



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

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

Table of Contents

Part 1 – in-year report.....	1
1. Executive Summary	1
1.1 The Political Oversight	1
2. Administration	1
3. Staff turnover	2
4. Implementation of mSCOA.....	2
5. Implementation of the Municipal Cost containment regulations	3
a. Supply and Delivery of Municipal Vehicles	4
b. Provision of vehicle fleet management services for the period 1 April 2021 to 31 March 2026	5
6. Strategic Objectives	7
7. In-year budget statement tables	24
8. Capital programme performance	37
9. Supply chain management.....	41
a. Acquisition management.....	41
b. Handling of tenders during and Post COVID-19.....	41
c. Procurement requests below R2000.00.....	43
d. Procurement requests above R2, 000.00 but below R30, 000.00	44
e. Procurement above R30 000 but below R300 000	46
10. Status of Tenders	47
11. Database utilisation.....	51
12. Regulation 17(1) c Procurement	52
13. Contract Management	53
Part 2 – supporting documentation.....	62
1. Implementation of the 2022/23 Audit Action Plan.....	62
2. Preparation of the Annual Financial Statements.....	86
3. Preparation Process	86
a. Stock Count	87
b. Compilation of the movables assets register	89
c. Review of Infrastructure register	89
d. Correction of prior year errors.....	95
4. Implementation of the Finance Management Internship Programme	97
5. Councillor and Staff Benefits	98
6. Debtors’ analysis	99
7. Creditors’ analysis	100
8. Investment portfolio analysis	100
9. Allocation and grant receipts and expenditure	101
10. Cash flow Statement	103
11. Statement of Financial Position	104

12. Municipal Manager’s quality certification 105

PART 1 – IN-YEAR REPORT

1. Executive Summary

Section 71 of the Municipal Finance Management Act No 56 of 2003 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 first report of the 2024/25 financial year which should give an indication of how the municipality has performed on its first month of operation in the indicated year. There is generally nothing much to report during this month as processes to close the previous year normally take part of it. This will be the baseline for the new financial year and hopefully the contents of each report will help 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

During the month of May 2024, the department received a resignation in the payroll section where one of the employees was fortunate to be successful in another opportunity within the municipality but not within the department. This then left a vacancy in the department which the recruitment processes were initiated immediately. We can confirm that at the time of the preparation of this report, the recruitment processes had been concluded with the successful candidate expected to assume duties at the start of August 2024.

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 after the upgrade to the latest version of the mSCOA chart. 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 may not fully align with GRAP. This challenge seems however, to have been addressed and we continue to analyse the reasonability of the principles these modules are using to check consistency with the financial management and reporting 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 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 budgets and all other subsequent reporting requirements.

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.

The municipality gathered information on how the procurement must then take place through the Special Conditions of Contract. This meant that all advertisements for this procurement will now be cancelled and completely discontinued. The procurement process through the transversal contract requires the following:

- The municipality to identify the need
- Development specification
- Check the specification against published suppliers and specification by Treasury
- Identify the supplier that is rated higher by treasury 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

Since the implementation of the regulations, the municipality has utilised the contract to procure municipal plant and machinery and significant savings have been realised through negotiated prices and

direct procurement from the dealerships that are on the panel contracted by National Treasury. The current financial year will be no different, all procurement of vehicles will be done through the transversal contract.

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

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

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

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

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

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

- Allocation of work is done according to the contract terms requiring that emerging mechanics and workshops be prioritised

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

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

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

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

6. Strategic Objectives

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
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 for all services that are to be billed by June 2027	4.1	Metering of all electricity consumption by June 2025	Electricity meters are read, recorded, and captured manually	Reading of conventional electricity meters	% of active electricity meters read	4.1.1	0.5	100% reading of active electricity meters utilizing the automated system by 30 June 2025	12 Months Meter reading Report from the AMR System, invoice and GRV	R 1,500,000.00	R 1,500,000.00	N/A	100% reading of active electricity meters	Ward 01	Revenue Management	Manager: Revenue and Expenditure			
				Monthly billing of all consumers for all services by June 2025	100% active consumer accounts for Property rates, refuse and electricity billed	Billing of 100% active consumer accounts for Property rates, Refuse and Electricity	% of active consumer accounts for property rates, refuse and electricity billed	4.1.2	0.25	100% billing of active consumer accounts for Property rates, Refuse and Electricity by 30 June 2025	12 monthly Billing Report	R -	N/A	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	Ward 01	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager	
					July to June were billed within the 3 working days of each month following the billing month.	Completion of billing processes by the 3rd day of each following month	completed billing by the 3rd day of each month following the billing period	4.1.3	0.25	Billing completed by the 3rd day of each month following the billing month by June 2025	12 Month end closing Reports	R-	N/A	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Ward 01	Revenue Management	Manager: Revenue and Expenditure
					12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	4.1.4	0.25	Distributed 12 electronic monthly consumer statements for active accounts with email addresses and cellphones by June 2025	12 Monthly Statements distribution Report	R 7,666.09	R 7,666.09	N/A	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Review and Implementation of the Revenue enhancement Strategy by June 2025	4 Revenue enhancement strategy Meetings were held	Monitoring of the Revenue enhancement Strategy Action Plan	Number of meetings held to monitor the revenue enhancement strategy action plan	4.1.5	0.25	4 meetings held in monitoring revenue enhancement strategy action plan by June 2025	4 reports and 4 attendance registers	R-	N/A	N/A	1 Quarterly Revenue enhancement meeting held	Ward 01	Revenue Management	Manager: Revenue and Expenditure			

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager		
		To achieve at least 95% collection of all debt by June 2027		Implementation of credit control measures by June 2025	Outdated and incomplete consumer information (contact and personal information) on municipal billing system	Implementation of Data cleansing on consumer debtors.	% of consumer accounts data updated on municipal billing system.	4.1.6	0.25	100% of consumer accounts data updated on municipal billing system by June 2025	01 Consumer Master file extract report with complete consumer contact and personal information from municipal billing system.	R 300,000.00	R 300,000.00	N/A	100% of consumer accounts data updated on municipal billing system	N/A	N/A	N/A	Ward 01	Revenue Management	Manager: Revenue and Expenditure
						Accounts owing beyond 3 years with a potential to be prescribed debt	Issue summons to consumer debtors accounts that have outstanding debt that is more than 90 days.	% of consumer accounts that are beyond 90 days issued with summons.	4.1.7	0.25	100% of consumer accounts that are beyond 90 days issued with summons by 30 June 2025	03 Quarterly reports	R -	N/A	N/A	100% of consumer accounts that are beyond 90 days issued with summons	100% of consumer accounts that are beyond 90 days issued with summons	100% of consumer accounts that are beyond 90 days issued with summons	Ward 01	Revenue Management	Manager: Revenue and Expenditure
							100% business accounts that are beyond 90 days were handed over for debt collection to debt collectors	Implementation of debt collection service for debt that is more than 90 days.	Number of reports compiled on 100% business accounts that are beyond 90 days handed over for debt collection to debt collectors	4.1.8	0.25	2 Quarterly reports compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection by 30 June 2025	02 reports	R 1,200,000.00	R 1,200,000.00	N/A	N/A	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.	Ward 01	Revenue Management

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2027		Performance of monthly debtors, rates and investment reconciliations by June 2025	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Monthly review of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.9	0.25	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation by June 2025	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation	R-	N/A	N/A	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	WMM LM	Revenue Management	Manager: Revenue and Expenditure
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2025	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Reviewal of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	4.1.10	0.25	03 Reviewed and adopted existing sectional policies (Credit control and debt, tariff, property rates policy) by June 2025	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy, resolution extract	R-	N/A	N/A	N/A	N/A	N/A	3 reviewed sectional policies (Credit control and debt collection policy, Tariffs Policy, Property Rates Policy adopted by council.	WMM LM	Revenue Management	Manager: Revenue and Expenditure
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 93 Reconciliations	Non-compliance with circular 93 requirement	Submission of circular 93 Reconciliations - General Valuation Roll Vs Financial Billing System	Number of submitted circular 93 quarterly Reconciliations report	4.1.11	0.25	Submitted 04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System by June 2025	04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System	R-	N/A	N/A	Submitted 01 circular 93 reconciliations report	WMM LM	Revenue Management	Manager: Revenue and Expenditure			

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Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager
				Promulgation of revenue policies and credit control policies into by-laws by June 2025	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.12	0.25	2 Promulgated of property rates policy and credit control policy by 30 June 2025	Promulgated property rates policy and credit control policy	R-	N/A	N/A	N/A	N/A	N/A	2 Promulgated of property rates policy and credit control policy	WMM LM	Revenue Management	Manager: Revenue and Expenditure
				Promulgation of the approved tariffs (gazetting) by June 2025	Gazetted property rates tariffs were advertised on East Griqual and News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1.13	0.25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2025	Promulgated of the approved tariffs (gazetting)	R-	N/A	N/A	N/A	N/A	N/A	1 Promulgated of the approved tariffs (gazetting)	WMM LM	Revenue Management	Manager: Revenue and Expenditure
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 2027	4.2	Enforcement of system descriptions and processes as per the Account payable policy by June 2025	All creditors for July to June presented for payment were paid within 30 days	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2.1	0.25	100% payment of presented acceptable invoices within 30 days from receipt of invoice by June 2025	Invoice register and age analysis report	R-	N/A	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)	WMM LM	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager
	Datastrings that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit by June 2027		Develop sound, strict and effective procedures for reporting by June 2025	12 monthly datastrings to LG Portal and Reports were submitted not later than 10 working days after the end of each month for the past 12 months.	Implementing of month end procedures for 8 modules(cashiers,stores, creditors,cashbook,sundries,consumer debtors,GL and Asset)	Number of submitted monthly data strings no later than 10 working days after month end of each month	4.2.2	0.5	Submitted 12 monthly datastrings not later than 10 working days after month end of each month by June 2025	12 confirmations of submissions from LG Portal not later than 10 working days after month end	R -	N/A	N/A	3 monthly datastrings submitted to LG Portal	WMM LM	Revenue Management	Manager: Revenue and Expenditure			
	Inaccurate and incomplete commitment register			12 monthly commitments registers were prepared and signed.	Monthly review of commitment register by the 7th working day of each month	Number of monthly reviewed commitment register	4.2.3	0.5	12 monthly Reviewed commitment register by June 2025	12 signed commitment register	R -	N/A	N/A	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	WMM LM	Expenditure Management	Manager: Revenue and Expenditure	
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, 12 monthly creditors, retention and vat reconciliation by June 2025	12 months monthly Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliation were prepared	Monthly review of conditional grants, creditors, retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2.4	0.5	12 monthly reviewed Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations by June 2025	12 Signed monthly Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations	R -	N/A	N/A	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	WMM LM	Expenditure Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Su b- Re	Issue	Strate gic Obiect	Obje ctive No.	Strateg ies	Baselin e Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
	Payroll accoun ts with errors taking longer to identify and resolv e				d and review ed.																
				Perform ance of monthly payroll reconci lation by June 2025	12 months monthly payroll recons (July to June)w ere pre pared and signed	Monthly reviewal of payroll reconci lation by the 7th working day of each month	Number of monthly reviewd payroll reconci lations	4.2.5	0.2 5	12 Monthly Review ed payroll reconci lation by June 2025	12 monthly payroll reconci lation	R -	N/A	N/A	3 monthly review ed payroll reconci lations	3 monthly review ed payroll reconci lations	3 monthly review ed payroll reconci lations	3 monthly review ed payroll reconci lations	WMM LM	Expendi ture Management	Manager: Revenue and Expendi ture
	Outdat ed Policie s	Annual l Review of section al Policie s by June 2027		Reviewi ng section al policies by June 2025	Payable s account s policy was review ed and present ed to council	Reviewal and approval of accounts payable policy by council	Number of reviewed and approved policies	4.2.6	0.2 5	1 Review ed and Approved Accounts payables policy by June 2025	reviewed Accounts Payables Policy ,resolution extract	R -	N/A	N/A	N/A	N/A	N/A	1 Review ed and approved Accounts Payables policy	WMM LM	Expendi ture Management	Manager: Revenue and Expendi ture
	Compli ance with laws and regulat ions	To ensure proper regulat ions of the municip al powers and functio ns by June 2027		Submis sion of circular 128 - OCPO spendin g data	Non-com pliance with circular 128 require ment - OCPO spendin g data submis sion	Submission of Monthly Circular 128 reports - OCPO Spending Data	Number of submitt ed reports NT portal	4.2.7	0.2 5	12 Submitt ed monthly circular 128 reports - OCPO Spending Data by June 2025	proof of submission of circular 128 report - OCPO spending data to NT Portal	R -	N/A	N/A	03 submitt ed monthly circular 128 reports - OCPO Spendin g Data	03 submitt ed monthly circular 128 reports - OCPO Spendin g Data	03 submitt ed monthly circular 128 reports - OCPO Spendin g Data	03 submitt ed monthly circular 128 reports - OCPO Spendin g Data	WMM LM	Expendi ture Management	Manager: Revenue and Expendi ture

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
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Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager
SUPPLY CHAIN MANAGEMENT	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027	4.3	By Monitoring and adherence to procurement plan by June 2025	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitoring of the procurement plan.	4.3.1	0.25	12 Reports Compiled on the monitoring of the procurement plan by June 2025	Signed SCM reports reporting on procurement plan	R -	N/A	N/A	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	WMM LM	Supply Chain Management	Manager: Supply Chain Management
	The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management Personnel by June 2027		Training of Supply Chain Management Personnel and communication of all updates on SCM matters by June 2025	4 SCM Officials were trained on SCM modules by Munsoft	Training SCM officials on Munsoft or SCM Regulations	Number of trained SCM personnel	4.3.2	0.25	4 SCM officials trained on Munsoft system or SCM regulations by 30 June 2025.	Attendance register, concept document	R 30,000.00	N/A	R 30,000.00	N/A	4 SCM officials trained on Munsoft system or SCM Regulations.	N/A	N/A	WMM LM	Supply Chain Management	Manager: Supply Chain Management
				No training Conducted on Contract Management	Training of SCM staff on Contract Management	Number of trained SCM personnel on Contract Management	4.3.3	0.25	3 SCM staff trained on Contract Management by June 2025	Signed Concept Document, Attendance Register	R 70,000.00	N/A	R 70,000.00	N/A	N/A	N/A	3 SCM staff trained on Contract Management	N/A	N/A	WMM LM	Supply Chain Management

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager	
	Inadequate contract management processes	To have an effective contract management system by June 2027		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly meetings conducted with service provider for all BTO contracts .	Number of monitoring meetings conducted for all BTO contracts	4.3.4	0.25	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts by 30 June 2025	12 Monthly monitoring reports and 12 attendance registers	R-	N/A	N/A	3 monitoring meetings conducted on BTO contracts.	3 monitoring meetings conducted on BTO contracts.	3 monitoring meetings conducted on BTO contracts .	3 monitoring meetings conducted on BTO contracts .	WMM LM	Supply Chain Management	Manager: Supply Chain Management
	Outdated and expired supplier Information	To have a fair competitive bidding processes in all municipal thersh olds by June 2027		Calling of all suppliers to update information by June 2025	Supplier database with bidders information updated.	Annual update of the supplier database	Number of suppliers updated information	4.3.5	0.25	400 Supplier database updated information by 30 June 2025	Advertisement and Munsoft audit trail	R-	N/A	N/A	100 supplier information updated	100 supplier information updated	100 supplier information updated	100 supplier information updated and Publication of the call to suppliers to update their information	WMM LM	Supply Chain Management	Manager: Supply Chain Management
	no schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2025	No Monitoring mechanism to ensure Bids are Awarded within the Validity period	Schedule of sitting of bid committees	Number of Schedule of bid committee sittings with confirmed dates	4.3.6	0.25	1 Signed Schedule of Bid Specification committee sittings ensuring each bid is concluded within 7 days after the appointment by June 2025	Signed schedule of bid specification committees . Appointment letter and attendance registers	R-	N/A	N/A	1 Signed schedule of bid specification committees.	WMM LM	Supply Chain Management	Manager: Supply Chain Management			

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Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager	
								4.3.7		1 Signed schedule of Bid Evaluation committee sittings ensuring each bid is evaluate d within 30 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendance registers	R -	N/A	N/A	1 Signed schedule of Bid evaluation committee Sittings	1 Signed schedule of Bid evaluation committee Sittings	1 Signed schedule of Bid evaluation committee Sittings	1 Signed schedule of Bid evaluation committee Sittings	WMM LM	Supply Chain Management	Manager: Supply Chain Management
								4.3.8		1 Signed Schedule of Bid Evaluation committee sittings ensuring each bid is adjudicated within 60 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendance registers	R -	N/A	N/A	1 Signed schedule of Sittings of Bid adjudication committee	1 Signed schedule of Sittings of Bid adjudication committee	1 Signed schedule of Sittings of Bid adjudication committee	1 Signed schedule of Sittings of Bid adjudication committee	WMM LM	Supply Chain Management	Manager: Supply Chain Management
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts by June 2027	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3.7	0.25	12 Contract registers reviewed by June 2025	12 monthly reviewed contract registers	R -	N/A	N/A	3 monthly contract registers reviewed	WMM LM	Supply Chain Management	Manager: Supply Chain Management			

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Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2025	Sectional policies reviewed annually	Review of existing sectional policies and approval by the council.	Number of reviewed and approved sectional policies	4.3.8	0.25	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy by June 2025	Reviewed and approved 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	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy.	WMM LM	Supply Chain Management	Manager: Supply Chain Management
Assets and Stores Management	Financial statements with non-compliance with laws	To achieve a clean audit by June 2027	4.4	To have an accurate GRAP compliant Asset Register by June 2025	Accurate and complete Fixed Assets Register as at 30 June 2023 with no Audit Findings	Reviewal and Approval of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconciliations reviewed and approved	4.4.1	0.5	12 Reviewed and approved Assets reconciliations by 30 June 2025	12 monthly asset reconciliations	R-	N/A	N/A	3 reviewed and approved fixed asset reconciliations.	WMM LM	Asset Management	Manager: Asset & Stores Management			

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Outcome 9 Objective																						
Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager
					Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	4.4.2	0.25	100% alignment of Asset management register that is reconciled to the Asset management module as at 30 June 2025	Progress reports, Signed Reconciliation between the asset register and the asset management module	R -	N/A	N/A	Submit Reconciliation between the 2023/24 Asset register and the asset management module	Clearing 50% of the reconciling items identified in quarter 1	Clearing 50% of the reconciling items identified in quarter 1	100% alignment of Asset management register that is reconciled to the Asset management module	WMM LM	Asset Management	Manager: Asset & Stores Management	
					GRAP Compliant asset register as at 30 June 2024	Reviewal and submission of the GRAP compliant fixed asset register	Number of reviewed and submitted GRAP compliant fixed asset register	4.4.3	0.25	Reviewed and Submitted 01 GRAP compliant asset register to AG by June 2025	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI register	R 2,917,164.00	R 1,977,155.20	R 940,008.00	1 GRAP Compliant Asset Register reviewed and submitted to AG.	N/A	N/A	N/A	WMM LM	Asset Management	Manager: Asset & Stores Management	
					All assets recorded in the FAR do exist and valuated accurately by June 2025	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of reviewed and approved quarterly Assets Verification Reports	4.4.4	0.25	4 Reviewed and approved Assets Verification Reports by June 2025	4 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.	WMM LM	Asset Management	Manager: Asset & Stores Management	
					Basis and assumptions on which assets are accounted for to be	Preparation and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	4.4.5	0.5	01 Reviewed and approved PPE Methodology by June 2025	PPE(movable assets) methodology signed and approved by CFO	R -	N/A	N/A	N/A	N/A	N/A	01 Reviewed and Approved PPE(movable assets) Methodology	WMM LM	Asset Management	Manager: Assets and Stores Management	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager	
				well documented and approved by June 2025																	
				Monthly update on inventory movements by June 2025	Inventory report and listing as at 30 June 2024	Reviewal and Approval of monthly Inventory reconciliations within 5 working days after month closure.	Number of Reviewed and approved Inventory reconciliations	4.4.6	0.25	12 Reviewed and approved Inventory reconciliations by June 2025	12 Inventory reconciliations	R -	N/A	N/A	3 Reviewed and approved Inventory reconciliations	WMM LM	Stores	Manager: Assets and Stores Management			
				Inventory updates once every quarter by June 2025	Approved Inventory Count report	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of Reviewed and approved Inventory Count with Reports	4.4.7	0.25	4 Reviewed and approved Inventory Count Reports by June 2025	4 Reviewed and signed Inventory Count Reports	R -	N/A	N/A	1 Reviewed and approved Inventory Count	WMM LM	Stores	Manager: Assets and Stores Management			
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 2025		Valid contract for provision of municipal stationery	Municipality have an existing contract for 12 months	Supply of stationery for municipal operations	% supply of required stationery for municipal operations	4.4.8	0.25	100% supply of required stationery for municipal operations by June 2025	Stock request forms, delivery notes, Authorised Stock issue form	R 1,760,000.00	R 1,760,000.00	N/A	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	WMM LM	Stores	Manager: Assets and Stores Management

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Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2025		Annual review Asset and Inventory Management Policies by June 2025	Review and approved Asset and Inventory Management Policies for 2023/24 financial year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies reviewed and approved .	4.4.9	0.25	1 Asset and 1 Inventory Management Policies reviewed and approved by 30 June 2025	reviewed Assets and Inventory Management Policies, council resolution extract	R -	N/A	N/A	N/A	N/A	N/A	Reviewed 1 Asset and 1 Inventory Management Policies	WMM LM	Stores	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.	Compliance with the requirements of MFMA section 63 by June 2025		Reviewal of an effective Asset Management Plan by June 2025	Review and approved Asset Management Plan	Reviewal of Asset Management Plan	Number of Reviewed Asset Management Plan	4.4.10	0.5	1 Reviewed and signed Asset Management Plan by 30 June 2025	Reviewed and signed Assets Management Plan	R -	N/A	N/A	N/A	N/A	N/A	1 Reviewed asset management plan.	WMM LM	Asset Management	Manager: Assets and Stores Management
Financial Reporting	Financial statements with non-compliance with laws	To compile Annual Financial Statements that comply with all requirements by June 2027	4.5	Develop sound, strict and effective procedures for the compilation of AFS by June 2025	Audited Annual Financial Statements for 2022/23 with no compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Credible Annual and Interim Financial Statements submitted	4.5.1	0.5	Credible and fully compliant Annual and Interim Financial Statements submitted by 30 June 2025	Interim Financial statements, annual financial statements	R -	N/A	N/A	Credible and fully compliant 2023/24 Annual Financial Statements submitted to AG.	N/A	N/A	Credible and fully compliant 2024/25 Interim Financial Statements submitted to CFO.	WMM LM	Reporting	Manager: Budgeting and Reporting

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Outcome 9 Objective																					
Sub-Report	Issue	Strategic Objective	Objective No.	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 Section	Responsible Manager
		To achieve a clean audit by June 2027		Manage audit and ensure audit readiness by June 2025	Audited Annual Financial Statements for 2022/23 with no compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Number of milestones taken to manage external audit and ensure audit readiness to achieve clean audit opinion	4.5.2	0.25	04 Milestones taken to manage the external audit and ensure audit readiness to achieve clean audit opinion as at 30 June 2025	Proof of submission to AG, COAF register, Audit Action Plan, updated Audit Action Plan	R 5,743,904.40	R 5,743,904.40	N/A	1 milestone taken Submitted 2023/24 Annual Financial Statements to AG	1 milestone taken Responded to AG's queries and provide CoAf register	1 milestone taken Developed Audit Action plan, Implementation and monitoring of Audit Action Plan	1 milestone taken Implementation and monitoring of Audit Action Plan	WMM LM	Reporting	Manager: Budgeting and Reporting
				Performance of Monthly bank reconciliations by June 2025	12 Reviewed bank reconciliations.	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 2025	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	WMM LM	Reporting	Manager: Budgeting and Reporting
		Adherence to Municipal budget and reports		Preparation and submission of all in-year statutory reports which is	s71 Reports submitted.	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	0.5	Submitted 12 signed s71 and FMG Reports by 30 June 2025	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	WMM LM	Reporting	Manager: Budgeting and Reporting

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Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager
		Strategic requirements by June 2027		section 71,52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2025	s52d reports submitted.	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	Submitted 04 signed s52d Reports by 30 June 2025	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R -	N/A	N/A	Submitted 1 Quarterly and 1 FMG Report	Submitted 1 Quarterly and 1 FMG Report	Submitted 1 Quarterly and 1 FMG Report	Submitted 1 Quarterly and 1 FMG Report	WMM LM	Reporting	Manager: Budgeting and Reporting
					s72 reports submitted.	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0.25	Submitted 1 signed s72 Report (Mid Year assessment Report) by 25 June 2025	Proof of submission s72 Report	R -	N/A	N/A	N/A	N/A	1 submitted s72 Report	N/A	WMM LM	Reporting	Manager: Budgeting and Reporting
					Recruitment of new interns	Training of newly appointed financial management Interns and finance officials to meet minimum competency requirements	Number of trained financial management interns and finance staff to meet minimum competency requirements	4.5.7	0.25	3 Trained financial management interns to meet minimum competency requirements by June 2025	attendance register	R 16,000.00	R 16,000.00	N/A	3 Trained financial management interns to meet minimum competency requirements	N/A	N/A	N/A	WMM LM	Reporting	Manager: Budgeting and Reporting

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Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	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 Section	Responsible Manager	
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4.6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2025	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	4.6.1	0.5	1 Approved adjusted budget, 1 Draft Budget and 1 Approved budget for 2025/26 by 30 June 2025	Signed Adjustment budget 24/24/25; Signed Draft budget 25/26; Signed Approved 25/26 Final Budget and Signed Council resolutions	R -	N/A	N/A	N/A	N/A	Approved budget adjustment 2024/25; Adopted Draft budget 2025/26	Approved 2025/26 Budget	WMM LM	Budgeting	Manager: Budgeting and Reporting
						Publication of approved budgets	Number of publicized approved budgets	4.6.2	0.25	Publication of Adjustment, Draft and Final Budget by 30 June 2025	3 published adverts	R 68,304.00	R 68,304.00	N/A	N/A	N/A	Advertising of Adjusted budget	Advertising of adopted Draft budget; Advertising of Approved final budget	WMM LM	Budgeting	Manager: Budgeting and Reporting
	Outdated Policies	Annually Review of sectional Policies by June 2027	Reviewing sectional policies by June 2025	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0.25	1 IDP and Budget policy reviewed and adopted by 30 June 2025	Reviewed policy, resolution extract	R -	N/A	N/A	N/A	N/A	N/A	1 Reviewed and adopted IDP/Budget Policy.	WMM LM	Budgeting	Manager: Budgeting and Reporting	

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

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	21,532	–	16,640	16,640	1,794	14,846	827%	21,532
Service charges	–	56,844	–	4,123	4,123	4,737	(614)	-13%	56,844
Investment revenue	–	27,159	–	3,103	3,103	2,263	840	37%	27,159
Transfers and subsidies - Operational	–	394,792	–	151,046	151,046	32,899	118,147	0	394,792
Other own revenue	–	18,549	–	1,388	1,388	1,546	(158)	-10%	–
Total Revenue (excluding capital transfers and contributions)	–	518,876	–	176,301	176,301	43,240	133,061	308%	518,876
Employee costs	–	137,766	–	10,072	10,072	11,480	(1,409)	-12%	137,766
Remuneration of Councillors	–	29,876	–	2,172	2,172	2,490	(317)	-13%	29,876
Depreciation and amortisation	–	54,371	–	2,709	2,709	4,531	(1,822)	-40%	54,371
Interest	–	100	–	–	–	8	(8)	-100%	100
Inventory consumed and bulk purchases	–	61,876	–	1,132	1,132	5,156	(4,024)	-78%	61,876
Transfers and subsidies	–	4,216	–	–	–	351	(351)	-100%	4,216
Other expenditure	–	211,626	–	8,122	8,122	17,636	(9,513)	-54%	211,626
Total Expenditure	–	499,830	–	24,208	24,208	41,653	(17,445)	-42%	499,830
Surplus/(Deficit)	–	19,046	–	152,093	152,093	1,587	150,506	9483%	19,046
Transfers and subsidies - capital (monetary allocations)	–	64,754	–	3,514	3,514	5,396	(1,882)	-35%	64,754
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	83,800	–	155,607	155,607	6,983	148,624	2128%	83,800
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	83,800	–	155,607	155,607	6,983	148,624	2128%	83,800
Capital expenditure & funds sources									
Capital expenditure	–	119,463	–	3,150	3,150	9,955	(6,805)	-68%	119,463
Capital transfers recognised	–	56,308	–	1,748	1,748	4,692	(2,944)	-63%	56,308
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	63,154	–	1,402	1,402	5,263	(3,861)	-73%	63,154
Total sources of capital funds	–	119,463	–	3,150	3,150	9,955	(6,805)	-68%	119,463
Financial position									
Total current assets	–	323,623	–	–	742,563	–	–	–	323,623
Total non current assets	–	946,807	–	–	953,816	–	–	–	946,807
Total current liabilities	–	103,343	–	–	111,430	–	–	–	103,343
Total non current liabilities	–	11,485	–	–	11,485	–	–	–	11,485
Community wealth/Equity	–	1,155,603	–	–	1,573,464	–	–	–	1,155,603
Cash flows									
Net cash from (used) operating	–	189,425	–	142,797	142,797	15,785	(127,012)	-805%	189,425
Net cash from (used) investing	–	(161,090)	–	(22,434)	(22,434)	(13,424)	9,010	-67%	(161,090)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	–	206,790	–	581,152	581,152	180,817	(400,335)	-221%	489,123
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	22,315	2,976	2,948	2,974	3,350	2,736	2,394	80,359	120,052
Creditors Age Analysis									
Total Creditors	775	–	–	–	–	–	–	–	775

The table above shows a summary of the municipality's financial performance for the period ended 31 July 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) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	420,865	-	170,547	170,547	35,072	135,475	386%	420,865
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	420,865	-	170,547	170,547	35,072	135,475	386%	420,865
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	5,830	-	120	120	486	(366)	-75%	5,830
Community and social services		-	1,383	-	49	49	115	(67)	-58%	1,383
Sport and recreation		-	200	-	-	-	17	(17)	-100%	200
Public safety		-	4,246	-	71	71	354	(282)	-80%	4,246
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	68,136	-	3,475	3,475	5,678	(2,203)	-39%	68,136
Planning and development		-	2,936	-	1,230	1,230	245	985	403%	2,936
Road transport		-	65,200	-	2,245	2,245	5,433	(3,188)	-59%	65,200
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	88,799	-	5,673	5,673	7,400	(1,727)	-23%	88,799
Energy sources		-	79,600	-	4,410	4,410	6,633	(2,223)	-34%	79,600
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9,199	-	1,263	1,263	767	497	65%	9,199
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	583,630	-	179,815	179,815	48,636	131,179	270%	583,630
Expenditure - Functional										
<i>Governance and administration</i>		-	220,562	-	12,543	12,543	18,380	(5,837)	-32%	220,562
Executive and council		-	63,053	-	3,770	3,770	5,254	(1,484)	-28%	63,053
Finance and administration		-	152,028	-	8,562	8,562	12,669	(4,107)	-32%	152,028
Internal audit		-	5,481	-	211	211	457	(246)	-54%	5,481
<i>Community and public safety</i>		-	36,259	-	1,940	1,940	3,022	(1,082)	-36%	36,259
Community and social services		-	14,083	-	619	619	1,174	(555)	-47%	14,083
Sport and recreation		-	3,104	-	217	217	259	(42)	-16%	3,104
Public safety		-	18,011	-	1,023	1,023	1,501	(477)	-32%	18,011
Housing		-	1,061	-	80	80	88	(8)	-9%	1,061
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	114,613	-	6,055	6,055	9,551	(3,496)	-37%	114,613
Planning and development		-	33,168	-	1,555	1,555	2,764	(1,209)	-44%	33,168
Road transport		-	78,631	-	4,354	4,354	6,553	(2,199)	-34%	78,631
Environmental protection		-	2,814	-	146	146	235	(89)	-38%	2,814
<i>Trading services</i>		-	124,133	-	3,470	3,470	10,344	(6,874)	-66%	124,133
Energy sources		-	93,136	-	2,371	2,371	7,761	(5,390)	-69%	93,136
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	30,996	-	1,099	1,099	2,583	(1,484)	-57%	30,996
<i>Other</i>		-	4,264	-	200	200	355	(156)	-44%	4,264
Total Expenditure - Functional	3	-	499,830	-	24,208	24,208	41,653	(17,445)	-42%	499,830
Surplus/ (Deficit) for the year		-	83,800	-	155,607	155,607	6,983	148,624	21.28261	83,800

The table above shows the municipality's financial performance for the period ended 31 July 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) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		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		-	52,684	-	3,716	3,716	4,390	(674)	-15%	52,684
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	4,160	-	407	407	347	61	18%	4,160
Sale of Goods and Rendering of Services		-	201	-	24	24	17	8	45%	201
Agency services		-	1,427	-	22	22	119	(97)	-82%	1,427
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	3,556	-	316	316	296	20	7%	3,556
Interest from Current and Non Current Assets		-	27,159	-	3,103	3,103	2,263	840	37%	27,159
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	4,924	-	418	418	410	7	2%	4,924
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		-	190	-	156	156	16	140	887%	190
Non-Exchange Revenue										
Property rates		-	21,532	-	16,640	16,640	1,794	14,846	827%	21,532
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	579	-	5	5	48	(43)	-90%	579
Licence and permits		-	2,277	-	46	46	190	(143)	-76%	2,277
Transfers and subsidies - Operational		-	394,792	-	151,046	151,046	32,899	118,147	359%	394,792
Interest		-	5,396	-	401	401	450	(48)	-11%	5,396
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	518,876	-	176,301	176,301	43,240	133,061	308%	518,876

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 R16.6 million in the 1st month and a decrease is expected for the following months to the end 30 June 2025. The current revenue recognised on this stream may seem to be way above the monthly target but it is important to note that this is only due to properties levied only at the beginning of the financial for the whole year.

- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R3.7 million for the month and a year to date actual of the same amount since this is the first month. This is below the projection by about 15% (about R647 thousand) which may add up to R7.7 million by the end of the year if attempts to better the situation do not yield the desired results. As previously reported, the municipality has installed 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 and continue to be monitored from month to month.

In the previous month, it was reported that the current contract for the automated meter reading system is coming to an end. While the municipality was in the process of drafting specifications and terms of reference National Treasury confirmed finalisation of a panel of service providers for the provision of the same service. The municipality has now completed the process of applying for participation in the transversal contract which will then replace the current contract. A resolution of council has been secured to extend the current contract for a period of three months to allow processes including installation of the new system to be completed before the new contract can take over.

- **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 R407 thousand which is more than the projection by 18%. An investigation in the past has indicated that a decrease is seen during the year which is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes when customers raise queries.
- **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 R3.1 million worth of interest on investments with a year to date actual that is above the projection by 37% which we hope will improve as the year progresses to supplement the municipality's funding capacity during the adjustment budget process.
- **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 R717 thousand for the period ended 31 July 2024 which is less than the amount projected for the period by 4%. This still requires intense debt collection initiatives. A higher interest generation would mean 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 generated only R5 thousand worth of

revenue on these fines during the month of July 2024. It is worth noting though that this may 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 R418 thousand for the month which has led to the actual performance just above the projection by 2% which is a result of other revised contracts and increments related to the contractual arrangements.
- **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 R46 thousand worth of revenue for the period. The municipality has collected below the projected collection by 76% which we hope will be improved as the year progresses.
- **Transfers and subsidies:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R151 million has been transferred to revenue for the period ended 31 July 2024 from the operating grants whose conditions have been met. This has recorded a year to date performance of the same amount as this is the first month of the 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 month.

d) **Debt Collection**

The table below shows a 30% overall collection rate for the month ended 31 July 2024 which is about 10% more than what was recorded at the same period last year. However, we note a 84% collection rate on leasehold fees, 116% on electricity and 41% on refuse removal for the period.

WINNIE MADIKIZELA MANDELA LM : MONTHLY BILLING & RECEIPTS (including VAT)
YEAR ENDING: 30 June 2025

INCOME TYPE	JULY	AUGUST	SEPTEMBER	1st QUARTER	TOTAL
RATES					
billed	17,063,302.70			17,063,302.70	17,063,302.70
payment received	578,338.29			578,338.29	578,338.29
% of billing received	3%			3%	3%
ELECTRICITY					
billed	3,842,951.41			3,842,951.41	3,842,951.41
payment received	4,460,803.36			4,460,803.36	4,460,803.36
% of billing received	116%			116%	116%
LEASEHOLD FEES					
billed	384,471.81			384,471.81	384,471.81
payment received	321,275.31			321,275.31	321,275.31
% of billing received	84%			84%	84%
VAT					
billed	662,584.42			662,584.42	662,584.42
payment received	748,496.17			748,496.17	748,496.17
% of billing received	113%			113%	113%
INTEREST					
billed	56.29			56.29	56.29
payment received	320,987.03			320,987.03	320,987.03
% of billing received	570238%			570238%	570238%
REFUSE REMOVAL					
billed	505,694.45			505,694.45	505,694.45
payment received	209,010.75			209,010.75	209,010.75
% of billing received	41%			41%	41%
TOTAL INCOME					
billed	22,459,061.08			22,459,061.08	22,459,061.08
payment received	6,638,910.91			6,638,910.91	6,638,910.91
% of billing received	30%			30%	30%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		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		–	137,766	–	10,072	10,072	11,480	(1,409)	-12%	137,766
Remuneration of councillors		–	29,876	–	2,172	2,172	2,490	(317)	-13%	29,876
Bulk purchases - electricity		–	53,792	–	1,066	1,066	4,483	(3,417)	-76%	53,792
Inventory consumed		–	8,083	–	66	66	674	(607)	-90%	8,083
Debt impairment		–	6,109	–	–	–	509	(509)	-100%	6,109
Depreciation and amortisation		–	54,371	–	2,709	2,709	4,531	(1,822)	-40%	54,371
Interest		–	100	–	–	–	8	(8)	-100%	100
Contracted services		–	123,545	–	4,347	4,347	10,295	(5,949)	-58%	123,545
Transfers and subsidies		–	4,216	–	–	–	351	(351)	-100%	4,216
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–
Operational costs		–	81,972	–	3,775	3,775	6,831	(3,056)	-45%	81,972
Losses on Disposal of Assets		–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		–	499,830	–	24,208	24,208	41,653	(17,445)	-42%	499,830

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

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended 31 July 2024 reflects an amount of R10 million for employee costs and R2.1 thousand for the remuneration of councillors. The remuneration of councillors shows a 13% underspending compared to what is expected at the same period. Employee costs have recorded a 12% 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 about R1 million on electricity purchases for the period ended 31 July 2024 and a year to date actual of the same which is below the projected expenditure by 76%. This amount only relates to 7 days of July as the billing by Eskom only takes place on the 10th day of each 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 July 2024 being R2.7 million as the asset register was still in the process of being reviewed to ensure that the assets are correctly accounted for in the annual financial statements. This has resulted in the depreciation recorded being below the projection for the month by about 40%.
- 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 R4.3 million worth of expenditure

during the month. This is as a result of slow activity during the first months of each financial year which is always experienced.

- **Other Expenditure (Operational Costs):** This also shows a saving of about 45% 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.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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		-	449	-	56	56	37	19	50.6%	449
Vote 3 - Budget and Treasury Office		-	388,792	-	153,447	153,447	32,399	121,048	373.6%	388,792
Vote 4 - Community Services		-	15,029	-	1,383	1,383	1,252	131	10.4%	15,029
Vote 5 - Development Planning		-	31,734	-	17,047	17,047	2,645	14,403	544.6%	31,734
Vote 6 - Engineering Services		-	147,626	-	7,881	7,881	12,302	(4,422)	-35.9%	147,626
Total Revenue by Vote	2	-	583,630	-	179,815	179,815	48,636	131,179	269.7%	583,630

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R7.8 million for the month with Budget and Treasury showing generation of over R153 million which may be attributable to grants that have already been received or spent more than the projected amounts as well as Development Planning at over R17 million.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2023/24	Budget Year 2024/25							
		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		-	87,695	-	5,304	5,304	7,308	(2,004)	-27.4%	87,695
Vote 2 - Corporate Services		-	68,785	-	4,387	4,387	5,732	(1,345)	-23.5%	68,785
Vote 3 - Budget and Treasury Office		-	43,075	-	1,596	1,596	3,590	(1,994)	-55.5%	43,075
Vote 4 - Community Services		-	92,455	-	4,425	4,425	7,705	(3,280)	-42.6%	92,455
Vote 5 - Development Planning		-	29,543	-	1,245	1,245	2,462	(1,217)	-49.4%	29,543
Vote 6 - Engineering Services		-	178,277	-	7,252	7,252	14,856	(7,604)	-51.2%	178,277
Total Expenditure by Vote	2	-	499,830	-	24,208	24,208	41,653	(17,445)	-41.9%	499,830
Surplus/ (Deficit) for the year	2	-	83,800	-	155,607	155,607	6,983	148,624	2128.3%	83,800

The table above shows the expenditure by municipal vote. The total expenditure for the month of July 2024 amounted to above R24.2 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		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		–	52,684	–	3,716	3,716	4,390	(674)	-15%	52,684
Service charges - Water		–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–
Service charges - Waste management		–	4,160	–	407	407	347	61	18%	4,160
Sale of Goods and Rendering of Services		–	201	–	24	24	17	8	45%	201
Agency services		–	1,427	–	22	22	119	(97)	-82%	1,427
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	3,556	–	316	316	296	20	7%	3,556
Interest from Current and Non Current Assets		–	27,159	–	3,103	3,103	2,263	840	37%	27,159
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	4,924	–	418	418	410	7	2%	4,924
Licence and permits		–	–	–	–	–	–	–	–	–
Operational Revenue		–	190	–	156	156	16	140	887%	190
Non-Exchange Revenue										
Property rates		–	21,532	–	16,640	16,640	1,794	14,846	827%	21,532
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	579	–	5	5	48	(43)	-90%	579
Licence and permits		–	2,277	–	46	46	190	(143)	-76%	2,277
Transfers and subsidies - Operational		–	394,792	–	151,046	151,046	32,899	118,147	359%	394,792
Interest		–	5,396	–	401	401	450	(48)	-11%	5,396
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	518,876	–	176,301	176,301	43,240	133,061	308%	518,876
Expenditure By Type										
Employee related costs		–	137,766	–	10,072	10,072	11,480	(1,409)	-12%	137,766
Remuneration of councillors		–	29,876	–	2,172	2,172	2,490	(317)	-13%	29,876
Bulk purchases - electricity		–	53,792	–	1,066	1,066	4,483	(3,417)	-76%	53,792
Inventory consumed		–	8,083	–	66	66	674	(607)	-90%	8,083
Debt impairment		–	6,109	–	–	–	509	(509)	-100%	6,109
Depreciation and amortisation		–	54,371	–	2,709	2,709	4,531	(1,822)	-40%	54,371
Interest		–	100	–	–	–	8	(8)	-100%	100
Contracted services		–	123,545	–	4,347	4,347	10,295	(5,949)	-58%	123,545
Transfers and subsidies		–	4,216	–	–	–	351	(351)	-100%	4,216
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–
Operational costs		–	81,972	–	3,775	3,775	6,831	(3,056)	-45%	81,972
Losses on Disposal of Assets		–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		–	499,830	–	24,208	24,208	41,653	(17,445)	-42%	499,830
Surplus/(Deficit)		–	19,046	–	152,093	152,093	1,587	150,506	0	19,046
Transfers and subsidies - capital (monetary allocations)		–	64,754	–	3,514	3,514	5,396	(1,882)	(0)	64,754
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	83,800	–	155,607	155,607	6,983	148,624	0	83,800
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		–	83,800	–	155,607	155,607	6,983	148,624	0	83,800
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	83,800	–	155,607	155,607	6,983	148,624	0	83,800
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	83,800	–	155,607	155,607	6,983	148,624	0	83,800

The municipality has so far recorded a surplus of over R155 million for the period ended 31 July 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 - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	57,640	-	1,816	1,816	4,803	2,988	62.2%	57,640
Roads Infrastructure		-	48,423	-	689	689	4,035	3,346	82.9%	48,423
Roads		-	34,137	-	689	689	2,845	2,155	75.8%	34,137
Road Structures		-	14,286	-	-	-	1,190	1,190	100.0%	14,286
Electrical Infrastructure		-	522	-	-	-	43	43	100.0%	522
HV Substations		-	522	-	-	-	43	43	100.0%	522
Solid Waste Infrastructure		-	8,696	-	1,126	1,126	725	(402)	-55.4%	8,696
Landfill Sites		-	8,696	-	1,126	1,126	725	(402)	-55.4%	8,696
Community Assets		-	19,979	-	-	-	1,665	1,665	100.0%	19,979
Community Facilities		-	11,118	-	-	-	927	927	100.0%	11,118
Halls		-	8,075	-	-	-	673	673	100.0%	8,075
Markets		-	3,043	-	-	-	254	254	100.0%	3,043
Sport and Recreation Facilities		-	8,861	-	-	-	738	738	100.0%	8,861
Indoor Facilities		-	8,696	-	-	-	725	725	100.0%	8,696
Outdoor Facilities		-	165	-	-	-	14	14	100.0%	165
Heritage assets		-	1,304	-	-	-	109	109	100.0%	1,304
Works of Art		-	1,304	-	-	-	109	109	100.0%	1,304
Computer Equipment		-	5,083	-	276	276	424	148	34.9%	5,083
Computer Equipment		-	5,083	-	276	276	424	148	34.9%	5,083
Furniture and Office Equipment		-	1,974	-	-	-	164	164	100.0%	1,974
Furniture and Office Equipment		-	1,974	-	-	-	164	164	100.0%	1,974
Machinery and Equipment		-	1,215	-	-	-	101	101	100.0%	1,215
Machinery and Equipment		-	1,215	-	-	-	101	101	100.0%	1,215
Transport Assets		-	5,070	-	-	-	422	422	100.0%	5,070
Transport Assets		-	5,070	-	-	-	422	422	100.0%	5,070
Total Capital Expenditure on new assets	1	-	92,264	-	2,091	2,091	7,689	5,598	72.8%	92,264

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	3,478	-	-	-	290	290	100.0%	3,478
Roads Infrastructure		-	3,478	-	-	-	290	290	100.0%	3,478
Roads		-	3,478	-	-	-	290	290	100.0%	3,478
Total Capital Expenditure on renewal of existing assets	1	-	3,478	-	-	-	290	290	100.0%	3,478

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	22,416	-	1,059	1,059	1,868	809	43.3%	22,416
Roads Infrastructure		-	16,764	-	1,059	1,059	1,397	338	24.2%	16,764
Roads		-	16,764	-	1,059	1,059	1,397	338	24.2%	16,764
Electrical Infrastructure		-	5,652	-	-	-	471	471	100.0%	5,652
LV Networks		-	5,652	-	-	-	471	471	100.0%	5,652
Community Assets		-	1,304	-	-	-	109	109	100.0%	1,304
Community Facilities		-	1,304	-	-	-	109	109	100.0%	1,304
Halls		-	1,304	-	-	-	109	109	100.0%	1,304
Total Capital Expenditure on upgrading of existing assets	1	-	23,720	-	1,059	1,059	1,977	918	46.4%	23,720

The above tables indicate that the municipality spent R3.1 million for the month from its capital budget for the period ended 31 July 2024. This is performance that cannot be encouraged as it is less than half of what was expected to have been spent at the same time during the planning stages.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1,304	-	-	-	109	(109)	-100%	1,304
Vote 2 - Corporate Services		-	8,587	-	-	-	716	(716)	-100%	8,587
Vote 3 - Budget and Treasury Office		-	300	-	276	276	25	251	1002%	300
Vote 4 - Community Services		-	13,928	-	1,126	1,126	1,161	(34)	-3%	13,928
Vote 5 - Development Planning		-	3,043	-	-	-	254	(254)	-100%	3,043
Vote 6 - Engineering Services		-	92,300	-	1,748	1,748	7,692	(5,943)	-77%	92,300
Total Capital single-year expenditure	4	-	119,463	-	3,150	3,150	9,955	(6,805)	-68%	119,463
Total Capital Expenditure		-	119,463	-	3,150	3,150	9,955	(6,805)	-68%	119,463
Capital Expenditure - Functional Classification										
Governance and administration		-	10,556	-	276	276	880	(604)	-69%	10,556
Executive and council		-	1,304	-	-	-	109	(109)	-100%	1,304
Finance and administration		-	9,252	-	276	276	771	(495)	-64%	9,252
Community and public safety		-	17,650	-	-	-	1,471	(1,471)	-100%	17,650
Community and social services		-	17,355	-	-	-	1,446	(1,446)	-100%	17,355
Sport and recreation		-	296	-	-	-	25	(25)	-100%	296
Economic and environmental services		-	71,969	-	1,748	1,748	5,997	(4,249)	-71%	71,969
Planning and development		-	3,043	-	-	-	254	(254)	-100%	3,043
Road transport		-	68,926	-	1,748	1,748	5,744	(3,996)	-70%	68,926
Trading services		-	19,287	-	1,126	1,126	1,607	(481)	-30%	19,287
Energy sources		-	7,374	-	-	-	614	(614)	-100%	7,374
Waste management		-	11,913	-	1,126	1,126	993	134	13%	11,913
Total Capital Expenditure - Functional Classification	3	-	119,463	-	3,150	3,150	9,955	(6,805)	-68%	119,463
Funded by:										
National Government		-	55,621	-	1,748	1,748	4,635	(2,887)	-62%	55,621
Provincial Government		-	687	-	-	-	57	(57)	-100%	687
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	56,308	-	1,748	1,748	4,692	(2,944)	-63%	56,308
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	63,154	-	1,402	1,402	5,263	(3,861)	-73%	63,154
Total Capital Funding		-	119,463	-	3,150	3,150	9,955	(6,805)	-68%	119,463

The above table indicate that the municipality spent R3.1 million from its capital budget for the period ended 31 July 2024 as indicated in the earlier paragraph.

c) Expenditure on Repairs and Maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	42,655	-	2,448	2,448	3,555	1,107	31.1%	42,655
Roads Infrastructure		-	38,056	-	2,331	2,331	3,171	841	26.5%	38,056
Roads		-	534	-	27	27	45	18	40.0%	534
Road Structures		-	36,383	-	2,090	2,090	3,032	942	31.1%	36,383
Road Furniture		-	1,139	-	214	214	95	(119)	-125.1%	1,139
Electrical Infrastructure		-	550	-	-	-	46	46	100.0%	550
MV Networks		-	300	-	-	-	25	25	100.0%	300
LV Networks		-	250	-	-	-	21	21	100.0%	250
Solid Waste Infrastructure		-	4,049	-	117	117	337	220	65.3%	4,049
Landfill Sites		-	3,000	-	-	-	250	250	100.0%	3,000
Waste Drop-off Points		-	1,049	-	117	117	87	(30)	-34.0%	1,049
Community Assets		-	953	-	244	244	79	(165)	-207.7%	953
Community Facilities		-	953	-	244	244	79	(165)	-207.7%	953
Halls		-	338	-	244	244	28	(216)	-768.4%	338
Libraries		-	350	-	-	-	29	29	100.0%	350
Cemeteries/Crematoria		-	110	-	-	-	9	9	100.0%	110
PurIs		-	155	-	-	-	13	13	100.0%	155
Other assets		-	3,439	-	3	3	287	284	99.1%	3,439
Operational Buildings		-	3,439	-	3	3	287	284	99.1%	3,439
Municipal Offices		-	3,276	-	3	3	273	270	99.1%	3,276
Yards		-	164	-	-	-	14	14	100.0%	164
Intangible Assets		-	200	-	-	-	17	17	100.0%	200
Licences and Rights		-	200	-	-	-	17	17	100.0%	200
Computer Software and Applications		-	200	-	-	-	17	17	100.0%	200
Computer Equipment		-	31	-	-	-	3	3	100.0%	31
Computer Equipment		-	31	-	-	-	3	3	100.0%	31
Furniture and Office Equipment		-	267	-	-	-	22	22	100.0%	267
Furniture and Office Equipment		-	267	-	-	-	22	22	100.0%	267
Machinery and Equipment		-	901	-	-	-	75	75	100.0%	901
Machinery and Equipment		-	901	-	-	-	75	75	100.0%	901
Transport Assets		-	4,738	-	23	23	395	372	94.2%	4,738
Transport Assets		-	4,738	-	23	23	395	372	94.2%	4,738
Total Repairs and Maintenance Expenditure	1	-	53,184	-	2,717	2,717	4,432	1,715	38.7%	53,184

The table shows that the municipality spent R2.7 thousand on the maintenance of its assets and infrastructure during the month of July 2024 with a year to date actual below the projected spending by over 38.7% for the same period. This is however a great improvement from the performances reported at the same time in the previous years.

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	Value	Specifications	CSDRefNumber
KWIK-FIT BIZANA	Core Function:Roads	R 569.25	REQUEST FOR PATCHING OF ONE FRONT LEFT TYRE REPAIRS FOR TLB REGISTRATION NO: FSC-235 EC; MILLAGE 2534.8 TYRE SIZE 12.5/80	MAAA0408288
INSTITUTE FOR LOCAL GOVERNMENT	Core Function:Finance	R 1,070.00	MEMEBRSHIP FEES FOR MR. Z.A ZUKULU. ILGM	MAAA0690580
GROUP TWO MEDIA COMPANY	Core Function:Municipal Manager Town Se	R 1,998.70	REQUEST ERCTION OF A LIFE SIZE STATUE OF WINNIE MADIKIZELA MANDELA STA	MAAA0943404
Pondoland Times	Core Function:Project Management Unit	R 2,000.00	REQUEST FOR ADVERTISING OF PLANT HIRE FOR 18 MONTH PERIOD	MAAA0570434
Pondoland Times	Core Function:Human Resources	R 2,000.00	REQUEST ADVERT FOR SOCIAL SERVICES CO-ORDINATOR POST UNDER COMMUNITY S DEPARTMENT (PERMANENT)	MAAA0570434

7,637.95

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	Value	Specifications	CSDRefN umber
SIZISA UKHANYO TRADING 1119	Core Function:Mayor and Council	R 5,000.00	REQUEST FOR QUANTAM FOR GENDER BASED VIOLENCE TO BE HELD ON THE 22 JUL MZAMBA COURT 09H00;PICK UP AT MUNICIPAL GATE AT 8H00	MAAA016 7545
SAMA BUSINESS SOLUTIONS	Core Function:Solid Waste Removal	R 5,700.00	REQUEST CATERING FOR 60 PARTICIPANTS FOR WASTE COMMITTEE MEETING ON TH AUGUST 2024 AT COUNCIL CHAMBER	MAAA119 6573
AMATSHEZI TRANSPORT	Core Function:Biodiversity and Landscape	R 6,000.00	REQUEST FOR HIRING OF 2 X15 SEATER(1. FROM MZAMBA WARD 24 TO KHUMBUZA FOR COASTAL COMMITTEE MEETING ONTHE 14TH OF AUGUST 2024 AND 2. FROM MD	MAAA084 7472
KWIK-FIT BIZANA	Core Function:Solid Waste Removal	R 7,130.00	REQUEST FOR REPLACEMENT OF 2 TYRES FOR KFG 942 EC ; TYRE SIZE 265/65R1	MAAA040 8288
Sopalini Farmers	Core Function:Biodiversity and Landscape	R 8,400.00	REQUEST FOR CATERING FOR 60 PARTICIPANTS FOR COASTAL COMMITTEE MEETING 14TH OF AUGUST 2024 AT WARD 25(THEOPHILUS TSHANGELA COMMUNITY HALL)	MAAA024 1645
AFRICAN COMPASS TRADING 37CC	Core Function:Mayor and Council	R 9,000.00	REQUEST LUNCH WITH SOFT DRINKS FOR EPWP COUNCILLORS WORKSHOP TO BE HEL 23 JULY 2024 AT COUNCIL CHAMBER AT 09H00	MAAA012 1475
USTA TRADING ENTERPRISE	Core Function:Solid Waste Removal	R 10,100.00	REQUEST FOR CATERING FOR 100 PEOPLE FOR WASTE AWARENESS CAMPAIGN ON T JULY 2024 AT WARD 1	MAAA018 5691
TYRES & MORE KOKSTAD	Core Function:Roads	R 10,297.10	REQUEST FOR REPLACEMENT OF ONE NEW BACK LEFT TYRE FOR CAT GRADER REGISTRATION NO:FSC-245 EC;THE TYRE SIZE IS 17.5-25	MAAA021 8212
KWIK-FIT BIZANA	Core Function:Roads	R 11,500.00	REQUEST FOR TWO NEW TYRE'S FOR LOW-BAD ; REGISTRATION NO: FVS-102 EC TYRE'S SIZE 315/80 R22.5	MAAA040 8288
THE INSTITUTE OF INTERNAL AUDI	Core Function:Governance Function	R 12,534.05	PAYMENT FOR MEMEBRSHIP FEES FOR INTERNAL AUDITORS	MAAA000 5432
STHWALE TRADING 88 (PTY) LTD	Core Function:Mayor and Council	R 13,800.00	REQUEST VIP TEA FOR SPECIAL COUNCIL MEETING TO BE HELD ON THE 26 JULY COUNCIL CHAMBER AT 09HRS	MAAA031 8074
KWIK-FIT BIZANA	Core Function:Solid Waste Removal	R 14,799.98	REQUEST FOR PURCHASING OF 5 TYRES FOR KFG 940 EC ;TYRE SIZE 225/70R17C	MAAA040 8288
KWIK-FIT BIZANA	Core Function:Roads	R 17,698.50	REQUEST FOR TWO (2) NEW TYRE'S FOR TIPPER TRUCK TYRE SIZE 315/80R 22.5 ; REGISTRATION NO:JJR 076 EC	MAAA040 8288
LELE CONSTRUCTION	Core Function:Finance	R 17,854.45	ROYAL BLUE WORKSUITS (BRANDED)	MAAA137 2681
ESRI SOUTH AFRICA	Core Function:Economic Development/Plann	R 18,997.08	PAYMENT FOR LICENSE FEES FOR ESRI 24-25 FY	MAAA000 3912
N AND P BEVARGE TRADING AND PR	Core Function:Marketing Customer Relati	R 20,000.00	REQUEST FRAMED PHOTOGRAPHS	MAAA027 2697
BHALA KADUDUDU TRADING	Core Function:Mayor and Council	R 20,080.00	LUNCH WITH SOFT DRINKS FOR 150PEOPLE IN WARD 01 FOR COMMUNITY EDUCATIO ON 18/07/2024	MAAA085 6525
TYRES & MORE KOKSTAD	Core Function:Roads	R 21,999.50	REQUEST FOR REPLACEMENT OF OE NEW BACK LEFT TYRE FOR GRADER REGISTRATI FSC-245 EC THE TYRE SIZE IS 17.5-25	MAAA021 8212
PRAY AND PROSPER CONSTRUCTION	Core Function:Mayor and Council	R 22,300.00	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 12 SEPTEMBER 2024 AT NKOSI GWEBITYALA GOBOLEMAMBA COMMUNITY HALL AT 10 WARD 30	MAAA108 9129
LUSTARZ PROJECT	Core Function:Mayor and Council	R 28,000.00	REQUEST ROOFKOTE 20L FOR NELSON MANDELA 67 MINUTES TO BE HELD ON THE 1 2024 AT WARD 04	MAAA032 5089
SENZWA CIVILS AND PROJECTS	Core Function:Mayor and Council	R 29,440.00	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 26 SEPTEMBER 2024 AT MAJOLA TSHUTSHA COMMUNITY HALL AT 10H00 AT WARD 2	MAAA010 5361
ZANEMPILO PROJECTS CO-OPERATIV	Core Function:Mayor and Council	R 29,509.80	REQUEST 20 LITRE PAINT ROOF COTE	MAAA053 5287

Creditor Name	Function Name	Value	Specifications	CSDRefN umber
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340,140.46

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	Value	Specifications	CSDRefNumber
MABOZELA TRADING AND ENTERRPRI	Core Function:Solid Waste Removal	R 30,560.00	PAYMEWNT FOR CRANE TRUCK HIRE	MAAA0092741
DOSVENTS TD	Core Function:Finance	R 66,700.90	PAYMENT FOR STATIONERY FILE DIVIDERS	MAAA0684417
DOSVENTS TD	Core Function:Finance	R 67,586.40	PAYMENT FOR STATIONERY FILE DIVIDERS	MAAA0684417
DOSVENTS TD	Core Function:Finance	R 84,013.90	PAYMENT FOR STATIONERY STAMPS	MAAA0684417
SOUTH AFRICAN BROADCASTING COR	Core Function:Marketing Customer Relati	R 89,838.00	INTERVIEW TALK SHOW FROM 25 MIN @20;05-20;30 pm	MAAA0076566
LUDWALA INVESTMENT SERVICES	Core Function:Community Halls and Facili	R 132,000.00	PAYMENT HONEY SUCKING SERVICES 71 LOADS JULY 24	MAAA1047308
LUDWALA INVESTMENT SERVICES	Core Function:Community Halls and Facili	R 132,000.00	PAYMENT FOR HONEY SUCKING SERVICES	MAAA1047308
DOSVENTS TD	Core Function:Marketing Customer Relati	R 229,570.00	PAYMENT FOR PROCUREMENT OF BRANDING MATERIAL	MAAA0684417

832,269.20

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 July 2024

N O	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Timeless T	R 300,000.	R 190,800.00	R -	R 190,800.00	WMM -LM 05/07/24 MCC H	MBIZANA CIVIC CENTRE HANDOVER	Thursday, July 25, 2024	Municipal Manager
TOTAL			R 190,800.00	R -	R 190,800.00				

b) Tenders awarded during the month of July 2024

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT	Advert Date
1	Masilo Castlehill JV	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel, Roads, Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services	Thursday, April 18, 2024
2	Vitsha Trading	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel, Roads, Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services	Thursday, April 18, 2024
3	LG Construction	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel, Roads, Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services	Thursday, April 18, 2024
4	Mvumeza Construction	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel, Roads, Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services	Thursday, April 18, 2024
5	Mvi Construction and Maintenance	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel, Roads, Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services	Thursday, April 18, 2024
6	Siti Cargo cc	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel, Roads, Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services	Thursday, April 18, 2024
7	Eyethu Projects and Plant Hire	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel, Roads, Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services	Thursday, April 18, 2024
8	Kara SA	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel, Roads, Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services	Thursday, April 18, 2024
Total		R -					

c) Status of current tenders

Decription of the Project	Bid Number	Chairper son	Closing Date	Vali dity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapse d	Validity Check	Remaini ng Days
Contract for Service and Maintanance of Back up Generator	WMM-LM 13/04/23/01 BUG	Mr. V. Mqina	Friday, June 21, 2024	90	Thursday, September 19, 2024	Ms.A.Nton gana	To be adjudicat ed	Corporate Services	Morlock, Lu phoko	Thursday, August 8, 2024	48.00	Valid	42.00
General Valuation Roll 2024/2029	WMM LM 00013 GVR	Ms. Z. Shange	Monday, June 10, 2024	90	Sunday, September 8, 2024	Mr. M. Mtetanda ba	To be adjudicat ed	Developme nt Planning	Morlock, Hl angabezo	Thursday, August 8, 2024	59.00	Valid	31.00
Maintenance of CCTV Cameras for 36 Months	WMM-LM 00058 CCTV C	Mr. V. Mqina	Monday, June 17, 2024	90	Sunday, September 15, 2024	Ms.A.Nton gana	To be adjudicat ed	Community Services	Morlock, Lu phoko	Thursday, August 8, 2024	52.00	Valid	38.00

Decription of the Project	Bid Number	Chairper son	Closing Date	Vali dity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapse d	Validity Check	Remaini ng Days
Multi Discipline Panel of Consultants	WMM LM 31/05/22/06 MDP	Mr. V. Nontand a	Tuesday, June 18, 2024	90	Monday, September 16, 2024	Ms.A.Nton gana	To be adjudicat ed	Engineering Services	Not Yet Appointed	Thursday, August 8, 2024	51.00	Valid	39.00
Multi-Utility Online Pre-paid Electricity Vending Management System	WMMLM 00088 PVMS	Mr. V. Mqina	Wednesday, June 26, 2024	90	Tuesday, September 24, 2024	Ms A. Ntongana	To be adjudicat ed	Engineering Services	Morlock, Lu phoko	Thursday, August 8, 2024	43.00	Valid	47.00
Panel of Attonery's for 36 Months	WMM LM 0054 PA 36 M	Ms. N. Jokweni	Monday, June 10, 2024	90	Sunday, September 8, 2024	Mr. M. Mtetanda ba	To be adjudicat ed	Municipal Manager	Not Yet Appointed	Thursday, August 8, 2024	59.00	Valid	31.00
Three Year Turnkey Contract for Electrical Service Providers	WMM-LM 18/01/24/01 TCE	Mr. V. Mqina	Monday, June 17, 2024	90	Sunday, September 15, 2024	Ms.A.Nton gana	To be adjudicat ed	Engineering Services	Morlock, Lu phoko	Thursday, August 8, 2024	52.00	Valid	38.00
Private Security Services for 36 Months	WMM-LM 000101 PSS 36M	Mr. S. Mtsheng u	Monday, June 10, 2024	90	Sunday, September 8, 2024	Mr. M. Mtetanda ba	Adjudicat ed	Community Services	Not Yet Appointed	Thursday, August 8, 2024	59.00	Valid	31.00

d) Deviations

No deviations were approved during the month.

DEVIATIONS REGISTER												
Date Reported to council	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 Deviation	
Not Yet Reported	Not Paid	Not Paid	Timeless T	R 190,800.00	It was not possible to appoint a Service provider since they all were Non-Responsive	Municipal Manager	Thursday, July 25, 2024	Community Services	7 Day Tender	7 Day Tender	No fully responsive Bidder	
Not Yet Reported	Not Paid	Not Paid	SABC	R 89,838.00	Municipality wanted a Radio Station with Isixhosa Coverage with more Audience	Municipal Manager	Thursday, July 11, 2024	Municipal Managers office	7 Day Tender	Direct Procurement	Public Broadcaster	
			TOTAL	R 280,638.00								

- **Timeless T** – All bids received were not fully compliant and a recommendation to appoint based on price was made since the event date could not be moved and procurement had become an emergency. All tenders received were evaluated and the tender with the lowest price was appointed on the basis of their price.
- **SABC** – the municipality required radio broadcasting that was in the language mostly spoken in the province and with coverage in most areas of Mbizana, SABC, a public broadcaster was approached for a quotation and appointment for the service. This was done after a procurement process did not result in the appointment of a suitable service provider.

e) Unauthorised, Irregular, Fruitless and Wasteful Expenditure

Discussions between management and Internal Audit are still ongoing to finalise which transactions during the year should be disclosed as Irregular expenditure for disclosure in the annual financial statements. A full report will be included in the August 2024 report for the Mayor and the structures of council.

11. Database utilisation

The following table indicates the service providers that have been utilised for the month of July 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	CSDRefNumber	Wardno.
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Core Function:Roads	8/2/2024	569.25	OPEN	REQUEST FOR PATCHING OF ONE FRONT LEFT TYRE REPAIRS FOR TLB REGISTRATION NO: FSC-235 EC; MILLAGE 2534.8 TYRE SIZE 12.5/80	MAAA0408288	Ward 1
INSTITUTE FOR LOCAL GOVERNMENT	4 karen street Bryston gauteng 2021	Core Function:Finance	7/9/2024	1,070.00	RECEIVED	MEMEBRSHIP FEES FOR MR. Z.A ZUKULU. ILGM	MAAA0690580	Gauteng
GROUP TWO MEDIA COMPANY	SHOP 16 TIAGOS BUILDING KOKSTAD 4700	Core Function:Municipal Manager	7/12/2024	1,998.70	OPEN	REQUEST ERCTION OF A LIFE SIZE STATUE OF WINNIE MADIKIZELA MANDELA STA	MAAA0943404	Kokstad
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Project Management Unit	7/26/2024	2,000.00	OPEN	REQUEST FOR ADVERTISING OF PLANT HIRE FOR 18 MONTH PERIOD	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Human Resources	7/12/2024	2,000.00	OPEN	REQUEST ADVERT FOR SOCIAL SERVICES CO-ORDINATOR POST UNDER COMMUNITY S DEPARTMENT (PERMANENT)	MAAA0570434	Ward 17
SIZISA UKHANYO TRADING 1119	AMAMPISI A/A NTONDWENI LOCATION; BIZANA WARD 16 4800	Mayor and Council	7/24/2024	5,000.00	RECEIVED	REQUEST FOR QUANTAM FOR GENDER BASED VIOLENCE TO BE HELD ON THE 22 JUL MZAMBA COURT 09H00;PICK UP AT MUNICIPAL GATE AT 8H00	MAAA0167545	Ward 16
SAMA BUSINESS SOLUTIONS	266 PRETORIOUS STREET PRETORIA CENTRAL WARD 29 0002	Solid Waste Removal	8/2/2024	5,700.00	OPEN	REQUEST CATERING FOR 60 PARTICIPANTS FOR WASTE COMMITTEE MEETING ON TH AUGUST 2024 AT COUNCIL CHAMBER	MAAA1196573	Pretoria
AMATSHEZI TRANSPORT	P O BOX 157 BIZANA 4800	Biodiversity and Landscape	7/25/2024	6,000.00	OPEN	REQUEST FOR HIRING OF 2 X15 SEATER(1. FROM MZAMBA WARD 24 TO KHUMBUZA FOR COASTAL COMMITTEE MEETING ONTHE 14TH OF AUGUST 2024 AND 2. FROM MD	MAAA0847472	Ward 6
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Solid Waste Removal	7/26/2024	7,130.00	OPEN	REQUEST FOR REPLACEMENT OF 2 TYRES FOR KFG 942 EC ; TYRE SIZE 265/65R1	MAAA0408288	Ward 1
Sopalini Farmers	AMADIBA A/A BIZANA WARD 25 4800	Biodiversity and Landscape	8/2/2024	8,400.00	OPEN	REQUEST FOR CATERING FOR 60 PARTICIPANTS FOR COASTAL COMMITTEE MEETING 14TH OF AUGUST 2024 AT WARD 25(THEOPHILUS TSHANGELA COMMUNITY HALL)	MAAA0241645	Ward 25
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	7/24/2024	9,000.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR EPWP COUNCILLORS WORKSHOP TO BE HEL 23 JULY 2024 AT COUNCIL CHAMBER AT 09H00	MAAA0121475	Ward 31
USTA TRADING ENTERPRISE	NO.3 SUNSET BEACH MARGATE; UVONGO WARD 01 4270	Solid Waste Removal	7/19/2024	10,100.00	RECEIVED	REQUEST FOR CATERING FOR 100 PEOPLE FOR WASTE AWARENESS CAMPAIGN ON T JULY 2024 AT WARD 1	MAAA0185691	Ward 1
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	7/26/2024	10,297.10	DELETED	REQUEST FOR REPLACEMENT OF ONE NEW BACK LEFT TYRE FOR CAT GRADER REGISTRATION NO:FSC-245 EC;THE TYRE SIZE IS 17.5-25	MAAA0218212	Kokstad
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	7/24/2024	11,500.00	RECEIVED	REQUEST FOR TWO NEW TYRE'S FOR LOW-BAD ; REGISTRATION NO: FVS-102 EC TYRE'S SIZE 315/80 R22.5	MAAA0408288	Ward 1
THE INSTITUTE OF INTERNAL AUDI	PO BOX 2290 BEDFORDVIEW 2008 2008	Governance Function	7/24/2024	12,534.05	RECEIVED	PAYMENT FOR MEMEBRSHIP FEES FOR INTERNAL AUDITORS	MAAA0005432	Pretoria
STHWALE TRADING 88	IZIKHUBA LOCATION AMADIBA AA PORT EDWARD 4800	Mayor and Council	7/25/2024	13,800.00	RECEIVED	REQUEST VIP TEA FOR SPECIAL COUNCIL MEETING TO BE HELD ON THE 26 JULY COUNCIL CHAMBER AT 09HRS	MAAA0318074	Ward 1

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Wardno.
(PTY) LTD								
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Solid Waste Removal	7/24/2024	14,799.98	RECEIVED	REQUEST FOR PURCHASING OF 5 TYRES FOR KFG 940 EC ;TYRE SIZE 225/70R17C	MAAA0408288	Ward 1
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	8/2/2024	17,698.50	OPEN	REQUEST FOR TWO (2) NEW TYRE'S FOR TIPPER TRUCK TYRE SIZE 315/80R 22.5 ; REGISTRATION NO:JJR 076 EC	MAAA0408288	Ward 1
LELE CONSTRUCTION	AMANIKHWE AA NIKHWE LOCATION WARD 17 4800	Finance	7/24/2024	17,854.45	RECEIVED	ROYAL BLUE WORKSUITS (BRANDED)	MAAA1372681	Ward 17
ESRI SOUTH AFRICA	INTERNATIONAL BUSINESS GATEWAY CNR NEW ROAD AND 6TH ROAD JOHANNESBURG 1687	Economic Development/Planning	7/25/2024	18,997.08	RECEIVED	PAYMENT FOR LICENSE FEES FOR ESRI 24-25 FY	MAAA0003912	Pretoria
N AND P BEVARGE TRADING AND PR	P BAG X 594 BIZANA WARD 27 4800	Marketing Customer Relations	7/26/2024	20,000.00	OPEN	REQUEST FRAMED PHOTOGRAPHS	MAAA0272697	Ward 27
BHALA KADUDUDU TRADING	VLEI AA FLAGSTAFF 4810	Mayor and Council	7/19/2024	20,080.00	RECEIVED	LUNCH WITH SOFT DRINKS FOR 150PEOPLE IN WARD 01 FOR COMMUNITY EDUCATIO ON 18/07/2024	MAAA0856525	Ward 9
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	8/2/2024	21,999.50	OPEN	REQUEST FOR REPLACEMENT OF OE NEW BACK LEFT TYRE FOR GRADER REGISTRATI FSC-245 EC THE TYRE SIZE IS 17.5-25	MAAA0218212	Kokstad
PRAY AND PROSPER CONSTRUCTION	12 HIBISCUS AVENUE MARGATE 4275	Mayor and Council	7/24/2024	22,300.00	OPEN	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 12 SEPTEMBER 2024 AT NKOSI GWEBITYALA GOBOLEMAMBA COMMUNITY HALL AT 10 WARD 30	MAAA1089129	Ward 1
BELL EQUIPMENT CO S A (PTY)LTD	P O BOX 7332 EMPANGENI RAIL 3910	Roads	8/2/2024	24,722.83	OPEN	REQUEST FOR REPLACEMENT OF TWO NEW BATTERIES FOR A BELL GRADER REGISTRATION NUMBER JCF-375 EC		Kwa-Zulu Natal
LUSTARZ PROJECT	MNGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8 4800	Mayor and Council	7/16/2024	28,000.00	RECEIVED	REQUEST ROOFKOTE 20L FOR NELSON MANDELA 67 MINUTES TO BE HELD ON THE 1 2024 AT WARD 04	MAAA0325089	Ward 8
SENZWA CIVILS AND PROJECTS	IMIZIZI ADMIN AREA IMIZIZI SP; IMIZIZI WARD 29 4800	Mayor and Council	7/25/2024	29,440.00	OPEN	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 26 SEPTEMBER 2024 AT MAJOLA TSHUTSHA COMMUNITY HALL AT 10H00 AT WARD 2	MAAA0105361	Ward 29
ZANEMPILO PROJECTS CO-OPERATIV	NOMLACU LOCATION NOMLACU (SECTION A) SP; NOMLAC WARD 26 4800	Mayor and Council	7/25/2024	29,509.80	RECEIVED	REQUEST 20 LITRE PAINT ROOF COTE	MAAA0535287	Ward 26

Total 372,501.24

12. Regulation 17(1) c Procurement

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

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

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Tuesday, July 16, 2024	INV2007832	Institute for Local Government	R 1,070.00	Membership Fees	Z.Zukulu	Friday, July 5, 2024	Corporate Services	NO	One quote	Sole Provider
Tuesday, July 30, 2024	PINV04635	ESRI South Africa	R 18,997.08	Licence Fees	Z.Zukulu	Tuesday, July 23, 2024	LED	NO	One quote	Sole Provider
Tuesday, July 30, 2024	300066985	The Institute of Internal Auditors	R 12,534.05	Membership Fees	Z.Zukulu	Friday, July 12, 2024	Municipal Managers office	NO	One quote	Sole Provider
Total			R 32,601.13							

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	Opening Balance	Closing Balance	Opening Balance 24	30-Jul	Current year Expenditure	Closing Balance
Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	MBIZLM2 7/02/18/02	R 86,428,299.70	R 5,127,510.31	-R 623,118.35	-R 623,118.35	R -	R -	-R 623,118.35

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance	Closing Balance	Opening Balance 24	30-Jul	Current year Expenditure	Closing Balance
		ENG							
Sizane 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 DELIGEN TS	R -	-R 14,904,823.93	-R 20,069,108.89	-R 20,069,108.89	R 303,785.32	R 303,785.32	-R 20,372,894.21
Conlog	Prepaid electricity agent	Fef:6/1/1/5	R -	-R 8,789,825.27	-R 9,560,137.89	-R 9,560,137.89	R -	R -	-R 9,560,137.89
Kumyolz Investments	Debt collection services for 3 years	MBIZ LM 00022 DCS	R 0.13	-R 2,224,282.98	-R 3,081,310.25	-R 3,081,310.25	R -	R -	-R 3,081,310.25
Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	MBIZ LM 0035 IFRA	R 5,300,000.00	R 208,042.19	R 208,042.19	R 208,042.19	R -	R -	R 208,042.19
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	-R 13,575,722.50	-R 18,337,693.64	-R 18,337,693.64	R 502,464.60	R 502,464.60	-R 18,840,158.24
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 1,201,123.96	R 1,124,682.27	R 1,124,682.27	R -	R -	R 1,124,682.27
Bukhobethu Security Services	Provision of Private Security Services	WMM LM 08/12/20/03 PSC	R 30,463,800.00	R 10,347,700.00	-R 310,500.00	-R 310,500.00	R 869,400.00	R 869,400.00	-R 1,179,900.00
Phahle Construction	Maintenance of Recreational Facilities	WMM LM 16/09/20/01	R -	-R 448,965.09	-R 876,327.46	-R 876,327.46	R -	R -	-R 876,327.46
Dr Sugudhav-Sewpersadh Attorneys	Provision of Legal Services	WMM LM 25/08/21	R -	-R 2,768,179.44	-R 6,535,185.26	-R 6,535,185.26	R 203,616.98	R 203,616.98	-R 6,738,802.24
Z.N.Mtshabe	Provision of Legal Services	WMM LM 25/08/21	R -	-R 5,207,718.76	-R 11,694,794.57	-R 11,694,794.57	R 406,816.52	R 406,816.52	-R 12,101,611.09
Techseeds Pty Ltd	Supply and Delivery of Printers	WMM LM 21/12/21/01 PRI	R 6,581,971.41	R 5,897,168.03	R 5,168,509.72	R 5,168,509.72	R 225,229.80	R 225,229.80	R 4,943,279.92
Ziiname Consulting Engineers	Sidanga Access Road with a Bridge	MBIZ LM 0055 CON	R 3,256,364.38	R 102,691.34	R 102,691.34	R 102,691.34	R -	R -	R 102,691.34
EKS Vehicle Tracking	Vehicle Tracking Services	Transversal Contracts(RT-46)	R -	-R 166,072.38	-R 279,649.30	-R 279,649.30	R -	R -	-R 279,649.30
Iheans Travelling Agency	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	-R 173,923.28	-R 4,340,956.19	-R 4,340,956.19	R 584,918.88	R 584,918.88	-R 4,925,875.07
Tunimart(PTY)LTD	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	-R 486,002.26	-R 6,994,961.67	-R 6,994,961.67	R 176,438.64	R 176,438.64	-R 7,171,400.31

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance	Closing Balance	Opening Balance 24	30-Jul	Current year Expenditure	Closing Balance
Thahle Project jv Ayagu Construction	Construction of Sidanga Access Road with Bridges	WMM LM 00098	R 19,990,389.66	R 3,998,110.14	R 999,557.78	R 999,557.78	R -	R -	R 999,557.78
XS Dollarz	Construction of Ward 13 ECDC	WMM LM 25/05/22/05 ECDC	R 4,061,813.16	R 3,146,121.52	R 822,963.36	R 822,963.36	R -	R -	R 822,963.36
Thahle Projects Jv Ayagu Trading	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R -	R -	R -	R -	R -	R -	R -
Moya Trading and Projects	Social and Disaster Relief Material for 3 years	WMM LM 0064 SRM	R -	-R 980,420.00	2,110,170.00	-R 2,110,170.00	R -	R -	-R 2,110,170.00
Mabozela Trading and Enterprise	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R -	R -	R -	R -	R -	R -	R -
Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R -	R -	R -	R -	R -	R -	R -
Manyobo Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R -	R -	R -	R -	R -	R -	R -
LG Construction TA LGC Construction	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R -	R -	R -	R -	R -	R -	R -
Restsam Engineering PTY Ltd	Electrification of Msarhweni Village	MBIZ LM 0055 CON	R 607,200.00	R 201,590.40	R -	R -	R -	R -	R -
Wosa Nawe 16	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R -	R -	R -	R -	R -	R -	R -
Mayile Solutions	Provision of Internal Services	WMM LM 06/10/22/03 IAS	R -	-R 650,578.00	1,472,239.94	-R 1,472,239.94	R -	R -	-R 1,472,239.94
Manyobo Group	Rehabilitation of Dumping Site for a Period of 18 Months	WMM LM 04/08/22/02 RMD	R -	-R 234,400.00	2,359,045.01	-R 2,359,045.01	R -	R -	-R 2,359,045.01
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 30,600.00	-R 30,600.00	R -	R -	-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	MBIZLM2 7/02/18/02 ENG	R 3,811,832.48	R 3,430,649.24	R 2,858,874.37	R 2,858,874.37	R -	R -	R 2,858,874.37
Nikhwe Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R -	R -	R -	R -	R -	R -	R -
Citi Cargo	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R -	R -	R -	R -	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance	Closing Balance	Opening Balance 24	30-Jul	Current year Expenditure	Closing Balance
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 356,458.25	R 356,458.25	R -	R -	R 356,458.25
Ziinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	WMM LM 25/03/22/0 1 MDP	R -	R -	R -	R -	R -	R -	R -
Ziinzame Consulting Engineers	Construction of Majazi Landfill Site	MBIZ LM 0055 CON	R 3,827,625.00	R 9,030,991.07	R 9,030,991.07	R 9,030,991.07	R -	R -	R 9,030,991.07
The Mane's	Supply and Delivery of Cleaning Resourses	WMM LM 04/08/22/0 1 SDC	R -	R -	-R 1,152,824.08	-R 1,152,824.08	R -	R -	-R 1,152,824.08
Masilo Jv Kresta Green	Nomlacu Electrification Phase 2	WMM LM 04/05/23/0 1 ENP	R 5,743,276.13	R 5,743,276.13	R 937,982.32	R 937,982.32	R -	R -	R 937,982.32
ODG Technologies PTY Ltd	Nomlacu Electrification Phase 2	WMM LM 04/05/23/0 1 ENP	R 1,035,116.46	R 1,035,116.46	R 413,081.07	R 413,081.07	R -	R -	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 231,002.57	R 231,002.57	R -	R -	R 231,002.57
Alutha Holding 82/ Show Love and Care	Construction to Ntshikitshane to Bhukuveni Access Road	WMM LM 000104 CS W08	R 2,495,075.00	R 2,495,075.00	R 1,724,363.00	R 1,724,363.00	R -	R -	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 1,022,634.91	R 1,022,634.91	R -	R -	R 1,022,634.91
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 90,160.76	R 90,160.76	R -	R -	R 90,160.76
Vitsha Trading	Construction of Mwilini Access Road	WMM LM 0018 MZ/ A/R	R 5,790,907.51	R 5,790,907.51	R 872,331.29	R 872,331.29	R -	R -	R 872,331.29
Vitsha Trading	Upgrading of Mbongwana via Dotye to Greenville Access Road	WMM LM 00017 MDG	R 9,685,836.19	R 9,685,836.19	R 2,710,223.69	R 2,710,223.69	R -	R -	R 2,710,223.69
Ndzila Investments	Provision of Insurance Services for 36 Months	WMM-LM 27/10/21/0 1 PIS	R -	R -	-R 548,154.19	-R 548,154.19	R 359,946.55	R 359,946.55	-R 908,100.74
Masilo Projects 85	Electrification of Masarhweni Phase 2	WMM LM 04/05/23/0 2 EMP	R 3,207,821.60	R 3,207,821.60	R 756,691.13	R 756,691.13	R 405,927.68	R 405,927.68	R 350,763.45
First Rand Limited	Provision of Banking Services for 5 Years	WMM LM 00012 BS	R -	R -	-R 3,768,314.81	-R 3,768,314.81	R -	R -	-R 3,768,314.81
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 1,091,888.7	-R 1,091,888.74	R 245,699.93	R 245,699.93	-R 1,337,588.67

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance	Closing Balance	Opening Balance 24	30-Jul	Current year Expenditure	Closing Balance
					4				
Mabozela Trading and Enterprise	Call Out for Crane Truck Hiring Services	WMM LM 13/09/23/0 2 COC	R -	R -	R -	R -	R 30,560.00	R 30,560.00	-R 30,560.00
West Bank Limited	Fuel	WMM LM 00012 BS	R -	R -	-R 1,198,674.31	-R 1,198,674.31	R -	R -	-R 1,198,674.31
Eco South Partnership	Mbizana Heritage Reseach	WMM LM 11/08/22/0 2 MHR	R 573,850.00	R 573,850.00	R -	R -	R -	R -	R -
Munsoft Pty Ltd	Procurement of Payroll System	WMM LM 00012 PPS	R 8,972,421.01	R 8,972,421.01	R 8,972,421.01	R 8,972,421.01	R -	R -	R 8,972,421.01
Blue Cycle Trading Services	Reviewal of ICT Disaster Recovery	WMM LM 03/11/22/0 2	R 494,500.00	R 494,500.00	R 241,500.00	R 241,500.00	R -	R -	R 241,500.00
Ziinzame Consulting Engineers	Upgrading of Mbongwana Access Road	WMM LM 25/03/22/0 1 MDP	R 1,917,600.00	R 1,917,600.00	R 34,419.00	R 34,419.00	R -	R -	R 34,419.00
Ziinzame Consulting Engineers	Construction of Mwilini Access Road	WMM LM 25/03/22/0 1 MDP	R 1,423,057.26	R 1,423,057.26	R 30,259.99	R 30,259.99	R -	R -	R 30,259.99
Masinyane and Son	Supply and Delivery of SMME Equipment	WMM LM 31/05/22/0 6 MDP	R 750,000.00	R 750,000.00	R -	R -	R -	R -	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 1,373,706.74	R 1,373,706.74	R -	R -	R 1,373,706.74
ODG Technologies PTY Ltd	Nomlacu Electrification Phase 1 - 2022/2023	WMM LM 00066 E SV	R 1,472,719.42	R 1,205,772.22	R 91,423.76	R 91,423.76	R -	R -	R 91,423.76
ODG Technologies PTY Ltd	Electrification of Zizityaneni 2022/2023	WMM LM 00066 E SV	R 1,416,776.00	R 648,806.00	R 68,174.36	R 68,174.36	R -	R -	R 68,174.36
Siya and Aya JV S One	Electrification of Lower Ethridge Village Phase 2	WMM LM 04/05/23/0 3 ELE	R 4,127,551.32	R 4,127,551.32	R 1,437,402.77	R 1,437,402.77	R -	R -	R 1,437,402.77
Mabozela Trading Enterprise	Thaleni Access Road and Bridge	WMM LM 00021 TBR	R 20,873,963.09	R 20,873,963.09	R 14,979,822.44	R 14,979,822.44	R -	R -	R 14,979,822.44
Eco South Partnership	Municipal Land Audit	WMM LM 24/06/23/0 2 MLA	R 403,650.00	R 403,650.00	R -	R -	R -	R -	R -
Dream Bold Business Consultancy	Pre-Capacity Building for GBS Manufacturing Hubs	WMM-LM 10/06/22 B GBS C	R 2,998,750.00	R 2,998,750.00	R 2,748,750.00	R 2,748,750.00	R -	R -	R 2,748,750.00
Eco South Partnership	Customer Care Satisfactory Survey	WMM LM 13/09/04 CCS	R 195,822.00	R 195,822.00	R 195,822.00	R 195,822.00	R -	R -	R 195,822.00
Thake Electrical	3 Year Turnkey Contract for Electricity Services	WMM LM 18/01/24/0	R -	R -	R -	R -	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance	Closing Balance	Opening Balance 24	30-Jul	Current year Expenditure	Closing Balance
		1 TCE							
Lilitha Project Managers	GRAP Compliant Immovable Asset Register for 2023-26 Financial Years	WMM LM 00061 FAR	R 5,526,582.57	R 5,526,582.57	R 5,526,582.57	R 5,526,582.57	R -	R -	R 5,526,582.57
Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	WMM LM 00051 PPE PS 36M	R -	R -	-R 366,090.00	-R 366,090.00	R -	R -	-R 366,090.00
Dosvents TD	Supply and Delivery of Stationery for 12 Months	WMM LM 00056 PMS 12M	R -	R -	-R 217,087.20	-R 217,087.20	R 151,600.30	R 151,600.30	-R 368,687.50
Masinyane and Son	Supply and Delivery of Cleaning Resources for 36 Months	WMM LM 04/08/22/0 1 SDC	R -	R -	-R 183,099.55	-R 183,099.55	R -	R -	-R 183,099.55
Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36 Months	WMM LM 00053 W&OHP 36M	R -	R -	R -	R -	R -	R -	R -
Moya Trading and Projects	Procurement of PPE: Environmental Services for 24 Months	WMM LM 00051 P PPE 24M	R -	R -	-R 579,115.00	-R 579,115.00	R -	R -	-R 579,115.00
Ibala Consulting	CBD Road Maintenance	WMM LM 00055 CBD R	R 2,283,458.58	R 2,283,458.58	R 1,278,663.38	R 1,278,663.38	R -	R -	R 1,278,663.38
Ziinzame Consulting Engineers	Allocation for Mqonjwana Access Road	WMM LM 25/03/22/0 1 MDP	R 2,659,375.00	R 2,659,375.00	R 2,299,630.85	R 2,299,630.85	R -	R -	R 2,299,630.85
Wosa Nawe 16	Allocation of Shesi Access Road	WMM LM 08/12/22/0 2 HPC	R 2,622,137.43	R 2,622,137.43	R -	R -	R -	R -	R -
Mvi Construction and Maintenance	Allocation of Khaleni Access Road	WMM LM 08/12/22/0 2 HPC	R 4,262,638.07	R 4,262,638.07	R 1,992,932.96	R 1,992,932.96	R 787,376.25	R 787,376.25	R 1,205,556.71
Mvi Construction and Maintenance	Allocation of Mthamvuna Nature Reserve Access Road	WMM LM 08/12/22/0 2 HPC	R 2,657,043.09	R 2,657,043.09	R -	R -	R -	R -	R -
Wosa Nawe 16	Allocation of Dinizulu Access Road	WMM LM 25/03/22/0 1 MDP	R 2,054,348.50	R 2,054,348.50	R 9,221.85	R 9,221.85	R -	R -	R 9,221.85
Citi Cargo	Allocation of MabhaNqana Access Road	WMM LM 08/12/22/0 2 HPC	R 1,590,105.00	R 1,590,105.00	R -	R -	R -	R -	R -
Manyobo Group	Allocation of Mfuneli Access Road	WMM LM 08/12/22/0 2 HPC	R 3,283,800.85	R 3,283,800.85	R 1,864,700.85	R 1,864,700.85	R -	R -	R 1,864,700.85
Mabozela Trading and Enterprise	Allocation of Dyifane Access Road	WMM LM 08/12/22/0 2 HPC	R 1,625,964.50	R 1,625,964.50	R 39,629.01	R 39,629.01	R -	R -	R 39,629.01
Nikhwe Group	Allocation of Mabutho Access Road	WMM LM 25/03/22/0 1 MDP	R 1,000,305.05	R 1,000,305.05	R -	R -	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance	Closing Balance	Opening Balance 24	30-Jul	Current year Expenditure	Closing Balance
Mvi Construction and Maintenance	Allocation of Rockville Access Road	WMM LM 08/12/22/0 2 HPC	R 2,931,010.28	R 2,931,010.28	R 29.90	R 29.90	R -	R -	R 29.90
Thahle Projects Jv Ayagu Trading	Allocation of Goxe Access Road	WMM LM 08/12/22/0 2 HPC	R 4,601,257.49	R 4,601,257.49	R 440.33	R 440.33	R -	R -	R 440.33
LG Construction TA LGC Construction	Allocation of Lundini to Mtsgawedikazi Access Road	WMM LM 08/12/22/0 2 HPC	R 2,208,057.50	R 2,208,057.50	R 0.09	R 0.09	R -	R -	R 0.09
LG Construction TA LGC Construction	Allocation of Mlindazwe Access Road	WMM LM 25/03/22/0 1 MDP	R 2,052,749.50	R 2,052,749.50	-R 0.01	-R 0.01	R -	R -	-R 0.01
Mabozela Trading and Enterprise	Allocation of Zinini Access Road	WMM LM 08/12/22/0 2 HPC	R 3,799,600.00	R 3,799,600.00	R 75,123.75	R 75,123.75	R -	R -	R 75,123.75
Thahle Projects Jv Ayagu Trading	Allocation of Marina Access Road	WMM LM 08/12/22/0 2 HPC	R 2,244,332.12	R 2,244,332.12	R 49,368.52	R 49,368.52	R -	R -	R 49,368.52
Manyobo Group	Allocation of Marhelane to Mhlabuvelile Access Road	WMM LM 25/03/22/0 1 MDP	R 2,598,341.63	R 2,598,341.63	R -	R -	R -	R -	R -
Citi Cargo	Allocation of Bholorhweni Access Road	WMM LM 08/12/22/0 2 HPC	R 2,380,513.80	R 2,380,513.80	R 89,642.50	R 89,642.50	R -	R -	R 89,642.50
LG Construction TA LGC Construction	Allocation-Rehabilitation of Ndayini Access Road(Disaster)	WMM LM 08/12/22/0 2 HPC	R 4,540,072.40	R 4,540,072.40	R 2,255,632.40	R 2,255,632.40	R -	R -	R 2,255,632.40
Wosa Nawe 16	Allocation-Rehabilitation of Ndela to Ward 11 Access Road	WMM LM 08/12/22/0 2 HPC	R 2,913,661.30	R 2,913,661.30	R 857,239.12	R 857,239.12	R 274,363.50	R 274,363.50	R 582,875.62
Ziinzame Consulting Engineers	Allocation-Rehabilitation of Matshezini(Disaster)	WMM LM 25/03/22/0 1 MDP	R 307,674.95	R 307,674.95	R -	R -	R -	R -	R -
Mvi Construction and Maintenance	Allocation-Rehabilitation of Khaleni Access Road(Disaster)	WMM LM 08/12/22/0 2 HPC	R 4,262,638.07	R 4,262,638.07	R 2,580,136.16	R 2,580,136.16	R -	R -	R 2,580,136.16
Nikhwe Group	Allocation-Rehabilitation of Mtomkhulu Access Road(Disaster)	WMM LM 08/12/22/0 2 HPC	R 2,936,509.72	R 2,936,509.72	R 1,254,007.81	R 1,254,007.81	R 955,181.83	R 955,181.83	R 298,825.98
Citi Cargo	Allocation-Rehabilitation of Labani Access Road(Disaster)	WMM LM 08/12/22/0 2 HPC	R 4,909,976.55	R 4,909,976.55	R 2,761,471.80	R 2,761,471.80	R -	R -	R 2,761,471.80
Khulani Skills Development Center	Extension of Waste Management Services	WMM LM 04/08/22/0 1 EWM	R -	R -	-R 742,550.00	-R 742,550.00	R -	R -	-R 742,550.00
Eco South Partneship	Revalidation of Township Establishment	WMM LM 24/08/22 RTE	R 672,865.00	R 672,865.00	R -	R -	R -	R -	R -
Masinyane and Son	Supply and Delivery of Fishing Equipment	WMM LM 00056 S&D	R 386,345.00	R 386,345.00	R -	R -	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance	Closing Balance	Opening Balance 24	30-Jul	Current year Expenditure	Closing Balance
		FE&M							
Ziinzame Consulting Engineers	Allocation-Rehabilitation of Mhlwazini Access Road	WMM LM 25/03/22/0 1 MDP	R 532,794.47	R 532,794.47	R 23,620.00	R 23,620.00	R -	R -	R 23,620.00
Mabhula Force	Ward 4 Community Hall Paving	WMM LM 04/04/24/0 1	R 744,921.81	R 744,921.81	R 744,921.81	R 744,921.81	R -	R -	R 744,921.81
Bern and Willie Projects	Development of Inventory Records	WMM LM 28/11/23/0 1 RID	R 390,000.00	R 390,000.00	R -	R -	R -	R -	R -
Sword Group	Supply and Delivery of Office Furniture	WMM-LM 00064 0 OE	R 299,900.00	R 299,900.00	R 299,900.00	R 299,900.00	R -	R -	R 299,900.00
Techseeds Telecommunications	Intergration of Civic Center with the Main Building	WMM-LM00060 ICC-MMB	R 2,404,799.80	R 2,404,799.80	R 2,404,799.80	R 2,404,799.80	R -	R -	R 2,404,799.80
Sword Group	Supply , Delivery and Installation of Mphuthumi Mafumbatha Stadium Furniture	WMM-LM 00064 MMS F& YCC	R 405,100.00	R 405,100.00	R 405,100.00	R 405,100.00	R -	R -	R 405,100.00
Manyobo Group	Allocation- Re Gravelling of Kwabulala to Mdatya Access Road	WMM LM 08/12/22/0 2 HPC	R 2,186,628.90	R 109,623.65	R 19,846.17	R 19,846.17	R 89,777.48	R 89,777.48	-R 69,931.31
LG Construction TA LGC Construction	Mhlabomnyama Via Makhalweni to Plangeni	WMM LM 00062	R 4,723,050.43	R 4,723,050.43	R 4,723,050.43	R 4,723,050.43	R -	R -	R 4,723,050.43
Masilo Jv Castle Hill	Construction of Sunnyside Access Road	WMM LM 00062	R 3,131,381.00	R 3,131,381.00	R 3,131,381.00	R 3,131,381.00	R -	R -	R 3,131,381.00
Mvi Construction and Maintenance	Construction of Nyanisweni Access Road	WMM LM 00062	R 4,498,048.51	R 4,498,048.51	R 4,498,048.51	R 4,498,048.51	R -	R -	R 4,498,048.51
Mvumeza Trading Enterprise	Construction of Kutshi Access Road	WMM LM 00062	R 2,935,362.93	R 2,935,362.93	R 2,935,362.93	R 2,935,362.93	R -	R -	R 2,935,362.93
Siti Cargo cc	Construction of Cabane to Crestu Access Road Mqonjwana Access Road	WMM LM 00062	R 2,766,871.25	R 2,766,871.25	R 2,766,871.25	R 2,766,871.25	R -	R -	R 2,766,871.25
Eyethu projects	Construction of Ndlavini Access Road	WMM LM 00062	R 6,440,046.23	R 6,440,046.23	R 6,440,046.23	R 6,440,046.23	R -	R -	R 6,440,046.23
Thake electrical	Turnkey Contract for Electrification of Nomalacu Phase 3	WMM LM 18/01/24/0 1 TCE	R -	R -	R -	R -	R -	R -	R -
Ziinzame Consulting Engineers	Construction of Nyanisweni Access Road	WMM LM 25/03/22/0 1 MDP	R 625,059.82	R 625,059.82	R 625,059.82	R 625,059.82	R 239,436.06	R 239,436.06	R 385,623.76
Ziinzame Consulting Engineers	Construction of Ndlavini Village Access Troad	WMM LM 25/03/22/0 1 MDP	R 876,009.40	R 876,009.40	R 876,009.40	R 876,009.40	R 267,492.83	R 267,492.83	R 608,516.57
Ziinzame Consulting	Construction of Mlabomnyama	WMM LM	R	R	R	R	R	R	R

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	Opening Balance	Closing Balance	Opening Balance 24	30-Jul	Current year Expenditure	Closing Balance
Engineers	Acces Road	25/03/22/01 MDP	1,037,281.67	1,037,281.67	1,037,281.67	1,037,281.67	285,745.33	285,745.33	751,536.34
Thake electrical	Nkanini Elecyrification	WMM LM 18/01/24/01 TCE	R 570,918.74	R 570,918.74	R 570,918.74	R 570,918.74	R 234,667.53	R 234,667.53	R 336,251.21
Thake electrical	Matwebu Rlectrification	WMM LM 18/01/24/01 TCE	R 588,219.30	R 588,219.30	R 588,219.30	R 588,219.30	R 241,778.67	R 241,778.67	R 346,440.63
			R 375,387,398.60	R 196,902,534.75	R 17,571,435.20	R 17,571,435.20	R 7,842,224.68	R 7,842,224.68	R 9,729,210.52

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 30th 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.

No	Issues identified	Co AF 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																		

No	Issues identified	Co AF 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
	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.	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Chief Financial Officer	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
Immovable assets																		

No	Issues identified	Co AF 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 present 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	<p>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.</p> <p>Prior correction note reviews to be concluded by 8th August 2024</p>

No	Issues identified	Co AF 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	Management should ensure that the financial statements are present fairly. All prior period error adjustment should be asserted and presented in the Prior period errors not to the financial statements	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Chief Financial Officer	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year

No	Issues identified	Co AF 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	
											include and assert this prior period error adjustment relating to the Land-Fill Site reclassification in the current year financial statements								

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/ No)	Affecting Audit Report?	Raised In 2021/ 22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Issue 03: WIP Register: Asset not capitalised on to the WIP Register	11	Financial	Asset Management	N/A	Yes	No	No	No	Medium	Management did not recognise the asset on the fixed asset register as it was assumed that the project would be completed before the end of the financial period.	Management should comply with Section 63(2)(a) of the MFMA as to ensure that the all the municipality's assets are recognised. Management should recognise all capital expenditures on to the WIP register	<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: Assets and Stores Management	Internal Audit	30-Jun-24	<p>On a meeting held on the 27th of June 2024, Provincial Treasury Committed to convening a meeting with all affected municipalities in the province together with the auditor general to respond on issues that may not have been considered when the guidelines were issued.</p> <p>EC Treasury has committed to invite the municipality in a meeting to be held during the week ending 9 August 2024 with National</p>

No	Issues identified	Co AF 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	
																			<p>Treasury on the Matter and VAT Implications.</p> <p>The expenditure WIP register has been revised to exclude all electrification projects as their expenditure has been recognised as construction expenditure.</p>

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Issue 01: 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	<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: Assets and Stores Management	Internal Audit	30-Jun-24	<p>On a meeting held on the 27th of June 2024, Provincial Treasury Committed to convening a meeting with all affected municipalities in the province together with the auditor general to respond on issues that may not have been considered when the guidelines were issued.</p> <p>EC Treasury has committed to invite the municipality in a meeting to be held during the week ending 9 August 2024 with National</p>

No	Issues identified	Co AF 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
																		Treasury on the Matter and VAT Implications. The expenditure WIP register has been revised to exclude all electrification projects as their expenditure has been recognised as construction expenditure.
	Issue 04: Differences between WIP transfers and FAR transfers	11	Financial	Asset Management	N/A	Yes	No	No	No	Medium	The cause of the finding is lack of review of work in progress register and Immovable asset register as to ensure that all transfer out from work in progress are accurately reflected in the Immovable asset register.	Management should adequately review 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.	<i>The WIP register to be reviewed monthly to ensure it includes all transactions incurred during the year,</i> <i>The GL to be reviewed for all transactions above R10 000 to ensure they are correctly allocated and review against the</i>	No	Manager: Assets and Stores Management	Internal Audit	31 January 2024 31 July 2024	The WIP register is currently being reviewed and reconciled with the GL

No	Issues identified	Co AF 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
													<p>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>					
	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.	<p>Management should review the supporting schedules to identify any difference with information disclosed in the financial statement.</p>	<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

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Immovable assets - WIP - INEP Grant related expenditure treatment matters	16	Financial	Asset Management	N/A	No	No	No	No	Medium	The cause of the finding is due to 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 Electrification Programme (INEP) Grant allocations). Therefore, resulting in incorrect application of the applicable reporting standard, GRAP.	Management should ensure that they apply the requirements of GRAP 11 for transactions relating to INEP grant. The expenditure incurred to date on the INEP grant must be reclassified from fixed assets to expenditure. The management should further assess the impact of the finding on the corresponding figures.	<p><i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i></p> <p><i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i></p>	No	Chief Financial Officer	Internal Audit	30-Jun-24	On a meeting held on the 27th of June 2024, Provincial Treasury Committee to convening a meeting with all affected municipalities in the province together with the auditor general to respond on issues that may not have been considered when the guidelines were issued.

No	Issues identified	Co AF 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
	Assets: Differences in useful lives used to calculate depreciation	18	Financial	Asset Management	N/A	No	No	No	No	Medium	The management has not reviewed the depreciation calculation and ensure that all the variables used to calculation of depreciation is constant with asset management policy.	Management should excise the oversight responsibility the work done on fixed asset register and reconcile all the variables used to calculate the value of property plant and equipment.	<p><i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i></p> <p><i>The Infrastructure FAR useful lives to be aligned with the municipality's Asset Management Policy</i></p> <p><i>A report on the useful lives outside the Asset Management guidelines to be prepared and submitted to Treasury detailing reasons for such</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

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Issue 02: WIP: Project Cost not capitalised	11	Financial	Asset Management	N/A	No		No		Medium	Management expensed the cost to Contracted Services as measure to manage municipalities' losses.	Management should consistently apply the principals of Standard of Generally Recognised Accounting Practice Property Plant and Equipment (GRAP 17) consistently	<p><i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i></p> <p><i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i></p>	No	Manager: Budgeting and Reporting	Internal Audit	30-Jun-24	<p>On a meeting held on the 27th of June 2024, Provincial Treasury Committed to convening a meeting with all affected municipalities in the province together with the auditor general to respond on issues that may not have been considered when the guidelines were issued.</p> <p>EC Treasury has committed to invite the municipality in a meeting to be held during the week ending 9 August 2024 with National</p>

No	Issues identified	Co AF 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	
																			Treasury on the Matter and VAT Implications. The expenditure WIP register has been revised to exclude all electrification projects as their expenditure has been recognised as construction expenditure.
	Issue 05: WIP : Prior year Completed Asset not transferred out of Work-in progress	11	Financial	Asset Management	N/A	Yes		No		Medium	The above finding is due to lack of reconciliations not being performed by management to ensure that all completed projects are transferred immediately when the practical completion certificate is available	Management should ensure that there are controls that are put in place over daily and monthly processing and reconciling of work in progress and assets to ensure that all the projects that are completed are transferred	Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews The WIP register to be reviewed monthly to	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	

No	Issues identified	Co AF 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	
												after the practical completion certificate is available	<p>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>					the annual financial statements which will only be done after the end of the financial year.	A correction of prior year errors has been done after the reviews of submitted information identified projects not capitalised. This has resulted in the change on WIP register and completed Infrastructure register
Investment property																			

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Inl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Investment property valuation issue	17	Financial	Development planning & Asset Management & Revenue	N/A	No	No	No	No	Medium	Incorrect invoices were used as the billing for June 2023	Management should ensure that they apply the requirements of GRAP 16 for measurement of investment property. The correct rental billing for the last month should be used when following the above-mentioned method to fair value the investment properties	<i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. A review of the investment property valuation has been done and corrections communicated with the valuers
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

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Inl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
																		end of 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 ensure that information	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	All invoices received by 30 June 2024 will be processed through the standard expense option in period 13 to raise creditors instead of accruals. Only	No	Manager: Revenue and Expenditure	Internal Audit	31-Jul-24	All invoices received by 30 June 2024 have been processed through the standard expense option which recorded

No	Issues identified	Co AF 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
											submitted for audit is accurate and complete	the financial statements	<i>invoices received after 30 June will remain as accruals</i>					them in June 2024 period as payables (Creditors)
	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 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	A report was prepared, submitted to the structures of council and a resolution was secured on the 28 July 2024 for a write-off. An entry has been processed to correct the prior year balances as per the council resolution
Employee costs																		
	Employee related cost - overtime classification	8	Financial	Payroll & Budget and Reporting	N/A	Yes	No	No	No	Low	Errors in capturing of expenditure amount in the accounting system.	Management should ensure that the amounts included in the financial statements is included in the correct account when capturing into the system.	<i>Overtime expenditure items to be mapped such that they are separately disclosed on the AFS</i>	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is

No	Issues identified	Co AF 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	
																			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	<i>Invoices for suppliers who have not complied with their tax matters for more than two payment runs not be accepted for processing until such issues have been attended to</i>	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	Invoices are only processed once without tax compliance being confirmed to have been address where tax matters were not in order when last payment was processed. The accounts payable policy has also been amended to direct how payments processing will be	

No	Issues identified	Co AF 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	
																			done
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 recons that will reconcile actual billing vs lease agreements each month for each lease to develop a register directed to leasehold billing by year end.	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	Register and monthly calculations introduced	

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Service charges - recalculation differences	5	Financial	Revenue management	N/a	No	No	No	No	Medium	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete.	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements	The error was due to a change in capturing of a tariff structure in our billing system which subdivided the amount from hundreds to tens. The approved tariff is R313.81 per KVA not R3.1381 (R3.14 rounding factor). A Credit note billing will be effected, a capturing checklist as an internal control will be implemented which will be reviewed.	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	A review was done during the February billing period to identify and correct billing information. A further review by year-end to identify similar incidents due to consumer type changes and necessary correction have been processed
Disclosures																		

No	Issues identified	Co AF 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
	Additional disclosure	15	Financial	Budget and reporting	N/A	Yes	No	No	No	Medium	One of the pension fund amount paid was erroneously omitted on the determination of amount paid when preparing the financial statements.	Management should put controls in place to ensure that there is adequate review of information used to prepare financial statements to ensure appropriate presentation and accuracy of the figure presented in the financial statements.	The difference of an amount of R1 908.09 is due to recalculation on average PAYE reconciliation performed on the payroll system at the end of tax period. These amounts were not deducted on employees therefor the municipality is not liable to pay over to the SARS. A necessary revision will be made to the disclosure note to the annual financial statements.	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
	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 financial statement and the correct account or name is used in order to ensure	<i>Engagements with the system vendor on the possibility of:</i> <i>Current assets opening balances to be split per segment and movements to be processed against related segments</i>	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

No	Issues identified	Co AF 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
												faithful presentation of Municipality affairs.						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.	<i>Narratives to be included even for corrections not related to figures on the annual financial statements for users to understand the change presented</i>	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
Procurement and contract management																		

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	SCM: 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. The municipality's quotation register has been revised to include a comparison of the estimated cost vs the appointment amount
	Local Content: Minimum threshold not specified on advert	13	Internal Control	Supply Chain management	N/A	No	No	No	No	Medium	Management did not review the contents of the tender resulting in failure to comply with regulations.	Management should adequately review the content on a tender adverts before they are advertised to the general public as to ensure all compliance with the relevant legislation are adhered to.	<i>All adverts to be reviewed to ensure they include thresholds for targeted goods</i>	No	Manager: Supply Chain Management	Internal Audit	31-Jan-24	All adverts are being reviewed by the SCM Manager before submission to the Municipal Manager for approval

2. Preparation of the Annual Financial Statements

The MFMA requires that the accounting officer of a municipality must prepare the annual financial statements of the municipality or municipal entity and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing. Similarly, the accounting officer of a municipal entity must prepare the annual financial statements of the entity and within two months after the end of the financial year to which those statements relate, submit the statements to the parent municipality and the Auditor-General. This means that the 2023/24 annual financial statements must be submitted by 31 August 2024 to the Auditor-General for auditing.

3. Preparation Process

The process starts with the year-end closure processes as follows:

- Stock count
- Verification and assessment of assets
- Review of the Infrastructure asset register
- Correction of prior year errors
- Closure of the General ledger

a. Stock Count

The municipality runs a storeroom managed with the Assets and Stores Management Unit that oversees proper recording and accounting for stock movements.

The inventory count is performed to ensure that all stock movements were recorded and to test effectiveness of stock control measures. This is a process that is done in the presence of the Auditor-General or delegate, in this case delegated to our Internal Audit Unit. The stock count was performed on Saturday the 29th of June 2024 in the following storerooms:

- Finance
- Refuse removal
- Cultural Village
- Electricity

On 29 June 2024, the stores management section conducted a 100% verification of inventory in the municipal stores for purposes of ensuring that inventory for year-end has been correctly valued at reporting date. The preparations for a successful inventory count were carried out through implementing the approved AFS compilation plan. For increased assurance, the Auditor General and internal audit of the municipality was invited to take part in the inventory count.

The results of the inventory count showed inventory levels valued at an amount of R 786 192,53. The inventory movements for the quarter can be broken down as follows:

STOCK CATEGORY	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE-OFFS	TRANSFERS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
Electricity	Electricity	980 223.74	675.00	-	-	563 088.37	417 810.37
Refuse	Solid Waste						

STOCK CATEGORY	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE-OFFS	TRANSFERS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
	Removal	67 079.71	308 699.55	-	-	194 660.87	181 118.39
Stationery	B.T.O	191 116.33	217 087.20	-	-	310 604.63	97 598.90
Building Material	Building Material	20 066.22	-	-	-	7 124.79	12 941.43
Cleaning Material	Admin & Corporate Support	109 310.48	-	-	-	32 959.67	76 350.81
Security Equipment	Security Equipment	-	-	-	-	-	-
Fuel	Fuel	-	38 928.00	-	-	38 928.00	-
Animal Feed	Licensing and control of animals	-	189 650.00	-	-	189 650.00	-
Disaster PPE	Human Resources	372.63	-	-	-		372.63
Cleaning Material	Social services	14 714.00	21 150.00			35 864.00	-
TOTAL COST		382 883.11	776 189.75	-	-	1 372 880.33	786 192.53

b. Compilation of the movables assets register

The municipality has movable assets that are 100% managed internally and Infrastructure assets that are managed through an external service provider due to their complex nature and specialised skill required.

The movable asset register is subject to monthly reconciliations which assists the sections to track and deal with changes monthly, including the processing of monthly depreciation. The 4th quarter asset verification was conducted in order to make the following updates to the asset register required by the GRAP standards:

- Conditional assessment of assets
- Updating of asset custodians
- Reassessment of useful lives
- Updating of asset locations
- Confirmation of physical existence
- Completeness of the asset register

c. Review of Infrastructure register

Review of Infrastructure register

During the month of March, the municipality advertised a tender to acquire the services of a suitable service provider that can assist the municipality with preparation of the immovable asset register for a period of 36 months. The submissions from bidders were evaluated and adjudicated during the month of May and Lilitha Project Managers was the successful bidder appointed by the municipality.

The asset management section invited key stakeholders within the municipality and conducted an inception meeting at the start of June 2024 where the pertinent matters were discussed and the planning was initiated.

The municipality has conducted 6 additional meetings with the service provider where the submission of information is facilitated and outstanding information as well as challenges are circumvented. The service provider is now on site and has, after gathering the relevant information, mapped all the places for verification on the GIS maps. On site verifications have commenced from the last week of June 2024.

The process of the review of the infrastructure register includes, but not limited to:

- Unbundling of completed assets

- Valuation of investment properties and buildings
- Assessment of useful lives and residual values where applicable
- Impairment assessment
- Review of engineering and accounting standards used

Below is a summary of the progress made to date on the exercise which we hope will be completed earlier this year than in the past:

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
PLANNING									
1	Infrastructure Assets	Kick-off meeting	Kick-off meeting with client to clarify scope of work and way forward as well as meeting frequency	Lilitha	M Majikija	H	04/06/2024	Completed	Kick-off meeting held in Mbizana
2	Infrastructure Assets	Compile Project Action Plan & Programme	Draft project plan with all deliverables and milestones	Lilitha	M Majikija	H	10/06/2024	Completed	Draft Project Plan compiled and circulated for comment.
EXECUTION									
3	Infrastructure Assets	Obtain Updated Project List/Contracts Register/Commitments Register & Retention Register	Obtain existing municipal data e.g. asset lists, maps, GIS data, Project data (incl. Bills of Quantity) and As-built Drawings	Lilitha/WMMLM	M Majikija	H	05/07/2024	Completed	
4	Infrastructure Assets	Compile/Update project Lists & files since 1 July 2022 to AR	Identify projects completed since 1 July 2023 and provide the following: <ul style="list-style-type: none"> - Practical completion certificate - Drawing showing the location and extent of the project - Total project expenditure – consultant and construction costs - Bill of quantities attached to the last payment certificate - As-Built drawings - Obtain Coordinates for each project - Check expenditure on all projects since 1 July 2020 and that it reconciles with the Financial System. 	Lilitha/WMMLM	M Majikija / O Mhasa	H	10/07/2024	95% Complete	The following are still issues on information : 1) Final Maps for Low Life Electrical Lines 9,8 km vs 11km on BOQ 2) MABUTHO ACCESS ROAD - BoQ not complete, No Surface 3) Fencing of Mafumbatho stadium ther are R 384,494.27 difference between final amount and BoQ 4) Some project have paid out Contingencies but no VO was processed for it
5	Infrastructure Assets	Prior Year Errors	Prior year's adjustment errors will be dealt with separately. This will include verification in the field and meetings with technical staff.	Lilitha/WMMLM	M.Mqina	H	10/07/2024	Completed	Prior year projects i.e. Sicambeni, Mbongwana, Fencing of Recreational Facilities were added.Erf 169 under investment properties were removed.
6	Infrastructure Assets	Data Collection	Conditional Assessment of Low Life Assets	Lilitha	M Majikija	H	31/07/2024	Completed	The Conditional Assessment of Low Life Assets were completed on the 26 of July and the 361 assets were processed and added to the register

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
7	Infrastructure Assets	Spatial Maps of Infrastructure Assets	Prepare spatial maps of infrastructure for technical staff to verify coverage and existence.	Lilitha	O. Mhasa & GIS specialist	M	25/07/2024	95%	Spatial files for maintenance, rehab and new projects were uploaded spatially and digitised. There were some issues with the electrical lines provided by the Engineering Department as the low voltage lines for extension 4 is only 9.8 km of the 11 km on the BoQ.
8	Infrastructure Assets	Classify additional assets for inclusion into register	Specify types of assets to be linked to the Asset Catalogue.	Lilitha	F Durr	L	10/08/2024	Completed	
9	Infrastructure Assets	Record assets and relevant information (including Project data & WIP Expenditure)	Import Assets into Asset Register format. Completed Projects to be identified spatially and recoded as actual costs. Expenditure for WIP projects to be recorded. (This will be updated as information is made available)	Lilitha	F Durr	M	31/07/2024	95%	Prior year additions and corrections for 2022/23 the additions for 2023/24 were imported into the register. WIP register for 2023/24 has been updated.
10	Infrastructure Assets	Record all asset movements (incl Land & Buildings)	Record all additions/impairments/disposals, reviewed conditions, Replacement/Refurbishment and RUL. This will include movement in values of Land & Buildings	Lilitha	F Durr & Accountant	H	02/08/2024	85%	Additions for 2023/24 are completed although some projects were unbundled from Summary pages or added as a one lien team e.g. low voltages lines in extension 4 as the spatial maps are not finalised.
11	Infrastructure Assets	Financial Accounting Support	Passing of Journals, Preparation of Notes to the Financial Statements	Lilitha	Accountant	H	10/08/2024		To still be completed
12	Investment Property	Assessment	Assess all properties controlled by the WMMLM Local Municipality to ensure that they are correctly classified as either Investment Property or Land and Building.	Lilitha	Penny Lindstrom/Mr Stulo	H	10/08/2024	Completed	Special Investment Properties were revalued and added to the Register for 2023/24
13	Investment Property	Valuation	Determine the fair value of the Investment Property as at 30 June 2023 and provide detailed workings and methodology	Lilitha	Penny Lindstrom/Mr Stulo	H	10/08/2023	Completed	Investment Values updated and imported into register
REPORTING AND UPLOADING ON MUNSOFT									

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
14	Infrastructure Assets	Draft Register	Submit Draft FAR	Lilitha	F Durr	H	18/08/2024	95%	The first draft of the FAR was submitted on the 9th of August and included the prior year additions and corrections for 2022/23 the and the additions for 2023/24. Journals have been passed by Munic on Prior Year Correction and Additions. The impairment testing and the disposals areas still in progress as the GIS person is verifying the distances of the roads spatially with the distances provided. It was confirmed that all sports facilities had impairments from 2022/23 that won't be reversed. The Impairments of the Roads are still being verified spatially by the GIS person and will be completed by the 13th of August.
15	Infrastructure Assets	Final Review & Submission of Asset Register	Check register for completeness and correctness	Lilitha	F Durr/M Madikizela	H	22/08/2024	85%	In progress
16	Infrastructure Assets	Update Project Spatial Files	Ensure that all project as-built drawings or sketched is updated on the GIS system	Lilitha	F Durr/O. Mhasa	M	21/08/2024		All new roads have been digitised in spatial from except where there are small differences
17	Infrastructure Assets	Asset Management Plan	Compile Asset Management Plan related to Fixed Assets	Lilitha	F Durr	M	30/03/2025		
18	Infrastructure Assets	Skills Transfer	Transfer Skills Related to Compilation of the Asset Register to Municipal Staff	Lilitha	F Durr/O Mhasa	M	30/03/2025		
RESPONDING TO AUDIT QUERIES									
19	Infrastructure Assets	Audit queries	Attend to any RFI's & COAF's Audit Queries after submission of Register, Audit Action Plan inputs if required	Lilitha	F Durr/M Majikja	H	1 Sept 2024 to 30 Nov 2024		

Challenges faced during the unbundling process:

- Final BOQs not all detailing the components of each asset completed
- Final bills not equalling the sum of bills used during the payment processes

The municipality's infrastructure register is current being reviewed and expected to be completed by Thursday 22 August 2024 which will still be in time for the finalisation of the annual financial statements.

d. Correction of prior year errors

During the review of the current year activities there were items noted that should have been recorded in the prior years. The following is a summary of issues needing correction:

- Change of accounting treatment for all INEP related expenditure and the corresponding revenues to be reclassified from grants to construction revenue
- Roads completed in the prior year but not included in the list of completed projects submitted and no signed completion certificates could be found until the current year
- Removal of Erf 169 from the municipality's records due to information received that the property is owned by the department of Agriculture, it was an error to have these included in the municipality's property register
- Billing for electricity for some conventional meter customer where they were linked to incorrect categories or tariffs
- Employee costs and corresponding employee provisions for senior managers whose salaries were only revised during the current year but with effect from the prior years where no adjustments were made
- Correction of employee costs affected by the labour dispute judgement against the municipality where three employees were found to have been underpaid over the past three financial years
- Accrued income related to amounts not paid over by Conlog for electricity sales in the previous years that have since been followed up and paid over to the municipality.
- Invoices relating to the free basic energy supply and maintenance by KES that were not settled before the end of their contract with Department of Energy
- Correction of cellphone and data allowance for councillors as a result of the Summary of the current year outcomes

Below are a summary of the municipality's financial results starting with the Financial Position, Financial Performance and Cashflow results:

a) Financial Position

The municipality's total assets have increased from R1.3 billion to R1.5 billion with the following main areas of improvement:

- Property, Plant and Equipment
- Cash and Cash Equivalents
- Receivables (both exchange and non-exchange)
- Statutory receivables

The municipality's total liabilities have also increased from R94 million to R124 million with the following main contributors:

- Payables from exchange transactions
- Unspent conditional grants

The municipality's net worth has also increased from R1.2 billion to R1.4 billion indicating the good efforts in investing on infrastructure development.

These results are still pending finalisation of the areas:

- Landfill site rehabilitation provision which is performed after the end of the financial year
- Valuation of investment properties
- Review of the infrastructure assets register

b) Financial performance

The municipality's financial performance indicates how revenue and expenditures were managed during the year. The municipality has recorded an operation surplus of over R183 million for the year which is also in line with the increase on the municipality's net worth.

The municipality's total revenue has increased from R555 million to R567 million with the following areas to be noted:

- Service Charges
- Interest Received
- Fines, Penalties and Forfeits

The municipality's total expenditure has increased from R362 million to R391 million with the following areas contributing to the increase:

- Employee Costs
- Contracted Services
- Operating lease rentals

c) Cash flow

The municipality has recorded an increase of over R100 million on its cash and cash equivalents from R360 million to R460 million. This is very important in ensuring the municipality continues operating even under difficult economic conditions. This allows the municipality to be able to contribute its own funds in the development of infrastructure.

The municipality has seen a increase in net cash flows from operating activities of R8 million from R217 million to R225 million with the following areas contributing:

- Increase in Grants received
- Decrease in sale of goods
- Increase on cash paid to suppliers
- Increase on interest income.

4. 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

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. As reported on the earlier part of the report dealing with staff movement, one of the interns enrolled in the program was successful in the replacement of the member in the payroll section who resigned and that has left a vacancy on the Internship program which we expect the recruitment processes to be concluded by the end of October 2024.

5. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	15,896	-	1,162	1,162	1,325	(163)	-12%	15,896
Pension and UIF Contributions		-	1,325	-	96	96	110	(14)	-13%	1,325
Medical Aid Contributions		-	1,325	-	96	96	110	(14)	-13%	1,325
Motor Vehicle Allowance		-	6,623	-	475	475	552	(77)	-14%	6,623
Cellphone Allowance		-	3,384	-	247	247	282	(35)	-12%	3,384
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	1,325	-	96	96	110	(14)	-13%	1,325
Sub Total - Councillors		-	29,876	-	2,172	2,172	2,490	(317)	-13%	29,876
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages		-	5,602	-	676	676	467	209	45%	5,602
Pension and UIF Contributions		-	195	-	19	19	16	3	16%	195
Medical Aid Contributions		-	308	-	35	35	26	9	35%	308
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,780	-	183	183	148	35	24%	1,780
Cellphone Allowance		-	94	-	10	10	8	3	33%	94
Housing Allowances		-	417	-	46	46	35	11	32%	417
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	8,396	-	968	968	700	269	38%	8,396
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	81,477	-	5,811	5,811	6,790	(979)	-14%	81,477
Pension and UIF Contributions		-	13,562	-	1,038	1,038	1,130	(92)	-8%	13,562
Medical Aid Contributions		-	6,640	-	910	910	553	357	65%	6,640
Overtime		-	3,290	-	70	70	274	(204)	-74%	3,290
Performance Bonus		-	6,453	-	61	61	538	(477)	-89%	6,453
Motor Vehicle Allowance		-	8,829	-	667	667	736	(68)	-9%	8,829
Cellphone Allowance		-	1,257	-	50	50	105	(54)	-52%	1,257
Housing Allowances		-	4,373	-	340	340	364	(24)	-7%	4,373
Other benefits and allowances		-	3,489	-	155	155	291	(135)	-47%	3,489
Sub Total - Other Municipal Staff		-	129,370	-	9,103	9,103	10,781	(1,678)	-16%	129,370
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		-	167,642	-	12,244	12,244	13,970	(1,726)	-12%	167,642
TOTAL SALARY, ALLOWANCES & BENEFITS		-	167,642	-	12,244	12,244	13,970	(1,726)	-12%	167,642
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		-	137,766	-	10,072	10,072	11,480	(1,409)	-12%	137,766

6. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2024/25										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 from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,144	1,691	1,696	1,688	1,667	1,443	1,204	14,131	27,664	20,133			
Receivables from Non-exchange Transactions - Property Rates	1400	16,986	293	279	273	269	269	257	36,300	54,926	37,367			
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-			
Receivables from Exchange Transactions - Waste Management	1600	37	16	16	29	15	26	14	2,060	2,212	2,144			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	384	384	384			
Interest on Arrear Debtor Accounts	1810	732	729	742	745	751	741	721	19,234	24,394	22,192			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	416	246	216	238	649	258	198	8,250	10,470	9,593			
Total By Income Source	2000	22,315	2,976	2,948	2,974	3,350	2,736	2,394	80,359	120,052	91,813	-	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	16,630	511	463	468	900	483	450	41,677	61,583	43,978			
Commercial	2300	5,309	2,171	2,207	2,183	2,204	2,011	1,701	24,618	42,403	32,717			
Households	2400	376	295	278	323	247	242	242	14,064	16,066	15,118			
Other	2500													
Total By Customer Group	2600	22,315	2,976	2,948	2,974	3,350	2,736	2,394	80,359	120,052	91,813	-	-	

The table above shows municipal debtors for the month of July 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.

7. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
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	775	-	-	-	-	-	-	-	-	775	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	775	-	-	-	-	-	-	-	-	775	-

The above table shows the municipality's creditors and their ageing. All creditors recorded are within the 30 days requirement with no creditors beyond the 30 days. The municipality continues to find ways to ensure that this status quo is maintained at all times.

8. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0.006708075	0	n/a	not fixed	427,394	2,867	(48,867)	164,100	545,495
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0.001678238	0	n/a	not fixed	1,504	3	(1,961)	9,363	8,888
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	#DIV/0!	0	n/a	not fixed	-	0	-	1	1
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	#DIV/0!	0	n/a	not fixed	-	70	(71)	18,606	18,605
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0.006157552	0	n/a	not fixed	142	1	-	-	142
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0.49025974	0	n/a	not fixed	0	0	-	1	1
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0.004749158	0	n/a	not fixed	10,957	52	(3,685)	-	-
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0.005680557	0	n/a	not fixed	7,862	45	(1,180)	-	6,727
Municipality sub-total										447,858	3,037	(55,784)	192,071	579,859
Entities														
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									447,858	3,037	(55,784)	192,071	579,859

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents increased during the month by over R139.3 million which lead to an increase in its investments for the month of July 2024. It should however be noted that this only reflects the difference between what was received and what was spent.

9. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	392,710	-	159,129	159,129	32,726	126,403	386.2%	392,710
Local Government Equitable Share		-	359,441	-	149,767	149,767	29,953	119,814	400.0%	359,441
Finance Management		-	2,100	-	-	-	175	(175)	-100.0%	2,100
Integrated National Electrification Programme		-	25,362	-	9,362	9,362	2,114	7,249	343.0%	25,362
EPWP Incentive		-	2,981	-	-	-	248	(248)	-100.0%	2,981
Municipal Infrastructure Grant		-	2,826	-	-	-	235	(235)	-100.0%	2,826
	3	-	-	-	-	-	-	-	-	-
Provincial Government:		-	1,147	-	-	-	96	(96)	-100.0%	1,147
Sport and Recreation		-	1,147	-	-	-	96	(96)	-100.0%	1,147
Greenest Municipality Competition		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	4	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	393,857	-	159,129	159,129	32,821	126,308	384.8%	393,857
Capital Transfers and Grants										
National Government:		-	53,686	-	18,605	18,605	4,474	14,131	315.9%	53,686
Municipal Infrastructure Grant (MIG)		-	53,686	-	18,605	18,605	4,474	14,131	315.9%	53,686
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	53,686	-	18,605	18,605	4,474	14,131	315.9%	53,686
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	447,543	-	177,734	177,734	37,295	140,439	376.6%	447,543

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		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:		-	395,286	-	18,937	18,937	32,941	(14,003)	-42.5%	395,286
Local Government Equitable Share		-	359,441	-	17,174	17,174	29,953	(12,780)	-42.7%	359,441
Finance Management		-	2,100	-	38	38	175	(137)	-78.3%	2,100
Integrated National Electrification Programme		-	25,362	-	476	476	2,114	(1,637)	-77.5%	25,362
EPWP Incentive		-	2,981	-	-	-	248	(248)	-100.0%	2,981
Municipal Infrastructure Grant		-	2,826	-	202	202	235	(34)	-14.3%	2,826
Disaster Reponse grant		-	2,577	-	1,047	1,047	215	833	387.8%	2,577
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1,347	-	-	-	112	(112)	-100.0%	1,347
Sport and Recreation		-	1,147	-	-	-	96	(96)	-100.0%	1,147
Greenest Municipality Competition		-	200	-	-	-	17	(17)	-100.0%	200
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	396,633	-	18,937	18,937	33,053	(14,116)	-42.7%	396,633
Capital expenditure of Transfers and Grants										
National Government:		-	62,624	-	1,990	1,990	5,219	(3,229)	-61.9%	62,624
Municipal Infrastructure Grant (MIG)		-	53,686	-	793	793	4,474	(3,681)	-82.3%	53,686
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Disaster Reponse grant		-	8,937	-	1,197	1,197	745	453	60.8%	8,937
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	62,624	-	1,990	1,990	5,219	(3,229)	-61.9%	62,624
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	459,257	-	20,927	20,927	38,271	(17,344)	-45.3%	459,257

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

10. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	25,770	-	521	521	2,148	(1,626)	-76%	25,770
Service charges		-	54,412	-	5,552	5,552	4,534	1,017	22%	54,412
Other revenue		-	54,644	-	1,199	1,199	4,554	(3,355)	-74%	54,644
Transfers and Subsidies - Operational		-	393,546	-	149,813	149,813	32,795	117,018	357%	393,546
Transfers and Subsidies - Capital		-	54,286	-	27,967	27,967	4,524	23,443	518%	54,286
Interest		-	27,159	-	3,103	3,103	2,263	840	37%	27,159
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(420,293)	-	(45,357)	(45,357)	(35,024)	10,333	-30%	(420,293)
Interest		-	(100)	-	-	-	(8)	(8)	100%	(100)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	189,425	-	142,797	142,797	15,785	(127,012)	-805%	189,425
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(161,090)	-	(22,434)	(22,434)	(13,424)	9,010	-67%	(161,090)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(161,090)	-	(22,434)	(22,434)	(13,424)	9,010	-67%	(161,090)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	28,335	-	120,364	120,364	2,361			28,335
Cash/cash equivalents at beginning:		-	178,456	-	460,788	460,788	178,456			460,788
Cash/cash equivalents at month/year end:		-	206,790	-	581,152	581,152	180,817			489,123

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.

11. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	206,790	–	581,152	206,790
Trade and other receivables from exchange transactions		–	36,399	–	36,149	36,399
Receivables from non-exchange transactions		–	43,163	–	68,867	43,163
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	1,264	–	871	1,264
VAT		–	17,160	–	35,606	17,160
Other current assets		–	18,847	–	19,917	18,847
Total current assets		–	323,623	–	742,563	323,623
Non current assets						
Investments		–	–	–	–	–
Investment property		–	42,210	–	42,209	42,210
Property, plant and equipment		–	902,875	–	909,901	902,875
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	1,261	–	1,261	1,261
Intangible assets		–	461	–	445	461
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		–	946,807	–	953,816	946,807
TOTAL ASSETS		–	1,270,430	–	1,696,379	1,270,430
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	497	–	453	497
Trade and other payables from exchange transactions		–	75,049	–	47,659	75,049
Trade and other payables from non-exchange transactions		–	–	–	38,685	–
Provision		–	19,919	–	2,634	19,919
VAT		–	7,878	–	22,000	7,878
Other current liabilities		–	–	–	–	–
Total current liabilities		–	103,343	–	111,430	103,343
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	11,485	–	11,485	11,485
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		–	11,485	–	11,485	11,485
TOTAL LIABILITIES		–	114,828	–	122,915	114,828
NET ASSETS	2	–	1,155,603	–	1,573,464	1,155,603
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	1,155,603	–	1,573,464	1,155,603
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	1,155,603	–	1,573,464	1,155,603

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

12. Municipal Manager's quality certification

Quality Certificate

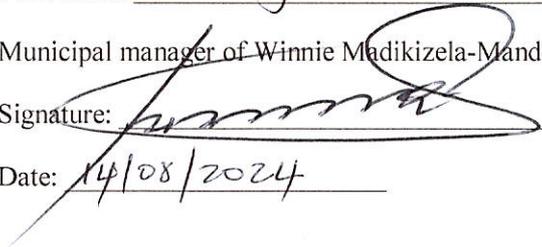
I, Luvuyo Mahlaka, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

The monthly budget statement

for the month of July 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: 14/08/2024