



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

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE  
MONTH OF APRIL 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 tenth report of the 2023/24 financial year which comes two months the end of the financial year and coincides with the passing of the adjustment budget to include funding and implementation for disaster affected roads in the municipal area. 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 the third quarter are combined with quarter 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.

**b) Correction of errors related to migration processes**

Before the introduction of mSCOA how municipalities recognised transactions varied depending on a number of factors including the system being used. This resulted in a lack of unified norms, standards, and classification frameworks across all of local government. Each municipality (257) used different municipal ‘charts of accounts’ (COA), making aggregation and comparison of municipal information difficult. Municipalities also continuously changed and amended the detail of their COA – inconsistency in information year-on-year impacted on trend analysis.

Below is the situation specific to Winnie Madikizela Mandela Local Municipality:

#### Votes/Grouping

- Previously the municipality had votes and not segments. These votes acted as umbrella categories for similar or related transactions based on the municipality’s organogram. The municipality then transacted under these votes and there was no further breakdown of which function the item related to, in other words the transactions were not itemised.

#### Misinterpretation:

- It was difficult to trace the specifics of any given transaction as transactions would be grouped under a single umbrella vote without differentiation or specification of the details of the transactions.
- It was also difficult to make comparisons between municipalities due to the lack of uniformity in votes. This meant that what was reported may not have been a true reflection of the transactions because categorisation was left to the discretion of each municipality and the system used by it.

#### Shortcomings

- Balance sheet items carry balances over from previous years, there is therefore a possibility that they were not accurately reallocated when mSCOA was implemented as it would not have been practical to trace, split and allocate per the relevant function from the balances that had been accumulated up until that point. This is what resulted in most of the balances being allocated under finance.

There was a difference identified between the GL and a creditors sub-module which was identified as emanating prior to the take on balances of 2017/2018 financial period transition to MSCO. These transactions were raised on the creditors sub-module and were paid directly on GL using a cashbook option which was later discovered that it does not update the sub-module. The municipality’s financial services provider was requested to investigate those transactions and A reconciliation of take on balances

with the audited figures for 2016/2017 was performed and it was found that there were no differences identified therefore this proves that the difference was due to the manner in which transactions were clustered. Trade Payables thus had an amount that could not be aligned to any particular liability item during take-on.

In 2014/2015 audit period an amount of R571676.66 was reported as balances that had no movement since 2010/2011, a resolution was taken by council during the financial year 2015/2016 to write off this balance together with other balances that were recommended by management, on 22<sup>nd</sup> September 2015.

A further investigation was performed during the migration to MSCOA in 2017/2018, Trade Payables and accruals reported a take-on or migration difference of R154 954.93, an investigation indicated that these balances were transactions misallocated under Electricity Bulk Purchase segment. These transactions were part of the accounts payables balances. This has led to an overstatement of accounts payables by the same amount.

Creditors Ageing			Trial balance \GL				
Period	Closing	Monthly movement	Period	Closing	Monthly movement	Movement Diff	Closing diff
201707	3 899 409.99		201707	- 4 065 561.59		-	- 166 151.60
201806	10 209 832.67	6 310 422.68	201806	- 10 364 787.60	6 299 226.01	11 196.67	- 154 954.93
201906	4 443 482.94	- 5 766 349.73	201906	- 4 598 437.87	- 5 766 349.73	-	- 154 954.93

During the 2022/23 audit this amount came up again as a balance that has not moved since the implementation of mSCOA confirming the misallocation that happened during the process of migration which should have been included in the council resolution taken in September 2015. This results in a misstatement of the municipality's financial position and therefore recommended for the approval of the write-off of the balance as it is clear that it was an error during the transfer of balances and will not result in any loss to the municipality as this is a liability that is not supported by any records in the municipality's books. This has not resulted in any negative finding during the audits because it is considered immaterial, however, it is important that the amount be cleared from the municipality's financial statements.

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

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

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

- Allocation of work is done according to the contract terms requiring that emerging mechanics and workshops be prioritised
- Mechanics and workshops used are registered in the database of approved workshops with a rotation system required
- More assessors have been recruited to address delays indicated

- The location of the municipality and lack of approved workshops in the area make it difficult to allocate work outside the province
- The municipality to provide a list of workshops that have been used over the years who are quick to respond to our maintenance requirements

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

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

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

## 6. Strategic Objectives

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

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

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

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Objec	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible	Responsible
				Review and Implementation of the Revenue enhancement Strategy by June 2024	Revenue Enhancement Strategy reviewed in 2020/2021	Monitoring of the Revenue enhancement Strategy Action Plan	Improved revenue collection and generation	4.1.5	0.25	1 Reviewed Revenue enhancement Strategy Action Plan by June 2024	4 Quarterly Revenue enhancement meeting reports, reviewed revenue enhancement strategy plan and attendance register	R-		N/A	Reviewed Revenue enhancement strategy action plan	1 Quarterly Revenue enhancement meeting	1 Quarterly Revenue enhancement meeting	1 Quarterly Revenue enhancement meeting	Ward 01	Revenue Management	Manager: Revenue and Expenditure
	To achieve at least 95% collection of all debt by June 2024			Implementation of credit control measures by June 2024	Long outstanding debtors, which are more than 365 days	Outsourcing of collection services	Number of handed over accounts to debt collectors that are beyond 90 days	4.1.6	0.25	Implementing Consumer Data analyses, data cleansing and handing over of all accounts beyond 90 days through outsourced services by June 2024.	04 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	R1,368,900.00	Yes	N/A	1 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	1 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	1 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	1 Quarterly report on 100% business accounts handed over for debt collection to debt collectors	Ward 01	Revenue Management	Manager: Revenue and Expenditure

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su b- Re	Issue	Strate gic Obiec	Obje ctiv e	Strate gies	Baseli ne Inform	Project to be Implemented	Outpu t - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source		Measurable Performance				War d	Resp onsibl e	Resp onsibl e
						Establishing of a credit control and debt collection services function within the revenue structure		4.1. 7	0.2 5	Establi shed functio n within revenu e section for credit control implem entatio n by June 2024.	Submitt ed Request for establi shment of Revenue section for credit control unit.	R -		N/A	N/A	Reque sting establi shment of Reven ue section for credit control unit	N/A	N/A	WM ML M	Reven ue Mana geme nt	Mana ger: Reven ue and Expen diture
	Accou nts with errors taking longer to identif y and resolv e	To achiev e a clean audit by June 2024		Perfor mance of monthl y debtors , rates and invest ment reconci liations by June 2024	Monthl y reconci liations not perfor med by the 7th day of each month	Monthly reviewal of debtors, rates and investment reconciliation by the 7th working day of each month	Numbe r of monthl y reveiw ed debtors , invest ments and rates reconci liation	4.1. 8	0.2 5	12 monthl y review ed debtors ,12 invest ments and 12 rates reconci liation by June 2024	12 monthl y Signed debtors, 12 monthl y signed investme nts and 12 monthl y signed rates reconci liation	R -		N/A	Review ed 3 monthl y debtors ,3 monthl y invest ments and 3 monthl y rates reconci liation	Review ed 3 monthl y debtors ,3 monthl y invest ments and 3 monthl y rates reconci liation	Review ed 3 monthl y debtors ,3 monthl y invest ments and 3 monthl y rates reconci liation	Review ed 3 monthl y debtors ,3 monthl y invest ments and 3 monthl y rates reconci liation	WM ML M	Reven ue Mana geme nt	Mana ger: Reven ue and Expen diture
	Outdat ed Policie s	Annua ll Revie w of sectio nal Policie s by June 2024		Review ing section al policies by June 2024	Secton al policies that are not review ed annuall y	Review of existing sectional policies and presentation to the relevant stakeholders	Numbe r of review ed and adopte d policie s	4.1. 9	0.2 5	3 Review ed section al and adopte d policies by June 2024	03 Review ed and signed Credit control and debt collectio n policy, Tariffs Policy, Property Rates Policy, re solution extract	R -		Yes	N/A	N/A	N/A	N/A	3 review ed Credit control and debt collecti on policy, Tariffs Policy, Propert y Rates Policy and adopte d by	WM ML M	Reven ue Mana geme nt

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																						
Outcome 9 Objective																						
Sub-Re	Issue	Strategic Objec	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI We	Annual Target	Means of Verificat	Budget	Budget Source			Measurable Performance				Ward	Responsible	Responsible
																	council.					
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June		Promulgation of revenue policies and credit control policies into by-laws by June 2024	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.10	0.25	2 Promulgated of property rates policy and credit control policy by 30 June 2024	2 Promulgated of property rates policy and credit control policy	R-	Yes	N/A	N/A	N/A	N/A	2 Promulgated of property rates policy and credit control policy	WMMLM	Revenue Management	Manager: Revenue and Expenditure	

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																						
Outcome 9 Objective																						
Su b- Re	Issue	Strate gic Obiec 2024	Obje ctive	Strate gies	Baseli ne Inform	Project to be Implemented	Outpu t - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source			Measurable Performance				War d	Resp onsibl e	Resp onsibl e
				Promul gation of the approv ed tariffs (gazetti ng) by June 2024	Gazet ting of approv ed municip al tariffs not perfor med timely	Promulgation of the approved tariffs (gazetting)	No. of gazett ed approv ed property rates tariffs (gazett ing)	4.1. 11	0.2 5	1 Promul gated of the approv ed tariffs (gazetti ng) by 30 June 2024	Promulg ated of the approv ed tariffs (gazetti ng)	R -		N/A	N/A	N/A	N/A	1 Promul gated of the approv ed tariffs (gazetti ng)	WM ML M	Reven ue Mana geme nt	Mana ger: Reven ue and Expen diture	
	Munici palitie s must compl y with Sectio n 18 of the MFMA and ensur e that they fund their MTRE F budge ts from realisti cally anticip ated reven ues to be collect			Maximi sing the revenu e generat ion of the municip al revenu e base	Non- compl iance with Municip al Property Rates Act (MPRA ) as amend ed 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	Numbe r of reconci lation reports for property catego ries prepar ed	4.1. 12	0.2 5	4 Recon ciliation report for property categor ies between the MPRA, valuation roll and Municip al Tariffs by June 2024.	4 Recon ciliation report for property categor ies between the MPRA, valuation roll and Municip al Tariffs, and proof of submissi on 10 days after the end of each quarter	R -	Yes	N/A	1 Recon ciliation report for property categor ies between the MPRA, valuati on roll and Municip al Tariffs and proof submis sion 10 days after the end of the quarter	1 Recon ciliation report for property categor ies between the MPRA, valuati on roll and Municip al Tariffs and proof submis sion 10 days after the end of the quarter	1 Recon ciliation report for property categor ies between the MPRA, valuati on roll and Municip al Tariffs and proof submis sion 10 days after the end of the quarter	1 Recon ciliation report for property categor ies between the MPRA, valuati on roll and Municip al Tariffs and proof submis sion 10 days after the end of the quarter	WM ML M	Reven ue Mana geme nt	Mana ger: Reven ue and Expen diture	



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

KPA NO 4: FINANCIAL PLANNING AND BUDGETTING																				
Outcome 9 Objective																				
Su- b- Re	Issue	Strategic Objec	Objec- tive	Strate- gies	Baseli- ne Inform	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annua- l Target	Means of Verificat	Budg- et	Budget Source	Measurable Performance				Ward	Responsi- ble	Respon- sible
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2024	4.2	Enforcement of system descriptions and processes as per the Account payable policy by June 2024	Invoices still taking longer to reach BTO for payment	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2.1	0.5	100% Creditors paid within 30 days of receipt of a valid invoice by June 2024	Invoice register and age analysis report	R -	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	WMLM	Expenditure Management	Manager: Revenue and Expenditure
	Datastrings that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit by June 2024		Develop sound, strict and effective procedures for reporting by June 2028	Non implementation of all monthly procedures	Implementing of month end procedures for 8 modules(cashiers,stores,creditors,cashbook,sundries,consumer debtors,GL and Asset)	Number of submitted monthly datastrings and reports no later than 10 working days after month end of each month	4.2.2	0.5	Submitting monthly datastrings and Reports not later than 10 working days after month end of each month by June 2024	12 confirmations of submission from LG Portal not later than 10 working days after month end	R -	N/A	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	WMLM	Expenditure Management	Manager: Revenue and Expenditure

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su- b- Re	Issue	Strategic Obiec	Obje- ctive	Strate- gies	Baseli- ne Inform	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annua- l Target	Means of Verificat	Budg- et	Budget Source		Measurable Performance				Ward	Respon- sible	Respon- sible
	Inaccu- rate and incom- plete commi- tment registe- r				Comm- itment register with materi- al misstat- ements	Monthly reviewal of commitment register by the 7th working day of each month	Numbe- r of monthl- y review- ed commi- tment registe- r	4.2. 3	0.2 5	12 monthl- y review- ed commi- tment register by June 2024	12 signed commi- tment register	R -		N/A	3 monthl- y review- ed Comm- itment register	3 monthl- y review- ed Comm- itment registe- r	3 monthl- y review- ed Comm- itment register	3 monthl- y review- ed Comm- itment register	WM ML M	Expen- diture Mana- geme- nt	Mana- ger: Reven- ue and Expen- diture
	Credit- ors and grants with errors taking longer to identif- y and resolv- e				Perfor- mance of monthl- y condi- tional grants, credi- tors, retenti- on and vat reconci- liation by June 2024	Monthly reviewal of conditional grants, creditors , retention and vat reconciliation by the 7th working day of each month	Numbe- r of monthl- y review- ed condi- tional grants, credi- tors, monthl- y retenti- on and monthl- y vat reconci- liation	4.2. 4	0.2 5	12 monthl- y review- ed Condi- tional grants , 12 monthl- y credi- tors , 12 monthl- y retenti- on and 12 monthl- y vat reconci- liations by June 2024	12 Signed monthly Condi- tional grants, 12 monthly creditors ,12 monthly retention and 12 monthly vat reconci- liations	R -		N/A	3 monthl- y review- ed credi- tors, monthl- y retenti- on, monthl- y condi- tional grants and monthl- y vat reconci- liation	3 monthl- y review- ed credi- tors, monthl- y retenti- on, monthl- y condi- tional grants and monthl- y vat reconci- liation	3 monthl- y review- ed credi- tors, monthl- y retenti- on, monthl- y condi- tional grants and monthl- y vat reconci- liation	3 monthl- y review- ed credi- tors, monthl- y retenti- on, monthl- y condi- tional grants and monthl- y vat reconci- liation	WM ML M	Expen- diture Mana- geme- nt	Mana- ger: Reven- ue and Expen- diture

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

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

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

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

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Obiec	Obje ctiv e by June 2024	Strate gies	Baseli ne Inform	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source		Measurable Performance				Ward	Resp onsi bl e	Resp onsi bl e
					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	Yes	N/A	Submitted GRAP Compliant Asset Register to AG.	N/A	N/A	N/A	WMLM	Asset Management	Manager: Assets and Stores Management
				All assets recorded in the FAR do exist and valued 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	R-	N/A	N/A	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	WMLM	Asset Management	Manager: Assets and Stores Management
					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.	R-	Yes	N/A	100% removal of previously disposed assets identified within the municipal premises	100% removal of previously disposed assets identified within the municipal premises	100% removal of previously disposed assets identified within the municipal premises	100% removal of previously disposed assets identified within the municipal premises	WMLM	Asset Management	Manager: Assets and Stores Management



KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																						
Outcome 9 Objective																						
Su b- Re	Issue	Strate gic Obiec	Obje ctiv e	Strate gies	Baseli ne Inform	Project to be Implemented	Outpu t - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budge t	Budget Source			Measurable Performance				War d	Resp onsibl e	Resp onsibl e
				Basis and assumptions on which assets are accounted for to be well documented and approved by June 2024	Audited PPE methodology as at 30 June 2022 with no audit findings.	Preparation and approval of a PPE (movable assets) Methodology	Approved PPE (movable assets) Methodology	4.4.5	0.25	01 Reviewed and approved PPE Methodology by 30 June 2024	01 PPE(movable assets) methodology signed and approved by CFO	R-	N/A	N/A	N/A	N/A	N/A	Approved PPE(movable assets) Methodology	WMMLM	Asset Management	Manager: Assets and Stores Management	
				Monthly update on inventory movements by June 2024	Inventory report and listing as at 30 June 2022	Performance of monthly Inventory reconciliations within 5 working days after month closure.	Number of Reviewed and approved performance of Inventory reconciliations	4.4.6	0.25	12 Reviewed and approved Inventory reconciliations by June 2024	12 Reviewed and signed Inventory reconciliations	R-	N/A	N/A	3 Reviewed Inventory reconciliations	3 Reviewed Inventory reconciliations	3 Reviewed Inventory reconciliations	3 Reviewed Inventory reconciliations	WMMLM	Stores Management	Manager: Assets and Stores Management	

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

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

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

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

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

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

The table above shows the quarterly targets set for the Budget and Treasury Department which are reported against at the end of each quarter.

## 7. In-year budget statement tables

### a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M10 April

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	20,516	17,708	2,807	16%	21,250
Service charges	56,325	37,904	49,111	5,134	43,703	40,926	2,777	7%	37,904
Investment revenue	21,920	15,890	31,890	3,250	28,060	26,575	1,485	6%	–
Transfers and subsidies - Operational	21,920	349,897	357,060	(224)	348,674	297,550	51,124	17%	15,890
Other own revenue	342,186	15,153	19,256	835	14,377	16,047	(1,670)	-10%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>463,512</b>	<b>440,094</b>	<b>478,568</b>	<b>9,598</b>	<b>455,331</b>	<b>398,807</b>	<b>56,524</b>	<b>14%</b>	<b>440,094</b>
Employee costs	114,174	130,212	130,041	9,625	96,301	108,367	(12,067)	-11%	130,212
Remuneration of Councillors	26,321	28,480	28,480	2,181	22,305	23,734	(1,429)	-6%	28,480
Depreciation and amortisation	41,762	54,371	64,536	3,039	31,233	53,780	(22,547)	-42%	54,371
Interest	–	100	100	–	41	83	(43)	-51%	100
Inventory consumed and bulk purchases	47,637	55,216	55,315	3,405	37,440	46,095	(8,655)	-19%	55,216
Transfers and subsidies	2,593	3,431	3,281	1,255	2,152	2,734	(582)	-21%	3,431
Other expenditure	154,559	175,887	245,301	5,946	123,420	185,724	(62,304)	-34%	175,887
<b>Total Expenditure</b>	<b>387,046</b>	<b>447,697</b>	<b>527,053</b>	<b>25,451</b>	<b>312,891</b>	<b>420,517</b>	<b>(107,627)</b>	<b>-26%</b>	<b>447,697</b>
<b>Surplus/(Deficit)</b>	<b>76,466</b>	<b>(7,603)</b>	<b>(48,485)</b>	<b>(15,853)</b>	<b>142,440</b>	<b>(21,711)</b>	<b>164,151</b>	<b>-756%</b>	<b>(7,603)</b>
Transfers and subsidies - capital (monetary)	93,836	76,295	94,040	7,659	58,129	78,366	###	-26%	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>45,554</b>	<b>(8,195)</b>	<b>200,569</b>	<b>56,655</b>	<b>143,913</b>	<b>254%</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>45,554</b>	<b>(8,195)</b>	<b>200,569</b>	<b>56,655</b>	<b>143,913</b>	<b>254%</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>155,056</b>	<b>16,801</b>	<b>63,407</b>	<b>129,213</b>	<b>(65,806)</b>	<b>-51%</b>	<b>123,282</b>
Capital transfers recognised	87,749	66,343	67,860	6,822	38,912	56,550	(17,638)	-31%	66,343
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	61,474	56,939	87,196	9,978	24,496	72,663	(48,167)	-66%	56,939
<b>Total sources of capital funds</b>	<b>149,223</b>	<b>123,282</b>	<b>155,056</b>	<b>16,801</b>	<b>63,407</b>	<b>129,213</b>	<b>(65,806)</b>	<b>-51%</b>	<b>123,282</b>
<b>Financial position</b>									
Total current assets	468,005	413,370	479,153		667,169				479,153
Total non current assets	881,715	875,374	949,803		913,749				949,803
Total current liabilities	81,357	99,779	115,039		112,286				115,039
Total non current liabilities	11,485	22,484	11,485		11,485				11,485
Community wealth/Equity	1,256,878	1,166,481	1,302,432		1,457,147				1,302,432
<b>Cash flows</b>									
Net cash from (used) operating	232,129	170,828	170,215	(13,281)	256,001	141,846	(114,155)	-80%	170,215
Net cash from (used) investing	(149,222)	(141,376)	(168,512)	(15,222)	(87,244)	(140,427)	(53,183)	38%	(168,512)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the month/year end</b>	<b>360,015</b>	<b>306,560</b>	<b>361,719</b>	<b>528,773</b>	<b>528,773</b>	<b>361,435</b>	<b>(167,339)</b>	<b>-46%</b>	<b>361,719</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	5,867	3,671	2,823	2,721	3,102	3,479	2,615	80,036	104,313
<b>Creditors Age Analysis</b>									
Total Creditors	459	–	–	–	–	–	–	–	459



The table above shows a summary of the municipality's financial performance for the period ended 30 April 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) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>394,999</b>	<b>391,308</b>	<b>411,363</b>	<b>4,952</b>	<b>402,842</b>	<b>342,803</b>	60,039	18%	<b>391,308</b>
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		394,999	391,308	411,363	4,952	402,842	342,803	60,039	18%	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>262</b>	<b>3,311</b>	<b>4,056</b>	(745)	-18%	<b>4,599</b>
Community and social services		1,597	605	725	54	390	604	(214)	-35%	605
Sport and recreation		—	—	—	—	—	—	—	—	—
Public safety		4,728	3,993	4,141	208	2,920	3,451	(531)	-15%	3,993
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i><b>Economic and environmental services</b></i>		<b>80,051</b>	<b>62,281</b>	<b>88,149</b>	<b>7,489</b>	<b>47,432</b>	<b>73,458</b>	(26,025)	-35%	<b>62,281</b>
Planning and development		6,859	2,986	11,982	(170)	4,162	9,985	(5,823)	-58%	2,986
Road transport		73,192	59,295	76,167	7,659	43,270	63,473	(20,203)	-32%	59,295
Environmental protection		—	—	—	—	—	—	—	—	—
<i><b>Trading services</b></i>		<b>76,452</b>	<b>58,201</b>	<b>68,228</b>	<b>4,554</b>	<b>59,874</b>	<b>56,857</b>	<b>3,017</b>	5%	<b>58,201</b>
Energy sources		57,288	49,298	60,505	4,400	53,330	50,421	2,909	6%	49,298
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		19,164	8,903	7,723	154	6,544	6,436	108	2%	8,903
<i><b>Other</b></i>	<b>4</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>557,828</b>	<b>516,389</b>	<b>572,607</b>	<b>17,257</b>	<b>513,460</b>	<b>477,173</b>	<b>36,287</b>	<b>8%</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>219,417</b>	<b>11,606</b>	<b>135,382</b>	<b>182,848</b>	(47,465)	-26%	<b>217,120</b>
Executive and council		59,350	68,123	65,938	4,620	47,202	54,948	(7,746)	-14%	68,123
Finance and administration		102,238	144,047	148,529	6,753	84,802	123,774	(38,973)	-31%	144,047
Internal audit		3,984	4,950	4,950	234	3,379	4,125	(746)	-18%	4,950
<i><b>Community and public safety</b></i>		<b>25,233</b>	<b>34,348</b>	<b>36,733</b>	<b>2,123</b>	<b>21,296</b>	<b>30,611</b>	(9,315)	-30%	<b>34,348</b>
Community and social services		8,067	13,748	15,455	780	6,037	12,879	(6,842)	-53%	13,748
Sport and recreation		1,977	2,866	2,726	182	1,744	2,272	(528)	-23%	2,866
Public safety		14,133	16,544	17,517	1,081	12,746	14,597	(1,851)	-13%	16,544
Housing		1,056	1,190	1,035	79	769	863	(94)	-11%	1,190
Health		—	—	—	—	—	—	—	—	—
<i><b>Economic and environmental services</b></i>		<b>73,425</b>	<b>95,895</b>	<b>128,396</b>	<b>7,087</b>	<b>71,413</b>	<b>106,997</b>	(35,583)	-33%	<b>95,895</b>
Planning and development		24,405	27,599	33,682	2,813	20,122	28,069	(7,946)	-28%	27,599
Road transport		46,783	65,786	91,997	4,051	49,480	76,664	(27,184)	-35%	65,786
Environmental protection		2,236	2,510	2,717	223	1,812	2,264	(452)	-20%	2,510
<i><b>Trading services</b></i>		<b>119,513</b>	<b>96,035</b>	<b>138,441</b>	<b>4,390</b>	<b>82,343</b>	<b>115,368</b>	(33,025)	-29%	<b>96,035</b>
Energy sources		94,197	67,303	108,815	1,880	61,038	90,679	(29,642)	-33%	67,303
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		25,316	28,732	29,626	2,510	21,305	24,689	(3,384)	-14%	28,732
<i><b>Other</b></i>		<b>3,303</b>	<b>4,299</b>	<b>4,066</b>	<b>245</b>	<b>2,457</b>	<b>3,388</b>	(932)	-27%	<b>4,299</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>387,046</b>	<b>447,697</b>	<b>527,053</b>	<b>25,451</b>	<b>312,891</b>	<b>439,211</b>	<b>(126,320)</b>	<b>-29%</b>	<b>447,697</b>
<b>Surplus/ (Deficit) for the year</b>		<b>170,782</b>	<b>68,692</b>	<b>45,554</b>	<b>(8,195)</b>	<b>200,569</b>	<b>37,962</b>	<b>162,607</b>	<b>428%</b>	<b>68,692</b>

The table above shows the municipality's financial performance for the period ended 30 April 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) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		40,848	32,243	44,450	4,800	40,201	37,041	3,159	9%	32,243
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		15,477	5,661	4,661	334	3,502	3,884	(382)	-10%	5,661
Sale of Goods and Rendering of Services		158	201	221	43	204	184	20	11%	201
Agency services		1,361	1,266	1,414	65	1,145	1,178	(34)	-3%	1,266
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		2,413	3,390	3,790	125	2,939	3,158	(219)	-7%	3,390
Interest from Current and Non Current Assets		21,920	15,890	31,890	3,250	28,060	26,575	1,485	6%	15,890
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		7,576	5,282	5,402	440	4,028	4,502	(474)	-11%	5,282
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		676	471	287	18	261	239	22	9%	471
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		21,160	21,250	21,250	604	20,516	17,708	2,807	16%	21,250
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1,225	225	225	(399)	(362)	188	(550)	-293%	225
Licence and permits		2,169	2,537	2,537	142	1,755	2,114	(359)	-17%	2,537
Transfers and subsidies - Operational		342,754	349,897	357,060	(224)	348,674	297,550	51,124	17%	349,897
Interest		4,037	1,780	5,380	401	4,407	4,483	(76)	-2%	1,780
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		1,738	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		463,512	440,094	478,568	9,598	455,331	398,807	56,524	14%	440,094

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

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

- **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 R4.8 million for the month and a year to date actual of R40.2 million. This is above the revised projection by about 9% (about R3.1 million). 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 R334 thousand which is less than the revised projection by 10%. An investigation indicated that the decrease may be as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes.
- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R3.2 million worth of interest on investments with a year to date actual that is above the revised projection by 6% which has been confirmed to be due to higher interest rates offered by the municipality's banker during the recently completed competitive bidding process and will assist to supplement the municipality's funding capacity 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 R526 thousand for the period ended 30 April 2024 which has gone above the revised amount projected for the period by 9%. 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 seen a reversal of over R399 thousand of revenue on these fines which results from electricity fines billed more than they should have on electricity non-compliance with a year to date of R188 thousand which is below the revised projection by 293%. 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 R440 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 even though in line with the performance reported last month 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 R142 thousand worth of revenue for the period. The municipality has generated below the revised projected collection by 17% 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 R224 thousand has been corrected on the revenue transferred for the period ended 30 April 2024 from the operating grants whose conditions have been met. This has recorded a year to date performance of R348.6 million the ten 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 142% overall collection rate for the month ended 30 April 2024. However, we note a 74% collection rate on leasehold fees, 151% on electricity, 167% on property rates and 84% 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	APRIL	4TH 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	1,005,025.13	1,005,025.13	25,079,307.69
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	1,676,862.98	1,676,862.98	18,939,936.63
% of billing received	4%	71%	55%	11%	50%	997%	50%	356%	219%	92%	74%	128%	167%	167%	76%
<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	3,375,433.73	3,375,433.73	24,392,274.68
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	5,111,088.70	5,111,088.70	26,649,655.41
% of billing received	72%	70%	74%	72%	70%	68%	63%	271%	83%	77%	95%	85%	151%	151%	109%
<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	322,428.59	322,428.59	3,629,907.23
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	238,170.83	238,170.83	3,527,960.45
% of billing received	84%	94%	90%	89%	91%	93%	123%	102%	101%	128%	89%	107%	74%	74%	97%
<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	607,640.81	607,640.81	5,945,967.10
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	846,736.32	846,736.32	4,874,511.94
% of billing received	75%	70%	75%	73%	72%	71%	69%	71%	85%	81%	83%	83%	139%	139%	82%
<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	334,642.80	334,642.80	3,186,110.82
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	369,634.56	369,634.56	1,973,130.19
% of billing received	45%	35%	40%	40%	35%	183%	30%	82%	52%	57%	30%	46%	110%	110%	62%
<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	353,075.00	353,075.00	3,523,582.45
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	296,573.35	296,573.35	2,760,625.13
% of billing received	84%	69%	71%	75%	78%	79%	71%	76%	83%	71%	92%	82%	84%	84%	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	5,998,246.06	5,998,246.06	65,757,149.97
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	10,960,745.76	8,539,066.74	8,539,066.74	58,725,819.75
% of billing received	20%	70%	69%	38%	66%	222%	64%	208%	106%	82%	85%	65%	142%	142%	89%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		114,174	130,212	130,041	9,625	96,301	108,367	(12,067)	-11%	130,212
Remuneration of councillors		26,321	28,480	28,480	2,181	22,305	23,734	(1,429)	-6%	28,480
Bulk purchases - electricity		42,241	47,731	47,731	3,069	33,496	39,776	(6,279)	-16%	47,731
Inventory consumed		5,396	7,485	7,584	337	3,944	6,320	(2,376)	-38%	7,485
Debt impairment		1,404	10,109	10,109	–	–	8,424	(8,424)	-100%	10,109
Depreciation and amortisation		41,762	54,371	64,536	3,039	31,233	53,780	(22,547)	-42%	54,371
Interest			100	100	–	41	83	(43)	-51%	100
Contracted services		52,001	85,745	131,051	2,819	77,492	109,209	(31,717)	-29%	85,745
Transfers and subsidies		2,593	3,431	3,281	1,255	2,152	2,734	(582)	-21%	3,431
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		61,243	80,034	81,709	3,005	45,788	68,091	(22,303)	-33%	80,034
Losses on Disposal of Assets		39,911	–	22,432	122	141	11,216	(11,075)	-99%	22,432
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		387,046	447,697	527,053	25,451	312,891	431,734	(118,843)	-28%	470,130

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 30 April 2024 reflects an amount of R9.6 million for employee costs and R2.1 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 R3 million on the item during the month. A year to date actual of R33.4 million which is below the revised projected expenditure by 16% 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 April 2024 being R3 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 R2.8 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 second adjustment budget been approved after the end of the 3<sup>rd</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 29% 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 R3 million and a saving of about 33% 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) - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		576	441	392	99	396	327	69	21.1%	441
Vote 3 - Budget and Treasury Office		373,263	362,652	379,156	4,250	381,931	315,964	65,967	20.9%	362,652
Vote 4 - Community Services		25,490	13,502	12,590	416	9,855	10,492	(636)	-6.1%	13,502
Vote 5 - Development Planning		22,795	28,330	41,118	626	21,998	34,265	(12,266)	-35.8%	28,330
Vote 6 - Engineering Services		135,705	111,464	139,351	11,866	99,279	116,126	(16,847)	-14.5%	111,464
Total Revenue by Vote	2	557,828	516,389	572,607	17,257	513,460	477,173	36,287	7.6%	516,389

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 R11.8 million for the month with Budget and Treasury showing generation of over R4.2 million which may be attributable to the interest received on investments, debtors and the equitable share while Development Planning is at R626 thousand as well as Community Services at over R416 thousand.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		78,545	88,654	89,306	6,154	64,581	74,422	(9,840)	-13.2%	88,654
Vote 2 - Corporate Services		42,090	64,946	65,965	2,739	35,167	54,971	(19,803)	-36.0%	64,946
Vote 3 - Budget and Treasury Office		27,995	45,747	45,747	1,501	22,130	38,123	(15,993)	-42.0%	45,747
Vote 4 - Community Services		70,461	83,784	88,666	6,177	58,703	73,889	(15,186)	-20.6%	83,784
Vote 5 - Development Planning		21,936	24,898	29,973	2,445	16,964	24,977	(8,013)	-32.1%	24,898
Vote 6 - Engineering Services		146,019	139,669	207,396	6,435	115,345	172,830	(57,485)	-33.3%	139,669
Vote 7 - [NAME OF VOTE 7]		—	—	—	—	—	—	—		—
Total Expenditure by Vote	2	387,046	447,697	527,053	25,451	312,891	439,211	(126,320)	-28.8%	447,697
Surplus/ (Deficit) for the year	2	170,782	68,692	45,554	(8,195)	200,569	37,962	162,607	428.3%	68,692

The table above shows the expenditure by municipal vote. The total expenditure for the month of April 2024 amounted to above R25.4 million with a year to date of R312.8 million.

## h) Municipality's financial performance

**EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April**

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		40,848	32,243	44,450	4,800	40,201	37,041	3,159	9%	32,243
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		15,477	5,661	4,661	334	3,502	3,884	(382)	-10%	5,661
Sale of Goods and Rendering of Services		158	201	221	43	204	184	20	11%	201
Agency services		1,361	1,266	1,414	65	1,145	1,178	(34)	-3%	1,266
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		2,413	3,390	3,790	125	2,939	3,158	(219)	-7%	3,390
Interest from Current and Non Current Assets		21,920	15,890	31,890	3,250	28,060	26,575	1,485	6%	15,890
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		7,576	5,282	5,402	440	4,028	4,502	(474)	-11%	5,282
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		676	471	287	18	261	239	22	9%	471
Non-Exchange Revenue										
Property rates		21,160	21,250	21,250	604	20,516	17,708	2,807	16%	21,250
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1,225	225	225	(399)	(362)	188	(550)	-293%	225
Licence and permits		2,169	2,537	2,537	142	1,755	2,114	(359)	-17%	2,537
Transfers and subsidies - Operational		342,754	349,897	357,060	(224)	348,674	297,550	51,124	17%	349,897
Interest		4,037	1,780	5,380	401	4,407	4,483	(76)	-2%	1,780
Other Gains		1,738	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		463,512	440,094	478,568	9,598	455,331	398,807	56,524	14%	440,094
Expenditure By Type										
Employee related costs		114,174	130,212	130,041	9,625	96,301	108,367	(12,067)	-11%	130,212
Remuneration of councillors		26,321	28,480	28,480	2,181	22,305	23,734	(1,429)	-6%	28,480
Bulk purchases - electricity		42,241	47,731	47,731	3,069	33,496	39,776	(6,279)	-16%	47,731
Inventory consumed		5,396	7,485	7,584	337	3,944	6,320	(2,376)	-38%	7,485
Debt impairment		1,404	10,109	10,109	–	–	8,424	(8,424)	-100%	10,109
Depreciation and amortisation		41,762	54,371	64,536	3,039	31,233	53,780	(22,547)	-42%	54,371
Interest		–	100	100	–	41	83	(43)	-51%	100
Contracted services		52,001	85,745	131,051	2,819	77,492	109,209	(31,717)	-29%	85,745
Transfers and subsidies		2,593	3,431	3,281	1,255	2,152	2,734	(582)	-21%	3,431
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		61,243	80,034	81,709	3,005	45,788	68,091	(22,303)	-33%	80,034
Losses on Disposal of Assets		39,911	–	22,432	122	141	11,216	(11,075)	-99%	22,432
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		387,046	447,697	527,053	25,451	312,891	431,734	(118,843)	-28%	470,130
Surplus/(Deficit)		76,466	(7,603)	(48,485)	(15,853)	142,440	(32,927)	175,367	(0)	(30,035)
Transfers and subsidies - capital (monetary allocations)		93,836	76,295	94,040	7,659	58,129	78,366	(20,237)	(0)	76,295
Transfers and subsidies - capital (in-kind)		479	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		170,782	68,692	45,554	(8,195)	200,569	45,439			46,260
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		170,782	68,692	45,554	(8,195)	200,569	45,439			46,260
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		170,782	68,692	45,554	(8,195)	200,569	45,439			46,260
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		170,782	68,692	45,554	(8,195)	200,569	45,439			46,260

The municipality has, for the month ended recorded a loss of R8.9 million so far with a year to date surplus of over R200.5 million for the period ended April 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 - M10 April

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		51,479	82,532	56,856	4,887	27,668	47,380	19,712	41.6%	82,532
Roads Infrastructure		35,196	51,478	49,194	4,887	27,668	40,995	13,327	32.5%	51,478
Roads		35,196	42,181	39,781	2,702	22,359	33,151	10,792	32.6%	42,181
Road Structures		–	9,297	9,412	2,186	5,309	7,844	2,535	32.3%	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	–	–	6,385	6,385	100.0%	16,271
Landfill Sites		1,032	16,271	7,575	–	–	6,313	6,313	100.0%	16,271
Waste Drop-off Points		–	–	87	–	–	72	72	100.0%	–
<b>Community Assets</b>		5,009	3,754	6,994	108	2,259	5,828	3,569	61.2%	3,754
Community Facilities		4,632	3,117	6,704	108	2,227	5,587	3,359	60.1%	3,117
Halls		693	770	770	–	–	642	642	100.0%	770
Crèches		1,890	607	1,900	–	1,642	1,584	(59)	-3.7%	607
Markets		2,050	1,739	4,033	108	585	3,361	2,776	82.6%	1,739
Sport and Recreation Facilities		377	637	289	–	32	241	209	86.8%	637
Outdoor Facilities		377	637	289	–	32	241	209	86.8%	637
<b>Heritage assets</b>		–	1,304	1,304	–	–	1,087	1,087	100.0%	1,304
Works of Art		–	1,304	1,304	–	–	1,087	1,087	100.0%	1,304
<b>Other assets</b>		997	–	3,419	–	0	2,850	2,850	100.0%	–
Operational Buildings		997	–	3,419	–	0	2,850	2,850	100.0%	–
Yards		–	–	–	–	0	–	(0)	#DIV/0!	–
Manufacturing Plant		997	–	3,419	–	–	2,850	2,850	100.0%	–
<b>Computer Equipment</b>		2,520	2,000	2,086	997	1,380	1,738	359	20.6%	2,000
Computer Equipment		2,520	2,000	2,086	997	1,380	1,738	359	20.6%	2,000
<b>Furniture and Office Equipment</b>		1,201	3,870	4,062	(0)	–	3,385	3,385	100.0%	3,870
Furniture and Office Equipment		1,201	3,870	4,062	(0)	–	3,385	3,385	100.0%	3,870
<b>Machinery and Equipment</b>		168	137	231	–	122	193	70	36.5%	137
Machinery and Equipment		168	137	231	–	122	193	70	36.5%	137
<b>Transport Assets</b>		4,457	6,678	6,478	–	966	5,399	4,432	82.1%	6,678
Transport Assets		4,457	6,678	6,478	–	966	5,399	4,432	82.1%	6,678
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>65,832</b>	<b>100,275</b>	<b>81,431</b>	<b>5,993</b>	<b>32,395</b>	<b>67,859</b>	<b>35,464</b>	<b>52.3%</b>	<b>100,275</b>

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		66,994	4,122	21,681	4,305	7,423	18,067	10,644	58.9%	4,122
Roads Infrastructure		66,994	4,122	21,681	4,305	7,423	18,067	10,644	58.9%	4,122
Roads		66,994	4,122	21,681	4,305	7,423	18,067	10,644	58.9%	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)	159	192	120.3%	191
Operational Buildings		1,243	191	191	–	(32)	159	192	120.3%	191
Municipal Offices		1,243	191	191	–	(32)	159	192	120.3%	191
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>70,611</b>	<b>4,313</b>	<b>21,872</b>	<b>4,305</b>	<b>7,391</b>	<b>18,227</b>	<b>10,836</b>	<b>59.4%</b>	<b>4,313</b>

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	6,830	26,239	4,695	11,237	21,866	10,629	48.6%	6,830
Roads Infrastructure		–	6,830	22,739	1,993	8,534	18,949	10,415	55.0%	6,830
Roads		–	6,830	22,739	1,993	8,534	18,949	10,415	55.0%	6,830
Electrical Infrastructure		–	–	3,500	2,703	2,703	2,917	214	7.3%	–
LV Networks			–	3,500	2,703	2,703	2,917	214	7.3%	–
<b>Community Assets</b>		12,780	11,864	25,514	1,807	12,385	21,262	8,877	41.8%	11,864
Community Facilities		9,921	8,744	19,029	1,807	8,155	15,858	7,702	48.6%	8,744
Halls		9,921	8,744	19,029	1,807	8,155	15,858	7,702	48.6%	8,744
Sport and Recreation Facilities		2,859	3,120	6,485	–	4,229	5,404	1,175	21.7%	3,120
Outdoor Facilities		2,859	3,120	6,485		4,229	5,404	1,175	21.7%	3,120
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	12,780	18,695	51,753	6,502	23,621	43,128	19,506	45.2%	18,695

The above tables indicate that the municipality's spending is over R16.8 million for the month ended from its capital budget and a year to date of over R63.4 million for the period ended 30 April 2024.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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	23,179	1,807	12,385	19,316	(6,932)	-36%	10,125
<b>Total Capital Multi-year expenditure</b>	4,7	<b>14,976</b>	<b>10,125</b>	<b>23,179</b>	<b>1,807</b>	<b>12,385</b>	<b>19,316</b>	<b>(6,932)</b>	<b>-36%</b>	<b>10,125</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	1,304	1,304	-	-	1,087	(1,087)	-100%	1,304
Vote 2 - Corporate Services		6,366	9,457	7,490	997	2,346	6,242	(3,896)	-62%	9,457
Vote 3 - Budget and Treasury Office		-	-	300	-	-	250	(250)	-100%	-
Vote 4 - Community Services		4,289	21,308	15,834	(0)	90	13,195	(13,105)	-99%	21,308
Vote 5 - Development Planning		3,423	2,376	7,742	108	617	6,452	(5,835)	-90%	2,376
Vote 6 - Engineering Services		120,168	78,712	99,205	13,888	47,970	82,671	(34,701)	-42%	78,712
<b>Total Capital single-year expenditure</b>	4	<b>134,247</b>	<b>113,157</b>	<b>131,877</b>	<b>14,993</b>	<b>51,023</b>	<b>109,897</b>	<b>(58,874)</b>	<b>-54%</b>	<b>113,157</b>
<b>Total Capital Expenditure</b>		<b>149,223</b>	<b>123,282</b>	<b>155,056</b>	<b>16,801</b>	<b>63,407</b>	<b>129,213</b>	<b>(65,806)</b>	<b>-51%</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>997</b>	<b>2,346</b>	<b>7,724</b>	<b>(5,378)</b>	<b>-70%</b>	<b>11,109</b>
Executive and council		-	1,304	1,304	-	-	1,087	(1,087)	-100%	1,304
Finance and administration		6,594	9,804	7,964	997	2,346	6,637	(4,291)	-65%	9,804
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		<b>1,607</b>	<b>907</b>	<b>4,085</b>	<b>-</b>	<b>90</b>	<b>3,404</b>	<b>(3,314)</b>	<b>-97%</b>	<b>907</b>
Community and social services		1,473	770	1,405	-	-	1,171	(1,171)	-100%	770
Sport and recreation		134	137	137	-	90	114	(24)	-21%	137
Public safety		-	-	2,543	-	-	2,120	(2,120)	-100%	-
<b>Economic and environmental services</b>		<b>123,316</b>	<b>75,731</b>	<b>126,714</b>	<b>13,101</b>	<b>58,269</b>	<b>105,595</b>	<b>(47,326)</b>	<b>-45%</b>	<b>75,731</b>
Planning and development		21,038	13,300	33,013	1,916	14,644	27,511	(12,867)	-47%	13,300
Road transport		102,278	62,430	93,613	11,185	43,625	78,011	(34,386)	-44%	62,430
Environmental protection		-	-	87	-	-	72	(72)	-100%	-
<b>Trading services</b>		<b>17,706</b>	<b>35,536</b>	<b>14,988</b>	<b>2,703</b>	<b>2,703</b>	<b>12,490</b>	<b>(9,788)</b>	<b>-78%</b>	<b>35,536</b>
Energy sources		15,252	15,483	3,500	2,703	2,703	2,917	(214)	-7%	15,483
Waste management		2,454	20,054	11,488	-	-	9,574	(9,574)	-100%	20,054
<b>Other</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>155,056</b>	<b>16,801</b>	<b>63,407</b>	<b>129,213</b>	<b>(65,806)</b>	<b>-51%</b>	<b>123,282</b>
<b>Funded by:</b>										
National Government		87,749	66,343	67,860	6,822	38,912	56,550	(17,638)	-31%	66,343
Provincial Government		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		<b>87,749</b>	<b>66,343</b>	<b>67,860</b>	<b>6,822</b>	<b>38,912</b>	<b>56,550</b>	<b>(17,638)</b>	<b>-31%</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>Internally generated funds</b>		<b>61,474</b>	<b>56,939</b>	<b>87,196</b>	<b>9,978</b>	<b>24,496</b>	<b>72,663</b>	<b>(48,167)</b>	<b>-66%</b>	<b>56,939</b>
<b>Total Capital Funding</b>		<b>149,223</b>	<b>123,282</b>	<b>155,056</b>	<b>16,801</b>	<b>63,407</b>	<b>129,213</b>	<b>(65,806)</b>	<b>-51%</b>	<b>123,282</b>

The above table indicates that the municipality's spending is over R16.8 million for the month ended from its capital budget and a year to date of over R63.4 million for the period ended 30 April 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 - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>1,966</b>	<b>22,656</b>	<b>29,823</b>	<b>(1,488)</b>	<b>16,415</b>	<b>24,852</b>	<b>8,437</b>	<b>33.9%</b>	<b>22,656</b>
Roads Infrastructure		1,404	18,715	25,373	623	15,537	21,144	5,607	26.5%	18,715
Roads		43	666	466	–	18	389	370	95.4%	666
Road Structures		1,117	17,583	24,441	623	15,228	20,367	5,139	25.2%	17,583
Road Furniture		244	466	466	–	292	388	97	24.9%	466
Capital Spares		–	–	–	–	–	–	–		–
Electrical Infrastructure		562	3,941	3,450	(2,340)	609	2,875	2,266	78.8%	3,941
MV Networks		562	3,941	300	188	188	250	62	24.9%	3,941
LV Networks		–	–	3,150	(2,527)	421	2,625	2,204	83.9%	–
Solid Waste Infrastructure		–	–	1,000	228	269	833	564	67.7%	–
Waste Drop-off Points		–	–	1,000	228	269	833	564	67.7%	–
<b>Community Assets</b>		<b>668</b>	<b>864</b>	<b>1,354</b>	<b>39</b>	<b>239</b>	<b>1,129</b>	<b>889</b>	<b>78.8%</b>	<b>864</b>
Community Facilities		668	864	1,354	39	239	1,129	889	78.8%	864
Halls		426	262	752	39	239	626	387	61.8%	262
Libraries		155	350	350	–	–	292	292	100.0%	350
Cemeteries/Crematoria		87	105	105	–	–	87	87	100.0%	105
Parks		–	148	148	–	–	123	123	100.0%	148
<b>Other assets</b>		<b>3,391</b>	<b>3,279</b>	<b>3,308</b>	<b>0</b>	<b>721</b>	<b>2,756</b>	<b>2,035</b>	<b>73.8%</b>	<b>3,279</b>
Operational Buildings		3,391	3,279	3,308	0	721	2,756	2,035	73.8%	3,279
Municipal Offices		3,235	3,123	3,152	0	568	2,626	2,059	78.4%	3,123
Yards		157	156	156	–	154	130	(24)	-18.3%	156
<b>Computer Equipment</b>		<b>23</b>	<b>30</b>	<b>30</b>	<b>–</b>	<b>21</b>	<b>25</b>	<b>4</b>	<b>17.8%</b>	<b>30</b>
Computer Equipment		23	30	30	–	21	25	4	17.8%	30
<b>Furniture and Office Equipment</b>		<b>69</b>	<b>199</b>	<b>259</b>	<b>17</b>	<b>125</b>	<b>216</b>	<b>90</b>	<b>41.9%</b>	<b>199</b>
Furniture and Office Equipment		69	199	259	17	125	216	90	41.9%	199
<b>Machinery and Equipment</b>		<b>–</b>	<b>693</b>	<b>1,192</b>	<b>19</b>	<b>846</b>	<b>994</b>	<b>148</b>	<b>14.9%</b>	<b>693</b>
Machinery and Equipment		–	693	1,192	19	846	994	148	14.9%	693
<b>Transport Assets</b>		<b>5,170</b>	<b>4,546</b>	<b>6,385</b>	<b>557</b>	<b>4,596</b>	<b>5,321</b>	<b>725</b>	<b>13.6%</b>	<b>4,546</b>
Transport Assets		5,170	4,546	6,385	557	4,596	5,321	725	13.6%	4,546
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>11,287</b>	<b>32,266</b>	<b>42,352</b>	<b>(856)</b>	<b>22,965</b>	<b>35,293</b>	<b>12,328</b>	<b>34.9%</b>	<b>32,266</b>

The table shows that the municipality had a over R856 thousand re-allocation on the maintenance of its assets and infrastructure during the month of April 2024 resulting from Electricity projects that have been moved to capital budget as their work may be capital in nature with a year to date actual just below the revised projected spending by over 34.9% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		30,625	34,353	34,353	2,407	24,470	28,628	4,158	14.5%	34,353
Roads Infrastructure		29,277	32,894	32,894	2,296	23,344	27,412	4,068	14.8%	32,894
Roads		12,562	14,241	14,241	935	9,509	11,867	2,358	19.9%	14,241
Road Structures		16,277	18,165	18,165	1,325	13,474	15,138	1,664	11.0%	18,165
Road Furniture		438	488	488	35	361	407	46	11.3%	488
Storm water Infrastructure		543	588	588	45	454	490	36	7.4%	588
Drainage Collection		204	221	221	17	171	184	14	7.4%	221
Storm water Conveyance		338	366	366	28	283	305	23	7.4%	366
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		638	691	691	52	533	576	43	7.4%	691
MV Substations		51	55	55	4	43	46	3	7.4%	55
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		432	467	467	35	361	389	29	7.4%	467
LV Networks		155	168	168	13	130	140	10	7.4%	168
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		167	181	181	14	139	151	11	7.4%	181
Landfill Sites		167	181	181	14	139	151	11	7.4%	181
<b>Community Assets</b>		4,532	9,089	9,089	201	2,043	7,574	5,531	73.0%	9,089
Community Facilities		3,762	6,344	6,344	138	1,400	5,287	3,887	73.5%	6,344
Halls		3,268	4,764	4,764	97	987	3,970	2,982	75.1%	4,764
Crèches		295	320	320	24	247	266	20	7.4%	320
Cemeteries/Crematoria		13	14	14	1	11	12	1	7.4%	14
Purls		101	1,068	1,068	8	84	890	806	90.5%	1,068
Public Ablution Facilities		27	114	114	2	22	95	72	76.4%	114
Stalls		58	64	64	5	48	54	6	10.3%	64
Sport and Recreation Facilities		770	2,745	2,745	63	643	2,288	1,645	71.9%	2,745
Outdoor Facilities		770	2,745	2,745	63	643	2,288	1,645	71.9%	2,745
<b>Other assets</b>		675	730	730	55	563	608	45	7.4%	730
Operational Buildings		662	716	716	54	552	596	44	7.4%	716
Municipal Offices		358	386	386	29	298	321	24	7.4%	386
Pay/Enquiry Points		3	4	4	0	3	3	0	7.4%	4
Yards		77	83	83	6	64	69	5	7.4%	83
Stores		115	125	125	9	96	104	8	7.4%	125
Training Centres		110	119	119	9	92	99	7	7.4%	119
Housing		13	14	14	1	11	12	1	7.4%	14
Social Housing		13	14	14	1	11	12	1	7.4%	14
<b>Intangible Assets</b>		11	-	165	16	137	138	1	0.5%	-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		11	-	165	16	137	138	1	0.5%	-
Computer Software and Applications		11	-	165	16	137	138	1	0.5%	-
<b>Computer Equipment</b>		2,380	2,809	2,809	140	1,495	2,341	845	36.1%	2,809
Computer Equipment		2,380	2,809	2,809	140	1,495	2,341	845	36.1%	2,809
<b>Furniture and Office Equipment</b>		29	1,342	1,342	46	556	1,118	562	50.3%	1,342
Furniture and Office Equipment		29	1,342	1,342	46	556	1,118	562	50.3%	1,342
<b>Machinery and Equipment</b>		1,564	4,550	4,550	59	805	3,792	2,987	78.8%	4,550
Machinery and Equipment		1,564	4,550	4,550	59	805	3,792	2,987	78.8%	4,550
<b>Transport Assets</b>		954	1,499	1,499	114	1,164	1,249	85	6.8%	1,499
Transport Assets		954	1,499	1,499	114	1,164	1,249	85	6.8%	1,499
<b>Total Depreciation</b>	1	40,770	54,371	54,536	3,039	31,233	45,447	14,214	31.3%	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	Order Date	Value	Specifications
Pondoland Times	Core Function:Project Management Unit	4/5/2024	1,200.00	Request For Advertising Of Errutam Pannel
Tunimart	Core Function:Economic Development/Plann	4/24/2024	1,489.73	Accommodation For Ms. N. Mafumbatha In Tabankulu In 25.04.24 Out 26.04
Iheans Travelling Agencies	Core Function:Fleet Management	5/2/2024	1,670.76	Accommodation For N.Pepu In East London Checking In 25/04/2024 Out 26
Iheans Travelling Agencies	Core Function:Fleet Management	4/23/2024	1,670.76	Accommodaion For M.Mqhewu To Kwt In 18/04/2024 And Out 19/04/2024
Iheans Travelling Agencies	Core Function:Mayor And Council	4/18/2024	1,670.76	Accommodation Arrangements For L.Makholosa To Kwt In 18/04/2024 And Ou
Iheans Travelling Agencies	Core Function:Municipal Manager Town Se	4/16/2024	1,670.76	Accommodation For Ms. Ngceke In Bhish In 15-16.04.24
Tunimart	Core Function:Mayor And Council	4/26/2024	1,688.36	Accommodation For Cllr. Mafumbatha In East London In 25-26/04.24
Tunimart	Core Function:Administrative And Corpora	4/17/2024	1,688.36	Accommodation For Mr. Z. Gwala In E.L In 17.04.24 Out 18.04.24
Mie (Pty) Ltd	Core Function:Human Resources	4/30/2024	1,707.36	Request For Verification Of Candidates
African Compass Trading 37cc	Core Function:Human Resources	4/11/2024	1,940.00	Request For 12 Bottles Of Still Water For 10 People For Two Days
Group Two Media Company	Core Function:Finance	5/3/2024	1,998.70	Request For Advertising Of 2nd Adjustment Budget 2023/2024
Group Two Media Company	Core Function:Administrative And Corpora	4/5/2024	1,998.70	Request Advertising For Office Equipment
Group Two Media Company	Core Function:Municipal Manager Town Se	4/4/2024	1,998.70	Request Advertisement For Idp And Budget Roadshows On Draft Idp For 2024-2025 And Draft Budget For 2024-2025 Financial Period
Pondoland Times	Administrative And Corporate Support:Cor	5/3/2024	2,000.00	Request For Re Advert For Development Of Records Inventory
Pondoland Times	Core Function:Human Resources	4/24/2024	2,000.00	Request For Advertising Of Positions Namely: Waste Management Officer; Supervisor Under Community Services ( Permanent)
Likiho Trading	Core Function:Corporate Wide Strategic P	4/23/2024	2,000.00	Request Still Water For Idp Roadshows
Nandi-Lee Jnr	Core Function:Mayor And Council	4/16/2024	2,000.00	Request For High Tea With Fruit For Rate Payers Meeting On The 15th Ap
Pondoland Times	Non-Core Function:Population Development	4/12/2024	2,000.00	Request Advert For Ward 04 Paving
Pondoland Times	Core Function:Human Resources	4/12/2024	2,000.00	Request Advertising For Social Services-Co -Ordination Post Under Com Services ( Permanent)
Pondoland Times	Core Function:Project Management Unit	4/5/2024	2,000.00	Request For Re-Advertising For Alternative Methods Of Energy

Creditor Name	Function Name	Order Date	Value	Specifications
Pondoland Times	Core Function:Municipal Manager Town Se	4/4/2024	2,000.00	Request Advertisement For Adopted Oversight Report On The Annual Repor 2022/2023 Financial Year In One Local Newspaper
Pondoland Times	Core Function:Municipal Manager Town Se	4/4/2024	2,000.00	Request For Advetisement For Draft Idp For 2024-2025 Fy And Draft Annu For 2024-2025 Fy In One Local News Paper

40,392.95

#### 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	Order Date	Value	Specifications
The Middle Man Enterprise 485	Core Function:Mayor And Council	4/17/2024	2,500.00	Hiring Of Pa System With Two Cordless Mics For Amendment Bill Public H 23/04/2024 At St Patrick's Hospital @10am
Tunimart	Core Function:Municipal Manager Town Se	4/3/2024	3,089.80	Accommodation For Nceba Mkhaphia And Zwelebhunga Yalo To Qonce In 03 And Out 04/04 /2024
Tunimart	Core Function:Municipal Manager Town Se	4/26/2024	3,310.50	Accommodation For Dladla And Mshiywa In East London In 25.04.24 Out 26
Iheans Travelling Agencies	Core Function:Mayor And Council	4/26/2024	3,341.52	Accommodation For Z. Madikizela And N.J. Madikizela In East London Cec 25/04/2024 Out 26/04/2024
Iheans Travelling Agencies	Core Function:Roads	4/4/2024	3,341.52	Accommodation Arrangements For S.Sako And S.Songca To New Castle In 04/ And Out 05/04/2024
Tunimart	Core Function:Fleet Management	4/5/2024	3,376.71	Accommodation Arrangements For M.Mqhewu To East London In 07/04/2024 A 09/04/2024
Tunimart	Core Function:Community Parks (Including	4/5/2024	3,376.71	Accommodation For S Mtshengu In East London Checking In 07/04/2024 Ou 09/04/2024
Tunimart	Core Function:Project Management Unit	4/5/2024	3,376.71	Accommodation For N.Rwalumbana To East London In 07/04/2024 And Out 09
Fakade Construction (Pty) Ltd	Core Function:Mayor And Council	4/26/2024	3,600.00	Request Lunch Packs For People To Attend Freedom Day On The 27 April 2 At Bisho
The Institute Of Directors In	Core Function:Human Resources	4/11/2024	3,745.00	Payment For Membership Fees. Mr. Luvuyo Mahlaka
Mvazanas Construction	Core Function:Biodiversity And Landscape	4/24/2024	4,500.00	Request 2 X15 Seater (1 X 15 Seater Taxi From Ward 28 To Ward 24);And 1x15 Seater Taxi From Ward 28 To Ward 24
Billy And Chris Pty Ltd	Core Function:Mayor And Council	4/24/2024	4,900.00	Request Transportation Of Executive Members To Attend Inkciyo Launch On The 24 April 2024 At Alfred Nzo District Municipality Council Chamb 10h00.
Iheans Travelling Agencies	Core Function:Town Planning Building Re	5/3/2024	5,012.28	Accommodation Arrangements For Zamabhengu Shange In Durban In 05/05/20 And Out 08/05/2024
Iheans Travelling Agencies	Core Function:Municipal Manager Town Se	4/23/2024	5,012.28	Accommodation For Ms. Gcobisa Ngceke In Durban Checking In 22/04/2024 25/04/2024
Tunimart	Core Function:Information Technology	4/18/2024	5,065.07	Accommodation For Nolufefe Ntlanga In Durban Checking In 22/04/2024 Ou 25/04/2024
Meyife Construction And Projec	Core Function:Mayor And Council	4/17/2024	5,175.00	Request Lunch With Soft Drinks For Local Aids Council Meeting To Be H Council Chumber At 10:00 Am.
Black Butterfly Construction	Core Function:Biodiversity And Landscape	4/24/2024	6,300.00	Request For Catering For 60 Participants For Coastal Committee Meeting Ebenezer Community Hall(Ward 24) On The 24th Of April 2024
African Compass Trading 37cc	Core Function:Mayor And Council	4/4/2024	6,500.00	Lunch For A Caucus Meeting At Wmm Lm
Iheans Travelling Agencies	Administrative And Corporate Support:Cor	4/11/2024	6,552.00	Accommodation For Sibisi And Ndamase In Bizana In 10.04.24 Out 12.04.2
Iheans Travelling Agencies	Core Function:Municipal Manager Town Se	4/3/2024	6,683.04	Accommodation For Dladla And Mshiywa In Kwt In 03.04.24 Out 05.03.24
Tunimart	Core Function:Police Forces Traffic And	4/30/2024	6,753.42	Accommodation For B.Bani And M.Mdlele To 02/05/2024 And Out 04/05/20 Gqeberha
Jnw Trading Enterprise Pty Ltd	Core Function:Community Parks (Including	4/26/2024	7,500.00	Payment For Maintenance Of Power Garden Tools

Creditor Name	Function Name	Order Date	Value	Specifications
Tunimart	Core Function:Administrative And Corpora	4/23/2024	7,724.50	Accommodation For Gwala; Rabie; Klaas; Mampofu And Maquthu In Mthatha 23-24/04/24
Jnw Trading Enterprise Pty Ltd	Core Function:Community Parks (Including	4/17/2024	9,000.00	Payment For Repairs And Maintenance Of Garden Power Tools
Tunimart	Core Function:Mayor And Council	4/23/2024	10,130.13	Accommodation For Cllr. Mafumbatha; Mhlwazi; Mbele In East London In 2
Fakade Construction (Pty) Ltd	Core Function:Mayor And Council	4/24/2024	10,560.00	Request Lunch With Soft Drinks For Grant Workshop To Be Held On The 19 2024 At Council Chamber At 09h00
Tyres & More Kokstad	Core Function:Roads	4/30/2024	11,155.00	Request For Replacement Of Two Tyre's For Low-Bad Truck Registration No: Fvs-102 Ec; Tyre Size 315 /80 R22.5
Tyres & More Kokstad	Core Function:Roads	4/17/2024	11,486.29	Request For Three New Tyre's For Toyota Bakkie Registration Number Hln 081 Ec;Tyre Size's 245/70r 16
Umgeni Water	Core Function:Biodiversity And Landscape	4/11/2024	11,730.00	Payment For Water Sampling. Inv 90017515
Masiphathisane Company	Core Function:Corporate Wide Strategic P	4/17/2024	12,750.00	Request Catering For 150 People For Idp Roadshows To Be Held On 23-04-2024 At Ward 26
Jnw Trading Enterprise Pty Ltd	Core Function:Corporate Wide Strategic P	4/17/2024	13,500.00	Request Catering For 150 People For Idp Roadshows To Be Held At Ward 3 17/04/2024
Lundwe Trading Enterprise	Core Function:Corporate Wide Strategic P	4/18/2024	13,800.00	Request Catering For 150 People For Idp Roadshows To Be Held At Ward 17/04/2024
Tunimart	Core Function:Municipal Manager Town Se	4/16/2024	13,826.86	Return Flights From Durban To Jhb
Ludwala Investment Services	Core Function:Corporate Wide Strategic P	4/18/2024	14,000.00	Request Catering For 150 People For Idp Roadshows To Be Held At Ward 1 18/04/2024
Sugudhav-Sewpersadh Attorneys	Core Function:Legal Services	4/11/2024	14,106.20	Legal Services. Investment Propeties Erf 212
Meyife Construction And Projec	Core Function:Corporate Wide Strategic P	4/30/2024	14,200.00	Request Catering For 150 People For Idp Roadshows To Be Held At Ward09 17/04/2024
Sugudhav-Sewpersadh Attorneys	Core Function:Legal Services	4/11/2024	14,930.63	Legal Services. Browns// Wmmlm
Mvazanas Construction	Core Function:Human Resources	5/3/2024	15,000.00	Request For Hiring Of Two Taxis From Bizana To Mthatha
Senzwa Civils And Project	Core Function:Corporate Wide Strategic P	4/17/2024	15,050.00	Request Catering For 150 People For Idp Roadshows To Be Held At Ward 2 18/04/2024
Tunimart	Core Function:Mayor And Council	4/12/2024	15,195.20	Accommodatoion For Cola; Mphithe And Zangwa In Durban In 22-25 April 2
Ziphonathi Trading Enterprise	Core Function:Corporate Wide Strategic P	4/23/2024	15,240.00	Request Catering For Idp Roadshows To Be Held At Ward 24 On The 18/04/2024
Mabozela Trading And Enterpris	Core Function:Solid Waste Removal	4/30/2024	15,280.00	Payment For Hiring Og Crane Truck
Iheans Travelling Agencies	Core Function:Legal Services	5/2/2024	16,041.48	Accommodation Arrangements For O.Nodangala To Jhb In 17/03/2024 And Out
Driving License Card Account	Non-Core Function:Road And Traffic Regul	4/29/2024	16,669.00	Payment For New Driving Licence Cards For The Month Of March
Umgeni Water	Core Function:Biodiversity And Landscape	4/11/2024	17,595.00	Payment For Water Sampling Inv. 90017123
Timeless T Pty Ltd	Core Function:Corporate Wide Strategic P	4/17/2024	17,640.00	Request Catering For 150 People For Idp Roadshows To Be Held On The 17 At Ward 14.
Why Not Trading 01	Core Function:Mayor And Council	4/11/2024	18,730.00	Catering For 150 People In Ward 2 Cdw Campaign. Mbuthweni Hall



Creditor Name	Function Name	Order Date	Value	Specifications
Hlongwanes Son Trading Enterpr	Core Function:Mayor And Council	4/12/2024	19,500.00	Request 3 Taxis For Municipal Demarcation Board To Be Held On The 12 A At Ntabankulu Conference Hall At 10h00
Eks Vehicle Tracking	Core Function:Fleet Management	4/5/2024	19,962.29	Payment For Vehicle Tracking. March 2024
Tunimart	Core Function:Municipal Manager Town Se	4/23/2024	20,260.26	Accommodation For Mabude. Ntshangase; Diadla; Yalo; Mkhaliphi And Mshi In East London In 26-28.04.24
Zamantambo Construction	Core Function:Corporate Wide Strategic P	4/23/2024	20,900.00	Request Catering For Idp Roadshows To Be Held At Ward1 On Th E 23-04-2
Daximonde Close Corporation	Core Function:Marketing Customer Relati	4/5/2024	21,000.00	Request Lunch Packs For Customer Care Programs At Ward 3 Sithukuthezi Hall
Unisa	Core Function:Human Resources	4/26/2024	21,860.00	Study Assistant For Mr. M. Madikizela
Zizentle Trading Enterprise	Administrative And Corporate Support:Cor	4/26/2024	22,550.00	Request For 48s'2ply Bales Toilet Papers
Zamalinge Security & Training	Core Function:Corporate Wide Strategic P	4/29/2024	22,650.00	Request Catering For Idp Roadshows That To Be Held At Ward 10 On The 1
Iheans Travelling Agencies	Core Function:Mayor And Council	4/16/2024	23,390.64	Accommodation For 7 Cllrs In Matatiele In 15-17/04/2024
Zuko And Pinky Trading Enter	Core Function:Mayor And Council	4/26/2024	24,000.00	Request For 2 Taxis For People Attending Freedom Day On The 27.04.24
Zizentle Trading Enterprise	Core Function:Mayor And Council	4/11/2024	24,000.90	Request For A 22 Seater Bus For 4800 Fc To Lady Fre On 06 April 2024
Tamati Transport Pty Ltd	Core Function:Mayor And Council	4/29/2024	26,700.00	Request 2 Taxis To Transport Women Councillors To Attend Women Empower Fight Against Gbv And Homicide Workshop To Be Held On The 26 April 2024 London
Amatshezi Transport	Core Function:Solid Waste Removal	4/5/2024	27,000.00	Request For Hiring Of Truck For 5 Days For Waste Collection
Firststrand	Finance:Default	4/5/2024	27,222.60	Payment For Fuel Jkj 855 Ec
Zuba Transport Services & Cons	Core Function:Mayor And Council	4/18/2024	29,700.00	Request 3 Taxis For Provincial Capacity Building Workshop To Be Held On The 19-20 April 2024 At East London.
Oraimi Trading	Core Function:Finance	4/16/2024	29,900.00	Request For Nylon Cords

828,948.54

### 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	Order Date	Value	Specifications
Sugudhav-Sewpersadh Attorneys	Core Function:Legal Services	4/11/2024	30,991.73	Legal Services Enyuka Prop Holdings// Wmm Lm
Sugudhav-Sewpersadh Attorneys	Core Function:Legal Services	4/29/2024	31,228.95	Payment For Legal Services. Wmmlm // 1 Erf 121
Nosa (Pty) Ltd	Core Function:Human Resources	5/2/2024	34,133.72	Payment For First Aid Training For 20 People
The Mane's Pty Ltd	Core Function:Fleet Management	4/12/2024	35,000.00	Payment For Car Wash Services March 2024
Sugudhav-Sewpersadh Attorneys	Core Function:Legal Services	4/29/2024	37,255.44	Payment For Legal Services. Hlongwe // Wmm Lm
Iheans Travelling Agencies	Core Function:Administrative And Corpora	5/2/2024	37,324.56	Accommodation For A.Jozela And Z.Gwala To Jhb I 17/03/2024 And Out 20/
Iheans Travelling Agencies	Core Function:Project Management Unit	4/15/2024	38,984.40	Accommodation For L;Makhalima And N.Ndala To Pe In 14/04/2024 And Out
Leadership Academy Pty Ltd	Core Function:Supply Chain Management	4/11/2024	40,644.45	Request For Training For Internal Audit Team. Mditshwa; Boco And Fingw
Masilo Jv Mshakeni	Core Function:Roads	5/2/2024	41,794.85	Retention For Qobo To Sizinden Access Road 50%
Mabozela Trading And Enterpris	Core Function:Solid Waste Removal	4/11/2024	42,020.00	Payment For Hiring Of Crane Truck
Auditor General	Core Function:Finance	4/12/2024	42,379.80	Payment For Audit Fees. Inv406605
Iheans Travelling Agencies	Core Function:Mayor And Council	5/2/2024	43,439.76	Accomodation For 26 People To East London In 26-27/04/2024
N.Z. Mtshabe Incorporated Atto	Core Function:Legal Services	4/30/2024	43,627.44	Payment For Legal Services. Camlulo// Wmm Lm
Evetho Trading 820(Pty)Ltd	Core Function:Marketing Customer Relati	4/16/2024	45,000.00	Payment For Printing Of Newsletter
Phahle Construction	Non-Core Function:Population Development	4/29/2024	45,028.57	Payment For Maintenance Of Recreational Facilities
Ylt Pty Ltd	Core Function:Mayor And Council	4/15/2024	49,904.00	Payment For Procurement Of Promotional Material
The Mane's Pty Ltd	Finance:Default	4/30/2024	58,739.86	Refuse Bags
Sugudhav-Sewpersadh Attorneys	Core Function:Legal Services	4/11/2024	61,476.22	Legal Services. Wmmlm// Mdujana
Sugudhav-Sewpersadh Attorneys	Core Function:Legal Services	4/11/2024	63,309.24	Legla Services. Wmmlm // Manyobo Group
Kumyolz Investments	Core Function:Finance	4/12/2024	66,025.58	Payment For Debt Collection. March 2024

Creditor Name	Function Name	Order Date	Value	Specifications
N.Z. Mtshabe Incorporated Atto	Core Function:Legal Services	4/12/2024	75,901.08	Payment For Legal Services Eyethu Projects & Plant Hire Vs Wmm Lm
Laq Amandlam	Core Function:Mayor And Council	4/12/2024	78,148.80	Payment For Grocery. Household Support Groceries
Wandile And Sons Trading	Libraries And Archives:Libraries And A	4/30/2024	128,950.00	Payment For Library Awareness Campaign. Promotional Material
Manyobo Trading	Core Function:Roads	5/3/2024	136,610.80	Retention For Mgodini To Mcijweni Access Road
Iheans Travelling Agencies	Core Function:Biodiversity And Landscape	4/17/2024	139,776.00	Request For Conference For 250 People Attending Environmental Awarenes
Sugudhav-Sewpersadh Attorneys	Core Function:Legal Services	4/29/2024	141,771.23	Payment For Legal Services. Wmm Lm // Iqhaya
N.Z. Mtshabe Incorporated Atto	Core Function:Legal Services	4/30/2024	156,282.58	Payment For Wmm Lm// Bizana Business Forum
Wandile And Sons Trading	Finance:Default	4/30/2024	171,909.50	22 Kv Solid Link
Sword Group	Core Function:Economic Development/Plann	4/24/2024	180,000.00	Payment For Retail And Wholesales Support Programe
Tasc Business Consulting	Core Function:Human Resources	4/5/2024	198,375.00	Payment For Disaster Risk Management Training For 62 Councillors
New Image Investment And Civil	Community Halls And Facilities:Community	4/30/2024	228,420.00	Payment For Honey Sucking

2,524,453.56

## 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 April 2024

NO	SUCCESSFUL TENDERER	AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	JNW TRADING ENTERPRISE	R 199,300.00	R -	R 199,300.00	WMM LM 09/11/23/01 MLF	MAINTENANCE OF LIBRARY FACILITIES	Friday, April 5, 2024	COMMUNITY SERVICES
2	THE MANES	R 93,150.00	R -	R 93,150.00	WMM LM 14/03/24 S&D GCM	SUPPLY AND DELIVERY OF GRASS CUTTING MACHINES	Tuesday, April 16, 2024	COMMUNITY SERVICES
3	HAMBANIKUZOZONKE	R 92,520.00	R -	R 92,520.00	WMM LM 14/03/24 P PC:E	PROCUREMENT OF PROTECTIVE CLOTHING ELECTRICITY	Monday, April 22, 2024	ENGINEERING OFFICE
4	FAITH LWA	R 158,400.00	R -	R 158,400.00	WMM LM 18/03/24 CSA & PS 24	COMMUNITY SAFETY AWARENESS AND PRAYER SESSION	Tuesday, April 16, 2024	COMMUNITY SERVICES
<b>TOTAL</b>		<b>R 543,370.00</b>	<b>R -</b>	<b>R 543,370.00</b>				

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

### Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Mabozela Trading and Enterprise	R 20,873,963.09	WMM LM 00021 T BR	CONSTRUCTION OF THALENI ACCESS ROAD AND BRIDGE PHASE 1	Thursday, April 11, 2024	Engineering Services
2	Eco South Partnership	R 403,650.00	WMM LM 24/06/23/02 MLA	MUNICIPAL LAND AUDIT	Tuesday, April 23, 2024	Development Planning
Total		R 21,277,613.09				

## c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
Contract for Service and Maintenance of Back up Generator	WMM-LM 13/04/23/01 BUG	Mr.S. Morlock	Monday, March 11, 2024	90	Sunday, June 9, 2024	Mr M. Mtetandaba	To be Evaluated	Development Planning	Mr.V.Mqina, Mrs.Z.Shange,Mrs.S. Noqhamza	Monday, May 27, 2024	77.00	Valid	13.00
General Valuation Roll 2024/2029	WMM LM 00013 GVR	Mr.S. Morlock	Monday, March 18, 2024	90	Sunday, June 16, 2024	Mr M. Mtetandaba	To be Evaluated	Development Planning	Mr.V.Mqina, Mrs.Z.Shange,Mrs.S. Noqhamza	Monday, May 27, 2024	70.00	Valid	20.00
Development of Wild Coast Prentinct Plan	WMM LM 19/04/23/02 CPP	Mr.S. Morlock	Thursday, March 7, 2024	90	Wednesday, June 5, 2024	Mr M. Mtetandaba	To be Evaluated	Development Planning	Mr.V.Mqina, Mrs.Z.Shange,Mrs.S. Noqhamza	Monday, May 27, 2024	81.00	Valid	9.00
Wellness and Occupational health Practitioner for 3 years	WMM LM 00053 W&OHP 36M	Mrs.N. Xakatha	Monday, March 4, 2024	90	Sunday, June 2, 2024	Ms.A.Ntongana	To be Evaluated	Corporate Services	Mr.D.Luphoko, Ms.N.Ngejane, Mr.M.Somi	Monday, May 27, 2024	84.00	Valid	6.00
Supply and Delivery of PPE: Protection Services for 36 Months	WMM-LM 00051 PPE PS 36M	Mrs.N. Xakatha	Monday, March 4, 2024	90	Sunday, June 2, 2024	Ms.A.Ntongana	To be Evaluated	Engineering Services	Mr.D.Luphoko, Ms.N.Ngejane, Mr.M.Somi	Monday, May 27, 2024	84.00	Valid	6.00
Maintenance of CCTV Cameras for 36 Months	WMM-LM 00058 CCTV C	Mrs.N. Xakatha	Monday, March 4, 2024	90	Sunday, June 2, 2024	Ms.A.Ntongana	To be Evaluated	Community Services	Mr.D.Luphoko, Ms.N.Ngejane, Mr.M.Somi	Monday, May 27, 2024	84.00	Valid	6.00
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	Engineering Services	Mr M. Madikizela, Ms Jokweni	Monday, May 27, 2024	122.00	Expired	-32.00
Multi-Utility Online Pre-paid Electricity Vending Management System	WMM LM 00088 PVMS	Mr V. Mqina	Friday, January 26, 2024	90	Thursday, April 25, 2024	Ms A. Ntongana	To be Evaluated	Engineering Services	Mr S. Morlock, Mrs L. Mhlembana	Monday, May 27, 2024	122.00	Expired	-32.00
Maintenance of Solar for 36 Months in WMM LM Wards	WMM-LM 00090 MS WMM L	Mrs L. Mhlemba	Friday, January 26, 2024	90	Thursday, April 25, 2024	Mr M. Mtetandaba	To be Evaluated	Community Services	Mrs N. Rabie-Xakata, Mr M. Madikizela	Monday, May 27, 2024	122.00	Expired	-32.00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
		na											
Supply and Delivery of Cleaning Resources	WMM-LM 04/08/22/01 SDC	Ms N. Xoko	Monday, February 19, 2024	90	Sunday, May 19, 2024	Ms A. Ntongana	To be Evaluated	Community Services	Mr C. Noconjo, Mrs Z. Shange	Monday, May 27, 2024	98.00	Expired	-8.00
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	Monday, May 27, 2024	122.00	Expired	-32.00
Supply and Delivery of Stationery	WMM LM 00056 PMS 12M	Mr.M adikizela	Monday, February 12, 2024	90	Sunday, May 12, 2024	Ms A. Ntongana	To be Evaluated	B.T.O	Mrs N. Rabie-Xakata, Ms.N.Ngejane	Monday, May 27, 2024	105.00	Expired	-15.00
Records Inventory Development	WMM-LM 28/11/23	Mr.M adikizela	Thursday, February 15, 2024	90	Wednesday, May 15, 2024	Ms A. Ntongana	To be Evaluated	Corporate Services	Mrs N. Rabie-Xakata, Ms.N.Ngejane	Monday, May 27, 2024	102.00	Expired	-12.00
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. Ntongana	To be Evaluated	Community Services	Mr C. Noconjo, Mrs Z. Shange	Monday, May 27, 2024	98.00	Expired	-8.00
Street lights Mainatanane	WMM-LM 13/09/23/03 STN	Mr.V. Mqina	Thursday, February 22, 2024	90	Wednesday, May 22, 2024	Mr M. Mtetandaba	To be Evaluated	Engineering Services	M.Madikizela ,Ntlanga, Ngcunukana	Monday, May 27, 2024	95.00	Expired	-5.00
Electricity Infrastructure	WMM-LM 13/09/23/01 MEI	Mr.V. Mqina	Thursday, February 22, 2024	90	Wednesday, May 22, 2024	Mr M. Mtetandaba	To be Evaluated	Development Planning	M.Madikizela ,Ntlanga, Ngcunukana	Monday, May 27, 2024	95.00	Expired	-5.00
Procurement of Server Room Infrastructure	WMM-LM 11/02/22/01 CCR	Mr.V. Mqina	Thursday, February 29, 2024	90	Wednesday, May 29, 2024	Mr M. Mtetandaba	To be Evaluated	Development Planning	M.Madikizela ,Ntlanga, Ngcunukana	Monday, May 27, 2024	88.00	Valid	2.00
Three Year Turnkey Contract for Electrical Service Providers	WMM-LM 18/01/24/01 TCE	Ms.N.J okweni	Tuesday, February 20, 2024	90	Monday, May 20, 2024	Ms.A.Ntongana	To be Evaluated	Engineering Services	Mr.M.Madikizela, Mr.M.Somi,Mr.V.Mqina	Monday, May 27, 2024	97.00	Expired	-7.00
Design , Manufacturing and Erection of the lifeSize Bronze Statue	WMM-LM 00097 SWMM B	Ms.N.J okweni	Friday, March 1, 2024	90	Thursday , May 30, 2024	Ms.A.Ntongana	To be Evaluated	Development Planning	Mr.M.Madikizela, Mr.M.Somi,Mr.V.Mqina	Monday, May 27, 2024	87.00	Valid	3.00
Pre-Capacity Building for GBS Manufacturing Hubs	WMM LM 10/06/22 B GBS C	Mr.B. Hlangabezo	Friday, February 16, 2024	90	Thursday, May 16, 2024	Mr M. Mtetandaba	Recommended	Development Planning	Mr.M.Madikizela ,Mrs.Z.Bhengu	Monday, May 27, 2024	101.00	Expired	-11.00
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	Monday, May 27, 2024	112.00	Expired	-22.00
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	Monday, May 27, 2024	88.00	Valid	2.00
Proposals for alternative Energy Supply Methods	WMM-LM 18/01/24/02 ESM	Mrs.S. Sako	Friday, April 26, 2024	90	Thursday , July 25,	Ms.A.Ntongana	To be Evaluated	Engineering Services	Mr.V.Mqina , Ms.N.Jokweni	Monday, May 27,	31.00	Valid	90.00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
					2024				,Ms.S.Noqhamza	2024			
Intergration of Civic Centre with the Municipal Building	WMM LM 00060 ICC-MMB	Mrs.N. Xakathha	Thursday, April 11, 2024	90	Wednesday, July 10, 2024	Mr M. Mtetandaba	To be Evaluated	Engineering Services	Mrs.L.Mhlembana , Ms.N.Tlanga, Ms.S.Noqhamza	Monday, May 27, 2024	46.00	Valid	91.00
Bizana Mini Market Phase 2	WMM-LM 24/08/23/01 BMM	Mr.B. Hlangabezo	Tuesday, April 2, 2024	90	Monday, July 1, 2024	Ms.A.Ntongana	To be Evaluated	Development Planning	Ms.N.Ngejane , Mr.V.Nontanda, Mr.M.Somi	Monday, May 27, 2024	55.00	Valid	35.00
GRAP Compliant Immovable Asset Register 2023/2025	WMM LM 00061 FAR	Mr.M adikizela	Wednesday, April 17, 2024	90	Tuesday, July 16, 2024	Ms.A.Ntongana	To be Evaluated	B.T.O	Ms.N.Tlanga, Ms.N.Ngejane ,Mr.M.Somi	Monday, May 27, 2024	40.00	Valid	50.00
Supply and Delivery of Furniture for Mphuthumi Mafumbatha Furniture and Youth Center Chairs	WMM LM 00064 MMS F & YCC	Mrs.N. Xakathha	Thursday, April 11, 2024	90	Wednesday, July 10, 2024	Mr M. Mtetandaba	To be Evaluated	Engineering Services	Mrs.L.Mhlembana , Ms.N.Tlanga, Ms.S.Noqhamza	Monday, May 27, 2024	46.00	Valid	44.00
Procurement of Office Furniture	WMM LM 00064 P OF	Mrs.N. Xakathha	Thursday, April 25, 2024	90	Wednesday, July 24, 2024	Mr M. Mtetandaba	To be Evaluated	Community Services	Mrs.L.Mhlembana , Ms.N.Tlanga, Ms.S.Noqhamza	Monday, May 27, 2024	32.00	Valid	58.00
Ward 4 Community Paving	WMM -LM 04/04/24/01	Not Yet Appointed	Thursday, April 25, 2024	90	Wednesday, July 24, 2024	Not Yet Appointed	Closed	Community Services	Not Yet Appointed	Monday, May 27, 2024	32.00	Valid	58.00
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	M.V.nontanda	Friday, April 26, 2024	90	Thursday , July 25, 2024	Mr M. Mtetandaba	To be Evaluated	Engineering Services	Mr.D.Luphoko, Ms.N.Mshweshwe, Ms.S.Noqhamza	Monday, May 27, 2024	31.00	Valid	59.00
Appointment of Provision of Plant for Winnie Madikizela Mandela Municipality for a Period of 18 Months	WMM LM 00063	Mrs.S.Sako	Friday, April 26, 2024	90	Thursday , July 25, 2024	Ms.A.Ntongana	To be Evaluated	Engineering Services	Mr.V.Mqina , Ms.N.Jokweni ,Ms.S.Noqhamza	Monday, May 27, 2024	31.00	Valid	59.00

#### d) Deviations

No deviations were approved during the month.

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

The table below shows identified instances of Fruitless Expenditure incurred during the year to date. The first transaction relates to interest reported on the financial performance expenditure reported in the report for the month ended February 2024 as a result of the late payment of the Eskom Invoices that was not paid for January 2024, the other relates to a cancellation fee charged for logistics arrangements for an event that was moved from one location to a different location while arrangements had already been made. During the period in which Eskom was not paid the municipality's VAT submissions were lower than what should have been and when this payment was processed SARS had already charged penalties as well which then resulted in March fruitless expenditure.

Unauthorised, Irregular, Fruitless and Wasteful Expenditure - 2023-24												
Transaction details					Type of Prohibited Expenditure	Status						
Date of Payment	Payment Number	Creditor Name	Amount	Description of Incident		<input type="checkbox"/>						
						UI	DP	CC	TR	P	WO	General comments
Friday, February 9, 2024	EF008346-0001	Eskom Holdings	R 40,555	Interest on overdue account	Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Tax invoice for electricity bulk purchases was not submitted.
Thursday, February 29, 2024	Hof.0108982	Tunimart	R 622	Cancellation fee charges	Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Venue for the event was changed to EL originally was going to be held in PE
Monday, 18 March 2024		SARS	R 9,607	SARS fines and penalties	Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	the municipality was fined by SARS in January and paid in March
			R 50,784									



The above transactions have been reported in the previous months and recommended to be further reported to the executive committee for council processes to unfold and a final recommendation be made to council but there has not been much progress on the investigations and we are now nearing the end of the financial year with not resolution hence these are reported again for the committee to make a follow-up on the progress.

## 11. Database utilisation

The following table indicates the service providers that have been utilised for the month of April 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 Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRef Number	Ward no.
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Project Management Unit	4/5/ 2024	1,200.00	RECEIVED	REQUEST FOR ADVERTISING OF ERRUTAM PANNEL	MAAA0 570434	Ward 17
MIE (Pty) Ltd	P.O Box 525 Irene; Centurion 0062	Human Resources	4/30 /2024	1,707.36	RECEIVED	REQUEST FOR VERIFICATION OF CANDIDATES	MAAA0 001104	Pretoria
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Human Resources	4/11 /2024	1,940.00	OPEN	REQUEST FOR 12 BOTTLES OF STILL WATER FOR 10 PEOPLE FOR TWO DAYS	MAAA0 121475	Ward 31
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Finance	5/3/ 2024	1,998.70	OPEN	Request for advertising of 2nd Adjustment Budget 2023/2024	MAAA0 943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Administrative and Corporate Support	4/5/ 2024	1,998.70	RECEIVED	REQUEST ADVERTISING FOR OFFICE EQUIPMENT	MAAA0 943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Municipal Manager	4/4/ 2024	1,998.70	RECEIVED	REQUEST ADVERTISEMENT FOR IDP AND BUDGET ROADSHOWS ON DRAFT IDP FOR 2024-2025 AND DRAFT BUDGET FOR 2024-2025 FINANCIAL PERIOD	MAAA0 943404	Kokstad
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Administrative and Corporate Support	5/3/ 2024	2,000.00	OPEN	REQUEST FOR RE ADVERT FOR DEVELOPMENT OF RECORDS INVENTORY	MAAA0 570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Human Resources	4/24 /2024	2,000.00	RECEIVED	REQUEST FOR ADVERTISING OF POSITIONS NAMELY: WASTE MANAGEMENT OFFICER; SUPERVISOR UNDER COMMUNITY SERVICES ( PERMANENT)	MAAA0 570434	Ward 17
LIKIHO TRADING	PO BOX 229 BIZANA WARD 17 4800	Corporate Wide Strategic Planning	4/23 /2024	2,000.00	RECEIVED	REQUEST STILL WATER FOR IDP ROADSHOWS	MAAA0 022525	Ward 17
NANDI-LEE JNR	P.O.BOX 210428 BIZANA WARD 17 4800	Mayor and Council	4/16 /2024	2,000.00	RECEIVED	REQUEST FOR HIGH TEA WITH FRUIT FOR RATE PAYERS MEETING ON THE 15TH AP	MAAA0 689420	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Population Development	4/12 /2024	2,000.00	RECEIVED	REQUEST ADVERT FOR WARD 04 PAVING	MAAA0 570434	Ward 17
PONDOLAND	P.O BOX 127	Human Resources	4/12	2,000.00	RECEIVED	REQUEST ADVERTISING FOR SOCIAL SERVICES-CO -ORDINATION	MAAA0	Ward

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRef Number	Ward no.
TIMES	BIZANA WARD 17 4800		/2024			POST UNDER COM SERVICES ( PERMANENT)	570434	17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Project Management Unit	4/5/2024	2,000.00	RECEIVED	REQUEST FOR RE-ADVERTISING FOR ALTERNATIVE METHODS OF ENERGY	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	4/4/2024	2,000.00	RECEIVED	REQUEST ADVERTISEMENT FOR ADOPTED OVERSIGHT REPORT ON THE ANNUAL REPOR 2022/2023 FINANCIAL YEAR IN ONE LOCAL NEWSPAPER	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	4/4/2024	2,000.00	RECEIVED	REQUEST FOR ADVERTISEMENT FOR DRAFT IDP FOR 2024-2025 FY AND DRAFT ANNU FOR 2024-2025 FY IN ONE LOCAL NEWS PAPER	MAAA0570434	Ward 17
THE MIDDLE MAN ENTERPRISE 485	P.O. BOX 14 BIZANA WARD 01 4800	Mayor and Council	4/17/2024	2,500.00	RECEIVED	HIRING OF PA SYSTEM WITH TWO CORDLESS MICS FOR AMENDMENT BILL PUBLIC H 23/04/2024 AT ST PATRICK'S HOSPITAL @10AM	MAAA0215571	Ward 1
FAKADE CONSTRUCTION (PTY) LTD	P.O.BOX 307 BIZANA WARD 1 4800	Mayor and Council	4/26/2024	3,600.00	OPEN	REQUEST LUNCH PACKS FOR PEOPLE TO ATTEND FREEDOM DAY ON THE 27 APRIL 2 AT BISHO	MAAA0125170	Ward 1
THE INSTITUTE OF DIRECTORS IN	P.O BOX 908 PARKLANDS 2121	Human Resources	4/11/2024	3,745.00	RECEIVED	PAYMENT FOR MEMBERSHIP FEES. MR. LUVUYO MAHLAKA	MAAA0093656	Pretoria
MVAZANAS CONSTRUCTION	P O BOX 2105170 WARD 1 BIZANA 4800	Biodiversity and Landscape	4/24/2024	4,500.00	RECEIVED	REQUEST 2 X15 SEATER (1 X 15 SEATER TAXI FROM WARD 28 TO WARD 24);AND 1X15 SEATER TAXI FROM WARD 28 TO WARD 24	MAAA0015090	Ward 1
BILLY AND CHRIS PTY LTD	P.O BOX 210786 BIZANA WARD 13 4800	Mayor and Council	4/24/2024	4,900.00	RECEIVED	REQUEST TRANSPORTATION OF EXECUTIVE MEMBERS TO ATTEND INKCIYO LAUNCH ON THE 24 APRIL 2024 AT ALFRED NZO DISTRICT MUNICIPALITY COUNCIL CHAMBER 10H00.	MAAA0601727	Ward 13
MEYIFE CONSTRUCTION AND PROJEC	P O BOX 210168 WARD 9 BIZANA 4800	Mayor and Council	4/17/2024	5,175.00	OPEN	REQUEST LUNCH WITH SOFT DRINKS FOR LOCAL AIDS COUNCIL MEETING TO BE H COUNCIL CHUMBER AT 10:00 AM.	MAAA0108394	Ward 9
BLACK BUTTERFLY CONSTRUCTION	Amadiba A/A Ward 24 Bizana 4800	Biodiversity and Landscape	4/24/2024	6,300.00	RECEIVED	REQUEST FOR CATERING FOR 60 PARTICIPANTS FOR COASTAL COMMITTEE MEETING EBENEZER COMMUNITY HALL(WARD 24) ON THE 24TH OF APRIL 2024	MAAA0953085	Ward 24
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	4/4/2024	6,500.00	RECEIVED	LUNCH FOR A CAUCUS MEETING AT WMM LM	MAAA0121475	Ward 31
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Community Parks	4/26/2024	7,500.00	RECEIVED	PAYMENT FOR MAINTENANCE OF POWER GARDEN TOOLS	MAAA0252021	Ward 31
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Community Parks	4/17/2024	9,000.00	RECEIVED	PAYMENT FOR REPAIRS AND MAINTENANCE OF GARDEN POWER TOOLS	MAAA0252021	Ward 31
FAKADE CONSTRUCTION (PTY) LTD	P.O.BOX 307 BIZANA WARD 1 4800	Mayor and Council	4/24/2024	10,560.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR GRANT WORKSHOP TO BE HELD ON THE 19 2024 AT COUNCIL CHAMBER AT 09H00	MAAA0125170	Ward 1
TYRES & MORE KOKSTAD	P.O BOX669 KOKSTAD KWAZULU-NATAL 4700	Roads	4/30/2024	11,155.00	OPEN	REQUEST FOR REPLACEMENT OF TWO TYRE'S FOR LOW-BAD TRUCK REGISTRATION NO: FVS-102 EC; TYRE SIZE 315 /80 R22.5	MAAA0218212	Kokstad
TYRES & MORE KOKSTAD	P.O BOX669 KOKSTAD KWAZULU-NATAL	Roads	4/17/2024	11,486.29	OPEN	REQUEST FOR THREE NEW TYRE'S FOR TOYOTA BAKKIE REGISTRATION NUMBER HLN 081 EC;TYRE SIZE'S 245/70R 16	MAAA0218212	Kokstad

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRef Number	Ward no.
	4700							
UMGENI WATER	P O BOX 9 PIETERMARITZBURG 3200	Biodiversity and Landscape	4/11/2024	11,730.00	OPEN	PAYMENT FOR WATER SAMPLING. INV 90017515	MAAA0355022	Pieter Maritzburg
MASIPHATHISANE COMPANY	PO BOX 628 BIZANA EASTERN CAPE 4800	Corporate Wide Strategic Planning	4/17/2024	12,750.00	OPEN	REQUEST CATERING FOR 150 PEOPLE FOR IDP ROADSHOWS TO BE HELD ON 23-04-2024 AT WARD 26	MAAA0846560	Ward 26
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Corporate Wide Strategic Planning	4/17/2024	13,500.00	RECEIVED	REQUEST CATERING FOR 150 PEOPLE FOR IDP ROADSHOWS TO BE HELD AT WARD 3 17/04/2024	MAAA0252021	Ward 31
LUNDWE TRADING ENTERPRISE	P.O BOX 88 BIZANA WARD 17 4800	Corporate Wide Strategic Planning	4/18/2024	13,800.00	RECEIVED	REQUEST CATERING FOR 150 PEOPLE FOR IDP ROADSHOWS TO BE HELD AT WARD 17/04/2024	MAAA0138871	Ward 17
LUDWALA INVESTMENT SERVICES	NYAKA LOCATION WARD 18 BIZANA 4800	Corporate Wide Strategic Planning	4/18/2024	14,000.00	RECEIVED	REQUEST CATERING FOR 150 PEOPLE FOR IDP ROADSHOWS TO BE HELD AT WARD 1 18/04/2024	MAAA1047308	Ward 18
MEYIFE CONSTRUCTION AND PROJEC	P O BOX 210168 WARD 9 BIZANA 4800	Corporate Wide Strategic Planning	4/30/2024	14,200.00	OPEN	REQUEST CATERING FOR 150 PEOPLE FOR IDP ROADSHOWS TO BE HELD AT WARD09 17/04/2024	MAAA0108394	Ward 9
MVAZANAS CONSTRUCTION	P O BOX 2105170 WARD 1 BIZANA 4800	Human Resources	5/3/2024	15,000.00	OPEN	REQUEST FOR HIRING OF TWO TAXIS FROM BIZANA TO MTHATHA	MAAA0015090	Ward 1
SENZWA CIVILS AND PROJECT	P.O BOX 475 PORT EDWARD WARD 29 4800	Corporate Wide Strategic Planning	4/17/2024	15,050.00	RECEIVED	REQUEST CATERING FOR 150 PEOPLE FOR IDP ROADSHOWS TO BE HELD AT WARD 2 18/04/2024	MAAA0105361	Ward 29
ZIPHONATHI TRADING ENTERPRISE	AMADIBA AA LUCINGWENI VILLAGE WARD 24 4800	Corporate Wide Strategic Planning	4/23/2024	15,240.00	RECEIVED	REQUEST CATERING FOR IDP ROADSHOWS TO BE HELD AT WARD 24 ON THE 18/04/2024	MAAA1043857	Ward 24
DRIVING LICENSE CARD ACCOUNT	P.O. BOX 25223 MONUMENT PARK PRETORIA 0105	Road and Traffic Regulations	4/29/2024	16,669.00	RECEIVED	PAYMENT FOR NEW DRIVING LICENCE CARDS FOR THE MONTH OF MARCH	MAAA0357741	Pretoria
UMGENI WATER	P O BOX 9 PIETERMARITZBURG 3200	Biodiversity and Landscape	4/11/2024	17,595.00	RECEIVED	PAYMENT FOR WATER SAMPLING INV. 90017123	MAAA0355022	Pieter Maritzburg
TIMELESS T PTY LTD	11 JOHN RALPH CRESCENT MARGATE KWAZULU-NATAL 4275	Corporate Wide Strategic Planning	4/17/2024	17,640.00	OPEN	REQUEST CATERING FOR 150 PEOPLE FOR IDP ROADSHOWS TO BE HELD ON THE 17 AT WARD 14.	MAAA0779325	Ward 14
WHY NOT TRADING 01	P O BOX 210036 BIZANA WARD 02 4800	Mayor and Council	4/11/2024	18,730.00	RECEIVED	CATERING FOR 150 PEOPLE IN WARD 2 CDW CAMPAIGN. MBUTHWENI HALL	MAAA1016109	Ward 2
HLONGWANES SON TRADING ENTERPR	P.O BOX 210047 BIZANA WARD 19 4800	Mayor and Council	4/12/2024	19,500.00	RECEIVED	REQUEST 3 TAXIS FOR MUNICIPAL DEMARCATION BOARD TO BE HELD ON THE 12 A AT NTABANKULU CONFERENCE HALL AT 10H00	MAAA0805318	Ward 19
ZAMANTAMBO CONSTRUCTION	P.O.BOX 296 BIZANA WARD 1 4800	Corporate Wide Strategic Planning	4/23/2024	20,900.00	RECEIVED	REQUEST CATERING FOR IDP ROADSHOWS TO BE HELD AT WARD1 ON TH E 23-04-2	MAAA0168017	Ward 1

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRef Number	Ward no.
DAXIMONDE CLOSE CORPORATION	P.O BOX 58 FLAGSTAFF WARD 03 4810	Marketing Customer Relations	4/5/ 2024	21,000.00	RECEIVED	REQUEST LUNCH PACKS FOR CUSTOMER CARE PROGRAMS AT WARD 3 SITHUKUTHEZI HALL	MAAA0328183	Ward 12
UNISA	P O BOX 488	Human Resources	4/26 /2024	21,860.00	RECEIVED	STUDY ASSISTANT FOR MR. M. MADIKIZELA	MAAA0229105	Durban
ZIZENTLE TRADING ENTERPRISE	AMADIBA A/A CINGWENI LOCATION BIZANA WARD 24 4800	Administrative and Corporate Support	4/26 /2024	22,550.00	OPEN	REQUEST FOR 48S'2PLY BALES TOILET PAPERS	MAAA0706853	Ward 24
ZAMALINGE SECURITY & TRAINING	P O BOX 1385 FLAGSTAFF WARD 10 4800	Corporate Wide Strategic Planning	4/29 /2024	22,650.00	OPEN	REQUEST CATERING FOR IDP ROADSHOWS THAT TO BE HELD AT WARD 10 ON THE 1	MAAA0496466	Ward 10
ZUKO AND PINKY TRADING ENTER	P.O.BOX 291 BIZANA WARD 31 4800	Mayor and Council	4/26 /2024	24,000.00	RECEIVED	REQUEST FOR 2 TAXIS FOR PEOPLE ATTENDING FREEDON DAY ON THE 27.04.24	MAAA0003410	Ward31
ZIZENTLE TRADING ENTERPRISE	AMADIBA A/A CINGWENI LOCATION BIZANA WARD 24 4800	Mayor and Council	4/11 /2024	24,000.90	RECEIVED	REQUEST FOR A 22 SEATER BUS FOR 4800 FC TO LADY FRE ON 06 APRIL 2024	MAAA0706853	Ward 24
TAMATI TRANSPORT PTY LTD	P.O BOX 77 BIZANA WARD 17 4800	Mayor and Council	4/29 /2024	26,700.00	RECEIVED	REQUEST 2 TAXIS TO TRANSPORT WOMEN COUNCILLORS TO ATTEND WOMEN EMPOWER FIGHT AGAINST GBV AND HOMICIDE WORKSHOP TO BE HELD ON THE 26 APRIL 2024 LONDON	MAAA0369147	Ward 17
AMATSHEZI TRANSPORT	P O BOX 157 BIZANA 4800	Solid Waste Removal	4/5/ 2024	27,000.00	RECEIVED	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	MAAA0847472	Ward 13
FIRSTSTRAND	FNB PLACE 30 DISGONAL STREET JOHANNESBURG 2000	Finance:Default	4/5/ 2024	27,222.60	RECEIVED	PAYMENT FOR FUEL JKI 855 EC	MAAA1041160	Johannesburg
ZUBA TRANSPORT SERVICES & CONS	P.O. BOX 210402 BIZANA EASTERN CAPE 4800	Mayor and Council	4/18 /2024	29,700.00	RECEIVED	REQUEST 3 TAXIS FOR PROVINCIAL CAPACITY BUILDING WORKSHOP TO BE HELD ON THE 19-20 APRIL 2024 AT EAST LONDON.	MAAA0030589	Ward 17
ORAIMI TRADING	Nomlacu AA BIZANA EASTERN CAPE 4800	Finance	4/16 /2024	29,900.00	OPEN	REQUEST FOR NYLON CORDS	MAAA1249075	Ward 7

Total  
628,652.25

## 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							Department Responsible	PROCUREMENT PROCESS		
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved		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 Impotant 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 Maintanance 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 fot 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	Coporate Services	NO	One quote requested	Sole Provider
Not Paid	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 rRequested	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
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 route requested	Sole Provider
Not Paid	Gov0911	Sita	R 31,600.00	Study Fees Electricity Officials	Z.Zukulu	Tuesday, September 12, 2023	Engineering office	NO	One route 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 route 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 route requested	Sole Provider
Thursday, November 30, 2023	IN0031421	WESSA	R 12,275.00	NGO	Z.Zukulu	Monday, October 30, 2023	LED	NO	One route requested	Sole Provider
Wednesday, November 1, 2023	1345560 C 1345560A	WITS	R 116,000.00	Study fees	Z.Zukulu	Wednesday, November 1, 2023	Corporate Services	NO	One route requested	Sole Provider
Wednesday, November 1, 2023	1345560(B)	WITS	R 174,000.00	Study fees	Z.Zukulu	Wednesday, November 1, 2023	Corporate Services	NO	One route requested	Sole Provider
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 route requested	Sole Provider
Monday, November 13, 2023	12478	CIGFARO	R 3,356.00	Membership fees	Z.Zukulu	Monday, November 13, 2023	Municipal Manager's Office	NO	One route requested	Sole Provider
Tuesday, December 19, 2023	200005401	Leadership Academy	R 11,731.15	Trainin for internal Audtors Interns	Z.Zukulu	Monday, December 18, 2023	Municipal Manager's Office	NO	One route requested	Sole Provider
Tuesday, November 28, 2023	DFI56159749	MIE	R 251.39	Verification and collection of educational qualifications	Z.Zukulu	Tuesday, November 28, 2023	Corporate Services	NO	One route requested	Sole Provider
Wednesday, November 29, 2023	MOC026344	SAGE	R 32,637.00	Training	Z.Zukulu	Wednesday, November 29, 2023	Corporate Services	NO	One route requested	Sole Provider
Wednesday, January 31, 2024	INV-85652- M4T9126	SAICA	R 4,778.22	Skilled Accounting Professional	Z.Zukulu	Wednesday, December 20, 2023	Corporate Services	NO	One route requested	Sole Provider
Not Paid	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 route requested	Sole Provider
Wednesday, January 10, 2024	DFI56115913	MIE	R 1,643.12	Verification and collection of educational qualifications	Z.Zukulu	Wednesday, January 10, 2024	Corporate Services	NO	One route requested	Sole Provider
Wednesday, February 21, 2024	206349459	Walter Sisulu University	R 14,320.00	Study Fees	Z.Zukulu	Wednesday, January 31, 2024	Corporate Services	NO	One route requested	Sole Provider

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
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
Not Paid	Various	Unisa	R 63,600.00	Study Fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	NO	One quote requested	Sole Provider
Tuesday, February 20, 2024	L528668/6665/L150746	Mancosa	R 53,865.04	Study Fees	Z.Zukulu	Tuesday, February 20, 2024	Corporate Services	NO	One 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
Thursday, March 14, 2024	DFI56168915172097	MIE	R 732.56	Verification and collection of educational qualifications	Z.Zukulu	Friday, March 8, 2024	Corporate Services	NO	One quote requested	Sole Provider
Thursday, April 11, 2024	90017124	Umgeni water	R 17,595.00	SoleProvider for laboratory services in E.Coli	Z.Zukulu	Monday, April 8, 2024	LED	NO	One quote requested	Sole Provider
Thursday, April 11, 2024	300070059	Institute of Directors South Africa	R 3,745.00	Membership fees	Z.Zukulu	Friday, April 5, 2024	Municipal Manager's Office	NO	One quote requested	Sole Provider
Tuesday, April 30, 2024	DFI156175299	MIE	R 1,707.36	Verification and collection of educational qualifications	Z.Zukulu	Monday, April 29, 2024	Corporate Services	NO	One quote requested	Sole Provider

**TOTAL** R 843,947.49

### 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	Opening Balance	24-Apr	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 5,127,510.31	R -	R 2,039,292.81	R 3,088,217.50
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 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 14,904,823.93	R -	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 8,789,825.27	R -	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 2,224,282.98	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 208,042.19	R -	R -	R 208,042.19



SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	Opening Balance	24-Apr	Current year Expenditure	Closing Balance
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	-R 5,602,000.00	-R 9,329,270.59	-R 13,575,722.50	R -	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 -	R -
Restsam Engineering PTY Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0055 CON	R -	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 1,104,703.37	R -	R 1,040,268.08	-R 2,144,971.45
Iqhaya 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 287,011.75	R -	R 280,772.35	R 6,239.40
Iqhaya 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 2,017,822.13	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 10,347,700.00	R 869,400.00	R 8,919,400.00	R 1,428,300.00
Phahle Construction	Maintanance of Recreational Facilities	WMM LM 16/09/20/01	R -	R -	R -	-R 448,965.09	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 2,768,179.44	R -	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 5,207,718.76	R -	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 5,897,168.03	R -	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 102,691.34	R -	R -	R 102,691.34
EKS Vehicle Tracking	Vehicle Tracking Services	Transversal Contracts(RT-46)	R -	R -	R -	-R 166,072.38	R -	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 173,923.28	R -	R 1,216,589.69	-R 1,390,512.97

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	Opening Balance	24-Apr	Current year Expenditure	Closing Balance
Tunimart(PTY)L TD	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R -	-R 486,002.26	R -	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 3,998,110.14	R 999,517.45	R 2,998,552.36	R 999,557.78
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 2,323,298.36	R 203,083.64	R 2,323,158.16	R 140.20
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 2,322,607.29	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 980,420.00	R -	R 619,600.00	-R 1,600,020.00
Mabozela Trading and Enterprise	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 13,320,210.95	R 13,320,210.95	R 13,320,210.95	R 6,547,775.56	R -	R 2,082,011.12	R 4,465,764.44
Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 10,861,945.89	R 10,861,945.89	R 10,861,945.89	R 5,550,254.90	R 878,468.25	R 4,010,327.13	R 1,539,927.77
Manyobo Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 9,424,275.41	R 9,424,275.41	R 9,424,275.41	R 5,089,920.82	R -	R 2,885,226.67	R 2,204,694.15
LG Construction TA LGC Construction	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 11,980,834.00	R 11,980,834.00	R 11,980,834.00	R 7,803,946.60	R 1,628,991.31	R 4,712,535.19	R 3,091,411.41
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 -	R 201,590.40	R -
Wosa Nawe 16	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 6,309,190.75	R 6,309,190.75	R 6,309,190.75	R 4,776,874.16	R 1,204,646.85	R 2,959,825.05	R 1,817,049.11
Mayile Solutions	Provision of Internal Services	WMM LM 06/10/22/03 IAS	R -	R -	R -	-R 650,578.00	R -	R 821,661.94	-R 1,472,239.94
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 4,573,820.49	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 234,400.00	R -	R 2,124,645.01	-R 2,359,045.01

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	Opening Balance	24-Apr	Current year Expenditure	Closing Balance
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 -	R -	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 -	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 3,430,649.24	R -	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 3,936,814.77	R 3,936,814.77	R 1,000,305.05	R 1,000,305.05	R 117,990.00	R 388,003.49	R 612,301.56
Citi Cargo	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 8,332,140.30	R 8,332,140.30	R 8,332,140.30	R 7,455,413.06	R 206,223.75	R 1,104,373.75	R 6,351,039.31
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 3,491,945.22	R 194,290.20	R 2,991,409.79	R 500,535.43
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 -	R -
S.Zoko Consulting	Rehabilitation of Mgodini to Mcinjweni Access Road	MBIZ LM 0055 CON	R 433,683.34	R 433,683.34	R 433,683.34	R 159,301.47	R -	R -	R 159,301.47
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 9,030,991.07	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 -	R -	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 4,863,852.26	R -	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 -	R -	R 241,719.46	-R 241,719.46
Citeplan	Kubha/Magushe ni LSDF	WMM LM /24/0822 K/M LSDF	R 276,000.00	R 276,000.00	R 276,000.00	R 276,000.00	R -	R 163,000.00	R 113,000.00

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	Opening Balance	24-Apr	Current year Expenditure	Closing Balance
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 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 1,035,116.46	R -	R 622,035.39	R 413,081.07
Stira Construction	Construction of Mgqutsalala Access Road	WMM LM 000103 M W18	R 4,621,749.00	R 4,621,749.00	R 4,621,749.00	R 4,621,749.00	R -	R 2,947,825.08	R 1,673,923.92
Alutha Holding 82/ Show Love and Care	Construction to Ntshikitsane 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 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 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 5,122,592.20	R 160,779.20	R 3,945,206.10	R 1,177,386.10
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 5,790,907.51	R 472,913.12	R 3,888,636.22	R 1,902,271.29
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 9,685,836.19	R 1,040,750.00	R 5,772,528.50	R 3,913,307.69
Ndzila Investments	Provision of Insurance Services for 36 Months	WMM-LM 27/10/21/01 PIS	R -	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 3,207,821.60	R 442,004.78	R 1,807,346.50	R 1,400,475.10
First Rand Limited	Provision of Banking Services for 5 Years	WMM LM 00012 BS	R -	R -	R -	R -	R -	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 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 -	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 200,000.00	R 200,000.00	R 200,000.00	R 200,000.00	R -	R 34,380.00	R 165,620.00
West Bank Limited	Fuel	WMM LM 00012 BS	R -	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 573,850.00	R -	R 125,350.00	R 448,500.00
Munsoft Pty Ltd	Procurement of Payroll System	WMM LM 00012 PPS	R	R	R	R	R	R	R

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Balance Brought down	Closing Balance	Opening Balance	24-Apr	Current year Expenditure	Closing Balance
			8,972,421.01	8,972,421.01	8,972,421.01	8,972,421.01	-	-	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 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 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 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 750,000.00	R 192,000.00	R 750,000.00	R -
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 6,790,555.42	R -	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 1,205,772.22	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 648,806.00	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 4,127,551.32	R 304,375.10	R 1,004,078.27	R 3,123,473.05
Innovative Technologies	Supply and Delivery of Laptops	WMM LM 00057 S&D 30L	R 1,161,137.75	R 1,161,137.75	R 1,161,137.75	R 1,161,137.75	R -	R 1,161,137.75	R -
Mabozela Trading Enterprise	Thaleni Access Road and Bridge	WMM LM 00021 TBR	R 20,873,963.09	R 20,873,963.09	R 20,873,963.09	R 20,873,963.09	R 2,011,034.21	R 2,011,034.21	R 18,862,928.88
			R 352,023,711.17	R 277,588,239.64	R 230,780,206.04	R 137,348,836.58	R 10,926,467.86	R 121,086,468.36	R 16,262,368.22

## **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	CoA F 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
Planning																		
	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
Immovable assets																		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23																		
No	Issues identified	CoA F 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
	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 presented fairly. All prior period error adjustment should be asserted and presented in the Prior period errors note 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	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	CoA F 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	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	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

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23																		
No	Issues identified	CoA F 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
											in the current year financial statements							
	<b>Issue 03:</b> WIP Register: Asset not capitalised on to the WIP Register	<b>11</b>	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	<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>  <i>A revision of the budget</i>	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

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23																		
No	Issues identified	CoA F 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
													<i>related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i>					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	<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>  <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>	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	CoA F 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 04:</b> 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	<p>31 January 2024</p> <p>31 July 2024</p>	The WIP register is currently being reviewed and reconciled with the GL

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23																			
No	Issues identified	CoA F 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	
	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	
	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 management's 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	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	

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23																		
No	Issues identified	CoA F 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
											Electrification Programme (INEP) Grant allocations). Therefore, resulting in incorrect application of the applicable reporting standard, GRAP.							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 calculate 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 Management guidelines to be prepared and submitted</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	CoA F 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
													to Treasury detailing reasons for such					
	<b>Issue 02:</b> 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	CoA F 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 05:</b> 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	CoA F 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	Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews	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
Provisions																		
	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

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23																		
No	Issues identified	CoA F 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
																		the financial year
	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
Payables																		
	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	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy		No	Manager: Revenue and Expenditure			This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23																		
No	Issues identified	CoA F 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
											ensure that information submitted for audit is accurate and complete	of the figure presented in the financial statements						ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
	Payables from exchange transactions - difference between AFS and GL	14	Financial	Expenditure Management	N/A	No	No	No	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
Employee costs																		

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No	Issues identified	CoA F 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
	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.	Overtime expenditure items to be mapped such that they are separately disclosed on the AFS	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
Operating expenditure																		
	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	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	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	Invoices are only processed once without tax compliance being confirmed to have been addressed where tax matters were not in order when last payment was processed

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

No	Issues identified	CoA F 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
Revenue																		
	Rental of facilities and equipment: Leasehold fees - supporting schedules not adequately updated	6	Financial	Revenue management	N/A	No	No	No	No	Medium	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 reconciles 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 introduced
	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	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	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

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											complete.		factor). A Credit note billing will be effected, a capturing checklist as an internal control will be implemented which will be reviewed.					
Disclosures																		
	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 therefore the municipality is not liable to pay over to the SARS. A necessary revision will be made to the disclosure note to the annual financial statements.	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	CoA F 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

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

No	Issues identified	CoA F 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
																		statements which will only be done after the end of the financial year
Procurement and contract management																		
	SCM: Quotations 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	<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



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												adhered to.						

## **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 marked 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.

A budget and IDP process plan was tabled to the municipal council 10 months before the start of the 2024/25 financial year as required by the Municipal Finance Management Act. The process plan sets out a road map with timeframes and tasks clearly set with responsible officials or institutions. The process plan in part of the IDP document and efforts have been made to ensure that these timelines are adhered to the latter.

A draft budget was tabled to council and adopted on 27 March 2024. This was followed by the publication on a local newspaper of the draft budget summaries and calling for comments from the public.

The municipality then conducted public consultation sessions to present the budget and solicit comments from the general public during the month of April and May 2024.

The Provincial Treasury as required assessed the municipality's draft budget for compliance and credibility with the results presented in a meeting that was held on the 19th of April 2024. Comments and recommendations of both the public and Provincial Treasury have been considered in getting to the final budget proposals including submission to them before submitting to council structures for them to assess the municipality's funding compliance which will be the major focus in the years to come due to the anticipated municipalities' ability to collect revenue as well as the impact of the recent disaster following heavy rains during the month of April 2022, December 2023 and January 2024 which continues to require resources to help communities recover.

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>384,081,280</b>	<b>20,342,321</b>	<b>404,423,600</b>	<b>377,391,300</b>	<b>363,690,050</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	19,190,000	-7,476,000	11,714,000	-	-
Expanded Public Works Programme	3,042,000	-61,000	2,981,000	-	-
Municipal Infrastructure Grant	2,545,288	280,313	2,825,600	2,960,300	3,211,050
Integrated National Electrification Grant	16,000,000	9,362,000	25,362,000	16,180,000	15,000,000
<b>Capital</b>	<b>40,883,572</b>	<b>3,914,428</b>	<b>44,798,000</b>	<b>60,206,000</b>	<b>65,221,000</b>
Government Support Grant	9,167,822	-9,167,822	-	-	-
Neighbourhood Development Partnership Grant(Capital)	-	-	-	1,000,000	1,000,000
Municipal Infrastructure Grant	31,715,750	13,082,250	44,798,000	59,206,000	64,221,000
Integrated National Electrification	-	-	-	-	-
<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>425,464,852</b>	<b>24,903,749</b>	<b>450,368,600</b>	<b>438,744,300</b>	<b>430,097,050</b>

The above table shows the total of both conditional and unconditional grants to the municipality as confirmed on the Division of Revenue Bill and the Provincial Treasury Gazette. From the table we see an

overall increase of R24.9 million the grants total compared with the with the revised budget. The Integrated National Electrification grants which is used to provide electricity in the rural areas of the municipality sees an increase of R9.3 million which is a much-improved allocation compared to the current financial year's allocation and the anticipated level of growth in the households around the area. Another increase of just over R6 million is seen on the municipal infrastructure Grant which may just be a price adjustment cushioning in relation of the current economic climate. The municipality also received a Disaster Recovery allocation of R19.19 million during the month of March 2024 to assist with flood recovery from the December 2023 and January 2024. The allocation will be spent in the next six months due to end in August 2024. There are no disaster funds confirmed to be received in the 2024/25 financial year but we have made an allocation of the balance that is anticipated to be remaining at the end of the year so that the project do not stop implementation while we are still waiting for approval of rollovers which normally takes up to October of the budget year. This is therefore an estimated amount that will then be revised to the actual figures after completion of the rollover processes.

## 4. Councillor and staff benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages		14,085	15,153	15,153	1,167	11,924	12,628	(704)	-6%	15,153
Pension and UIF Contributions		1,167	1,263	1,263	97	988	1,052	(64)	-6%	1,263
Medical Aid Contributions		1,167	1,263	1,263	97	988	1,052	(64)	-6%	1,263
Motor Vehicle Allowance		5,762	6,314	6,314	477	4,879	5,261	(383)	-7%	6,314
Cellphone Allowance		4,139	4,488	4,488	343	3,526	3,740	(215)	-6%	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>2,181</b>	<b>22,305</b>	<b>23,734</b>	<b>(1,429)</b>	<b>-6%</b>	<b>28,481</b>
<b>% increase</b>	4		<b>8.2%</b>	<b>8.2%</b>						<b>8.2%</b>
<b><u>Senior Managers of the Municipality</u></b>	3									
Basic Salaries and Wages		5,572	5,572	5,423	408	4,266	4,520	(254)	-6%	5,572
Pension and UIF Contributions		176	250	210	15	170	175	(5)	-3%	250
Medical Aid Contributions		343	361	331	24	259	276	(17)	-6%	361
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		1,477	1,630	1,710	141	1,371	1,425	(54)	-4%	1,630
Cellphone Allowance		114	120	120	7	82	100	(18)	-18%	120
Housing Allowances		426	465	445	33	343	371	(27)	-7%	465
Other benefits and allowances		-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8,107</b>	<b>8,398</b>	<b>8,240</b>	<b>629</b>	<b>6,491</b>	<b>6,867</b>	<b>(375)</b>	<b>-5%</b>	<b>8,398</b>
<b>% increase</b>	4		<b>3.6%</b>	<b>1.6%</b>						<b>3.6%</b>
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages		76,714	76,704	76,873	6,106	60,987	64,061	(3,074)	-5%	76,704
Pension and UIF Contributions		11,266	12,619	12,766	1,029	10,257	10,638	(382)	-4%	12,619
Medical Aid Contributions		5,356	6,213	6,353	556	5,045	5,294	(249)	-5%	6,213
Overtime		1,387	2,925	2,495	144	1,668	2,079	(411)	-20%	2,925
Performance Bonus		5,971	6,093	6,341	-	215	5,284	(5,069)	-96%	6,093
Motor Vehicle Allowance		7,625	8,157	8,327	671	6,693	6,939	(246)	-4%	8,157
Cellphone Allowance		615	875	992	49	495	826	(332)	-40%	875
Housing Allowances		3,728	4,403	4,192	331	3,299	3,494	(195)	-6%	4,403
Other benefits and allowances		4,845	3,825	3,462	110	1,150	2,885	(1,735)	-60%	3,825
Payments in lieu of leave		-	-	-	-	-	-	-		-
<b>Sub Total - Other Municipal Staff</b>		<b>117,507</b>	<b>121,814</b>	<b>121,801</b>	<b>8,996</b>	<b>89,809</b>	<b>101,501</b>	<b>(11,692)</b>	<b>-12%</b>	<b>121,814</b>
<b>% increase</b>	4		<b>3.7%</b>	<b>3.7%</b>						<b>3.7%</b>
<b>Total Parent Municipality</b>		<b>151,935</b>	<b>158,693</b>	<b>158,522</b>	<b>11,806</b>	<b>118,605</b>	<b>132,102</b>	<b>(13,496)</b>	<b>-10%</b>	<b>158,693</b>
			<b>4.4%</b>	<b>4.3%</b>						<b>4.4%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>151,935</b>	<b>158,693</b>	<b>158,522</b>	<b>11,806</b>	<b>118,605</b>	<b>132,102</b>	<b>(13,496)</b>	<b>-10%</b>	<b>158,693</b>
<b>% increase</b>	4		<b>4.4%</b>	<b>4.3%</b>						<b>4.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>125,614</b>	<b>130,213</b>	<b>130,041</b>	<b>9,625</b>	<b>96,301</b>	<b>108,368</b>	<b>(12,067)</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 - M10 April

Description	NT Code	Budget Year 2023/24												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables	1200	–	–	–	–	–	–	–	–	–	–				
Trade and Other Receivables	1300	3,751	1,903	1,496	1,481	1,831	2,265	1,307	15,095	29,129	21,979				
Receivables from Non-excha	1400	951	304	280	276	284	272	254	36,251	38,873	37,337				
Receivables from Exchange	1500	–	–	–	–	–	–	–	–	–	–				
Receivables from Exchange	1600	47	16	26	14	14	13	13	2,067	2,211	2,122				
Receivables from Exchange	1700	–	–	–	–	–	–	–	384	384	384				
Interest on Arrear Debtor Acco	1810	752	758	749	740	741	723	819	17,975	23,258	20,998				
Recoverable unauthorised, irr	1820	–	–	–	–	–	–	–	–	–	–				
Other	1900	366	689	271	210	232	206	222	8,263	10,459	9,132				
Total By Income Source	2000	5,867	3,671	2,823	2,721	3,102	3,479	2,615	80,036	104,313	91,953	–	–		
2022/23 - totals only										–	–				
Debtors Age Analysis By Customer Group															
Organs of State	2200	510	904	484	460	500	522	607	40,448	44,434	42,537				
Commercial	2300	4,969	2,471	2,070	1,994	2,333	2,695	1,748	25,323	43,602	34,093				
Households	2400	388	297	269	267	269	262	260	14,265	16,277	15,323				
Other	2500	–	–	–	–	–	–	–	–	–	–				
Total By Customer Group	2600	5,867	3,671	2,823	2,721	3,102	3,479	2,615	80,036	104,313	91,953	–	–		

The table above shows municipal debtors for the month of April 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 - M10 April

Description	NT Code	Budget Year 2023/24									Prior year
		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	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	459								459	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	459	-	-	-	-	-	-	-	459	-

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 - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB CALL DEPOSIT ACCOUNT(62550717767)		Not fixed	Call Deposit	No	Variable	0.005928984	0	n/a	not fixed	20,113	119	(3,149)	–	17,084
FNB CALL DEPOSIT ACCOUNT(62459758078)		Not fixed	Call Deposit	No	Variable	0.005621021	0	n/a	not fixed	3,007	17	(334)	–	2,690
FNB CALL DEPOSIT ACCOUNT(62028477992)		Not fixed	Call Deposit	No	Variable	0.006108785	0	n/a	not fixed	501,994	3,067	(22,167)	–	482,894
FNB CALL DEPOSIT ACCOUNT(62816769220)		Not fixed	Call Deposit	No	Variable	0.005958913	0	n/a	not fixed	386	2	–	–	389
FNB CALL DEPOSIT ACCOUNT(62816773073)		Not fixed	Call Deposit	No	Variable	0.002780819	0	n/a	not fixed	792	2	(792)	–	2
FNB CALL DEPOSIT ACCOUNT(62896110170)		Not fixed	Call Deposit	No	Variable	0.005958905	0	n/a	not fixed	8,023	48	–	–	8,071
FNB CALL DEPOSIT ACCOUNT(62852108531)		Not fixed	Call Deposit	No	Variable	0.005958904	0	n/a	not fixed	21,439	128	–	–	21,567
FNB CALL DEPOSIT ACCOUNT(62550715828)		Not fixed	Call Deposit	No	Variable	0.0059589	0	n/a	not fixed	774	5	(5)	–	774
										556,529	3,387	(26,446)	–	533,470
Entities														
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2									556,529		(26,446)	–	533,470

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the month by over R26.4 million which lead to an increase in its investments for the month of April 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 - M10 April

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		21,111	349,397	356,321	(9,215)	356,321	296,934	59,387	20.0%	356,321
Local Government Equitable Share		–	341,204	341,204	–	341,204	284,337	56,867	20.0%	341,204
Finance Management		2,100	2,100	2,100	–	2,100	1,750	350	20.0%	2,100
Integrated National Electrification Programme		–	–	–	–	–	–	–		–
EPWP Incentive		3,687	3,222	3,042	–	3,042	2,535	507	20.0%	3,042
Neighbourhood Development Partnership Grant		–	–	5,235	5,235	5,235	4,363	873	20.0%	5,235
Municipal Infrastructure Grant	3	2,534	2,871	2,679	2,679	2,679	2,233	447	20.0%	2,679
Municipal Disaster response grant		–	–	2,060	2,060	2,060	1,717	343	20.0%	2,060
Disaster relief grant		12,790	–	–	(19,190)	–	–	–		–
<b>Provincial Government:</b>		500	500	500	–	500	417	83	20.0%	500
Health subsidy		–	–	–	–	–	–	–		–
Capacity Building and Other		500	500	500	–	500	417	83	20.0%	500
	4	–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	21,611	349,897	356,821	(9,215)	356,821	297,351	59,470	20.0%	356,821
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		98,354	71,555	87,968	9,215	87,968	73,307	14,661	20.0%	87,968
Municipal Infrastructure Grant (MIG)		48,148	54,555	50,906	(2,679)	50,906	42,421	8,484	20.0%	50,906
Neighbourhood Development Partnership		–	–	3,932	(5,235)	3,932	3,277	655	20.0%	3,932
Municipal Disaster Response Grant		33,806	–	17,130	17,130	17,130	14,275	2,855	20.0%	17,130
Integrated National Electrification Programme Grant		16,400	17,000	16,000	–	16,000	13,333	2,667	20.0%	16,000
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
<b>Provincial Government:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	98,354	71,555	87,968	9,215	87,968	73,307	14,661	20.0%	87,968
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	119,965	421,452	444,789	–	444,789	370,657	74,131	20.0%	444,789

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		21,111	349,397	356,321	17,267	180,391	296,934	(114,826)	-38.7%	349,397
Local Government Equitable Share		–	341,204	341,204	17,054	172,370	284,337	(111,967)	-39.4%	341,204
Finance Management		2,100	2,100	2,100	53	1,379	1,750	(371)	-21.2%	2,100
Integrated National Electrification Programme		–	–	–	–	–	–	–	–	–
EPWP Incentive		3,687	3,222	3,042	–	3,042	2,535	507	20.0%	3,222
Neighbourhood Development Partnership Grant		–	–	5,235	–	1,354	4,363	(3,009)	-69.0%	–
Municipal Infrastructure Grant		2,534	2,871	2,679	160	2,247	2,233	14	0.6%	2,871
Disaster Response Grant		–	–	2,060	–	–	1,717	–	–	–
Disaster relief grant		12,790	–	–	–	–	–	–	–	–
Provincial Government:		500	500	500	14	130	417	(286)	-68.7%	500
Health subsidy		–	–	–	–	–	–	–	–	–
Capacity Building and Other		500	500	500	14	130	417	(286)	-68.7%	500
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		21,611	349,897	356,821	17,281	180,521	297,351	(115,113)	-38.7%	349,897
Capital expenditure of Transfers and Grants										
National Government:		98,354	76,295	87,968	7,990	53,364	73,307	(19,943)	-27.2%	76,295
Municipal Infrastructure Grant (MIG)		48,148	54,555	50,906	6,871	38,594	42,422	(3,827)	-9.0%	54,555
Neighbourhood Development Partnership Grant		–	–	3,932	–	–	3,277	(3,277)	-100.0%	–
Integrated National Electrification Programme Gran		16,400	17,000	16,000	334	13,985	13,333	651	4.9%	17,000
Disaster Response Grant		33,806	4,740	17,130	784	784	14,275	(13,491)	-94.5%	4,740
		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		98,354	76,295	87,968	7,990	53,364	73,307	(19,943)	-27.2%	76,295
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,965	426,192	444,789	25,271	233,885	370,658	(135,056)	-36.4%	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 - M10

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 Incentiv e					-	
Neighbourhood Dev elopment 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>		6,071	-	4,215	1,857	30.6%
Municipal Infrastructure Grant (MIG)					-	
Municipal Disaster Response 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 - M10 April

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 Outcome	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		613	670	536	466	10,544	411	2,185	848	673	1,455	2,790	8,791	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	6,980	1,181	(2,068)	36,893	30,798	33,302
Service charges - Water revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Mangement		374	303	326	354	353	318	366	324	409	374	614	(404)	3,712	3,987	4,531
Rental of facilities and equipment		472	503	467	480	564	665	610	721	459	407	355	(301)	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	3,250	2,426	1,404	31,890	16,669	17,452
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		13	16	14	24	11	28	19	28	26	15	—	57	250	95	85
Licences and permits		196	232	184	201	168	141	185	207	143	163	236	207	2,537	2,662	2,787
Agency services		91	228	134	139	165	107	140	131	106	75	67	31	1,414	1,328	1,391
Transfers and Subsidies - Operational		142,168	2,905	—	—	1,950	113,735	—	—	105,304	(11,801)	2,679	120	357,060	371,637	364,128
Other revenue		24	50	14	26	81	137	46	133	(31)	247	6,041	37,783	44,550	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>1,165</b>	<b>16,389</b>	<b>44,789</b>	<b>513,692</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	11,895	—	(5,479)	87,968	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>13,060</b>	<b>16,389</b>	<b>39,310</b>	<b>601,660</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	12,124	15,365	(136)	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	3,529	3,262	1,810	47,731	53,792	60,624
Acquisitions - water & other inventory		—	905	638	372	1,072	130	150	740	177	470	679	2,097	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	3,352	8,462	84,289	133,129	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	6,866	5,060	(6,879)	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>26,341</b>	<b>32,828</b>	<b>109,760</b>	<b>431,444</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	15,222	13,919	67,350	168,512	100,930	100,189
Repayment of borrowing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Cash Flow s/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>41,563</b>	<b>46,747</b>	<b>177,110</b>	<b>599,957</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>(28,503)</b>	<b>(30,358)</b>	<b>(137,800)</b>	<b>1,703</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	528,773	498,416	360,015	361,719	417,726
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	528,773	498,416	360,615	361,719	417,726	444,690

## 9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		20,224	29,982	29,982	1,455	18,401	24,985	(6,584)	-26%	29,982
Service charges		54,103	32,606	40,606	7,354	41,283	33,838	7,445	22%	40,606
Other revenue		3,680	51,616	54,154	907	9,405	45,128	(35,723)	-79%	54,154
Transfers and Subsidies - Operational		343,919	349,897	357,060	(11,801)	354,261	297,550	56,711	19%	357,060
Transfers and Subsidies - Capital		93,836	71,555	87,968	11,895	93,447	73,307	20,141	27%	87,968
Interest		28,371	15,890	31,890	3,250	28,060	26,575	1,485	6%	31,890
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(312,003)	(380,618)	(431,344)	(26,341)	(288,856)	(359,454)	(70,597)	20%	(431,344)
Interest		-	(100)	(100)	-	-	(83)	(83)	100%	(100)
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>232,129</b>	<b>170,828</b>	<b>170,215</b>	<b>(13,281)</b>	<b>256,001</b>	<b>141,846</b>	<b>(114,155)</b>	<b>-80%</b>	<b>170,215</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)	(168,512)	(15,222)	(87,244)	(140,427)	(53,183)	38%	(168,512)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(149,222)</b>	<b>(141,376)</b>	<b>(168,512)</b>	<b>(15,222)</b>	<b>(87,244)</b>	<b>(140,427)</b>	<b>(53,183)</b>	<b>38%</b>	<b>(168,512)</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>1,703</b>	<b>(28,503)</b>	<b>168,758</b>	<b>1,419</b>			<b>1,703</b>
Cash/cash equivalents at beginning:		277,109	277,109	360,015	557,276	360,015	360,015			360,015
Cash/cash equivalents at month/year end:		360,015	306,560	361,719	528,773	528,773	361,435			361,719

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 - M10 April

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		360,015	306,560	361,719	528,773	361,719
Trade and other receivables from exchange transactions		22,750	46,746	39,775	37,293	39,775
Receivables from non-exchange transactions		42,668	25,809	34,150	51,103	34,150
Current portion of non-current receivables		-	-	-	-	-
Inventory		1,384	450	1,784	1,463	1,784
VAT		17,621	18,042	22,880	32,444	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>479,153</b>	<b>667,169</b>	<b>479,153</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		42,209	39,090	42,210	42,210	42,210
Property, plant and equipment		837,613	834,980	905,866	869,784	905,866
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		1,261	1,261	1,261	1,261	1,261
Intangible assets		632	43	466	495	466
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>949,803</b>	<b>913,749</b>	<b>949,803</b>
<b>TOTAL ASSETS</b>		<b>1,349,720</b>	<b>1,288,744</b>	<b>1,428,956</b>	<b>1,580,918</b>	<b>1,428,956</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	87,550	32,494	87,550
Trade and other payables from non-exchange transactions		8,199	-	2,127	44,409	2,127
Provision		19,918	20,308	19,919	13,750	19,919
VAT		-	4,947	4,947	21,181	4,947
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>81,357</b>	<b>99,779</b>	<b>115,039</b>	<b>112,286</b>	<b>115,039</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>126,524</b>	<b>123,771</b>	<b>126,524</b>
<b>NET ASSETS</b>	<b>2</b>	<b>1,256,878</b>	<b>1,166,481</b>	<b>1,302,432</b>	<b>1,457,147</b>	<b>1,302,432</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1,256,878	1,166,481	1,302,432	1,457,147	1,302,432
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>1,256,878</b>	<b>1,166,481</b>	<b>1,302,432</b>	<b>1,457,147</b>	<b>1,302,432</b>

## 11. Recommendations

It is recommended that the committee recommends to the executive committee that:

- a) A follow-up be made on the progress made on the reported fruitless and wasteful expenditure
- b) A write-off of the balances identified to have been errors during the migration to mSCOA in 2017 be approved. As per the table below:

Description	Opening balances	Proposed write-off amount	Revised opening balance
Payables and Accruals	R 154,954.93	R 154,954.93	0.00

## 12. Municipal Manager's quality certification

### Quality Certificate

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

☒ The monthly budget statement

for the month of April 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: 10/05/2024