



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

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE  
MONTH OF MARCH 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 ninth report of the 2023/24 financial year which comes a month 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 has been 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 used for the draft and subsequently the final budgets for 2025 as well as the day to day operations of the municipality throughout the said year.

The version introduced 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: BUDGET AND TREASURY																						
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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
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	R947,700.00	R1,247,700.00	R1,247,700.00	N/A	3 Monthly Reading of 100% active electricity meters	100% of (93 Jan.93 Feb and 96 March ) active electricity meters were read for 3rd Quarter.	R249,441.81	Achieved	N/A	N/A	N/A
				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 June 2024	12 monthly Billing Report	R0.00	R0.00	N/A	N/A	03 Monthly Billing of 100% active consumer accounts for Property rates, refuse and electricity	100% active consumer accounts( 2074 Jan, 2073 Feb, 2075 March) for Property rates, refuse and electricity billed for 3rd Quarter	R0.00	Achieved	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY

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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
					Billing completed beyond the 3rd day of the following month	Completion of billing processes by the 3rd day of each following month	reduced customer queries - All active of consumer accounts billed as per consumer master database	4.1.3	0.25	Billing completed by the 3rd day of each month following the billing month by June 2024	12 Month end closing Reports	R0.00	R0.00	N/A	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors	Month end procedure for consumer debtors, sundry debtors for Jan was performed within 03 days (01/02/2024) Feb (05/03/2024) Mar (03/04/2024)	R0.00	Achieved	N/A	N/A	N/A
					Manual distribution of consumer statements	Distribution of monthly statement using emails and sms's	Number of distributed monthly consumer statements	4.1.4	0.25	12 electronic monthly consumer statements distributed by June 2024	12 Monthly Statements distribution Report	R7,308.00	R7,308.00	R7,308.00	N/A	Emailing of 3 monthly statement distribution reports	3 months monthly statements distributed (Jan, Feb and March)	R1,439.51	Achieved	N/A	N/A	N/A
				Review and Implementation of the Revenue enhancement Strategy by June 2024	Revenue Enhancement Strategy reviewed in 2020/2021	Reviewal of the Revenue enhancement Strategy Action Plan and conducting 3 meetings	Number of reviewed revenue enhancement strategy action plan and Number of meetings conducted	4.1.5	0.25	1 Reviewed Revenue enhancement Strategy Action Plan and 3 meetings conducted by June 2024	4 Quartely Revenue enhancement reports, reviewed revenue enhancement strategy plan and attendance register	R0.00	R0.00	N/A	N/A	1 Quartely Revenue enhancement meeting	Quarte. 3 revenue enhancement meeting was held on the 28 March 2024	R0.00	Achieved	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY

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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
		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 reports	R1,368,900.00	R1,368,900.00	R1,368,900.00	N/A	1 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	100% business accounts handed over for debt collection to debt collectors for the 3rd Quarter.	R151,681.76	Achieved	N/A	N/A	N/A
						Establishing of a credit control and debt collection services function within the revenue structure	Number of job descriptions reviewed and people assigned with revenue management functions	4.1.7	0.25	02 reviewed job descriptions and 02 staff members assigned with credit control and debt collection functions by June 2024	reviewed job descriptions report	R0.00	R0.00	N/A	N/A	Review 2 Job descriptions for 2 staff members within revenue section.	Reviewed 3 Job descriptions for 3 staff members within revenue section.	R0.00	Not Achieved	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY

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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
	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 reviewal 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	R0.00	R0.00	N/A	N/A	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	3 monthly debtors, 3 monthly investment reconciliation were reviewed for the 3rd Quarter.	R0.00	Not Achieved	Monthly rates reconciliations for February and March could not be performed due to a system issue that is currently being investigated by the system vendor	N/A	Monthly rates reconciliations for February and March will be performed and submitted in the next quarter as soon as the system vendor has corrected the issue identified
	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 and adopted sectional policies by June 2024	03 Reviewed and signed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy, resolution extract	R0.00	R0.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	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	R0.00	R0.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved /Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
		2024		Promulgation of the approved tariffs (gazetting) by June 2024	Gazetting of approved municipal tariffs not performed timely	Promulgation of the approved tariffs (gazetting)	No. of gazetted approved property rates tariffs (gazetting)	4.1.11	0.25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2024	Promulgated of the approved tariffs (gazetting)	R0.00	R0.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Municipalities must comply with Section 18 of the MFMA and ensure that they fund their MTRF budgets from realistically anticipated revenues to be collected.				Maximising 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	0.25	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	R0.00	R0.00	N/A	N/A	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs and proof submission on 10 days after the end of the quarter	1 Reconciliation reports for property categories between the MPRA, valuation roll and Municipal Tariffs was performed for the 3rd Quarter.0	R0.00	Achieved	N/A	N/A	N/A
						Reconciliation of General Valuation roll with the deeds office registry and the municipal billing system	Number of reconciliation reports of general valuation roll prepared	4.1.13	0.5	4 reconciliation reports of property rates billing and General valuation roll prepared by June 2024.	4 quarterly reconciliation reports of property rates billing and General valuation roll	R0.00	R0.00	N/A	N/A	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll	1 quarterly reconciliation report of property rates billing and General valuation roll have been prepared for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY

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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved /Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
	Invoice s not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFM A by June 2024		Enforcement of system descriptions and processes as per the Account payable policy by June 2024	Invoice s 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	R0.00	R0.00	N/A	N/A	100% (Creditor s paid within 30 days of receipt of a valid invoice)	all creditors for Jan, Feb and March presented for payment were paid within 30 days	R0.00	Achieved	N/A	N/A	N/A
	Datastr ings 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(cashier s,stores,creditor s,cashbook,sund ries,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 datastring s and Reports not later than 10 working days after month end of each month by June 2024	12 confirmatio ns of submission from LG Portal not later than 10 working days after month end	R0.00	R0.00	N/A	N/A	3 monthly datastring s submitted to LG Portal	3 monthly datastring s to LG Portal submitted to LG portal within an average of 3 days for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A
	Inaccurate and incomplete commitment register				Commit ment register with material misstate ments	Monthly reviewal of commitment register by the 7th working day of each month	Number of monthly reviewed commitm ent register	4.2.3	0.25	12 monthly reviewed commitm ent register by June 2024	12 signed commitm ent register	R0.00	R0.00	N/A	N/A	3 monthly reviewed Commit ment register	3 monthly commitm ents registers were reviewed for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A

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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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved /Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, retention and vat reconciliation by June 2024	Monthly reconciliations not performed 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	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2.4	0.25	12 monthly reviewed Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations by June 2024	12 Signed Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations	R0.00	R0.00	N/A	N/A	3 monthly reviewed creditors, 3 monthly retention, 3 monthly conditional grants and 3 monthly vat reconciliations were reviewed for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A	
	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	R0.00	R0.00	N/A	N/A	3 monthly reviewed payroll reconciliations	R0.00	Achieved	N/A	N/A	N/A	
	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	R0.00	R0.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

KPA NO 4: BUDGET AND TREASURY

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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
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	R0.00	R0.00		N/A	3 signed SCM reports	3 monthly SCM Reports were signed for the Mid year.	R0.00	Achieved	N/A	N/A	N/A
	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.	R100,000.00	R60,000.00	R60,000.00	N/A	2 SCM officials trained on Munsoft system and SCM Regulations.	3 SCM officials trained on Munsoft system and SCM Regulations.	R18,630.00	Achieved	N/A	N/A	N/A
				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.	R50,000.00	R50,000.00	R0.00	N/A	2 SCM officers trained on PPPFA Regulations	2 SCM officers Virtually trained on PPPFA Regulations (SCM and Asset Management Forum attended)	R0.00	Achieved	N/A	N/A	N/A



KPA NO 4: BUDGET AND TREASURY

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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved /Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
	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 monitoring reports 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 monitoring reports	R0.00	R0.00	N/A	N/A	3 monitoring reports for all extended Contracts	Only insurance and Debt Collection Contracts were monitored	R0.00	Not Achieved	No extended contracts running up to the quarter	N/A	All existing contracts to be monitored and reported for the remaining months of the financial year in line with s116 of the MFMA
	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	R0.00	R0.00	N/A	N/A	100 supplier information updated	102 Supplier information was updated in the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A
	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	R0.00	R0.00	N/A	N/A	12 seated bid committees and 3 signed schedule of seating	17 seated bid committees and 3 signed schedule of seating	R0.00	Achieved	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY

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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved /Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
	Inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2024		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	R0.00	R0.00	N/A	N/A	3 monthly contract registers reviewed	3 monthly contract registers were reviewed for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A
	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 SCM Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy, resolution extract	R0.00	R0.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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	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 on signed, reviewed and approved.	R0.00	R0.00	N/A	N/A	3 reviewed and approved fixed asset reconciliations.	3 Fixed Assets reconciliations were reviewed and approved for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY

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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
			Register by June 2024		GRAP Compliant asset register as at 30 June 2024	Review and submission of the GRAP compliant fixed asset register	GRAP compliant fixed asset register	4.4.2	0.5	Submission of GRAP compliant asset register to AG by June 2024	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI and Coaf Register	R1,684,800.00	R2,484,800.00	R1,884,800.00	R600,000.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
			All assets recorded in the FAR do exist and valuated accurately by June 2024	Approved Assets Verification 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.	Number of signed and approved quarterly Assets Verification Reports		4.4.3	0.25	4 Reviewed and approved Assets Verification Reports by June 2024	4 Reviewed and signed Assets Verification Reports	R0.00	R0.00	N/A	N/A	1 reviewed and approved Asset verification report.	1 Physical verification for all Assets in our FAR was approved and reviewed for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A
			Council approved assets write off report as at 30 June 2022		Removing of previously disposed assets from municipal operational facilities	Fixed Asset Register that is complete.		4.4.4	0.25	100% removal of previously disposed assets identified within the municipal premises by June 2024.	A signed report with a list of all assets removed from municipal premises and thrown away.	R0.00	R0.00	N/A	N/A	Reporting on 100% assets identified for disposal	100% assets identified for disposal for the 3rd Quarter. Identified asset were also removed from the municipal properties		Achieved	N/A	N/A	N/A
			Basis and assumptions on which assets are accounted for to be well documented and approve	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	R0.00	R0.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**KPA NO 4: BUDGET AND TREASURY**

**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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
				ed by June 2024																		
				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	R0.00	R0.00	N/A	N/A	3 Reviewed Inventory reconciliations	3 inventory reconciliations were reviewed an approved for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A
				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	R0.00	R0.00	N/A	N/A	1 Performed ,reviewed and approved Inventory Count	1 Inventory count for the 3rd Quarter was performed and reviewed.	R0.00	Achieved	N/A	N/A	N/A
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	R3,267,552.00	R3,267,552.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY

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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved /Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
	Municipality that is operating smoothly with enough operational material	To ensure that municipality has stationery 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	R0.00	R0.00	N/A	100% supply of required stationery for municipal operations	Available stationery requested by departments was issued for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A
	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	R0.00	R0.00	R0.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	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	R0.00	R0.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA NO 4: BUDGET AND TREASURY																						
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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
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	R200,000.00	R200,000.00	R200,000.00	N/A	Renew of Caseware Licence	The Casaware licence has been renewed and paid	R226 430.11	Achieved	N/A	N/A	N/A
				Manage 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	R5,475,600.00	R5,475,600.00	N/A	Developed Audit Action plan, Implemented and monitored Audit Action Plan	The Audit Action planned was developed and a tabled to council for approval. It has been shared with departments to report progress on their standing commitments.	R543,931.00	Achieved	N/A	N/A	N/A
				Performance of Monthly bank reconciliations by June 2024	Reconciliations 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	R0.00	R0.00	R0.00	N/A	3 Reviewed monthly Bank Reconciliation	3 monthly bank reconciliation were reviewed for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A

KPA N0 4: BUDGET AND TREASURY																						
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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved /Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
	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	R0.00	R0.00	N/A	N/A	Submitted 3 s71 and 3 monthly FMG reports	3 s71 Report and 3 monthly FMG Reports were submitted for the 3rd Quarter.	R0.00	Achieved	N/A	N/A	N/A
						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	R0.00	R0.00	N/A	N/A	Submitted 1 Quarterly and 1 FMG Reports	1 s52d Reports and 1 FMG Quarterly Reports were submitted	R0.00	Achieved	N/A	N/A	N/A
						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 s72 Report by the 25th of January 2024	R0.00	R0.00	N/A	N/A	Submitted 1 signed s72 Report	1 Signed s72 was submitted	R0.00	Achieved	N/A	N/A	N/A
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	R174,000.00	R315,996.00	N/A	R315,996.00	Attendance of the training	Three (3) interns attended training for minimum competency.	R37,143.82	Achieved	N/A	N/A	N/A

KPA N0 4: BUDGET AND TREASURY																						
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	Adjusted Budget	Budget Source		Q3 measurable performance	Non Financial Performance	Financial Performance	Achieved / Not Achieved	Reason for Variance	Reason for budget variance	Remedial Action
														Internal	External							
		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	R0.00	R0.00	N/A	N/A	Adopted budget adjustment 2023/24; Draft budget 2024/25	Adjustment budget for 2023/24 was adopted by council on the 27 February 2024. The Draft budget was tabled to council on the 27 March 2024	R0.00	Achieved	N/A	N/A	N/A
					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	R65,928.00	R65,928.00	R65,928.00	N/A	Advertising of Adjustment budget	The adjusted budget was advertised on the 1 March 2024.	R1,998.70	Achieved	N/A	N/A	N/A
					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	R0.00	R0.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A

The table above shows that the Budget and Treasury Office achieved 31 targets for the quarter out of 34 which has resulted to a 92% achievement. Details of the municipality's performance will be reported on the quarterly report which will be tabled to the Mayor before within 30 days from the end of the quarter.



## 7. In-year budget statement tables

### a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M09 March

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	19,912	15,937	3,974	25%	21,250
Service charges	56,325	37,904	44,111	3,094	38,570	33,083	5,486	17%	37,904
Investment revenue	21,920	15,890	25,890	2,786	24,811	19,418	5,393	28%	-
Transfers and subsidies - Operational	21,920	349,897	355,050	85,392	348,898	266,287	82,611	31%	15,890
Other own revenue	342,186	15,153	15,186	1,402	13,542	11,390	2,153	19%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>463,512</b>	<b>440,094</b>	<b>461,487</b>	<b>93,277</b>	<b>445,733</b>	<b>346,115</b>	<b>99,617</b>	<b>29%</b>	<b>440,094</b>
Employee costs	114,174	130,212	130,041	9,776	86,676	97,531	(10,855)	-11%	130,212
Remuneration of Councillors	26,321	28,480	28,480	2,210	20,124	21,360	(1,236)	-6%	28,480
Depreciation and amortisation	41,762	54,371	64,371	3,148	28,194	48,278	(20,084)	-42%	54,371
Interest	-	100	100	-	41	75	(34)	-46%	100
Inventory consumed and bulk purchases	47,637	55,216	55,414	3,125	34,035	41,560	(7,525)	-18%	55,216
Transfers and subsidies	2,593	3,431	3,281	208	897	2,461	(1,564)	-64%	3,431
Other expenditure	154,559	175,887	242,642	11,402	117,474	165,157	(47,683)	-29%	175,887
<b>Total Expenditure</b>	<b>387,046</b>	<b>447,697</b>	<b>524,328</b>	<b>29,869</b>	<b>287,440</b>	<b>376,422</b>	<b>(88,982)</b>	<b>-24%</b>	<b>447,697</b>
<b>Surplus/(Deficit)</b>	<b>76,466</b>	<b>(7,603)</b>	<b>(62,841)</b>	<b>63,409</b>	<b>158,293</b>	<b>(30,307)</b>	<b>188,600</b>	<b>-622%</b>	<b>(7,603)</b>
Transfers and subsidies - capital (monetary)	93,836	76,295	76,910	6,630	50,470	57,682	###	-13%	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>70,039</b>	<b>208,763</b>	<b>27,375</b>	<b>181,388</b>	<b>663%</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>70,039</b>	<b>208,763</b>	<b>27,375</b>	<b>181,388</b>	<b>663%</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>6,336</b>	<b>46,607</b>	<b>104,745</b>	<b>(58,139)</b>	<b>-56%</b>	<b>123,282</b>
Capital transfers recognised	87,749	66,343	52,965	3,961	32,090	39,724	(7,634)	-19%	66,343
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	61,474	56,939	86,696	2,375	14,517	65,022	(50,505)	-78%	56,939
<b>Total sources of capital funds</b>	<b>149,223</b>	<b>123,282</b>	<b>139,660</b>	<b>6,336</b>	<b>46,607</b>	<b>104,745</b>	<b>(58,139)</b>	<b>-56%</b>	<b>123,282</b>
<b>Financial position</b>									
Total current assets	468,005	413,370	463,899		696,741				463,899
Total non current assets	881,715	875,374	934,572		900,110				934,572
Total current liabilities	81,357	99,779	116,040		119,725				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		1,465,641				1,270,946
<b>Cash flows</b>									
Net cash from (used) operating	232,129	170,828	145,280	99,237	269,282	108,960	(160,322)	-147%	145,280
Net cash from (used) investing	(149,222)	(141,376)	(149,882)	(6,175)	(72,021)	(112,412)	(40,391)	36%	(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>557,276</b>	<b>557,276</b>	<b>356,564</b>	<b>(200,713)</b>	<b>-56%</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	6,589	3,048	2,820	3,219	3,528	3,017	2,478	82,569	107,269
<b>Creditors Age Analysis</b>									
Total Creditors	939	-	-	-	-	-	-	-	939

The table above shows a summary of the municipality's financial performance for the period ended 31 March 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) - M09 March

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>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>394,999</b>	<b>391,308</b>	<b>401,363</b>	<b>89,894</b>	<b>397,890</b>	<b>301,022</b>	96,868	32%	<b>391,308</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		394,999	391,308	401,363	89,894	397,890	301,022	96,868	32%	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>277</b>	<b>3,049</b>	<b>3,650</b>	(601)	-16%	<b>4,599</b>
Community and social services		1,597	605	725	50	336	544	(208)	-38%	605
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4,728	3,993	4,141	226	2,713	3,106	(393)	-13%	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>4,419</b>	<b>39,943</b>	<b>51,704</b>	(11,761)	-23%	<b>62,281</b>
Planning and development		6,859	2,986	11,962	10	4,332	8,971	(4,639)	-52%	2,986
Road transport		73,192	59,295	56,977	4,409	35,611	42,733	(7,122)	-17%	59,295
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>76,452</b>	<b>58,201</b>	<b>63,228</b>	<b>5,317</b>	<b>55,321</b>	<b>47,421</b>	<b>7,900</b>	17%	<b>58,201</b>
Energy sources		57,288	49,298	55,505	4,964	48,930	41,629	7,302	18%	49,298
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		19,164	8,903	7,723	354	6,390	5,793	598	10%	8,903
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>557,828</b>	<b>516,389</b>	<b>538,397</b>	<b>99,907</b>	<b>496,203</b>	<b>403,797</b>	<b>92,406</b>	<b>23%</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>13,381</b>	<b>123,776</b>	<b>164,214</b>	(40,438)	-25%	<b>217,120</b>
Executive and council		59,350	68,123	65,938	5,198	42,582	49,454	(6,871)	-14%	68,123
Finance and administration		102,238	144,047	148,064	7,834	78,048	111,048	(33,000)	-30%	144,047
Internal audit		3,984	4,950	4,950	349	3,145	3,712	(567)	-15%	4,950
<i><b>Community and public safety</b></i>		<b>25,233</b>	<b>34,348</b>	<b>36,823</b>	<b>1,938</b>	<b>19,173</b>	<b>27,617</b>	(8,445)	-31%	<b>34,348</b>
Community and social services		8,067	13,748	15,493	422	5,257	11,620	(6,363)	-55%	13,748
Sport and recreation		1,977	2,866	2,798	158	1,562	2,098	(537)	-26%	2,866
Public safety		14,133	16,544	17,497	1,278	11,665	13,123	(1,458)	-11%	16,544
Housing		1,056	1,190	1,035	79	690	777	(87)	-11%	1,190
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>73,425</b>	<b>95,895</b>	<b>126,196</b>	<b>6,275</b>	<b>64,326</b>	<b>94,647</b>	(30,321)	-32%	<b>95,895</b>
Planning and development		24,405	27,599	33,682	1,965	17,309	25,262	(7,952)	-31%	27,599
Road transport		46,783	65,786	89,937	4,074	45,428	67,453	(22,024)	-33%	65,786
Environmental protection		2,236	2,510	2,577	237	1,588	1,933	(344)	-18%	2,510
<i><b>Trading services</b></i>		<b>119,513</b>	<b>96,035</b>	<b>138,341</b>	<b>7,996</b>	<b>77,953</b>	<b>103,756</b>	<b>(25,803)</b>	<b>-25%</b>	<b>96,035</b>
Energy sources		94,197	67,303	108,815	5,753	59,158	81,611	(22,453)	-28%	67,303
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		25,316	28,732	29,526	2,243	18,795	22,145	(3,350)	-15%	28,732
<i><b>Other</b></i>		<b>3,303</b>	<b>4,299</b>	<b>4,016</b>	<b>278</b>	<b>2,212</b>	<b>3,012</b>	<b>(800)</b>	<b>-27%</b>	<b>4,299</b>
<b>Total Expenditure - Functional</b>	3	<b>387,046</b>	<b>447,697</b>	<b>524,328</b>	<b>29,869</b>	<b>287,440</b>	<b>393,246</b>	<b>(105,806)</b>	<b>-27%</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>70,039</b>	<b>208,763</b>	<b>10,551</b>	<b>198,212</b>	<b>1879%</b>	<b>68,692</b>

The table above shows the municipality's financial performance for the period ended 31 March 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) - M09 March

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</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		40,848	32,243	39,450	2,741	35,401	29,587	5,814	20%	32,243
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		15,477	5,661	4,661	354	3,168	3,496	(328)	-9%	5,661
Sale of Goods and Rendering of Services		158	201	201	10	161	151	10	7%	201
Agency services		1,361	1,266	1,414	92	1,079	1,061	19	2%	1,266
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2,413	3,390	3,390	354	2,814	2,542	272	11%	3,390
Interest from Current and Non Current Assets		21,920	15,890	25,890	2,786	24,811	19,418	5,393	28%	15,890
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,576	5,282	5,402	358	3,588	4,052	(463)	-11%	5,282
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		676	471	237	45	243	178	65	37%	471
<b>Non-Exchange Revenue</b>										
Property rates		21,160	21,250	21,250	604	19,912	15,937	3,974	25%	21,250
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,225	225	225	10	37	169	(132)	-78%	225
Licence and permits		2,169	2,537	2,537	124	1,614	1,903	(289)	-15%	2,537
Transfers and subsidies - Operational		342,754	349,897	355,050	85,392	348,898	266,287	82,611	31%	349,897
Interest		4,037	1,780	1,780	409	4,006	1,335	2,671	200%	1,780
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		1,738	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>463,512</b>	<b>440,094</b>	<b>461,487</b>	<b>93,277</b>	<b>445,733</b>	<b>346,115</b>	<b>99,617</b>	<b>29%</b>	<b>440,094</b>

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 above the year to date 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 R2.7 million for the month and a year to date actual of R35 million. This is above the revised projection by about 20% (about R5.8 million) which may add up to R7.7 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 R354 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 R2.7 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 R763 thousand for the period ended 31 March 2024 which has gone above the amount projected for the period by 211%. 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 R10 thousand revenue on these fines with a year to date of R37 thousand which is below the revised projection by 78%. 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 R358 thousand for the month which has pushed the actual performance to a level below the revised projection by 11%, a regression from 10% in the previous months up to February 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 R124 thousand worth of revenue for the period. The municipality has generated below the revised projected collection by 15% 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 R85.3 million has been transferred to revenue for the period ended 31 March 2024 from the operating grants whose conditions have been met. This has recorded a year to date performance of R348.8 million the nine 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, during the month of December 2023, and the last trenches during the month of March 2024.

d) Debt Collection

The table below shows a 85% overall collection rate for the month ended 31 March 2024. However, we note a 89% collection rate on leasehold fees, 95% on electricity, 74% on property rates and 92% 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	MARCH	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	1,012,386.46	3,039,859.50	24,074,282.56
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	747,268.64	3,900,131.63	17,263,073.65
% of billing received	4%	71%	55%	11%	50%	997%	50%	356%	219%	92%	74%	128%	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	2,701,177.11	8,978,913.62	21,016,840.95
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	2,557,282.97	7,607,085.54	21,538,566.71
% of billing received	72%	70%	74%	72%	70%	68%	63%	271%	83%	77%	95%	85%	102%
<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	322,428.59	1,086,191.43	3,307,478.64
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	286,178.72	1,160,781.63	3,289,789.62
% of billing received	84%	94%	90%	89%	91%	93%	123%	102%	101%	128%	89%	107%	99%
<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	506,558.40	1,668,171.46	5,338,326.29
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	418,662.68	1,385,747.43	4,027,775.62
% of billing received	75%	70%	75%	73%	72%	71%	69%	71%	85%	81%	83%	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	354,373.84	1,042,808.26	2,851,468.02
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	107,824.78	482,735.85	1,603,495.63
% of billing received	45%	35%	40%	40%	35%	183%	30%	82%	52%	57%	30%	46%	56%
<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	353,449.00	1,056,034.00	3,170,507.45
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	325,232.08	866,713.55	2,464,051.78
% of billing received	84%	69%	71%	75%	78%	79%	71%	76%	83%	71%	92%	82%	78%
<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	5,250,373.40	16,871,978.27	59,758,903.91
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	4,442,449.87	15,403,195.63	50,186,753.01
% of billing received	20%	70%	69%	38%	66%	222%	64%	208%	106%	82%	85%	91%	84%



e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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>Expenditure By Type</b>										
Employee related costs		114,174	130,212	130,041	9,776	86,676	97,531	(10,855)	-11%	130,212
Remuneration of councillors		26,321	28,480	28,480	2,210	20,124	21,360	(1,236)	-6%	28,480
Bulk purchases - electricity		42,241	47,731	47,731	2,849	30,428	35,798	(5,370)	-15%	47,731
Inventory consumed		5,396	7,485	7,683	276	3,607	5,762	(2,155)	-37%	7,485
Debt impairment		1,404	10,109	10,109	-	-	7,582	(7,582)	-100%	10,109
Depreciation and amortisation		41,762	54,371	64,371	3,148	28,194	48,278	(20,084)	-42%	54,371
Interest			100	100	-	41	75	(34)	-46%	100
Contracted services		52,001	85,745	128,803	6,858	74,673	96,602	(21,929)	-23%	85,745
Transfers and subsidies		2,593	3,431	3,281	208	897	2,461	(1,564)	-64%	3,431
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		61,243	80,034	81,298	4,543	42,783	60,973	(18,191)	-30%	80,034
Losses on Disposal of Assets		39,911	-	22,432	-	18	11,216	(11,198)	-100%	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>387,046</b>	<b>447,697</b>	<b>524,328</b>	<b>29,869</b>	<b>287,440</b>	<b>387,638</b>	<b>(100,198)</b>	<b>-26%</b>	<b>447,697</b>

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 31 March 2024 reflects an amount of R9.7 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 R2.8 million on the item during the month. A year to date actual of R30.4 million which is below the revised projected expenditure by 15% 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 March 2024 being R3.1 million as the asset register has 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 R6.8 million worth of expenditure during the month. As indicated earlier in the report this month coincides with the end of the first month after the adjustment budget has 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. A year to date performance less than the targeted performance at 23% is recorded on the report indicating the need for affected departments to be informed and sensitised so that recovery measures may be implemented.

- **Other Expenditure (Operational Costs):** This also shows expenditure for the month at R4.5 million and a saving of about 30% 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) - M09 March

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	39	297	331	(34)	-10.2%	441
Vote 3 - Budget and Treasury Office		373,263	362,652	372,706	89,251	377,681	279,530	98,151	35.1%	362,652
Vote 4 - Community Services		25,490	13,502	12,423	630	9,439	9,443	(4)	0.0%	13,502
Vote 5 - Development Planning		22,795	28,330	37,498	613	21,373	28,123	(6,750)	-24.0%	28,330
Vote 6 - Engineering Services		135,705	111,464	115,161	9,373	87,413	86,371	1,042	1.2%	111,464
<b>Total Revenue by Vote</b>	2	<b>557,828</b>	<b>516,389</b>	<b>538,230</b>	<b>99,907</b>	<b>496,203</b>	<b>403,797</b>	<b>92,406</b>	<b>22.9%</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 R9.3 million for the month with Budget and Treasury showing generation of over R89.2 million which may be attributable to the interest received on investments, debtors and the equitable share while Development Planning is at R6.13 thousand as well as Community Services at over R630 thousand.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		78,545	88,654	89,306	6,600	58,427	66,980	(8,553)	-12.8%	88,654
Vote 2 - Corporate Services		42,090	64,946	65,800	3,914	32,429	49,350	(16,921)	-34.3%	64,946
Vote 3 - Budget and Treasury Office		27,995	45,747	45,747	1,481	20,629	34,310	(13,681)	-39.9%	45,747
Vote 4 - Community Services		70,461	83,784	88,466	5,829	52,526	64,055	(11,529)	-18.0%	83,784
Vote 5 - Development Planning		21,936	24,898	29,673	1,718	14,520	22,255	(7,735)	-34.8%	24,898
Vote 6 - Engineering Services		146,019	139,669	205,336	10,326	108,910	154,002	(45,092)	-29.3%	139,669
<b>Total Expenditure by Vote</b>	2	<b>387,046</b>	<b>447,697</b>	<b>524,328</b>	<b>29,869</b>	<b>287,440</b>	<b>390,951</b>	<b>(103,511)</b>	<b>-26.5%</b>	<b>447,697</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>170,782</b>	<b>68,692</b>	<b>13,902</b>	<b>70,039</b>	<b>208,763</b>	<b>12,846</b>	<b>195,917</b>	<b>1525.1%</b>	<b>68,692</b>

The table above shows the expenditure by municipal vote. The total expenditure for the month of March 2024 amounted to above R29 million with a year to date of R287.4 million.

## h) Municipality's financial performance

**EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March**

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</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		40,848	32,243	39,450	2,741	35,401	29,587	5,814	20%	32,243
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		15,477	5,661	4,661	354	3,168	3,496	(328)	-9%	5,661
Sale of Goods and Rendering of Services		158	201	201	10	161	151	10	7%	201
Agency services		1,361	1,266	1,414	92	1,079	1,061	19	2%	1,266
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2,413	3,390	3,390	354	2,814	2,542	272	11%	3,390
Interest from Current and Non Current Assets		21,920	15,890	25,890	2,786	24,811	19,418	5,393	28%	15,890
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,576	5,282	5,402	358	3,588	4,052	(463)	-11%	5,282
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		676	471	237	45	243	178	65	37%	471
<b>Non-Exchange Revenue</b>										
Property rates		21,160	21,250	21,250	604	19,912	15,937	3,974	25%	21,250
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,225	225	225	10	37	169	(132)	-78%	225
Licence and permits		2,169	2,537	2,537	124	1,614	1,903	(289)	-15%	2,537
Transfers and subsidies - Operational		342,754	349,897	355,050	85,392	348,898	266,287	82,611	31%	349,897
Interest		4,037	1,780	1,780	409	4,006	1,335	2,671	200%	1,780
Other Gains		1,738	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>463,512</b>	<b>440,094</b>	<b>461,487</b>	<b>93,277</b>	<b>445,733</b>	<b>346,115</b>	<b>99,617</b>	<b>29%</b>	<b>440,094</b>
<b>Expenditure By Type</b>										
Employee related costs		114,174	130,212	130,041	9,776	86,676	97,531	(10,855)	-11%	130,212
Remuneration of councillors		26,321	28,480	28,480	2,210	20,124	21,360	(1,236)	-6%	28,480
Bulk purchases - electricity		42,241	47,731	47,731	2,849	30,428	35,798	(5,370)	-15%	47,731
Inventory consumed		5,396	7,485	7,683	276	3,607	5,762	(2,155)	-37%	7,485
Debt impairment		1,404	10,109	10,109	-	-	7,582	(7,582)	-100%	10,109
Depreciation and amortisation		41,762	54,371	64,371	3,148	28,194	48,278	(20,084)	-42%	54,371
Interest		-	100	100	-	41	75	(34)	-46%	100
Contracted services		52,001	85,745	128,803	6,858	74,673	96,602	(21,929)	-23%	85,745
Transfers and subsidies		2,593	3,431	3,281	208	897	2,461	(1,564)	-64%	3,431
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		61,243	80,034	81,298	4,543	42,783	60,973	(18,191)	-30%	80,034
Losses on Disposal of Assets		39,911	-	22,432	-	18	11,216	(11,198)	-100%	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>387,046</b>	<b>447,697</b>	<b>524,328</b>	<b>29,869</b>	<b>287,440</b>	<b>387,638</b>	<b>(100,198)</b>	<b>-26%</b>	<b>447,697</b>
<b>Surplus/(Deficit)</b>		<b>76,466</b>	<b>(7,603)</b>	<b>(62,841)</b>	<b>63,409</b>	<b>158,293</b>	<b>(41,523)</b>	<b>199,816</b>	<b>(0)</b>	<b>(7,603)</b>
Transfers and subsidies - capital (monetary allocations)		93,836	76,295	76,910	6,630	50,470	57,682	(7,212)	(0)	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>70,039</b>	<b>208,763</b>	<b>16,159</b>			<b>68,692</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>170,782</b>	<b>68,692</b>	<b>14,068</b>	<b>70,039</b>	<b>208,763</b>	<b>16,159</b>			<b>68,692</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>170,782</b>	<b>68,692</b>	<b>14,068</b>	<b>70,039</b>	<b>208,763</b>	<b>16,159</b>			<b>68,692</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>170,782</b>	<b>68,692</b>	<b>14,068</b>	<b>70,039</b>	<b>208,763</b>	<b>16,159</b>			<b>68,692</b>

The municipality has, for the month ended recorded a surplus of R70 million so far with a year to date surplus of over R208.7 million for the period ended March 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 - M09 March

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>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		51,479	82,532	58,134	3,136	22,780	43,601	20,820	47.8%	82,532
Roads Infrastructure		35,196	51,478	50,472	3,136	22,780	37,854	15,074	39.8%	51,478
Roads		35,196	42,181	41,059	3,136	19,657	30,795	11,137	36.2%	42,181
Road Structures		-	9,297	9,412	-	3,123	7,059	3,937	55.8%	9,297
Electrical Infrastructure		15,252	14,783	-	-	0	-	(0)	#DIV/0!	14,783
MV Networks		14,432	14,783	-	-	0	-	(0)	#DIV/0!	14,783
LV Networks		820	-	-	-	-	-	-		-
Solid Waste Infrastructure		1,032	16,271	7,662	-	-	5,747	5,747	100.0%	16,271
Landfill Sites		1,032	16,271	7,575	-	-	5,682	5,682	100.0%	16,271
Waste Drop-off Points		-	-	87	-	-	65	65	100.0%	-
<b>Community Assets</b>		5,009	3,754	6,994	-	2,151	5,245	3,094	59.0%	3,754
Community Facilities		4,632	3,117	6,704	-	2,119	5,028	2,909	57.9%	3,117
Halls		693	770	770	-	-	578	578	100.0%	770
Crèches		1,890	607	1,900	-	1,642	1,425	(217)	-15.2%	607
Markets		2,050	1,739	4,033	-	477	3,025	2,548	84.2%	1,739
Sport and Recreation Facilities		377	637	289	-	32	217	185	85.3%	637
Outdoor Facilities		377	637	289	-	32	217	185	85.3%	637
<b>Heritage assets</b>		-	1,304	1,304	-	-	978	978	100.0%	1,304
Works of Art		-	1,304	1,304	-	-	978	978	100.0%	1,304
<b>Other assets</b>		997	-	3,419	-	0	2,565	2,565	100.0%	-
Operational Buildings		997	-	3,419	-	0	2,565	2,565	100.0%	-
Yards		-	-	-	-	0	-	(0)	#DIV/0!	-
Manufacturing Plant		997	-	3,419	-	-	2,565	2,565	100.0%	-
<b>Computer Equipment</b>		2,520	2,000	2,086	-	382	1,565	1,182	75.6%	2,000
Computer Equipment		2,520	2,000	2,086	-	382	1,565	1,182	75.6%	2,000
<b>Furniture and Office Equipment</b>		1,201	3,870	4,087	-	0	3,065	3,065	100.0%	3,870
Furniture and Office Equipment		1,201	3,870	4,087	-	0	3,065	3,065	100.0%	3,870
<b>Machinery and Equipment</b>		168	137	206	90	122	155	32	20.9%	137
Machinery and Equipment		168	137	206	90	122	155	32	20.9%	137
<b>Transport Assets</b>		4,457	6,678	5,978	126	966	4,484	3,517	78.4%	6,678
Transport Assets		4,457	6,678	5,978	126	966	4,484	3,517	78.4%	6,678
<b>Total Capital Expenditure on new assets</b>	1	65,832	100,275	82,209	3,352	26,402	61,657	35,255	57.2%	100,275

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

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>	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	16,260	13,143	80.8%	4,122
Roads Infrastructure		66,994	4,122	21,681	-	3,118	16,260	13,143	80.8%	4,122
Roads		66,994	4,122	21,681	-	3,118	16,260	13,143	80.8%	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)	143	176	122.5%	191
Operational Buildings		1,243	191	191	-	(32)	143	176	122.5%	191
Municipal Offices		1,243	191	191	-	(32)	143	176	122.5%	191
<b>Total Capital Expenditure on renewal of existing assets</b>	1	70,611	4,313	21,872	-	3,085	16,404	13,318	81.2%	4,313

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

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>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	6,830	10,330	1,807	6,542	7,748	1,206	15.6%	6,830
Roads Infrastructure		-	6,830	6,830	1,807	6,542	5,123	(1,419)	-27.7%	6,830
Roads		-	6,830	6,830	1,807	6,542	5,123	(1,419)	-27.7%	6,830
Electrical Infrastructure		-	-	3,500	-	-	2,625	2,625	100.0%	-
LV Networks		-	-	3,500	-	-	2,625	2,625	100.0%	-
<b>Community Assets</b>		12,780	11,864	25,249	1,177	10,577	18,937	8,360	44.1%	11,864
Community Facilities		9,921	8,744	18,764	497	6,348	14,073	7,725	54.9%	8,744
Halls		9,921	8,744	18,764	497	6,348	14,073	7,725	54.9%	8,744
Sport and Recreation Facilities		2,859	3,120	6,485	680	4,229	4,864	634	13.0%	3,120
Outdoor Facilities		2,859	3,120	6,485	680	4,229	4,864	634	13.0%	3,120
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	12,780	18,695	35,579	2,984	17,119	26,685	9,566	35.8%	18,695

The above tables indicate that the municipality's spending is a over R6.3 million for the month ended from its capital budget and a year to date of over R46.6 million for the period ended 31 March 2024.



b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-
Vote 5 - Development Planning		-	-	-	-	-	-	-	-	-
Vote 6 - Engineering Services		14,976	10,125	22,914	1,177	10,577	17,186	(6,609)	-38%	10,125
<b>Total Capital Multi-year expenditure</b>	4,7	<b>14,976</b>	<b>10,125</b>	<b>22,914</b>	<b>1,177</b>	<b>10,577</b>	<b>17,186</b>	<b>(6,609)</b>	<b>-38%</b>	<b>10,125</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	1,304	1,304	-	-	978	(978)	-100%	1,304
Vote 2 - Corporate Services		6,366	9,457	7,490	126	1,349	5,618	(4,269)	-76%	9,457
Vote 3 - Budget and Treasury Office		-	-	300	-	-	225	(225)	-100%	-
Vote 4 - Community Services		4,289	21,308	15,334	90	90	11,501	(11,411)	-99%	21,308
Vote 5 - Development Planning		3,423	2,376	7,742	-	509	5,807	(5,298)	-91%	2,376
Vote 6 - Engineering Services		120,168	78,712	84,574	4,943	34,082	63,431	(29,349)	-46%	78,712
<b>Total Capital single-year expenditure</b>	4	<b>134,247</b>	<b>113,157</b>	<b>116,746</b>	<b>5,159</b>	<b>36,030</b>	<b>87,559</b>	<b>(51,530)</b>	<b>-59%</b>	<b>113,157</b>
<b>Total Capital Expenditure</b>		<b>149,223</b>	<b>123,282</b>	<b>139,660</b>	<b>6,336</b>	<b>46,607</b>	<b>104,745</b>	<b>(58,139)</b>	<b>-56%</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>126</b>	<b>1,349</b>	<b>6,951</b>	<b>(5,603)</b>	<b>-81%</b>	<b>11,109</b>
Executive and council		-	1,304	1,304	-	-	978	(978)	-100%	1,304
Finance and administration		6,594	9,804	7,964	126	1,349	5,973	(4,625)	-77%	9,804
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>1,607</b>	<b>907</b>	<b>3,585</b>	<b>90</b>	<b>90</b>	<b>1,156</b>	<b>(1,066)</b>	<b>-92%</b>	<b>907</b>
Community and social services		1,473	770	1,405	-	-	1,054	(1,054)	-100%	770
Sport and recreation		134	137	137	90	90	102	(12)	-12%	137
Public safety		-	-	2,043	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>123,316</b>	<b>75,731</b>	<b>111,818</b>	<b>6,120</b>	<b>45,168</b>	<b>83,798</b>	<b>(38,630)</b>	<b>-46%</b>	<b>75,731</b>
Planning and development		21,038	13,300	32,748	1,177	12,728	24,561	(11,833)	-48%	13,300
Road transport		102,278	62,430	78,983	4,943	32,440	59,237	(26,797)	-45%	62,430
Environmental protection		-	-	87	-	-	-	-	-	-
<b>Trading services</b>		<b>17,706</b>	<b>35,536</b>	<b>14,988</b>	<b>-</b>	<b>-</b>	<b>11,241</b>	<b>(11,241)</b>	<b>-100%</b>	<b>35,536</b>
Energy sources		15,252	15,483	3,500	-	-	2,625	(2,625)	-100%	15,483
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2,454	20,054	11,488	-	-	8,616	(8,616)	-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>	3	<b>149,223</b>	<b>123,282</b>	<b>139,660</b>	<b>6,336</b>	<b>46,607</b>	<b>103,147</b>	<b>(56,541)</b>	<b>-55%</b>	<b>123,282</b>
<b>Funded by:</b>										
National Government		87,749	66,343	52,965	3,961	32,090	39,724	(7,634)	-19%	66,343
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>87,749</b>	<b>66,343</b>	<b>52,965</b>	<b>3,961</b>	<b>32,090</b>	<b>39,724</b>	<b>(7,634)</b>	<b>-19%</b>	<b>66,343</b>
<b>Borrowing</b>	6	<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>2,375</b>	<b>14,517</b>	<b>65,022</b>	<b>(50,505)</b>	<b>-78%</b>	<b>56,939</b>
<b>Total Capital Funding</b>		<b>149,223</b>	<b>123,282</b>	<b>139,660</b>	<b>6,336</b>	<b>46,607</b>	<b>104,745</b>	<b>(58,139)</b>	<b>-56%</b>	<b>123,282</b>

The above table indicates that the municipality's spending is over R6.3 million for the month ended from its capital budget and a year to date of over R46.6 million for the period ended 31 March 2024.

c) Expenditure on Repairs and Maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

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>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		1,966	22,656	27,763	564	17,904	20,822	2,918	14.0%	22,656
Roads Infrastructure		1,404	18,715	23,313	523	14,915	17,485	2,570	14.7%	18,715
<i>Roads</i>		43	666	466	–	18	350	332	94.8%	666
<i>Road Structures</i>		1,117	17,583	22,381	523	14,605	16,785	2,180	13.0%	17,583
<i>Road Furniture</i>		244	466	466	–	292	349	58	16.6%	466
Electrical Infrastructure		562	3,941	3,450	–	2,949	2,587	(361)	-14.0%	3,941
<i>MV Networks</i>		562	3,941	300	–	–	225	225	100.0%	3,941
<i>LV Networks</i>		–	–	3,150	–	2,949	2,363	(586)	-24.8%	–
Solid Waste Infrastructure		–	–	1,000	41	41	750	710	94.6%	–
<i>Waste Drop-off Points</i>		–	–	1,000	41	41	750	710	94.6%	–
<b>Community Assets</b>		668	864	1,354	–	200	1,016	815	80.3%	864
Community Facilities		668	864	1,354	–	200	1,016	815	80.3%	864
<i>Halls</i>		426	262	752	–	200	564	364	64.5%	262
<i>Libraries</i>		155	350	350	–	–	263	263	100.0%	350
<i>Cemeteries/Crematoria</i>		87	105	105	–	–	79	79	100.0%	105
<i>Purts</i>		–	148	148	–	–	111	111	100.0%	148
<b>Other assets</b>		3,391	3,279	3,308	195	721	2,481	1,760	70.9%	3,279
Operational Buildings		3,391	3,279	3,308	195	721	2,481	1,760	70.9%	3,279
<i>Municipal Offices</i>		3,235	3,123	3,152	41	567	2,364	1,796	76.0%	3,123
<i>Yards</i>		157	156	156	154	154	117	(37)	-31.4%	156
<b>Computer Equipment</b>		23	30	30	–	21	23	2	8.6%	30
Computer Equipment		23	30	30	–	21	23	2	8.6%	30
<b>Furniture and Office Equipment</b>		69	199	259	–	109	194	85	43.9%	199
Furniture and Office Equipment		69	199	259	–	109	194	85	43.9%	199
<b>Machinery and Equipment</b>		–	693	1,192	–	827	894	67	7.5%	693
Machinery and Equipment		–	693	1,192	–	827	894	67	7.5%	693
<b>Transport Assets</b>		5,170	4,546	6,385	753	4,039	4,789	750	15.7%	4,546
Transport Assets		5,170	4,546	6,385	753	4,039	4,789	750	15.7%	4,546
<b>Total Repairs and Maintenance Expenditure</b>	1	11,287	32,266	40,292	1,512	23,821	30,219	6,398	21.2%	32,266

The table shows that the municipality spent just over R1.5 million on the maintenance of its assets and infrastructure during the month of March 2024 with a year to date actual just below the revised projected spending by over 21.2% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		30,625	34,353	34,353	2,487	22,063	25,765	3,702	14.4%	34,353
Roads Infrastructure		29,277	32,894	32,894	2,373	21,048	24,671	3,623	14.7%	32,894
Roads		12,562	14,241	14,241	967	8,574	10,681	2,107	19.7%	14,241
Road Structures		16,277	18,165	18,165	1,369	12,149	13,624	1,475	10.8%	18,165
Road Furniture		438	488	488	37	325	366	41	11.1%	488
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		543	588	588	46	409	441	32	7.2%	588
Drainage Collection		204	221	221	17	154	166	12	7.2%	221
Storm water Conveyance		338	366	366	29	255	275	20	7.2%	366
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		638	691	691	54	481	518	37	7.2%	691
MV Substations		51	55	55	4	39	42	3	7.2%	55
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		432	467	467	37	325	350	25	7.2%	467
LV Networks		155	168	168	13	117	126	9	7.2%	168
Solid Waste Infrastructure		167	181	181	14	126	136	10	7.2%	181
Landfill Sites		167	181	181	14	126	136	10	7.2%	181
<b>Community Assets</b>		4,532	9,089	9,089	208	1,842	6,817	4,975	73.0%	9,089
Community Facilities		3,762	6,344	6,344	142	1,262	4,758	3,496	73.5%	6,344
Halls		3,268	4,764	4,764	100	890	3,573	2,682	75.1%	4,764
Crèches		295	320	320	25	222	240	17	7.2%	320
Cemeteries/Crematoria		13	14	14	1	10	11	1	7.2%	14
Purfs		101	1,068	1,068	9	76	801	725	90.5%	1,068
Public Ablution Facilities		27	114	114	2	20	85	65	76.3%	114
Stalls		58	64	64	5	43	48	5	10.2%	64
Sport and Recreation Facilities		770	2,745	2,745	65	580	2,059	1,479	71.8%	2,745
Outdoor Facilities		770	2,745	2,745	65	580	2,059	1,479	71.8%	2,745
<b>Other assets</b>		675	730	730	57	508	547	40	7.2%	730
Operational Buildings		662	716	716	56	498	537	39	7.2%	716
Municipal Offices		358	386	386	30	268	289	21	7.2%	386
Pay/Enquiry Points		3	4	4	0	3	3	0	7.2%	4
Yards		77	83	83	7	58	62	5	7.2%	83
Stores		115	125	125	10	87	93	7	7.2%	125
Training Centres		110	119	119	9	83	89	6	7.2%	119
Housing		13	14	14	1	10	10	1	7.2%	14
Social Housing		13	14	14	1	10	10	1	7.2%	14
<b>Intangible Assets</b>		11	-	-	17	120	-	(120)	#DIV/0!	-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		11	-	-	17	120	-	(120)	#DIV/0!	-
Computer Software and Applications		11	-	-	17	120	-	(120)	#DIV/0!	-
<b>Computer Equipment</b>		2,380	2,809	2,809	148	1,355	2,106	751	35.7%	2,809
Computer Equipment		2,380	2,809	2,809	148	1,355	2,106	751	35.7%	2,809
<b>Furniture and Office Equipment</b>		29	1,342	1,342	48	510	1,006	496	49.3%	1,342
Furniture and Office Equipment		29	1,342	1,342	48	510	1,006	496	49.3%	1,342
<b>Machinery and Equipment</b>		1,564	4,550	4,550	65	747	3,413	2,666	78.1%	4,550
Machinery and Equipment		1,564	4,550	4,550	65	747	3,413	2,666	78.1%	4,550
<b>Transport Assets</b>		954	1,499	1,499	118	1,049	1,124	75	6.6%	1,499
Transport Assets		954	1,499	1,499	118	1,049	1,124	75	6.6%	1,499
<b>Total Depreciation</b>	1	40,770	54,371	54,371	3,148	28,194	40,778	12,585	30.9%	54,371

## **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.
- This was then formalised and included in the review of the municipality's SCM policy.

### 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
Mie (Pty) Ltd	Core Function:Human Resources	Personnel Recruitment cost 1010	3/14/2024	732.56	Payment For Screening Of Candidates. Tourism Officer Agricultural Officer
Pondoland Times	Core Function:Economic Development/Plann	Advertising fees community services 2505260540	3/15/2024	800.00	Request For A Newspaper Advert For Development Of Vacant Land As Per T Attached .
Isanga Business Solutions	Core Function:Mayor And Council	Catering Councillors meetings	3/20/2024	1,980.00	Request Lunch For 18 Mpac Members Meeting.
Group Two Media Company	Core Function:Municipal Manager Town Se	Advertising Finance	3/26/2024	1,998.70	Request Advertisement For Approved Revised Sdbip For 2023/24 Financial Two Local Newspapers
Group Two Media Company	Core Function:Finance	Advertising MM	3/15/2024	1,998.70	Advertising Of Compilation Of Grap Compliant Immovable Asset Register
Pondoland Times	Non-Core Function:Population Development	Advertising fees Human resources 1010260540	3/27/2024	2,000.00	Request Advert For Mphuthumi Mafumbatha Stadium Furniture And Mpyc Cha
Pondoland Times	Core Function:Human Resources	Advertising MM	3/27/2024	2,000.00	Request For Advertising Four Posts Namely: It Technician ; Receptioni Hr Officer: Benefits & Costs Under Corporate Services Department And Town Planner Under Development Planning Department
Pondoland Times	Core Function:Municipal Manager Town Se	Advertising fees 1505	3/26/2024	2,000.00	Request Advertisement For Ordinary Council Meeting In Two Local Newspa
Pondoland Times	Core Function:Economic Development/Plann	Advertising fees 1505	3/14/2024	2,000.00	Request For A News Paper Re-Advert For A Call For Nominations For Pers Appointed As Members To The Winnie Madikizela Mandela Local Municipal Tribunal (Mpt) As Per The Attached.
Pondoland Times	Core Function:Human Resources	Advertising fees Human resources 1010260540	3/8/2024	2,000.00	Request For Advertisement Of Integration Of Civic Centre With The Main Building
Pondoland Times	Core Function:Economic Development/Plann	Advertising fees 1505	3/6/2024	2,000.00	Request For A Re-Advert For Construction Of Bizana Mini Market Phase 2

19,509.96

#### 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
Group Two Media Company	Core Function:Finance	Advertising Finance	3/27/2024	5,382.00	Request For Advertising Of Draft Annual Budget 2024/2025
Zamantambo Construction And Pr	Core Function:Economic Development/Plann	Stakeholder Consultation catering costs 1505	3/15/2024	5,400.00	Request For Provision Of Water For 60 People Who Will Be Attending A P On The 20 March 2024 At Council Chambers And Water Should Be Delivered
Karoo Dawn Construction & Pro	Core Function:Solid Waste Removal	Stakeholder Meetings- Refuse	3/8/2024	5,700.00	Request For Catering For 60 Participants For Waste Committee Meeting
African Compass Trading 37cc	Core Function:Mayor And Council	Whippery support catering costs 505260175	3/15/2024	5,800.00	Request For High Vip Tea For Mntentu Bridge Stakeholders Meeting On The
African Compass Trading 37cc	Core Function:Mayor And Council	Catering Councillors meetings	3/26/2024	6,500.00	\Request For Lunch For A Caucus Meeting At Wmmlm
Khayakhulu General Dealer	Core Function:Solid Waste Removal	Transportation cleaning campaign	3/7/2024	6,900.00	Request Hiring Of 1 X15 Seater Taxi From Wmmlm To Ethekwini Municipali
All Seasons Tenza Restaurent A	Core Function:Mayor And Council	Catering special progmans gender 505260191	3/6/2024	12,000.00	Request For Lunch Packs For Mens Summit At Oliver And Adelaide Tambo H
Sizisa Ukhanyo Trading 1119	Core Function:Mayor And Council	Transport Youth	3/7/2024	12,000.00	Request For 22 Seater Bus From Bizana To Durban For Cultural Group
Miazana Trading Enterprise Pty	Administrative And Corporate Support:Cor	Finished Goods:Acquisitions	3/15/2024	13,350.00	Request For Disposable Mask (50's*10 Boixes)
Kwik-Fit Bizana	Core Function:Roads	Roads Vehicle Maintenance	3/15/2024	13,788.50	Request Supply For 2 X Tyres For Tib.
The Mane's Pty Ltd	Core Function:Finance	Finished Goods:Acquisitions	3/14/2024	14,050.01	Payment For Cleaning Resources. Two Stroke
Tyres & More Kokstad	Core Function:Police Forces Traffic And	Refuse- Vehicle Maintenance	3/15/2024	16,566.99	Request Replacement Of Tyrs; For Vip Patrol Vehicle. Tyre Size 265/60r All Terrain Including Wheel Alignment
Why Not Trading 01	Core Function:Mayor And Council	CDW Campaign catering 505260582	3/20/2024	18,730.00	Catering For 150 People In Ward 2 Cdw Awareness Campaign On The 20.03. Mbuthweni Hall
Liso Investments (Pty) Ltd	Core Function:Mayor And Council	Annual Report Consultations catering 505260554	3/6/2024	18,950.00	Request Lunch With Soft Drinks For Annual Report 2022/23 Fy Public Con To Be Held On The 04 March 2024 At Majola Tshutsha Community Hall In W
Likiho Trading	Core Function:Mayor And Council	Catering Councillors meetings	3/27/2024	20,430.00	Request Vip Tea For Ordinary Council Meeting To Be Held On The 27 Marc At Council Chamber 10hrs
Aphiwe Qhamani Group Society	Core Function:Mayor And Council	Customer care catering 515260179	3/7/2024	21,000.00	Request For Lunch Packs For Customer Care Program To Be Held On The 11 2024 At Ward 11
Evetho Trading 820(Pty)Ltd	Libraries And Archives:Librararies And A	CBD Road maintenance 5505235140	3/14/2024	21,500.00	Payment For Library Awareness Campaign 35 Laptops Bags 15 Tropyies
Bomba Diesel Mech And Supplier	Core Function:Electricity	R&M Backup Generator	3/20/2024	21,562.50	Request For Repairs And Maintenance Of Backup Generactor
Siza And Tk	Core Function:Solid Waste Removal	Transport Hire	3/14/2024	22,000.00	Request For Truck Hire For 5 Days For Waste Collection
Kwik-Fit Bizana	Core Function:Roads	Roads Vehicle Maintenance	3/15/2024	22,597.50	Request For One New Tyre Of A Bell Grader; Registration No. Jcf-375 Ec The Tyresize 17.5-25.



Creditor Name	Function Name	Segment	Order Date	Value	Specifications
Zuko And Pinky Trading Enter	Core Function:Mayor And Council	Transport Youth	3/20/2024	23,000.00	Request For A 22 Bus Seater For Transporting Ravens Fc To East London
Mthah Trading Enterprise Pty	Core Function:Mayor And Council	Catering Childrens program 505260194	4/2/2024	24,000.00	Request For Lunch Packs For 200 People For Teenage Pregnancy Outreach
Tyres & More Kokstad	Core Function:Solid Waste Removal	Police- Vehicle Maintenance	3/15/2024	24,037.41	Request Replacement Of 4 Tyres For Jng 815 Ec Size R22.5
Forward We Go Development	Core Function:Mayor And Council	Community Education hiring costs 505260695	3/7/2024	26,000.00	Catering Lunch For 200 People In Ward 28 For Community Education Meeti 13.03.2024
Sia Nomp Group	Non-Core Function:Population Development	Grass Cutting Accessories Community Facilities	3/27/2024	27,005.13	Request 10 Rolls Of Nylon Cords(2kg; 6.5mm)
The Mane's Pty Ltd	Core Function:Administrative And Corpora	Maintenance of Pound	3/6/2024	27,140.00	Payment For Car Wash Services
Yit Pty Ltd	Core Function:Tourism	Visitors Information Center upgrade 1505	3/26/2024	27,640.00	Payment For Mainainance And Upgrade Of Vic
Usta Trading Enterprise	Core Function:Biodiversity And Landscape	Coastal Inventory	3/14/2024	28,150.00	Request For 2 X 6 Seater (1580 X 1510mm) Beach Benches And Tables For Beach
Oozy And Oozy Construction	Core Function:Solid Waste Removal	Catering cleaning campaign 5020260490	3/7/2024	28,400.00	Request For Catering For 80 Participants For Waste Awareness Campaign
Lions Den Projects	Core Function:Mayor And Council	Promotional items special program gender 505260191	3/20/2024	28,800.00	Isishweshwe Material X60 Meters. Brown 20x120 Blue 20x120 Green 20x120
Hlume Lumi Enterprise	Core Function:Economic Development/Plann	MAAA1245214	3/27/2024	28,850.00	Request For The Provision Of Catering By Means Of Lunch With Bottled W 300 People That Will Be Attending Mpondoland Cannabis Belt Annual Gene Meeting To Be Held On The 27th Of March 2024 At Power Of God Church
Sebekho Holdings	Core Function:Biodiversity And Landscape	Environmental Awareness promotional items 2505260485	3/14/2024	28,880.00	Request For Supply And Delivery Of 158 A4 Pamplets(Glossy Paper)
Zuko And Lizzys Trading	Core Function:Mayor And Council	Annual Report Consultations hiring costs 505260554	3/6/2024	29,850.00	Request Lunch With Soft Drinks For Annual Report 2022/23 Fy Public Con To Be Held On The 05 March 2024 At Anglican Church Ward 1
Kwik-Fit Bizana	Core Function:Fleet Management	MAAA0408288	3/7/2024	29,999.95	Request For Six Tyres Of All Terrain Deliver Eco-Responsible ;Prov Control And Stability Even At High Speed While Also Meeting Any Time O Ment Registration Numbers Jnx 733ec Ec;Jrs361ec And Jkj 146ec Size 265
Hlongwanes Son Trading Enterpr	Core Function:Mayor And Council	Vehicle rental councillors 505260240	3/8/2024	30,000.00	Request 2 Taxis For Provincial Women's Empowerment Imbizo In Commemora International Women's Day To Be Held On The 08 March 2024 ( Check In 0 On The 09 March 2024

695,959.99

**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
Moya Training And Projects	Non-Core Function:Population Development	Social Relief promotional material 2505	3/15/2024	34,200.00	Payment For Social Relief Material
New Image Investment And Civil	Core Function:Community Halls And Facili	Maintenance of Sceptic Tank Population	3/14/2024	40,500.00	Payment For Honey Sucking For Septic Tank At Mbizana Taxi Rank
The Mane's Pty Ltd	Core Function:Finance	Finished Goods:Acquisitions	3/28/2024	50,890.00	Payment For Supply Of Refuse Bags
Sihle Pot Trading	Core Function:Mayor And Council	Uniforms Childrens program 510260194	3/26/2024	58,200.00	Payment For Back To School Campaign.
On Grid Training And Developme	Core Function:Economic Development/Plann	LED programme Support training 1505	3/26/2024	68,637.75	Payment For Capacity Building For Business Incubation Programme
Evetho Trading 820(Pty)Ltd	Core Function:Roads	Library awareness promotional material	3/26/2024	87,500.00	Payment For Supply And Delivery Of Cold Asphalt
The Dream Girls Entreprise	Core Function:Community Parks (Including	Grass Cutting Machine	3/26/2024	90,000.00	Payment For Supply And Delivery Of Grass Cutting Machines
The Mane's Pty Ltd	Core Function:Licensing And Control Of A	Finished Goods:Acquisitions	3/15/2024	153,755.00	Payment For Maintenance Of Pound

**583,682.75**

## 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 March 2024

NO	SUCCESSFUL TENDERER	AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	YLT PTY LTD	R 49,904.00	R -	R 49,904.00	WMM LM 07/02/24 P PM(SGA)	PROMOTIONAL MATERIAL (SUPPORT GROUP AWARENESS)	Monday, March 4, 2024	MUNICIPAL MANAGERS OFFICE
2	WANDILE AND SONS	R 128,950.00	R -	R 128,950.00	WMM LM 19/02/24/02 LAC	LIBRARY AWARENESS CAMPAIGN	Monday, March 4, 2024	COMMUNITY SERVICES
3	SWORD GROUP	R 180,000.00	R -	R 180,000.00	WMM LM 07/02/24 R&WSP	RETAILERS AND WHOLESALERS SUPPORT PROGRAMME	Thursday, March 14, 2024	LED
<b>Total</b>		<b>R 358,854.00</b>	<b>R 0.00</b>	<b>R 358,854.00</b>				

**b) Tenders awarded during the month of March 2024**

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				<b>Mar-24</b>		
1	Ibala Consulting	R 2,283,458.58	WMM LM 00055 CBD R	CBD ROAD MAINTENANCE	Thursday, March 7, 2024	Engineering Services
2	Eco South Partnership	R 672,865.00	WMM LM 24/08/22 RTE	REVALIDATION OF TOWNSHIP ESTABLISHMENT	Thursday, March 7, 2024	Development Planning
3	Enovative Technologies Africa	R 1,161,137.75	WMM LM 00057 S&D 30 L	SUPPLY AND DELIVERY OF LAPTOPS	Thursday, March 7, 2024	Corporate Services
4	Khulani Skills Development Centre	Rates	WMM LM 04/08/22/01 EWM	EXTENSION OF WASTE MANAGEMENT SERVICES	Thursday, March 7, 2024	Community Services
<b>Total</b>		<b>R 4,117,461.33</b>				

**c) Status of current tenders**

Decription of the Project	Bid Number	Chairpers on	Closing Date	Validit y	Validity Period	SCM Official	Status	Departme nt	Members	Days Laps ed	Validit y Check	Remain ing Days
Contract for Service and Maintanance of Back up Generator	WMM-LM 13/04/23/01 BUG	Not Yet Appointe d	Monday, March 11, 2024	90	Sunday, June 9, 2024	Not Yet Appoint ed	Closed	Developm ent Planning	Not Yet Appointed	24.00	Valid	66.00
General Valuation Roll 2024/2029	WMM LM 00013 GVR	Not Yet Appointe d	Monday, March 18, 2024	90	Sunday, June 16, 2024	Not Yet Appoint ed	Closed	Developm ent Planning	Not Yet Appointed	17.00	Valid	73.00
Wellness and Occupational health Ptactionier for 3 years	WMM LM 00053 W&OHP 36M	Not Yet Appointe d	Monday, March 4, 2024	90	Sunday, June 2, 2024	Not Yet Appoint ed	Closed	Corporate Services	Not Yet Appointed	31.00	Valid	59.00
Supply and Delivery of Fishing Equipment & Material	WMM LM 00056 S&D FE&M	Not Yet Appointe d	Friday, February 23, 2024	90	Thursday, May 23, 2024	Not Yet Appoint ed	Closed	Developm ent Planning	Not Yet Appointed	41.00	Valid	49.00
Supply and Delivery of PPE: Protection Services for 36 Months	WMM-LM 00051 PPE PS 36M	Ms. N. Rabie	Monday, March 4, 2024	90	Sunday, June 2, 2024	Ms. A. Ntongan a	Closed	Engineeri ng Services	Mr. D. Lumphoko and Ms. N. Ngejane	31.00	Valid	59.00
Maintenance of CCTV Cameras for 36 Months	WMM-LM 00058 CCTV C	Ms. N. Rabie	Monday, March 4, 2024	90	Sunday, June 2, 2024	Ms. A. Ntongan a	Closed	Communit y Services	Mr. D. Lumphoko and Ms. N. Ngejane	31.00	Valid	59.00
Development of Wild Coast Prentinct Plan	WMM-LM 19/0423/02	Not Yet Appointe	Thursday, March 7,	90	Wednesday , June 5,	Not Yet Appoint	Closed	Developm ent	Not Yet Appointed	28.00	Valid	62.00

Decription of the Project	Bid Number	Chairpers on	Closing Date	Val idit y	Validity Period	SCM Official	Status	Departme nt	Members	Days Laps ed	Validi ty Check	Remain ing Days
	CPP	d	2024		2024	ed		Planning				
Multi Discipline Panel of Consultants	WMM LM 31/05/22/06 MDP	Mr V. Nontanda	Friday, January 26, 2024	90	Thursday, April 25, 2024	Mr M. Mtetandaba	To be Evaluated	Engineeri ng Services	Mr M. Madikizela, Ms Jokweni	69.00	Valid	21.00
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. Ntongan a	To be Evaluated	Engineeri ng Services	Mr S. Morlock, Mrs L. Mhlembana	69.00	Valid	21.00
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	Communit y Services	Mrs N. Rabie-Xakata, Mr M. Madikizela	69.00	Valid	21.00
Land Audit	WMM-LM 24/08/23/02 MLA	Mr B. Hlangabe zo	Monday, February 5, 2024	90	Sunday, May 5, 2024	Ms A. Ntongan a	To be Evaluated	Developm ent Planning	Mr V. Nontanda, Mr M. Madikizela	59.00	Valid	31.00
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. Ntongan a	To be Evaluated	Communit y Services	Mr C. Noconjo, Mrs Z. Shange	45.00	Valid	45.00
Panel of Attonery's 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	69.00	Valid	21.00
Customer Care Sasatisfactory Survey	WMM-LM 13/09/23/04 CCS	Ms N. Jokweni	Thursday, February 1, 2024	90	Wednesday , May 1, 2024	Ms A. Ntongan a	To be Evaluated	Municipal Manager	Mr T. Cwibi, Mr S. Morlock	63.00	Valid	27.00
Supply and Delivery of Stationery	WMM LM 00056 PMS 12M	Mr.Madi kizela	Monday, February 12, 2024	90	Sunday, May 12, 2024	Ms A. Ntongan a	To be Evaluated	B.T.O	Mrs N. Rabie-Xakata, Ms.N.Ngejane	52.00	Valid	38.00
Records Inventory Development	WMM-LM 28/11/23	Mr.Madi kizela	Thursday, February 15, 2024	90	Wednesday , May 15, 2024	Ms A. Ntongan a	To be Evaluated	Corporate Services	Mrs N. Rabie-Xakata, Ms.N.Ngejane	49.00	Valid	41.00
Supply and Delivery of Fishing Equipment & Material	WMM LM 00056 S&D FE&M	Ms N. Xoko	Monday, February 19, 2024	90	Sunday, May 19, 2024	Ms A. Ntongan a	To be Evaluated	Communit y Services	Mr C. Noconjo, Mrs Z. Shange	45.00	Valid	45.00
Street lights Mainatancne	WMM-LM 13/09/23/03 STN	Mr.V.Mq ina	Thursday, February 22, 2024	90	Wednesday, May 22, 2024	Mr M. Mtetandaba	To be Evaluated	Engineeri ng Services	M.Madikizela ,Ntlanga, Ngcunukana	42.00	Valid	48.00
Electricity Infrastructure	WMM-LM 13/09/23/01 MEI	Mr.V.Mq ina	Thursday, February 22, 2024	90	Wednesday , May 22, 2024	Mr M. Mtetandaba	To be Evaluated	Developm ent Planning	M.Madikizela ,Ntlanga, Ngcunukana	42.00	Valid	48.00
Procurement of Server Room Infrastructure	WMM-LM 11/02/22/01 CCR	Mr.V.Mq ina	Thursday, February 29, 2024	90	Wednesday , May 29, 2024	Mr M. Mtetandaba	To be Evaluated	Developm ent Planning	M.Madikizela ,Ntlanga, Ngcunukana	35.00	Valid	55.00
Three Year Turnkey Contract for Electrical Service Providers	WMM-LM 18/01/24/01 TCE	Ms.N.Jok weni	Tuesday, February 20, 2024	90	Monday, May 20, 2024	Ms.A.Nt ongana	To be Evaluated	Engineeri ng Services	Mr.M.Madikizela, Mr.M.Somi,Mr.V.Mqina	44.00	Valid	46.00
Design , Manufacturing and Erection of the lifeSize Bronze Statue	WMM-LM 00097 SWMM B	Ms.N.Jok weni	Friday, March 1, 2024	90	Thursday, May 30, 2024	Ms.A.Nt ongana	To be Evaluated	Developm ent Planning	Mr.M.Madikizela, Mr.M.Somi,Mr.V.Mqina	34.00	Valid	56.00
Pre-Capacity Building for GBS Manufacturing Hubs	WMM LM 10/06/22 B GBS C	Mr.B.Hla ngabezo	Friday, February 16, 2024	90	Thursday, May 16, 2024	Mr M. Mtetandaba	To be Evaluated	Developm ent Planning	Mr.M.Madikizela ,Mrs.Z.Bhengungu	48.00	Valid	42.00

Decription of the Project	Bid Number	Chairpers on	Closing Date	Val idit y	Validity Period	SCM Official	Status	Departme nt	Members	Days Laps ed	Validit y Check	Remain ing Days
Disposal of 4 Municipal Properties	WMM LM-11/01/24/01 DMP	Mr.B.Hlangabezo	Monday, February 5, 2024	90	Sunday, May 5, 2024	Mr M. Mtetandaba	To be Evaluated	Development Planning	Mr.M.Madikizela ,Mrs.Z.Bhengu	59.00	Valid	31.00
Proposals for alternative Energy Supply Methods	WMM-LM 18/01/24/02 ESM	Mrs.S.Sako	Tuesday, February 20, 2024	90	Monday, May 20, 2024	Ms.A.Ntongana	To be Evaluated	Engineering Services	Mrs.N.Rabie-Xakatha,Sonwabo Songca,Spilikazi Noqhamza	44.00	Valid	46.00
Proposals for Alternative Methods of Surfacing	WMM-LM 18/01/24/03 AMS	Mrs.S.Sako	Tuesday, February 20, 2024	90	Monday, May 20, 2024	Ms.A.Ntongana	To be Evaluated	Engineering Services	Mrs.N.Rabie-Xakatha,Sonwabo Songca,Spilikazi Noqhamza	44.00	Valid	46.00
Maintenance of Municipal Main Buildings	WMM LM 00060 MMM B	Mrs.S.Sako	Thursday, February 29, 2024	90	Wednesday , May 29, 2024	Ms.A.Ntongana	To be Evaluated	Development Planning	Mrs.N.Rabie-Xakatha,Sonwabo Songca,Spilikazi Noqhamza	35.00	Valid	55.00
Appointment for Panel of Service Providers for the Construction of Gravel Roads , Bridges and all Stormwater Related Works for a Period of 18 Months	WMM LM 00062	Not Yet Appointed	Thursday, April 18, 2024	90	Wednesday , July 17, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	-14.00	Valid	104.00
Appointment of Provision of Plant for Winnie Madikizela Mandela Municipality for a Period of 18 Months	WMM LM 00063	Not Yet Appointed	Thursday, April 18, 2024	90	Wednesday , July 17, 2024	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	-14.00	Valid	104.00
Bizana Mini Market Phase 2	WMM-LM 24/08/23/01 BMM	Not Yet Appointed	Tuesday, April 2, 2024	90	Monday, July 1, 2024	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	2.00	Valid	88.00
Preparation of GRAPP Compliant Immovable Asset Register	WMM-LM 00061 FAR	Not Yet Appointed	Wednesday, April 17, 2024	90	Tuesday, July 16, 2024	Not Yet Appointed	On Advert	B.T.O	Not Yet Appointed	-13.00	Valid	103.00

#### d) Deviations

No deviations were approved during the month.

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

The was no expenditure identified during the month.

### 11. Database utilisation

The following table indicates the service providers that have been utilised for the month of March 2024. This is in keeping in line with demonstrating that we are making strides in ensuring that there is rotation of service providers and no single provider is preferred.

Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward No
P.O Box 525 Irene; Centurion 0062	Human Resources	3/14/2024	732.56	RECEIVED	PAYMENT FOR SCREENING OF CANDIDATES. TOURISM OFFICER AGRICULTURAL OFFICER	MAAA0001104	Pretoria
P.O BOX 127 BIZANA WARD 17 4800	Economic Development/Plann	3/15/2024	800.00	RECEIVED	REQUEST FOR A NEWSPAPER ADVERT FOR DEVELOPMENT OF VACANT LAND AS PER T ATTACHED .	MAAA0570434	Ward 17
P.O BOX 84 BIZANA WARD 4800	Mayor and Council	3/20/2024	1,980.00	OPEN	REQUEST LUNCH FOR 18 MPAC MEMBERS MEETING.	MAAA0843432	Ward 17
SHOP NO 16 TIAGOS KOKSTAD 4700	Municipal Manager	3/26/2024	1,998.70	OPEN	REQUEST ADVERTISEMENT FOR APPROVED REVISED SDBIP FOR 2023/24 FINANCIAL TWO LOCAL NEWSPAPERS	MAAA0943404	Kokstad
SHOP NO 16 TIAGOS KOKSTAD 4700	Finance	3/15/2024	1,998.70	RECEIVED	Advertising of compilation of GRAP Compliant Immovable Asset Register	MAAA0943404	Kokstad
P.O BOX 127 BIZANA WARD 17 4800	Population Development	3/27/2024	2,000.00	OPEN	REQUEST ADVERT FOR MPHUTHUMI MAFUMBATHA STADIUM FURNITURE AND MPYC CHA	MAAA0570434	Ward 17
P.O BOX 127 BIZANA WARD 17 4800	Human Resources	3/27/2024	2,000.00	OPEN	REQUEST FOR ADVERTISING FOUR POSTS NAMELY: IT TECHNICIAN ; RECEPTIONI HR OFFICER: BENEFITS & COSTS UNDER CORPORATE SERVICES DEPARTMENT AND TOWN PLANNER UNDER DEVELOPMENT PLANNING DEPARTMENT	MAAA0570434	Ward 17
P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	3/26/2024	2,000.00	OPEN	REQUEST ADVERTISEMENT FOR ORDINARY COUNCIL MEETING IN TWO LOCAL NEWSPA	MAAA0570434	Ward 17
P.O BOX 127 BIZANA WARD 17 4800	Economic Development/Plann	3/14/2024	2,000.00	OPEN	REQUEST FOR A NEWS PAPER RE-ADVERT FOR A CALL FOR NOMINATIONS FOR PERS APPOINTED AS MEMBERS TO THE WINNIE MADIKIZELA MANDELA LOCAL MUNICIPAL TRIBUNAL (MPT) AS PER THE ATTACHED.	MAAA0570434	Ward 17
P.O BOX 127 BIZANA WARD 17 4800	Human Resources	3/8/2024	2,000.00	RECEIVED	Request for Advertisement of Integration of Civic Centre with the Main Building	MAAA0570434	Ward 17

Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward No
		4					
P.O BOX 127 BIZANA WARD 17 4800	Economic Development/Planning	3/6/2024	2,000.00	RECEIVED	REQUEST FOR A RE-ADVERT FOR CONSTRUCTION OF BIZANA MINI MARKET PHASE 2	MAAA0570434	Ward 17
SHOP NO 16 TIAGOS KOKSTAD 4700	Finance	3/27/2024	5,382.00	OPEN	Request for advertising of Draft Annual Budget 2024/2025	MAAA0943404	Kokstad
P.O BOX 296 BIZANA WARD 1 4800	Economic Development/Planning	3/15/2024	5,400.00	RECEIVED	REQUEST FOR PROVISION OF WATER FOR 60 PEOPLE WHO WILL BE ATTENDING A P ON THE 20 MARCH 2024 AT COUNCIL CHAMBERS AND WATER SHOULD BE DELIVERED	MAAA0168017	Ward 1
P.O BOX 210613 BIZANA WARD 31 4800	Solid Waste Removal	3/8/2024	5,700.00	RECEIVED	REQUEST FOR CATERING FOR 60 PARTICIPANTS FOR WASTE COMMITTEE MEETING	MAAA0054819	Ward 31
BOX 555 BIZANA WARD 31 4800	Mayor and Council	3/15/2024	5,800.00	OPEN	REQUEST FOR HIGH VIP TEA FOR MTENTU BRIDGE STAKEHOLDERS MEETING ON THE	MAAA0121475	Ward 31
BOX 555 BIZANA WARD 31 4800	Mayor and Council	3/26/2024	6,500.00	OPEN	REQUEST FOR LUNCH FOR A CAUCUS MEETING AT WMMLM	MAAA0121475	Ward 31
P O BOX 12 BIZANA WARD 16 4800	Mayor and Council	3/7/2024	12,000.00	RECEIVED	REQUEST FOR 22 SEATER BUS FROM BIZANA TO DURBAN FOR CULTURAL GROUP	MAAA0167545	Ward 16
NO 1119; LUDEKE LOCATION; BIZANA 1119 LUDEKE LOCATION; BIZANA; BIZANA 4800	Mayor and Council	3/6/2024	12,000.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR MENS SUMMIT AT OLIVER AND ADELAIDE TAMBO H	MAAA0054132	Ward 4
P.O.BOX 1926 BIZANA WARD 01 4800	Administrative and Corporate Support	3/15/2024	13,350.00	RECEIVED	REQUEST FOR DISPOSABLE MASK (50'S*10 BOXES)	MAAA1055773	Ward 1
SHOP 221 45 MAIN STREET BIZANA 4800	Roads	3/15/2024	13,788.50	RECEIVED	REQUEST SUPPLY FOR 2 X TYRES FOR TLB.	MAAA0408288	Ward 1
P O BOX 39274 BIZANA WARD 17 4800	Finance	3/14/2024	14,050.01	RECEIVED	PAYMENT FOR CLEANING RESOURCES. TWO STROKE	MAAA0100893	Ward 17
P.O BOX669 KOKSTAD KWAZULU-NATAL 4700	Police Forces Traffic and	3/15/2024	16,566.99	OPEN	REQUEST REPLACEMENT OF TYRS; FOR VIP PATROL VEHICLE. TYRE SIZE 265/60R ALL TERRAIN INCLUDING WHEEL ALIGNMENT	MAAA0218212	Kokstad
P O BOX 210036 BIZANA WARD 02 4800	Mayor and Council	3/20/2024	18,730.00	OPEN	CATERING FOR 150 PEOPLE IN WARD 2 CDW AWARENESS CAMPAIGN ON THE 20.03. MBUTHWENI HALL	MAAA1016109	Ward 2
P.O BOX 194 MARGATE KWAZULU NATAL 4275	Mayor and Council	3/6/2024	18,950.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR ANNUAL REPORT 2022/23 FY PUBLIC CON TO BE HELD ON THE 04 MARCH 2024 AT MAJOLA TSHUTSHA COMMUNITY HALL IN W	MAAA0828940	Ward 29
PO BOX 229 BIZANA WARD 17 4800	Mayor and Council	3/27/2024	20,430.00	OPEN	REQUEST VIP TEA FOR ORDINARY COUNCIL MEETING TO BE HELD ON THE 27 MARC AT COUNCIL CHAMBER 10HRS	MAAA0022525	Ward 17
20 duffy crescent avoca Avoca; Durban 4051	Mayor and Council	3/7/2024	21,000.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR CUSTOMER CARE PROGRAM TO BE HELD ON THE 11 2024 AT WARD 11	MAAA0945254	Ward 11



Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward No
P.O.BOX 24 BIZANA 4800	Libraries and Archives	3/14/2024	21,500.00	RECEIVED	PAYMENT FOR LIBRARY AWARENESS CAMPAIGN 35 LAPTOPS BAGS 15 TROPYIES	MAAA0260078	Ward 24
MADIBA LOCATION BIZANA 4800	Electricity	3/20/2024	21,562.50	OPEN	REQUEST FOR REPAIRS AND MAINTENANCE OF BACKUP GENERACTOR	MAAA0455094	Ward 17
ERF NO 987 EXT 4 WARD 7 4800	Solid Waste Removal	3/14/2024	22,000.00	RECEIVED	REQUEST FOR TRUCK HIRE FOR 5 DAYS FOR WASTE COLLECTION	MAAA1316821	Ward 7
SHOP 221 45 MAIN STREET BIZANA 4800	Roads	3/15/2024	22,597.50	RECEIVED	REQUEST FOR ONE NEW TYRE OF A BELL GRADER; REGISTRATION NO. JCF-375 EC THE TYRESIZE 17.5-25.	MAAA0408288	Ward
P.O.BOX 291 BIZANA WARD 31 4800	Mayor and Council	3/20/2024	23,000.00	RECEIVED	REQUEST FOR A 22 BUS SEATER FOR TRANSPORTING RAVENS FC TO EAST LONDON	MAAA0003410	Ward 31
P.O. BOX 765 PORT EDWARD PORT EDWARD 4800	Mayor and Council	4/2/2024	24,000.00	OPEN	REQUEST FOR LUNCH PACKS FOR 200 PEOPLE FOR TEENAGE PREGNANCY OUTREACH	MAAA0368565	Ward 21
P.O BOX669 KOKSTAD KWAZULU-NATAL 4700	Solid Waste Removal	3/15/2024	24,037.41	OPEN	REQUEST REPLACEMENT OF 4 TYRES FOR JNG 815 EC SIZE R22.5	MAAA0218212	Kokstad
AMADIBA A/A ELITYENI LOCATION WARD 28 4800	Mayor and Council	3/7/2024	26,000.00	OPEN	CATERING LUNCH FOR 200 PEOPLE IN WARD 28 FOR COMMUNITY EDUCATION MEETI 13.03.2024	MAAA1126417	Ward 28
P.O.BOX 754 REDOUBT BIZANA 4800	Population Development	3/27/2024	27,005.13	OPEN	REQUEST 10 ROLLS OF NYLON CORDS(2KG; 6.5MM)	MAAA0670870	Ward 20
P O BOX 39274 BIZANA WARD 17 4800	Administrative and Corporate Support	3/6/2024	27,140.00	RECEIVED	PAYMENT FOR CAR WASH SERVICES	MAAA0100893	Ward 17
P.O. BOX 25223 MONUMENT PARK PRETORIA 0105	Roads	3/26/2024	27,492.00	RECEIVED	PAYMENT FOR NEW CARD ORDERS FEB 2024	MAAA0357741	Pretoria
IBIS ESTATE CAMWOOD STREET WARD 13 4800	Tourism	3/26/2024	27,640.00	RECEIVED	PAYMEMENT FOR MAINAINANCE AND UPGRADE OF VIC	MAAA0396079	Ward 17
P.O BOX 210401 BIZANA WARD 01 4800	Biodiversity and Landscape	3/14/2024	28,150.00	OPEN	REQUEST FOR 2 X 6 SEATER (1580 X 1510MM) BEACH BENCHES AND TABLES FOR BEACH	MAAA0185691	Ward 1
P.O BOX 37 BIZANA WARD 17 4800	Solid Waste Removal	3/7/2024	28,400.00	OPEN	REQUEST FOR CATERING FOR 80 PARTICIPANTS FOR WASTE AWARENESS CAMPAIGN	MAAA0165713	Ward 17
BOX 51 BIZANA WARD 4 4800	Mayor and Council	3/20/2024	28,800.00	RECEIVED	ISHWESHWE MATERIAL X60 METERS. BROWN 20X120 BLUE 20X120 GREEN 20X120	MAAA0391611	Ward 4
AMADIBA A/A WARD 24 BIZANA 5090	Core Function:Economic Development/Plann	3/27/2024	28,850.00	RECEIVED	REQUEST FOR THE PROVISION OF CATERING BY MEANS OF LUNCH WITH BOTTLED W 300 PEOPLE THAT WILL BE ATTENDING MPONDOLAND CANNABIS BELT ANNUAL GENE MEETING TO BE HELD ON THE 27TH OF MARCH 2024 AT POWER OF GOD CHURCH	MAAA1245214	Ward 24
P.O BOX 582 WARD 31 BIZANA 4800	Biodiversity and	3/14	28,880.00	OPEN	REQUEST FOR SUPPLY AND DELIVERY OF 158 A4 PAMPLETS(GLOSSY PAPER)	MAAA0596923	Ward 31

Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward No
	Landscape	/2024					
P O BOX 12 BIZANA WARD 1 4800	Mayor and Council	3/6/2024	29,850.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR ANNUAL REPORT 2022/23 FY PUBLIC CON TO BE HELD ON THE 05 MARCH 2024 AT ANGLICAN CHURCH WARD 1	MAAA0425061	Ward 1
SHOP 221 45 MAIN STREET BIZANA 4800	Fleet Management	3/7/2024	29,999.95	RECEIVED	REQUEST FOR SIX TYRES OF ALL TERRAIN DELIVER ECO-RESPONSIBLE ;PROV CONTROL AND STABILITY EVEN AT HIGH SPEED WHILE ALSO MEETING ANY TIME O MENT REGISTRATION NUMBERS JNX 733EC EC;JRS361EC AND KJ 146EC SIZE 265	MAAA0408288	Ward 1
P.O BOX 210047 BIZANA WARD 19 4800	Mayor and Council	3/8/2024	30,000.00	RECEIVED	REQUEST 2 TAXIS FOR PROVINCIAL WOMEN'S EMPOWERMENT IMBIZO IN COMMEMORA INTERNATIONAL WOMEN'S DAY TO BE HELD ON THE 08 MARCH 2024 ( CHECK IN 0 ON THE 09 MARCH 2024	MAAA0805318	Ward 19

Total  
**736,061.95**

## 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(In Order Stage)	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
Monday, July 17, 2023	2007443	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	ECPNA2023/12941	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
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
Monday, September 4, 2023	DFI56153360	MIE	R 9,692.11	Verification and collection of educational qualifications	Z.Zukulu	Wednesday, August 16, 2023	Corporate Services	NO	One quote requested	Sole Provider
Saturday, September 30, 2023	IN.0003645	S.A. Borad for Peaplo 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

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
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, 2023	200044257	Institute for Internal Auditors	R 22,011.00	Membership fees for internal audit officials	Z.Zukulu	Tuesday, September 19, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
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 quote requested	Sole Provider
Thursday, November 30, 2023	IN0031421	WESSA	R 12,275.00	NGO	Z.Zukulu	Monday, October 30, 2023	LED	NO	One quote requested	Sole Provider
Wednesday, November 1, 2023	1345560A 1345560 C	WITS	R 116,000.00	Study fees	Z.Zukulu	Wednesday, November 1, 2023	Corporate Services	NO	One quote 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 quote requested	Sole Provider
Wednesday, December 13, 2023	200005400	Leadership Academy	R 53,943.05	Training for Internal Auditors Interns	Z.Zukulu	Wednesday, November 8, 2023	Corporate Services	NO	One quote 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 quote 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 quote 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 quote requested	Sole Provider
Wednesday, November 29, 2023	MOC026344	SAGE	R 32,637.00	Training	Z.Zukulu	Wednesday, November 29, 2023	Corporate Services	NO	One quote 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 quote requested	Sole Provider
Not Paid	Not 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 quote 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 quote 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 quote 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 quote requested	Sole Provider
Tuesday, February 20, 2024	Various	Unisa	R 63,600.00	Study Fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	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
2024						2024				
Tuesday, February 20, 2024	L528668/6665/L150746	Mancosa	R 53,865.04	Study Fees	Z.Zukulu	Tuesday, February 20, 2024	Corporate Services	NO	One quote 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 quote requested	Sole Provider
Tuesday, February 20, 2024	202669848	UFS	R 15,240.00	Study Fees	Z.Zukulu	Tuesday, February 20, 2024	Corporate Services	NO	One quote requested	Sole Provider
Monday, February 19, 2024	INV12953	SABPP	R 1,210.00	SABPP	Z.Zukulu	Sunday, February 18, 2024	Municipal Manager's Office	NO	One quote requested	Sole Provider
Tuesday, February 20, 2024	22410177	STADIO Higher Education	R 21,020.00	Study fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	NO	One quote requested	Sole Provider

**TOTAL**

**R 820,167.57**

### 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.

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	24-Mar	Current year Expenditure	Closing Balance
Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	MBIZLM27/02/18/02ENG	R 81,933,542.18	R 31,984,133.12	R 11,103,524.71	R -	R 1,420,411.67	R 3,707,098.64
Sizanane Consulting	General Valuation Roll 2019/2024	Valuation Roll 2019/2024	R 1,576,425.00	R 581,897.44	R 581,897.44	R -	R	R 581,897.44
Munsoft (PTY) LTD	Financial and Billing System	MBIZ LM ICT DUE DELIGENTS	R -	-R 5,318,113.79	-R 10,174,125.16	R 573,257.47	R 5,155,842.32	-R 20,060,666.25
Conlog	Prepaid electricity agent	Fef:6/1/1/5	R -	-R 6,727,453.16	-R 7,349,569.20	R 253,694.95	R 491,426.12	-R 9,281,251.39
Kumyolz Investments	Debt collection services for 3 years	MBIZ LM 00022 DCS	R 0.13	R 0.13	-R 1,382,984.78	R -	R 726,407.32	-R 2,950,690.30
Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	MBIZ LM 0035 IFRA	R 5,300,000.00	R 455,292.19	R 455,292.19	R -	R -	R 208,042.19
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	-R 5,602,000.00	-R 9,329,270.59		R 3,776,086.27	-R 17,351,808.77
ODG Technologies PTY Ltd	Panel of Electrical Engineering Consultants(Ele Load Forecasting )	MBIZ LM 0055 CON	R 345,000.00	R 345,000.00	R 345,000.00	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	24-Mar	Current year Expenditure	Closing Balance
Restsam Engineering PTY Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0055 CON	R -	R -	R -	R -	R -	R -
Emerald Metering and Utility Management Pty Ltd	Supply & Maintenance of Automated Meter Reading System for 3 years	MBIZ LM 0085 AMR'S	R 2,129,902.23	R 1,800,336.15	R 101,409.53	R 162,926.75	R 1,040,268.08	-R 2,144,971.45
Iqhayiya Design Workshop	Panel of Consultants- Architectural: Temporary Traders Stalls and Civil Works	MBIZ LM 0055 CON	R 956,705.82	R 287,011.75	R 287,011.75	R -	R 280,772.35	R 6,239.40
Iqhayiya Design and Workshop	Manufacturing Hubs	WMM-LM(Panel of Consultants)	R 3,850,372.50	R 3,850,372.50	R 3,164,366.38	R -	R 1,353,800.70	R 664,021.43
Bukhobethu Security Services	Provision of Private Security Services	WMM LM 08/12/20/03 PSC	R 27,820,800.00	R 27,820,800.00	R 21,224,400.00	R 869,400.00	R 3,638,600.00	R 6,709,100.00
Phahle Construction	Maintanance of Recreational Facilities	WMM LM 16/09/20/01	R -	R -	R -	R -	R	-R 448,965.09
Dr Sugudhav-Sewpersadh Attorneys	Provision of Legal Services	WMM LM 25/08/21	R -	R -	-R 456,420.78	R 201,256.64	R 3,069,969.85	-R 5,838,149.29
Z.N.Mtshabe	Provision of Legal Services	WMM LM 25/08/21	R -	R -	-R 2,243,140.26	R 236,018.46	R 6,048,600.87	-R 11,256,319.63
Techseeds Pty Ltd	Supply and Delivery of Printers	WMM LM 21/12/21/01 PRI	R 6,581,971.41	R 6,581,971.41	R 6,581,971.41	R 312,191.69	R 728,658.31	R 5,168,509.72
Ziinzame Consulting Engineers	Sidanga Access Road with a Bridge	MBIZ LM 0055 CON	R 3,256,364.38	R 3,256,364.38	R 2,534,725.60	R -	R -	R 102,691.34
EKS Vehicle Tracking	Vehicle Tracking Services	Transversal Contracts(RT-46)	R -	R -	R -	R 20,761.63	R 113,576.92	-R 279,649.30
Iheans Travelling Agency	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R -	R 158,137.54	R 1,216,589.69	-R 1,390,512.97
Tunimart(PTY)LTD	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R -	R 1,307,786.58	R 3,251,235.25	-R 3,737,237.51
Thahle Project jv Ayagu Construction	Construction of Sidanga Access Road with Bridges	WMM LM 00098	R 19,990,389.66	R 19,990,389.66	R 19,990,389.66	R -	R 1,999,034.91	R 1,999,075.23
XS Dollarz	Construction of Ward 13 ECDC	WMM LM 25/05/22/05 ECDC	R 4,061,813.16	R 4,061,813.16	R 4,061,813.16	R -	R 1,916,990.85	R 406,307.51
Thahle Projects Jv Ayagu Trading	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 5,884,206.38	R 5,884,206.38	R 5,884,206.38	R -	R 2,236,826.62	R 85,780.67
Moya Trading and Projects	Social and Disaster Relief Material for 3 years	WMM LM 0064 SRM	R -	R -	R -	R 34,200.00	R 619,600.00	-R 1,600,020.00
Mabozela Trading	Hiring of	WMM LM	R	R	R	R	R 2,082,011.12	-R

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	24-Mar	Current year Expenditure	Closing Balance
and Enterprise	Construction Plant and Trucks	08/12/22/02 HPC	9,520,610.95	9,520,610.95	7,894,646.45	-		959,800.06
Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 8,360,152.80	R 8,360,152.80	R 5,660,152.80	R 431,888.78	R 3,131,858.88	-R 2,783,397.07
Manyobo Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 6,825,933.78	R 6,825,933.78	R 6,825,933.78	R -	R 2,885,226.67	-R 393,647.48
LG Construction TA LGC Construction	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 5,232,704.10	R 5,232,704.10	R 5,232,704.10	R -	R 2,654,590.54	-R 1,598,773.84
Restsam Engineering PTY Ltd	Electrification of Msarhweni Village	MBIZ LM 0055 CON	R 607,200.00	R 607,200.00	R 607,200.00	R 201,590.40	R 201,590.40	R -
Wosa Nawe 16	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 3,687,053.32	R 3,687,053.32	R 1,632,704.82	R -	R 1,755,178.20	-R 1,654,789.97
Mayile Solutions	Provision of Internal Services	WMM LM 06/10/22/03 IAS	R -	R -	R -	R -	R -	-R 650,578.00
ZML Group	Electrification of Zizityaneni Village	WMM LM 00058E	R 7,836,167.58	R 7,836,167.58	R 7,836,167.58	R -	R 3,177,442.62	R 1,396,377.87
Manyobo Group	Rehabilitation of Dumping Site for a Period of 18 Months	WMM LM 04/08/22/02 RMD	R -	R -	R -	R 260,259.05	R 1,865,185.73	-R 2,099,585.73
Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	WMM LM 03/11/22/05 EMT	R -	R -	R -	R 30,600.00	R 30,600.00	-R 30,600.00
Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years	WMM LM 25/03/22/01 MDP	R -	R -	R -	R -	R -	R -
VHB and Associates	Construction of Mbizana Civic Centre	MBIZLM27/02/18/02ENG	R 3,811,832.48	R 3,811,832.48	R 3,811,832.48	R 571,774.87	R 571,774.87	R 2,858,874.37
Nikhwe Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 1,000,305.05	R 1,000,305.05	R 1,000,305.05	R 270,013.49	R 270,013.49	R 730,291.56
Citi Cargo	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 1,302,481.25	R 1,302,481.25	R 1,302,481.25	R -	R 898,150.00	-R 472,395.99
Masilo 85 Projects	Refurbishment of Low Voltage Lines in Extension 4	WMM LM 00081 RVL	R 3,491,945.22	R 3,491,945.22	R 3,491,945.22	R -	R 2,093,341.32	R 1,398,603.90
Ziinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	WMM LM 25/03/22/01 MDP	R -	R -	R -	R -	R -	R -
S.Zoko Consulting	Rehabilitation of Ntamonde Access Road	MBIZ LM 0055 CON	R 508,801.44	R 508,801.44	R 508,801.44	R -	R 68,558.95	R 27,338.44
S.Zoko Consulting	Rehabilitation of Mgodini to	MBIZ LM 0055 CON	R -	R -	R -	R -	R -	R -



SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	24-Mar	Current year Expenditure	Closing Balance
	Mcinjweni Access Road		433,683.34	433,683.34	433,683.34	-		159,301.47
Ziinzame Consulting Engineers	Maintenance of Monti Access Road	MBIZ LM 0055 CON	R 253,105.02	R 253,105.02	R 253,105.02	R -	R	R 12,190.01
Ziinzame Consulting Engineers	Construction of Majazi Landfill Site	MBIZ LM 0055 CON	R 10,217,253.61	R 10,217,253.61	R 10,217,253.61	R -	R	R 9,030,991.07
The Mane's	Car Wash Services for 12 Months	WMM LM 26/10/22/03 CWS	R -	R -	R -	R 27,140.00	R 86,190.00	-R 86,190.00
Nkwali AM	Fencing of Mphuthumi Mafumbatha Staidum	WMM-LM 04/05/23/06	R 4,863,852.26	R 4,863,852.26	R 4,863,852.26	R 703,787.16	R 4,377,467.05	R 486,385.21
The Mane's	Supply and Delivery of Cleaning Resources	WMM LM 04/08/22/01 SDC	R -	R -	R -	R 14,050.01	R 241,719.46	-R 241,719.46
Citeplan	Kubha/Magusheni LSDF	WMM LM /24/0822 K/M LSDF	R 276,000.00	R 276,000.00	R 276,000.00	R -	R 163,000.00	R 113,000.00
Masilo Jv Kresta Green	Nomlacu Electrification Phase 2	WMM LM 04/05/23/01 ENP	R 5,221,160.12	R 5,221,160.12	R 5,221,160.12	R -	R 4,029,562.87	R 1,191,597.25
ODG Technologies PTY Ltd	Nomlacu Electrification Phase 2	WMM LM 04/05/23/01 ENP	R 1,035,116.46	R 1,035,116.46	R 1,035,116.46	R -	R 622,035.39	R 413,081.07
Stira Construction	Construction of Mqutsalala Access Road	WMM LM 000103 M W18	R 4,621,749.00	R 4,621,749.00	R 4,621,749.00	R 202,990.05	R 2,947,825.08	R 1,673,923.92
Alutha Holding 82/ Show Love and Care	Construction to Ntshikitshane to Bhukuveni Access Road	WMM LM 000104 CS W08	R 2,495,075.00	R 2,495,075.00	R 2,495,075.00	R -	R 770,712.00	R 1,724,363.00
Mvumeza Trading Enterprise	Construction of Mhlwazini Access Road	WMM LM 00020 M A/R	R 4,395,182.41	R 4,395,182.41	R 4,395,182.41	R -	R 1,938,336.50	R 2,456,845.91
Isivuno Esihle Construction	Construction of Mgomanzi Access Road	WMM LM 00013 M A/R	R 5,122,592.20	R 5,122,592.20	R 5,122,592.20	R 275,112.20	R 2,923,745.05	R 2,198,847.15
Vitsha Trading	Construction of Mwilini Access Road	WMM LM 0018 MZ/ A/R	R 5,790,907.51	R 5,790,907.51	R 5,790,907.51	R 634,514.80	R 3,415,723.10	R 2,375,184.41
Vitsha Trading	Upgrading of Mbongwana Access Road	WMM LM 00017 MDG	R 9,685,836.19	R 9,685,836.19	R 9,685,836.19	R 1,662,106.50	R 4,731,778.50	R 4,954,057.69
Ndzila Investments	Provision of Insurance Services for 36 Months	WMM-LM 27/10/21/01 PIS	R -	R -	R -	R -	R 548,154.19	-R 548,154.19
Masilo Projects 85	Electrification of Masarhweni Phase 2	WMM LM 04/05/23/02 EMP	R 3,207,821.60	R 3,207,821.60	R 3,207,821.60	R 761,949.97	R 761,949.97	R 2,445,871.63

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	24-Mar	Current year Expenditure	Closing Balance
First Rand Limited	Provision of Banking Services for 5 Years	WMM LM 00012 BS	R -	R -	R -	R 1,209,718.16	R 1,209,718.16	-R 1,209,718.16
Vilo Security Services	Procurement of Agricultural Inputs	WMM LM 00052 P AGRIC I	R 883,300.00	R 883,300.00	R 883,300.00	R -	R	R 883,300.00
ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	WMM LM 00016 M TL 3Y	R -	R -	R -	R -	R 1,091,888.74	-R 1,091,888.74
Mabozela Trading and Enterprise	Call Out for Crane Truck Hiring Services	WMM LM 13/09/23/02 COC	R -	R -	R -	R 34,380.00	R 34,380.00	-R 34,380.00
West Bank Limited	Fuel	WMM LM 00012 BS	R -	R -	R -	R -	R 1,198,674.31	-R 1,198,674.31
Eco South Partnership	Mbizana Heritage Reseach	WMM LM 11/08/22/02 MHR	R 573,850.00	R 573,850.00	R 573,850.00	R -	R	R 573,850.00
Munsoft Pty Ltd	Procurement of Payroll System	WMM LM 00012 PPS	R 8,972,421.01	R 8,972,421.01	R 8,972,421.01	R -	R	R 8,972,421.01
Blue Cycle Trading Services	Reviewal of ICT Disaster Recovery	WMM LM 03/11/22/02	R 494,500.00	R 494,500.00	R 494,500.00	R -	R	R 494,500.00
Ziinzame Consulting Engineers	Upgrading of Mbongwana Access Road	WMM LM 25/03/22/01 MDP	R 1,917,600.00	R 1,917,600.00	R 1,917,600.00	R -	R 1,608,407.50	R 309,192.50
Ziinzame Consulting Engineers	Construction of Mwilini Access Road	WMM LM 25/03/22/01 MDP	R 1,423,057.26	R 1,423,057.26	R 1,423,057.26	R -	R 1,075,453.83	R 347,603.43
Masinyane and Son	Supply and Delivery of SMME Equipment	WMM LM 31/05/22/06 MDP	R 750,000.00	R 750,000.00	R 750,000.00	R 208,200.00	R 558,000.00	R 192,000.00
Mvumeza Trading Enterprise	Construction of Ntlanezwe to Sizabonke Access Road	WMM LM 00019 NS A/R	R 6,790,555.42	R 6,790,555.42	R 6,790,555.42	R 1,140,160.60	R 2,531,154.60	R 4,259,400.82
ODG Technologies PTY Ltd	Nomlacu Electrification Phase 1 - 2022/2023	WMM LM 00066 E SV	R 1,472,719.42	R 1,472,719.42	R 1,472,719.42	R -	R 1,114,348.46	R 91,423.76
ODG Technologies PTY Ltd	Electrification of Zizityaneni 2022/2023	WMM LM 00066 E SV	R 1,416,776.00	R 1,416,776.00	R 1,416,776.00	R -	R 580,631.64	R 68,174.36
Siya and Aya JV S One	Electrification of Lower Ethridge Village Phase 2	WMM LM 04/05/23/03 ELE	R 4,127,551.32	R 4,127,551.32	R 4,127,551.32	R 198,731.87	R 699,703.17	R 3,427,848.15
			<b>R 302,314,345.97</b>	<b>R 227,878,874.44</b>	<b>R 177,627,037.56</b>	<b>R 12,968,599.62</b>	<b>R 100,030,780.46</b>	<b>-R 16,488,931.42</b>

## **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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
<b>Planning</b>																		
	Review of Annual Financial Statements	2	Financial	Budget and Reporting	N/A	Yes	No	No	No	Medium	When management was preparing the AFS, there was a number of errors on the Budget vs Actuals resulting from a corrupt file. Management before submitting the AFS realised that there was a loss on disposal amount which was updated on the GL and TB but was not pulling correctly on the Budget vs Actuals when comparing to the Statement of Financial Performance	Management should ensure that for all line items per the statement of financial position and Performance are fairly presented as required per the GRAP Standards.	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	No	Chief Financial Officer	Internal Audit	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>Immovable assets</b>																		
	WIP: Omission of prior period error adjustment to WIP	4	Financial	Asset Management	N/A	Yes	No	No	No	Medium	Management omitted to include and assert this prior period error adjustment relating to the project: Replacement of LV & MV Lines with the project number: WMM LM 00059 LV&MVL in note 57. Prior period errors of the financial statements.	Management should ensure that the financial statements are present fairly. All prior period error adjustment should be asserted and presented in the Prior period errors note to the financial statements	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	No	Manager: Assets and Stores Management	Internal Audit	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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Land-fill Site: Omission of prior period error adjustment to PPE	4	Financial	Budget and Reporting	N/A	Yes	No	No	No	Medium	National Environmental Waste Act (NEMWA) section 20 (b) state states that "No person may commence, undertake or conduct a waste management activity, except in accordance with a waste management licence issued in respect of that activity, if a licence is required." Winnie Madikizela-Mandela Local Municipality has been making use of a sites as a dumping site and has been classifying it as Landfill site. However the Local Municipality has not been licensed in terms of the National Environmental Waste Act (NEMWA) or the Environmental Conservation Act (ECA). Management omitted to include and assert this prior period error adjustment relating to the Land-Fill Site reclassification in the current year financial statements	Management should ensure that the financial statements are present fairly. All prior period error adjustment should be asserted and presented in the Prior period errors not to the financial statements	<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>	No	Chief Financial Officer	Internal Audit	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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	<b>Issue 03:</b> WIP Register: Asset not capitalised on to the WIP Register	11	Financial	Asset Management	N/A	Yes	No	No	No	Medium	Management did not recognise the asset on the fixed asset register as it was assumed that the project would be completed before the end of the financial period.	Management should comply with Section 63(2)(a) of the MFMA as to ensure that the all the municipality's assets are recognised. Management should recognise all capital expenditures on to the WIP register	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  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	No	Manager: Assets and Stores Management	Internal Audit	30-Jun-24	The issue was discussed in the Provincial CFO forum with the Office of the Auditor General and Provincial Treasury who both committed to follow-up with National Treasury on their submissions they made in October 2023 from which no response was received.
	<b>Issue 01:</b> WIP: Differences between WIP register and AFS	11	Financial	Asset Management	N/A	Yes	No	No	No	Medium	The following cost was incurred (GL) but not capitalised the register. This project has capital expenditure of R 9 920 871 relating to 2022-2023 however there is an amount 417 321 which was included in the asset register which does not recorded in the general ledger in the current year.	Management should adequately review of PPE work in progress register against the general ledger as to ensure that all capital expenditure incurred is accurately reflected in the register. All capital expenditure which has not been incurred should not be included in the asset registers	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  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	No	Manager: Assets and Stores Management	Internal Audit	30-Jun-24	The issue was discussed in the Provincial CFO forum with the Office of the Auditor General and Provincial Treasury who both committed to follow-up with National Treasury on their submissions they made in October 2023 from which no response was received.

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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Issue 04: Differences between WIP transfers and FAR transfers	11	Financial	Asset Management	N/A	Yes	No	No	No	Medium	The cause of the finding is lack of review of work in progress register and immovable asset register as to ensure that all transfer out from work in progress are accurately reflected in the Immovable asset register.	Management should adequately work in progress register and Immovable asset register as to ensure that all transfers from work in progress are accurately reflected in the Immovable asset register.	<p>The WIP register to be reviewed monthly to ensure it includes all transactions incurred during the year,</p> <p>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</p> <p>WIP register to be reconciled with Accruals register to ensure all transactions included are updated on the WIP register as well</p>	No	Manager: Assets and Stores Management	Internal Audit	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	No	Medium	No constantly review of the supporting schedule against the information report in the annual financial statement.	Management should review the supporting schedules to identify any difference with information disclosed in the financial statement.	<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>	No	Manager: Assets and Stores Management	Internal Audit	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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Immovable assets - WIP - INEP Grant related expenditure treatment matters	16	Financial	Asset Management	N/A	No	No	No	No	Medium	The cause of the finding is due to managements' diverse interpretation and treatment pertaining to expenditure relating to Integrated National Electrification Programme (INEP) Grant. Management not in full agreement with the National Treasury guidance on the recognition of the INEP grant, in the current year (Accounting for Integrated National Electrification Programme (INEP) Grant allocations). Therefore, resulting in incorrect application of the applicable reporting standard, GRAP.	Management should ensure that they apply the requirements of GRAP 11 for transactions relating to INEP grant. The expenditure incurred to date on the INEP grant must be reclassified from fixed assets to expenditure. The management should further assess the impact of the finding on the corresponding figures.	<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>	No	Chief Financial Officer	Internal Audit	30-Jun-24	The issue was discussed in the Provincial CFO forum with the Office of the Auditor General and Provincial Treasury who both committed to follow-up with National Treasury on their submissions they made in October 2023 from which no response was received.
	Assets: Differences in useful lives used to calculate depreciation	18	Financial	Asset Management	N/A	No	No	No	No	Medium	The management has not reviewed the depreciation calculation and ensure that all the variables used to calculation of depreciation is constant with asset management policy.	Management should excise the oversight responsibility the work done on fixed asset register and reconcile all the variables used to calculate the value of property plant and equipment.	<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 Managemet guidelines to be</i></p>	No	Manager: Assets and Stores Management	Internal Audit	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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
													prepared and submitted to Treasury detailing reasons for such					
	Issue 02: WIP: Project Cost not capitalised	11	Financial	Asset Management	N/A	No		No		Medium	Management expensed the cost to Contracted Services as measure to manage municipalities' losses.	Management should consistently apply the principals of Standard of Generally Recognised Accounting Practice Property Plant and Equipment (GRAP 17) consistently	<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>	No	Manager: Budgeting and Reporting	Internal Audit	30-Jun-24	The issue was discussed in the Provincial CFO forum with the Office of the Auditor General and Provincial Treasury who both committed to follow-up with National Treasury on their submissions they made in October 2023 from which no response was received.

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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Issue 05: WIP : Prior year Completed Asset not transferred out of Work-in progress	11	Financial	Asset Management	N/A	Yes		No		Medium	The above finding is due to lack of reconciliations not being performed by management to ensure that all completed projects are transferred immediately when the practical completion certificate is available	Management should ensure that there are controls that are put in place over daily and monthly processing and reconciling of work in progress and assets to ensure that all the projects that are completed are transferred after the practical completion certificate is available	<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>	No	Manager: Assets and Stores Management	Internal Audit	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
Investment property																		

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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Investment property valuation issue	17	Financial	Development planning & Asset Management & Revenue	N/A	No	No	No	No	Medium	Incorrect invoices were used as the billing for June 2023	Management should ensure that they apply the requirements of GRAP 16 for measurement of investment property. The correct rental billing for the last month should be used when following the above-mentioned method to fair value the investment properties	<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>	No	Manager: Assets and Stores Management	Internal Audit	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	20	Financial	Community Services & Budget and Reporting	N/A	No	No	No	No	Medium	Incorrect rate was used to determine the present value of the future expected cost for the provision.	Management should ensure that they apply the requirements of GRAP 19 for measurement of provisions. The correct discount rate should be used when determining the present value of the provision.	To introduce reviews on the dumping site closure report to include the discount rate relevant to the liability being recognised	No	Manager: Budgeting and Reporting	Internal Audit	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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Provision - incorrect classification and disclosure	25	Financial	Budget and Reporting	N/A	No	No	No	No	Medium	The management has not adequately reviewed the provision amount and ensure that all the amounts included in the provision are actually provision as defined.	As the amount is considered to be paid or be taken as a leave in the next 12 months by the related employee after the reporting date. The municipality should consider the amount to be an employee related obligation and be classified as such in the financial statements as required by the above mentioned GRAP.	Create disclosure notes for employee costs to improve on the disclosure of short-term benefits even though GRAP does not require such	No	Manager: Budgeting and Reporting	Internal Audit	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	No	Medium	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements		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

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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Payables from exchange transactions - difference between AFS and GL	14	Financial	Expenditure Management	N/A	No	No	No	No	Low	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete.	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements	<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>	No	Manager: Revenue and Expenditure	Internal Audit	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	No	Low	Errors in capturing of expenditure amount in the accounting system.	Management should ensure that the amounts included in the financial statements is included in the correct account when capturing into the system.	<i>Overtime expenditure items to be mapped such that they are separately disclosed on the AFS</i>	No	Manager: Budgeting and Reporting	Internal Audit	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>																			

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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Expenditure not paid within 30 days	12	Compliance	Expenditure management	N/A	No	No	No	No	Medium	The supplier was non-tax compliance on the date invoice received by municipality as per CSD report and municipality opted not pay the supplier until such non-tax compliance status is corrected by the supplier.	Management should constantly review unpaid invoices that are about to exceed 30 days and ensure that these invoices are paid to avoid non-compliance with MFMA	<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>	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	Invoices are only processed once without tax compliance being confirmed to have been address where tax matters were not in order when last payment was processed	
<b>Revenue</b>																			
	Rental of facilities and equipment: Leasehold fees - supporting schedules not adequately updated	6	Financial	Revenue management	N/A	No	No	No	No	Medim	The cause of the above finding is due to management not adequately updating the supporting registers with the transactions/journals passed in the general ledger. The submitted supporting register/schedules were not updated with the following transactions and journals that were passed in general ledger.	Management should ensure that the supporting registers to the financial statements are adequately updating with the transactions/journals passed in the general ledger.	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.	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	Register and monthly calculations introcuded	

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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Service charges - recalculation differences	5	Financial	Revenue management	N/a	No	No	No	No	Medium	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete.	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements	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.	No	Manager: Revenue and Expenditure	Internal Audit	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	No	Medium	One of the pension fund amount paid was erroneously omitted on the determination of amount paid when preparing the financial statements.	Management should put controls in place to ensure that there is adequate review of information used to prepare financial statements to ensure appropriate presentation and accuracy of the figure presented in the financial statements.	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 therefor 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.	No	Manager: Budgeting and Reporting	Internal Audit	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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Segment reporting - incorrect amount	22	Financial	Budget and reporting	N/A	Yes	No	No	No	Medium	This is due to management oversight in ensuring that the information for the segment reporting purposes agrees with the information reported on the financial statements.	Management should ensure that the amounts included in the financial statements in the segment report agrees to the amount included in the face of the financial statement and the correct account or name is used in order to ensure faithful presentation of Municipality affairs.	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	No	Chief Financial Officer	Internal Audit	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	No	Medium	The narrations regarding the nature of the change in prior period was erroneously omitted when preparing the financial statements	Management should ensure that narrations are provided in order to better understand the note disclosure and/or to ensure fair presentation of the financial statements as per the above mentioned GRAP standard.	Narratives to be included even for corrections not related to figures on the annual financial statements for users to understand the change presented	No	Manager: Budgeting and Reporting	Internal Audit	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																		



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?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	SCM: Qoutations awarded exceed budgeted project costs	3	Internal Control	Supply Chain management	N/A	No	No	No	No	High	Management made awards to bidders which exceeded their available budget. Management did not consider the use of the municipality's resources in an economical manner	Management should comply with Section 62(1)(a) of the MFMA as to ensure that the resources of the municipality are used in an economically manner. Management should ensure that budget restrictions are adhered to by ensuring that quotation prices received and awarded do not exceed the available budget	<i>Estimates for procurement processes to be supported by research by the user of the goods to be procured where possible</i>	No	Manager: Supply Chain Management	Internal Audit	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	No	Medium	Management did not review the contents of the tender resulting in failure to comply with regulations.	Management should adequately review the content on a tender adverts before they are advertised to the general public as to ensure all compliance with the relevant legislation are adhered to.	<i>All adverts to be reviewed to ensure they include thresholds for targeted goods</i>	No	Manager: Supply Chain Management	Internal Audit	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. During the month, the department received a request from Internal Audit requesting an extension of the contracts that were coming to an end for two interns allocated within Internal Audit for a further 12 months as permitted by the internship program guidelines which was approved and a submission to both Provincial and National Treasury has been made in this regard.

### **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:

<b>Reconciliation of Winnie Madikizela-Mandela Local Municipality allocations for 24/25 MTREF</b>					
	<b>Revised 2023/24</b>	<b>Change</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>
<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 Disaster Management Grant	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	-	-	-
Neighbourhood 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>647,000</b>	<b>1,147,000</b>	<b>1,147,000</b>	<b>1,186,000</b>
Green Municipality Grant	-	-	-	-	-
Library Grant	500,000	647,000	1,147,000	1,147,000	1,186,000
		-	-	-	-
		-	-	-	-
<b>TOTAL ALLOCATIONS</b>	<b>422,919,564</b>	<b>24,623,436</b>	<b>447,543,000</b>	<b>435,784,000</b>	<b>426,886,000</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 increase is less than 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 electrification projects.

The draft budget was presented to both the executive committee and the council during the month of March 2024 and will now be taken to communities for presentation and comments.

## 4. Councillor and staff benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14,085	15,153	15,153	1,182	10,757	11,365	(608)	-5%	15,153
Pension and UIF Contributions		1,167	1,263	1,263	98	892	947	(55)	-6%	1,263
Medical Aid Contributions		1,167	1,263	1,263	98	892	947	(55)	-6%	1,263
Motor Vehicle Allowance		5,762	6,314	6,314	483	4,401	4,735	(334)	-7%	6,314
Cellphone Allowance		4,139	4,488	4,488	349	3,182	3,366	(184)	-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>20,124</b>	<b>21,360</b>	<b>(1,236)</b>	<b>-6%</b>	<b>28,481</b>
% increase	4		8.2%	8.2%						8.2%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		5,572	5,572	5,423	408	3,857	4,068	(210)	-5%	5,572
Pension and UIF Contributions		176	250	210	15	155	157	(3)	-2%	250
Medical Aid Contributions		343	361	331	24	235	249	(14)	-5%	361
Motor Vehicle Allowance		1,477	1,630	1,710	141	1,230	1,283	(52)	-4%	1,630
Cellphone Allowance		114	120	120	7	74	90	(16)	-18%	120
Housing Allowances		426	465	445	33	310	334	(23)	-7%	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>5,862</b>	<b>6,180</b>	<b>(318)</b>	<b>-5%</b>	<b>8,398</b>
% increase	4		3.6%	1.6%						3.6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		76,714	76,704	76,873	6,206	54,881	57,655	(2,774)	-5%	76,704
Pension and UIF Contributions		11,266	12,619	12,766	1,044	9,228	9,575	(347)	-4%	12,619
Medical Aid Contributions		5,356	6,213	6,353	525	4,489	4,765	(275)	-6%	6,213
Overtime		1,387	2,925	2,495	138	1,525	1,871	(347)	-19%	2,925
Performance Bonus		5,971	6,093	6,341	53	215	4,756	(4,541)	-95%	6,093
Motor Vehicle Allowance		7,625	8,157	8,327	685	6,022	6,245	(223)	-4%	8,157
Cellphone Allowance		615	875	992	51	446	744	(298)	-40%	875
Housing Allowances		3,728	4,403	4,192	334	2,969	3,144	(176)	-6%	4,403
Other benefits and allowances		4,845	3,825	3,462	110	1,039	2,597	(1,557)	-60%	3,825
<b>Sub Total - Other Municipal Staff</b>		<b>117,507</b>	<b>121,814</b>	<b>121,801</b>	<b>9,147</b>	<b>80,814</b>	<b>91,351</b>	<b>(10,537)</b>	<b>-12%</b>	<b>121,814</b>
% increase	4		3.7%	3.7%						3.7%
<b>Total Parent Municipality</b>		<b>151,935</b>	<b>158,693</b>	<b>158,522</b>	<b>11,986</b>	<b>106,800</b>	<b>118,891</b>	<b>(12,091)</b>	<b>-10%</b>	<b>158,693</b>
			4.4%	4.3%						4.4%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>151,935</b>	<b>158,693</b>	<b>158,522</b>	<b>11,986</b>	<b>106,800</b>	<b>118,891</b>	<b>(12,091)</b>	<b>-10%</b>	<b>158,693</b>
% increase	4		4.4%	4.3%						4.4%
<b>TOTAL MANAGERS AND STAFF</b>		<b>125,614</b>	<b>130,213</b>	<b>130,041</b>	<b>9,776</b>	<b>86,676</b>	<b>97,531</b>	<b>(10,855)</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 - M09 March

Description	NT Code	Budget Year 2023/24									Total over 90 days	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				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables	1200	–	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables	1300	4,114	1,649	1,548	1,937	2,304	1,724	1,190	17,116	31,583	24,272			
Receivables from Non-exchange	1400	878	312	296	285	273	255	254	36,948	39,502	38,015			
Receivables from Exchange	1500	–	–	–	–	–	–	–	–	–	–			
Receivables from Exchange	1600	33	30	14	14	14	14	14	2,074	2,206	2,129			
Receivables from Exchange	1700	–	–	–	–	–	–	–	384	384	384			
Interest on Arrear Debtor Accounts	1810	763	754	745	745	726	811	805	17,804	23,153	20,891			
Recoverable unauthorised, interest	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	800	303	217	238	211	213	215	8,243	10,441	9,120			
<b>Total By Income Source</b>	<b>2000</b>	<b>6,589</b>	<b>3,048</b>	<b>2,820</b>	<b>3,219</b>	<b>3,528</b>	<b>3,017</b>	<b>2,478</b>	<b>82,569</b>	<b>107,269</b>	<b>94,812</b>	–	–	
<b>2022/23 - totals only</b>										–	–			
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	918	476	454	493	518	587	605	39,862	43,914	42,066			
Commercial	2300	5,315	2,268	2,064	2,424	2,719	2,139	1,607	27,803	46,338	36,691			
Households	2400	355	304	303	302	291	291	266	14,903	17,016	16,054			
Other	2500	–	–	–	–	–	–	–	–	–	–			
<b>Total By Customer Group</b>	<b>2600</b>	<b>6,589</b>	<b>3,048</b>	<b>2,820</b>	<b>3,219</b>	<b>3,528</b>	<b>3,017</b>	<b>2,478</b>	<b>82,569</b>	<b>107,269</b>	<b>94,812</b>	–	–	

The table above shows municipal debtors for the month of March 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 - M09 March

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		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	939									939	
Auditor General	0800										-	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>939</b>	<b>-</b>

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 - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>Municipality</b>														
FNB CALL DEPOSIT ACCOUNT(62550717767)		Not fixed	Call Deposit	No	Variable	0.006258316	0	n/a	not fixed	13,616	85	(4,247)	10,659	20,113
FNB CALL DEPOSIT ACCOUNT(62459758078)		Not fixed	Call Deposit	No	Variable	0.128784451	0	n/a	not fixed	15	2	(558)	3,548	3,007
FNB CALL DEPOSIT ACCOUNT(62028477992)		Not fixed	Call Deposit	No	Variable	0.005814867	0	n/a	not fixed	437,693	2,545	(23,545)	85,301	501,994
FNB CALL DEPOSIT ACCOUNT(62816769220)		Not fixed	Call Deposit	No	Variable	0.005906793	0	n/a	not fixed	416	2	(33)	-	386
FNB CALL DEPOSIT ACCOUNT(62816773073)		Not fixed	Call Deposit	No	Variable	0.142763201	0	n/a	not fixed	5	1	-	787	792
FNB CALL DEPOSIT ACCOUNT(62896110170)		Not fixed	Call Deposit	No	Variable	0.006157534	0	n/a	not fixed	7,974	49	-	-	8,023
FNB CALL DEPOSIT ACCOUNT(62852108531)		Not fixed	Call Deposit	No	Variable	0.023505102	0	n/a	not fixed	2,197	52	-	19,190	21,439
FNB CALL DEPOSIT ACCOUNT(62550715828)		Not fixed	Call Deposit	No	Variable	0.0057705	0	n/a	not fixed	885	5	(116)	-	774
										<b>462,801</b>	<b>2,741</b>	<b>(28,499)</b>	<b>119,485</b>	<b>556,529</b>
<b>Entities</b>														
														-
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>462,801</b>		<b>(28,499)</b>	<b>119,485</b>	<b>556,529</b>

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents increased during the month by over R90.9 million which lead to an increase in its investments for the month of March 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 - M09 March

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	105,278	365,536	261,782	102,469	39.1%	349,397
Local Government Equitable Share		-	341,204	341,204	85,301	341,204	255,903	85,301	33.3%	341,204
Finance Management		2,100	2,100	2,100	-	2,100	1,575			2,100
Integrated National Electrification Programme		-	-	-	-	-	-			-
EPWP Incentive		3,687	3,222	3,042	787	3,042	2,282			3,222
Neighbourhood Development Partnership Grant		-	-	-	-	-	-			-
Municipal Infrastructure Grant	3	2,534	2,871	2,696	-	-	2,022	(2,022)	-100.0%	2,871
Disaster relief grant		12,790	-	-	19,190	19,190	-	19,190	#DIV/0!	-
<b>Provincial Government:</b>		500	500	500	-	500	375	125	33.3%	500
Health subsidy		-	-	-	-	-	-	-		-
Capacity Building and Other		500	500	500	-	500	375			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	105,278	366,036	262,157	102,594	39.1%	349,897
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		98,354	71,555	76,074	13,659	78,753	57,055	15,406	27.0%	71,555
Municipal Infrastructure Grant (MIG)		48,148	54,555	50,906	10,659	53,585	38,179	15,406	40.4%	54,555
Neighbourhood Development Partnership		-	-	9,168	-	9,168	6,876			-
Municipal Disaster Recovery Grant		33,806	-	-	-	-	-			-
Integrated National Electrification Programme Grant		16,400	17,000	16,000	3,000	16,000	12,000			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	13,659	78,753	57,055	15,406	27.0%	71,555
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	119,965	421,452	425,616	118,937	444,789	319,212	117,999	37.0%	421,452

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



b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		21,111	349,397	354,261	15,994	163,124	265,696	(102,572)	-38.6%	349,397
Local Government Equitable Share		-	341,204	341,204	15,728	155,315	255,903	(100,588)	-39.3%	341,204
Finance Management		2,100	2,100	2,100	53	1,326	1,575	(249)	-15.8%	2,100
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,687	3,222	3,042	-	3,042	2,282	761	33.3%	3,222
Neighbourhood Development Partnership Grant		-	-	5,235	-	1,354	3,927	(2,573)	-65.5%	-
Municipal Infrastructure Grant		2,534	2,871	2,679	213	2,087	2,009	77	3.8%	2,871
Disaster relief grant		12,790	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		500	500	500	15	117	375	(258)	-68.9%	500
Health subsidy		-	-	-	-	-	-	-	-	-
Capacity Building and Other		500	500	500	15	117	375	(258)	-68.9%	500
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		21,611	349,897	354,761	16,009	163,240	266,071	(102,830)	-38.6%	349,897
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		98,354	76,295	82,145	5,463	49,589	61,609	(12,020)	-19.5%	76,295
Municipal Infrastructure Grant (MIG)		48,148	54,555	50,906	4,409	31,723	38,180	(6,457)	-16.9%	54,555
Neighbourhood Development Partnership Grant		-	-	9,168	-	-	6,876	(6,876)	-100.0%	-
Integrated National Electrification Programme Grant		16,400	17,000	16,000	1,054	13,651	12,000	1,651	13.8%	17,000
Disaster Recovery Grant		33,806	4,740	6,071	-	4,215	4,554	(339)	-7.4%	4,740
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		98,354	76,295	82,145	5,463	49,589	61,609	(12,020)	-19.5%	76,295
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		119,965	426,192	436,906	21,472	212,829	327,679	(114,851)	-35.0%	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 - M09

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</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>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>						
Municipal Infrastructure Grant (MIG)		6,071	-	4,215	1,857	30.6%
Municipal Disaster Recovery Grant		6,071		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	-	4,215	1,857	30.6%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>						
		6,071	-	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 - M09 March

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 Outcome	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		613	670	536	466	10,544	411	2,185	848	673	2,790	2,790	7,455	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	2,890	1,181	1,181	3,731	36,893	30,798	33,302
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		374	303	326	354	353	318	366	324	409	614	614	(644)	3,712	3,987	4,531
Rental of facilities and equipment		472	503	467	480	564	665	610	721	459	355	355	(249)	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	2,780	2,426	2,426	(3,772)	25,890	16,669	17,452
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		13	16	14	24	11	28	19	28	26	-	-	(78)	100	95	85
Licences and permits		196	232	184	201	168	141	185	207	143	236	236	407	2,537	2,662	2,787
Agency services		91	228	134	139	165	107	140	131	106	67	67	39	1,414	1,328	1,391
Transfers and Subsidies - Operational		142,168	2,905	-	-	1,950	113,735	-	-	105,304	-	-	(11,013)	355,050	371,637	364,128
Other revenue		24	50	14	26	81	137	46	133	(31)	6,041	6,041	29,685	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>112,760</b>	<b>13,710</b>	<b>13,710</b>	<b>29,583</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) (National / Provincial and District)		21,526	-	-	-	7,000	22,668	13,500	3,200	13,659	-	-	(10,715)	70,838	80,471	82,487
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, 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>126,419</b>	<b>13,710</b>	<b>13,710</b>	<b>18,868</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	12,208	15,365	15,365	(3,377)	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	3,276	3,262	3,262	2,077	47,731	53,792	60,624
Acquisitions - water & other inventory		-	905	638	372	1,072	130	150	740	177	679	679	1,887	7,431	7,523	7,870
Contracted services		1,828	1,825	7,072	14,984	2,310	4,826	496	1,375	2,311	8,462	8,462	76,519	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	9,210	5,060	5,060	(5,073)	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>27,182</b>	<b>32,828</b>	<b>32,828</b>	<b>100,613</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	6,175	13,919	13,919	50,024	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>33,357</b>	<b>46,747</b>	<b>46,747</b>	<b>150,637</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>93,062</b>	<b>(33,037)</b>	<b>(33,037)</b>	<b>(131,769)</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	557,276	524,240	491,203	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	557,276	524,240	491,203	359,434	355,413	411,421	438,385

## 9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		20,224	29,982	29,982	673	16,946	22,486	(5,541)	-25%	29,982
Service charges		54,103	32,606	40,606	3,299	33,928	30,454	3,474	11%	40,606
Other revenue		3,680	51,616	51,700	704	8,498	38,775	(30,277)	-78%	51,700
Transfers and Subsidies - Operational		343,919	349,897	355,050	105,304	366,062	266,287	99,775	37%	355,050
Transfers and Subsidies - Capital		93,836	71,555	70,838	13,659	81,553	53,129	28,424	54%	70,838
Interest		28,371	15,890	25,890	2,780	24,811	19,418	5,393	28%	25,890
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(312,003)	(380,618)	(428,684)	(27,182)	(262,515)	(321,513)	(58,998)	18%	(428,684)
Interest		-	(100)	(100)	-	-	(75)	(75)	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>99,237</b>	<b>269,282</b>	<b>108,960</b>	<b>(160,322)</b>	<b>-147%</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)	(6,175)	(72,021)	(112,412)	(40,391)	36%	(149,882)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(149,222)</b>	<b>(141,376)</b>	<b>(149,882)</b>	<b>(6,175)</b>	<b>(72,021)</b>	<b>(112,412)</b>	<b>(40,391)</b>	<b>36%</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>93,062</b>	<b>197,261</b>	<b>(3,452)</b>			<b>(4,602)</b>
Cash/cash equivalents at beginning:		277,109	277,109	360,015	464,214	360,015	360,015			360,015
Cash/cash equivalents at month/year end:		360,015	306,560	355,413	557,276	557,276	356,564			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 - M09 March

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		360,015	306,560	355,413	557,276	355,413
Trade and other receivables from exchange transactions		22,750	46,746	34,375	38,184	34,375
Receivables from non-exchange transactions		42,668	25,809	30,700	51,581	30,700
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,384	450	1,685	1,394	1,685
VAT		17,621	18,042	22,880	32,213	22,880
Other current assets		23,568	15,763	18,847	16,092	18,847
<b>Total current assets</b>		<b>468,005</b>	<b>413,370</b>	<b>463,899</b>	<b>696,741</b>	<b>463,899</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		42,209	39,090	42,210	42,209	42,210
Property, plant and equipment		837,613	834,980	890,470	856,128	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	511	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>900,110</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>1,596,851</b>	<b>1,398,471</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		497	506	497	451	497
Trade and other payables from exchange transactions		52,744	74,019	90,678	31,671	90,678
Trade and other payables from non-exchange transactions		8,199	–	–	51,762	–
Provision		19,918	20,308	19,919	14,416	19,919
VAT		–	4,947	4,947	21,425	4,947
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>81,357</b>	<b>99,779</b>	<b>116,040</b>	<b>119,725</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>131,210</b>	<b>127,525</b>
<b>NET ASSETS</b>	2	<b>1,256,878</b>	<b>1,166,481</b>	<b>1,270,946</b>	<b>1,465,641</b>	<b>1,270,946</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1,256,878	1,166,481	1,270,946	1,465,641	1,270,946
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1,256,878</b>	<b>1,166,481</b>	<b>1,270,946</b>	<b>1,465,641</b>	<b>1,270,946</b>

This is the report for March 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 March 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: 11/04/2024