduced a number of chart versions with the latest version referred to above to be used for the draft and final budgets for 2025 as well as the day to day operations of the municipality throughout the said year.

The version introduces a number of improvements from the previous versions which are expected to pose new challenges to the way the municipality does business and records transactions. We, however continue to examine the new chart to understand the full extent of the changes and their anticipated impact thereof.

History has taught us that there does not seem to be any agreed upon plan on the side of the system vendors and Treasury themselves to ensure that the information gets transferred in a uniform manner as

we find that some municipalities do not face the same challenges as others while others only realise when issues are being raised that they have similar challenges.

#### ii. IDP Budgeting

mSCOA requires that the IDP non-financial information be linked to the budget not only at the IDP and SDBIP level but also at the financial system level. As a way to force this, mSCOA has since required that all expenditures be linked to a strategic objective, project and specific ward in the municipal area including expenditure on personnel expenses.

#### iii. Production of in-year reports

All approved system vendors were required to have a functionality to produce all statutory reports to avoid municipalities having to prepare these manually. Munsoft was approved as one of the service providers on the strength that they indicated they use Caseware to produce these reports which the municipality also has access to. The utilisation of these two systems does however require some work and setting up to ensure they fully integrate, which was successfully addressed. Parts of this report have been prepared using the system even though there are parts that require manual population which is how the reporting templates are setup.

#### iv. Budget and reporting module functionality

The budget module of the system that the municipality uses has in the past been discovered to only work well with income and expenditure, other modules like balance sheet and cashflow budgeting still continue to produce aligning reports even though some principles are incorrect. This challenge seems however, to have been addressed from the adjustment budget processes and we continue to analyse the reasonability of the principles these modules are using to check consistency with the financial management standards.

Even though attempts are being made to ensure that all system vendors get their systems working as required when it comes to the balance sheet and cashflow budget, there is however consensus that the principles and information required to produce these are currently subject to discussions and revisions are required.

There are a number of trainings that continue to be setup by both Treasury and system vendors on the balance sheet and cashflow budgeting which we have attended and will continue to attend as the municipality to ensure full compliance during the upcoming adjustments budget and all other subsequent budgets.

## **5. Implementation of the Municipal Cost containment regulations**

During the month of June 2019, the minister of finance approved Municipal Containment regulations effective from 1 July 2019. The regulations required municipalities to develop, adopt and implement policies as part of its budget related policies to support cost containment measures. These regulations were unfortunately approved after the municipal budget processes had been concluded which made it difficult for municipalities to develop these policies at such a short space of time. The council of Winnie Madikizela-Mandela Local municipality developed and adopted a policy on cost containment that is now being implemented.

The municipality has since implemented the following measures in line with cost containment:

- No catering for all meetings taking less than 5 hours
- No catering for all meetings held by only staff members regardless of the duration of the meeting
- All accommodation arrangements set within the limits as communicated
- All sporting activities have been discontinued.

The implementation of these regulations has seen a reduction in the amounts spent on traveling and accommodation and catering expenses which we believe will assist the municipality to redirect these funds to other service delivery initiatives in the years to come including the current year.

### **a. Supply and Delivery of Municipal Vehicles**

As part of the cost containment regulations municipalities were directed to utilise the transversal contracts arranged and negotiated by National Treasury to procure municipal vehicles. According to the regulations, municipalities are only allowed to procure vehicles using any other means only if they can demonstrate that they will get the vehicles cheaper when using their own procurement processes. The municipality applied for approval to participate in the transversal contract (RT-57 2019) for procurement of municipal vehicles with National Treasury which was granted. This transversal contract was due to expire at the end of March 2023. A new contract has since been finalised in the form of (RT-57 2022) with effect from 1 July 2023 to 30 June 2026.

This means that all procurement for municipal vehicles including yellow fleet are now secured through this arrangement. The procurement process through the transversal contract still requires the following:

- The municipality to identify the need
- Development specification for the type of vehicle or machine required

- Check the specification against published suppliers and specification by Treasury
- Identify the supplier that is rated higher on the transversal contract on the list of suppliers
- Send the order to the highest ranked supplier first
- Allow three working days for the supplier to respond
- Move only to the second ranked supplier with the permission of the highest ranked supplier

The municipality will now be proceeding with all procurement requests in the current year through the process above and on the new contract as indicated.

### **b. Provision of vehicle fleet management services for the period 1 April 2021 to 31 March 2026**

As part of both cost containment and operational needs of the municipality, the municipality has been approved to be a participant of RT-46 2020 arranged by National Treasury. The contract covers a range of services including the following:

- a) Fleet data integration
- b) Fuel, oil and Toll services
- c) Managed Maintenance, Repairs and Accident Reports
- d) Vehicle Tracking and Monitoring
- e) Driver, Vehicle Condition and Fine Management

We were hoping the approval in this contact will greatly assist the municipality in addressing the delays in procurement processes in cases where vehicles are required to be available for use in the short space of time. There are challenges which cause delays in the maintenance processes that we believe will need to be addressed with both National Treasury and Wesbank fleet services as the appointed service provider. Meetings are held quarterly with the appointed service provider to raise challenges faced. Some of the challenges are as follows:

- Shoddy work performed by some appointed mechanics
- Delays in assessments conducted by the service provider before approval of the repair work required
- Mechanics taking longer than expected to complete approved maintenance work
- Locations of service providers not confirmed before work is allocated

As part of the meetings with the service provider appointed by National Treasury we have been able to get clarity on some of the issues with their proposed solutions:

- Allocation of work is done according to the contract terms requiring that emerging mechanics and workshops be prioritised
- Mechanics and workshops used are registered in the database of approved workshops with a rotation system required
- More assessors have been recruited to address delays indicated
- The location of the municipality and lack of approved workshops in the area make it difficult to allocate work outside the province
- The municipality to provide a list of workshops that have been used over the years who are quick to respond to our maintenance requirements

As part of improvements that have been introduced on the management of the contract, the following has since been introduced:

- Dedicated contacts for each province
- Dedicated email addresses for each province
- Dedicated email addressed for VIP fleet
- Dedicated email addresses for Yellow Fleet (Earth Moving Equipment)
- Dedicated email addresses for general fleet
- Addition of new vendors on the database used by Wesbank to select suitable service providers

We continue to monitor the performance of the contract after these and provide more guidance on ways to improve our maintenance work.



## 6. Strategic Objectives

The Budget Treasury Office was part of the development of strategies for the municipality for the next five years from which short-term operational plans and targets relating to at least a period of one financial year. This is done in the form of the Service Delivery and Budget Implementation Plan (SDBIP) which was approved by the mayor within 30 days after the adoption of the annual budget by the municipal council. The table below gives the details of the SDBIP with the targets that the department will be working to achieve on a quarterly basis. The table shows the department's performance per quarter to ensure they are monitored and achieved at the end of the financial year:

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
													Internal	External	Q1	Q2	Q3	Q4			
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing of all active accounts for all services that are connected to each account to be billed by June 2024	4.1	Metering of all electricity consumption by June 2024	Electricity meters are read, recorded, and captured manually	Reading of electricity meters	Accurate billing of electricity consumption	4.1.1	0.5	Reading 100% of active electricity meters utilizing the Automated system by June 2024	12 Months Meter reading Report from the AMR System, invoice and GRV	R 947,700.00	Yes	N/A	3 Monthly Reading of 100% active electricity meters	3 Monthly Reading of 100% active electricity meters	3 Monthly Reading of 100% active electricity meters	3 Monthly Reading of 100% active electricity meters	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Monthly billing of all consumers for all services by June 2024	90% billing on property rates, 80% on electricity and 90% on refuse	Maintain an accurate and complete consumer master database for refuse, electricity and property rates	Percentage of billing of active customer accounts.	4.1.2	0.25	Billing 100% of active consumer accounts for Property rates, refuse and electricity by	12 monthly Billing Report	R -	Yes	N/A	03 Monthly Billing of 100% active consumer accounts for Property rates, refuse	03 Monthly Billing of 100% active consumer accounts for Property rates, refuse	03 Monthly Billing of 100% active consumer accounts for Property rates, refuse	03 Monthly Billing of 100% active consumer accounts for Property rates, refuse	Ward 01	Revenue Management	Manager: Revenue and Expenditure

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su b- Re	Issue	Strate gic Obiec	Obje ctive	Strate gies	Baseli ne Inform	Project to be Implemented	Outpu t - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source		Measurable Performance				Ward	Responsibl e	Responsibl e
										June 2024					and electric ity	and electric ity	and electrici ty	and electrici ty			
					Billing comple ted beyond the 3rd day of the followin g month	Completion of billing processes by the 3rd day of each following month	reduce d custom er querie s - All active of consu mer account s billed as per consu mer master databa se	4.1. 3	0.2 5	Billing comple ted by the 3rd day of each month followin g the billing month by June 2024	12 Month end closing Reports	R -		N/A	Perfom 3 month end proced ure for consu mer debtors , sundry debtors	Perfom 3 month end proced ure for consu mer debtors , sundry debtors s	Perfom 3 month end proced ure for consu mer debtors , sundry debtors	Perfom 3 month end proced ure for consu mer debtors , sundry debtors	Ward 01	Reven ue Mana geme nt	Mana ger: Reven ue and Expen diture
					Manual distribu tion of consu mer statem ents	Sending of monthly statement using emails and sms's		4.1. 4	0.2 5	Distrib ution of electro nical monthl y consu mer statem ents by June 2024	12 Monthl y Statem ents distribu tion Report	R 7,308.0 0	Yes	N/A	Emailin g of 3 monthl y statem ent distribu tion reports	Emailin g of 3 monthl y statem ent distribu tion reports	Emailin g of 3 monthl y statem ent distribu tion reports	Emailin g of 3 monthl y statem ent distribu tion reports	Ward 01	Reven ue Mana geme nt	Mana ger: Reven ue and Expen diture

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Outcome 9 Objective																					
Sub-Re	Issue	Strategic Objec	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible	Responsible
				Review and Implementation of the Revenue enhancement Strategy by June 2024	Revenue Enhancement Strategy reviewed in 2020/2021	Monitoring of the Revenue enhancement Strategy Action Plan	Improved revenue collection and generation	4.1.5	0.25	1 Reviewed Revenue enhancement Strategy Action Plan by June 2024	4 Quarterly Revenue enhancement meeting reports, reviewed revenue enhancement strategy plan and attendance register	R-		N/A	Reviewed Revenue enhancement strategy action plan	1 Quarterly Revenue enhancement meeting	1 Quarterly Revenue enhancement meeting	1 Quarterly Revenue enhancement meeting	Ward 01	Revenue Management	Manager: Revenue and Expenditure
	To achieve at least 95% collection of all debt by June 2024			Implementation of credit control measures by June 2024	Long outstanding debtors, which are more than 365 days	Outsourcing of collection services	Number of handed over accounts to debt collectors that are beyond 90 days	4.1.6	0.25	Implementing Consumer Data analyses, data cleansing and handing over of all accounts beyond 90 days through outsourced services by June 2024.	04 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	R1,368,900.00	Yes	N/A	1 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	1 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	1 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	1 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	Ward 01	Revenue Management	Manager: Revenue and Expenditure

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su b- Re	Issue	Strategic Objec	Objec tive	Strate gies	Baseli ne Inform	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budg et	Budget Source		Measurable Performance				War d	Respo nsibl e	Resp onsibl e
						Establishing of a credit control and debt collection services function within the revenue structure		4.1.7	0.25	Established function within revenue section for credit control implementation by June 2024.	Submitted Request for establishment of Revenue section for credit control unit.	R-		N/A	N/A	Requesting establishment of Revenue section for credit control unit	N/A	N/A	WMMLM	Revenue Management	Manager: Revenue and Expenditure
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2024		Performance of monthly debtors, rates and investment reconciliations by June 2024	Monthly reconciliations not performed by the 7th day of each month	Monthly review of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.8	0.25	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation by June 2024	12 monthly Signed debtors, 12 monthly signed investments and 12 monthly signed rates reconciliation	R-		N/A	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	WMMLM	Revenue Management	Manager: Revenue and Expenditure
	Outdated Policies	Annual Review of sectional Policies by June 2024		Reviewing sectional policies by June 2024	Sectional policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed and adopted policies	4.1.9	0.25	3 Reviewed sectional and adopted policies by June 2024	03 Reviewed and signed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy, resolution extract	R-	Yes	N/A	N/A	N/A	N/A	3 reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy and adopted by	WMMLM	Revenue Management	Manager: Revenue and Expenditure

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Outcome 9 Objective																						
Sub-Re	Issue	Strategic Objec	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Budget	Budget Source			Measurable Performance				Ward	Responsible	Responsible
																	council.					
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June		Promulgation of revenue policies and credit control policies into by-laws by June 2024	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.10	0.25	2 Promulgated of property rates policy and credit control policy by 30 June 2024	2 Promulgated of property rates policy and credit control policy	R -	Yes	N/A	N/A	N/A	N/A	2 Promulgated of property rates policy and credit control policy	WMMLM	Revenue Management	Manager: Revenue and Expenditure	

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Outcome 9 Objective																					
Su b- Re	Issue	Strate gic Obiec 2024	Obje ctive	Strate gies	Baseli ne Inform	Project to be Implemented	Outpu t - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source		Measurable Performance				War d	Resp onsibl e	Resp onsibl e
				Promul gation of the approved tariffs (gazetti ng) by June 2024	Gazet ting of approved municipal tariffs not per formed timely	Promulgation of the approved tariffs (gazetting)	No. of gazett ed approved property rates tariffs (gazett ing)	4.1. 11	0.2 5	1 Promul gated of the approved tariffs (gazetti ng) by 30 June 2024	Promulg ated of the approved tariffs (gazetti ng)	R -		N/A	N/A	N/A	N/A	1 Promul gated of the approved tariffs (gazetti ng)	WM ML M	Reven ue Mana gemen t	Mana ger: Reven ue and Expen diture
	Municipalities must comply with Section 18 of the MFMA and ensure that they fund their MTRF budgets from realistically anticipated revenues to be collect			Maximi sing the revenue generation of the municipal revenue base	Non-compliance with Municipal Property Rates Act (MPRA) as amended in 2014	To compare property rates categories on the Valuation roll to those of the MPRA and ensure that the municipal tariffs are aligned with the categories	Number of reconciliation reports for property categories prepared	4.1. 12	0.2 5	4 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs by June 2024.	4 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs, and proof of submission 10 days after the end of each quarter	R -	Yes	N/A	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs and proof submission 10 days after the end of the quarter	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs and proof submission 10 days after the end of the quarter	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs and proof submission 10 days after the end of the quarter	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs and proof submission 10 days after the end of the quarter	WM ML M	Reven ue Mana gemen t	Mana ger: Reven ue and Expen diture

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su b- Re	Issue	Strate gic Obiec	Obje ctiv e	Strate gies	Baseli ne Inform	Project to be Implemented	Outpu t - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source		Measurable Performance				War d	Resp onsibl e	Resp onsibl e
	ed.															quarter					
						Reconciliation of General Valuation roll with the deeds office registry and the municipal billing system	Numbe r of reconci liation reports of genera l valuati on roll prepar ed	4.1. 13	0.5	4 reconci liation reports of propert y rates billing and Genera l valuati on roll prepar ed by June 2024.	4 quarterly reconci liation reports of property rates billing and General valuation roll	R -		N/A	Prepar ed 1 quarter ly reconci liation report of propert y rates billing and Genera l valuati on roll	Prepar ed 1 quarter ly reconci liation report of propert y rates billing and Genera l valuati on roll	Prepar ed 1 quarterl y reconci liation report of propert y rates billing and Genera l valuati on roll	Prepar ed 1 quarterl y reconci liation report of propert y rates billing and Genera l valuati on roll	WM ML M	Reven ue Mana geme nt	Mana ger: Reven ue and Expen diture

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Outcome 9 Objective																				
Su b- Re	Issue	Strategic Objec	Objec tive	Strate gies	Baseli ne Inform	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source	Measurable Performance				Ward	Responsi ble	Responsibl e
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2024	4.2	Enforcement of system descriptions and processes as per the Account payable policy by June 2024	Invoices still taking longer to reach BTO for payment	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2.1	0.5	100% Creditors paid within 30 days of receipt of a valid invoice by June 2024	Invoice register and age analysis report	R -	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice )	100% (Creditors paid within 30 days of receipt of a valid invoice )	100% (Creditors paid within 30 days of receipt of a valid invoice )	100% (Creditors paid within 30 days of receipt of a valid invoice )	WMLM	Expenditure Management	Manager: Revenue and Expenditure
	Datastrings that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit by June 2024		Develop sound, strict and effective procedures for reporting by June 2028	Non implementation of all monthly procedures	Implementing of month end procedures for 8 modules(cashiers,stores,creditors,cashbook,sundries,consumer debtors,GL and Asset)	Number of submitted monthly data strings and reports no later than 10 working days after month end of each month	4.2.2	0.5	Submitting monthly datastrings and Reports not later than 10 working days after month end of each month by June 2024	12 confirmations of submission from LG Portal not later than 10 working days after month end	R -	N/A	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	WMLM	Expenditure Management	Manager: Revenue and Expenditure



KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su- b- Re	Issue	Strategic Obiec	Obje ctive	Strate gies	Baseli ne Inform	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budg et	Budget Source		Measurable Performance				Ward	Resp onsibl e	Resp onsibl e
	Inaccu rate and incom plete commi tment registe r				Comm itment register with material misstat ements	Monthly reviewal of commitment register by the 7th working day of each month	Numbe r of monthl y review ed commi tment registe r	4.2. 3	0.2 5	12 monthl y review ed commi tment register by June 2024	12 signed commi tment register	R -		N/A	3 monthl y review ed Comm itment register	3 monthl y review ed Comm itment registe r	3 monthl y review ed Comm itment register	3 monthl y review ed Comm itment register	WM ML M	Expen diture Mana geme nt	Mana ger: Reven ue and Expen diture
	Credit ors and grants with errors taking longer to identif y and resolv e			Perfor mance of monthl y conditi onal grants, creditor s, retentio n and vat reconci liation by June 2024	Monthl y reconci liations not perfor med by the 7th day of each month	Monthly reviewal of conditional grants, creditors , retention and vat reconciliation by the 7th working day of each month	Numbe r of monthl y review ed conditi onal grants, creditor s, monthl y retenti on and monthl y vat reconci liation	4.2. 4	0.2 5	12 monthl y review ed Condi tional grants , 12 monthl y creditor s , 12 monthl y retentio n and 12 monthl y vat reconci liations by June 2024	12 Signed monthly Condi tional grants, 12 monthly creditors ,12 monthly retention and 12 monthly vat reconci liations	R -		Yes	N/A	3 monthl y review ed creditor s, monthl y retentio n, monthl y conditi onal grants and monthl y vat reconci liation	3 monthl y review ed creditor s, monthl y retentio n, monthl y conditi onal grants and monthl y vat reconci liation	3 monthl y review ed creditor s, monthl y retentio n, monthl y conditi onal grants and monthl y vat reconci liation	3 monthl y review ed creditor s, monthl y retentio n, monthl y conditi onal grants and monthl y vat reconci liation	WM ML M	Expen diture Mana geme nt

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su- b- Re	Issue	Strategic Objec tic	Obje ctive	Strate gies	Baseli ne Infor m	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budg et	Budget Source		Measurable Performance				Ward	Respon sible	Respon sible
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation by June 2024	Monthly reconciliations not performed by the 7th day of each month	Monthly reviewal of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	4.2.5	0.25	12 monthly reviewed payroll reconciliations by June 2024	12 Signed monthly payroll reconciliation	R -	Yes	N/A	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations	WMLM	Expenditure Management	Manager: Revenue and Expenditure
	Outdated Policies	Annual Review of sectional Policies by June 2024		Reviewing sectional policies by June 2024	Sectional policies that are not reviewed annually	Review and adopt accounts payable policy.	Number of reviewed policies	4.2.6	0.25	1 Reviewed Accounts payables policy by June 2024	01 Reviewed and signed Accounts Payables Policy ,resolution extract	R -		N/A	N/A	N/A	N/A	Reviewed Accounts Payables policy by June 2024	WMLM	Expenditure Management	Manager: Revenue and Expenditure
Supply Chain Management	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2024		Monitoring and adherence to procurement plan by June 2024	Approved procurement plan with no clear monitoring plan	Monthly monitoring of the procurement plan	Number of monthly reports on the monitoring of the procurement plan	4.3.1	0.25	12 monthly reports on the monitoring of the procurement plan by June 2024	Signed report by the SCM Manager and CFO	R -	Yes	N/A	3 signed SCM reports	3 signed SCM reports	3 signed SCM reports	3 signed SCM reports	WMLM	Supply Chain Management	Manager: Supply Chain Management

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Obiecc	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Budget	Budget Source		Measurable Performance				Ward	Responsible	Responsible
	The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management Personnel by June 2024		Training of Supply Chain Management Personnel and communication of all updates on SCM matters by June 2024	Officials operating with outdated information relevant to their sections	Training of SCM Officials	Number of trained SCM personnel	4.3.2	0.25	2 SCM officials trained on Munsoft and SCM regulations by 30 June 2024.	Attendance registers ,concept document signed by MM.	R 100,000.00	Yes	N/A	N/A	N/A	2 SCM officials trained on Munsoft system and SCM Regulations.	N/A	WMLM	Supply Chain Management	Manager: Supply Chain Management
				Training of Supply Chain Management Personnel on newly promulgated PPPFA Regulations	BEE certificates discontinued requiring municipalities to develop their own mechanisms	Training of 2 SCM officers on newly promulgated PPPFA Regulations	Trainings attended by the SCM officers targeted	4.3.3	0.25	02 SCM Officers trained to PPPFA regulations by June 2024.	Attendance registers ,concept document signed by MM.	R 50,000.00	Yes	N/A	N/A	N/A	2 SCM officers trained on PPPFA Regulations	N/A	WMLM	Supply Chain Management	Manager: Supply Chain Management
	Inadequate contract management processes	To have an effective contract management system by June 2024		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly monitoringreports for all extended contracts .	Number of monitoring reports for all extended contracts	4.3.4	0.25	12 monthly monitoring reports for all extended contracts by 30 June 2024	12 monthly signed contract registers	R -	Yes	N/A	3 monitoring reports for all extended Contracts	3 monitoring reports for all extended Contracts	3 monitoring reports for all extended Contracts	3 monitoring reports for all extended Contracts	WMLM	Supply Chain Management	Manager: Supply Chain Management

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING																						
Outcome 9 Objective																						
Sub-Re	Issue	Strategic Objec	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Budget	Budget Source			Measurable Performance				Ward	Responsible	Responsible
	Outdated and expired supplier Information	To have a fair competitive bidding processes in all municipal thresholds by June 2024		Updated suppliers information by June 2024	Supplier database with bidders showing information that has not been updated for a number of years	Annual update of the supplier database	Number of suppliers updated information	4.3.5	0.25	300 Supplier database updated information by June 2024	Advertisement and Munsoft audit trail	R-	Yes	N/A	Publication of the call to suppliers to update their information	100 supplier information updated	100 supplier information updated	100 supplier information updated	WMLM	Supply Chain Management	Manager: Supply Chain Management	
	No effective schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2024	Bid committees sitting randomly	Schedule of sitting of bid committees	Schedule of bid committee sittings with confirmed dates	4.3.6	0.5	Schedule of bid committee sittings ensuring each bid is concluded within 60 days of the tender closing by June 2024	12 Signed schedule of bid committees, attendance registers for Bid Adjudication Comm	R-	Yes	N/A	Development and approval of 3 signed schedule of seating	12 seated bid committees and 3 signed schedule of seating	12 seated bid committees and 3 signed schedule of seating	12 seated bid committees and 3 signed schedule of seating	WMLM	Supply Chain Management	Manager: Supply Chain Management	
	Inadequate contract management processes			Review of all existing contracts by June 2024	Contracts only approved at year end	Contract register reviewed monthly	Number of contract registers reviewed monthly	4.3.7	0.25	12 monthly contract registers reviewed by June 2024	12 monthly signed contract registers	R-	N/A	N/A	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	WMLM	Supply Chain Management	Manager: Supply Chain Management	

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																						
Outcome 9 Objective																						
Sub-Re	Issue	Strategic Objec	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Budget	Budget Source			Measurable Performance				Ward	Responsible	Responsible
	Outdated Policies	Annual Review of sectional Policies by June 2024		Reviewing sectional policies by June 2024	Sectional policies that are not reviewed annually	Reviewal and adoption of existing sectional policies.	Number of reviewed policies	4.3.8	0.25	3 reviewed SCM policies by June 2024	Reviewed and Signed of Supply Chain Management Policy, Contract Management Policy , Cost Containment Policy and Framework for Infrastructure Development Management Policy, resolution extract	R-	N/A	N/A	N/A	N/A	N/A	Reviewed Supply Chain Management Policy, Contract Management Policy , Cost Containment Policy.	WMLM	Supply Chain Management	Manager: Supply Chain Management	
Asset Management	Financial statements with non-compliance with laws	To achieve a clean audit by June 2024	To have a complete GRAP compliant fixed Asset Register	To have an accurate GRAP compliant Asset Register by June 2024	Accurate and complete Fixed Assets Register as at 30 June 2022 with no Audit Findings	Performance of monthly reconciliations between FAR and GL within 5 working days after month closure.	number of reconciliations approved and reviewed	4.4.1	0.25	12 Reviewed and approved Assets reconciliations by June 2024	12 monthly Fixed Assets reconciliation signed, reviewed and approved.	R-	N/A	N/A	3 reviewed and approved fixed asset reconciliations	3 reviewed and approved fixed asset reconciliations	3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	WMLM	Asset Management	Manager: Assets and Stores Management	

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su b- Re	Issue	Strate gic Obiec	Obje ctiv e by June 2024	Strate gies	Baseli ne Inform	Project to be Implemented	Outpu t - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source		Measurable Performance				War d	Resp onsibl e	Resp onsibl e
					GRAP Compli ant asset register as at 30 June 2024	Review and submission of the GRAP compliant fixed asset register	GRAP compli ant fixed asset registe r	4.4. 2	0.5	Submis sion of GRAP compli ant asset register to AG by June 2024	Signed GRAP complan t Fixed asset register, Proof of submissi on to AG, RFI and Coaf Register	R1,684 ,800.00	Yes	N/A	Submit ted GRAP Compli ant Asset Registe r to AG.	N/A	N/A	N/A	WM ML M	Asset Mana geme nt	Mana ger: Asset s and Stores Mana geme nt
				All assets recorde d in the FAR do exist and valuate d accurat ely by June 2024	Approv ed Assets Verifica tion Report as at 30 June 2022	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Nume r of signed and approv ed quartel y Assets Verifica tion Report s	4.4. 3	0.2 5	4 Review ed and approv ed Assets Verifica tion Report s by June 2024	4 Review ed and signed Assets Verificati on Reports	R -	N/A	N/A	1 review ed and approv ed Asset verifica tion report.	1 review ed and approv ed Asset verifica tion report.	1 review ed and approv ed Asset verifica tion report.	1 review ed and approv ed Asset verifica tion report.	WM ML M	Asset Mana geme nt	Mana ger: Asset s and Stores Mana geme nt
					Council approv ed assets write off report as at 30 June 2022	Removing of previously disposed assets from municipal operational facilities	Fixed Asset Registe r that is comple te.	4.4. 4	0.2 5	100% remova l of previuo sly dispos ed assets identifi ed within the munici pal premis es by june 2024.	A signed report with a list of all assets removed from municipa l premise s and thrown away.	R -	Yes	N/A	100% remova l previuo sly dispos ed assets identifi ed within the munici pal premis es	100% remov al previuo sly dispos ed assets identifi ed within the munici pal premis es	100% remova l previuo sly dispos ed assets identifi ed within the munici pal premis es	100% remova l previuo sly dispos ed assets identifi ed within the munici pal premis es	WM ML M	Asset Mana geme nt	Mana ger: Asset s and Stores Mana geme nt

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																						
Outcome 9 Objective																						
Sub-Re	Issue	Strategic Objec	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Budget	Budget Source			Measurable Performance				Ward	Responsible	Responsible
				Basis and assumptions on which assets are accounted for to be well documented and approved by June 2024	Audited PPE methodology as at 30 June 2022 with no audit findings.	Preparation and approval of a PPE (movable assets) Methodology	Approved PPE (movable assets) Methodology	4.4.5	0.25	01 Reviewed and approved PPE Methodology by 30 June 2024	01 PPE(movable assets) methodology signed and approved by CFO	R-	N/A	N/A	N/A	N/A	N/A	Approved PPE(movable assets) Methodology	WMLM	Asset Management	Manager: Assets and Stores Management	
				Monthly update on inventory movements by June 2024	Inventory report and listing as at 30 June 2022	Performance of monthly Inventory reconciliations within 5 working days after month closure.	Number of Reviewed and approved performance of Inventory reconciliations	4.4.6	0.25	12 Reviewed and approved Inventory reconciliations by June 2024	12 Reviewed and signed Inventory reconciliations	R-	N/A	N/A	3 Reviewed Inventory reconciliations	3 Reviewed Inventory reconciliations	3 Reviewed Inventory reconciliations	3 Reviewed Inventory reconciliations	WMLM	Stores Management	Manager: Assets and Stores Management	

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																						
Outcome 9 Objective																						
Sub-Re	Issue	Strategic Obiec	Obje ctive	Strategie s	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annual Target	Means of Verificat	Budget	Budget Source			Measurable Performance				Ward	Responsibl e	Responsibl e
				Inventory updates once every quarter by June 2024	Approved Inventory Count report as at 30 June 2022	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of performed, Reviewed and approved Inventory Count with Reports	4.4.7	0.25	4 Reviewed and approved Inventory Count Reports by June 2024	4 Reviewed and signed Inventory Count Reports	R-	N/A	N/A	1 Performed and reviewed Inventory Count	1 Performed and reviewed Inventory Count	1 Performed and reviewed Inventory Count	1 Performed and reviewed Inventory Count	WMMLM	Stores Management	Manager: Assets and Stores Management	
	All council assets need to be fully insured to ensure going concern assumption of the municipality is not at risk.	To ensure that the municipality has an active insurance policy by June 2024		Valid Insurance contract for municipal assets	Continuous extension of municipal insurance	Insuring of municipal assets	Provision of insurance services.	4.4.8	0.5	Insurance services provided for municipal assets by June 2024.	Annual Insurance schedule ,proof of payment	R3,776,052.00	Yes	N/A	Insurance services provided for municipal assets	N/A	N/A	N/A	WMMLM	Asset Management	Manager: Assets and Stores Management	



KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su b- Re	Issue	Strategic Objec	Objec tive	Strate gies	Baseli ne Inform	Project to be Implemented	Outpu t - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source		Measurable Performance				Ward	Responsibl e	Responsibl e
	Municipality that is operating smoothly with enough operational material	To ensure that municipality has stationary available when needed by June 2024		Valid contract for provision of municipal stationery	Municipality have an existing contract for 12months	To supply stationery	Provision of stationery for municipal operations	4.4.9	0.25	Provision of stationery for all municipal operations by June 2024	Authorised Stock issue form	R1,816,212.00	Yes	N/A	Issuing of all available stationery requested	Issuing of all available stationery requested	Issuing of all available stationery requested	Issuing of all available stationery requested	WMLM	Asset Management	Manager: Assets and Stores Management
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2024		Annual review Asset and Inventory Management Policies by June 2024	Reviewed and approved Asset and Inventory Management Policies for 2020/21 financial year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies reviewed, approved and signed	4.4.10	0.25	2 policies reviewed and approved by council by 30 June 2024	Signed Assets and Inventory Management Policies, resolution extract	R-	N/A	N/A	N/A	N/A	N/A	2 Review of Asset and Inventory Management Policies	WMLM	Assets and Stores Management	Manager: Assets and Stores Management
	All council assets need to be well managed effectively.	Compliance with the requirements of MFM A section 63 by June 2024		Reviewal of an effective Asset Management Plan by June 2024	None	Reviewal of Asset Management Plan	Number of Reviewed Asset Management Plan	4.4.11	0.25	1 Reviewed and signed Asset Management Plan by 30 June 2024	Reviewed and signed Assets Management Plan by		N/A	N/A	N/A	N/A	N/A	Review of asset management plan.	WMLM	Asset Management	Manager: Assets and Stores Management

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Objec	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Budget	Budget Source		Measurable Performance				Ward	Responsible	Responsible
Reporting	Financial statements with non-compliance with laws	To compile Annual Financial Statements that comply with all requirements by June 2024	4.5	Develop sound, strict and effective procedures for the compilation of AFS by June 2024	Audited Annual Financial Statements for 2021/22 with compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Credible Annual Financial Statements submitted	4.5.1	0.5	Credible and fully compliant Annual Financial Statements submitted by 30 June 2024	AFS , Proof of caseware payment , Interim Financial statements	R 200,000.00	Yes	N/A	Monitoring of AFS plan, Roll-forward of AFS File	N/A	Renew of Caseware Licenc e	Submitted AFS.	WMMLM	Reporting	Manager: Budgeting and Reporting
		To achieve a clean audit by June 2024		Managed audit and ensure audit readiness by June 2024	Audited Annual Financial Statements for 2021/22 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Managed external audit and ensure audit readiness to achieve clean audit opinion	4.5.2	0.25	Manage the external audit and ensure audit readiness to achieve clean audit opinion as at 30 June 2024	Proof of submission to AG, COAF register, Audit Action Plan, updated Audit Action Plan	R5,475,600.00	Yes	N/A	Submit 2022/23Annual Financial Statements to AG	Respond to AG's queries and provide CoAf register	Development of Audit Action plan, Implementation and monitoring of Audit Action Plan	Implementation and monitoring of Audit Action Plan	WMMLM	Reporting	Manager: Budgeting and Reporting
				Performance of Monthly bank reconciliations by June 2024	Reconciliation s not always completed within times	Performance of monthly reconciliations by the 7th working day of each month	number of Reviewed bank reconciliations	4.5.3	0.25	12 Reviewed bank reconciliations by June 2024	12 Signed monthly Bank Reconciliation	R -	N/A	N/A	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	WMMLM	Reporting	Manager: Budgeting and Reporting

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Obiecc	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Budget	Budget Source		Measurable Performance				Ward	Responsible	Responsible
	Non compliance with statutory requirements	Adhere to compliance in terms of management and reporting by June 2024		Preparation and submission of all in-year statutory reports which is section 71,52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2024	Reports not submitted on time	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	4.5.4	0.25	Submission of 12 signed s71 Reports by 30 June 2024	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	N/A	N/A	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	WMLM	Reporting	Manager: Budgeting and Reporting
						Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quarterly FMG Reports submitted	4.5.5	0.25	Submission of 04 signed s52d Reports by 30 June 2024	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R -	N/A	N/A	Submitted 1 Quarterly and 1 FMG Reports	Submitted 1 Quarterly and 1 FMG Reports	Submitted 1 Quarterly and 1 FMG Reports	Submitted 1 Quarterly and 1 FMG Reports	WMLM	Reporting	Manager: Budgeting and Reporting
						Submission of the s72 report by the 25th of January 2024	Signed mid-year assessment report	4.5.6	0.25	Submission of 1 signed s72 Reports (Mid Year assessment Report) by 25 January 2024	Proof of submission on s72 Report by the 25th of January 2024	R -	N/A	N/A	N/A	N/A	Prepared and signed of s72 Report	N/A	WMLM	Reporting	Manager: Budgeting and Reporting

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su b- Re	Issue	Strate gic Obiec	Obje ctiv e	Strate gies	Baseli ne Inform	Project to be Implemented	Outpu t - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source		Measurable Performance				War d	Resp onsibl e	Resp onsibl e
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	Adhere to compliance with Municipal Regulations on Minimum Competency levels	4.6	Training of new finance official on Minimum Competency levels	Appointed interns and new accountants	Training of newly appointed FMG Interns and finance officials to meet minimum competency requirements	Number of trained financial management interns and finance staff to meet minimum competency requirements	4.6.1	0.25	Enrolling 3 financial management interns to meet minimum competency requirements and training provided by June 2024	Proof of registration of 3 interns and Attendance register	R 174,000.00	N/A	Yes	Enrollment of three interns and training attendance	Attendance of the training	Attendance of the training	Attendance of the training	WMMLM	Budgeting	Manager: Budgeting and Reporting
		To timely produce budgets in line with the National Treasury guidelines and regulations by June 2024		Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2024	Adjustments budget approved by 28 February 2024 and draft budget approved by 31 March 2024; final budget approved 31 May 2024	Compile three budgets to be approved by council	Number of Approved budgets	4.6.2	0.5	Approved Adjustment, Draft and Final Budget by June 2024	Adjustment budget 23/24; Draft budget 24/25; Approved 24/25 Final Budget and Council resolutions	R -	N/A	N/A	N/A	N/A	Adopted budget adjustment 2023/24; Draft budget 2024/25	Approved 2024/25 Budget	WMMLM	Budgeting	Manager: Budgeting and Reporting

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Objec	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Budget	Budget Source		Measurable Performance				Ward	Responsible	Responsible
					non publication of budget approved by council	Publication of approved budgets	Number of publicized approved budgets	4.6.3	0.5	Publication of Adjustment, Draft and Final Budget by June 2024	3 Adverts	R 65,928.00	Yes	N/A	N/A	N/A	Advertising of Adjustment budget	Advertising of Draft budget; Advertising of Adopted final budget	Ward 1	Budgeting	Manager: Budgeting and Reporting
	Outdated Policies	Annual Review of sectional Policies by June 2024		Reviewing sectional policies by June 2024	Sectional policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed policies	4.6.4	0.5	1 IDP and Budget policy reviewed and adopted by 30 June 2024	01 Reviewed and signed IDP/Budget policy, resolution extract	R -	N/A	N/A	N/A	N/A	N/A	Reviewed and adopted IDP/Budget Policy.	Ward 1	Budgeting	Manager: Budgeting and Reporting

Reporting against the above information will be done at the end of each quarter as a monitoring mechanism that is currently being used by the municipality even though responsible heads of sections make an effort to monitor these on a monthly basis.

## 7. In-year budget statement tables

### a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M08 February

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	21,160	21,250	21,250	604	19,308	14,167	5,142	36%	21,250
Service charges	56,325	37,904	44,111	4,117	35,475	29,407	6,068	21%	37,904
Investment revenue	21,920	15,890	25,890	3,040	22,025	17,260	4,765	28%	–
Transfers and subsidies - Operational	21,920	349,897	355,050	713	263,506	236,700	26,807	11%	15,890
Other own revenue	342,186	15,153	15,186	1,410	12,140	10,124	2,016	20%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>463,512</b>	<b>440,094</b>	<b>461,487</b>	<b>9,883</b>	<b>352,455</b>	<b>307,658</b>	<b>44,797</b>	<b>15%</b>	<b>440,094</b>
Employee costs	114,174	130,212	130,041	9,854	76,900	86,694	(9,794)	-11%	130,212
Remuneration of Councillors	26,321	28,480	28,480	2,210	17,914	18,987	(1,072)	-6%	28,480
Depreciation and amortisation	41,762	54,371	64,371	2,948	25,046	42,914	(17,868)	-42%	54,371
Interest	–	100	100	41	41	67	(26)	-39%	100
Inventory consumed and bulk purchases	47,637	55,216	55,414	7,504	30,910	36,942	(6,033)	-16%	55,216
Transfers and subsidies	2,593	3,431	3,281	350	688	2,187	(1,499)	-69%	3,431
Other expenditure	154,559	175,887	242,642	26,158	106,072	146,806	(40,734)	-28%	175,887
<b>Total Expenditure</b>	<b>387,046</b>	<b>447,697</b>	<b>524,328</b>	<b>49,064</b>	<b>257,571</b>	<b>334,597</b>	<b>(77,026)</b>	<b>-23%</b>	<b>447,697</b>
<b>Surplus/(Deficit)</b>	<b>76,466</b>	<b>(7,603)</b>	<b>(62,841)</b>	<b>(39,181)</b>	<b>94,884</b>	<b>(26,939)</b>	<b>121,823</b>	<b>-452%</b>	<b>(7,603)</b>
Transfers and subsidies - capital (monetary)	93,836	76,295	76,910	4,408	43,840	51,273	###	-14%	76,295
Transfers and subsidies - capital (in-kind)	479	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>170,782</b>	<b>68,692</b>	<b>14,068</b>	<b>(34,772)</b>	<b>138,725</b>	<b>24,334</b>	<b>114,391</b>	<b>470%</b>	<b>68,692</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>170,782</b>	<b>68,692</b>	<b>14,068</b>	<b>(34,772)</b>	<b>138,725</b>	<b>24,334</b>	<b>114,391</b>	<b>470%</b>	<b>68,692</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>149,223</b>	<b>123,282</b>	<b>139,660</b>	<b>(6,626)</b>	<b>40,270</b>	<b>93,107</b>	<b>(52,836)</b>	<b>-57%</b>	<b>123,282</b>
Capital transfers recognised	87,749	66,343	52,965	(6,715)	28,128	35,310	(7,181)	-20%	66,343
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	61,474	56,939	86,696	89	12,142	57,797	(45,655)	-79%	56,939
<b>Total sources of capital funds</b>	<b>149,223</b>	<b>123,282</b>	<b>139,660</b>	<b>(6,626)</b>	<b>40,270</b>	<b>93,107</b>	<b>(52,836)</b>	<b>-57%</b>	<b>123,282</b>
<b>Financial position</b>									
Total current assets	468,005	413,370	463,899		602,878				463,899
Total non current assets	881,715	875,374	934,572		896,398				934,572
Total current liabilities	81,357	99,779	116,040		92,188				116,040
Total non current liabilities	11,485	22,484	11,485		11,485				11,485
Community wealth/Equity	1,256,878	1,166,481	1,270,946		1,395,603				1,270,946
<b>Cash flows</b>									
Net cash from (used) operating	232,129	170,828	145,280	(20,013)	170,045	(139,846)	(309,891)	222%	145,280
Net cash from (used) investing	(149,222)	(141,376)	(149,882)	(9,134)	(65,847)	(99,922)	(34,075)	34%	(149,882)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the month/year end</b>	<b>360,015</b>	<b>306,560</b>	<b>355,413</b>	<b>464,214</b>	<b>464,214</b>	<b>120,248</b>	<b>(343,966)</b>	<b>-286%</b>	<b>355,413</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	6,119	3,132	3,425	3,657	3,056	2,830	2,514	80,770	105,503
<b>Creditors Age Analysis</b>									
Total Creditors	1,322	–	–	–	–	–	–	–	1,322

The table above shows a summary of the municipality's financial performance for the period ended 29 February 2024. The first part of the table shows financial performance which gives information about whether the municipality made a loss or a surplus during the month followed by a summary of the municipality's performance on its capital budget. This is then followed by the municipality's financial position, a summary of the cashflow recalculation and then debtors and creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>394,999</b>	<b>391,308</b>	<b>401,363</b>	<b>4,859</b>	<b>307,996</b>	<b>267,575</b>	<b>40,421</b>	<b>15%</b>	<b>391,308</b>
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		394,999	391,308	401,363	4,859	307,996	267,575	40,421	15%	391,308
Internal audit		–	–	–	–	–	–	–		–
<i><b>Community and public safety</b></i>		<b>6,325</b>	<b>4,599</b>	<b>4,867</b>	<b>363</b>	<b>2,772</b>	<b>3,244</b>	<b>(472)</b>	<b>-15%</b>	<b>4,599</b>
Community and social services		1,597	605	725	54	286	484	(198)	-41%	605
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		4,728	3,993	4,141	310	2,486	2,761	(275)	-10%	3,993
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
<i><b>Economic and environmental services</b></i>		<b>80,051</b>	<b>62,281</b>	<b>68,939</b>	<b>8,232</b>	<b>35,524</b>	<b>45,959</b>	<b>(10,435)</b>	<b>-23%</b>	<b>62,281</b>
Planning and development		6,859	2,986	11,962	1,893	4,322	7,975	(3,652)	-46%	2,986
Road transport		73,192	59,295	56,977	6,339	31,202	37,985	(6,783)	-18%	59,295
Environmental protection		–	–	–	–	–	–	–		–
<i><b>Trading services</b></i>		<b>76,452</b>	<b>58,201</b>	<b>63,228</b>	<b>836</b>	<b>50,004</b>	<b>42,152</b>	<b>7,851</b>	<b>19%</b>	<b>58,201</b>
Energy sources		57,288	49,298	55,505	495	43,967	37,003	6,964	19%	49,298
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		19,164	8,903	7,723	341	6,037	5,149	888	17%	8,903
<i><b>Other</b></i>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>557,828</b>	<b>516,389</b>	<b>538,397</b>	<b>14,291</b>	<b>396,296</b>	<b>358,931</b>	<b>37,365</b>	<b>10%</b>	<b>516,389</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>165,572</b>	<b>217,120</b>	<b>218,952</b>	<b>12,985</b>	<b>110,394</b>	<b>145,968</b>	<b>(35,574)</b>	<b>-24%</b>	<b>217,120</b>
Executive and council		59,350	68,123	65,938	5,248	37,384	43,959	(6,575)	-15%	68,123
Finance and administration		102,238	144,047	148,064	7,504	70,215	98,710	(28,495)	-29%	144,047
Internal audit		3,984	4,950	4,950	233	2,796	3,300	(504)	-15%	4,950
<i><b>Community and public safety</b></i>		<b>25,233</b>	<b>34,348</b>	<b>36,823</b>	<b>3,066</b>	<b>17,235</b>	<b>22,509</b>	<b>(5,274)</b>	<b>-23%</b>	<b>34,348</b>
Community and social services		8,067	13,748	15,493	762	4,835	8,289	(3,454)	-42%	13,748
Sport and recreation		1,977	2,866	2,798	214	1,404	1,865	(462)	-25%	2,866
Public safety		14,133	16,544	17,497	2,010	10,386	11,665	(1,278)	-11%	16,544
Housing		1,056	1,190	1,035	79	610	690	(80)	-12%	1,190
Health		–	–	–	–	–	–	–		–
<i><b>Economic and environmental services</b></i>		<b>73,425</b>	<b>95,895</b>	<b>126,196</b>	<b>7,350</b>	<b>58,051</b>	<b>84,131</b>	<b>(26,080)</b>	<b>-31%</b>	<b>95,895</b>
Planning and development		24,405	27,599	33,682	3,313	15,345	22,455	(7,110)	-32%	27,599
Road transport		46,783	65,786	89,937	3,847	41,355	59,958	(18,603)	-31%	65,786
Environmental protection		2,236	2,510	2,577	190	1,352	1,718	(366)	-21%	2,510
<i><b>Trading services</b></i>		<b>119,513</b>	<b>96,035</b>	<b>138,341</b>	<b>25,430</b>	<b>69,957</b>	<b>92,228</b>	<b>(22,271)</b>	<b>-24%</b>	<b>96,035</b>
Energy sources		94,197	67,303	108,815	23,022	53,405	72,543	(19,139)	-26%	67,303
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		25,316	28,732	29,526	2,409	16,552	19,684	(3,132)	-16%	28,732
<i><b>Other</b></i>		<b>3,303</b>	<b>4,299</b>	<b>4,016</b>	<b>232</b>	<b>1,934</b>	<b>2,677</b>	<b>(743)</b>	<b>-28%</b>	<b>4,299</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>387,046</b>	<b>447,697</b>	<b>524,328</b>	<b>49,064</b>	<b>257,571</b>	<b>347,512</b>	<b>(89,941)</b>	<b>-26%</b>	<b>447,697</b>
<b>Surplus/ (Deficit) for the year</b>		<b>170,782</b>	<b>68,692</b>	<b>14,068</b>	<b>(34,772)</b>	<b>138,725</b>	<b>11,419</b>	<b>127,306</b>	<b>1115%</b>	<b>68,692</b>

The table above shows the municipality's financial performance for the period ended 29 February 2024 in functional classification which was created by National treasury to assist in reporting financial information per functional area. This information is consolidated at National treasury level to produce the provincial and national financial reports.



### c) Revenue by Source

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		40,848	32,243	39,450	3,776	32,661	26,300	6,361	24%	32,243
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		15,477	5,661	4,661	341	2,815	3,108	(293)	-9%	5,661
Sale of Goods and Rendering of Services		158	201	201	34	151	134	17	13%	201
Agency services		1,361	1,266	1,414	114	987	943	44	5%	1,266
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		2,413	3,390	3,390	348	2,460	2,260	200	9%	3,390
Interest from Current and Non Current Assets		21,920	15,890	25,890	3,040	22,025	17,260	4,765	28%	15,890
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		7,576	5,282	5,402	419	3,230	3,601	(371)	-10%	5,282
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		676	471	237	(115)	198	158	40	26%	471
Non-Exchange Revenue		-	-	-	-	-	-	-		-
Property rates		21,160	21,250	21,250	604	19,308	14,167	5,142	36%	21,250
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		1,225	225	225	9	27	150	(123)	-82%	225
Licence and permits		2,169	2,537	2,537	191	1,490	1,691	(202)	-12%	2,537
Transfers and subsidies - Operational		342,754	349,897	355,050	713	263,506	236,700	26,807	11%	349,897
Interest		4,037	1,780	1,780	409	3,597	1,187	2,411	203%	1,780
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		1,738	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		463,512	440,094	461,487	9,883	352,455	307,658	44,797	15%	440,094

The above table shows the municipality's revenue per revenue source. This is in line with the services that municipalities are providing. An analysis of each revenue source follows below:

- PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R15.2 million in the 1<sup>st</sup> month and a decrease to an average of just over R600 thousand a month for the following months to the end 30 June 2024. The current revenue recognised on this stream may seem to be way above the monthly target but it is important to note that this is only due to properties levied only at the beginning of the financial for the whole year.

- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R3.7 million for the month and a year to date actual of R32.6 million. This is above the revised projection by about 24% (about R6.3 million) which may add up to R9.4 million by the end of the year if sustained for the remainder of the months. As previously reported, the municipality has installed and implemented a automated meter reading system to assist in reducing losses and detect areas where there might be tampering with the municipal infrastructure. There are however challenges that the municipality has faced with the system since installation:

- Modems damaged by water
- Modems being stolen or damaged

The municipality's electricity section continues to work on a solution to have lockable boxes where these modems are installed.

The system and the meter reading processes have identified the following internal deficiencies that continue to cause possible losses of revenue:

- Meter replacements by municipal employees with unprogrammed meters
- No controls to record and submit meter readings when changing meters resulting in lost revenue to the municipality
- New meters going for months without being programmed to read correct consumptions
- No database of meters installed to ensure completeness of the billing
- No specific requirements to decide which meter is connected to which consumer

These have been reported to the municipality's electricity section and escalated to the office of the Senior Manager where no action has been taken for longer periods.

- **Solid Waste Removal:** Collection and disposal of solid waste is one of the services that the municipality provides to the town area and a few sites outside of town including the Wild Coast

Sun Casino. The municipality has implemented a new billing approach which ensures that all customers who individually generate waste are billed individually. The exercise was conducted by the refuse section and the billing database has significantly increased and showed us that there are customers we have been providing the service to at no cost at all. This has resulted in the revenue billed for the month to be around R341 thousand which is less than the revised projection by 9%. An investigation indicated that the decrease may be as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes.

- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R3 million worth of interest on investments with a year to date actual that is above the revised projection by 28% which hope will be maintained as the year progresses to supplement the municipality's funding capacity during on shortfalls with some anticipated revenue streams.
- **Interest on outstanding debtors:** The municipality charges interest on debtors owing for more than 30 days at a rate of prime plus 2% as per the municipality's credit control and debt collection policy. This has yielded interest of R757 thousand for the period ended 29 February 2024 which has gone above the amount projected for the period by 212%. This requires intense debt collection initiatives. A higher interest generation means the municipality's debtors are more than what they were projected to be.
- **Fines:** The municipality has a traffic department which enforces traffic laws and the municipality's by-laws. Anyone found to have contravened these laws is charged a fine accordingly. These fines also include fines for electricity tempering. The municipality has generated just over R9 thousand revenue on these fines with a year to date of R27 thousand which is below the revised projection by 82%. It is worth noting though that this does not represent cash collected and measures should be put in place to ensure people pay their fines. Experience has taught us that people generally do not settle traffic fines and, in most cases when they do they do so at lower values than the initial revenue recognised. This is one of the areas where we were forced to adjust down in the previous year to ensure that we end up with realistic revenues.
- **Rental of facilities:** The municipality has properties that it rents out to other businesses and individuals from which it generates revenue. These include properties like the Boxer complex, Spar, Browns, Bargain and others. The revenue generated here also includes rental for billboards

and advertising around the town area. The municipality has generated about R419 thousand for the month which has pushed the actual performance to a level below the revised projection by 10%, a regression from 9% in the previous months up to January 2024 which is a result of a combination of revised contracts that have been concluded and those that have since expired and are on a month to month term.

- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for the past three years. This has been one of the municipality's promising revenue stream since the completion of the testing station. The municipality only generated R191 thousand worth of revenue for the period. The municipality has generated below the revised projected collection by 12% which we hope will be improved as the year progresses to at least come closer to the amounts projected.
- **Transfers and subsidies:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R713 thousand has been transferred to revenue for the period ended 29 February 2024 from the operating grants whose conditions have been met. This has recorded a year to date performance of R263.5 million the eight months of the current financial year. This happens when the municipality has spent the grants according to the requirements of the funders or DORA. The biggest chunk of these transfers is equitable share that was received during the first month of the financial year and during the month of December 2023. The last trenches are expected before the end of the month of March 2024.

#### d) Debt Collection

The table below shows a 82% overall collection rate for the month ended 29 February 2024. However, we note a 128% collection rate on leasehold fees, 77% on electricity, 92% on property rates and 71% on refuse removal for the period.

WINNIE MADIKIZELA MANDELA LM : MONTHLY BILLING & RECEIPTS (including VAT)

YEAR ENDING: 30 June 2024

INCOME TYPE	JULY	AUGUST	SEPTEMBER	1ST QUARTER	OCTOBER	NOVEMBER	DECEMBER	2ND QUARTER	JANUARY	FEBRUARY	3RD QUARTER	TOTAL
<b>RATES</b>												
billed	15,604,954.85	1,123,005.38	1,123,511	17,851,471	1,125,130.39	1,027,745.78	1,030,076.00	3,182,952.17	1,014,690.23	1,012,782.81	2,027,473.04	23,061,896.10
payment received	627,626.58	796,922.50	613,744	2,038,294	557,899.15	10,251,524.46	515,224.90	11,324,648.51	2,220,693.95	932,169.04	3,152,862.99	16,515,805.01
% of billing received	4%	71%	55%	11%	50%	997%	50%	356%	219%	92%	156%	72%
<b>ELECTRICITY</b>												
billed	3,155,904.34	3,176,575.05	3,052,055	9,384,534	3,474,151.04	3,786,663.64	3,486,583.29	2,653,393.27	3,184,789.11	3,092,947.40	6,277,736.51	18,315,663.84
payment received	2,272,302.01	2,208,570.00	2,248,110	6,728,982	2,418,818.04	2,580,284.91	2,203,396.05	7,202,499.00	2,653,393.27	2,396,409.30	5,049,802.57	18,981,283.74
% of billing received	72%	70%	74%	72%	70%	68%	63%	271%	83%	77%	80%	104%
<b>LEASEHOLD FEES</b>												
billed	376,354.31	376,354.31	354,289	1,106,997	354,288.81	378,119.55	381,881.42	1,114,289.78	381,881.42	381,881.42	763,762.84	2,985,050.05
payment received	317,569.70	352,272.46	319,556	989,399	321,158.11	350,118.76	468,332.57	1,139,609.44	386,615.19	487,987.72	874,602.91	3,003,610.90
% of billing received	84%	94%	90%	89%	91%	93%	123%	102%	101%	128%	115%	101%
<b>VAT</b>												
billed	582,492.91	585,865.38	563,850	1,732,208	627,163.94	677,615.39	633,167.71	1,937,947.04	587,708.96	573,904.10	1,161,613.06	4,831,767.89
payment received	434,171.56	409,863.83	425,024	1,269,059	453,654.74	481,617.01	437,697.21	1,372,968.96	499,485.73	467,599.02	967,084.75	3,609,112.94
% of billing received	75%	70%	75%	73%	72%	71%	69%	71%	85%	81%	83%	75%
<b>INTEREST</b>												
billed	284,801.86	285,265.88	295,487	865,555	302,656.56	311,748.06	328,700.36	943,104.98	340,620.62	347,813.80	688,434.42	2,497,094.18
payment received	127,852.26	100,457.22	117,095	345,404	106,142.59	569,306.79	99,906.00	775,355.38	177,219.04	197,692.03	374,911.07	1,495,670.85
% of billing received	45%	35%	40%	40%	35%	183%	30%	82%	52%	57%	54%	60%
<b>REFUSE REMOVAL</b>												
billed	351,026.45	352,839.00	352,652	1,056,517	352,652.00	352,652.00	352,652.00	1,057,956.00	351,388.00	351,197.00	702,585.00	2,817,058.45
payment received	295,867.99	243,433.41	251,617	790,919	275,153.67	279,996.61	251,269.11	806,419.39	291,480.15	250,001.32	541,481.47	2,138,819.70
% of billing received	84%	69%	71%	75%	78%	79%	71%	76%	83%	71%	77%	76%
<b>TOTAL INCOME</b>												
billed	20,355,534.72	5,899,905.00	5,741,843	31,997,282	6,236,042.74	6,534,544.42	6,213,060.78	10,889,643.24	5,861,078.34	5,760,526.53	11,621,604.87	54,508,530.51
payment received	4,075,390.10	4,111,519.42	3,975,147	12,162,057	4,132,826.30	14,512,848.54	3,975,825.84	22,621,500.68	6,228,887.33	4,731,858.43	10,960,745.76	45,744,303.14
% of billing received	20%	70%	69%	38%	66%	222%	64%	208%	106%	82%	94%	84%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		114,174	130,212	130,041	9,854	76,900	86,694	(9,794)	-11%	130,212
Remuneration of councillors		26,321	28,480	28,480	2,210	17,914	18,987	(1,072)	-6%	28,480
Bulk purchases - electricity		42,241	47,731	47,731	6,657	27,579	31,820	(4,242)	-13%	47,731
Inventory consumed		5,396	7,485	7,683	847	3,331	5,122	(1,791)	-35%	7,485
Debt impairment		1,404	10,109	10,109	–	–	6,739	(6,739)	-100%	10,109
Depreciation and amortisation		41,762	54,371	64,371	2,948	25,046	42,914	(17,868)	-42%	54,371
Interest			100	100	41	41	67	(26)	-39%	100
Contracted services		52,001	85,745	128,803	20,144	67,814	85,869	(18,054)	-21%	85,745
Transfers and subsidies		2,593	3,431	3,281	350	688	2,187	(1,499)	-69%	3,431
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		61,243	80,034	81,298	6,015	38,240	54,199	(15,959)	-29%	80,034
Losses on Disposal of Assets		39,911	–	22,432	–	18	14,955	(14,936)	-100%	–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		387,046	447,697	524,328	49,064	257,571	349,552	(91,981)	-26%	447,697

The table above shows the municipality's expenses per type of expenditure. This is compared with the revenues generated per type to determine whether the municipality is operating at a loss or a surplus.

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended 29 February 2024 reflects an amount of R9.8 million for employee costs and R2.2 million for the remuneration of councillors. The remuneration of councillors shows a 6% underspending compared to what is expected at the same period. Employee costs have continued to record a 11% saving that is always expected considering issues like, annual increment for senior managers, annual and long-term bonuses, resignations, leave provisions and vacant positions.
- Bulk Purchases:** The municipality purchases electricity in bulk from Eskom for distribution to the town customers. This is the main input cost to the distribution of electricity. The table shows that the municipality spent over R6.6 million on the item during the month but as previously reported an invoice of R3.8 million was received and sent to the responsible department to process payment during the month of January 2024. An investigation on why the payment was not process was made and the payment was processed after the indicated due date. A year to date actual of R27.5 million which is below the revised projected expenditure by 13% is reported. Eskom has since changed their billing date to coincide with the month end from their traditional billing date of the 10<sup>th</sup> of the following month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter and recently monthly, resulting in the depreciation for February 2024 being R2.9 million as the asset register had been reviewed to ensure that the assets were correctly accounted

for in the annual financial statements. This has resulted in the depreciation recorded being below the revised projection for the month by about 42%.

- **Contracted Services:** This relates to the municipality's general expenses that have been incurred during the month where only external service providers could be used to render the service or procure goods. This shows that the municipality incurred R20.1 million worth of expenditure during the month. As indicated earlier in the report this month coincides with the end of the month where the adjustment budget is approved after the end of the 2<sup>nd</sup> quarter where recovery plans are being implemented to compensate for targets not achieved in the previous quarters. The expenditure also includes expenditures reallocated from the capital budget relating to electrification projects that are anticipated will be transferred to Eskom by the end of the year.
- **Other Expenditure (Operational Costs):** This also shows expenditure for the month at R6 million and a saving of about 29% which might be as a result of the slow spending during the first months of each financial year which is always experienced at this time of the year. This requires though that departments that are currently underspending be sensitised of the matter so that they can ensure that the underspending is as per their plans and there are plans to recover or periods where expenditure is expected to be more.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		576	441	441	16	258	294	(36)	-12.3%	441
Vote 3 - Budget and Treasury Office		373,263	362,652	372,706	4,239	288,429	248,471	39,959	16.1%	362,652
Vote 4 - Community Services		25,490	13,502	12,423	704	8,809	8,393	416	5.0%	13,502
Vote 5 - Development Planning		22,795	28,330	37,498	1,992	20,759	24,998	(4,239)	-17.0%	28,330
Vote 6 - Engineering Services		135,705	111,464	115,161	7,339	78,040	76,774	1,266	1.6%	111,464
<b>Total Revenue by Vote</b>	2	<b>557,828</b>	<b>516,389</b>	<b>538,230</b>	<b>14,291</b>	<b>396,296</b>	<b>358,931</b>	<b>37,365</b>	<b>10.4%</b>	<b>516,389</b>

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R7.3 million for the month with Budget and Treasury showing generation of over R4.2 million which may be attributable to the interest received on investments and debtors while Development Planning is at R1.9 million as well as Community Services at over R704 thousand.



g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		78,545	88,654	89,306	6,030	51,826	59,537	(7,711)	-13.0%	88,654
Vote 2 - Corporate Services		42,090	64,946	65,800	3,362	28,514	43,867	(15,352)	-35.0%	64,946
Vote 3 - Budget and Treasury Office		27,995	45,747	45,747	2,437	19,148	30,498	(11,350)	-37.2%	45,747
Vote 4 - Community Services		70,461	83,784	85,406	6,993	46,697	56,937	(10,240)	-18.0%	83,784
Vote 5 - Development Planning		21,936	24,898	29,673	3,034	12,801	19,782	(6,981)	-35.3%	24,898
Vote 6 - Engineering Services		146,019	139,669	205,336	27,207	98,584	136,891	(38,307)	-28.0%	139,669
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	387,046	447,697	521,268	49,064	257,571	347,512	(89,941)	-25.9%	447,697
Surplus/ (Deficit) for the year	2	170,782	68,692	16,962	(34,772)	138,725	11,419	127,306	1114.9%	68,692

The table above shows the expenditure by municipal vote. The total expenditure for the month of February 2024 amounted to above R49 million with a year to date of R257.5 million.

## h) Municipality's financial performance

**EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February**

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		40,848	32,243	39,450	3,776	32,661	26,300	6,361	24%	32,243
Service charges - Water		—	—	—	—	—	—	—		—
Service charges - Waste Water Management		—	—	—	—	—	—	—		—
Service charges - Waste management		15,477	5,661	4,661	341	2,815	3,108	(293)	-9%	5,661
Sale of Goods and Rendering of Services		158	201	201	34	151	134	17	13%	201
Agency services		1,361	1,266	1,414	114	987	943	44	5%	1,266
Interest		—	—	—	—	—	—	—		—
Interest earned from Receivables		2,413	3,390	3,390	348	2,460	2,260	200	9%	3,390
Interest from Current and Non Current Assets		21,920	15,890	25,890	3,040	22,025	17,260	4,765	28%	15,890
Dividends		—	—	—	—	—	—	—		—
Rent on Land		—	—	—	—	—	—	—		—
Rental from Fixed Assets		7,576	5,282	5,402	419	3,230	3,601	(371)	-10%	5,282
Licence and permits		—	—	—	—	—	—	—		—
Operational Revenue		676	471	237	(115)	198	158	40	26%	471
Non-Exchange Revenue		—	—	—	—	—	—	—		—
Property rates		21,160	21,250	21,250	604	19,308	14,167	5,142	36%	21,250
Surcharges and Taxes		—	—	—	—	—	—	—		—
Fines, penalties and forfeits		1,225	225	225	9	27	150	(123)	-82%	225
Licence and permits		2,169	2,537	2,537	191	1,490	1,691	(202)	-12%	2,537
Transfers and subsidies - Operational		342,754	349,897	355,050	713	263,506	236,700	26,807	11%	349,897
Interest		4,037	1,780	1,780	409	3,597	1,187	2,411	203%	1,780
Fuel Levy		—	—	—	—	—	—	—		—
Operational Revenue		—	—	—	—	—	—	—		—
Gains on disposal of Assets		—	—	—	—	—	—	—		—
Other Gains		1,738	—	—	—	—	—	—		—
Discontinued Operations		—	—	—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)		463,512	440,094	461,487	9,883	352,455	307,658	44,797	15%	440,094
Expenditure By Type										
Employee related costs		114,174	130,212	130,041	9,854	76,900	86,694	(9,794)	-11%	130,212
Remuneration of councillors		26,321	28,480	28,480	2,210	17,914	18,987	(1,072)	-6%	28,480
Bulk purchases - electricity		42,241	47,731	47,731	6,657	27,579	31,820	(4,242)	-13%	47,731
Inventory consumed		5,396	7,485	7,683	847	3,331	5,122	(1,791)	-35%	7,485
Debt impairment		1,404	10,109	10,109	—	—	6,739	(6,739)	-100%	10,109
Depreciation and amortisation		41,762	54,371	64,371	2,948	25,046	42,914	(17,868)	-42%	54,371
Interest		—	100	100	41	41	67	(26)	-39%	100
Contracted services		52,001	85,745	128,803	20,144	67,814	85,869	(18,054)	-21%	85,745
Transfers and subsidies		2,593	3,431	3,281	350	688	2,187	(1,499)	-69%	3,431
Irrecoverable debts written off		—	—	—	—	—	—	—		—
Operational costs		61,243	80,034	81,298	6,015	38,240	54,199	(15,959)	-29%	80,034
Losses on Disposal of Assets		39,911	—	22,432	—	18	14,955	(14,936)	-100%	—
Other Losses		—	—	—	—	—	—	—		—
Total Expenditure		387,046	447,697	524,328	49,064	257,571	349,552	(91,981)	-26%	447,697
Surplus/(Deficit)		76,466	(7,603)	(62,841)	(39,181)	94,884	(41,894)	136,778	(0)	(7,603)
Transfers and subsidies - capital (monetary allocations)		93,836	76,295	76,910	4,408	43,840	51,273	(7,433)	(0)	76,295
Transfers and subsidies - capital (in-kind)		479	—	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions		170,782	68,692	14,068	(34,772)	138,725	9,379			68,692
Income Tax		—	—	—	—	—	—	—		—
Surplus/(Deficit) after income tax		170,782	68,692	14,068	(34,772)	138,725	9,379			68,692
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—			—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality		170,782	68,692	14,068	(34,772)	138,725	9,379			68,692
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—			—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—			—
Surplus/ (Deficit) for the year		170,782	68,692	14,068	(34,772)	138,725	9,379			68,692

The municipality has, for the month ended recorded a deficit of R34.7 million and so far, recorded a surplus of over R138.7 million for the period ended 29 February 2024. This must be seen in the correct perspective as there has been receipts of the expected grants from the national purse. The municipality is still heavily reliant on grant funding and as such the surpluses still need to be seen in that perspective as they relate to expenditures that are still to be incurred. Measures still need to be put in place to move the municipality towards self-sustainability.

## 8. Capital programme performance

### a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		51,479	82,532	58,134	(9,490)	19,644	38,756	19,112	49.3%	82,532
Roads Infrastructure		35,196	51,478	50,472	3,316	19,644	33,648	14,004	41.6%	51,478
Roads		35,196	42,181	41,059	3,241	16,521	27,373	10,852	39.6%	42,181
Road Structures		–	9,297	9,412	75	3,123	6,275	3,152	50.2%	9,297
Electrical Infrastructure		15,252	14,783	–	(12,806)	0	–	(0)	#DIV/0!	14,783
MV Networks		14,432	14,783	–	(12,806)	0	–	(0)	#DIV/0!	14,783
LV Networks		820	–	–	–	–	–	–		–
Solid Waste Infrastructure		1,032	16,271	7,662	–	–	5,108	5,108	100.0%	16,271
Landfill Sites		1,032	16,271	7,575	–	–	5,050	5,050	100.0%	16,271
Waste Drop-off Points		–	–	87	–	–	58	58	100.0%	–
<b>Community Assets</b>		5,009	3,754	6,994	–	2,151	4,662	2,511	53.9%	3,754
Community Facilities		4,632	3,117	6,704	–	2,119	4,469	2,350	52.6%	3,117
Halls		693	770	770	–	–	514	514	100.0%	770
Crèches		1,890	607	1,900	–	1,642	1,267	(375)	-29.6%	607
Markets		2,050	1,739	4,033	–	477	2,689	2,212	82.3%	1,739
Sport and Recreation Facilities		377	637	289	–	32	193	161	83.5%	637
Outdoor Facilities		377	637	289	–	32	193	161	83.5%	637
<b>Heritage assets</b>		–	1,304	1,304	–	–	870	870	100.0%	1,304
Works of Art		–	1,304	1,304	–	–	870	870	100.0%	1,304
<b>Other assets</b>		997	–	3,419	–	0	2,280	2,280	100.0%	–
Operational Buildings		997	–	3,419	–	0	2,280	2,280	100.0%	–
Yards		–	–	–	–	0	–	(0)	#DIV/0!	–
Manufacturing Plant		997	–	3,419	–	–	2,280	2,280	100.0%	–
<b>Computer Equipment</b>		2,520	2,000	2,086	–	382	1,391	1,008	72.5%	2,000
Computer Equipment		2,520	2,000	2,086	–	382	1,391	1,008	72.5%	2,000
<b>Furniture and Office Equipment</b>		1,201	3,870	4,087	–	0	2,725	2,725	100.0%	3,870
Furniture and Office Equipment		1,201	3,870	4,087	–	0	2,725	2,725	100.0%	3,870
<b>Machinery and Equipment</b>		168	137	206	–	32	137	105	76.5%	137
Machinery and Equipment		168	137	206	–	32	137	105	76.5%	137
<b>Transport Assets</b>		4,457	6,678	5,978	840	840	3,986	3,145	78.9%	6,678
Transport Assets		4,457	6,678	5,978	840	840	3,986	3,145	78.9%	6,678
<b>Total Capital Expenditure on new assets</b>	1	65,832	100,275	82,209	(8,650)	23,050	54,806	31,756	57.9%	100,275

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		66,994	4,122	21,681	–	3,118	14,454	11,336	78.4%	4,122
Roads Infrastructure		66,994	4,122	21,681	–	3,118	14,454	11,336	78.4%	4,122
Roads		66,994	4,122	21,681	–	3,118	14,454	11,336	78.4%	4,122
<b>Community Assets</b>		2,374	–	–	–	–	–	–		–
Community Facilities		2,374	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		2,374	–	–	–	–	–	–		–
<b>Other assets</b>		1,243	191	191	–	(32)	127	160	125.3%	191
Operational Buildings		1,243	191	191	–	(32)	127	160	125.3%	191
Municipal Offices		1,243	191	191	–	(32)	127	160	125.3%	191
<b>Total Capital Expenditure on renewal of existing assets</b>	1	70,611	4,313	21,872	–	3,085	14,581	11,496	78.8%	4,313

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	6,830	10,330	2,024	4,735	6,887	2,152	31.2%	6,830
Roads Infrastructure		–	6,830	6,830	2,024	4,735	4,554	(182)	-4.0%	6,830
Roads		–	6,830	6,830	2,024	4,735	4,554	(182)	-4.0%	6,830
Electrical Infrastructure		–	–	3,500	–	–	2,333	2,333	100.0%	–
LV Networks		–	–	3,500	–	–	2,333	2,333	100.0%	–
<b>Community Assets</b>		12,780	11,864	25,249	–	9,400	16,833	7,433	44.2%	11,864
Community Facilities		9,921	8,744	18,764	–	5,850	12,509	6,659	53.2%	8,744
Halls		9,921	8,744	18,764	–	5,850	12,509	6,659	53.2%	8,744
Sport and Recreation Facilities		2,859	3,120	6,485	–	3,549	4,323	774	17.9%	3,120
Outdoor Facilities		2,859	3,120	6,485	–	3,549	4,323	774	17.9%	3,120
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	12,780	18,695	35,579	2,024	14,135	23,720	9,585	40.4%	18,695

The above tables indicate that the municipality's spending is a net re-allocation of over R6.6 million for the month ended from its capital budget and a year to date of over R40 million for the period ended 29 February 2024. The cause of the re-allocation are electrification projects that have since moved to the operating budget as they are expected to be completed and transferred to Eskom by the end of the year. These re-allocations have resulted in an increase on the contracted services expenditure recorded coupled with the budget increases and decreases on the respective budgets. However, the tables confirm spending over R5 million on roads and over R840 on vehicles with the purchase of the executive committee vehicles as approved by the municipal council.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 6 - Engineering Services		14,976	10,125	22,914	–	9,400	15,276	(5,876)	-38%	10,125
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>14,976</b>	<b>10,125</b>	<b>22,914</b>	<b>–</b>	<b>9,400</b>	<b>15,276</b>	<b>(5,876)</b>	<b>-38%</b>	<b>10,125</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive and Council		–	1,304	1,304	–	–	870	(870)	-100%	1,304
Vote 2 - Corporate Services		6,366	9,457	7,490	840	1,223	4,994	(3,771)	-76%	9,457
Vote 3 - Budget and Treasury Office		–	–	300	–	–	200	(200)	-100%	–
Vote 4 - Community Services		4,289	21,308	15,334	–	0	10,223	(10,223)	-100%	21,308
Vote 5 - Development Planning		3,423	2,376	7,742	–	509	5,162	(4,653)	-90%	2,376
Vote 6 - Engineering Services		120,168	78,712	84,574	(7,466)	29,139	56,383	(27,244)	-48%	78,712
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>134,247</b>	<b>113,157</b>	<b>116,746</b>	<b>(6,626)</b>	<b>30,870</b>	<b>77,831</b>	<b>(46,960)</b>	<b>-60%</b>	<b>113,157</b>
<b>Total Capital Expenditure</b>		<b>149,223</b>	<b>123,282</b>	<b>139,660</b>	<b>(6,626)</b>	<b>40,270</b>	<b>93,107</b>	<b>(52,836)</b>	<b>-57%</b>	<b>123,282</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>6,594</b>	<b>11,109</b>	<b>9,269</b>	<b>840</b>	<b>1,223</b>	<b>6,179</b>	<b>(4,956)</b>	<b>-80%</b>	<b>11,109</b>
Executive and council		–	1,304	1,304	–	–	870	(870)	-100%	1,304
Finance and administration		6,594	9,804	7,964	840	1,223	5,310	(4,087)	-77%	9,804
<b>Community and public safety</b>		<b>1,607</b>	<b>907</b>	<b>3,585</b>	<b>–</b>	<b>–</b>	<b>1,028</b>	<b>(1,028)</b>	<b>-100%</b>	<b>907</b>
Community and social services		1,473	770	1,405	–	–	937	(937)	-100%	770
Sport and recreation		134	137	137	–	–	91	(91)	-100%	137
Public safety		–	–	2,043	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>123,316</b>	<b>75,731</b>	<b>111,818</b>	<b>5,340</b>	<b>39,048</b>	<b>74,487</b>	<b>(35,440)</b>	<b>-48%</b>	<b>75,731</b>
Planning and development		21,038	13,300	32,748	–	11,551	21,832	(10,281)	-47%	13,300
Road transport		102,278	62,430	78,983	5,340	27,497	52,655	(25,158)	-48%	62,430
<b>Trading services</b>		<b>17,706</b>	<b>35,536</b>	<b>14,988</b>	<b>(12,806)</b>	<b>–</b>	<b>9,992</b>	<b>(9,992)</b>	<b>-100%</b>	<b>35,536</b>
Energy sources		15,252	15,483	3,500	(12,806)	–	2,333	(2,333)	-100%	15,483
Waste management		2,454	20,054	11,488	–	–	7,659	(7,659)	-100%	20,054
<b>Other</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>149,223</b>	<b>123,282</b>	<b>139,660</b>	<b>(6,626)</b>	<b>40,270</b>	<b>91,687</b>	<b>(51,416)</b>	<b>-56%</b>	<b>123,282</b>
<b>Funded by:</b>										
National Government		87,749	66,343	52,965	(6,715)	28,128	35,310	(7,181)	-20%	66,343
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		<b>87,749</b>	<b>66,343</b>	<b>52,965</b>	<b>(6,715)</b>	<b>28,128</b>	<b>35,310</b>	<b>(7,181)</b>	<b>-20%</b>	<b>66,343</b>
<b>Borrowing</b>	<b>6</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Internally generated funds</b>		<b>61,474</b>	<b>56,939</b>	<b>86,696</b>	<b>89</b>	<b>12,142</b>	<b>57,797</b>	<b>(45,655)</b>	<b>-79%</b>	<b>56,939</b>
<b>Total Capital Funding</b>		<b>149,223</b>	<b>123,282</b>	<b>139,660</b>	<b>(6,626)</b>	<b>40,270</b>	<b>93,107</b>	<b>(52,836)</b>	<b>-57%</b>	<b>123,282</b>

The above table indicates that the municipality's spending is a net re-allocation of over R6.6 million for the month ended from its capital budget and a year to date of over R40 million for the period ended 29 February 2024. The cause of the re-allocation are electrification projects that have since moved to the operating budget as they are expected to be completed and transferred to Eskom by the end of the year. These re-allocations have resulted in an increase on the contracted services expenditure recorded coupled with the budget increases and decreases on the respective budgets. However, the tables confirm spending over R5 million on roads and over R840 on vehicles with the purchase of the executive committee vehicles as approved by the municipal council.

c) Expenditure on Repairs and Maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1,966	22,656	27,763	406	17,340	18,508	1,168	6.3%	22,656
Roads Infrastructure		1,404	18,715	23,313	406	14,391	15,542	1,150	7.4%	18,715
Roads		43	666	466	–	18	311	293	94.2%	666
Road Structures		1,117	17,583	22,381	406	14,082	14,920	838	5.6%	17,583
Road Furniture		244	466	466	–	292	311	19	6.2%	466
Electrical Infrastructure		562	3,941	3,450	–	2,949	2,300	(649)	-28.2%	3,941
MV Networks		562	3,941	300	–	(0)	200	200	100.0%	3,941
LV Networks		–	–	3,150	–	2,949	2,100	(849)	-40.4%	–
Solid Waste Infrastructure		–	–	1,000	–	–	667	667	100.0%	–
Waste Drop-off Points		–	–	1,000	–	–	667	667	100.0%	–
<b>Community Assets</b>		668	864	1,354	36	200	903	703	77.8%	864
Community Facilities		668	864	1,354	36	200	903	703	77.8%	864
Halls		426	262	752	36	200	501	301	60.0%	262
Libraries		155	350	350	–	–	233	233	100.0%	350
Cemeteries/Crematoria		87	105	105	–	–	70	70	100.0%	105
Parks		–	148	148	–	–	99	99	100.0%	148
<b>Other assets</b>		3,391	3,279	3,308	–	523	2,205	1,683	76.3%	3,279
Operational Buildings		3,391	3,279	3,308	–	523	2,205	1,683	76.3%	3,279
Municipal Offices		3,235	3,123	3,152	–	523	2,101	1,579	75.1%	3,123
Yards		157	156	156	–	–	104	104	100.0%	156
<b>Computer Equipment</b>		23	30	30	–	21	20	(1)	-2.8%	30
Computer Equipment		23	30	30	–	21	20	(1)	-2.8%	30
<b>Furniture and Office Equipment</b>		69	199	259	49	109	173	64	36.9%	199
Furniture and Office Equipment		69	199	259	49	109	173	64	36.9%	199
<b>Machinery and Equipment</b>		–	693	1,192	425	827	795	(32)	-4.1%	693
Machinery and Equipment		–	693	1,192	425	827	795	(32)	-4.1%	693
<b>Transport Assets</b>		5,170	4,546	6,385	164	3,286	4,257	971	22.8%	4,546
Transport Assets		5,170	4,546	6,385	164	3,286	4,257	971	22.8%	4,546
<b>Total Repairs and Maintenance Expenditure</b>	1	11,287	32,266	40,292	1,080	22,306	26,861	4,555	17.0%	32,266

The table shows that the municipality spent just over R1 million on the maintenance of its assets and infrastructure during the month of February 2024 with a year to date actual just below the revised projected spending by over 17% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b><u>Depreciation by Asset Class/Sub-class</u></b>										
<b><u>Infrastructure</u></b>		<b>30,625</b>	<b>34,353</b>	<b>34,353</b>	<b>2,327</b>	<b>19,576</b>	<b>22,902</b>	<b>3,326</b>	<b>14.5%</b>	<b>34,353</b>
Roads Infrastructure		29,277	32,894	32,894	2,220	18,675	21,929	3,254	14.8%	32,894
Roads		12,562	14,241	14,241	904	7,608	9,494	1,886	19.9%	14,241
Road Structures		16,277	18,165	18,165	1,281	10,779	12,110	1,331	11.0%	18,165
Road Furniture		438	488	488	34	289	325	37	11.3%	488
Storm water Infrastructure		543	588	588	43	363	392	29	7.4%	588
Drainage Collection		204	221	221	16	137	148	11	7.4%	221
Storm water Conveyance		338	366	366	27	226	244	18	7.4%	366
Electrical Infrastructure		638	691	691	51	426	461	34	7.4%	691
MV Substations		51	55	55	4	34	37	3	7.4%	55
MV Networks		432	467	467	34	288	312	23	7.4%	467
LV Networks		155	168	168	12	104	112	8	7.4%	168
Solid Waste Infrastructure		167	181	181	13	112	120	9	7.4%	181
Landfill Sites		167	181	181	13	112	120	9	7.4%	181
<b><u>Community Assets</u></b>		<b>4,532</b>	<b>9,089</b>	<b>9,089</b>	<b>194</b>	<b>1,634</b>	<b>6,059</b>	<b>4,425</b>	<b>73.0%</b>	<b>9,089</b>
Community Facilities		3,762	6,344	6,344	133	1,120	4,229	3,109	73.5%	6,344
Halls		3,268	4,764	4,764	94	790	3,176	2,386	75.1%	4,764
Crèches		295	320	320	23	197	213	16	7.4%	320
Cemeteries/Crematoria		13	14	14	1	9	10	1	7.4%	14
Purls		101	1,068	1,068	8	67	712	645	90.5%	1,068
Public Ablution Facilities		27	114	114	2	18	76	58	76.4%	114
Stalls		58	64	64	5	38	43	4	10.4%	64
Sport and Recreation Facilities		770	2,745	2,745	61	514	1,830	1,316	71.9%	2,745
Outdoor Facilities		770	2,745	2,745	61	514	1,830	1,316	71.9%	2,745
<b><u>Other assets</u></b>		<b>675</b>	<b>730</b>	<b>730</b>	<b>54</b>	<b>450</b>	<b>486</b>	<b>36</b>	<b>7.4%</b>	<b>730</b>
Operational Buildings		662	716	716	53	442	477	35	7.4%	716
Municipal Offices		358	386	386	28	238	257	19	7.4%	386
Pay/Enquiry Points		3	4	4	0	2	2	0	7.4%	4
Yards		77	83	83	6	51	55	4	7.4%	83
Stores		115	125	125	9	77	83	6	7.4%	125
Training Centres		110	119	119	9	73	79	6	7.4%	119
Housing		13	14	14	1	9	9	1	7.4%	14
Social Housing		13	14	14	1	9	9	1	7.4%	14
<b><u>Intangible Assets</u></b>		<b>11</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>103</b>	<b>-</b>	<b>(103)</b>	<b>#DIV/0!</b>	<b>-</b>
Licences and Rights		11	-	-	16	103	-	(103)	#DIV/0!	-
Computer Software and Applications		11	-	-	16	103	-	(103)	#DIV/0!	-
<b><u>Computer Equipment</u></b>		<b>2,380</b>	<b>2,809</b>	<b>2,809</b>	<b>139</b>	<b>1,207</b>	<b>1,872</b>	<b>665</b>	<b>35.5%</b>	<b>2,809</b>
Computer Equipment		2,380	2,809	2,809	139	1,207	1,872	665	35.5%	2,809
<b><u>Furniture and Office Equipment</u></b>		<b>29</b>	<b>1,342</b>	<b>1,342</b>	<b>45</b>	<b>462</b>	<b>894</b>	<b>432</b>	<b>48.4%</b>	<b>1,342</b>
Furniture and Office Equipment		29	1,342	1,342	45	462	894	432	48.4%	1,342
<b><u>Machinery and Equipment</u></b>		<b>1,564</b>	<b>4,550</b>	<b>4,550</b>	<b>63</b>	<b>682</b>	<b>3,034</b>	<b>2,352</b>	<b>77.5%</b>	<b>4,550</b>
Machinery and Equipment		1,564	4,550	4,550	63	682	3,034	2,352	77.5%	4,550
<b><u>Transport Assets</u></b>		<b>954</b>	<b>1,499</b>	<b>1,499</b>	<b>111</b>	<b>931</b>	<b>999</b>	<b>68</b>	<b>6.8%</b>	<b>1,499</b>
Transport Assets		954	1,499	1,499	111	931	999	68	6.8%	1,499
<b>Total Depreciation</b>	<b>1</b>	<b>40,770</b>	<b>54,371</b>	<b>54,371</b>	<b>2,948</b>	<b>25,046</b>	<b>36,247</b>	<b>11,202</b>	<b>30.9%</b>	<b>54,371</b>



## **9. Supply chain management**

The municipality has an established Supply Chain Management Unit in terms of the Municipal Finance Management Act. The section is placed within the Budget and Treasury to deal centrally with all issues that relate to procurement, demand management, logistics and disposals. The following is the indication of the activities that have occurred within the department for the period being reported on.

### **a. Acquisition management**

To improve the system of acquisition management the following should be taken into considerations

- Goods and services must only be procured in accordance with authorized procurement processes.
- Procurement of goods and services, either through quotations or through a bidding process, must be within the threshold values as determined by National treasury and the municipality's supply chain management policy.

### **b. Handling of tenders during and Post COVID-19**

In attempt to continue delivering services to the communities decisions needed to be taken to ensure that the municipality proceeds with the procurement processes in line with the limitations placed by the regulations governing the movement of people and other things.

The municipality introduced virtual tender briefings using the Facebook live platform to share information with interested parties and provide clarities on tenders issued by the municipality. This was coupled with creation and introduction of email addresses where tenders can be submitted. This was done to address the following:

- Procurement to proceed despite the lockdown
- Protect the public and municipal staff from direct human interaction
- Limit movement in line with the lockdown
- Avoid documents which are known to be one of the carriers of COVID-19

To continue ensuring these processes are transparent the following has been introduced:

- After each live Facebook briefing a register is generated of all those who interacted with the presentation as instructed and posted on the municipal website so that all interested parties know who is considered to have fully complied

- Once the tender closing time passes, a register indicating the name of the company, tender amount, email address, date and time is prepared and posted on the municipal website for all bidders to know if their tenders will be considered
- All tenders are evaluated in electronic versions
- The recommended bidders are then requested to make a submission of the hard copies of their submission (originals)
- Only the hard copy of the winning bidder is then filed which also addresses issues with filing space and safety of the documents.

### c. Procurement requests below R2000.00

S13.2. (b)(1) Supply Chain Management policy states that 01 written quotation will be obtain for any procurement of transaction below an amount of R2000 including vat.

Creditor Name	Function Name	Segment	Order Date	Value	Specifications
Likiho Trading Cc	Core Function:Solid Waste Removal	Catering Cleaning Campaign 5020260490	2/20/2024	1,360.00	Request For Provision Of 8 Lunch Packs For Ppe Committee
Homba And Homba Trading Enterp	Core Function:Solid Waste Removal	Stakeholder Meetings- Refuse	3/1/2024	1,700.00	Request 10 Lunch Packs For Refuse Ppe Committee
Likiho Trading Cc	Core Function:Solid Waste Removal	Catering Cleaning Campaign 5020260490	3/1/2024	1,965.00	Request For 15 Lunch Packs For Waste Minimisation Project
Group Two Media Company	Core Function:Finance	Advertising Finance	2/29/2024	1,998.70	Request For Advertising Of The Adjusted Budget 2023/2024
Group Two Media Company	Core Function:Municipal Manager Town Se	Advertising Mm	2/26/2024	1,998.70	Public Notice For Special Council Meeting On The 27/02/2024
Group Two Media Company	Core Function:Human Resources	Advertising Fees Human Resources 1010260540	2/8/2024	1,998.70	Request For Re-Advertisement Of Server Room Infrastructure
African Compass Trading 37cc	Core Function:Mayor And Council	Stakeholder Consultation Catering Costs 1505	2/29/2024	2,000.00	Request Still Water For Special Council Meeting To Be Held On The 27 F 2024 At Council Chamber At 08h30
Pondoland Times	Core Function:Municipal Manager Town Se	Advertising Fees Annual Report 515260554	2/13/2024	2,000.00	Advertisement For Draft Annual Report For 2022/2023 Financial Year
Pondoland Times	Core Function:Project Management Unit	Advertising Fees Pmu 5505260540	2/9/2024	2,000.00	Request For Advertisng Of Maintenance Of Municipal Main Building
Pondoland Times	Core Function:Project Management Unit	Advertising Fees Pmu 5505260540	2/8/2024	2,000.00	Requestfor Advertising Of 3 Year Maintenance And Repairs ;Back-Up Gene (Electricity Section)
Pondoland Times	Core Function:Municipal Manager Town Se	Advertising Mm	2/8/2024	2,000.00	Request For Re- Advertisement Of Statue
				<b>21,021.10</b>	

#### d. Procurement requests above R2, 000.00 but below R30, 000.00

Procurement of goods and services above R2000.00 but below R30 000.00 is done through a three-quotation system

Creditor Name	Function Name	Segment	Order Date	Value	Specifications
Philakona	Core Function:Mayor And Council	Annual Report Consultations Catering 505260554	2/21/2024	3,355.80	Request Lunch Packs For Mpac Project Verification Program To Be Held O February 2024 ( 14 Lunch Packs Per Day).
Kwik-Fit Bizana	Core Function:Solid Waste Removal	Refuse- Vehicle Maintenance	2/19/2024	3,680.00	Request For Purchasing Of 2 Tyres For Jnx 120 Ec (Size 195/70r15c)
101 Monwabcy Consultancy Sevir	Core Function:Mayor And Council	Hivaida Support Group Catering	2/12/2024	4,792.50	Request Lunch With Soft Drinks For Local Aids Council To Be Held On Th 14 February 2024 At Council Chamber At 10h00.
Meyife Construction And Projec	Core Function:Mayor And Council	Environmental Awareness Promotional Items 2505260485	2/13/2024	7,875.00	Request Lunch With Soft Drinks For Councillors Capacity Building Sessi Held On The 22 February 2024 At Concl Chamber At 09h00
African Compass Trading 37cc	Core Function:Economic Development/Plann	Stakeholder Consultation Catering Costs 1505	2/13/2024	8,100.00	Request For Provision Of Lunch By Means Of Catering For 90 Participant Be Attending Led Forum Meeting On The 13 February 2024 ;At Council Cha Lunch Should Be Served At 12h00 On The Day Of The Meeting.
Vuthela Ubukhosi Trading Enter	Core Function:Biodiversity And Landscape	Climate Change Catering	2/12/2024	10,500.00	Request For Catering For 100 Participants For Climate Change Strategy At Amampisi Tribal Authority
Philakona	Core Function:Economic Development/Plann	Led Programme Support Catering 1505	2/12/2024	10,625.00	Catering For 25 People For 5 Days 12-16/02/2024 For Capacity Building
Umgini Water	Core Function:Biodiversity And Landscape	Blue Flag Water Sampling	2/29/2024	11,730.00	Payment For Water Sampling . Invoice No: 90017515
Kwik-Fit Bizana	Core Function:Roads	Roads Vehicle Maintenance	2/15/2024	13,788.50	Request For 2 New Tyres For Tipper Truck Registration No:Hpz 909 Ec; Tyre Size's 315/80r22.5
Walter Sisulu University	Core Function:Human Resources	Study Assistance Hr 1010260395	2/22/2024	14,320.00	Study Assistance For A.Matara
Walter Sisulu University	Core Function:Human Resources	Study Assistance Hr 1010260395	2/2/2024	14,320.00	Request For Payment Of Study Assistance For Matara; A.
Maphalala Trading	Core Function:Biodiversity And Landscape	Stakeholder Meetings	2/7/2024	14,700.00	Request Provisson Of Catering For 60 Participants For Coastal Committ At Mdatya S.S.S
Meyife Construction And Projec	Core Function:Biodiversity And Landscape	Environmental Awareness Promotional Items 2505260485	2/2/2024	15,150.00	Request 70 X Lunch Packs For Environmental Awareness Campaign(Beach C At Mzamba(24); Mtentu(25) & Mnyameni(28)
University Of The Free State	Core Function:Human Resources	Study Assistance Hr 1010260395	2/20/2024	15,240.00	Study Assistance For Ms. F. Mbeki
Wits School Of Governance	Core Function:Human Resources	Study Assistance Hr 1010260395	2/20/2024	15,240.00	Study Assistance For Ms. V. Bhenxa
Xolani Sizwe Construction	Core Function:Mayor And Council	Hire Costs Legacy 505260188	3/1/2024	15,500.00	Request Ablution Facilities For Human Rights Day Build Up To Be Held O February 2024 At Ward 03
Unisa	Core Function:Human Resources	Study Assistance Hr 1010260395	2/22/2024	16,410.00	Study Assistance For K. Ndava
Unisa	Core Function:Human Resources	Study Assistance Hr 1010260395	2/2/2024	16,410.00	Request For Payment Of Study Assistance For Ndava; K.
Abongiphiwe Trading Enterprise	Core Function:Mayor And Council	Kitchen Tools Elderly Programe 505260189	2/2/2024	17,850.00	Request For A Big Sauce Pan
Lustarz Project (Pty) Ltd	Core Function:Mayor And Council	Community Education Hiring Costs 505260695	2/21/2024	17,940.00	Catering Lunch For 200 People In Ward 09 For Community Education Meeti 21/02/2024
Stadio Pty Ltd	Core Function:Human Resources	Study Assistance For Y. Nishaqa	2/20/2024	21,020.00	Study Assistance For Ms. K. Hintsa

Creditor Name	Function Name	Segment	Order Date	Value	Specifications
Nomination Trading Enterprise	Core Function:Solid Waste Removal	Transport Hire	2/19/2024	22,000.00	Request For Hiring Of Truck For 5 Days For Waste Collection
Kwik-Fit Bizana	Core Function:Roads	Roads Vehicle Maintenance	2/16/2024	22,597.50	Request For One New Tyre For Cat Grader Reg. No: Fsc-245 Ec;Tyre Size 17.5-25
Jnw Trading Enterprise Pty Ltd	Core Function:Community Parks (Including	Rnm Power Tools	2/12/2024	24,000.00	Payment For Repairs And Maintenance Of Power Garden Tools
Bulukhanyo Trading	Core Function:Mayor And Council	Community Education Hiring Costs 505260695	2/21/2024	24,100.00	Catering For 200 People In Ward 26 For Community Education Meeting On
Siza And Tk	Core Function:Solid Waste Removal	Request For Hiring Of Truck For 5 Days For Waste Collection	2/7/2024	24,500.00	Request For Hiring Of Truck For 5 Days For Waste Collection
Jnw Trading Enterprise Pty Ltd	Core Function:Community Parks (Including	Ohs Fire Extinguishers 1010260850	2/29/2024	25,000.00	Payment For Maintenance Of Power Garden Tools
Driving License Card Account	Non-Core Function:Road And Traffic Regul	Stationery Vehicle Testing And Licencing	2/27/2024	25,280.00	Payment For New Card Orders. January 2024
Mountzone Pty Ltd	Core Function:Mayor And Council	Promotional Items Pwd 505260280	2/27/2024	26,700.00	Request 120 Chicken Breeds That Lay Eggs For Ntsokolweni Dissability Co-Operative Project At Ward 30 Dutyini Location
Thanks To Give Trading And Pro	Core Function:Corporate Wide Strategic P	Idp Catering 515260555	2/29/2024	27,400.00	Request Lunch With Soft Drinks For Idp Rep Forum To Be Held On The 29 2024 At Oliver And Adelaide Tambo Regional Hospital At 10h00
Kwik-Fit Bizana	Core Function:Roads	Roads Vehicle Maintenance	2/16/2024	27,588.50	Request For Replacementof Two New Tyre's For Tib
The Middle Man Enterprise 485	Core Function:Corporate Wide Strategic P	Mayoral Imbizo Roadshows- Hire Charges	2/26/2024	28,000.00	Request For 1 X Seater Tent To Be Used On The 08 February 2024 At Ward 30 For Mayoral Open Imbizo.
Diamond Pride Enterprise	Non-Core Function:Population Development	Finished Goods:Acquisitions	2/15/2024	29,394.00	Supply And Delivery Of 10 Window Adjustable Cleaner For Recreational
				<b>575,106.80</b>	

### e. Procurement above R30 000 but below R300 000

Procurement of goods and services above R30 000.00 but below R300 000.00 is done through a system of advertising on website and the tender notice board and reports to be evaluated using PPPFA.

Creditor Name	Function Name	Segment	Order Date	Value	Specifications
Evetho Trading 820(Pty)Ltd	Core Function:Marketing Customer Relati	Promotional Items -Customer Care	2/29/2024	40,500.00	Payment For Customer Care Outreach
Jnw Trading Enterprise Pty Ltd	Core Function:Human Resources	Ohs Fire Extinguishers 1010260850	2/13/2024	51,900.00	Payment For Maintenance And Installation Of Fire Extinguishers
Mancosa	Core Function:Human Resources	Study Assistance Hr 1010260395	2/20/2024	53,865.07	Study Assistance. L. Mhlembana
Unisa	Core Function:Human Resources	Study Assistance Hr 1010260395	2/20/2024	63,600.00	Study Assistance. Z. Khala
Ylt Pty Ltd	Core Function:Marketing Customer Relati	Branding Marketing Customer Relations	2/27/2024	81,000.00	Payment For Procurement Of Branding Material
Faith Lwa 01 (Pty) Ltd	Core Function:Mayor And Council	Promotional Items Childrens Program 505260194	2/14/2024	99,300.00	Payment For Supply And Delivery Of Educational Tools For 3 Ecdc
Sne Jay Construction (Pty) Ltd	Core Function:Finance	Payment For Cleaning Material Toilet Papers 48's	2/15/2024	153,160.00	Payment For Cleaning Material Toilet Papers 48's
Zodwa Skills Development And P	Core Function:Human Resources	Tuition Fees	2/14/2024	198,605.00	Payment For Fire Competency Training
				<b>741,930.07</b>	

## 10. Status of Tenders

This procurement is done through a system of competitive bidding processes advertised on the provincial paper for a minimum of 14 days as per Regulation 14 as per S19 of Treasury Regulation of MFMA.

### a) Mini Tender progress for February 2024

N O	SUCCESSFUL TENDERER	AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
						Feb-24		
1	FAITH LWA	R 51,900.00	R -	R 51,900.00	WMM LM 07/11/23 M&IFE	MAINTENANCE ND INSTALLATION OF FIRE EXTINGUISHERS	Wednesday, February 7, 2024	COOPERATE SERVICES
2	NEW IMAGE INVESTMENT AND CIVILS	RATES	R -	RATES	WMM -LM11/12/23/01 CHH	HONEY SUCKING FOR SEPTIC TANK AT MBIZANA TAXI RANK	Monday, February 19, 2024	COMMUNITY SERVICES
3	LAQ AMANDLAM PTY LTD	R 73,730.00	R -	R 73,730.00	WMM LM 01/02/24 WMAC	WASTE MANAGEMENT AWARENESS CAMPAIGN	Wednesday, February 21, 2024	COMMUNITY SERVICES
4	LAQ AMANDLAM PTY LTD	R 135,186.90	R -	R 135,186.90	WMM LM 05/02/24 S&D TPO E&M	SUPPLY AND DELIVERY OF TOURISM PRODUCT OWNERS EQUIPMENT	Tuesday, February 20, 2024	LED
5	THE DREAM GIRLS	R 90,000.00	R -	R 90,000.00	WMM -LM 27/07/22/01 GCM	SUPPLY AND DELIVERY OF GRASS CUTTING MACHINES	Friday, February 16, 2024	COMMUNITY SERVICES
6	LAQ AMANDLAM PTY LTD	R 78,148.80	R -	R 78,148.80	WMM- LM 06/02/24/01 CHH	CHHILD HEADED HOUSEHOLD SUPPORT	Tuesday, February 27, 2024	MUNICIPAL MANAGERS OFFICE
TOTAL		R 377,065.70	R -	R 377,065.70				

## b) Tenders awarded during the month of February 2024

### Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				<b>Feb-24</b>		
1	Masinyane and Son	R 750,000.00	WMM LM 31/05/22/06 MDP	SUPPLY AND DELIVERY OF SMME EQUIPMENT	Friday, August 2, 2024	Development Planning
2	Moya Training and Projects	Rates	WMM LM 00051 P PPE 24 M	PROCUREMENT OF PPE: ENVIRONMENTAL SERVICES FOR 24 MONTHS	Friday, August 2, 2024	Community Services
<b>Total</b>		<b>R 750,000.00</b>				

## c) Status of current tenders

Description of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Days Lapsed	Validity Check	Remaining Days
Multi Discipline Panel of Consultants	WMM LM 31/05/22/06 MDP	Mr V. Nontanda	Friday, January 26, 2024	91	Friday, April 26, 2024	Mr M. Mtetandaba	To be Evaluated	Engineering Services	Mr M. Madikizela, Ms Jokweni	38.00	Valid	53.00
Multi-Utility Online Pre-paid Electricity Vending Management System	WMMLM 00088 PVMS	Mr V. Mqina	Friday, January 26, 2024	90	Thursday, April 25, 2024	Ms A. Ntongana	To be Evaluated	Engineering Services	Mr S. Morlock, Mrs L. Mhlembana	38.00	Valid	52.00
Maintenance of Solar for 36 Months in WMM LM Wards	WMM-LM 000900 MS WMM L	Mrs L. Mhlembana	Friday, January 26, 2024	90	Thursday, April 25, 2024	Mr M. Mtetandaba	To be Evaluated	Community Services	Mrs N. Rabie-Xakata, Mr M. Madikizela	38.00	Valid	52.00
Land Audit	WMM-LM 24/08/23/02 MLA	Mr B. Hlangabezo	Monday, February 5, 2024	90	Sunday, May 5, 2024	Ms A. Ntongana	To be Evaluated	Development Planning	Mr V. Nontanda, Mr M. Madikizela	28.00	Valid	62.00
Supply and Delivery of Cleaning Resources	WMM-LM 04/08/22/01 SDC	Ms N. Xoko	Monday, February 19, 2024	90	Sunday, May 19, 2024	Ms A. Ntongana	To be Evaluated	Community Services	Mr C. Noconjo, Mrs Z. Shange	14.00	Valid	76.00
Panel of Attorneys for 36 Months	WMM LM 0054 PA 36 M	Ms N. Jokweni	Friday, January 26, 2024	90	Thursday, April 25, 2024	Mr M. Mtetandaba	To be Evaluated	Municipal Manager	Ms O. Nodangala, Mr S. Morlock	38.00	Valid	52.00
Customer Care Satisfactory Survey	WMM-LM 13/09/23/04 CCS	Ms N. Jokweni	Thursday, February 1, 2024	90	Wednesday, May 1, 2024	Ms A. Ntongana	To be Evaluated	Municipal Manager	Mr T. Cwibi, Mr S. Morlock	32.00	Valid	58.00
Supply and Delivery of Stationery	WMM LM 00056 PMS 12M	Mr. Madikizela	Monday, February 12, 2024	90	Sunday, May 12, 2024	Ms A. Ntongana	To be Evaluated	B.T.O	Mrs N. Rabie-Xakata, Ms.N.Ngejane	21.00	Valid	69.00
Pre-Capacity Building for GBS Manufacturing Hubs	WMM LM 10/06/22 B GBS C	Mr.B.Hlangabezo	Friday, February 16, 2024	90	Thursday, May 16, 2024	Mr M. Mtetandaba	To be Evaluated	Development Planning	Mr.M.Madikizela,Zam abhengu Shange	17.00	Valid	73.00



<b>Description of the Project</b>	<b>Bid Number</b>	<b>Chairperson</b>	<b>Closing Date</b>	<b>Validity</b>	<b>Validity Period</b>	<b>SCM Official</b>	<b>Status</b>	<b>Department</b>	<b>Members</b>	<b>Days Lapsed</b>	<b>Validity Check</b>	<b>Remaining Days</b>
Wellness and Occupational health Practitioner for 3 years	WMM LM 00053 W&OHP 36M	Not Yet Appointed	Monday, March 4, 2024	90	Sunday, June 2, 2024	Not Yet Appointed	On Advert	Corporate Services	Not Yet Appointed	0.00	Valid	90.00
Supply and Delivery of Fishing Equipment & Material	WMM LM 00056 S&D FE&M	Not Yet Appointed	Friday, February 23, 2024	90	Thursday, May 23, 2024	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	10.00	Valid	80.00
Records Inventory Development	WMM-LM 28/11/23	Mr. Madikizela	Thursday, February 15, 2024	90	Wednesday, May 15, 2024	Ms A. Ntongana	To be Evaluated	Corporate Services	Mrs N. Rabie-Xakata, Ms.N.Ngejane	18.00	Valid	72.00
Three Year Turnkey Contract for Electrical Service Providers	WMM-LM 18/01/24/01 TCE	Not Yet Appointed	Tuesday, February 20, 2024	90	Monday, May 20, 2024	Not Yet Appointed	Closed	Engineering Services	Not Yet Appointed	13.00	Valid	77.00
Supply and Delivery of PPE: Protection Services for 36 Months	WMM-LM 00051 PPE PS 36M	Not Yet Appointed	Monday, March 4, 2024	90	Sunday, June 2, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	0.00	Valid	90.00
Maintenance of CCTV Cameras for 36 Months	WMM-LM 00058 CCTV C	Not Yet Appointed	Monday, March 4, 2024	90	Sunday, June 2, 2024	Not Yet Appointed	On Advert	Community Services	Not Yet Appointed	0.00	Valid	90.00
Proposals for alternative Energy Supply Methods	WMM-LM 18/01/24/02 ESM	Not Yet Appointed	Tuesday, February 20, 2024	90	Monday, May 20, 2024	Not Yet Appointed	Closed	Engineering Services	Not Yet Appointed	13.00	Valid	77.00
Proposals for Alternative Methods of Surfacing	WMM-LM 18/01/24/03 AMS	Not Yet Appointed	Tuesday, February 20, 2024	90	Monday, May 20, 2024	Not Yet Appointed	Closed	Engineering Services	Not Yet Appointed	13.00	Valid	77.00
Street lights Mainatanene	WMM-LM 13/09/23/03 STN	Not Yet Appointed	Thursday, February 22, 2024	90	Wednesday, May 22, 2024	Not Yet Appointed	Closed	Engineering Services	Not Yet Appointed	11.00	Valid	79.00
Electricity Infrastructure	WMM-LM 13/09/23/01 MEI	Not Yet Appointed	Thursday, February 22, 2024	90	Wednesday, May 22, 2024	Not Yet Appointed	Closed	Development Planning	Not Yet Appointed	11.00	Valid	79.00
Disposal of 4 Municipal Properties	WMM LM- 11/01/24/01 DMP	Mr. B. Hlangabeze	Monday, February 5, 2024	90	Sunday, May 5, 2024	Mr M. Mtetanda	To be Evaluated	Development Planning	Mr.M.Madikizela,Zam abhengu Shange	28.00	Valid	62.00
Contract for Service and Maintenance of Back up Generator	WMM-LM 13/04/23/01 BUG	Not Yet Appointed	Monday, March 11, 2024	90	Sunday, June 9, 2024	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	-7.00	Valid	97.00
Design , Manufacturing and Erection of the lifeSize Bronze Statue	WMM-LM 00097 SWMM B	Not Yet Appointed	Friday, March 1, 2024	90	Thursday, May 30, 2024	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	3.00	Valid	87.00
Procurement of Server Room Infrastructure	WMM-LM 11/02/22/01 CCR	Not Yet Appointed	Thursday, February 29, 2024	90	Wednesday, May 29, 2024	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	4.00	Valid	86.00
Maintenance of Municipal Main Buildings	WMM LM 00060 MMM B	Not Yet Appointed	Thursday, February 29, 2024	90	Wednesday, May 29, 2024	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	4.00	Valid	86.00
General Valuation Roll 2024/2029	WMM LM 00013 GVR	Not Yet Appointed	Monday, March 18, 2024	90	Sunday, June 16, 2024	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	-14.00	Valid	104.00
Development of Wild Coast Prentinct Plan	WMM-LM 19/0423/02 CPP	Not Yet Appointed	Thursday, March 7, 2024	91	Thursday, June 6, 2024	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	-3.00	Valid	94.00

#### d) Deviations

No deviations were approved during the month.

#### e) Irregular, Fruitless and Wasteful Expenditure

The table below shows identified instances of Fruitless Expenditure incurred during the month. The first transaction relates to interest reported on the financial performance expenditure reported in the report as a result of the late payment of the Eskom Invoices that was not paid for January 2024 while the other relates to a cancellation fee charged for logistics arrangements for an event that was moved from one location to a different location while arrangements had already been made.

Unauthorised, Irregular, Fruitless and Wasteful Expenditure - 2023-24												
Transaction details					Type of Prohibited Expenditure	Status						
Date of Payment	Payment Number	Creditor Name	Amount	Description of Incident		<input type="checkbox"/>						
						UI	DP	CC	TR	P	WO	General comments
Friday, February 9, 2024	EF008346-0001	Eskom Holdings	R 40,555	Interest on overdue account	Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Tax invoice for electricity bulk purchases was not submitted.
Thursday, February 29, 2024	Hof.0108982	Tunimart	R 622	Cancellation fee charges	Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Venue for the event was changed to EL originally was going to be held in PE
			41,177.00									

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDR efNu mber	Ward no.
SA Board for People Practices	CONSTANTIA OFFICE PARK;WILLOWB CNR 14TH AVENUE & HENDRIK POTG 1709	Human Resources	2/19/2024	1,210.00	RECEIVED	PAYMENT FOR SABPP MEMBERSHIP SUBSCRIPTION FOR LABOUR RELATIONS OFFICE (MR A.JOZELA)	MAAA 04080 65	Pretori a
LIKIHO TRADING CC	P O BOX 229 BIZANA WARD 17 4800	Solid Waste Removal	2/20/2024	1,360.00	RECEIVED	REQUEST FOR PROVISSION OF 8 LUNCH PACKS FOR PPE COMMITTEE	MAAA 00225 25	Ward 17
HOMBA AND HOMBA TRADING ENTERP	P O BOX 210362 BIZANA WARD 17 4800	Solid Waste Removal	3/1/2024	1,700.00	OPEN	REQUEST 10 LUNCH PACKS FOR REFUSE PPE COMMITTEE	MAAA 02717 73	Ward 17
LIKIHO TRADING CC	P O BOX 229 BIZANA WARD 17 4800	Solid Waste Removal	3/1/2024	1,965.00	OPEN	REQUEST FOR 15 LUNCH PACKS FOR WASTE MINIMISATION PROJECT	MAAA 00225 25	Ward 17
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Finance	2/29/2024	1,998.70	OPEN	Request for advertising of the Adjusted Budget 2023/2024	MAAA 09434 04	Koksta d
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Municipal Manager	2/26/2024	1,998.70	RECEIVED	PUBLIC NOTICE FOR SPECIAL COUNCIL MEETING ON THE 27/02/2024	MAAA 09434 04	Koksta d
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Human Resources	2/8/2024	1,998.70	RECEIVED	Request for Re-Advertisement of Server Room Infrastructure	MAAA 09434 04	Koksta d
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	2/29/2024	2,000.00	RECEIVED	REQUEST STILL WATER FOR SPECIAL COUNCIL MEETING TO BE HELD ON THE 27 F 2024 AT COUNCIL CHAMBER AT 08H30	MAAA 01214 75	Ward 31
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	2/13/2024	2,000.00	RECEIVED	ADVERTISEMENT FOR DRAFT ANNUAL REPORT FOR 2022/2023 FINANCIAL YEAR	MAAA 05704 34	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Project Managem ent Unit	2/9/2024	2,000.00	RECEIVED	REQUEST FOR ADVERTISNG OF MAINTENANCE OF MUNICIPAL MAIN BUILDING	MAAA 05704 34	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Project Managem ent Unit	2/8/2024	2,000.00	RECEIVED	REQUESTFOR ADVERTISING OF 3 YEAR MAINTENANCE AND REPAIRS ;BACK-UP GENE (ELECTRICITY SECTION)	MAAA 05704 34	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	2/8/2024	2,000.00	RECEIVED	REQUEST FOR RE- ADVERTISEMENT OF STATUE	MAAA 05704 34	Ward 17
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Mayor and Council	2/21/2024	3,355.80	RECEIVED	REQUEST LUNCH PACKS FOR MPAC PROJECT VERIFICATION PROGRAM TO BE HELD O FEBRUARY 2024 ( 14 LUNCH PACKS PER DAY).	MAAA 05974 32	Ward 1
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Solid Waste Removal	2/19/2024	3,680.00	RECEIVED	REQUEST FOR PURCHASING OF 2 TYRES FOR JNX 120 EC (SIZE 195/70R15C)	MAAA 04082 88	Ward 1
101 MONWABCY CONSULTANCY SEVIR	Ntozelo store p.o.box 25 mbizana 4800	Mayor and Council	2/12/2024	4,792.50	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR LOCAL AIDS COUNCIL TO BE HELD ON TH 14 FEBRUARY 2024 AT COUNCIL CHAMBER AT 10H00.	MAAA 11557 45	Ward 32
MEYIFE CONSTRUCTION	P O BOX 210168 WARD 9 BIZANA 4800	Mayor and	2/13/2024	7,875.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR COUNCILLORS CAPACITY BUILDING SESSI HELD ON THE 22 FEBRUARY 2024 AT CONCIL CHAMBER AT 09H00	MAAA 01083	Ward 9

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDR efNu mber	Ward no.
AND PROJE		Council					94	
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Economic Developm ent	2/13/2024	8,100.00	RECEIVED	REQUEST FOR PROVISION OF LUNCH BY MEANS OF CATERING FOR 90 PARTICIPANT BE ATTENDING LED FORUM MEETING ON THE 13 FEBRUARY 2024 ;AT COUNCIL CHA LUNCH SHOULD BE SERVED AT 12H00 ON THE DAY OF THE MEETING.	MAAA 01214 75	Ward 31
VUTHELA UBUKHOSI TRADING ENTER	AMADIBA A/A MTHAYISA LOCATION; BIZANA; 480 4800	Biodiversit y and Landscape	2/12/2024	10,500.00	OPEN	REQUEST FOR CATERING FOR 100 PARTICIPANTS FOR CLIMATE CHANGE STRATEGY AT AMAMPISI TRIBAL AUTHORITY	MAAA 05403 42	Ward 25
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Economic Developm ent	2/12/2024	10,625.00	RECEIVED	CATERING FOR 25 PEOPLE FOR 5 DAYS 12-16/02/2024 FOR CAPACITY BUILDING	MAAA 05974 32	Ward 1
UMGENI WATER	P O BOX 9 PIETERMARITZBURG 3200	Biodiversit y and Landscape	2/29/2024	11,730.00	RECEIVED	PAYMENT FOR WATER SAMPLING . INVOICE NO: 90017515	MAAA 03550 22	Pieter maritz burg
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Roads	2/15/2024	13,788.50	RECEIVED	REQUEST FOR 2 NEW TYRES FOR TIPPER TRUCK REGISTRATION NO:HPZ 909 EC; TYRE SIZE'S 315/80R22.5	MAAA 04082 88	Ward 1
WALTER SISULU UNIVERSITY	PRIVATE BAG X1 UNITRA UMYEZO PARK 5117	Human Resources	2/22/2024	14,320.00	RECEIVED	STUDY ASSISTANCE FOR A.MATARA	MAAA 04054 71	Mthat ha
WALTER SISULU UNIVERSITY	PRIVATE BAG X1 UNITRA UMYEZO PARK 5117	Human Resources	2/2/2024	14,320.00	RECEIVED	REQUEST FOR PAYMENT OF STUDY ASSISTANCE FOR MATARA; A.	MAAA 04054 71	Mthat ha
MAPHALALA TRADING	MNGUNGU VILLAGE P.O BOX 210003 WARD 28 4800	Biodiversit y and Landscape	2/7/2024	14,700.00	RECEIVED	REQUEST PROVISION OF CATERING FOR 60 PARTICIPANTS FOR COASTAL COMMITT AT MDATYA S.S.S	MAAA 06169 83	Ward 28
MEYIFE CONSTRUCTION AND PROJE	P O BOX 210168 WARD 9 BIZANA 4800	Biodiversit y and Landscape	2/2/2024	15,150.00	RECEIVED	REQUEST 70 X LUNCH PACKS FOR ENVIRONMENTAL AWARENESS CAMPAIGN(BEACH C AT MZAMBA(24); MTENTU(25) & MNYAMENI(28)	MAAA 01083 94	Ward 9
WITS SCHOOL OF GOVERNANCE	P O BOX 96 WITS 2050	Human Resources	2/20/2024	15,240.00	RECEIVED	STUDY ASSISTANCE FOR MS. V. BHENXA	MAAA 00707 24	Johan nesbur g
UNIVERSITY OF THE FREE STATE	UFS P.O BOX 339 FREE STATE 9300	Human Resources	2/20/2024	15,240.00	RECEIVED	STUDY ASSISTANCE FOR MS. F. MBEKI	MAAA 02049 61	Bloem fontei n
XOLANI SIZWE CONSTRUCTION	P O BOX 696 WARD 23 PORT EDWARD 4295	Mayor and Council	3/1/2024	15,500.00	OPEN	REQUEST ABLUTION FACILITIES FOR HUMAN RIGHTS DAY BUILD UP TO BE HELD O FEBRUARY 2024 AT WARD 03	MAAA 01060 07	Ward 23
UNISA	P O BOX 488	Human Resources	2/22/2024	16,410.00	RECEIVED	STUDY ASSISTANCE FOR K. NDAVA	MAAA 02291 05	Durba n
UNISA	P O BOX 488	Human Resources	2/2/2024	16,410.00	OPEN	REQUEST FOR PAYMENT OF STUDY ASSISTANCE FOR NDAVA; K.	MAAA 02291 05	Durba n
ABONGIPHIWE TRADING ENTERPRISE	KWANIKHWE LOCATION P.O.BOX 886 BIZANA 4800	Mayor and Council	2/2/2024	17,850.00	RECEIVED	REQUEST FOR A BIG SAUCE PAN	MAAA 12406 86	Ward 27
LUSTARZ PROJECT (PTY) LTD	P.O BOX 226003 BIZANA WARD 8 4800	Mayor and Council	2/21/2024	17,940.00	RECEIVED	CATERING LUNCH FOR 200 PEOPLE IN WARD 09 FOR COMMUNITY EDUCATION MEETI 21/02/2024	MAAA 03250 89	Ward 8

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDR efNu mber	Ward no.
STADIO PTY LTD	OFFICE 101 VILLAGE SQUARE CITY OF CAPE TOWN DURBANVILLE 7550	Human Resources	2/20/2024	21,020.00	RECEIVED	STUDY ASSISTANCE FOR MS. K. HINTSA	MAAA 04136 31	Cape town
NOMINATION TRADING ENTERPRISE	NTSHAMATHE A/A MHLANGA LOCATION 4800	Solid Waste Removal	2/19/2024	22,000.00	RECEIVED	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	MAAA 06182 09	Ward 6
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Roads	2/16/2024	22,597.50	RECEIVED	REQUEST FOR ONE NEW TYRE FOR CAT GRADER REG. NO: FSC-245 EC;TYRE SIZE 17.5-25	MAAA 04082 88	Ward 1
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Communit y Parks	2/12/2024	24,000.00	RECEIVED	PAYMENT FOR REPAIRS AND MAINTENANCE OF POWER GARDEN TOOLS	MAAA 02520 21	Ward 31
BULUKHANYO TRADING	NOMLACU LOCATION ESIKHUMBENI AA ward 26 4800	Mayor and Council	2/21/2024	24,100.00	OPEN	CATERING FOR 200 PEOPLE IN WARD 26 FOR COMMUNITY EDUCATION MEETING ON	MAAA 13537 80	Ward 26
SIZA AND TK	ERF NO 987 EXT 4 WARD 7 4800	Solid Waste Removal	2/7/2024	24,500.00	RECEIVED	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	MAAA 13168 21	Ward 7
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Communit y Parks (including	2/29/2024	25,000.00	RECEIVED	PAYMENT FOR MAINTENANCE OF POWER GARDEN TOOLS	MAAA 02520 21	Ward 31
DRIVING LICENSE CARD ACCOUNT	P.O. BOX 25223 MONUMENT PARK PRETORIA 0105	Road and Traffic Regul	2/27/2024	25,280.00	RECEIVED	PAYMENT FOR NEW CARD ORDERS. JANUARY 2024	MAAA 03577 41	Pretori a
MOUNTZONE PTY LTD	P O BOX 159 FLAGSTAFF WARD 24 4810	Mayor and Council	2/27/2024	26,700.00	OPEN	REQUEST 120 CHICKEN BREEDS THAT LAY EGGS FOR NTSOKOLWENI DISSABILITY CO-OPERATIVE PROJECT AT WARD 30 DUTYINI LOCATION	MAAA 05408 08	Ward 24
THANKS TO GIVE TRADING AND PRO	P.O BOX 12 WARD 32 BIZANA 4800	Corporate Wide Strategic Planning	2/29/2024	27,400.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR IDP REP FORUM TO BE HELD ON THE 29 2024 AT OLIVER AND ADELAIDE TAMBO REGIONAL HOSPITAL AT 10H00	MAAA 04475 68	Ward 32
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Roads	2/16/2024	27,588.50	RECEIVED	REQUEST FOR REPLACEMENTOF TWO NEW TYRE'S FOR TLB	MAAA 04082 88	Ward 1
THE MIDDLE MAN ENTERPRISE 485	P.O. BOX 14 BIZANA WARD 01 4800	Corporate Wide Strategic Planning	2/26/2024	28,000.00	RECEIVED	REQUEST FOR 1 x SEATER TENT TO BE USED ON THE 08 FEBRUARY 2024 AT WARD 30 FOR MAYORAL OPEN IMBIZO.	MAAA 02155 71	Ward 1
DIAMOND PRIDE ENTERPRISE	P.O BOX 210563 BIZANA WARD 12	Populatio n Developm ent	2/15/2024	29,394.00	RECEIVED	SUPPLY AND DELIVERY OF 10 WINDOW ADJUSTABLE CLEANER FOR RECREATIONAL	MAAA 01625 80	Ward 12

Total 597,337.90

## 12. Regulation 17(1) c Procurement

Regulation 17 of the Municipal Supply Chain Management Regulations dealing with Formal written price quotations allows the municipality where it is not possible to obtain at least three quotations that reasons be recorded and approved by the Chief Financial Officer. This differs from the Deviations provided on regulation 36 of the same regulations.

Below is the list of transactions that have been procured through the utilisation of the regulation 17(1)c during the year:

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Not Paid	Not Paid	Government Printing Works	R 15,132.00	Printing Works for Provincial and Local Important Documents	Z.Zukulu	Friday, July 7, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Not Paid	N/A	ILGM	R 1,070.00	Membership Fees for CFO	Z.Zukulu	Thursday, August 17, 2023	Budget and Treasury	NO	One quote requested	Sole Provider
Monday, July 31, 2023	ECPNA2023/1294 1	South African Local Government Association	R 5,000.00	Membership Fees for CFO, Hon Mayor, MM and Speaker	Z.Zukulu	Friday, August 18, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Monday, July 31, 2023	218078333	University of Kwazulu Natal	R 25,000.00	Study Fees for Operations and Maintenance Manager	Z.Zukulu	Tuesday, July 25, 2023	Corporate Services	NO	One quote requested	Sole Provider
Not Paid	N/A	Government Printing Works	R 1,008.78	Printing Works for Provincial and Local Important Documents	Z.Zukulu	Friday, August 25, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Friday, September 15, 2023	PINV04428	ESRI South Africa	R 24,562.23	GIS-Software	Z.Zukulu	Friday, August 25, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Monday, July 31, 2023	300059842	Institute for Internal Auditors	R 14,019.08	Membership Fees for Manager Internal Auditor	Z.Zukulu	Thursday, July 20, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Thursday, August 31, 2023	22112411/20232	Stadio Higher Education	R 3,330.00	Study Fees for Fleet Officer	Z.Zukulu	Tuesday, August 15, 2023	Corporate Services	NO	One quote requested	Sole Provider
Saturday, September 30, 2023	IN.0003645	S.A. Borad for People Practices	R 2,300.00	Local Government Oversight for Mr.Jozela	Z.Zukulu	Wednesday, September 27, 2023	Corporate Services	NO	One quote requested	Sole Provider
Saturday, September 30, 2023	11729	CIGFARO	R 15,796.00	Membership Fees for CFO and Municipal Manager	Z.Zukulu	Thursday, September 28, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Wednesday, October 11, 2023	1000620	HV Test Academy	R 12,458.53	Fees for Training	Z.Zukulu	Tuesday, October 10, 2023	Engineering office	NO	One quote requested	Sole Provider
Wednesday, October 11, 2023	INV2023072102	Renkalic Training centre	R 13,900.00	Fees for Training	Z.Zukulu	Tuesday, October 10, 2023	Engineering office	NO	One quote requested	Sole Provider
Tuesday, September 12, 2023	Gov0911	Sita	R 31,600.00	Study Fees Electricity Officials	Z.Zukulu	Tuesday, September 12, 2023	Engineering office	NO	One quote requested	Sole Provider
Thursday, November 9,	200044257	Institute for Internal Auditors	R 22,011.00	Membership fees for internal audit officials	Z.Zukulu	Tuesday, September 19,	Municipal Manager's Office	NO	One quote requested	Sole Provider

SECTION 17 TRANSACTION DETAILS								PROCUREMENT PROCESS		
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
2023						2023				
Thursday, November 9, 2023	DFI56156469	MIE	R 4,326.65	Verification and collection of educational qualifications	Z.Zukulu	Tuesday, October 24, 2023	Corporate Services	NO	One route requested	Sole Provider
Thursday, November 30, 2023	IN0031421	WESSA	R 12,275.00	NGO	Z.Zukulu	Monday, October 30, 2023	LED	NO	One route requested	Sole Provider
Wednesday, November 1, 2023	1345560 C 1345560A	WITS	R 116,000.00	Study fees	Z.Zukulu	Wednesday, November 1, 2023	Corporate Services	NO	One route requested	Sole Provider
Wednesday, November 1, 2023	1345560(B)	WITS	R 174,000.00	Study fees	Z.Zukulu	Wednesday, November 1, 2023	Corporate Services	NO	One route requested	Sole Provider
Monday, November 13, 2023	12478	CIGFARO	R 3,356.00	Membership fees	Z.Zukulu	Monday, November 13, 2023	Municipal Manager's Office	NO	One route requested	Sole Provider
Tuesday, December 19, 2023	200005401	Leadership Academy	R 11,731.15	Trainin for internal Audtors Interns	Z.Zukulu	Monday, December 18, 2023	Municipal Manager's Office	NO	One route requested	Sole Provider
Tuesday, November 28, 2023	DFI56159749	MIE	R 251.39	Verification and collection of educational qualifications	Z.Zukulu	Tuesday, November 28, 2023	Corporate Services	NO	One route requested	Sole Provider
Wednesday, November 29, 2023	MOC026344	SAGE	R 32,637.00	Training	Z.Zukulu	Wednesday, November 29, 2023	Corporate Services	NO	One route requested	Sole Provider
Wednesday, January 31, 2024	INV-85652-M4T9126	SAICA	R 4,778.22	Skilled Accounting Professional	Z.Zukulu	Wednesday, December 20, 2023	Corporate Services	NO	One route requested	Sole Provider
Not Paid	TO BE PAID	Chartered Institute of Government Finance	R 8,450.00	For Audit and Risk Officers	Z.Zukulu	Tuesday, January 9, 2024	Corporate Services	NO	One route requested	Sole Provider
Wednesday, January 10, 2024	DFI56115913	MIE	R 1,643.12	Verification and collection of educational qualifications	Z.Zukulu	Wednesday, January 10, 2024	Corporate Services	NO	One route requested	Sole Provider
Wednesday, February 21, 2024	206349459	Walter Sisulu University	R 14,320.00	Study Fees	Z.Zukulu	Wednesday, January 31, 2024	Corporate Services	NO	One route requested	Sole Provider
Wednesday, February 21, 2024	45796513/20013116	Unisa	R 16,410.00	Study Fees	Z.Zukulu	Wednesday, January 31, 2024	Corporate Services	NO	One route requested	Sole Provider
Friday, February 2, 2024	Various	Unisa	R 63,600.00	Study Fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	NO	One route requested	Sole Provider
Tuesday, February 20, 2024	L528668/6665/L150746	Mancosa	R 53,865.04	Study Fees	Z.Zukulu	Tuesday, February 20, 2024	Corporate Services	NO	One route requested	Sole Provider
Tuesday, February 20, 2024	2922044	WITS	R 15,240.00	Study Fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	NO	One route requested	Sole Provider
Tuesday,	202669848	UFS	R	Study Fees	Z.Zukulu	Tuesday,	Corporate	NO	One route	Sole Provider

SECTION 17 TRANSACTION DETAILS								PROCUREMENT PROCESS		
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
February 20, 2024			15,240.00			February 20, 2024	Services		requested	
Monday, February 19, 2024	INV12953	SABPP	R 1,210.00	SABPP	Z.Zukulu	Sunday, February 18, 2024	Municipal Manager's Office	NO	One qoute requested	Sole Provider

R  
736,521.19



### 13. Contract Management

S116(2) of the MFMA requires that the accounting officer of a municipality must –

- a) Take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality of the municipality is properly enforced;
- b) Monitor on a monthly basis the performance of the contractor under the contract or agreement;
- c) Establish capacity in the administration of the municipality –
  - i. To assist the accounting officer in carrying out the duties set out in the paragraphs above; and
  - ii. To oversee the day-to-day management of the contract or agreement; and
- d) Regularly report to the municipal council on the management of the contract or agreement and the performance of the contractor.

In keeping with the above prescripts, the table below shows the contracts that the municipality currently has in operation.

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2022/23	Opening 2023	Expenditure To date 2023	Closing Balance 2024	Status (To Date)	Categories of Contract	Contract type
MBIZLM27/02/18/02ENG	Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	1460	Friday, July 6, 2018	Tuesday, July 5, 2022	Wednesday, July 5, 2023	Sunday, June 30, 2024	81,933,542.18	5,976,014.40	5,127,510.31	1,420,411.67	3,707,098.64	expired	Long term Contract	Capital Contract
None Provided	Sage VIP	Payroll System	1095	Friday, May 31, 2019	Monday, May 30, 2022	Friday, May 29, 2026	Sunday, June 30, 2024	-	303,686.76	861,144.95	32,637.00	893,781.95	valid	Long term Contract	Operating Contract
Valluation Roll 2019/2024	Sizane Consulting	General Valuation Roll 2019/2024	1460	Wednesday, July 1, 2020	Sunday, June 30, 2024	Sunday, June 30, 2024	Sunday, June 30, 2024	1,576,425.00	-	581,897.44	-	581,897.44	valid	Long term Contract	Operating Contract
MBIZ LM ICT DUE DELIGENTS	Munsoft (PTY) LTD	Financial and Billing System	730	Wednesday, July 1, 2020	Friday, July 1, 2022	Saturday, July 1, 2023	Sunday, June 30, 2024	-	4,730,698.77	14,904,823.93	4,582,584.85	19,487,408.78	expired	Long term Contract	Operating Contract
Fef:6/1/1/5	Conlog	Prepaid electricity agent	1460	Wednesday, August 1, 2018	Sunday, July 31, 2022	Tuesday, July 30, 2024	Sunday, June 30, 2024	-	1,440,256.07	8,789,825.27	237,731.17	9,027,556.44	valid	Long term Contract	Operating Contract
MBIZ LM 00022 DCS	Kumyolz Investments	Debt collection services for 3 years	1095	Thursday, July 1, 2021	Sunday, June 30, 2024	Sunday, June 30, 2024	Sunday, June 30, 2024	0.13	841,298.20	2,224,282.98	574,725.56	2,799,008.54	valid	Long term Contract	Operating Contract
MBIZ LM 0035 IFRA	Khanya Africa Networks	Integrated Financial Records and Archiving Solutions	1095	Friday, January 31, 2020	Monday, January 30, 2023	Monday, January 30, 2023	Sunday, June 30, 2024	5,300,000.00	247,250.00	208,042.19	-	208,042.19	expired	Long term Contract	Operating Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2022/23	Opening 2023	Expenditure To date 2023	Closing Balance 2024	Status (To Date)	Categories of Contract	Contract type
		(IFRA) for 3 years													
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Wednesday, April 29, 2020	Tuesday, April 29, 2025	Tuesday, April 29, 2025	Sunday, June 30, 2024	-	4,246,451.91	13,575,722.50	3,776,086.27	17,351,808.77	valid	Long term Contract	Operating Contract
MBIZ LM 0055 CON	ODG Technologies PTY Ltd	Panel of Electrical Engineering Consultants(Ele Load Forecasting )	1095	Friday, October 9, 2020	Monday, October 9, 2023	Monday, October 9, 2023	Sunday, June 30, 2024	345,000.00	345,000.00	-	-	-	expired	Long term Contract	Operating Contract
MBIZ LM 0055 CON	Restsam Engineering PTY Ltd	Panel of Electrical Engineering Consultants	1095	Friday, October 9, 2020	Monday, October 9, 2023	Monday, October 9, 2023	Sunday, June 30, 2024	-	-	-	-	-	expired	Long term Contract	Operating Contract
MBIZ LM 0085 AMR'S	Emerald Metering and Utility Management Pty Ltd	Supply & Maintenance of Automated Meter Reading System for 3 years	1095	Thursday, June 10, 2021	Sunday, June 9, 2024	Sunday, June 9, 2024	Sunday, June 30, 2024	2,129,902.23	1,206,112.90	1,104,703.37	877,341.33	1,982,044.70	valid	Long term Contract	Operating Contract
MBIZ LM 0055 CON	Iqhaya Design Workshop	Panel of Consultants- Architectural: Temporary Traders Stalls and Civil Works	1095	Tuesday, April 13, 2021	Friday, April 12, 2024	Friday, April 12, 2024	Sunday, June 30, 2024	956,705.82	-	287,011.75	280,772.35	6,239.40	valid	Long term Contract	Operating Contract
WMM-LM(Panel of Consultants)	Iqhaya Design and Workshop	Manufacturing Hubs	730	Wednesday, September 8, 2021	Friday, September 8, 2023	Friday, September 8, 2023	Sunday, June 30, 2024	3,850,372.50	1,146,544.25	2,017,822.13	1,353,800.70	664,021.43	expired	Short Term Contract	Operating Contract
WMM LM 08/12/20/03 PSC	Bukhobethu Security Services	Provision of Private Security Services	1095	Monday, October 25, 2021	Thursday, October 24, 2024	Thursday, October 24, 2024	Sunday, June 30, 2024	27,820,800.00	10,876,700.00	10,347,700.00	2,769,200.00	7,578,500.00	valid	Long term Contract	Operating Contract
WMM LM 16/09/20/01	Phahle Construction	Maintenance of Recreational Facilities	1095	Tuesday, May 3, 2022	Friday, May 2, 2025	Friday, May 2, 2025	Sunday, June 30, 2024	-	448,965.09	448,965.09	-	448,965.09	valid	Long term Contract	Operating Contract
WMM LM 25/08/21	Dr Sugudhav-Sewpersadh Attorneys	Provision of Legal Services	1095	Thursday, January 27, 2022	Sunday, January 26, 2025	Sunday, January 26, 2025	Sunday, June 30, 2024	-	2,311,758.66	2,768,179.44	2,868,713.21	5,636,892.65	valid	Long term Contract	Operating Contract
WMM LM 25/08/21	Z.N.Mtshabe	Provision of Legal Services	1095	Thursday, January 27, 2022	Sunday, January 26, 2025	Sunday, January 26, 2025	Sunday, June 30, 2024	-	2,964,578.50	5,207,718.76	5,812,582.41	11,020,301.17	valid	Long term Contract	Operating Contract
WMM LM 21/12/21/01 PRI	Techseeds Pty Ltd	Supply and Delivery of Printers	1095	Friday, April 8, 2022	Monday, April 7, 2025	Monday, April 7, 2025	Sunday, June 30, 2024	6,581,971.41	684,803.38	5,897,168.03	416,466.62	5,480,701.41	valid	Long term Contract	Operating Contract
MBIZ LM 0055 CON	Zinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Friday, December 6, 2019	Tuesday, December 5, 2023	Tuesday, December 5, 2023	Sunday, June 30, 2024	3,256,364.38	2,432,034.26	102,691.34	-	102,691.34	expired	Short Term Contract	Capital Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, September 1, 2022	Sunday, August 31, 2025	Sunday, August 31, 2025	Sunday, June 30, 2024	-	166,072.38	166,072.38	92,815.29	258,887.67	valid	Long term Contract	Operating Contract
WMM LM 30/06/22/01 TRA	Iheans Travelling Agency	Provision of Traveling Agency for 36 months	1095	Wednesday, January 4, 2023	Saturday, January 3, 2026	Saturday, January 3, 2026	Sunday, June 30, 2024	-	173,923.28	173,923.28	1,058,452.15	1,232,375.43	valid	Long term Contract	Operating Contract
WMM LM 30/06/22/01 TRA	Tunimart(PTY)LTD	Provision of Traveling Agency for 36 months	1095	Wednesday, January 4, 2023	Saturday, January 3, 2026	Saturday, January 3, 2026	Sunday, June 30, 2024	-	486,002.26	486,002.26	1,943,448.67	2,429,450.93	valid	Long term Contract	Operating Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2022/23	Opening 2023	Expenditure To date 2023	Closing Balance 2024	Status (To Date)	Categories of Contract	Contract type
WMM LM 00098	Thahle Project jv Ayagu Construction	Construction of Sidanga Access Road with Bridges	304	Friday, January 6, 2023	Monday, November 6, 2023	Monday, November 6, 2023	Sunday, June 30, 2024	19,990,389.66	15,992,279.52	3,998,110.14	1,999,034.91	1,999,075.23	expired	Short Term Contract	Capital Contract
WMM LM 25/05/22/05 ECDC	XS Dollarz	Construction of Ward 13 ECDC	365	Monday, March 6, 2023	Tuesday, March 5, 2024	Tuesday, March 5, 2024	Sunday, June 30, 2024	4,061,813.16	1,738,514.80	2,323,298.36	1,916,990.85	406,307.51	valid	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Thahle Projects Jv Ayagu Trading	Hiring of Construction Plant and Trucks	365	Wednesday, March 15, 2023	Thursday, March 14, 2024	Thursday, March 14, 2024	Sunday, June 30, 2024	5,884,206.38	3,561,599.09	2,322,607.29	2,236,826.62	85,780.67	valid	Long term Contract	Capital Contract
WMM LM 0064 SRM	Moya Trading and Projects	Social and Disaster Relief Material for 3 years	1095	Thursday, September 29, 2022	Sunday, September 28, 2025	Sunday, September 28, 2025	Sunday, June 30, 2024	-	980,420.00	980,420.00	388,700.00	1,369,120.00	valid	Long term Contract	Operating Contract
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Hiring of Construction Plant and Trucks	365	Wednesday, March 15, 2023	Thursday, March 14, 2024	Thursday, March 14, 2024	Sunday, June 30, 2024	9,520,610.95	6,772,435.39	1,122,211.06	2,082,011.12	959,800.06	valid	Long term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	365	Wednesday, March 15, 2023	Thursday, March 14, 2024	Thursday, March 14, 2024	Sunday, June 30, 2024	8,360,152.80	5,311,690.99	348,461.81	2,699,970.10	2,351,508.29	valid	Long term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Hiring of Construction Plant and Trucks	365	Wednesday, March 15, 2023	Thursday, March 14, 2024	Thursday, March 14, 2024	Sunday, June 30, 2024	6,825,933.78	4,334,354.59	2,491,579.19	2,885,226.67	393,647.48	valid	Long term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Hiring of Construction Plant and Trucks	365	Wednesday, March 15, 2023	Thursday, March 14, 2024	Thursday, March 14, 2024	Sunday, June 30, 2024	5,232,704.10	4,176,887.40	1,055,816.70	2,654,590.54	1,598,773.84	valid	Long term Contract	Capital Contract
MBIZ LM 0055 CON	Restsam Engineering PTY Ltd	Electrification of Msarhweni Village	304	Wednesday, September 28, 2022	Saturday, July 29, 2023	Saturday, July 29, 2023	Sunday, June 30, 2024	607,200.00	405,609.60	201,590.40	-	201,590.40	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Hiring of Construction Plant and Trucks	365	Friday, March 31, 2023	Saturday, March 30, 2024	Saturday, March 30, 2024	Sunday, June 30, 2024	3,687,053.32	1,532,316.59	100,388.23	1,755,178.20	1,654,789.97	valid	Long term Contract	Capital Contract
WMM LM 06/10/22/03 IAS	Mayile Solutions	Provision of Internal Services	1095	Wednesday, May 3, 2023	Saturday, May 2, 2026	Saturday, May 2, 2026	Sunday, June 30, 2024	-	650,578.00	650,578.00	-	650,578.00	valid	Long term Contract	Operating Contract
WMM LM 00058E	ZML Group	Electrification of Zizityaneni Village	182	Friday, May 5, 2023	Friday, November 3, 2023	Friday, November 3, 2023	Sunday, June 30, 2024	7,836,167.58	3,262,347.09	4,573,820.49	3,177,442.62	1,396,377.87	expired	Short Term Contract	Capital Contract
WMM LM 04/08/22/02 RMD	Manyobo Group	Rehabilitation of Dumping Site for a Period of 18 Months	547	Wednesday, June 21, 2023	Thursday, December 19, 2024	Thursday, December 19, 2024	Sunday, June 30, 2024	-	234,400.00	234,400.00	1,604,926.68	1,839,326.68	valid	Long term Contract	Operating Contract
WMM LM 03/11/22/05 EMT	Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	1095	Tuesday, June 20, 2023	Friday, June 19, 2026	Friday, June 19, 2026	Sunday, June 30, 2024	-	-	-	-	-	valid	Long term Contract	Operating Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Friday, June 23, 2023	Monday, June 22, 2026	Monday, June 22, 2026	Sunday, June 30, 2024	-	-	-	-	-	valid	Long term Contract	Capital Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2022/23	Opening 2023	Expenditure To date 2023	Closing Balance 2024	Status (To Date)	Categories of Contract	Contract type
MBIZLM27/02/18/02ENG	VHB and Associates	Construction of Mbizana Civic Centre	365	Tuesday, January 17, 2023	Wednesday, January 17, 2024	Thursday, January 16, 2025	Sunday, June 30, 2024	3,811,832.48	381,183.24	3,430,649.24	-	3,430,649.24	valid	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Nikhwe Group	Hiring of Construction Plant and Trucks	365	Friday, March 24, 2023	Saturday, March 23, 2024	Saturday, March 23, 2024	Sunday, June 30, 2024	1,000,305.05	-	1,000,305.05	-	1,000,305.05	valid	Long term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Hiring of Construction Plant and Trucks	365	Friday, March 24, 2023	Saturday, March 23, 2024	Saturday, March 23, 2024	Sunday, June 30, 2024	1,302,481.25	876,727.24	425,754.01	898,150.00	472,395.99	valid	Long term Contract	Capital Contract
WMM LM 00081 RVL	Masilo 85 Projects	Refurbishment of Low Voltage Lines in Extension 4	182	Tuesday, June 27, 2023	Tuesday, December 26, 2023	Tuesday, December 26, 2023	Sunday, June 30, 2024	3,491,945.22	-	3,491,945.22	2,093,341.32	1,398,603.90	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Friday, March 24, 2023	Monday, March 23, 2026	Monday, March 23, 2026	Sunday, June 30, 2024	-	-	-	-	-	valid	Long term Contract	Capital Contract
MBIZ LM 0055 CON	S.Zoko Consulting	Rehabilitation of Ntamonde Access Road	243	Monday, March 20, 2023	Saturday, November 18, 2023	Saturday, November 18, 2023	Sunday, June 30, 2024	508,801.44	412,904.05	95,897.39	68,558.95	27,338.44	expired	Short Term Contract	Capital Contract
MBIZ LM 0055 CON	S.Zoko Consulting	Rehabilitation of Mgodini to Mcinjweni Access Road	243	Monday, March 20, 2023	Saturday, November 18, 2023	Saturday, November 18, 2023	Sunday, June 30, 2024	433,683.34	274,381.87	159,301.47	-	159,301.47	expired	Short Term Contract	Capital Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Maintenance of Monti Access Road	243	Tuesday, March 21, 2023	Sunday, November 19, 2023	Sunday, November 19, 2023	Sunday, June 30, 2024	253,105.02	240,915.01	12,190.01	-	12,190.01	expired	Short Term Contract	Capital Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Construction of Majazi Landfill Site	547	Friday, March 31, 2023	Saturday, September 28, 2024	Saturday, September 28, 2024	Sunday, June 30, 2024	10,217,253.61	1,186,262.54	9,030,991.07	-	9,030,991.07	valid	Short Term Contract	Operating Contract
WMM LM 26/10/22/03 CWS	The Mane's	Car Wash Services for 12 Months	365	Friday, June 30, 2023	Saturday, June 29, 2024	Saturday, June 29, 2024	Sunday, June 30, 2024	-	-	-	59,050.00	-59,050.00	valid	Long term Contract	Operating Contract
WMM-LM 04/05/23/06	Nkwali AM	Fencing of Mphuthumi Mafumbatha Staidum	91	Wednesday, July 19, 2023	Wednesday, October 18, 2023	Wednesday, October 18, 2023	Sunday, June 30, 2024	4,863,852.26	-	4,863,852.26	3,673,679.89	1,190,172.37	expired	Short Term Contract	Capital Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resources	1095	Thursday, August 24, 2023	Sunday, August 23, 2026	Sunday, August 23, 2026	Sunday, June 30, 2024	-	-	-	227,669.45	227,669.45	valid	Long term Contract	Operating Contract
WMM LM /24/0822 K/M LSDF	Citeplan	Kubha/Magusheni LSDF	365	Thursday, July 6, 2023	Friday, July 5, 2024	Friday, July 5, 2024	Monday, July 1, 2024	276,000.00	-	276,000.00	163,000.00	113,000.00	valid	Long term Contract	Operating Contract
WMM LM 04/05/23/01 ENP	Masilo Jv Kresta Green	Nomlacu Electrification Phase 2	243	Wednesday, July 19, 2023	Monday, March 18, 2024	Monday, March 18, 2024	Sunday, June 30, 2024	5,221,160.12	-	5,221,160.12	4,029,562.87	1,191,597.25	valid	Short Term Contract	Capital Contract
WMM LM 04/05/23/01 ENP	ODG Technologies PTY Ltd	Nomlacu Electrification Phase 2	243	Tuesday, October 3, 2023	Sunday, June 2, 2024	Sunday, June 2, 2024	Monday, July 1, 2024	1,035,116.46	-	1,035,116.46	622,035.39	413,081.07	valid	Short Term Contract	Capital Contract
WMM LM 000103 M W18	Stira Construction	Construction of Mgqutsalala Access Road	152	Friday, October 6, 2023	Wednesday, March 6, 2024	Wednesday, March 6, 2024	Tuesday, July 2, 2024	4,621,749.00	-	4,621,749.00	2,130,287.58	2,491,461.42	valid	Short Term Contract	Capital Contract
WMM LM 000104 CS W08	Alutha Holding 82/ Show Love and Care	Construction to Ntshikitsane to Bhukuveni Access Road	121	Friday, October 6, 2023	Sunday, February 4, 2024	Sunday, February 4, 2024	Wednesday, July 3, 2024	2,495,075.00	-	2,495,075.00	770,712.00	1,724,363.00	expired	Short Term Contract	Capital Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2022/23	Opening 2023	Expenditure To date 2023	Closing Balance 2024	Status (To Date)	Categories of Contract	Contract type
WMM LM 00020 M A/R	Mvumeza Trading Enterprise	Construction of Mhlwazini Access Road	182	Monday, December 4, 2023	Monday, June 3, 2024	Monday, June 3, 2024	Thursday, July 4, 2024	4,395,182.41	-	4,395,182.41	1,938,336.50	2,456,845.91	valid	Short Term Contract	Capital Contract
WMM LM 00013 M A/R	Isivuno Esihle Construction	Construction of Mgomanzi Access Road	182	Tuesday, November 7, 2023	Tuesday, May 7, 2024	Tuesday, May 7, 2024	Friday, July 5, 2024	5,122,592.20	-	5,122,592.20	2,648,632.85	2,473,959.35	valid	Short Term Contract	Capital Contract
WMM LM 0018 MZ/ A/R	Vitsha Trading	Construction of Mwilini Access Road	304	Monday, December 4, 2023	Thursday, October 3, 2024	Thursday, October 3, 2024	Saturday, July 6, 2024	5,790,907.51	-	5,790,907.51	2,781,208.30	3,009,699.21	valid	Short Term Contract	Capital Contract
WMM LM 00017 MDG	Vitsha Trading	Upgrading of Mbongwana Access Road	182	Monday, December 4, 2023	Monday, June 3, 2024	Monday, June 3, 2024	Sunday, July 7, 2024	9,685,836.19	-	9,685,836.19	3,069,672.00	6,616,164.19	valid	Short Term Contract	Capital Contract
WMM-LM 27/10/21/01 PIS	Ndzila Investments	Provision of Insurance Services for 36 Months	1095	Monday, December 18, 2023	Thursday, December 17, 2026	Thursday, December 17, 2026	Sunday, June 30, 2024	-	-	-	-	-	valid	Long term Contract	Operating Contract
WMM LM 04/05/23/02 EMP	Masilo Projects 85	Electrification of Masarhweni Phase 2	91	Tuesday, July 25, 2023	Tuesday, October 24, 2023	Tuesday, October 24, 2023	Sunday, June 30, 2024	3,207,821.60	-	3,207,821.60	-	3,207,821.60	expired	Long term Contract	Operating Contract
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, December 18, 2023	Sunday, December 17, 2028	Sunday, December 17, 2028	Sunday, June 30, 2024	-	-	-	-	-	valid	Long term Contract	Capital Contract
WMM LM 00052 P AGRIC I	Vilo Security Services	Procurement of Agricultural Inputs	30	Wednesday, January 31, 2024	Friday, March 1, 2024	Friday, March 1, 2024	Sunday, June 30, 2024	883,300.00	-	883,300.00	-	883,300.00	expired	Short Term Contract	Capital Contract
WMM LM 00016 M TL 3Y	ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	1095	Thursday, December 21, 2023	Sunday, December 20, 2026	Sunday, December 20, 2026	Sunday, June 30, 2024	-	-	-	603,391.74	603,391.74	valid	Long term Contract	Capital Contract
WMM LM 13/09/23/02 COC	Mabozela Trading and Enterprise	Call Out for Crane Truck Hiring Services	365	Wednesday, January 31, 2024	Thursday, January 30, 2025	Thursday, January 30, 2025	Sunday, June 30, 2024	-	-	-	-	-	valid	Long term Contract	Capital Contract
WMM LM 00012 BS	West Bank Limited	Fuel	1826	Monday, December 18, 2023	Sunday, December 17, 2028	Sunday, December 17, 2028	Sunday, June 30, 2024	-	-	-	1,198,674.31	1,198,674.31	valid	Long term Contract	Capital Contract
WMM LM 11/08/22/02 MHR	Eco South Partnership	Mbizana Heritage Reseach	182	Wednesday, January 31, 2024	Wednesday, July 31, 2024	Wednesday, July 31, 2024	Sunday, June 30, 2024	573,850.00	-	573,850.00	-	573,850.00	valid	Long term Contract	Capital Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Friday, March 1, 2024	Thursday, March 1, 2029	Thursday, March 1, 2029	Sunday, June 30, 2024	8,972,421.01	-	8,972,421.01	-	8,972,421.01	valid	Long term Contract	Capital Contract
WMM LM 03/11/22/02	Blue Cycle Trading Services	Reviewal of ICT Disaster Recovery	730	Wednesday, January 31, 2024	Friday, January 30, 2026	Friday, January 30, 2026	Sunday, June 30, 2024	494,500.00	-	494,500.00	-	494,500.00	valid	Long term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, December 5, 2022	Wednesday, December 4, 2024	Wednesday, December 4, 2024	Sunday, June 30, 2024	1,917,600.00	-	1,917,600.00	1,608,407.50	309,192.50	valid	Long term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Construction of Mwilini Access Road	730	Monday, December 5, 2022	Wednesday, December 4, 2024	Wednesday, December 4, 2024	Sunday, June 30, 2024	1,423,057.26	-	1,423,057.26	1,075,453.83	347,603.43	valid	Long term Contract	Capital Contract
WMM LM 31/05/22/06 MDP	Masinyane and Son	Supply and Delivery of SMME Equipment	49	Thursday, February 8, 2024	Thursday, March 28, 2024	Thursday, March 28, 2024	Sunday, June 30, 2024	750,000.00	-	750,000.00	349,800.00	400,200.00	valid	Long term Contract	Capital Contract
WMM LM 00019 NS A/R	Mvumeza Trading Enterprise	Construction of Ntlanzwe to Sizabonke Access Road	182	Friday, December 1, 2023	Friday, May 31, 2024	Friday, May 31, 2024	Monday, July 1, 2024	6,790,555.42	-	6,790,555.42	1,390,994.00	5,399,561.42	valid	Long term Contract	Capital Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2022/23	Opening 2023	Expenditure To date 2023	Closing Balance 2024	Status (To Date)	Categories of Contract	Contract type
WMM LM 00066 E SV	ODG Technologies PTY Ltd	Nomlacu Electrification Phase 1 - 2022/2023	365	Friday, July 1, 2022	Saturday, July 1, 2023	Saturday, January 0, 1900	Tuesday, July 2, 2024	1,472,719.42	-	1,205,772.22	1,114,348.46	91,423.76	expired	Long term Contract	Capital Contract
WMM LM 00066 E SV	ODG Technologies PTY Ltd	Electrification of Zizityaneni 2022/2023	517	Saturday, July 2, 2022	Friday, December 1, 2023	Saturday, January 0, 1900	Wednesday, July 3, 2024	1,416,776.00	-	648,806.00	580,631.64	68,174.36	expired	Long term Contract	Capital Contract
								298,186,79	93,353,958	78,553,152	84,594,26	-6,041,113.			

## **PART 2 – SUPPORTING DOCUMENTATION**

### **1. Implementation of the 2022/23 Audit Action Plan**

As previously reported, a audit action plan framework was developed and distributed to all members of the municipality's management team for inputs on the corrective measures relating to each item as raised on the management report.

During the month of January 2024, the Chief Financial Officer convened a session with all affected departments to discuss the corrective measures together with internal audit. The corrective action plan was the presented to the Executive Committee in a meeting where the Chairperson of the Audit Committee, the Chairperson of MPAC, Whip of Council and the Speaker were invited during the month.

This was therefore presented to Council on the 30<sup>th</sup> of January 2024 for approval and monitoring. The audit action plan has since been split into matters affecting each department which would need to be presented to each standing committee on a monthly basis. Internal audit has been tasked with verifying corrections claimed by each responsible department for each item included in the action plan.

Below is the summary of the items affecting the Budget and Treasury Office, a consolidated view will be presented at the end of each quarter.

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23												
No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Remedial Actions/Corrective Measures.	Responsible person (Entity)	Due date	Progress
Planning												
	Review of Annual Financial Statements	2	Financial	Budget and Reporting	N/A	Yes	No	No	Improve the implementation of the AFS plan to ensure sufficient time for reviews  Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding  Allocate each component for review by different personnel	Chief Financial Officer	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
Immovable assets												
	WIP: Omission of prior period error adjustment to WIP	4	Financial	Asset Management	N/A	Yes	No	No	Improve the implementation of the AFS plan to ensure sufficient time for reviews  Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding  Allocate each component for review by different personnel	Manager: Assets and Stores Management	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year



WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Remedial Actions/Corrective Measures.	Responsible person (Entity)	Due date	Progress
	Land-fill Site: Omission of prior period error adjustment to PPE	4	Financial	Budget and Reporting	N/A	Yes	No	No	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	Chief Financial Officer	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
	<b>Issue 03:</b> WIP Register: Asset not capitalised on to the WIP Register	11	Financial	Asset Management	N/A	Yes	No	No	<p><i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i></p> <p><i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i></p>	Manager: Assets and Stores Management	30-Jun-24	The Provincial CFO Forum will be scheduled for the 19th of March 2024 where the issue will be discussed
	<b>Issue 01:</b> WIP: Differences between WIP register and AFS	11	Financial	Asset Management	N/A	Yes	No	No	<p><i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i></p> <p><i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i></p>	Manager: Assets and Stores Management	30-Jun-24	The Provincial CFO Forum will be scheduled for the 19th of March 2024 where the issue will be discussed

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Remedial Actions/Corrective Measures.	Responsible person (Entity)	Due date	Progress
	<b>Issue 04:</b> Differences between WIP transfers and FAR transfers	11	Financial	Asset Management	N/A	Yes	No	No	<p><i>The WIP register to be reviewed monthly to ensure it includes all transactions incurred during the year,</i></p> <p><i>The GL to be reviewed for all transactions above R10 000 to ensure they are correctly allocated and review against the WIP register for completeness</i></p> <p><i>WIP register to be reconciled with Accruals register to ensure all transactions included are updated on the WIP register as well</i></p>	Manager: Assets and Stores Management	31 January 2024 31 July 2024	The WIP register is currently being reviewed and reconciled with the GL
	Differences between Fixed Asset Register and Annual Financial Statement	12	Financial	Asset Management	N/A	Yes	No	No	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	Manager: Assets and Stores Management	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
	Immovable assets - WIP - INEP Grant related expenditure treatment matters	16	Financial	Asset Management	N/A	No	No	No	<p><i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i></p> <p><i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i></p>	Chief Financial Officer	30-Jun-24	The Provincial CFO Forum will be scheduled for the 19th of March 2024 where the issue will be discussed

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Remedial Actions/Corrective Measures.	Responsible person (Entity)	Due date	Progress
	Assets: Differences in useful lives used to calculate depreciation	18	Financial	Asset Management	N/A	No	No	No	<p><i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i></p> <p><i>The Infrastructure FAR useful lives to be aligned with the municipality's Asset Management Policy</i></p> <p><i>A report on the useful lives outside the Asset Management guidelines to be prepared and submitted to Treasury detailing reasons for such</i></p>	Manager: Assets and Stores Management	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
	<b>Issue 02:</b> WIP: Project Cost not capitalised	11	Financial	Asset Management	N/A	No		No	<p><i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i></p> <p><i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i></p>	Manager: Budgeting and Reporting	30-Jun-24	The Provincial CFO Forum will be scheduled for the 19th of March 2024 where the issue will be discussed

**WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23**

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Remedial Actions/Corrective Measures.	Responsible person (Entity)	Due date	Progress
	<b>Issue 05:</b> WIP : Prior year Completed Asset not transferred out of Work-in progress	<b>11</b>	Financial	Asset Management	N/A	Yes		No	<p><i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i></p> <p><i>The WIP register to be reviewed monthly to ensure it includes all transactions incurred during the year,</i></p> <p><i>The GL to be reviewed for all transactions above R10 000 to ensure they are correctly allocated and review against the WIP register for completeness</i></p> <p><i>WIP register to be reconciled with Accruals register to ensure all transactions included are updated on the WIP register as well</i></p>	Manager: Assets and Stores Management	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
<b>Investment property</b>												
	Investment property valuation issue	<b>17</b>	Financial	Development planning & Asset Management & Revenue	N/A	No	No	No	<p><i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i></p>	Manager: Assets and Stores Management	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
<b>Provisions</b>												
	Provision - Incorrect calculations	<b>20</b>	Financial	Community Services & Budget and Reporting	N/A	No	No	No	To introduce reviews on the dumping site closure report to include the discount rate relevant to the liability being recognised	Manager: Budgeting and Reporting	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year

**WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23**

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Remedial Actions/Corrective Measures.	Responsible person (Entity)	Due date	Progress
	Provision - incorrect classification and disclosure	25	Financial	Budget and Reporting	N/A	No	No	No	Create disclosure notes for employee costs to improve on the disclosure of short-term benefits even though GRAP does not require such	Manager: Budgeting and Reporting	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
<b>Payables</b>												
	Payables from exchange transactions - incorrect classification of accruals	15	Financial	Expenditure Management	N/A	No	No	No		Manager: Revenue and Expenditure		This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
	Payables from exchange transactions - difference between AFS and GL	14	Financial	Expenditure Management	N/A	No	No	No	<i>A report on the take-on balances to the mSCOA system that have not moved and do not have supporting information to be presented to council for write-off</i>	Manager: Revenue and Expenditure	31-May-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
<b>Employee costs</b>												
	Employee related cost - overtime classification	8	Financial	Payroll & Budget and Reporting	N/A	Yes	No	No	<i>Overtime expenditure items to be mapped such that they are separately disclosed on the AFS</i>	Manager: Budgeting and Reporting	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
<b>Operating expenditure</b>												
	Expenditure not paid within 30 days	12	Compliance	Expenditure management	N/A	No	No	No	<i>Invoices for suppliers who have not complied with their tax matters for more than two payment runs not be accepted for processing until such issues have been attended to</i>	Manager: Revenue and Expenditure	31-Jan-24	Invoices are only processed once without tax compliance being confirmed to have been addressed where tax matters were not in order when last payment was processed

**WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23**

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Remedial Actions/Corrective Measures.	Responsible person (Entity)	Due date	Progress
<b>Revenue</b>												
	Rental of facilities and equipment: Leasehold fees - supporting schedules not adequately updated	6	Financial	Revenue management	N/A	No	No	No	Currently, there is no register specific for leasehold billing as this is done using the actual lease agreements and not a register. Going forward from Q2 of 2023-24 financial period, management commits to improve internal controls by performing monthly billing recons that will reconcile actual billing vs lease agreements each month for each lease to develop a register directed to leasehold billing by year end.	Manager: Revenue and Expenditure	31-Jan-24	Register and monthly calculations introduced
	Service charges - recalculation differences	5	Financial	Revenue management	N/a	No	No	No	The error was due to a change in capturing of a tariff structure in our billing system which subdivided the amount from hundreds to tens. The approved tariff is R313.81 per KVA not R3.1381 (R3.14 rounding factor). A Credit note billing will be effected, a capturing checklist as an internal control will be implemented which will be reviewed.	Manager: Revenue and Expenditure	31-Jan-24	A review was done during the February billing period to identify and correct billing information
<b>Disclosures</b>												
	Additional disclosure	15	Financial	Budget and reporting	N/A	Yes	No	No	The difference of an amount of R1 908.09 is due to recalculation on average PAYE reconciliation performed on the payroll system at the end of tax period. These amounts were not deducted on employees therefore the municipality is not liable to pay over to the SARS. A necessary revision will be made to the disclosure note to the annual financial statements.	Manager: Budgeting and Reporting	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Remedial Actions/Corrective Measures.	Responsible person (Entity)	Due date	Progress
	Segment reporting - incorrect amount	22	Financial	Budget and reporting	N/A	Yes	No	No	Engagements with the system vendor on the possibility of:  Current assets opening balances to be split per segment and movements to be processed against related segments	Chief Financial Officer	28-Feb-24	Mid-year AFS are currently being prepared and testing journals being processed to split opening balances per function to ensure information is available for Segment Reporting at year-end. The exercise is taking longer than expected but should be completed before the end of April 2024
	Prior period error note - fruitless and wasteful expenditure	21	Financial	Budget and reporting	N/A	Yes	No	No	Narratives to be included even for corrections not related to figures on the annual financial statements for users to understand the change presented	Manager: Budgeting and Reporting	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
Procurement and contract management												
	SCM: Qoutations awarded exceed budgeted project costs	3	Internal Control	Supply Chain management	N/A	No	No	No	Estimates for procurement processes to be supported by research by the user of the goods to be procured where possible	Manager: Supply Chain Management	31-Jan-24	Specifications are submitted with proof that research was done on the prices estimated
	Local Content: Minimum threshold not specified on advert	13	Internal Control	Supply Chain management	N/A	No	No	No	All adverts to be reviewed to ensure they include thresholds for targeted goods	Manager: Supply Chain Management	31-Jan-24	All adverts are being reviewed by the SCM Manager before submission to the Municipal Manager for approval

## **2. Implementation of the Finance Management Internship Programme**

The municipality implements the Finance Management Internship from funded through the Financial Management Grant as one of the conditions indicated in the grant framework. The program is implemented in line with the guidelines that govern the following:

- a) Number of interns, which is 5 at all times
- b) The minimum requirements for recruitment of the interns
- c) The recruitment process to be followed
- d) The duration of the programme
- e) The remuneration structure and limits
- f) The reporting requirements
- g) The structure of the programme

Over the past months from January 2023 we have been reporting resignations of a number of interns resulting in three additional vacancies that were pending finalisation before the end of the month.

A report from the recruitment processed indicated that the processes were finalised and three additional interns commenced duties during the month of September 2023.



### **3. 2025 Draft Budget Process**

S16 of the MFMA requires the council of a municipality for each financial year to approve and annual budget for the municipality before the start of that financial year. The section further prescribes that for a municipality to comply with this requirement, the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year. The end of March marks the last month to comply with the requirement.

The process starts with the state of the nation address by the president of the republic which is later followed by the national budget speech. On the 21<sup>st</sup> of February 2024, the budget speech was presented by the minister. The process followed to formulate a budget is then as follows for the municipality:

- Gather, analyse and distribute guiding MFMA circular
- Departments required to revised tariffs
- Departments requested to submit their revenue projections together with plans to improve revenue generation
- Corporate Services consolidates budgets submissions for all employee related costs for the municipality
- Departments requested to make submissions of all their budget needs for the year ahead
- Budget and Treasury consolidates revenues to determine the municipality's revenue basket
- Budget and Treasury consolidates all expenditure submissions and reconciles these to the anticipated revenues to ensure a balanced budget
- The budget is then presented to the Budget Steering Committee after which it is presented to the Executive committee and thereafter presented to council.

Below is a consolidation of Grants confirmed from the Division of Revenue Bill published after the budget speech has been published:

Reconciliaton of Winnie Madikizela-Mandela Local Municipality allocations for 24/25 MTREF					
	Revised 2023/24	Change	2024/25	2025/26	2026/27
<b>National Allocations</b>					
<b>Operational</b>	<b>348,891,280</b>	<b>18,456,321</b>	<b>367,347,600</b>	<b>361,211,300</b>	<b>348,690,050</b>
Equitable Share	341,203,992	18,237,008	359,441,000	356,151,000	343,179,000
Financial Management Grant	2,100,000	-	2,100,000	2,100,000	2,300,000
Municipal Infrastructure Grant 5%	2,545,288	280,313	2,825,600	2,960,300	3,211,050
Expanded Public Works Programme	3,042,000	-61,000	2,981,000	-	-
Municipal Infrastructure Grant	-	-	-	-	-
<b>Capital</b>	<b>73,528,285</b>	<b>5,520,116</b>	<b>79,048,400</b>	<b>73,425,700</b>	<b>77,009,950</b>
Government Support Grant	9,167,822	-9,167,822	-	-	-
Neighbourhoo Development Partnership Grant(Capital)	-	-	-	1,000,000	1,000,000
Municipal Infrastructure Grant	48,360,463	5,325,938	53,686,400	56,245,700	61,009,950
Integrated National Electrification	16,000,000	9,362,000	25,362,000	16,180,000	15,000,000
		-			
<b>Provincial Allocations</b>					
<b>Operational</b>	<b>500,000</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>522,000</b>
Green Municipality Grant	-	-	-	-	-
Library Grant	500,000	-	500,000	500,000	522,000
		-	-	-	-
		-	-	-	-
<b>TOTAL ALLOCATIONS</b>	<b>422,919,564</b>	<b>23,976,436</b>	<b>446,896,000</b>	<b>435,137,000</b>	<b>426,222,000</b>

The table above shows a overall increase compared to the revised allocations in the current year. The table shows a R18.2 million increase on the equitable share to cater for the increases in the operating expenses such as employee costs, the impact of load shedding, shelter indigent consumers from the proposed Eskom increases to name a few, however, this is increase is less that the R21.1 million increase that was seen in the last share which shows just how strained the national fiscus is. We also see a decrease on the EPWP grant requiring restructuring on the municipality's implementation of the program. MIG only shows a R5.6 million increase which is just to shield against price escalations while INEP shows a R9.3 million increase expected to bring the much needed relief on the municipality's own resources on the electrifications projects.

## 4. Councillor and staff benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages		14,085	15,153	15,153	1,182	9,575	10,102	(527)	-5%	15,153
Pension and UIF Contributions		1,167	1,263	1,263	98	794	842	(48)	-6%	1,263
Medical Aid Contributions		1,167	1,263	1,263	98	794	842	(48)	-6%	1,263
Motor Vehicle Allowance		5,762	6,314	6,314	483	3,918	4,209	(291)	-7%	6,314
Cellphone Allowance		4,139	4,488	4,488	349	2,834	2,992	(159)	-5%	4,488
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>		<b>26,321</b>	<b>28,481</b>	<b>28,481</b>	<b>2,210</b>	<b>17,914</b>	<b>18,987</b>	<b>(1,073)</b>	<b>-6%</b>	<b>28,481</b>
<b>% increase</b>	4		<b>8.2%</b>	<b>8.2%</b>						<b>8.2%</b>
<b><u>Senior Managers of the Municipality</u></b>	3									
Basic Salaries and Wages		5,572	5,572	5,423	408	3,449	3,616	(167)	-5%	5,572
Pension and UIF Contributions		176	250	210	15	139	140	(1)	-1%	250
Medical Aid Contributions		343	361	331	24	211	221	(10)	-5%	361
Motor Vehicle Allowance		1,477	1,630	1,710	141	1,090	1,140	(50)	-4%	1,630
Cellphone Allowance		114	120	120	7	67	80	(13)	-16%	120
Housing Allowances		426	465	445	33	278	297	(19)	-6%	465
<b>Sub Total - Senior Managers of Municipality</b>		<b>8,107</b>	<b>8,398</b>	<b>8,240</b>	<b>629</b>	<b>5,233</b>	<b>5,493</b>	<b>(260)</b>	<b>-5%</b>	<b>8,398</b>
<b>% increase</b>	4		<b>3.6%</b>	<b>1.6%</b>						<b>3.6%</b>
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages		76,714	76,704	76,873	6,219	48,675	51,249	(2,574)	-5%	76,704
Pension and UIF Contributions		11,266	12,619	12,766	1,043	8,184	8,511	(327)	-4%	12,619
Medical Aid Contributions		5,356	6,213	6,353	531	3,964	4,235	(271)	-6%	6,213
Overtime		1,387	2,925	2,495	260	1,386	1,664	(277)	-17%	2,925
Performance Bonus		5,971	6,093	6,341	-	162	4,227	(4,065)	-96%	6,093
Motor Vehicle Allowance		7,625	8,157	8,327	678	5,337	5,551	(214)	-4%	8,157
Cellphone Allowance		615	875	992	50	395	661	(266)	-40%	875
Housing Allowances		3,728	4,403	4,192	333	2,634	2,795	(161)	-6%	4,403
Other benefits and allowances		4,845	3,825	3,462	110	929	2,308	(1,379)	-60%	3,825
<b>Sub Total - Other Municipal Staff</b>		<b>117,507</b>	<b>121,814</b>	<b>121,801</b>	<b>9,224</b>	<b>71,667</b>	<b>81,201</b>	<b>(9,534)</b>	<b>-12%</b>	<b>121,814</b>
<b>% increase</b>	4		<b>3.7%</b>	<b>3.7%</b>						<b>3.7%</b>
<b>Total Parent Municipality</b>		<b>151,935</b>	<b>158,693</b>	<b>158,522</b>	<b>12,063</b>	<b>94,814</b>	<b>105,681</b>	<b>(10,867)</b>	<b>-10%</b>	<b>158,693</b>
			<b>4.4%</b>	<b>4.3%</b>						<b>4.4%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>151,935</b>	<b>158,693</b>	<b>158,522</b>	<b>12,063</b>	<b>94,814</b>	<b>105,681</b>	<b>(10,867)</b>	<b>-10%</b>	<b>158,693</b>
<b>% increase</b>	4		<b>4.4%</b>	<b>4.3%</b>						<b>4.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>125,614</b>	<b>130,213</b>	<b>130,041</b>	<b>9,854</b>	<b>76,900</b>	<b>86,694</b>	<b>(9,795)</b>	<b>-11%</b>	<b>130,213</b>

## 5. Debtors' analysis

### Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2023/24											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables	1200	–	–	–	–	–	–	–	–	–	–			
Trade and Other Receivables	1300	3,554	1,739	2,100	2,395	1,728	1,531	1,247	16,100	30,394	23,001			
Receivables from Non-excha	1400	922	368	305	291	271	255	262	36,901	39,574	37,979			
Receivables from Exchange	1500	–	–	–	–	–	–	–	–	–	–			
Receivables from Exchange	1600	40	15	14	14	14	14	14	2,065	2,189	2,120			
Receivables from Exchange	1700	–	–	–	–	–	–	–	384	384	384			
Interest on Arrear Debtor Acco	1810	759	749	749	731	813	821	771	17,128	22,522	20,265			
Recoverable unauthorised, irr	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	843	260	257	227	231	209	221	8,191	10,440	9,079			
Total By Income Source	2000	6,119	3,132	3,425	3,657	3,056	2,830	2,514	80,770	105,503	92,828	–	–	
2022/23 - totals only										–	–			
Debtors Age Analysis By Customer Group														
Organs of State	2200	941	472	515	538	588	605	583	39,405	43,645	41,718			
Commercial	2300	4,849	2,353	2,604	2,826	2,176	1,954	1,662	26,641	45,066	35,259			
Households	2400	329	307	305	293	293	271	269	14,725	16,792	15,851			
Other	2500	–	–	–	–	–	–	–	–	–	–			
Total By Customer Group	2600	6,119	3,132	3,425	3,657	3,056	2,830	2,514	80,770	105,503	92,828	–	–	

The table above shows municipal debtors for the month of February 2024 per income source and per customer group. It should be noted that the municipality's leading source of income when it comes to debtors is property rate followed by interest on arrears which is an indication that we have more debtors that have stayed for longer periods outstanding. It should also be noted that the municipality's majority of debtors are more than 150 days old. This could prompt a write-off at some point if these are not collected as they overstate the municipality's balance sheet.

The biggest category of debtors is government and they owe the municipality long outstanding amounts followed by households. This is due to some accounts that are being disputed by consumers and government schools that public works says are not surveyed and therefore they cannot pay according to their processes until they have been surveyed.

## 6. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	1,322								1,322	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	1,322	-	-	-	-	-	-	-	1,322	-

The above table shows the municipality's creditors and their ageing.

## 7. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
FNB CALL DEPOSIT ACCOUNT(62550717767)		Not fixed	Call Deposit	No	Variable	0.005383351	0	n/a	not fixed	20,133	108	(6,625)	-	13,616
FNB CALL DEPOSIT ACCOUNT(62459758078)		Not fixed	Call Deposit	No	Variable	0.006157639	0	n/a	not fixed	15	0	-	-	15
FNB CALL DEPOSIT ACCOUNT(62028477992)		Not fixed	Call Deposit	No	Variable	0.006186904	0	n/a	not fixed	459,893	2,845	(25,045)	-	437,693
FNB CALL DEPOSIT ACCOUNT(62816769220)		Not fixed	Call Deposit	No	Variable	0.004323676	0	n/a	not fixed	854	4	(441)	-	416
FNB CALL DEPOSIT ACCOUNT(62816773073)		Not fixed	Call Deposit	No	Variable	0.00576127	0	n/a	not fixed	5	0	-	-	5
FNB CALL DEPOSIT ACCOUNT(62896110170)		Not fixed	Call Deposit	No	Variable	0.005760273	0	n/a	not fixed	7,928	46	-	-	7,974
FNB CALL DEPOSIT ACCOUNT(62852108531)		Not fixed	Call Deposit	No	Variable	0.005222756	0	n/a	not fixed	2,706	14	(523)	-	2,197
FNB CALL DEPOSIT ACCOUNT(62550715828)		Not fixed	Call Deposit	No	Variable	0.00576028	0	n/a	not fixed	885	5	(5)	-	885
										492,419	3,022	(32,640)	-	462,801
<b>Entities</b>														
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>492,419</b>		<b>(32,640)</b>	<b>-</b>	<b>462,801</b>

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the month by over R32.6 million which lead to a decrease in its investments for the month of February 2024. It should however be noted that this only reflects the difference between what was received and what was spent.

## 8. Allocation and grant receipts and expenditure

### a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		21,111	349,397	349,042	–	260,258	232,695	26,636	11.4%	349,397
Local Government Equitable Share		–	341,204	341,204	–	255,903	227,469	28,434	12.5%	341,204
Finance Management		2,100	2,100	2,100	–	2,100	1,400			2,100
Integrated National Electrification Programme		–	–	–	–	–	–			–
EPWP Incentive		3,687	3,222	3,042	–	2,255	2,028			3,222
Neighbourhood Development Partnership Grant		–	–	–	–	–	–			–
Municipal Infrastructure Grant	3	2,534	2,871	2,696	–	–	1,798	(1,798)	-100.0%	2,871
Disaster relief grant		12,790	–	–	–	–	–	–		–
<b>Provincial Government:</b>		500	500	500	–	500	333	167	50.0%	500
Health subsidy		–	–	–	–	–	–	–		–
Capacity Building and Other		500	500	500	–	500	333			500
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	21,611	349,897	349,542	–	260,758	233,028	26,803	11.5%	349,897
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		98,354	71,555	76,074	3,200	65,094	50,716	8,989	17.7%	71,555
Municipal Infrastructure Grant (MIG)		48,148	54,555	50,906	–	42,926	33,937	8,989	26.5%	54,555
Neighbourhood Development Partnership		–	–	9,168	–	9,168	6,112			–
Municipal Disaster Recovery Grant		33,806	–	–	–	–	–			–
Integrated National Electrification Programme Grant		16,400	17,000	16,000	3,200	13,000	10,667			17,000
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	98,354	71,555	76,074	3,200	65,094	50,716	8,989	17.7%	71,555
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	119,965	421,452	425,616	3,200	325,852	283,744	35,792	12.6%	421,452

The above table shows grants received during the month of February 2024.

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		21,111	349,397	349,025	22,513	147,130	232,683	(85,554)	-36.8%	349,397
Local Government Equitable Share		–	341,204	341,204	21,347	139,587	227,469	(87,882)	-38.6%	341,204
Finance Management		2,100	2,100	2,100	58	1,273	1,400	(127)	-9.1%	2,100
Integrated National Electrification Programme		–	–	–	–	–	–	–	–	–
EPWP Incentive		3,687	3,222	3,042	(180)	3,042	2,028	1,014	50.0%	3,222
Neighbourhood Development Partnership Grant		–	–	–	1,354	1,354	–	1,354	#DIV/0!	–
Municipal Infrastructure Grant		2,534	2,871	2,679	(66)	1,874	1,786	88	4.9%	2,871
Disaster relief grant		12,790	–	–	–	–	–	–	–	–
Provincial Government:		500	500	500	15	102	333	(231)	-69.4%	500
Health subsidy		–	–	–	–	–	–	–	–	–
Capacity Building and Other		500	500	500	15	102	333	(231)	-69.4%	500
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		21,611	349,897	349,525	22,528	147,232	233,017	(85,785)	-36.8%	349,897
Capital expenditure of Transfers and Grants										
National Government:		98,354	76,295	82,145	6,843	31,433	54,764	(23,330)	-42.6%	76,295
Municipal Infrastructure Grant (MIG)		48,148	54,555	50,906	6,638	27,219	33,937	(6,719)	-19.8%	54,555
Neighbourhood Development Partnership Grant		–	–	9,168	–	–	6,112	(6,112)	-100.0%	–
Integrated National Electrification Programme Gran		16,400	17,000	16,000	–	–	10,667	(10,667)	-100.0%	17,000
Disaster Recovery Grant		33,806	4,740	6,071	206	4,215	4,048	167	4.1%	4,740
		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		98,354	76,295	82,145	6,843	31,433	54,764	(23,330)	-42.6%	76,295
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,965	426,192	431,671	29,371	178,665	287,780	(109,115)	-37.9%	426,192

The above table shows expenditure on grants that have been allocated to the municipality.

c) Expenditure on approved rollovers

EC443 Winnie Madikizela Mandela - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b><u>EXPENDITURE</u></b>						
<b><u>Operating expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		-	-	-	-	
Local Government Equitable Share					-	
Finance Management					-	
Integrated National Electrification Programme					-	
EPWP Incentive					-	
Neighbourhood Development Partnership Grant					-	
Municipal Infrastructure Grant					-	
Disaster relief grant					-	
<b>Provincial Government:</b>		-	-	-	-	
Health subsidy					-	
					-	
Other transfers and grants [insert description]					-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]					-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]					-	
					-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b><u>Capital expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		6,071	206	4,215	1,857	30.6%
Municipal Infrastructure Grant (MIG)					-	
Municipal Disaster Recovery Grant		6,071	206	4,215	1,857	30.6%
					-	
Other capital transfers [insert description]					-	
<b>Provincial Government:</b>		-	-	-	-	
					-	
<b>District Municipality:</b>		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
					-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		6,071	206	4,215	1,857	30.6%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		6,071	206	4,215	1,857	30.6%

The table above shows spending progress on the approved rollovers for the year being implemented. The municipality had one rollover application that was been approved.



d) Actuals and revised targets for cash receipts and payments

EC443 Winnie Madikizela Mandela - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		613	670	536	466	10,544	411	2,185	848	2,790	2,790	2,790	5,338	29,982	31,546	29,613
Service charges - Electricity revenue		2,570	3,392	3,476	3,402	3,859	3,107	4,590	3,514	1,181	1,181	1,181	5,440	36,893	30,798	33,302
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Mangement		374	303	326	354	353	318	366	324	614	614	614	(848)	3,712	3,987	4,531
Rental of facilities and equipment		472	503	467	480	564	665	610	721	355	355	355	(145)	5,402	5,670	6,087
Interest earned - external investments		2,279	3,071	2,923	2,693	2,498	2,426	3,100	3,040	2,426	2,426	2,426	(3,418)	25,890	16,669	17,452
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		13	16	14	24	11	28	19	28	-	-	-	(52)	100	95	85
Licences and permits		196	232	184	201	168	141	185	207	236	236	236	314	2,537	2,662	2,787
Agency services		91	228	134	139	165	107	140	131	67	67	67	78	1,414	1,328	1,391
Transfers and Subsidies - Operational		142,168	2,905	-	-	1,950	113,735	-	-	60,157	-	-	34,134	355,050	371,637	364,128
Other revenue		24	50	14	26	81	137	46	133	6,041	6,041	6,041	23,614	42,246	39,510	41,655
<b>Cash Receipts by Source</b>		<b>148,800</b>	<b>11,372</b>	<b>8,073</b>	<b>7,784</b>	<b>20,193</b>	<b>121,076</b>	<b>11,239</b>	<b>8,946</b>	<b>73,867</b>	<b>13,710</b>	<b>13,710</b>	<b>68,018</b>	<b>503,226</b>	<b>481,564</b>	<b>477,492</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations)		21,526	-	-	-	7,000	22,668	13,500	3,200	2,944	-	-	0	70,838	80,471	82,487
(National / Provincial and District)																
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(Nat / Prov Departm Agencies, Households, Non-profit																
Institutions, Private Enterprises, Public Corporations, Higher																
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>170,326</b>	<b>11,372</b>	<b>8,073</b>	<b>7,784</b>	<b>27,193</b>	<b>143,744</b>	<b>24,739</b>	<b>12,146</b>	<b>76,811</b>	<b>13,710</b>	<b>13,710</b>	<b>68,018</b>	<b>574,065</b>	<b>562,034</b>	<b>559,979</b>
<b>Cash Payments by Type</b>																
Employee related costs		12,521	9,333	12,594	10,981	12,052	12,586	12,207	11,941	15,365	15,365	15,365	(6,534)	133,776	170,108	177,688
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	28,481	28,481	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	100	100	100	100
Bulk purchases - Electricity		5,344	5,761	5,692	3,723	4,056	3,582	-	7,696	3,262	3,262	3,262	2,091	47,731	53,792	60,624
Acquisitions - water & other inventory		-	905	638	372	1,072	130	150	740	679	679	679	1,385	7,431	7,523	7,870
Contracted services		1,828	1,825	7,072	14,984	2,310	4,826	496	1,375	8,462	8,462	8,462	70,368	130,469	90,128	99,320
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		19,824	5,840	3,146	5,638	7,177	10,265	4,244	10,407	5,060	5,060	5,060	(923)	80,798	83,445	87,224
<b>Cash Payments by Type</b>		<b>39,517</b>	<b>23,663</b>	<b>29,141</b>	<b>35,698</b>	<b>26,668</b>	<b>31,389</b>	<b>17,098</b>	<b>32,159</b>	<b>32,828</b>	<b>32,828</b>	<b>32,828</b>	<b>94,968</b>	<b>428,784</b>	<b>405,097</b>	<b>432,826</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		5,906	9,492	13,433	6,389	8,724	11,783	984	9,134	13,919	13,919	13,919	42,279	149,882	100,930	100,189
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>45,423</b>	<b>33,155</b>	<b>42,574</b>	<b>42,088</b>	<b>35,392</b>	<b>43,173</b>	<b>18,081</b>	<b>41,294</b>	<b>46,747</b>	<b>46,747</b>	<b>46,747</b>	<b>137,247</b>	<b>578,667</b>	<b>506,027</b>	<b>533,015</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>124,903</b>	<b>(21,783)</b>	<b>(34,501)</b>	<b>(34,303)</b>	<b>(8,199)</b>	<b>100,571</b>	<b>6,658</b>	<b>(29,147)</b>	<b>30,064</b>	<b>(33,037)</b>	<b>(33,037)</b>	<b>(69,229)</b>	<b>(4,602)</b>	<b>56,007</b>	<b>26,964</b>
Cash/cash equivalents at the month/year beginning:		360,015	484,919	463,135	428,635	394,331	386,133	486,704	493,361	464,214	494,278	461,242	428,205	360,015	355,413	411,421
Cash/cash equivalents at the month/year end:		484,919	463,135	428,635	394,331	386,133	486,704	493,361	464,214	494,278	461,242	428,205	358,976	355,413	411,421	438,385

## 9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		20,224	29,982	29,982	848	16,273	19,988	(3,715)	-19%	29,982
Service charges		54,103	32,606	40,606	3,838	30,629	27,070	3,559	13%	40,606
Other revenue		3,680	51,616	51,700	1,220	7,794	34,466	(26,672)	-77%	51,700
Transfers and Subsidies - Operational		343,919	349,897	355,050	-	260,758	-	260,758	#DIV/0!	355,050
Transfers and Subsidies - Capital		93,836	71,555	70,838	3,200	67,894	47,225	20,668	44%	70,838
Interest		28,371	15,890	25,890	3,040	22,031	17,260	4,771	28%	25,890
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(312,003)	(380,618)	(428,684)	(32,159)	(235,333)	(285,790)	(50,456)	18%	(428,684)
Interest		-	(100)	(100)	-	-	(67)	(67)	100%	(100)
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>232,129</b>	<b>170,828</b>	<b>145,280</b>	<b>(20,013)</b>	<b>170,045</b>	<b>(139,846)</b>	<b>(309,891)</b>	<b>222%</b>	<b>145,280</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(149,222)	(141,376)	(149,882)	(9,134)	(65,847)	(99,922)	(34,075)	34%	(149,882)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(149,222)</b>	<b>(141,376)</b>	<b>(149,882)</b>	<b>(9,134)</b>	<b>(65,847)</b>	<b>(99,922)</b>	<b>(34,075)</b>	<b>34%</b>	<b>(149,882)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>82,907</b>	<b>29,451</b>	<b>(4,602)</b>	<b>(29,147)</b>	<b>104,199</b>	<b>(239,768)</b>			<b>(4,602)</b>
Cash/cash equivalents at beginning:		277,109	277,109	360,015	493,361	360,015	360,015			360,015
Cash/cash equivalents at month/year end:		360,015	306,560	355,413	464,214	464,214	120,248			355,413

The above table shows how the municipality's cash was applied during the month to account for the movement in actual cash at the bank.

## 10. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		360,015	306,560	355,413	464,214	355,413
Trade and other receivables from exchange transactions		22,750	46,746	34,375	37,424	34,375
Receivables from non-exchange transactions		42,668	25,809	30,700	51,258	30,700
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,384	450	1,685	1,568	1,685
VAT		17,621	18,042	22,880	32,987	22,880
Other current assets		23,568	15,763	18,847	15,427	18,847
<b>Total current assets</b>		<b>468,005</b>	<b>413,370</b>	<b>463,899</b>	<b>602,878</b>	<b>463,899</b>
<b>Non current assets</b>						
Investments		–	–	–	(523)	–
Investment property		42,209	39,090	42,210	42,209	42,210
Property, plant and equipment		837,613	834,980	890,470	852,923	890,470
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1,261	1,261	1,261	1,261	1,261
Intangible assets		632	43	631	528	631
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>881,715</b>	<b>875,374</b>	<b>934,572</b>	<b>896,398</b>	<b>934,572</b>
<b>TOTAL ASSETS</b>		<b>1,349,720</b>	<b>1,288,744</b>	<b>1,398,471</b>	<b>1,499,276</b>	<b>1,398,471</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		497	506	497	453	497
Trade and other payables from exchange transactions		52,744	74,019	90,678	30,546	90,678
Trade and other payables from non-exchange transactions		8,199	–	–	24,824	–
Provision		19,918	20,308	19,919	14,958	19,919
VAT		–	4,947	4,947	21,409	4,947
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>81,357</b>	<b>99,779</b>	<b>116,040</b>	<b>92,188</b>	<b>116,040</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		11,485	22,484	11,485	11,485	11,485
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>11,485</b>	<b>22,484</b>	<b>11,485</b>	<b>11,485</b>	<b>11,485</b>
<b>TOTAL LIABILITIES</b>		<b>92,842</b>	<b>122,263</b>	<b>127,525</b>	<b>103,673</b>	<b>127,525</b>
<b>NET ASSETS</b>	<b>2</b>	<b>1,256,878</b>	<b>1,166,481</b>	<b>1,270,946</b>	<b>1,395,603</b>	<b>1,270,946</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1,256,878	1,166,481	1,270,946	1,395,603	1,270,946
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>1,256,878</b>	<b>1,166,481</b>	<b>1,270,946</b>	<b>1,395,603</b>	<b>1,270,946</b>

This is the report for February 2024 and we would like the Committee to consider its contents.

## 11. Municipal Manager's quality certification

### Quality Certificate

I, Luvuyo Mahlaka....., the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

☒ The monthly budget statement

for the month of February 2024 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: Luvuyo Mahlaka

Municipal manager of Winnie Madikizela-Mandela Local Municipality (EC443)

Signature: 

Date: 13/03/2024