



QUARTERLY REPORT

**REPORT IN TERMS OF s52d OF THE MFMA FOR THE
QUARTER ENDED 31 MARCH 2024**

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PART 1 – IN-YEAR REPORT

1. Executive Summary

The Budget and Treasury Office has a legislative responsibility of reporting on the performance of the municipality against its approved budget in terms of the MFMA. This must also consider the service delivery performance of the municipality, indicating remedial actions where variances have been identified.

Section 52(d) of the Municipal Finance Management Act No 56 of 2003 requires that a quarterly report be prepared and tabled to council within 30 days of the end of the quarter. The information as contained in this report responds specifically to that, but also provides the council and its structures with sufficient information to play the oversight role, whilst providing the required direction where it is needed.

The municipality is currently experiencing huge pressure due to the demands from communities for maintenance of existing roads, water provision and decent housing. Although significant strides have been made in ensuring that the backlogs are addressed, there is still significant ground to cover and this requires significant financial resources from the municipality. The amount of rains received in the area continue to make the efforts made look fruitless as the same roads require maintenance every year while the resources are not nearly sufficient. This, places a lot of pressure on the resources for all service delivery and as such, a delicate balancing act must be carried out to ensure that all service delivery requirements are met. The municipality though has received a much-needed boost during the year receiving and allocation of over R19.19 million from the Disaster Management funds to assist with recovery on the roads damaged during floods in December 2023 and January 2024.

All departments have assessed their quarterly performance and submitted reports relating to service delivery and other items to the performance management office. This has then been submitted to the Internal Audit Unit for verification and assessment of attached portfolio of evidence. This gives the information reported more credibility, and where inadequate evidence is provided, it is corrected.

The distribution of electricity has continued to see some improvement in terms of revenue that is being generated over the past two years, with the hope that the efforts to maximise on the service will continue to bear fruits into the future. This is due to some initiatives that have been taken by the Engineering Services working together with the Budget and Treasury Office.

1.1 The Political Oversight

The municipality's Executive Committee is composed of the honourable councillors indicated below with their respective responsibilities within the municipality as follows: -

- Cllr T.D Mafumbatha Mayor – (Chairperson)
- Cllr L. Makholosa Development Planning Portfolio Head
- Cllr. Y. Govana Good Governance and Public Participation Portfolio Head
- Cllr. N. Dlamini Engineering Services Portfolio Head
- Cllr N. Madikizela Budget and Treasury Portfolio Head
- Cllr L.G Mcambalala Corporate Services Portfolio Head
- Cllr N.M Njomi Community Services Portfolio Head
- Cllr. N.E Cengimbo Committee member(Acting Budget and Treasury Portfolio Head)
- Cllr. P.B Majavu Committee member
- Cllr. N. Langasiki Committee member

1.2 Budget and Treasury Political Oversight Structure

The municipality' Budget and Treasury is tasked with the municipality's financial management responsibilities with its own political oversight structure constituted as follows:

- Cllr N. Madikizela Chairperson
- Cllr A. Diya Committee Whip
- Cllr. N Cengimbo Committee Member – Asset Management (Acting Chairperson)
- 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 and vacancy rate

This section of the report looks at the movement of staff and the rate at which the municipality is able to fill vacant positions as well as progress on the filling of any vacancies.

a) Summary of positions per department

Departments	Number of posts as per Approved Org Structure	Filled posts	Vacant posts
Municipal Manager	43	39	04
Corporate Service	47	45	02
Budget & Treasury	25	25	00
Community Services	134	117	17
Engineering Services	43	40	03
Development Planning	23	18	05
Total	315	284	31

b) List of vacant positions

Departments	Vacant Positions	Reason for Vacancy	Funded/Not funded
Municipal Manager	1. Admin Clerk	Incumbent Deceased	Funded
	2. Monitoring & Evaluation Officer	New position	Funded
	3. SPU Co-ordinator	Not funded	Not funded
	4. Legal Officer	Not funded	Not funded

Departments	Vacant Positions	Reason for Vacancy	Funded/Not funded
Corporate Service	1. Receptionist	Position advertised	Funded
	2. IT Technician	Position advertised	Funded
	3. HR Officer: Benefits & Cost	Position advertised	Funded
Budget & Treasury	No vacant positions		
Community Services	1. Dozer Operator	New position	Not funded
	2. Weight Bridge Operator	New position	Not funded
	3. Landfill Supervisor	New position	Not funded
	4. Driver X 2	New position	Not funded
	5. General Assistants X3	New position	Not funded
	6. Social Services Co- ordinator	Position advertised	Not funded
	7. Assistant Librarian	Not funded	Not funded
	8. Chief Traffic	Not funded	Not funded

Departments	Vacant Positions	Reason for Vacancy	Funded/Not funded
	Officer		
	9. Examiners X2	1 not funded 1 placement completed	Not funded
	10. Pound Assistant X2	Not funded	Not funded
	11. Waste Management Officer	Advertised	Funded
	12. Cleansing Supervisor	Advertised	Funded
Engineering Services	1. EPWP Co-ordinator	Not funded	Not funded
	2. General Assistants X2	Not funded	Not funded
Development Planning	1. Admin Clerk	Not funded but placement is being processed	Not funded
	2. Agric Dev Officer	New post	Not funded
	3. Data Capturer	Not funded	Not funded
	4. Town Planner	Not funded	Not funded

Departments	Vacant Positions	Reason for Vacancy	Funded/Not funded
	5. Town Planner	Advertised	Funded

c) Progress on recruitment processes

Departments	Position	Status
Municipal Manager	Admin Clerk	Shortlisting done and interviews planned for the 30 th of April 2024.
Community Services	Social Services Co-ordinator	On advert, to close on the 08 th of May 2024.
	Waste Management Officer	On advert, to close on the 01 st of May 2024.
	Cleansing Supervisor	On advert, to close on the 01 st of May 2024.
Corporate Services	Receptionist	Advert closed on the 19 th of April 2024. Compilation of master list in progress.
	IT Technician	Advert closed on the 19 th of April 2024. Compilation of master list in progress.
	HR Officer: Benefits & Cost	Advert closed on the 19 th of April 2024. Compilation of master list in progress.
Development Planning	Town Planner	Advert closed on the 19 th of April 2024. Compilation of master list in progress.

4. Implementation of mSCOA

The municipality, like any other municipality in the country has been implementing mSCOA from 1 July 2017 as required. Following are some of the challenges that the implementation has posed to the municipality over the years:

a) Challenges Identified

i. Version Changes

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

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

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

History has taught us that there does not seem to be any agreed upon plan on the side of the system vendors and Treasury themselves to ensure that the information gets transferred in a uniform manner as we find that some municipalities do not face the same challenges as others while others only realise when issues are being raised that they have similar challenges.

ii. IDP Budgeting

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

iii. Production of in-year reports

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

prepared using the system even though there are parts that require manual population which is how the reporting templates are setup.

iv. Budget and reporting module functionality

The budget module of the system that the municipality uses has in the past been discovered to only work well with income and expenditure, other modules like balance sheet and cashflow budgeting still continue to produce aligning reports even though some principles 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 first months of this current year. The table below indicate savings recorded up to the third quarter in the targeted areas compared to the same period last year.

QUARTER 3			
ITEM DESCRIPTION	2023	2024	SAVING
Travel and accommodation	2,265,400.62	2,685,613.02	420,212.40
Catering	276,906.40	504,408.30	227,501.90
Sponsorship (Sport development)	0	0	0.00
Sport Activities (SAIMSA)	0	0	0.00
Consulting fees	2,619,631.40	2,150,641.02	-468,990.38
Total	5,161,938.42	5,340,662.34	178,723.92

The table shows a overall increase of about R420 thousand on travel and accommodation, over R227 thousand on catering compared to the same period last year. The table also shows a slight decrease of about R468 thousand on consulting fees compared to the same time last year.

a. Supply and Delivery of Municipal Vehicles

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

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

- The municipality to identify the need
- Development specification for the type of vehicle or machine required
- Check the specification against published suppliers and specification by Treasury
- Identify the supplier that is rated higher on the transversal contract on the list of suppliers
- Send the order to the highest ranked supplier first

- Allow three working days for the supplier to respond
- Move only to the second ranked supplier with the permission of the highest ranked supplier

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

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

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

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

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

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

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

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

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

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

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

6. Strategic Objectives

The municipality developed strategies for the next five years from which short-term operational plans and targets talking to at least a period of one financial year are developed and reviewed annually. 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 a summary of the SDBIP with the targets that the departments have been working to achieve on a quarterly basis. The table shows the municipality’s performance for the period ended to ensure they are monitored and achieved at the end of the financial year:

DEPARTMENTS	TOTAL NUMBER OF TARGETS	TARGETS REPORTED	TARGETS ACHIEVED	TARGETS NOT ACHIEVED	ACHIEVEMENT PERCENTAGE	COLOUR CODING FOR OVERALL PERFORMANCE
ENGINEERING SERVICES DEPARTMENT	24	24	14	10	42%	
COMMUNITY SERVICES DEPARTMENT	37	37	31	6	84%	
DEVELOPMENT PLANNING DEPARTMENT	15	15	14	1	93%	
CORPORATE SERVICES DEPARTMENT	15	15	12	3	80%	
BUDGET & TREASURY OFFICE	37	37	34	3	92%	
MUNICIPAL MANAGER’S OFFICE	31	31	27	4	87%	
OVERALL PERFORMANCE	159	159	132	27	83%	

101+%	Performing above the target
96-100%	No deviation in plans – targets achieved
67-95%	Minor deviation – targets not achieved
0-66%	Major deviation – targets not achieved

The table above paints a bleak picture of unacceptable performance standards by any stretch of imagination for as this is an overall regression from the performance that was recorded at the same time last year for all the departments. A detailed report will be presented separately with the reasons and proposed remedial actions to remedy the situation.

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	21,160	21,250	21,250	604	19,912	15,937	3,974	25%	21,250
Service charges	56,325	37,904	44,111	3,094	38,570	33,083	5,486	17%	37,904
Investment revenue	21,920	15,890	25,890	2,786	24,811	19,418	5,393	28%	-
Transfers and subsidies - Operational	21,920	349,897	355,050	85,392	348,898	266,287	82,611	31%	15,890
Other own revenue	342,186	15,153	15,186	1,402	13,542	11,390	2,153	19%	-
Total Revenue (excluding capital transfers and contributions)	463,512	440,094	461,487	93,277	445,733	346,115	99,617	29%	440,094
Employee costs	114,174	130,212	130,041	9,776	86,676	97,531	(10,855)	-11%	130,212
Remuneration of Councillors	26,321	28,480	28,480	2,210	20,124	21,360	(1,236)	-6%	28,480
Depreciation and amortisation	41,762	54,371	64,371	3,148	28,194	48,278	(20,084)	-42%	54,371
Interest	-	100	100	-	41	75	(34)	-46%	100
Inventory consumed and bulk purchases	47,637	55,216	55,414	3,125	34,035	41,560	(7,525)	-18%	55,216
Transfers and subsidies	2,593	3,431	3,281	208	897	2,461	(1,564)	-64%	3,431
Other expenditure	154,559	175,887	242,642	11,402	117,474	165,157	(47,683)	-29%	175,887
Total Expenditure	387,046	447,697	524,328	29,869	287,440	376,422	(88,982)	-24%	447,697
Surplus/(Deficit)	76,466	(7,603)	(62,841)	63,409	158,293	(30,307)	188,600	-622%	(7,603)
Transfers and subsidies - capital (monetary)	93,836	76,295	76,910	6,630	50,470	57,682	###	-13%	76,295
Transfers and subsidies - capital (in-kind)	479	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	170,782	68,692	14,068	70,039	208,763	27,375	181,388	663%	68,692
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	170,782	68,692	14,068	70,039	208,763	27,375	181,388	663%	68,692
Capital expenditure & funds sources									
Capital expenditure	149,223	123,282	139,660	6,336	46,607	104,745	(58,139)	-56%	123,282
Capital transfers recognised	87,749	66,343	52,965	3,961	32,090	39,724	(7,634)	-19%	66,343
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	61,474	56,939	86,696	2,375	14,517	65,022	(50,505)	-78%	56,939
Total sources of capital funds	149,223	123,282	139,660	6,336	46,607	104,745	(58,139)	-56%	123,282
Financial position									
Total current assets	468,005	413,370	463,899		696,741				463,899
Total non current assets	881,715	875,374	934,572		900,110				934,572
Total current liabilities	81,357	99,779	116,040		119,725				116,040
Total non current liabilities	11,485	22,484	11,485		11,485				11,485
Community wealth/Equity	1,256,878	1,166,481	1,270,946		1,465,641				1,270,946
Cash flows									
Net cash from (used) operating	232,129	170,828	145,280	99,237	269,282	108,960	(160,322)	-147%	145,280
Net cash from (used) investing	(149,222)	(141,376)	(149,882)	(6,175)	(72,021)	(112,412)	(40,391)	36%	(149,882)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	360,015	306,560	355,413	557,276	557,276	356,564	(200,713)	-56%	355,413
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	6,589	3,048	2,820	3,219	3,528	3,017	2,478	82,569	107,269
Creditors Age Analysis									
Total Creditors	939	-	-	-	-	-	-	-	939

The table above shows a summary of the municipality's financial performance for the period ended 31 March 2024. The first part of the table shows financial performance which gives information about whether the municipality made a loss or a surplus during the reporting period 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 as well as creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		394,999	391,308	401,363	89,894	397,890	301,022	96,868	32%	391,308
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	394,999	391,308	401,363	89,894	397,890	301,022	96,868	32%	391,308	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,325	4,599	4,867	277	3,049	3,650	(601)	-16%	4,599
Community and social services	1,597	605	725	50	336	544	(208)	-38%	605	
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety	4,728	3,993	4,141	226	2,713	3,106	(393)	-13%	3,993	
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		80,051	62,281	68,939	4,419	39,943	51,704	(11,761)	-23%	62,281
Planning and development	6,859	2,986	11,962	10	4,332	8,971	(4,639)	-52%	2,986	
Road transport	73,192	59,295	56,977	4,409	35,611	42,733	(7,122)	-17%	59,295	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		76,452	58,201	63,228	5,317	55,321	47,421	7,900	17%	58,201
Energy sources	57,288	49,298	55,505	4,964	48,930	41,629	7,302	18%	49,298	
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management	19,164	8,903	7,723	354	6,390	5,793	598	10%	8,903	
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	557,828	516,389	538,397	99,907	496,203	403,797	92,406	23%	516,389
Expenditure - Functional										
Governance and administration		165,572	217,120	218,952	13,381	123,776	164,214	(40,438)	-25%	217,120
Executive and council		59,350	68,123	65,938	5,198	42,582	49,454	(6,871)	-14%	68,123
Finance and administration	102,238	144,047	148,064	7,834	78,048	111,048	(33,000)	-30%	144,047	
Internal audit	3,984	4,950	4,950	349	3,145	3,712	(567)	-15%	4,950	
Community and public safety		25,233	34,348	36,823	1,938	19,173	27,617	(8,445)	-31%	34,348
Community and social services	8,067	13,748	15,493	422	5,257	11,620	(6,363)	-55%	13,748	
Sport and recreation	1,977	2,866	2,798	158	1,562	2,098	(537)	-26%	2,866	
Public safety	14,133	16,544	17,497	1,278	11,665	13,123	(1,458)	-11%	16,544	
Housing	1,056	1,190	1,035	79	690	777	(87)	-11%	1,190	
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		73,425	95,895	126,196	6,275	64,326	94,647	(30,321)	-32%	95,895
Planning and development	24,405	27,599	33,682	1,965	17,309	25,262	(7,952)	-31%	27,599	
Road transport	46,783	65,786	89,937	4,074	45,428	67,453	(22,024)	-33%	65,786	
Environmental protection	2,236	2,510	2,577	237	1,588	1,933	(344)	-18%	2,510	
Trading services		119,513	96,035	138,341	7,996	77,953	103,756	(25,803)	-25%	96,035
Energy sources	94,197	67,303	108,815	5,753	59,158	81,611	(22,453)	-28%	67,303	
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management	25,316	28,732	29,526	2,243	18,795	22,145	(3,350)	-15%	28,732	
Other		3,303	4,299	4,016	278	2,212	3,012	(800)	-27%	4,299
Total Expenditure - Functional	3	387,046	447,697	524,328	29,869	287,440	393,246	(105,806)	-27%	447,697
Surplus/ (Deficit) for the year		170,782	68,692	14,068	70,039	208,763	10,551	198,212	1879%	68,692

The table above shows the municipality's financial performance for the period ended 31 March 2024 in functional classification which was created by National treasury to assist in reporting financial information per functional area. This information is consolidated at National treasury level to produce the provincial and national financial reports.

c) Revenue by Source

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		40,848	32,243	39,450	2,741	35,401	29,587	5,814	20%	32,243
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		15,477	5,661	4,661	354	3,168	3,496	(328)	-9%	5,661
Sale of Goods and Rendering of Services		158	201	201	10	161	151	10	7%	201
Agency services		1,361	1,266	1,414	92	1,079	1,061	19	2%	1,266
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2,413	3,390	3,390	354	2,814	2,542	272	11%	3,390
Interest from Current and Non Current Assets		21,920	15,890	25,890	2,786	24,811	19,418	5,393	28%	15,890
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,576	5,282	5,402	358	3,588	4,052	(463)	-11%	5,282
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		676	471	237	45	243	178	65	37%	471
Non-Exchange Revenue										
Property rates		21,160	21,250	21,250	604	19,912	15,937	3,974	25%	21,250
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,225	225	225	10	37	169	(132)	-78%	225
Licence and permits		2,169	2,537	2,537	124	1,614	1,903	(289)	-15%	2,537
Transfers and subsidies - Operational		342,754	349,897	355,050	85,392	348,898	266,287	82,611	31%	349,897
Interest		4,037	1,780	1,780	409	4,006	1,335	2,671	200%	1,780
Other Gains		1,738	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		463,512	440,094	461,487	93,277	445,733	346,115	99,617	29%	440,094

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

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

now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R2.7 million for the month and a year to date actual of R35 million. This is above the revised projection by about 20% (about R5.8 million) which may add up to R7.7 million by the end of the year if sustained for the remainder of the months. As previously reported, the municipality has installed and implemented a automated meter reading system to assist in reducing losses and detect areas where there might be tampering with the municipal infrastructure. There are however challenges that the municipality has faced with the system since installation:

- Modems damaged by water
- Modems being stolen or damaged

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

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

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

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

- **Solid Waste Removal:** Collection and disposal of solid waste is one of the services that the municipality provides to the town area and a few sites outside of town including the Wild Coast Sun Casino. The municipality has implemented a new billing approach which ensures that all customers who individually generate waste are billed individually. The exercise was conducted by

the refuse section and the billing database has significantly increased and showed us that there are customers we have been providing the service to at no cost at all. This has resulted in the revenue billed for the month to be around R354 thousand which is less than the revised projection by 9%. An investigation indicated that the decrease may be as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes.

- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R2.7 million worth of interest on investments with a year to date actual that is above the revised projection by 28% which hope will be maintained as the year progresses to supplement the municipality's funding capacity during on shortfalls with some anticipated revenue streams.
- **Interest on outstanding debtors:** The municipality charges interest on debtors owing for more than 30 days at a rate of prime plus 2% as per the municipality's credit control and debt collection policy. This has yielded interest of R763 thousand for the period ended 31 March 2024 which has gone above the amount projected for the period by 211%. This requires intense debt collection initiatives. A higher interest generation means the municipality's debtors are more than what they were projected to be.
- **Fines:** The municipality has a traffic department which enforces traffic laws and the municipality's by-laws. Anyone found to have contravened these laws is charged a fine accordingly. These fines also include fines for electricity tempering. The municipality has generated just over R10 thousand revenue on these fines with a year to date of R37 thousand which is below the revised projection by 78%. It is worth noting though that this does not represent cash collected and measures should be put in place to ensure people pay their fines. Experience has taught us that people generally do not settle traffic fines and, in most cases when they do they do so at lower values than the initial revenue recognised. This is one of the areas where we were forced to adjust down in the previous year to ensure that we end up with realistic revenues.
- **Rental of facilities:** The municipality has properties that it rents out to other businesses and individuals from which it generates revenue. These include properties like the Boxer complex, Spar, Browns, Bargain and others. The revenue generated here also includes rental for billboards and advertising around the town area. The municipality has generated about R358 thousand for the month which has pushed the actual performance to a level below the revised projection by 11%, a

regression from 10% in the previous months up to February 2024 which is a result of a combination of revised contracts that have been concluded and those that have since expired and are on a month to month term.

- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for the past three years. This has been one of the municipality's promising revenue stream since the completion of the testing station. The municipality only generated R124 thousand worth of revenue for the period. The municipality has generated below the revised projected collection by 15% which we hope will be improved as the year progresses to at least come closer to the amounts projected.
- **Transfers and subsidies:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R85.3 million has been transferred to revenue for the period ended 31 March 2024 from the operating grants whose conditions have been met. This has recorded a year to date performance of R348.8 million the nine months of the current financial year. This happens when the municipality has spent the grants according to the requirements of the funders or DORA. The biggest chunk of these transfers is equitable share that was received during the first month of the financial year, during the month of December 2023, and the last trenches during the month of March 2024.

d) Debt Collection

The table below shows a 91% overall collection rate for the quarter ended 31 March 2024. However, we note a 107% collection rate on leasehold fees, 85% on electricity, 128% on property rates and 82% on refuse removal for the period.

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

YEAR ENDING: 30 June 2024

INCOME TYPE	JULY	AUGUST	SEPTEMBER	1ST QUARTER	OCTOBER	NOVEMBER	DECEMBER	2ND QUARTER	JANUARY	FEBRUARY	MARCH	3RD QUARTER	TOTAL
RATES													
billed	15,604,954.85	1,123,005.38	1,123,511	17,851,471	1,125,130.39	1,027,745.78	1,030,076.00	3,182,952.17	1,014,690.23	1,012,782.81	1,012,386.46	3,039,859.50	24,074,282.56
payment received	627,626.58	796,922.50	613,744	2,038,294	557,899.15	10,251,524.46	515,224.90	11,324,648.51	2,220,693.95	932,169.04	747,268.64	3,900,131.63	17,263,073.65
% of billing received	4%	71%	55%	11%	50%	997%	50%	356%	219%	92%	74%	128%	72%
ELECTRICITY													
billed	3,155,904.34	3,176,575.05	3,052,055	9,384,534	3,474,151.04	3,786,663.64	3,486,583.29	2,653,393.27	3,184,789.11	3,092,947.40	2,701,177.11	8,978,913.62	21,016,840.95
payment received	2,272,302.01	2,208,570.00	2,248,110	6,728,982	2,418,818.04	2,580,284.91	2,203,396.05	7,202,499.00	2,653,393.27	2,396,409.30	2,557,282.97	7,607,085.54	21,538,566.71
% of billing received	72%	70%	74%	72%	70%	68%	63%	271%	83%	77%	95%	85%	102%
LEASEHOLD FEES													
billed	376,354.31	376,354.31	354,289	1,106,997	354,288.81	378,119.55	381,881.42	1,114,289.78	381,881.42	381,881.42	322,428.59	1,086,191.43	3,307,478.64
payment received	317,569.70	352,272.46	319,556	989,399	321,158.11	350,118.76	468,332.57	1,139,609.44	386,615.19	487,987.72	286,178.72	1,160,781.63	3,289,789.62
% of billing received	84%	94%	90%	89%	91%	93%	123%	102%	101%	128%	89%	107%	99%
VAT													
billed	582,492.91	585,865.38	563,850	1,732,208	627,163.94	677,615.39	633,167.71	1,937,947.04	587,708.96	573,904.10	506,558.40	1,668,171.46	5,338,326.29
payment received	434,171.56	409,863.83	425,024	1,269,059	453,654.74	481,617.01	437,697.21	1,372,968.96	499,485.73	467,599.02	418,662.68	1,385,747.43	4,027,775.62
% of billing received	75%	70%	75%	73%	72%	71%	69%	71%	85%	81%	83%	83%	75%
INTEREST													
billed	284,801.86	285,265.88	295,487	865,555	302,656.56	311,748.06	328,700.36	943,104.98	340,620.62	347,813.80	354,373.84	1,042,808.26	2,851,468.02
payment received	127,852.26	100,457.22	117,095	345,404	106,142.59	569,306.79	99,906.00	775,355.38	177,219.04	197,692.03	107,824.78	482,735.85	1,603,495.63
% of billing received	45%	35%	40%	40%	35%	183%	30%	82%	52%	57%	30%	46%	56%
REFUSE REMOVAL													
billed	351,026.45	352,839.00	352,652	1,056,517	352,652.00	352,652.00	352,652.00	1,057,956.00	351,388.00	351,197.00	353,449.00	1,056,034.00	3,170,507.45
payment received	295,867.99	243,433.41	251,617	790,919	275,153.67	279,996.61	251,269.11	806,419.39	291,480.15	250,001.32	325,232.08	866,713.55	2,464,051.78
% of billing received	84%	69%	71%	75%	78%	79%	71%	76%	83%	71%	92%	82%	78%
TOTAL INCOME													
billed	20,355,534.72	5,899,905.00	5,741,843	31,997,282	6,236,042.74	6,534,544.42	6,213,060.78	10,889,643.24	5,861,078.34	5,760,526.53	5,250,373.40	16,871,978.27	59,758,903.91
payment received	4,075,390.10	4,111,519.42	3,975,147	12,162,057	4,132,826.30	14,512,848.54	3,975,825.84	22,621,500.68	6,228,887.33	4,731,858.43	4,442,449.87	15,403,195.63	50,186,753.01
% of billing received	20%	70%	69%	38%	66%	222%	64%	208%	106%	82%	85%	91%	84%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		114,174	130,212	130,041	9,776	86,676	97,531	(10,855)	-11%	130,212
Remuneration of councillors		26,321	28,480	28,480	2,210	20,124	21,360	(1,236)	-6%	28,480
Bulk purchases - electricity		42,241	47,731	47,731	2,849	30,428	35,798	(5,370)	-15%	47,731
Inventory consumed		5,396	7,485	7,683	276	3,607	5,762	(2,155)	-37%	7,485
Debt impairment		1,404	10,109	10,109	-	-	7,582	(7,582)	-100%	10,109
Depreciation and amortisation		41,762	54,371	64,371	3,148	28,194	48,278	(20,084)	-42%	54,371
Interest		-	100	100	-	41	75	(34)	-46%	100
Contracted services		52,001	85,745	128,803	6,858	74,673	96,602	(21,929)	-23%	85,745
Transfers and subsidies		2,593	3,431	3,281	208	897	2,461	(1,564)	-64%	3,431
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		61,243	80,034	81,298	4,543	42,783	60,973	(18,191)	-30%	80,034
Losses on Disposal of Assets		39,911	-	22,432	-	18	11,216	(11,198)	-100%	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		387,046	447,697	524,328	29,869	287,440	387,638	(100,198)	-26%	447,697

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

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended 31 March 2024 reflects an amount of R9.7 million for employee costs and R2.2 million for the remuneration of councillors. The remuneration of councillors shows a 6% underspending compared to what is expected at the same period. Employee costs have continued to record a 11% saving that is always expected considering issues like, annual increment for senior managers, annual and long-term bonuses, resignations, leave provisions and vacant positions.
- Bulk Purchases:** The municipality purchases electricity in bulk from Eskom for distribution to the town customers. This is the main input cost to the distribution of electricity. The table shows that the municipality spent over R2.8 million on the item during the month. A year to date actual of R30.4 million which is below the revised projected expenditure by 15% is reported. Eskom has since changed their billing date to coincide with the month end from their traditional billing date of the 10th of the following month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter and recently monthly, resulting in the depreciation for March 2024 being R3.1 million as the asset register has been reviewed to ensure that the assets were correctly accounted for in the annual financial statements. This has resulted in the depreciation recorded being below the revised projection for the month by about 42%.

- **Contracted Services:** This relates to the municipality's general expenses that have been incurred during the month where only external service providers could be used to render the service or procure goods. This shows that the municipality incurred R6.8 million worth of expenditure during the month. As indicated earlier in the report this month coincides with the end of the first month after the adjustment budget has approved after the end of the 2nd quarter where recovery plans are being implemented to compensate for targets not achieved in the previous quarters. The expenditure also includes expenditures reallocated from the capital budget relating to electrification projects that are anticipated will be transferred to Eskom by the end of the year. A year to date performance less than the targeted performance at 23% is recorded on the report indicating the need for affected departments to be informed and sensitised so that recovery measures may be implemented.
- **Other Expenditure (Operational Costs):** This also shows expenditure for the month at R4.5 million and a saving of about 30% which might be as a result of the slow spending during the first months of each financial year which is always experienced at this time of the year. This requires though that departments that are currently underspending be sensitised of the matter so that they can ensure that the underspending is as per their plans and there are plans to recover or periods where expenditure is expected to be more.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Corporate Services		576	441	441	39	297	331	(34)	-10.2%	441
Vote 3 - Budget and Treasury Office		373,263	362,652	372,706	89,251	377,681	279,530	98,151	35.1%	362,652
Vote 4 - Community Services		25,490	13,502	12,423	630	9,439	9,443	(4)	0.0%	13,502
Vote 5 - Development Planning		22,795	28,330	37,498	613	21,373	28,123	(6,750)	-24.0%	28,330
Vote 6 - Engineering Services		135,705	111,464	115,161	9,373	87,413	86,371	1,042	1.2%	111,464
Total Revenue by Vote	2	557,828	516,389	538,230	99,907	496,203	403,797	92,406	22.9%	516,389

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R9.3 million for the month with Budget and Treasury showing generation of over R89.2 million which may be attributable to the interest received on investments, debtors and the equitable share while Development Planning is at R6.13 thousand as well as Community Services at over R630 thousand.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		78,545	88,654	89,306	6,600	58,427	66,980	(8,553)	-12.8%	88,654
Vote 2 - Corporate Services		42,090	64,946	65,800	3,914	32,429	49,350	(16,921)	-34.3%	64,946
Vote 3 - Budget and Treasury Office		27,995	45,747	45,747	1,481	20,629	34,310	(13,681)	-39.9%	45,747
Vote 4 - Community Services		70,461	83,784	88,466	5,829	52,526	64,055	(11,529)	-18.0%	83,784
Vote 5 - Development Planning		21,936	24,898	29,673	1,718	14,520	22,255	(7,735)	-34.8%	24,898
Vote 6 - Engineering Services		146,019	139,669	205,336	10,326	108,910	154,002	(45,092)	-29.3%	139,669
Total Expenditure by Vote	2	387,046	447,697	524,328	29,869	287,440	390,951	(103,511)	-26.5%	447,697
Surplus/ (Deficit) for the year	2	170,782	68,692	13,902	70,039	208,763	12,846	195,917	1525.1%	68,692

The table above shows the expenditure by municipal vote. The total expenditure for the month of March 2024 amounted to above R29.8 million and R287.4 million for the period ended 31 March 2024.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		40,848	32,243	39,450	2,741	35,401	29,587	5,814	20%	32,243
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		15,477	5,661	4,661	354	3,168	3,496	(328)	-9%	5,661
Sale of Goods and Rendering of Services		158	201	201	10	161	151	10	7%	201
Agency services		1,361	1,266	1,414	92	1,079	1,061	19	2%	1,266
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2,413	3,390	3,390	354	2,814	2,542	272	11%	3,390
Interest from Current and Non Current Assets		21,920	15,890	25,890	2,786	24,811	19,418	5,393	28%	15,890
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,576	5,282	5,402	358	3,588	4,052	(463)	-11%	5,282
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		676	471	237	45	243	178	65	37%	471
Non-Exchange Revenue										
Property rates		21,160	21,250	21,250	604	19,912	15,937	3,974	25%	21,250
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,225	225	225	10	37	169	(132)	-78%	225
Licence and permits		2,169	2,537	2,537	124	1,614	1,903	(289)	-15%	2,537
Transfers and subsidies - Operational		342,754	349,897	355,050	85,392	348,898	266,287	82,611	31%	349,897
Interest		4,037	1,780	1,780	409	4,006	1,335	2,671	200%	1,780
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		1,738	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		463,512	440,094	461,487	93,277	445,733	346,115	99,617	29%	440,094
Expenditure By Type										
Employee related costs		114,174	130,212	130,041	9,776	86,676	97,531	(10,855)	-11%	130,212
Remuneration of councillors		26,321	28,480	28,480	2,210	20,124	21,360	(1,236)	-6%	28,480
Bulk purchases - electricity		42,241	47,731	47,731	2,849	30,428	35,798	(5,370)	-15%	47,731
Inventory consumed		5,396	7,485	7,683	276	3,607	5,762	(2,155)	-37%	7,485
Debt impairment		1,404	10,109	10,109	-	-	7,582	(7,582)	-100%	10,109
Depreciation and amortisation		41,762	54,371	64,371	3,148	28,194	48,278	(20,084)	-42%	54,371
Interest		-	100	100	-	41	75	(34)	-46%	100
Contracted services		52,001	85,745	128,803	6,858	74,673	96,602	(21,929)	-23%	85,745
Transfers and subsidies		2,593	3,431	3,281	208	897	2,461	(1,564)	-64%	3,431
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		61,243	80,034	81,298	4,543	42,783	60,973	(18,191)	-30%	80,034
Losses on Disposal of Assets		39,911	-	22,432	-	18	11,216	(11,198)	-100%	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		387,046	447,697	524,328	29,869	287,440	387,638	(100,198)	-26%	447,697
Surplus/(Deficit)		76,466	(7,603)	(62,841)	63,409	158,293	(41,523)	199,816	(0)	(7,603)
Transfers and subsidies - capital (monetary allocations)		93,836	76,295	76,910	6,630	50,470	57,682	(7,212)	(0)	76,295
Transfers and subsidies - capital (in-kind)		479	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		170,782	68,692	14,068	70,039	208,763	16,159			68,692
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		170,782	68,692	14,068	70,039	208,763	16,159			68,692
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		170,782	68,692	14,068	70,039	208,763	16,159			68,692
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		170,782	68,692	14,068	70,039	208,763	16,159			68,692

The municipality has so far recorded a surplus of over R208.7 million for the period ended 31 March 2024 with a surplus of R70 million for the month. 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 - Q3 Third Quarter

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		51,479	82,532	58,134	3,136	22,780	43,601	20,820	47.8%	82,532
Roads Infrastructure		35,196	51,478	50,472	3,136	22,780	37,854	15,074	39.8%	51,478
Roads		35,196	42,181	41,059	3,136	19,657	30,795	11,137	36.2%	42,181
Road Structures		-	9,297	9,412	-	3,123	7,059	3,937	55.8%	9,297
Electrical Infrastructure		15,252	14,783	-	-	0	-	(0)	#DIV/0!	14,783
MV Networks		14,432	14,783	-	-	0	-	(0)	#DIV/0!	14,783
LV Networks		820	-	-	-	-	-	-		-
Solid Waste Infrastructure		1,032	16,271	7,662	-	-	5,747	5,747	100.0%	16,271
Landfill Sites		1,032	16,271	7,575	-	-	5,682	5,682	100.0%	16,271
Waste Drop-off Points		-	-	87	-	-	65	65	100.0%	-
Community Assets		5,009	3,754	6,994	-	2,151	5,245	3,094	59.0%	3,754
Community Facilities		4,632	3,117	6,704	-	2,119	5,028	2,909	57.9%	3,117
Halls		693	770	770	-	-	578	578	100.0%	770
Crèches		1,890	607	1,900	-	1,642	1,425	(217)	-15.2%	607
Markets		2,050	1,739	4,033	-	477	3,025	2,548	84.2%	1,739
Sport and Recreation Facilities		377	637	289	-	32	217	185	85.3%	637
Outdoor Facilities		377	637	289	-	32	217	185	85.3%	637
Heritage assets		-	1,304	1,304	-	-	978	978	100.0%	1,304
Works of Art		-	1,304	1,304	-	-	978	978	100.0%	1,304
Other assets		997	-	3,419	-	0	2,565	2,565	100.0%	-
Operational Buildings		997	-	3,419	-	0	2,565	2,565	100.0%	-
Yards		-	-	-	-	0	-	(0)	#DIV/0!	-
Manufacturing Plant		997	-	3,419	-	-	2,565	2,565	100.0%	-
Computer Equipment		2,520	2,000	2,086	-	382	1,565	1,182	75.6%	2,000
Computer Equipment		2,520	2,000	2,086	-	382	1,565	1,182	75.6%	2,000
Furniture and Office Equipment		1,201	3,870	4,087	-	0	3,065	3,065	100.0%	3,870
Furniture and Office Equipment		1,201	3,870	4,087	-	0	3,065	3,065	100.0%	3,870
Machinery and Equipment		168	137	206	90	122	155	32	20.9%	137
Machinery and Equipment		168	137	206	90	122	155	32	20.9%	137
Transport Assets		4,457	6,678	5,978	126	966	4,484	3,517	78.4%	6,678
Transport Assets		4,457	6,678	5,978	126	966	4,484	3,517	78.4%	6,678
Total Capital Expenditure on new assets	1	65,832	100,275	82,209	3,352	26,402	61,657	35,255	57.2%	100,275

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		66,994	4,122	21,681	-	3,118	16,260	13,143	80.8%	4,122
Roads Infrastructure		66,994	4,122	21,681	-	3,118	16,260	13,143	80.8%	4,122
Roads		66,994	4,122	21,681	-	3,118	16,260	13,143	80.8%	4,122
Community Assets		2,374	-	-	-	-	-	-	-	-
Community Facilities		2,374	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		2,374	-	-	-	-	-	-	-	-
Other assets		1,243	191	191	-	(32)	143	176	122.5%	191
Operational Buildings		1,243	191	191	-	(32)	143	176	122.5%	191
Municipal Offices		1,243	191	191	-	(32)	143	176	122.5%	191
Total Capital Expenditure on renewal of existing assets	1	70,611	4,313	21,872	-	3,085	16,404	13,318	81.2%	4,313

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	6,830	10,330	1,807	6,542	7,748	1,206	15.6%	6,830
Roads Infrastructure		-	6,830	6,830	1,807	6,542	5,123	(1,419)	-27.7%	6,830
Roads		-	6,830	6,830	1,807	6,542	5,123	(1,419)	-27.7%	6,830
Electrical Infrastructure		-	-	3,500	-	-	2,625	2,625	100.0%	-
LV Networks		-	-	3,500	-	-	2,625	2,625	100.0%	-
Community Assets		12,780	11,864	25,249	1,177	10,577	18,937	8,360	44.1%	11,864
Community Facilities		9,921	8,744	18,764	497	6,348	14,073	7,725	54.9%	8,744
Halls		9,921	8,744	18,764	497	6,348	14,073	7,725	54.9%	8,744
Sport and Recreation Facilities		2,859	3,120	6,485	680	4,229	4,864	634	13.0%	3,120
Outdoor Facilities		2,859	3,120	6,485	680	4,229	4,864	634	13.0%	3,120
Total Capital Expenditure on upgrading of existing assets	1	12,780	18,695	35,579	2,984	17,119	26,685	9,566	35.8%	18,695

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

b) Capital Expenditure by municipal vote functional classification and funding

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 6 - Engineering Services		14,976	10,125	22,914	1,177	10,577	17,186	(6,609)	-38%	10,125
Total Capital Multi-year expenditure	4,7	14,976	10,125	22,914	1,177	10,577	17,186	(6,609)	-38%	10,125
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1,304	1,304	-	-	978	(978)	-100%	1,304
Vote 2 - Corporate Services		6,366	9,457	7,490	126	1,349	5,618	(4,269)	-76%	9,457
Vote 3 - Budget and Treasury Office		-	-	300	-	-	225	(225)	-100%	-
Vote 4 - Community Services		4,289	21,308	15,334	90	90	11,501	(11,411)	-99%	21,308
Vote 5 - Development Planning		3,423	2,376	7,742	-	509	5,807	(5,298)	-91%	2,376
Vote 6 - Engineering Services		120,168	78,712	84,574	4,943	34,082	63,431	(29,349)	-46%	78,712
Total Capital single-year expenditure	4	134,247	113,157	116,746	5,159	36,030	87,559	(51,530)	-59%	113,157
Total Capital Expenditure		149,223	123,282	139,660	6,336	46,607	104,745	(58,139)	-56%	123,282
Capital Expenditure - Functional Classification										
Governance and administration		6,594	11,109	9,269	126	1,349	6,951	(5,603)	-81%	11,109
Executive and council		-	1,304	1,304	-	-	978	(978)	-100%	1,304
Finance and administration		6,594	9,804	7,964	126	1,349	5,973	(4,625)	-77%	9,804
Community and public safety		1,607	907	3,585	90	90	1,156	(1,066)	-92%	907
Community and social services		1,473	770	1,405	-	-	1,054	(1,054)	-100%	770
Sport and recreation		134	137	137	90	90	102	(12)	-12%	137
Public safety		-	-	2,043	-	-	-	-	-	-
Economic and environmental services		123,316	75,731	111,818	6,120	45,168	83,798	(38,630)	-46%	75,731
Planning and development		21,038	13,300	32,748	1,177	12,728	24,561	(11,833)	-48%	13,300
Road transport		102,278	62,430	78,983	4,943	32,440	59,237	(26,797)	-45%	62,430
Trading services		17,706	35,536	14,988	-	-	11,241	(11,241)	-100%	35,536
Energy sources		15,252	15,483	3,500	-	-	2,625	(2,625)	-100%	15,483
Waste management		2,454	20,054	11,488	-	-	8,616	(8,616)	-100%	20,054
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	149,223	123,282	139,660	6,336	46,607	103,147	(56,541)	-55%	123,282
Funded by:										
National Government		87,749	66,343	52,965	3,961	32,090	39,724	(7,634)	-19%	66,343
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		87,749	66,343	52,965	3,961	32,090	39,724	(7,634)	-19%	66,343
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		61,474	56,939	86,696	2,375	14,517	65,022	(50,505)	-78%	56,939
Total Capital Funding		149,223	123,282	139,660	6,336	46,607	104,745	(58,139)	-56%	123,282

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

9. Maintenance of municipal assets

a) Repairs and Maintenance by Asset Class

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1,966	22,656	27,763	564	17,904	20,822	2,918	14.0%	22,656
Roads Infrastructure		1,404	18,715	23,313	523	14,915	17,485	2,570	14.7%	18,715
Roads		43	666	466	–	18	350	332	94.8%	666
Road Structures		1,117	17,583	22,381	523	14,605	16,785	2,180	13.0%	17,583
Road Furniture		244	466	466	–	292	349	58	16.6%	466
Electrical Infrastructure		562	3,941	3,450	–	2,949	2,587	(361)	-14.0%	3,941
MV Networks		562	3,941	300	–	–	225	225	100.0%	3,941
LV Networks		–	–	3,150	–	2,949	2,363	(586)	-24.8%	–
Solid Waste Infrastructure		–	–	1,000	41	41	750	710	94.6%	–
Waste Drop-off Points		–	–	1,000	41	41	750	710	94.6%	–
Community Assets		668	864	1,354	–	200	1,016	815	80.3%	864
Community Facilities		668	864	1,354	–	200	1,016	815	80.3%	864
Halls		426	262	752	–	200	564	364	64.5%	262
Libraries		155	350	350	–	–	263	263	100.0%	350
Cemeteries/Crematoria		87	105	105	–	–	79	79	100.0%	105
Parks		–	148	148	–	–	111	111	100.0%	148
Other assets		3,391	3,279	3,308	195	721	2,481	1,760	70.9%	3,279
Operational Buildings		3,391	3,279	3,308	195	721	2,481	1,760	70.9%	3,279
Municipal Offices		3,235	3,123	3,152	41	567	2,364	1,796	76.0%	3,123
Yards		157	156	156	154	154	117	(37)	-31.4%	156
Computer Equipment		23	30	30	–	21	23	2	8.6%	30
Computer Equipment		23	30	30	–	21	23	2	8.6%	30
Furniture and Office Equipment		69	199	259	–	109	194	85	43.9%	199
Furniture and Office Equipment		69	199	259	–	109	194	85	43.9%	199
Machinery and Equipment		–	693	1,192	–	827	894	67	7.5%	693
Machinery and Equipment		–	693	1,192	–	827	894	67	7.5%	693
Transport Assets		5,170	4,546	6,385	753	4,039	4,789	750	15.7%	4,546
Transport Assets		5,170	4,546	6,385	753	4,039	4,789	750	15.7%	4,546
Total Repairs and Maintenance Expenditure	1	11,287	32,266	40,292	1,512	23,821	30,219	6,398	21.2%	32,266

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

b) Depreciation by Asset Class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third Quarter

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

10. Supply chain management

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

a. Acquisition management

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

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

b. Handling of tenders during and Post COVID-19

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

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

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

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

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

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

c. Procurement requests below R2000.00

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

Creditor Name	Function Name	Order Date	Value	Specifications
Mie (Pty) Ltd	Core Function:Human Resources	3/14/2024	732.56	Payment For Screening Of Candidates. Tourism Officer Agricultural Officer
Pondoland Times	Core Function:Economic Development/Plann	3/15/2024	800.00	Request For A Newspaper Advert For Development Of Vacant Land As Per T Attached .
Isanga Business Solutions	Core Function:Mayor And Council	3/20/2024	1,980.00	Request Lunch For 18 Mpac Members Meeting.
Group Two Media Company	Core Function:Municipal Manager Town Se	3/26/2024	1,998.70	Request Advertisment For Approved Revised Sdbip For 2023/24 Financial Two Local Newspapers
Group Two Media Company	Core Function:Finance	3/15/2024	1,998.70	Advertising Of Compilation Of Grap Compliant Immovable Asset Register
Pondoland Times	Non-Core Function:Population Development	3/27/2024	2,000.00	Request Advert For Mphuthumi Mafumbatha Stadium Furniture And Mpyc Cha
Pondoland Times	Core Function:Human Resources	3/27/2024	2,000.00	Request For Advertising Four Posts Namely: It Technician ; Receptioni Hr Officer: Benefits & Costs Under Corporate Services Department And Town Planner Under Development Planning Department
Pondoland Times	Core Function:Municipal Manager Town Se	3/26/2024	2,000.00	Request Advertisement For Ordinary Council Meeting In Two Local Newspa
Pondoland Times	Core Function:Economic Development/Plann	3/14/2024	2,000.00	Request For A News Paper Re-Advert For A Call For Nominations For Pers Appointed As Members To The Winnie Madikizela Mandela Local Municipal Tribunal (Mpt) As Per The Attached.
Pondoland Times	Core Function:Human Resources	3/8/2024	2,000.00	Request For Advertisement Of Integration Of Civic Centre With The Main Building
Pondoland Times	Core Function:Economic Development/Plann	3/6/2024	2,000.00	Request For A Re-Advert For Construction Of Bizana Mini Market Phase 2
Likiho Trading Cc	Core Function:Solid Waste Removal	2/20/2024	1,360.00	Request For Provision Of 8 Lunch Packs For Ppe Committee
Homba And Homba Trading Enterp	Core Function:Solid Waste Removal	3/1/2024	1,700.00	Request 10 Lunch Packs For Refuse Ppe Committee
Likiho Trading Cc	Core Function:Solid Waste Removal	3/1/2024	1,965.00	Request For 15 Lunch Packs For Waste Minimisation Project
Group Two Media Company	Core Function:Finance	2/29/2024	1,998.70	Request For Advertising Of The Adjusted Budget 2023/2024
Group Two Media Company	Core Function:Municipal Manager Town Se	2/26/2024	1,998.70	Public Notice For Special Council Meeting On The 27/02/2024
Group Two Media Company	Core Function:Human Resources	2/8/2024	1,998.70	Request For Re-Advertisement Of Server Room Infrastructure
African Compass Trading 37cc	Core Function:Mayor And Council	2/29/2024	2,000.00	Request Still Water For Special Council Meeting To Be Held On The 27 F 2024 At Council Chamber At 08h30
Pondoland Times	Core Function:Municipal Manager Town Se	2/13/2024	2,000.00	Advertisement For Draft Annual Report For 2022/2023 Financial Year
Pondoland Times	Core Function:Project Management Unit	2/9/2024	2,000.00	Request For Advertising Of Maintenance Of Municipal Main Building
Pondoland Times	Core Function:Project Management Unit	2/8/2024	2,000.00	Requestfor Advertising Of 3 Year Maintenance And Repairs ;Back-Up Gene (Electricity Section)

Creditor Name	Function Name	Order Date	Value	Specifications
Pondoland Times	Core Function:Municipal Manager Town Se	2/8/2024	2,000.00	Request For Re- Advertisement Of Statue
Mie (Pty) Ltd	Core Function:Human Resources	1/10/2024	1,643.12	Request For Qualification Verification Htc Counsellors Admin Clerk- Whip
Iheans Travelling Agencies	Core Function:Police Forces Traffic And	1/30/2024	1,670.76	Accommodation For B. Bhani For 28 Jan 2024 To 29 Jan 2024
Iheans Travelling Agencies	Core Function:Fleet Management	1/29/2024	1,670.76	Accommodation Arrangements For Mluleki Mqhwu To East London In 19/01/ And Out 20/01/2024
Tunimart	Core Function:Finance	1/25/2024	1,688.36	Accommodation For Sibabini Ziyanda In Durban In 21.01.24 Out 22.01.24
Group Two Media Company	Core Function:Economic Development/Plann	2/1/2024	1,998.70	Request For An Advert For Supply & Delivery Of Fishing Equipment & Mat Newspaper As Per The Attached.
Group Two Media Company	Core Function:Municipal Manager Town Se	2/1/2024	1,998.70	Request Advertisement For Draft Annual Report For 2022/2023 Financial
Group Two Media Company	Core Function:Human Resources	2/1/2024	1,998.70	Advertising Of Wellness And Occupational Health And Safety
Group Two Media Company	Core Function:Human Resources	1/10/2024	1,998.70	Request For Advertisement Of 30 Laptops
Group Two Media Company	Core Function:Roads	1/10/2024	1,998.70	Request For Advertising Of Cbd Roads Maintenance
Pondoland Times	Core Function:Project Management Unit	2/1/2024	2,000.00	Request For Advertising The Maintenance Of Electricity Infrastructure Maintenance Of Streetlights For (Electricity Section)
Pondoland Times	Core Function:Municipal Manager Town Se	2/1/2024	2,000.00	Advertisement For Draft Annual Dreport For 2022/2023 Financial Year
Pondoland Times	Non-Core Function:Population Development	2/1/2024	2,000.00	Request For Re-Advertisement For Supply And Delivery Of Ppe: Protection For 36 Months And Maintenance Of Cctv Cameras For 3 Years
Pondoland Times	Core Function:Economic Development/Plann	2/1/2024	2,000.00	Request For A Newspaper Advert For An Invitation / Call To Nominate Or Serve As Members Of Wmm Lm Municipal Planning Tribunal.
Pondoland Times	Core Function:Economic Development/Plann	1/31/2024	2,000.00	Request For Re-Advert To Source A Qualified Service Provider To Render Building For Communities Under Gbs Hubs Program
Pondoland Times	Core Function:Administrative And Corpora	1/31/2024	2,000.00	Request For Re-Adert Of Development Of Records Inventory
Pondoland Times	Non-Core Function:Population Development	1/25/2024	2,000.00	Request For Re-Advertisement For Supply And Delivery Of Cleaning Resou Extension Of Waste Management Services.
Pondoland Times	Core Function:Economic Development/Plann	1/15/2024	2,000.00	Request For Re-Advert For Land Disposal As Per Attached Specification
Pondoland Times	Core Function:Economic Development/Plann	1/12/2024	2,000.00	Request For Re-Advert For Construction Of Bizana Mini-Market Phase 2
Pondoland Times	Core Function:Human Resources	1/11/2024	2,000.00	Request To Advertise The Post Of Administration Clerk At Municipal Manager's Office
Pondoland Times	Core Function:Finance	1/11/2024	2,000.00	Request Advertisement Of Municipal Stationery
Pondoland Times	Core Function:Municipal Manager Town Se	1/11/2024	2,000.00	Re Advert For Customer Satisfaction Survey

81,197.56

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

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

Creditor Name	Function Name	Order Date	Value	Specifications
Group Two Media Company	Core Function:Finance	3/27/2024	5,382.00	Request For Advertising Of Draft Annual Budget 2024/2025
Zamantambo Construction And Pr	Core Function:Economic Development/Plann	3/15/2024	5,400.00	Request For Provision Of Water For 60 People Who Will Be Attending A P On The 20 March 2024 At Council Chambers And Water Should Be Delivered
Karoo Dawn Construction & Pro	Core Function:Solid Waste Removal	3/8/2024	5,700.00	Request For Catering For 60 Participants For Waste Committee Meeting
African Compass Trading 37cc	Core Function:Mayor And Council	3/15/2024	5,800.00	Request For High Vip Tea For Mtentu Bridge Stakeholders Meeting On The
African Compass Trading 37cc	Core Function:Mayor And Council	3/26/2024	6,500.00	\Request For Lunch For A Caucus Meeting At Wmmlm
Khayakhulu General Dealer	Core Function:Solid Waste Removal	3/7/2024	6,900.00	Request Hiring Of 1 X15 Seater Taxi From Wmmlm To Ethekwini Municipali
All Seasons Tenza Restaurent A	Core Function:Mayor And Council	3/6/2024	12,000.00	Request For Lunch Packs For Mens Summit At Oliver And Adelaide Tambo H
Sizisa Ukhanyo Trading 1119	Core Function:Mayor And Council	3/7/2024	12,000.00	Request For 22 Seater Bus From Bizana To Durban For Cultural Group
Miazana Trading Enterprise Pty	Administrative And Corporate Support:Cor	3/15/2024	13,350.00	Request For Disposable Mask (50's*10 Boixes)
Kwik-Fit Bizana	Core Function:Roads	3/15/2024	13,788.50	Request Supply For 2 X Tyres For Tlb.
The Mane's Pty Ltd	Core Function:Finance	3/14/2024	14,050.01	Payment For Cleaning Resources. Two Stroke
Tyres & More Kokstad	Core Function:Police Forces Traffic And	3/15/2024	16,566.99	Request Replacement Of Tyrs; For Vip Patrol Vehicle. Tyre Size 265/60r All Terrain Including Wheel Alignment
Why Not Trading 01	Core Function:Mayor And Council	3/20/2024	18,730.00	Catering For 150 People In Ward 2 Cdw Awareness Campaign On The 20.03. Mbuthweni Hall
Liso Investments (Pty) Ltd	Core Function:Mayor And Council	3/6/2024	18,950.00	Request Lunch With Soft Drinks For Annual Report 2022/23 Fy Public Con To Be Held On The 04 March 2024 At Majola Tshutsha Community Hall In W
Likih Trading	Core Function:Mayor And Council	3/27/2024	20,430.00	Request Vip Tea For Ordinary Council Meeting To Be Held On The 27 Marc At Council Chamber 10hrs
Aphiwe Qhamani Group Society	Core Function:Mayor And Council	3/7/2024	21,000.00	Request For Lunch Packs For Customer Care Program To Be Held On The 11 2024 At Ward 11
Evetho Trading 820(Pty)Ltd	Libraries And Archives:Librararies And A	3/14/2024	21,500.00	Payment For Library Awareness Campaign 35 Laptops Bags 15 Tropyies
Bomba Diesel Mech And Supplier	Core Function:Electricity	3/20/2024	21,562.50	Request For Repairs And Maintenance Of Backup Generator
Siza And Tk	Core Function:Solid Waste Removal	3/14/2024	22,000.00	Request For Truck Hire For 5 Days For Waste Collection
Kwik-Fit Bizana	Core Function:Roads	3/15/2024	22,597.50	Request For One New Tyre Of A Bell Grader; Registration No. Jcf-375 Ec The Tyresize 17.5-25.
Zuko And Pinky Trading Enter	Core Function:Mayor And Council	3/20/2024	23,000.00	Request For A 22 Bus Seater For Transporting Ravens Fc To East London
Mthah Trading Enterprise Pty	Core Function:Mayor And Council	4/2/2024	24,000.00	Request For Lunch Packs For 200 People For Teenage Pregnancy Outreach

Creditor Name	Function Name	Order Date	Value	Specifications
Tyres & More Kokstad	Core Function:Solid Waste Removal	3/15/2024	24,037.41	Request Replacement Of 4 Tyres For Jng 815 Ec Size R22.5
Forward We Go Development	Core Function:Mayor And Council	3/7/2024	26,000.00	Catering Lunch For 200 People In Ward 28 For Community Education Meeti 13.03.2024
Sia Nomp Group	Non-Core Function:Population Development	3/27/2024	27,005.13	Request 10 Rolls Of Nylon Cords(2kg; 6.5mm)
The Mane's Pty Ltd	Core Function:Administrative And Corpora	3/6/2024	27,140.00	Payment For Car Wash Services
Ylt Pty Ltd	Core Function:Tourism	3/26/2024	27,640.00	Paymement For Mainainance And Upgrade Of Vic
Usta Trading Enterprise	Core Function:Biodiversity And Landscape	3/14/2024	28,150.00	Request For 2 X 6 Seater (1580 X 1510mm) Beach Benches And Tables For Beach
Oozy And Oozy Construction	Core Function:Solid Waste Removal	3/7/2024	28,400.00	Request For Catering For 80 Participants For Waste Awareness Campaign
Lions Den Projects	Core Function:Mayor And Council	3/20/2024	28,800.00	Isishweshwe Material X60 Meters. Brown 20x120 Blue 20x120 Green 20x120
Hlume Lumi Enterprise	Core Function:Economic Development/Plann	3/27/2024	28,850.00	Request For The Provision Of Catering By Means Of Lunch With Bottled W 300 People That Will Be Attending Mpondoland Cannabis Belt Annual Gene Meeting To Be Held On The 27th Of March 2024 At Power Of God Church
Sebekho Holdings	Core Function:Biodiversity And Landscape	3/14/2024	28,880.00	Request For Supply And Delivery Of 158 A4 Pamplets(Glossy Paper)
Zuko And Lizzys Trading	Core Function:Mayor And Council	3/6/2024	29,850.00	Request Lunch With Soft Drinks For Annual Report 2022/23 Fy Public Con To Be Held On The 05 March 2024 At Anglican Church Ward 1
Kwik-Fit Bizana	Core Function:Fleet Management	3/7/2024	29,999.95	Request For Six Tyres Of All Terrain Deliver Eco-Responsible ;Prov Control And Stability Even At High Speed While Also Meeting Any Time O Ment Registration Numbers Jnx 733ec Ec;Jrs361ec And Jkj 146ec Size 265
Hlongwanes Son Trading Enterpr	Core Function:Mayor And Council	3/8/2024	30,000.00	Request 2 Taxis For Provincial Women's Empowerment Imbizo In Commemora International Women's Day To Be Held On The 08 March 2024 (Check In 0 On The 09 March 2024
Philakona	Core Function:Mayor And Council	2/21/2024	3,355.80	Request Lunch Packs For Mpac Project Verification Program To Be Held O February 2024 (14 Lunch Packs Per Day).
Kwik-Fit Bizana	Core Function:Solid Waste Removal	2/19/2024	3,680.00	Request For Purchasing Of 2 Tyres For Jnx 120 Ec (Size 195/70r15c)
101 Monwabcy Consultancy Sevir	Core Function:Mayor And Council	2/12/2024	4,792.50	Request Lunch With Soft Drinks For Local Aids Council To Be Held On Th 14 February 2024 At Council Chamber At 10h00.
Meyife Construction And Projec	Core Function:Mayor And Council	2/13/2024	7,875.00	Request Lunch With Soft Drinks For Councillors Capacity Building Sessi Held On The 22 February 2024 At Concil Chamber At 09h00
African Compass Trading 37cc	Core Function:Economic Development/Plann	2/13/2024	8,100.00	Request For Provision Of Lunch By Means Of Catering For 90 Participant Be Attending Led Forum Meeting On The 13 February 2024 ;At Council Cha Lunch Should Be Served At 12h00 On The Day Of The Meeting.
Vuthela Ubukhosi Trading Enter	Core Function:Biodiversity And Landscape	2/12/2024	10,500.00	Request For Catering For 100 Participants For Climate Change Strategy At Amampisi Tribal Authority
Philakona	Core Function:Economic Development/Plann	2/12/2024	10,625.00	Catering For 25 People For 5 Days 12-16/02/2024 For Capacity Building
Umgeni Water	Core Function:Biodiversity And Landscape	2/29/2024	11,730.00	Payment For Water Sampling . Invoice No: 90017515
Kwik-Fit Bizana	Core Function:Roads	2/15/2024	13,788.50	Request For 2 New Tyres For Tipper Truck Registration No:Hpz 909 Ec; Tyre Size's 315/80r22.5
Walter Sisulu University	Core Function:Human Resources	2/22/2024	14,320.00	Study Assistance For A.Matara
Walter Sisulu University	Core Function:Human Resources	2/2/2024	14,320.00	Request For Payment Of Study Assistance For Matara; A.
Maphalala Trading	Core Function:Biodiversity And Landscape	2/7/2024	14,700.00	Request Provison Of Catering For 60 Participants For Coastal Committ At Mdatya S.S.S
Meyife Construction And Projec	Core Function:Biodiversity And Landscape	2/2/2024	15,150.00	Request 70 X Lunch Packs For Environmental Awareness Campaign(Beach C At Mzamba(24); Mmentu(25) & Mnyameni(28)

Creditor Name	Function Name	Order Date	Value	Specifications
University Of The Free State	Core Function:Human Resources	2/20/2024	15,240.00	Study Assistance For Ms. F. Mbeki
Wits School Of Governance	Core Function:Human Resources	2/20/2024	15,240.00	Study Assistance For Ms. V. Bhenxa
Xolani Sizwe Construction	Core Function:Mayor And Council	3/1/2024	15,500.00	Request Ablution Facilities For Human Rights Day Build Up To Be Held O February 2024 At Ward 03
Unisa	Core Function:Human Resources	2/22/2024	16,410.00	Study Assistance For K. Ndava
Unisa	Core Function:Human Resources	2/2/2024	16,410.00	Request For Payment Of Study Assistance For Ndava; K.
Abongiphwe Trading Enterprise	Core Function:Mayor And Council	2/2/2024	17,850.00	Request For A Big Sauce Pan
Lustarz Project (Pty) Ltd	Core Function:Mayor And Council	2/21/2024	17,940.00	Catering Lunch For 200 People In Ward 09 For Community Education Meeti 21/02/2024
Stadio Pty Ltd	Core Function:Human Resources	2/20/2024	21,020.00	Study Assistance For Ms. K. Hintsu
Nomination Trading Enterprise	Core Function:Solid Waste Removal	2/19/2024	22,000.00	Request For Hiring Of Truck For 5 Days For Waste Collection
Kwik-Fit Bizana	Core Function:Roads	2/16/2024	22,597.50	Request For One New Tyre For Cat Grader Reg. No: Fsc-245 Ec;Tyre Size 17.5-25
Jnw Trading Enterprise Pty Ltd	Core Function:Community Parks (Including	2/12/2024	24,000.00	Payment For Repairs And Maintenance Of Power Garden Tools
Bulukhanyo Trading	Core Function:Mayor And Council	2/21/2024	24,100.00	Catering For 200 People In Ward 26 For Community Education Meeting On
Siza And Tk	Core Function:Solid Waste Removal	2/7/2024	24,500.00	Request For Hiring Of Truck For 5 Days For Waste Collection
Jnw Trading Enterprise Pty Ltd	Core Function:Community Parks (Including	2/29/2024	25,000.00	Payment For Maintenance Of Power Garden Tools
Driving License Card Account	Non-Core Function:Road And Traffic Regul	2/27/2024	25,280.00	Payment For New Card Orders. January 2024
Mountzone Pty Ltd	Core Function:Mayor And Council	2/27/2024	26,700.00	Request 120 Chicken Breeds That Lay Eggs For Nisokolweni Dissability Co-Operative Project At Ward 30 Dutyini Location
Thanks To Give Trading And Pro	Core Function:Corporate Wide Strategic P	2/29/2024	27,400.00	Request Lunch With Soft Drinks For Idp Rep Forum To Be Held On The 29 2024 At Oliver And Adelaide Tambo Regional Hospital At 10h00
Kwik-Fit Bizana	Core Function:Roads	2/16/2024	27,588.50	Request For Replacementof Two New Tyre's For Tib
The Middle Man Enterprise 485	Core Function:Corporate Wide Strategic P	2/26/2024	28,000.00	Request For 1 X Seater Tent To Be Used On The 08 February 2024 At Ward 30 For Mayoral Open Imbizo.
Diamond Pride Enterprise	Non-Core Function:Population Development	2/15/2024	29,394.00	Supply And Delivery Of 10 Window Adjustable Cleaner For Recreational
Iheans Travelling Agencies	Core Function:Mayor And Council	1/29/2024	3,341.52	Accommodation Arrangements For Td Mafumbatha To East London In 18/01/2024 Out 20/01/2024
Sizisa Ukhanyo Trading 1119	Core Function:Mayor And Council	1/30/2024	4,200.00	Request For 2 Taxis For Sayc Youth Summit
Songo Trading And Projects	Core Function:Mayor And Council	1/30/2024	4,800.00	Request For Fruit Packs For 80 People That Will Be Attending Council M On The 30th Of January 2024 : Bananas; Peaches And Apples
Iheans Travelling Agencies	Core Function:Municipal Manager Town Se	1/29/2024	6,683.04	Accommodation For S.Dladla And S.Mshiywa To East London In 18/01/2024 20/01/2024
Tunimart	Core Function:Municipal Manager Town Se	1/11/2024	6,753.42	Accommodation Arrangements For Goobisa Ngceke To Durban In 21/01/2024 25/01/2024
Tunimart	Core Function:Information Technology	1/10/2024	6,753.42	Accommodation For N.Ntlanga To Durban In 21/01/2024 And Out 25/01/2024

Creditor Name	Function Name	Order Date	Value	Specifications
Cigfaro	Core Function:Human Resources	1/10/2024	8,450.00	Payment For Annual Conference For Cllr.Td Mafumbatha
Tunimart	Core Function:Mayor And Council	1/18/2024	11,035.00	Request For Car Hire From 16 January 2024 To 19 January 2024
Iheans Travelling Agencies	Core Function:Human Resources	1/15/2024	12,175.80	Accommodation For Mhbhobo Nangamso At Mthatha. Checking In 14 January Out 19 January 2024
Myn 9612 Trading Enterprise	Core Function:Mayor And Council	1/10/2024	13,500.00	Request Tent Hire With 50 Chairs And 1 Table For Youth Restoration Mov Awareness 2023 Edition
Jest Star	Finance:Default	2/1/2024	13,699.08	3 Lever Lockset
Jest Star	Core Function:Roads	1/31/2024	13,699.08	3 Lever Lockset X5
Tunimart	Core Function:Mayor And Council	1/11/2024	13,793.75	Car Hire For The Mayor 11-16/01/2024
Tunimart	Core Function:Governance Function	1/29/2024	14,345.50	Return Flights From Lanseria To King Shaka On The 22/01/2024 And Back 26/01/2024 From King Shaka To Lanseria
Tunimart	Core Function:Finance	1/18/2024	15,195.20	Accommodation For Municipal Finance Programme From 21 January 2024 To 24 January 2024
Kwik-Fit Bizana	Core Function:Roads	2/1/2024	15,640.00	Request For Replacement Of Two New Tyre's For Water Curt Reg.No: Jcf-367 Ec; Tyre Size's 295/80r22.5 152/147
Love Grace Trading	Non-Core Function:Population Development	2/1/2024	18,405.00	Request For Supply And Delivery Of 10 X Window Lean Cleaner For Recrea Facilities
Tunimart	Core Function:Municipal Manager Town Se	2/1/2024	18,825.71	Return Flight For Mr Mahlaka From Durban To E.L
Eks Vehicle Tracking	Core Function:Fleet Management	1/9/2024	19,537.56	Payment For Vehicle Tracking Services
Driving License Card Account	Non-Core Function:Road And Traffic Regul	1/31/2024	20,224.00	R751-New Card Orders For The Month Of December 2023
Tunimart	Core Function:Mayor And Council	1/11/2024	22,070.00	Car Hire For 8 Days For The Mayor 04-11/01/2024
Kwik-Fit Bizana	Core Function:Roads	2/1/2024	22,597.50	Request For Replacement Of One Back Left Tyre For Bell Grader . Registration No:Jcf 375 Ec ; Tyre Size 17.5-25
Emerald Metering And Utility	Core Function:Finance	1/31/2024	24,379.67	Request For Payment Of Emerald Metering And Utility Management For The Installation; Operation And Maintenance Of Automated Meter Reading Sys For Electricity Meters
Iheans Travelling Agencies	Core Function:Municipal Manager Town Se	1/10/2024	25,443.60	Conference ; Morning Tea And Lunch For 30 People For Mid Year Strategi On The 18.01.2024
Ngozi Civils	Core Function:Solid Waste Removal	1/10/2024	28,050.00	Request For Purchasing Of 30 Safety Boots For Epwp Employees
The Mane's Pty Ltd	Core Function:Fleet Management	2/1/2024	28,120.00	Payment For Car Wash Services
Ingcali Agricultural Solutions	Core Function:Economic Development/Plann	1/9/2024	29,750.00	Payment For The Review Of Agricultural Development Plan

1,692,534.6

4

e. Procurement above R30 000 but below R200 000

Procurement of goods and services above R30 000.00 but below R200 000.00 is done through a system of advertising on website and the tender notice board and reports to be evaluated using PPPFA.

Creditor Name	Function Name	Order Date	Value	Specifications
Moya Training And Projects	Non-Core Function:Population Development	3/15/2024	34,200.00	Payment For Social Relief Material
New Image Investment And Civil	Core Function:Community Halls And Facili	3/14/2024	40,500.00	Payment For Honey Sucking For Septic Tank At Mbizana Taxi Rank
The Mane's Pty Ltd	Core Function:Finance	3/28/2024	50,890.00	Payment For Supply Of Refuse Bags
Sihle Pot Trading	Core Function:Mayor And Council	3/26/2024	58,200.00	Payment For Back To School Campaign.
On Grid Training And Developme	Core Function:Economic Development/Plann	3/26/2024	68,637.75	Payment For Capacity Building For Business Incubation Programme
Evetho Trading 820(Pty)Ltd	Core Function:Roads	3/26/2024	87,500.00	Payment For Supply And Delivery Of Cold Asphalt
The Dream Girls Entreprise	Core Function:Community Parks (Including	3/26/2024	90,000.00	Payment For Supply And Delivery Of Grass Cutting Machines
The Mane's Pty Ltd	Core Function:Licensing And Control Of A	3/15/2024	153,755.00	Payment For Maintenance Of Pound
Evetho Trading 820(Pty)Ltd	Core Function:Marketing Customer Relati	2/29/2024	40,500.00	Payment For Customer Care Outreach
Jnw Trading Enterprise Pty Ltd	Core Function:Human Resources	2/13/2024	51,900.00	Payment For Maintenance And Installation Of Fire Extinguishers
Mancosa	Core Function:Human Resources	2/20/2024	53,865.07	Study Assistance. L. Mhlembana
Unisa	Core Function:Human Resources	2/20/2024	63,600.00	Study Assistance. Z. Khala
Yit Pty Ltd	Core Function:Marketing Customer Relati	2/27/2024	81,000.00	Payment For Procurement Of Branding Material
Faith Lwa 01 (Pty) Ltd	Core Function:Mayor And Council	2/14/2024	99,300.00	Payment For Supply And Delivery Of Educational Tools For 3 Ecdc
Sne Jay Construction (Pty) Ltd	Core Function:Finance	2/15/2024	153,160.00	Payment For Cleaning Material Toilet Papers 48's
Zodwa Skills Development And P	Core Function:Human Resources	2/14/2024	198,605.00	Payment For Fire Competency Training
The Mane's Pty Ltd	Core Function:Finance	2/1/2024	34,164.98	Payment For Cleaning Resources Cutting Bar Oil
Jnw Trading Enterprise Pty Ltd	Core Function:Community Parks (Including	2/1/2024	44,000.00	Repairs And Maintenance Of Grden Power Tools
Firststrand	Core Function:Finance	1/9/2024	47,614.57	Fuel
Phahle Construction	Non-Core Function:Population Development	1/31/2024	49,369.90	Request For Payment For Maintenance Of Recreational Facilities Installation Of New Miranti Doors
Sebekho Holdings	Non-Core Function:Population Development	2/1/2024	73,400.00	Disaster Awareness Campaign Sound System

Creditor Name	Function Name	Order Date	Value	Specifications
Kumyolz Investments	Core Function:Finance	1/31/2024	80,572.39	Request For Payment For Kumyolz Investments For Debt Collection Performed In Dec 2023
Conlog	Finance:Default	1/30/2024	84,410.00	Request For 100 Meter For Electricity Section
Ludwala Investment Services	Core Function:Mayor And Council	1/9/2024	102,600.00	Catering For Traditional Male Circumcision Workshop
Hambanikuzozonke	Non-Core Function:Population Development	1/15/2024	102,840.00	Request Payment For Supply And Delivery Of Cleaning Equipment For Recreational Facilities
Evetho Trading 820(Pty)Ltd	Core Function:Economic Development/Plann	1/11/2024	116,000.00	Payment For Wholesalers And Retailers Support Programme
Timeless T Pty Ltd	Core Function:Mayor And Council	1/9/2024	131,700.00	Hiring Of Conference Venue With Facilities
Masinyane And Son (Pty) Ltd	Core Function:Tourism	1/10/2024	182,500.00	Payment For Procurement Of Support Material And Services
Timeless T Pty Ltd	Core Function:Mayor And Council	1/31/2024	187,300.00	Request For Payment For 16 Days Of Activism Against Women Abuse 2023

2,562,084.66

11. 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 the period ended 31 March 2024

N O	SUCCESSFUL TENDERER	AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	TIMELESS T	R 187,300.00	R 187,300.00	R -	WMM LM 08/12/23 S&D G&HS	SUPPLY AND DELIVERY OF GROCERIES AND HIRING SERVICES	Saturday, January 13, 2024	MUNICIPAL MANAGERS OFFICE
2	EVETHO TRADING 8207	R 40,500.00	R 40,500.00	R -	WMM LM 05/12/23 CC O	CUSTOMER CARE OUTREACH	Monday, January 15, 2024	MUNICIPAL MANAGERS OFFICE
3	SNE JAY CONSTRUCTION	R 162,910.00	R 153,160.00	R 9,750.00	WMM LM 10/01/24 S&D CM	SUPPLY AND DELIVERY OF CLEANING MATERIAL	Tuesday, January 30, 2024	COOPERATE SERVICES
4	FAITH LWA	R 99,300.00	R 99,300.00	R -	WMM LM 08/12/23 S&D ET 3 ECDC	SUPPLY AND DELIVERY OF EDUCATIONAL TOOLS	Monday, January 15, 2024	MUNICIPAL MANAGERS
5	FAITH LWA	R 51,900.00	R -	R 51,900.00	WMM LM 07/11/23 M&IFE	MAINTENANCE ND INSTALLATION OF FIRE EXTINGUISHERS	Wednesday, February 7, 2024	COOPERATE SERVICES
6	NEW IMAGE INVESTMENT AND CIVILS	R 200,000.00	R 40,500.00	R 159,500.00	WMM -LM11/12/23/01 CHH	HONEY SUCKING FOR SEPTIC TANK AT MBIZANA TAXI RANK	Monday, February 19, 2024	COMMUNITY SERVICES
7	LAQ AMANDLAM PTY LTD	R 73,730.00	R -	R 73,730.00	WMM LM 01/02/24 WMAC	WASTE MANAGEMENT AWARENESS CAMPAIGN	Wednesday, February 21, 2024	COMMUNITY SERVICES
8	LAQ AMANDLAM PTY LTD	R 135,186.90	R -	R 135,186.90	WMM LM 05/02/24 S&D TPO	SUPPLY AND DELIVERY OF TOURISM PRODUCT OWNERS EQUIPMENT	Tuesday, February 20, 2024	LED
9	THE DREAM GIRLS	R 90,000.00	R 90,000.00	R -	WMM -LM 27/07/22/01 GCM	SUPPLY AND DELIVERY OF GRASS CUTTING MACHINES	Friday, February 16, 2024	COMMUNITY SERVICES
10	LAQ AMANDLAM PTY LTD	R 78,148.80	R -	R 78,148.80	WMM- LM 06/02/24/01 CHH	CHHILD HEADED HOUSEHOLD SUPPORT	Tuesday, February 27, 2024	MUNICIPAL MANAGERS OFFICE
11	YLT PTY LTD	R 49,904.00	R -	R 49,904.00	WMM LM 07/02/24 P PM(SGA)	PROMOTIONAL MATERIAL (SUPPORT GROUP AWARENESS)	Friday, March 1, 2024	MUNICIPAL MANAGERS OFFICE
12	WANDILE AND SONS	R 128,950.00	R -	R 128,950.00	WMM LM 19/02/24/02 LAC	LIBRARY AWARENESS CAMPAIGN	Monday, March 4, 2024	COMMUNITY SERVICES
13	SWORD GROUP	R 180,000.00	R -	R 180,000.00	WMM LM 07/02/24 R&WSP	RETAILERS AND WHOLESALERS SUPPORT PROGRAMME	Thursday, March 14, 2024	LED
14	SIHLE POT	R 58,200.00	R -	R 58,200.00	WMM LM 08/01/23/01 BSC	BACK TO SCHOOL UNIFORM CAMPAIGN	Friday, February 16, 2024	MUNICIPAL MANAGERS OFFICE
Total		R 1,536,029.70	R 610,760.00	R 925,269.70				

b) Tenders awarded for the period ended 31 March 2024

Competitive Bidding

N O	SUCCESSFUL TENDERER		AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Vilo Security Services	R	883,300.00	WMM LM 00052 P AGRIC I	Procurement of Agricultural Inputs	Wednesday, January 31, 2024	Development Planning
2	Mabozela Trading and Enterprise		Rates	WMM LM 13/09/23/02 COC	Call Out for Crane Truck Hiring Services	Wednesday, January 31, 2024	Engineering Services
3	Eco South Partnership	R	573,850.00	WMM LM 11/08/22/02 MHR	Mbizana Heritage Reseach	Wednesday, January 31, 2024	Municipal Manager
4	Munsoft Pty Ltd	R	8,972,421.01	WMM LM 00012 PPS	Procuremen of Payroll System	Wednesday, January 31, 2024	Corporate Services
5	Blue Cycle Trading Services	R	494,500.00	WMM LM 03/11/22/02	Reviewal of ICT Disaster Recovery	Wednesday, January 31, 2024	Corporate Services
6	Masinyane and Son	R	750,000.00	WMM LM 31/05/22/06 MDP	SUPPLY AND DELIVERY OF SMME EQUIPMENT	Friday, August 2, 2024	Development Planning
7	Moya Training and Projects		Rates	WMM LM 00051 P PPE 24 M	PROCUREMENT OF PPE: EMVIRONMENTAL SERVICES FOR 24 MONTHS	Friday, August 2, 2024	Community Services
8	Ibala Consulting	R	2,283,458.58	WMM LM 00055 CBD R	CBD ROAD MAINTENANCE	Thursday, March 7, 2024	Engineerig Services
9	Eco South Partnership	R	672,865.00	WMM LM 24/08/22 RTE	REVALIDATION OF TOWNSHIP ESTABLISHMENT	Thursday, March 7, 2024	Development Planning
10	Enovative Technlogies Africa	R	1,161,137.75	WMM LM 00057 S&D 30 L	SUPPLY AND DELIVERY OF LAPTOPS	Thursday, March 7, 2024	Corporate Services
11	Khulani Skills Development Centre		Rates	WMM LM 04/08/22/01 EWM	EXTENSION OF WASTE MANAGEMENT SERVICES	Thursday, March 7, 2024	Community Services
			R 15,791,532.34				

c) Status of current tenders

Decription of the Project	Bid Number	Chairpers on	Closing Date	Val idit y	Validity Period	SCM Official	Status	Departme nt	Members	Days Laps ed	Validit y Check	Remain ing Days
Contract for Service and Maintanance of Back up Generator	WMM-LM 13/04/23/01 BUG	Not Yet Appointe d	Monday, March 11, 2024	90	Sunday, June 9, 2024	Not Yet Appoint ed	Closed	Developm ent Planning	Not Yet Appointed	24.00	Valid	66.00
General Valuation Roll 2024/2029	WMM LM 00013 GVR	Not Yet Appointe d	Monday, March 18, 2024	90	Sunday, June 16, 2024	Not Yet Appoint ed	Closed	Developm ent Planning	Not Yet Appointed	17.00	Valid	73.00
Wellness and Occupational health Ptactioner for 3 years	WMM LM 00053 W&OHP 36M	Not Yet Appointe d	Monday, March 4, 2024	90	Sunday, June 2, 2024	Not Yet Appoint ed	Closed	Corporate Services	Not Yet Appointed	31.00	Valid	59.00
Supply and Delivery of Fishing Equipment & Material	WMM LM 00056 S&D FE&M	Not Yet Appointe d	Friday, February 23, 2024	90	Thursday, May 23, 2024	Not Yet Appoint ed	Closed	Developm ent Planning	Not Yet Appointed	41.00	Valid	49.00

Decription of the Project	Bid Number	Chairpers on	Closing Date	Val idit y	Validity Period	SCM Official	Status	Departme nt	Members	Days Laps ed	Validit y Check	Remain ing Days
Supply and Delivery of PPE: Protection Services for 36 Months	WMM-LM 00051 PPE PS 36M	Ms. N. Rabie	Monday, March 4, 2024	90	Sunday, June 2, 2024	Ms. A. Ntongan a	Closed	Engineeri ng Services	Mr. D. Luphoko and Ms. N. Ngejane	31.00	Valid	59.00
Maintenance of CCTV Cameras for 36 Months	WMM-LM 00058 CCTV C	Ms. N. Rabie	Monday, March 4, 2024	90	Sunday, June 2, 2024	Ms. A. Ntongan a	Closed	Communit y Services	Mr. D. Luphoko and Ms. N. Ngejane	31.00	Valid	59.00
Development of Wild Coast Preintinct Plan	WMM-LM 19/0423/02 CPP	Not Yet Appointe d	Thursday, March 7, 2024	90	Wednesday , June 5, 2024	Not Yet Appoint ed	Closed	Developm ent Planning	Not Yet Appointed	28.00	Valid	62.00
Multi Discipline Panel of Consultants	WMM LM 31/05/22/06 MDP	Mr V. Nontand a	Friday, January 26, 2024	90	Thursday, April 25, 2024	Mr M. Mtetand aba	To be Evaluat ed	Engineeri ng Services	Mr M. Madikizela, Ms Jokweni	69.00	Valid	21.00
Multi-Utility Online Pre-paid Electricity Vending Management System	WMMLM 00088 PVMS	Mr V. Mqina	Friday, January 26, 2024	90	Thursday, April 25, 2024	Ms A. Ntongan a	To be Evaluat ed	Engineeri ng Services	Mr S. Morlock, Mrs L. Mhlembana	69.00	Valid	21.00
Maintenance of Solar for 36 Months in WMM LM Wards	WMM-LM 000900 MS WMM L	Mrs L. Mhlelem bana	Friday, January 26, 2024	90	Thursday, April 25, 2024	Mr M. Mtetand aba	To be Evaluat ed	Communit y Services	Mrs N. Rabie-Xakata, Mr M. Madikizela	69.00	Valid	21.00
Land Audit	WMM-LM 24/08/23/02 MLA	Mr B. Hlangabe zo	Monday, February 5, 2024	90	Sunday, May 5, 2024	Ms A. Ntongan a	To be Evaluat ed	Developm ent Planning	Mr V. Nontanda, Mr M. Madikizela	59.00	Valid	31.00
Supply and Delivery of Cleaning Resources	WMM-LM 04/08/22/01 SDC	Ms N. Xoko	Monday, February 19, 2024	90	Sunday, May 19, 2024	Ms A. Ntongan a	To be Evaluat ed	Communit y Services	Mr C. Noconjo, Mrs Z. Shange	45.00	Valid	45.00
Panel of Attonery's for 36 Months	WMM LM 0054 PA 36 M	Ms N. Jokweni	Friday, January 26, 2024	90	Thursday, April 25, 2024	Mr M. Mtetand aba	To be Evaluat ed	Municipal Manager	Ms O. Nodangala, Mr S. Morlock	69.00	Valid	21.00
Customer Care Sastifactory Survey	WMM-LM 13/09/23/04 CCS	Ms N. Jokweni	Thursday, February 1, 2024	90	Wednesday , May 1, 2024	Ms A. Ntongan a	To be Evaluat ed	Municipal Manager	Mr T. Cwibi, Mr S. Morlock	63.00	Valid	27.00
Supply and Delivery of Stationery	WMM LM 00056 PMS 12M	Mr.Madi kizela	Monday, February 12, 2024	90	Sunday, May 12, 2024	Ms A. Ntongan a	To be Evaluat ed	B.T.O	Mrs N. Rabie-Xakata, Ms.N.Ngejane	52.00	Valid	38.00
Records Inventory Development	WMM-LM 28/11/23	Mr.Madi kizela	Thursday, February 15, 2024	90	Wednesday , May 15, 2024	Ms A. Ntongan a	To be Evaluat ed	Corporate Services	Mrs N. Rabie-Xakata, Ms.N.Ngejane	49.00	Valid	41.00
Supply and Delivery of Fishing Equipment & Material	WMM LM 00056 S&D FE&M	Ms N. Xoko	Monday, February 19, 2024	90	Sunday, May 19, 2024	Ms A. Ntongan a	To be Evaluat ed	Communit y Services	Mr C. Noconjo, Mrs Z. Shange	45.00	Valid	45.00
Street lights Mainatanancne	WMM-LM 13/09/23/03 STN	Mr.V.Mq ina	Thursday, February 22, 2024	90	Wednesday, May 22, 2024	Mr M. Mtetand aba	To be Evaluat ed	Engineeri ng Services	M.Madikizela ,Ntlanga, Ngcunukana	42.00	Valid	48.00
Electricity Infrastructure	WMM-LM 13/09/23/01 MEI	Mr.V.Mq ina	Thursday, February 22, 2024	90	Wednesday , May 22, 2024	Mr M. Mtetand aba	To be Evaluat ed	Developm ent Planning	M.Madikizela ,Ntlanga, Ngcunukana	42.00	Valid	48.00
Procurement of Server Room Infrastructure	WMM-LM 11/02/22/01 CCR	Mr.V.Mq ina	Thursday, February 29, 2024	90	Wednesday , May 29, 2024	Mr M. Mtetand aba	To be Evaluat ed	Developm ent Planning	M.Madikizela ,Ntlanga, Ngcunukana	35.00	Valid	55.00
Three Year Turnkey Contract for Electrical Service Providers	WMM-LM 18/01/24/01	Ms.N.Jok weni	Tuesday, February 20,	90	Monday, May 20,	Ms.A.Nt ongana	To be Evaluat	Engineeri ng	Mr.M.Madikizela, Mr.M.Somi,Mr.V.Mqina	44.00	Valid	46.00

Decription of the Project	Bid Number	Chairpers on	Closing Date	Val idit y	Validity Period	SCM Official	Status	Departme nt	Members	Days Laps ed	Validit y Check	Remain ing Days
	TCE		2024		2024		ed	Services				
Design , Manufacturing and Erection of the lifeSize Bronze Statue	WMM-LM 00097 SWMM B	Ms.N.Jok weni	Friday, March 1, 2024	90	Thursday, May 30, 2024	Ms.A.Nt ongana	To be Evaluat ed	Developm ent Planning	Mr.M.Madikizela, Mr.M.Somi,Mr.V.Mqina	34.00	Valid	56.00
Pre-Capacity Building for GBS Manufacturing Hubs	WMM LM 10/06/22 B GBS C	Mr.B.Hla ngabezo	Friday, February 16, 2024	90	Thursday, May 16, 2024	Mr M. Mtetand aba	To be Evaluat ed	Developm ent Planning	Mr.M.Madikizela ,Mrs.Z.Bhengu	48.00	Valid	42.00
Disposal of 4 Municipal Properties	WMM LM- 11/01/24/01 DMP	Mr.B.Hla ngabezo	Monday, February 5, 2024	90	Sunday, May 5, 2024	Mr M. Mtetand aba	To be Evaluat ed	Developm ent Planning	Mr.M.Madikizela ,Mrs.Z.Bhengu	59.00	Valid	31.00
Proposals for alternative Energy Supply Methods	WMM-LM 18/01/24/02 ESM	Mrs.S.Sa ko	Tuesday, February 20, 2024	90	Monday, May 20, 2024	Ms.A.Nt ongana	To be Evaluat ed	Engineeri ng Services	Mrs.N.Rabie- Xakatha,Sonwabo Songca,Spilikazi Noqhamza	44.00	Valid	46.00
Proposals for Alternative Methods of Surfacing	WMM-LM 18/01/24/03 AMS	Mrs.S.Sa ko	Tuesday, February 20, 2024	90	Monday, May 20, 2024	Ms.A.Nt ongana	To be Evaluat ed	Engineeri ng Services	Mrs.N.Rabie- Xakatha,Sonwabo Songca,Spilikazi Noqhamza	44.00	Valid	46.00
Maintenance of Municipal Main Buildings	WMM LM 00060 MMM B	Mrs.S.Sa ko	Thursday, February 29, 2024	90	Wednesday , May 29, 2024	Ms.A.Nt ongana	To be Evaluat ed	Developm ent Planning	Mrs.N.Rabie- Xakatha,Sonwabo Songca,Spilikazi Noqhamza	35.00	Valid	55.00
Appointment for Panel of Service Providers for the Construction of Gravel Roads , Bridges and all Stormwater Related Works for a Period of 18 Months	WMM LM 00062	Not Yet Appointe d	Thursday, April 18, 2024	90	Wednesday , July 17, 2024	Not Yet Appoint ed	On Advert	Engineeri ng Services	Not Yet Appointed	-14.00	Valid	104.00
Appointment of Provison of Plant for Winnie Madikizela Mandela Municipality for a Period of 18 Months	WMM LM 00063	Not Yet Appointe d	Thursday, April 18, 2024	90	Wednesday , July 17, 2024	Not Yet Appoint ed	On Advert	Engineeri ng Services	Not Yet Appointed	-14.00	Valid	104.00
Bizana Mini Market Phase 2	WMM-LM 24/08/23/01 BMM	Not Yet Appointe d	Tuesday, April 2, 2024	90	Monday, July 1, 2024	Not Yet Appoint ed	On Advert	Developm ent Planning	Not Yet Appointed	2.00	Valid	88.00
Preparation of GRAPP Compliant Immovable Asset Register	WMM-LM 00061 FAR	Not Yet Appointe d	Wednesday, April 17, 2024	90	Tuesday, July 16, 2024	Not Yet Appoint ed	On Advert	B.T.O	Not Yet Appointed	-13.00	Valid	103.00

d) Deviations

There were no deviations recorded during the period reported.

e) Fruitless and Wasteful Expenditure

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

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

The above transactions are recommended to be further reported to the executive committee for council processes to unfold and a final recommendation be made to council.

12. Database rotation

The following table indicates the service providers that have been utilised during the 9 months ended 31 March 2024. This is in keeping in line with demonstrating that we are making strides in ensuring that there is rotation of service providers and no single provider is preferred.

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no
MIE (Pty) Ltd	P.O Box 525 Irene; Centurion 0062	Human Resources	3/14/2024	732.56	RECEIVED	PAYMENT FOR SCREENING OF CANDIDATES. TOURISM OFFICER AGRICULTURAL OFFICER	MAAA0001104	Pretoria
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Economic Development/ Planning	3/15/2024	800.00	RECEIVED	REQUEST FOR A NEWSPAPER ADVERT FOR DEVELOPMENT OF VACANT LAND AS PER T ATTACHED .	MAAA0570434	Ward 17
SA Board for People Practices	CONSTANTIA OFFICE PARK;WILLOWB CNR 14TH AVENUE & HENDRIK POTG 1709	Human Resources	2/19/2024	1,210.00	RECEIVED	PAYMENT FOR SABPP MEMBERSHIP SUBSCRIPTION FOR LABOUR RELATIONS OFFICE (MR A.JOZELA)	MAAA0408065	Pretoria
LIKIHO TRADING CC	P O BOX 229 BIZANA WARD 17 4800	Solid Waste Removal	2/20/2024	1,360.00	RECEIVED	REQUEST FOR PROVISION OF 8 LUNCH PACKS FOR PPE COMMITTEE	MAAA0022525	Ward 17
MIE (Pty) Ltd	P.O Box 525 Irene; Centurion 0062	Human Resources	1/10/2024	1,643.12	RECEIVED	REQUEST FOR QUALIFICATION VERIFICATION HTC COUNSELLORS ADMIN CLERK- WHIP	MAAA0001104	Pretoria
LIKIHO TRADING CC	P O BOX 229 BIZANA WARD 17 4800	Solid Waste Removal	3/1/2024	1,965.00	OPEN	REQUEST FOR 15 LUNCH PACKS FOR WASTE MINIMISATION PROJECT	MAAA0022525	Ward 17
ISANGA BUSINESS SOLUTIONS	P.O BOX 84 BIZANA WARD 4800	Mayor and Council	3/20/2024	1,980.00	OPEN	REQUEST LUNCH FOR 18 MPAC MEMBERS MEETING.	MAAA0843432	Ward 17
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Municipal Manager	3/26/2024	1,998.70	OPEN	REQUEST ADVERTISEMENT FOR APPROVED REVISED SDBIP FOR 2023/24 FINANCIAL TWO LOCAL NEWSPAPERS	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Finance	3/15/2024	1,998.70	RECEIVED	Advertising of compilation of GRAP Compliant Immovable Asset Register	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Finance	2/29/2024	1,998.70	RECEIVED	Request for advertising of the Adjusted Budget 2023/2024	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Municipal Manager	2/26/2024	1,998.70	RECEIVED	PUBLIC NOTICE FOR SPECIAL COUNCIL MEETING ON THE 27/02/2024	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Human Resources	2/8/2024	1,998.70	RECEIVED	Request for Re-Advertisement of Server Room Infrastructure	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Economic Development/ Planning	2/1/2024	1,998.70	RECEIVED	REQUEST FOR AN ADVERT FOR SUPPLY & DELIVERY OF FISHING EQUIPMENT & MAT NEWSPAPER AS PER THE ATTACHED.	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Municipal Manager	2/1/2024	1,998.70	RECEIVED	REQUEST ADVERTISEMENT FOR DRAFT ANNUAL REPORT FOR 2022/2023 FINANCIAL	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Human Resources	2/1/2024	1,998.70	RECEIVED	ADVERTISING OF WELLNESS AND OCCUPATIONAL HEALTH AND SAFETY	MAAA0943404	Kokstad

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Human Resources	1/10/2024	1,998.70	RECEIVED	Request for Advertisement of 30 Laptops	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Roads	1/10/2024	1,998.70	RECEIVED	REQUEST FOR ADVERTISING OF CBD ROADS MAINTENANCE	MAAA0943404	Kokstad
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Population Development	3/27/2024	2,000.00	OPEN	REQUEST ADVERT FOR MPHUTHUMI MAFUMBATHA STADIUM FURNITURE AND MPYC CHA	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Human Resources	3/27/2024	2,000.00	OPEN	REQUEST FOR ADVERTISING FOUR POSTS NAMELY: IT TECHNICIAN ; RECEPTIONI HR OFFICER: BENEFITS & COSTS UNDER CORPORATE SERVICES DEPARTMENT AND TOWN PLANNER UNDER DEVELOPMENT PLANNING DEPARTMENT	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	3/26/2024	2,000.00	OPEN	REQUEST ADVERTISEMENT FOR ORDINARY COUNCIL MEETING IN TWO LOCAL NEWSPA	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Economic Development/ Planning	3/14/2024	2,000.00	OPEN	REQUEST FOR A NEWS PAPER RE-ADVERT FOR A CALL FOR NOMINATIONS FOR PERS APPOINTED AS MEMBERS TO THE WINNIE MADIKIZELA MANDELA LOCAL MUNICIPAL TRIBUNAL (MPT) AS PER THE ATTACHED.	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Human Resources	3/8/2024	2,000.00	RECEIVED	Request for Advertisement of Integration of Civic Centre with the Main Building	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Economic Development/ Planning	3/6/2024	2,000.00	RECEIVED	REQUEST FOR A RE-ADVERT FOR CONSTRUCTION OF BIZANA MINI MARKET PHASE 2	MAAA0570434	Ward 17
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	2/29/2024	2,000.00	RECEIVED	REQUEST STILL WATER FOR SPECIAL COUNCIL MEETING TO BE HELD ON THE 27 F 2024 AT COUNCIL CHAMBER AT 08H30	MAAA0121475	Ward 31
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager Town	2/13/2024	2,000.00	RECEIVED	ADVERTISEMENT FOR DRAFT ANNUAL REPORT FOR 2022/2023 FINANCIAL YEAR	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Project Management Unit	2/9/2024	2,000.00	RECEIVED	REQUEST FOR ADVERTISING OF MAINTENANCE OF MUNICIPAL MAIN BUILDING	MAAA0570434	Ward17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Project Management Unit	2/8/2024	2,000.00	RECEIVED	REQUESTFOR ADVERTISING OF 3 YEAR MAINTENANCE AND REPAIRS ;BACK-UP GENE (ELECTRICITY SECTION)	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	2/8/2024	2,000.00	RECEIVED	REQUEST FOR RE- ADVERTISEMENT OF STATUE	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Project Management Unit	2/1/2024	2,000.00	RECEIVED	REQUEST FOR ADVERTISING THE MAINTENANCE OF ELECTRICITY INFRASTRUCTURE MAINTENANCE OF STREETLIGHTS FOR (ELECTRICITY SECTION)	MAAA0570434	Ward17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Population Development	2/1/2024	2,000.00	RECEIVED	REQUEST FOR RE-ADVERTISEMENT FOR SUPPLY AND DELIVERY OF PPE: PROTECTION FOR 36 MONTHS AND MAINTENANCE OF CCTV CAMERAS FOR 3 YEARS	MAAA0570434	Ward17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Economic Development/ Planning	2/1/2024	2,000.00	RECEIVED	REQUEST FOR A NEWSPAPER ADVERT FOR AN INVITATION / CALL TO NOMINATE OR SERVE AS MEMBERS OF WMM LM MUNICIPAL PLANNING TRIBUNAL.	MAAA0570434	Ward17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Economic Development/ Planning	1/31/2024	2,000.00	RECEIVED	REQUEST FOR RE-ADVERT TO SOURCE A QUALIFIED SERVICE PROVIDER TO RENDER BUILDING FOR COMMUNITIES UNDER GBS HUBS PROGRAM	MAAA0570434	Ward17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Administrative and Corporate	1/31/2024	2,000.00	RECEIVED	REQUEST FOR RE-ADERT OF DEVELOPMENT OF RECORDS INVENTORY	MAAA0570434	Ward17

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Population Development	1/25/2024	2,000.00	RECEIVED	REQUEST FOR RE-ADVERTISEMENT FOR SUPPLY AND DELIVERY OF CLEANING RESOU EXTENSION OF WASTE MANAGEMENT SERVICES.	MAAA0570434	Ward17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Economic Development/ Planning	1/15/2024	2,000.00	RECEIVED	REQUEST FOR RE-ADVERT FOR LAND DISPOSAL AS PER ATTACHED SPECIFICATION	MAAA0570434	Ward17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Economic Development/ Planning	1/12/2024	2,000.00	RECEIVED	REQUEST FOR RE-ADVERT FOR CONSTRUCTION OF BIZANA MINI-MARKET PHASE 2	MAAA0570434	Ward17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Human Resources	1/11/2024	2,000.00	RECEIVED	REQUEST TO ADVERTISE THE POST OF ADMINISTRATION CLERK AT MUNICIPAL MANAGER'S OFFICE	MAAA0570434	Ward17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Finance	1/11/2024	2,000.00	RECEIVED	Request advertisement of municipal stationery	MAAA0570434	Ward17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	1/11/2024	2,000.00	RECEIVED	RE ADVERT FOR CUSTOMER SATISFACTION SURVEY	MAAA0570434	Ward17
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Mayor and Council	2/21/2024	3,355.80	RECEIVED	REQUEST LUNCH PACKS FOR MPAC PROJECT VERIFICATION PROGRAM TO BE HELD O FEBRUARY 2024 (14 LUNCH PACKS PER DAY).	MAAA0597432	Ward 1
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Solid Waste Removal	2/19/2024	3,680.00	RECEIVED	REQUEST FOR PURCHASING OF 2 TYRES FOR JNX 120 EC (SIZE 195/70R15C)	MAAA0408288	Ward 1
SIZISA UKHANYO TRADING 1119	P O BOX 12 BIZANA WARD 16 4800	Mayor and Council	1/30/2024	4,200.00	RECEIVED	REQUEST FOR 2 TAXIS FOR SAYC YOUTH SUMMIT	MAAA0167545	Ward 16
101 MONWABCY CONSULTANCY SEVIR	Ntozelo store p.o.box 25 mbizana 4800	Mayor and Council	2/12/2024	4,792.50	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR LOCAL AIDS COUNCIL TO BE HELD ON TH 14 FEBRUARY 2024 AT COUNCIL CHAMBER AT 10H00.	MAAA1155745	Ward19
SONGO TRADING AND PROJECTS	NGCINGO LOCATION AMANGUTYANA AA WARD 13 4800	Mayor and Council	1/30/2024	4,800.00	RECEIVED	REQUEST FOR FRUIT PACKS FOR 80 PEOPLE THAT WILL BE ATTENDING COUNCIL M ON THE 30TH OF JANUARY 2024 : BANANAS; PEACHES AND APPLES	MAAA1403418	Ward 13
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Finance	3/27/2024	5,382.00	OPEN	Request for advertising of Draft Annual Budget 2024/2025	MAAA0943404	Kokstad
ZAMANTAMBO CONSTRUCTION AND PR	P.O BOX 296 BIZANA WARD 1 4800	Economic Development/ Planning	3/15/2024	5,400.00	RECEIVED	REQUEST FOR PROVISION OF WATER FOR 60 PEOPLE WHO WILL BE ATTENDING A P ON THE 20 MARCH 2024 AT COUNCIL CHAMBERS AND WATER SHOULD BE DELIVERED	MAAA0168017	Ward 1
KAROO DAWN CONSTRUICTION & PRO	P.O BOX 210613 BIZANA WARD 31 4800	Solid Waste Removal	3/8/2024	5,700.00	RECEIVED	REQUEST FOR CATERING FOR 60 PARTICIPANTS FOR WASTE COMMITTEE MEETING	MAAA0054819	Ward 31
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	3/15/2024	5,800.00	OPEN	REQUEST FOR HIGH VIP TEA FOR MTENTU BRIDGE STAKEHOLDERS MEETING ON THE	MAAA0121475	Ward 31
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	3/26/2024	6,500.00	OPEN	\REQUEST FOR LUNCH FOR A CAUCUS MEETING AT WMMLM	MAAA0121475	Ward 31
KHAYAKHULU GENERAL DEALER	P.O. BOX 12 BIZANA 4800	Solid Waste Removal	3/7/2024	6,900.00	OPEN	REQUEST HIRING OF 1 X15 SEATER TAXI FROM WMMLM TO ETHEKWINI MUNICIPAL	MAAA1415335	Ward 31
MEYIFE CONSTRUCTION	P O BOX 210168 WARD 9 BIZANA 4800	Mayor and Council	2/13/2024	7,875.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR COUNCILLORS CAPACITY BUILDING SESSI HELD ON THE 22 FEBRUARY 2024	MAAA0108394	Ward 9

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no
AND PROJEC						AT CONCIL CHAMBER AT 09H00		
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Economic Development/ Planning	2/13/2024	8,100.00	RECEIVED	REQUEST FOR PROVISION OF LUNCH BY MEANS OF CATERING FOR 90 PARTICIPANT BE ATTENDING LED FORUM MEETING ON THE 13 FEBRUARY 2024 ;AT COUNCIL CHA LUNCH SHOULD BE SERVED AT 12H00 ON THE DAY OF THE MEETING.	MAAA0121475	Ward 31
CIGFARO	P.O BOX 4003 KEMPTON PARK GAUTENG	Human Resources	1/10/2024	8,450.00	OPEN	PAYMENT FOR ANNUAL CONFERENCE FOR CLLR.TD MAFUMBATHA	MAAA0129791	Gauteng
VUTHELA UBUKHOSI TRADING ENTER	AMADIBA A/A MTHAYISA LOCATION; BIZANA; 480 4800	Biodiversity and Landscape	2/12/2024	10,500.00	RECEIVED	REQUEST FOR CATERING FOR 100 PARTICIPANTS FOR CLIMATE CHANGE STRATEGY AT AMAMPISI TRIBAL AUTHORITY	MAAA0540342	Ward 28
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Economic Development/ Planning	2/12/2024	10,625.00	RECEIVED	CATERING FOR 25 PEOPLE FOR 5 DAYS 12-16/02/2024 FOR CAPACITY BUILDING	MAAA0597432	Ward 1
UMGENI WATER	P O BOX 9 PIETERMARITZBURG 3200	Biodiversity and Landscape	2/29/2024	11,730.00	RECEIVED	PAYMENT FOR WATER SAMPLING . INVOICE NO: 90017515	MAAA0355022	Pietermaritzburg
SIZISA UKHANYO TRADING 1119	P O BOX 12 BIZANA WARD 16 4800	Mayor and Council	3/7/2024	12,000.00	RECEIVED	REQUEST FOR 22 SEATER BUS FROM BIZANA TO DURBAN FOR CULTURAL GROUP	MAAA0167545	Ward 16
ALL SEASONS TENZA RESTAURENT A	NO 1119; LUDEKE LOCATION; BIZA 1119 LUDEKE LOCATION; BIZANA; BIZANA 4800	Mayor and Council	3/6/2024	12,000.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR MENS SUMMIT AT OLIVER AND ADELAIDE TAMBO H	MAAA0054132	Ward 4
MAZANA TRADING ENTERPRISE PTY	P.O.BOX 1926 BIZANA WARD 01 4800	Administrative and Corporate Support	3/15/2024	13,350.00	RECEIVED	REQUEST FOR DISPOSABLE MASK (50'S*10 BOIXES)	MAAA1055773	Ward 1
MYN 9612 TRADING ENTERPRISE	NIKHWE (KWANIKHWE) NIKHWE (KWANIKHWE) SP; NIKHWE 4800	Mayor and Council	1/10/2024	13,500.00	RECEIVED	REQUEST TENT HIRE WITH 50 CHAIRS AND 1 TABLE FOR YOUTH RESTORATION MOV AWARENESS 2023 EDITION	MAAA1361767	Ward 17
JEST STAR	AMANGUTYANA ADMINISTRATIVE ARE NTSIMBINI LOCATION WARD 12 4800	Finance	2/1/2024	13,699.08	RECEIVED	3 LEVER LOCKSET	MAAA1362989	Ward 12
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Roads	3/15/2024	13,788.50	RECEIVED	REQUEST SUPPLY FOR 2 X TYRES FOR TLB.	MAAA0408288	Ward 1
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Roads	2/15/2024	13,788.50	RECEIVED	REQUEST FOR 2 NEW TYRES FOR TIPPER TRUCK REGISTRATION NO:HPZ 909 EC; TYRE SIZE'S 315/80R22.5	MAAA0408288	Ward 1
THE MANE'S PTY LTD	P O BOX 39274 BIZANA WARD 17 4800	Finance	3/14/2024	14,050.01	RECEIVED	PAYMENT FOR CLEANING RESOURCES. TWO STROKE	MAAA0100893	Ward17
WALTER SISULU UNIVERSITY	PRIVATE BAG X1 UNITRA UMYEZO PARK 5117	Human Resources	2/22/2024	14,320.00	RECEIVED	STUDY ASSISTANCE FOR A.MATARA	MAAA0405471	Mthatha
WALTER SISULU UNIVERSITY	PRIVATE BAG X1 UNITRA UMYEZO PARK 5117	Human Resources	2/2/2024	14,320.00	RECEIVED	REQUEST FOR PAYMENT OF STUDY ASSISTANCE FOR MATARA; A.	MAAA0405471	Mthatha
MAPHALALA TRADING	MNGUNGU VILLAGE P.O BOX 210003 WARD 28 4800	Biodiversity and Landscape	2/7/2024	14,700.00	RECEIVED	REQUEST PROVISION OF CATERING FOR 60 PARTICIPANTS FOR COASTAL COMMITT AT MDATYA S.S.S	MAAA0616983	Ward 28
MEYIFE CONSTRUCTION AND PROJEC	P O BOX 210168 WARD 9 BIZANA 4800	Biodiversity and Landscape	2/2/2024	15,150.00	RECEIVED	REQUEST 70 X LUNCH PACKS FOR ENVIRONMENTAL AWARENESS CAMPAIGN(BEACH C AT MZAMBA(24); MTENTU(25) & MNYAMENI(28)	MAAA0108394	Ward 9
WITS SCHOOL	P O BOX 96 WITS 2050	Human	2/20/2024	15,240.00	RECEIVED	STUDY ASSISTANCE FOR MS. V. BHENXA	MAAA0070724	Pretoria

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no
OF GOVERNANCE		Resources	24					
UNIVERSITY OF THE FREE STATE	UFS P.O BOX 339 FREE STATE 9300	Human Resources	2/20/20 24	15,240.00	RECEIVED	STUDY ASSISTANCE FOR MS. F. MBEKI	MAAA0204961	Free State
XOLANI SIZWE CONSTRUCTION	P O BOX 696 WARD 23 PORT EDWARD 4295	Mayor and Council	3/1/202 4	15,500.00	RECEIVED		MAAA0106007	Ward 23
XOLANI SIZWE CONSTRUCTION	P O BOX 696 WARD 23 PORT EDWARD 4295	Mayor and Council	3/1/202 4	15,500.00	RECEIVED		MAAA0106007	Ward 23
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Roads	2/1/202 4	15,640.00	RECEIVED	REQUEST FOR REPLACEMENT OF TWO NEW TYRE'S FOR WATER CURT REG.NO: JCF-367 EC; TYRE SIZE'S 295/80R22.5 152/147	MAAA0408288	Ward 1
UNISA	P O BOX 488	Human Resources	2/22/20 24	16,410.00	RECEIVED	STUDY ASSISTANCE FOR K. NDAVA	MAAA0229105	Durban
UNISA	P O BOX 488	Human Resources	2/2/202 4	16,410.00	OPEN	REQUEST FOR PAYMENT OF STUDY ASSISTANCE FOR NDAVA; K.	MAAA0229105	Durban
TYRES & MORE KOKSTAD	P.O BOX669 KOKSTAD KWAZULU-NATAL 4700	Police Forces Traffic	3/15/20 24	16,566.99	OPEN	REQUEST REPLACEMENT OF TYRS; FOR VIP PATROL VEHICLE. TYRE SIZE 265/60R ALL TERRAIN INCLUDING WHEEL ALIGHNMENT	MAAA0218212	Kokstad
ABONGIPHIWE TRADING ENTERPRISE	KWANIKHWE LOCATION P.O.BOX 886 BIZANA 4800	Mayor and Council	2/2/202 4	17,850.00	RECEIVED	REQUEST FOR A BIG SAUCE PAN	MAAA1240686	Ward 17
LUSTARZ PROJECT (PTY) LTD	P.O BOX 226003 BIZANA WARD 8 4800	Mayor and Council	2/21/20 24	17,940.00	RECEIVED	CATERING LUNCH FOR 200 PEOPLE IN WARD 09 FOR COMMUNITY EDUCATION MEETI 21/02/2024	MAAA0325089	Ward 8
WHY NOT TRADING 01	P O BOX 210036 BIZANA WARD 02 4800	Mayor and Council	3/20/20 24	18,730.00	OPEN	CATERING FOR 150 PEOPLE IN WARD 2 CDW AWARENESS CAMPAIGN ON THE 20.03. MBUTHWENI HALL	MAAA1016109	Ward 02
LISO INVESTMENTS (PTY) LTD	P.O BOX 194 MARGATE KWAZULU NATAL 4275	Mayor and Council	3/6/202 4	18,950.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR ANNUAL REPORT 2022/23 FY PUBLIC CON TO BE HELD ON THE 04 MARCH 2024 AT MAJOLA TSHUTSHA COMMUNITY HALL IN W	MAAA0828940	Ward 29
DRIVING LICENSE CARD ACCOUNT	P.O. BOX 25223 MONUMENT PARK PRETORIA 0105	Road and Traffic Regulations	1/31/20 24	20,224.00	RECEIVED	R751-NEW CARD ORDERS FOR THE MONTH OF DECEMBER 2023	MAAA0357741	Pretoria
LIKIHO TRADING	PO BOX 229 BIZANA WARD 17 4800	Mayor and Council	3/27/20 24	20,430.00	OPEN	REQUEST VIP TEA FOR ORDINARY COUNCIL MEETING TO BE HELD ON THE 27 MARC AT COUNCIL CHAMBER 10HRS	MAAA0022525	Ward 17
APHIWE QHAMANI GROUP SOCIETY	20 duffy crescent avoca Avoca; Durban 4051	Mayor and Council	3/7/202 4	21,000.00	RECEIVED	REQUEST FOR LUNCH PACKS FOR CUSTOMER CARE PROGRAM TO BE HELD ON THE 11 2024 AT WARD 11	MAAA0945254	Ward 11
STADIO PTY LTD	OFFICE 101 VILLAGE SQUARE CITY OF CAPE TOWN DURBANVILLE 7550	Human Resources	2/20/20 24	21,020.00	RECEIVED	STUDY ASSISTANCE FOR MS. K. HINTSA	MAAA0413631	Cape town
EVETHO TRADING 820(PTY)LTD	P.O.BOX 24 BIZANA 4800	Libraries and Archives	3/14/20 24	21,500.00	RECEIVED	PAYMENT FOR LIBRARY AWARENESS CAMPAIGN 35 LAPTOPS BAGS 15 TROPYIES	MAAA0260078	Ward 23
Bomba Diesel Mech and Supplier	MADIBA LOCATION BIZANA 4800	Electricity	3/20/20 24	21,562.50	OPEN	REQUEST FOR REPAIRS AND MAINTENANCE OF BACKUP GENERACTOR	MAAA0455094	Ward 17
SIZA AND TK	ERF NO 987 EXT 4 WARD 7 4800	Solid Waste Removal	3/14/20 24	22,000.00	RECEIVED	REQUEST FOR TRUCK HIRE FOR 5 DAYS FOR WASTE COLLECTION	MAAA1316821	Ward 7
NOMINATION TRADING	NTSHAMATHE A/A MHLANGA LOCATION 4800	Solid Waste Removal	2/19/20 24	22,000.00	RECEIVED	REQUEST FOR HIRING OF TRUCK FOR 5 DAYS FOR WASTE COLLECTION	MAAA0618209	Ward 6

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no
ENTERPRISE								
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Roads	3/15/20 24	22,597.50	RECEIVED	REQUEST FOR ONE NEW TYRE OF A BELL GRADER; REGISTRATION NO. JCF-375 EC THE TYRESIZE 17.5-25.	MAAA0408288	Ward 1
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Roads	2/16/20 24	22,597.50	RECEIVED	REQUEST FOR ONE NEW TYRE FOR CAT GRADER REG. NO: FSC-245 EC;TYRE SIZE 17.5-25	MAAA0408288	Ward 1
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Roads	2/1/202 4	22,597.50	RECEIVED	REQUEST FOR REPLACEMENT OF ONE BACK LEFT TYRE FOR BELL GRADER . REGISTRATION NO:JCF 375 EC ; TYRE SIZE 17.5-25	MAAA0408288	Ward 1
ZUKO AND PINKY TRADING ENTER	P.O.BOX 291 BIZANA WARD 31 4800	Mayor and Council	3/20/20 24	23,000.00	RECEIVED	REQUEST FOR A 22 BUS SEATER FOR TRANSPORTING RAVENS FC TO EAST LONDON	MAAA0003410	Ward 17
MTHAH TRADING ENTERPRISE PTY	P.O. BOX 765 PORT EDWARD PORT EDWARD 4800	Mayor and Council	4/2/202 4	24,000.00	OPEN	REQUEST FOR LUNCH PACKS FOR 200 PEOPLE FOR TEENAGE PREGNANCY OUTREACH	MAAA0368565	Ward 17
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Community Parks	2/12/20 24	24,000.00	RECEIVED	PAYMENT FOR REPAIRS AND MAINTENANCE OF POWER GARDEN TOOLS	MAAA0252021	Ward 17
TYRES & MORE KOKSTAD	P.O BOX669 KOKSTAD KWAZULU-NATAL 4700	Solid Waste Removal	3/15/20 24	24,037.41	OPEN	REQUEST REPLACEMENT OF 4 TYRES FOR JNG 815 EC SIZE R22.5	MAAA0218212	Mthatha
BULUKHANYO TRADING	NOMLACU LOCATION ESIKHUMBENI AA ward 26 4800	Mayor and Council	2/21/20 24	24,100.00	RECEIVED	CATERING FOR 200 PEOPLE IN WARD 26 FOR COMMUNITY EDUCATION MEETING ON	MAAA1353780	Mthatha
EMERALD METERING AND UTILITY	P.O BOX 17580 NORKEM PARK GAUTENG 1631	Finance	1/31/20 24	24,379.67	RECEIVED	REQUEST FOR PAYMENT OF EMERALD METERING AND UTILITY MANAGEMENT FOR THE INSTALLATION; OPERATION AND MAINTENANCE OF AUTOMATED METER READING SYS FOR ELECTRICITY METERS	MAAA0807499	Utility
JNW TRADING ENTERPRISE PTY LTD	P.O.BOX 425 PORT EDWARD WARD 31 4800	Community Parks	2/29/20 24	25,000.00	RECEIVED	PAYMENT FOR MAINTENANCE OF POWER GARDEN TOOLS	MAAA0252021	Ward 17
DRIVING LICENSE CARD ACCOUNT	P.O. BOX 25223 MONUMENT PARK PRETORIA 0105	Road and Traffic Regulations	2/27/20 24	25,280.00	RECEIVED	PAYMENT FOR NEW CARD ORDERS. JANUARY 2024	MAAA0357741	Ward 17
FORWARD WE GO DEVELOPMENT	AMADIBA A/A ELITYENI LOCATION WARD 28 4800	Mayor and Council	3/7/202 4	26,000.00	OPEN	CATERING LUNCH FOR 200 PEOPLE IN WARD 28 FOR COMMUNITY EDUCATION MEETI 13.03.2024	MAAA1126417	Ward 28
MOUNTZONE PTY LTD	P O BOX 159 FLAGSTAFF WARD 24 4810	Mayor and Council	2/27/20 24	26,700.00	OPEN	REQUEST 120 CHICKEN BREEDS THAT LAY EGGS FOR NTSOKOLWENI DISSABILITY CO-OPERATIVE PROJECT AT WARD 30 DUTYINI LOCATION	MAAA0540808	Ward 30
SIA NOMP GROUP	P.O.BOX 754 REDOUBT BIZANA 4800	Population Development	3/27/20 24	27,005.13	OPEN	REQUEST 10 ROLLS OF NYLON CORDS(2KG; 6.5MM)	MAAA0670870	Ward 17
THE MANE'S PTY LTD	P O BOX 39274 BIZANA WARD 17 4800	Administrative and Corporate	3/6/202 4	27,140.00	RECEIVED	PAYMENT FOR CAR WASH SERVICES	MAAA0100893	Ward17
THANKS TO GIVE TRADING AND PRO	P.O BOX 12 WARD 32 BIZANA 4800	Corporate Wide Strategic	2/29/20 24	27,400.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR IDP REP FORUM TO BE HELD ON THE 29 2024 AT OLIVER AND ADELAIDE TAMBO REGIONAL HOSPITAL AT 10H00	MAAA0447568	Ward 32
DRIVING LICENSE CARD ACCOUNT	P.O. BOX 25223 MONUMENT PARK PRETORIA 0105	Roads	3/26/20 24	27,492.00	RECEIVED	PAYMENT FOR NEW CARD ORDERS FEB 2024	MAAA0357741	Ward 17
KWIK-FIT	SHOP 221 45 MAIN STREET	Roads	2/16/20	27,588.50	RECEIVED	REQUEST FOR REPLACEMENTOF TWO NEW TYRE'S FOR TLB	MAAA0408288	Ward 1

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no
BIZANA	BIZANA 4800		24					
YLT PTY LTD	IBIS ESTATE CAMWOOD STREET WARD 13 4800	Tourism	3/26/2024	27,640.00	RECEIVED	PAYMENT FOR MAINTAINANCE AND UPGRADE OF VIC	MAAA0396079	Ward17
THE MIDDLE MAN ENTERPRISE 485	P.O. BOX 14 BIZANA WARD 01 4800	Corporate Wide Strategic	2/26/2024	28,000.00	RECEIVED	REQUEST FOR 1 x SEATER TENT TO BE USED ON THE 08 FEBRUARY 2024 AT WARD 30 FOR MAYORAL OPEN IMBIZO.	MAAA0215571	Ward 1
NGOZI CIVILS	P.O.BOX 609 WARD 29 BIZANA 4800	Solid Waste Removal	1/10/2024	28,050.00	RECEIVED	REQUEST FOR PURCHASING OF 30 SAFETY BOOTS FOR EPWP EMPLOYEES	MAAA0957378	Ward 29
THE MANE'S PTY LTD	P O BOX 39274 BIZANA WARD 17 4800	Fleet Management	2/1/2024	28,120.00	RECEIVED	PAYMENT FOR CAR WASH SERVICES	MAAA0100893	Ward 17
USTA TRADING ENTERPRISE	P.O BOX 210401 BIZANA WARD 01 4800	Biodiversity and Landscape	3/14/2024	28,150.00	OPEN	REQUEST FOR 2 X 6 SEATER (1580 X 1510MM) BEACH BENCHES AND TABLES FOR BEACH	MAAA0185691	Ward 01
OOZY AND OOZY CONSTRUCTION	P.O BOX 37 BIZANA WARD 17 4800	Solid Waste Removal	3/7/2024	28,400.00	OPEN	REQUEST FOR CATERING FOR 80 PARTICIPANTS FOR WASTE AWARENESS CAMPAIGN	MAAA0165713	Ward17
LIONS DEN PROJECTS	BOX 51 BIZANA WARD 4 4800	Mayor and Council	3/20/2024	28,800.00	RECEIVED	ISHWESHWE MATERIAL X60 METERS. BROWN 20X120 BLUE 20X120 GREEN 20X120	MAAA0391611	Ward 4
HLUME LUMI ENTERPRISE	AMADIBA A/A WARD 24 BIZANA 5090	Economic Development/ Planning	3/27/2024	28,850.00	RECEIVED	REQUEST FOR THE PROVISION OF CATERING BY MEANS OF LUNCH WITH BOTTLED W 300 PEOPLE THAT WILL BE ATTENDING MPONDOLAND CANNABIS BELT ANNUAL GENE MEETING TO BE HELD ON THE 27TH OF MARCH 2024 AT POWER OF GOD CHURCH	MAAA1245214	Ward 24
SEBEKHO HOLDINGS	P.O BOX 582 WARD 31 BIZANA 4800	Biodiversity and Landscape	3/14/2024	28,880.00	OPEN	REQUEST FOR SUPPLY AND DELIVERY OF 158 A4 PAMPLETS(GLOSSY PAPER)	MAAA0596923	Ward 31
DIAMOND PRIDE ENTERPRISE	P.O BOX 210563 BIZANA WARD 12	Population Development	2/15/2024	29,394.00	RECEIVED	SUPPLY AND DELIVERY OF 10 WINDOW ADJUSTABLE CLEANER FOR RECREATIONAL	MAAA0162580	Mthatha
ZUKO AND LIZZYS TRADING	P O BOX 12 BIZANA WARD 1 4800	Mayor and Council	3/6/2024	29,850.00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR ANNUAL REPORT 2022/23 FY PUBLIC CON TO BE HELD ON THE 05 MARCH 2024 AT ANGLICAN CHURCH WARD 1	MAAA0425061	Ward 1
KWIK-FIT BIZANA	SHOP 221 45 MAIN STREET BIZANA 4800	Fleet Management	3/7/2024	29,999.95	RECEIVED	REQUEST FOR SIX TYRES OF ALL TERRAIN DELIVER ECO-RESPONSIBLE ;PROV CONTROL AND STABILITY EVEN AT HIGH SPEED WHILE ALSO MEETING ANY TIME O MENT REGISTRATION NUMBERS JNX 733EC EC;JRS361EC AND JKJ 146EC SIZE 265	MAAA0408288	Ward 1
HLONGWANES SON TRADING ENTERPR	P.O BOX 210047 BIZANA WARD 19 4800	Mayor and Council	3/8/2024	30,000.00	RECEIVED	REQUEST 2 TAXIS FOR PROVINCIAL WOMEN'S EMPOWERMENT IMBIZO IN COMMEMORA INTERNATIONAL WOMEN'S DAY TO BE HELD ON THE 08 MARCH 2024 (CHECK IN 0 ON THE 09 MARCH 2024	MAAA0805318	Ward 9

Total 1,546,896.72

13. Regulation 17(1) c Procurement

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

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

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Not Paid	Not Paid	Government Printing Works(In Order Stage)	R 15,132.00	Printing Works for Provincial and Local Important Documents	Z.Zukulu	Friday, July 7, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Monday, July 17, 2023	2007443	ILGM	R 1,070.00	Membership Fees for CFO	Z.Zukulu	Thursday, August 17, 2023	Budget and Treasury	NO	One quote requested	Sole Provider
Monday, July 31, 2023	ECPNA2023/12941	South African Local Government Association	R 5,000.00	Membership Fees for CFO, Hon Mayor, MM and Speaker	Z.Zukulu	Friday, August 18, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Monday, July 31, 2023	218078333	University of Kwazulu Natal	R 25,000.00	Study Fees for Operations and Maintenance Manager	Z.Zukulu	Tuesday, July 25, 2023	Corporate Services	NO	One quote requested	Sole Provider
Friday, September 15, 2023	PINV04428	ESRI South Africa	R 24,562.23	GIS-Software	Z.Zukulu	Friday, August 25, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Monday, July 31, 2023	300059842	Institute for Internal Auditors	R 14,019.08	Membership Fees for Manager Internal Auditor	Z.Zukulu	Thursday, July 20, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Thursday, August 31, 2023	22112411/20232	Stadio Higher Education	R 3,330.00	Study Fees for Fleet Officer	Z.Zukulu	Tuesday, August 15, 2023	Corporate Services	NO	One quote requested	Sole Provider
Monday, September 4, 2023	DFI56153360	MIE	R 9,692.11	Verification and collection of educational qualifications	Z.Zukulu	Wednesday, August 16, 2023	Corporate Services	NO	One quote requested	Sole Provider
Saturday, September 30, 2023	IN.0003645	S.A. Borad for Peaplo Practices	R 2,300.00	Local Government Oversight for Mr.Jozela	Z.Zukulu	Wednesday, September 27, 2023	Corporate Services	NO	One quote requested	Sole Provider
Saturday, September 30, 2023	11729	CIGFARO	R 15,796.00	Membership Fees for CFO and Municipal Manager	Z.Zukulu	Thursday, September 28, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Wednesday, October 11, 2023	1000620	HV Test Academy	R 12,458.53	Fees for Training	Z.Zukulu	Tuesday, October 10, 2023	Engineering office	NO	One quote requested	Sole Provider
Wednesday, October 11, 2023	INV2023072102	Renkalic Training centre	R 13,900.00	Fees for Training	Z.Zukulu	Tuesday, October 10, 2023	Engineering office	NO	One quote requested	Sole Provider
Tuesday, September 12,	Gov0911	Sita	R 31,600.00	Study Fees Electricity Officials	Z.Zukulu	Tuesday, September 12,	Engineering office	NO	One quote requested	Sole Provider

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
2023						2023				
Thursday, November 9, 2023	200044257	Institute for Internal Auditors	R 22,011.00	Membership fees for internal audit officials	Z.Zukulu	Tuesday, September 19, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Thursday, November 9, 2023	DFI56156469	MIE	R 4,326.65	Verification and collection of educational qualifications	Z.Zukulu	Tuesday, October 24, 2023	Corporate Services	NO	One quote requested	Sole Provider
Thursday, November 30, 2023	IN0031421	WESSA	R 12,275.00	NGO	Z.Zukulu	Monday, October 30, 2023	LED	NO	One quote requested	Sole Provider
Wednesday, November 1, 2023	1345560 C	WITS	R 116,000.00	Study fees	Z.Zukulu	Wednesday, November 1, 2023	Corporate Services	NO	One quote requested	Sole Provider
Wednesday, November 1, 2023	1345560(B)	WITS	R 174,000.00	Study fees	Z.Zukulu	Wednesday, November 1, 2023	Corporate Services	NO	One quote requested	Sole Provider
Wednesday, December 13, 2023	200005400	Leadership Academy	R 53,943.05	Training for Internal Auditors Interns	Z.Zukulu	Wednesday, November 8, 2023	Corporate Services	NO	One quote requested	Sole Provider
Monday, November 13, 2023	12478	CIGFARO	R 3,356.00	Membership fees	Z.Zukulu	Monday, November 13, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Tuesday, December 19, 2023	200005401	Leadership Academy	R 11,731.15	Trainin for internal Auditors Interns	Z.Zukulu	Monday, December 18, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Tuesday, November 28, 2023	DFI56159749	MIE	R 251.39	Verification and collection of educational qualifications	Z.Zukulu	Tuesday, November 28, 2023	Corporate Services	NO	One quote requested	Sole Provider
Wednesday, November 29, 2023	MOC026344	SAGE	R 32,637.00	Training	Z.Zukulu	Wednesday, November 29, 2023	Corporate Services	NO	One quote requested	Sole Provider
Wednesday, January 31, 2024	INV-85652-M4T9126	SAICA	R 4,778.22	Skilled Accounting Professional	Z.Zukulu	Wednesday, December 20, 2023	Corporate Services	NO	One quote requested	Sole Provider
Not Paid	Not Paid	Chartered Institute of Government Finance	R 8,450.00	For Audit and Risk Officers	Z.Zukulu	Tuesday, January 9, 2024	Corporate Services	NO	One quote requested	Sole Provider
Wednesday, January 10, 2024	DFI56115913	MIE	R 1,643.12	Verification and collection of educational qualifications	Z.Zukulu	Wednesday, January 10, 2024	Corporate Services	NO	One quote requested	Sole Provider
Wednesday, February 21, 2024	206349459	Walter Sisulu University	R 14,320.00	Study Fees	Z.Zukulu	Wednesday, January 31, 2024	Corporate Services	NO	One quote requested	Sole Provider
Wednesday, February 21, 2024	45796513/20013116	Unisa	R 16,410.00	Study Fees	Z.Zukulu	Wednesday, January 31, 2024	Corporate Services	NO	One quote requested	Sole Provider
Tuesday, February 20, 2024	Various	Unisa	R 63,600.00	Study Fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	NO	One quote requested	Sole Provider

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Tuesday, February 20, 2024	L528668/6665/L150746	Mancosa	R 53,865.04	Study Fees	Z.Zukulu	Tuesday, February 20, 2024	Corporate Services	NO	One quote requested	Sole Provider
Tuesday, February 20, 2024	2922044	WITS	R 15,240.00	Study Fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	NO	One quote requested	Sole Provider
Tuesday, February 20, 2024	202669848	UFS	R 15,240.00	Study Fees	Z.Zukulu	Tuesday, February 20, 2024	Corporate Services	NO	One quote requested	Sole Provider
Monday, February 19, 2024	INV12953	SABPP	R 1,210.00	SABPP	Z.Zukulu	Sunday, February 18, 2024	Municipal Manager's Office	NO	One quote requested	Sole Provider
Tuesday, February 20, 2024	22410177	STADIO Hgher Education	R 21,020.00	Study fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	NO	One quote requested	Sole Provider

TOTAL

R 820,167.57

14. 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	24-Jan	24-Feb	24-Mar	Current year Expenditure	Closing Balance
Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	MBIZLM27/02/18/02ENG	R 81,933,542.18	R -	R -	R -	R 1,420,411.67	R 3,707,098.64
Sizanane Consulting	General Valuation Roll 2019/2024	Valuation Roll 2019/2024	R 1,576,425.00	R -	R -	R -	R -	R 581,897.44
Munsoft (PTY) LTD	Financial and Billing System	MBIZ LM ICT DUE DELIGENTS	R -	R -	R 287,533.38	R 573,257.47	R 5,155,842.32	-R 20,060,666.25
Conlog	Prepaid electricity agent	Fef:6/1/1/5	R -	R -	R -	R 253,694.95	R 491,426.12	-R 9,281,251.39
Kumyolz Investments	Debt collection services for 3 years	MBIZ LM 00022 DCS	R 0.13	R 80,572.39	R 151,681.76	R -	R 726,407.32	-R 2,950,690.30
Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	MBIZ LM 0035 IFRA	R 5,300,000.00	R -	R -	R -	R -	R 208,042.19
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	R 464,739.31	R 469,038.05		R 3,776,086.27	-R 17,351,808.77
ODG Technologies PTY Ltd	Panel of Electrical Engineering Consultants(Ele Load Forecasting)	MBIZ LM 0055 CON	R 345,000.00	R -	R -	R -	R -	R -
Restsam Engineering PTY Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0055 CON	R -	R -	R -	R -	R -	R -
Emerald Metering and Utility Management Pty Ltd	Supply & Maintenance of Automated Meter Reading System for 3 years	MBIZ LM 0085 AMR'S	R 2,129,902.23	R 110,894.73	R 86,515.06	R 162,926.75	R 1,040,268.08	-R 2,144,971.45
Iqhaya Design Workshop	Panel of Consultants-Architectural: Temporary Traders Stalls and Civil Works	MBIZ LM 0055 CON	R 956,705.82	R -	R -	R -	R 280,772.35	R 6,239.40
Iqhaya Design and Workshop	Manufacturing Hubs	WMM-LM(Panel of Consultants)	R 3,850,372.50	R 1,353,800.70	R -	R -	R 1,353,800.70	R 664,021.43
Bukhobethu Security Services	Provision of Private Security Services	WMM LM 08/12/20/03 PSC	R 27,820,800.00	R 869,400.00	R 869,400.00	R 869,400.00	R 3,638,600.00	R 6,709,100.00
Phahle Construction	Maintanance of Recreational Facilities	WMM LM 16/09/20/01	R -	R -	R -	R -	R -	-R 448,965.09

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	24-Jan	24-Feb	24-Mar	Current year Expenditure	Closing Balance
Dr Sugudhav-Sewpersadh Attorneys	Provision of Legal Services	WMM LM 25/08/21	R -	R -	R -	R 201,256.64	R 3,069,969.85	-R 5,838,149.29
Z.N.Mtshabe	Provision of Legal Services	WMM LM 25/08/21	R -	R -	R -	R 236,018.46	R 6,048,600.87	-R 11,256,319.63
Techseeds Pty Ltd	Supply and Delivery of Printers	WMM LM 21/12/21/01 PRI	R 6,581,971.41	R -	R 416,466.62	R 312,191.69	R 728,658.31	R 5,168,509.72
Ziinzame Consulting Engineers	Sidanga Access Road with a Bridge	MBIZ LM 0055 CON	R 3,256,364.38	R -	R -	R -	R -	R 102,691.34
EKS Vehicle Tracking	Vehicle Tracking Services	Transversal Contracts(RT-46)	R -	R -	R -	R 20,761.63	R 113,576.92	-R 279,649.30
Iheans Travelling Agency	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R 50,985.48	R 425,923.68	R 158,137.54	R 1,216,589.69	-R 1,390,512.97
Tunimart(PTY)LTD	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R 110,025.22	R 1,204,644.38	R 1,307,786.58	R 3,251,235.25	-R 3,737,237.51
Thahle Project jv Ayagu Construction	Construction of Sidanga Access Road with Bridges	WMM LM 00098	R 19,990,389.66	R -	R -	R -	R 1,999,034.91	R 1,999,075.23
XS Dollarz	Construction of Ward 13 ECDC	WMM LM 25/05/22/05 ECDC	R 4,061,813.16	R -	R -	R -	R 1,916,990.85	R 406,307.51
Thahle Projects Jv Ayagu Trading	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 5,884,206.38	R 529,971.31	R -	R -	R 2,236,826.62	R 85,780.67
Moya Trading and Projects	Social and Disaster Relief Material for 3 years	WMM LM 0064 SRM	R -	R 195,700.00	R 196,700.00	R 34,200.00	R 619,600.00	-R 1,600,020.00
Mabozela Trading and Enterprise	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 9,520,610.95	R 207,359.66	R -	R -	R 2,082,011.12	-R 959,800.06
Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 8,360,152.80	R -	R -	R 431,888.78	R 3,131,858.88	-R 2,783,397.07
Manyobo Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 6,825,933.78	R -	R -	R -	R 2,885,226.67	-R 393,647.48
LG Construction TA LGC Construction	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 5,232,704.10	R -	R -	R -	R 2,654,590.54	-R 1,598,773.84
Restsam Engineering PTY Ltd	Electrification of Msarhweni Village	MBIZ LM 0055 CON	R 607,200.00	R -	R -	R 201,590.40	R 201,590.40	R -
Wosa Nawe 16	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 3,687,053.32	R -	R -	R -	R 1,755,178.20	-R 1,654,789.97
Mayile Solutions	Provision of Internal Services	WMM LM 06/10/22/03 IAS	R -	R -	R -	R -	R -	-R 650,578.00

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	24-Jan	24-Feb	24-Mar	Current year Expenditure	Closing Balance
ZML Group	Electrification of Zizityaneni Village	WMM LM 00058E	R 7,836,167.58	R -	R -	R -	R 3,177,442.62	R 1,396,377.87
Manyobo Group	Rehabilitation of Dumping Site for a Period of 18 Months	WMM LM 04/08/22/02 RMD	R -	R 259,619.62	R -	R 260,259.05	R 1,865,185.73	-R 2,099,585.73
Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	WMM LM 03/11/22/05 EMT	R -	R -	R -	R 30,600.00	R 30,600.00	-R 30,600.00
Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years	WMM LM 25/03/22/01 MDP	R -	R -	R -	R -	R -	R -
VHB and Associates	Construction of Mbizana Civic Centre	MBIZLM27/02/18/02ENG	R 3,811,832.48	R -	R -	R 571,774.87	R 571,774.87	R 2,858,874.37
Nikhwe Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 1,000,305.05	R -	R -	R 270,013.49	R 270,013.49	R 730,291.56
Citi Cargo	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 1,302,481.25	R -	R -	R -	R 898,150.00	-R 472,395.99
Masilo 85 Projects	Refurbishment of Low Voltage Lines in Extension 4	WMM LM 00081 RVL	R 3,491,945.22	R -	R -	R -	R 2,093,341.32	R 1,398,603.90
Ziinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	WMM LM 25/03/22/01 MDP	R -	R -	R -	R -	R -	R -
S.Zoko Consulting	Rehabilitation of Ntamonde Access Road	MBIZ LM 0055 CON	R 508,801.44	R -	R -	R -	R 68,558.95	R 27,338.44
S.Zoko Consulting	Rehabilitation of Mgodini to Mcinjweni Access Road	MBIZ LM 0055 CON	R 433,683.34	R -	R -	R -	R -	R 159,301.47
Ziinzame Consulting Engineers	Maintenance of Monti Access Road	MBIZ LM 0055 CON	R 253,105.02	R -	R -	R -	R -	R 12,190.01
Ziinzame Consulting Engineers	Construction of Majazi Landfill Site	MBIZ LM 0055 CON	R 10,217,253.61	R -	R -	R -	R -	R 9,030,991.07
The Mane's	Car Wash Services for 12 Months	WMM LM 26/10/22/03 CWS	R -	R -	R -	R 27,140.00	R 86,190.00	-R 86,190.00
Nkwali AM	Fencing of Mphuthumi Mafumbatha Staidum	WMM-LM 04/05/23/06	R 4,863,852.26	R -	R -	R 703,787.16	R 4,377,467.05	R 486,385.21
The Mane's	Supply and Delivery of	WMM LM 04/08/22/01	R -	R -	R 45,639.45	R 14,050.01	R 241,719.46	-R 241,719.46

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	24-Jan	24-Feb	24-Mar	Current year Expenditure	Closing Balance
	Cleaning Resources	SDC						
Citeplan	Kubha/Magusheni LSDF	WMM LM /24/0822 K/M LSDF	R 276,000.00	R -	R -	R -	R 163,000.00	R 113,000.00
Masilo Jv Kresta Green	Nomlacu Electrification Phase 2	WMM LM 04/05/23/01 ENP	R 5,221,160.12	R 1,334,351.55	R -	R -	R 4,029,562.87	R 1,191,597.25
ODG Technologies PTY Ltd	Nomlacu Electrification Phase 2	WMM LM 04/05/23/01 ENP	R 1,035,116.46	R -	R -	R -	R 622,035.39	R 413,081.07
Stira Construction	Construction of Mgqutsalala Access Road	WMM LM 000103 M W18	R 4,621,749.00	R -	R 614,547.45	R 202,990.05	R 2,947,825.08	R 1,673,923.92
Alutha Holding 82/ Show Love and Care	Construction to Ntshikitsane to Bhukuveni Access Road	WMM LM 000104 CS W08	R 2,495,075.00	R -	R -	R -	R 770,712.00	R 1,724,363.00
Mvumeza Trading Enterprise	Construction of Mhlwazini Access Road	WMM LM 00020 M A/R	R 4,395,182.41		R 931,175.70	R -	R 1,938,336.50	R 2,456,845.91
Isivuno Esihle Construction	Construction of Mgomanzi Access Road	WMM LM 00013 M A/R	R 5,122,592.20	R -	R -	R 275,112.20	R 2,923,745.05	R 2,198,847.15
Vitsha Trading	Construction of Mwilini Access Road	WMM LM 00018 MZ/ A/R	R 5,790,907.51	R -	R 241,989.90	R 634,514.80	R 3,415,723.10	R 2,375,184.41
Vitsha Trading	Upgrading of Mbongwana Access Road	WMM LM 00017 MDG	R 9,685,836.19	R -	R 1,349,014.40	R 1,662,106.50	R 4,731,778.50	R 4,954,057.69
Ndzila Investments	Provision of Insurance Services for 36 Months	WMM-LM 27/10/21/01 PIS	R -	R -	R 548,154.19	R -	R 548,154.19	-R 548,154.19
Masilo Projects 85	Electrification of Masarhweni Phase 2	WMM LM 04/05/23/02 EMP	R 3,207,821.60	R -	R -	R 761,949.97	R 761,949.97	R 2,445,871.63
First Rand Limited	Provision of Banking Services for 5 Years	WMM LM 00012 BS	R -	R -	R -	R 1,209,718.16	R 1,209,718.16	-R 1,209,718.16
Vilo Security Services	Procurement of Agricultural Inputs	WMM LM 00052 P AGRIC I	R 883,300.00	R -	R -	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 271,851.64	R 488,497.00	R -	R 1,091,888.74	-R 1,091,888.74
Mabozela Trading and Enterprise	Call Out for Crane Truck Hiring Services	WMM LM 13/09/23/02 COC	R -	R -	R -	R 34,380.00	R 34,380.00	-R 34,380.00
West Bank Limited	Fuel	WMM LM 00012 BS	R -	R 1,198,674.31	R -	R -	R 1,198,674.31	-R 1,198,674.31
Eco South Partnership	Mbizana Heritage Reseach	WMM LM 11/08/22/02	R 573,850.00	R -	R -	R -	R -	R 573,850.00

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	24-Jan	24-Feb	24-Mar	Current year Expenditure	Closing Balance
		MHR						
Munsoft Pty Ltd	Procurement of Payroll System	WMM LM 00012 PPS	R 8,972,421.01	R -	R -	R -	R -	R 8,972,421.01
Blue Cycle Trading Services	Reviewal of ICT Disaster Recovery	WMM LM 03/11/22/02	R 494,500.00	R -	R -	R -	R -	R 494,500.00
Ziinzame Consulting Engineers	Upgrading of Mbongwana Access Road	WMM LM 25/03/22/01 MDP	R 1,917,600.00	R -	R 641,512.50	R -	R 1,608,407.50	R 309,192.50
Ziinzame Consulting Engineers	Construction of Mwilini Access Road	WMM LM 25/03/22/01 MDP	R 1,423,057.26	R -	R 195,500.00	R -	R 1,075,453.83	R 347,603.43
Masinyane and Son	Supply and Delivery of SMME Equipment	WMM LM 31/05/22/06 MDP	R 750,000.00	R -	R 349,800.00	R 208,200.00	R 558,000.00	R 192,000.00
Mvumeza Trading Enterprise	Construction of Ntlanezwe to Sizabonke Access Road	WMM LM 00019 NS A/R	R 6,790,555.42	R 712,034.00	R 678,960.00	R 1,140,160.60	R 2,531,154.60	R 4,259,400.82
ODG Technologies PTY Ltd	Nomlacu Electrification Phase 1 - 2022/2023	WMM LM 00066 E SV	R 1,472,719.42	R 1,114,348.46	R -	R -	R 1,114,348.46	R 91,423.76
ODG Technologies PTY Ltd	Electrification of Zizityaneni 2022/2023	WMM LM 00066 E SV	R 1,416,776.00	R 580,631.64	R -	R -	R 580,631.64	R 68,174.36
Siya and Aya JV S One	Electrification of Lower Ethridge Village Phase 2	WMM LM 04/05/23/03 ELE	R 4,127,551.32	R -	R 192,468.09	R 198,731.87	R 699,703.17	R 3,427,848.15
			R 302,314,345.97	R 9,444,960.02	R 10,385,161.61	R 12,968,599.62	R 100,030,780.46	-R 16,488,931.42

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.

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

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23																		
No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
Planning																		
	Review of Annual Financial Statements	2	Financial	Budget and Reporting	N/A	Yes	No	No	No	Medium	When management was preparing the AFS, there was a number of errors on the Budget vs Actuals resulting from a corrupt file. Management before submitting the AFS realised that there was a loss on disposal amount which was updated on the GL and TB but was not pulling correctly on the Budget vs Actuals when comparing to the Statement of Financial Performance	Management should ensure that for all line items per the statement of financial position and Performance are fairly presented as required per the GRAP Standards.	<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																		
	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	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Land-fill Site: Omission of prior period error adjustment to PPE	4	Financial	Budget and Reporting	N/A	Yes	No	No	No	Medium	National Environmental Waste Act (NEMWA) section 20 (b) state states that "No person may commence, undertake or conduct a waste management activity, except in accordance with a waste management licence issued in respect of that activity, if a licence is required." Winnie Madikizela-Mandela Local Municipality has been making use of a sites as a dumping site and has been classifying it as Landfill site. However the Local Municipality has not been licensed in terms of the National Environmental Waste Act (NEMWA) or the Environmental Conservation Act (ECA). Management omitted to include and assert this prior period error adjustment relating to the Land-Fill Site reclassification in the current year financial statements	Management should ensure that the financial statements are present fairly. All prior period error adjustment should be asserted and presented in the Prior period errors not to the financial statements	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Chief Financial Officer	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	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	Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024	No	Manager: Assets and Stores Management	Internal Audit	30-Jun-24	The issue was discussed in the Provincial CFO forum with the Office of the Auditor General and Provincial Treasury who both committed to follow-up with National Treasury on their submissions they made in October 2023 from which no response was received.
	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	Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024	No	Manager: Assets and Stores Management	Internal Audit	30-Jun-24	The issue was discussed in the Provincial CFO forum with the Office of the Auditor General and Provincial Treasury who both committed to follow-up with National Treasury on their submissions they made in October 2023 from which no response was received.

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Issue 04: Differences between WIP transfers and FAR transfers	11	Financial	Asset Management	N/A	Yes	No	No	No	Medium	The cause of the finding is lack of review of work in progress register and Immovable asset register as to ensure that all transfer out from work in progress are accurately reflected in the Immovable asset register.	Management should adequately work in progress register and Immovable asset register as to ensure that all transfers from work in progress are accurately reflected in the Immovable asset register.	<p>The WIP register to be reviewed monthly to ensure it includes all transactions incurred during the year,</p> <p>The GL to be reviewed for all transactions above R10 000 to ensure they are correctly allocated and review against the WIP register for completeness</p> <p>WIP register to be reconciled with Accruals register to ensure all transactions included are updated on the WIP register as well</p>	No	Manager: Assets and Stores Management	Internal Audit	31 January 2024 31 July 2024	The WIP register is currently being reviewed and reconciled with the GL
	Differences between Fixed Asset Register and Annual Financial Statement	12	Financial	Asset Management	N/A	Yes	No	No	No	Medium	No constantly review of the supporting schedule against the information report in the annual financial statement.	Management should review the supporting schedules to identify any difference with information disclosed in the financial statement.	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Immovable assets - WIP - INEP Grant related expenditure treatment matters	16	Financial	Asset Management	N/A	No	No	No	No	Medium	The cause of the finding is due to managements' diverse interpretation and treatment pertaining to expenditure relating to Integrated National Electrification Programme (INEP) Grant. Management not in full agreement with the National Treasury guidance on the recognition of the INEP grant, in the current year (Accounting for Integrated National Electrification Programme (INEP) Grant allocations). Therefore, resulting in incorrect application of the applicable reporting standard, GRAP.	Management should ensure that they apply the requirements of GRAP 11 for transactions relating to INEP grant. The expenditure incurred to date on the INEP grant must be reclassified from fixed assets to expenditure. The management should further assess the impact of the finding on the corresponding figures.	<p><i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i></p> <p><i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i></p>	No	Chief Financial Officer	Internal Audit	30-Jun-24	The issue was discussed in the Provincial CFO forum with the Office of the Auditor General and Provincial Treasury who both committed to follow-up with National Treasury on their submissions they made in October 2023 from which no response was received.
	Assets: Differences in useful lives used to calculate depreciation	18	Financial	Asset Management	N/A	No	No	No	No	Medium	The management has not reviewed the depreciation calculation and ensure that all the variables used to calculate depreciation is constant with asset management policy.	Management should excise the oversight responsibility the work done on fixed asset register and reconcile all the variables used to calculate the value of property plant and equipment.	<p><i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i></p> <p><i>The Infrastructure FAR useful lives to be aligned with the municipality's Asset Management Policy</i></p> <p><i>A report on the useful lives outside the Asset Management guidelines to be</i></p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
													prepared and submitted to Treasury detailing reasons for such					
	Issue 02: WIP: Project Cost not capitalised	11	Financial	Asset Management	N/A	No		No		Medium	Management expensed the cost to Contracted Services as measure to manage municipalities' losses.	Management should consistently apply the principals of Standard of Generally Recognised Accounting Practice Property Plant and Equipment (GRAP 17) consistently	Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024	No	Manager: Budgeting and Reporting	Internal Audit	30-Jun-24	The issue was discussed in the Provincial CFO forum with the Office of the Auditor General and Provincial Treasury who both committed to follow-up with National Treasury on their submissions they made in October 2023 from which no response was received.

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Issue 05: WIP : Prior year Completed Asset not transferred out of Work-in progress	11	Financial	Asset Management	N/A	Yes		No		Medium	The above finding is due to lack of reconciliations not being performed by management to ensure that all completed projects are transferred immediately when the practical completion certificate is available	Management should ensure that there are controls that are put in place over daily and monthly processing and reconciling of work in progress and assets to ensure that all the projects that are completed are transferred after the practical completion certificate is available	<p><i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i></p> <p><i>The WIP register to be reviewed monthly to ensure it includes all transactions incurred during the year,</i></p> <p><i>The GL to be reviewed for all transactions above R10 000 to ensure they are correctly allocated and review against the WIP register for completeness</i></p> <p><i>WIP register to be reconciled with Accruals register to ensure all transactions included are updated on the WIP register as well</i></p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
Investment property																		

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Investment property valuation issue	17	Financial	Development planning & Asset Management & Revenue	N/A	No	No	No	No	Medium	Incorrect invoices were used as the billing for June 2023	Management should ensure that they apply the requirements of GRAP 16 for measurement of investment property. The correct rental billing for the last month should be used when following the above-mentioned method to fair value the investment properties	<i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year	
Provisions																			
	Provision - Incorrect calculations	20	Financial	Community Services & Budget and Reporting	N/A	No	No	No	No	Medium	Incorrect rate was used to determine the present value of the future expected cost for the provision.	Management should ensure that they apply the requirements of GRAP 19 for measurement of provisions. The correct discount rate should be used when determining the present value of the provision.	To introduce reviews on the dumping site closure report to include the discount rate relevant to the liability being recognised	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year	

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Provision - incorrect classification and disclosure	25	Financial	Budget and Reporting	N/A	No	No	No	No	Medium	The management has not adequately reviewed the provision amount and ensure that all the amounts included in the provision are actually provision as defined.	As the amount is considered to be paid or be taken as a leave in the next 12 months by the related employee after the reporting date. The municipality should consider the amount to be an employee related obligation and be classified as such in the financial statements as required by the above mentioned GRAP.	Create disclosure notes for employee costs to improve on the disclosure of short-term benefits even though GRAP does not require such	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year	
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 submitted for audit is accurate and complete	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements		No	Manager: Revenue and Expenditure				This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Payables from exchange transactions - difference between AFS and GL	14	Financial	Expenditure Management	N/A	No	No	No	No	Low	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete.	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements	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	No	Manager: Revenue and Expenditure	Internal Audit	31-May-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year	
Employee costs																			
	Employee related cost - overtime classification	8	Financial	Payroll & Budget and Reporting	N/A	Yes	No	No	No	Low	Errors in capturing of expenditure amount in the accounting system.	Management should ensure that the amounts included in the financial statements is included in the correct account when capturing into the system.	Overtime expenditure items to be mapped such that they are seperately disclosed on the AFS	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year	
Operating expenditure																			

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Expenditure not paid within 30 days	12	Compliance	Expenditure management	N/A	No	No	No	No	Medium	The supplier was non-tax compliance on the date invoice received by municipality as per CSD report and municipality opted not pay the supplier until such non-tax compliance status is corrected by the supplier.	Management should constantly review unpaid invoices that are about to exceed 30 days and ensure that these invoices are paid to avoid non-compliance with MFMA	<i>Invoices for suppliers who have not complied with their tax matters for more than two payment runs not be accepted for processing until such issues have been attended to</i>	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	Invoices are only processed once without tax compliance being confirmed to have been address where tax matters were not in order when last payment was processed	
Revenue																			
	Rental of facilities and equipment: Leasehold fees - supporting schedules not adequately updated	6	Financial	Revenue management	N/A	No	No	No	No	Medim	The cause of the above finding is due to management not adequately updating the supporting registers with the transactions/journals passed in the general ledger. The submitted supporting register/schedules were not updated with the following transactions and journals that were passed in general ledger.	Management should ensure that the supporting registers to the financial statements are adequately updating with the transactions/journals passed in the general ledger.	Currently, there is no register specific for leasehold billing as this is done using the actual lease agreements and not a register. Going forward from Q2 of 2023-24 financial period, management commits to improve internal controls by performing monthly billing recons that will reconcile actual billing vs lease agreements each month for each lease to develop a register directed to leasehold billing by year end.	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	Register and monthly calculations introcuded	

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Service charges - recalculation differences	5	Financial	Revenue management	N/a	No	No	No	No	Medium	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete.	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements	The error was due to a change in capturing of a tariff structure in our billing system which subdivided the amount from hundreds to tens. The approved tariff is R313.81 per KVA not R3.1381 (R3.14 rounding factor). A Credit note billing will be effected, a capturing checklist as an internal control will be implemented which will be reviewed.	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	A review was done during the February billing period to identify and correct billing information	
Disclosures																			
	Additional disclosure	15	Financial	Budget and reporting	N/A	Yes	No	No	No	Medium	One of the pension fund amount paid was erroneously omitted on the determination of amount paid when preparing the financial statements.	Management should put controls in place to ensure that there is adequate review of information used to prepare financial statements to ensure appropriate presentation and accuracy of the figure presented in the financial statements.	The difference of an amount of R1 908.09 is due to recalculation on average PAYE reconciliation performed on the payroll system at the end of tax period. These amounts were not deducted on employees therefore the municipality is not liable to pay over to the SARS. A necessary revision will be made to the disclosure note to the annual financial statements.	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year	

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Segment reporting - incorrect amount	22	Financial	Budget and reporting	N/A	Yes	No	No	No	Medium	This is due to management oversight in ensuring that the information for the segment reporting purposes agrees with the information reported on the financial statements.	Management should ensure that the amounts included in the financial statements in the segment report agrees to the amount included in the face of the financial statement and the correct account or name is used in order to ensure faithful presentation of Municipality affairs.	Engagements with the system vendor on the possibility of: Current assets opening balances to be split per segment and movements to be processed against related segments	No	Chief Financial Officer	Internal Audit	28-Feb-24	Mid-year AFS are currently being prepared and testing journals being processed to split opening balances per function to ensure information is available for Segment Reporting at year-end. The exercise is taking longer than expected but should be completed before the end of April 2024
	Prior period error note - fruitless and wasteful expenditure	21	Financial	Budget and reporting	N/A	Yes	No	No	No	Medium	The narrations regarding the nature of the change in prior period was erroneously omitted when preparing the financial statements	Management should ensure that narrations are provided in order to better understand the note disclosure and/or to ensure fair presentation of the financial statements as per the above mentioned GRAP standard.	Narratives to be included even for corrections not related to figures on the annual financial statements for users to understand the change presented	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
Procurement and contract management																		

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	SCM: Qoutations awarded exceed budgeted project costs	3	Internal Control	Supply Chain management	N/A	No	No	No	No	High	Management made awards to bidders which exceeded their available budget. Management did not consider the use of the municipality's resources in an economical manner	Management should comply with Section 62(1)(a) of the MFMA as to ensure that the resources of the municipality are used in an economically manner. Management should ensure that budget restrictions are adhered to by ensuring that quotation prices received and awarded do not exceed the available budget	<i>Estimates for procurement processes to be supported by the user of the goods to be procured where possible</i>	No	Manager: Supply Chain Management	Internal Audit	31-Jan-24	Specifications are submitted with proof that research was done on the prices estimated
	Local Content: Minimum threshold not specified on advert	13	Internal Control	Supply Chain management	N/A	No	No	No	No	Medium	Management did not review the contents of the tender resulting in failure to comply with regulations.	Management should adequately review the content on a tender adverts before they are advertised to the general public as to ensure all compliance with the relevant legislation are adhered to.	<i>All adverts to be reviewed to ensure they include thresholds for targeted goods</i>	No	Manager: Supply Chain Management	Internal Audit	31-Jan-24	All adverts are being reviewed by the SCM Manager before submission to the Municipal Manager for approval

2. Implementation of the Finance Management Internship Programme

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

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

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

A report from the recruitment processed indicated that the processes were finalised and three additional interns commenced duties during the month of September 2023. During the month, the department received a request from Internal Audit requesting an extension of the contracts that were coming to an end for two interns allocated within Internal Audit for a further 12 months as permitted by the internship program guidelines which was approved and a submission to both Provincial and National Treasury has been made in this regard.

3. 2025 Draft Budget Process

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

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

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

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

Reconciliation of Winnie Madikizela-Mandela Local Municipality allocations for 24/25 MTREF					
	Revised 2023/24	Change	2024/25	2025/26	2026/27
National Allocations					
Operational	348,891,280	18,456,321	367,347,600	361,211,300	348,690,050
Equitable Share	341,203,992	18,237,008	359,441,000	356,151,000	343,179,000
Financial Management Grant	2,100,000	-	2,100,000	2,100,000	2,300,000
Municipal Disaster Management Grant	2,545,288	280,313	2,825,600	2,960,300	3,211,050
Expanded Public Works Programme	3,042,000	-61,000	2,981,000	-	-
Municipal Infrastructure Grant	-	-	-	-	-
Capital	73,528,285	5,520,116	79,048,400	73,425,700	77,009,950
Government Support Grant	9,167,822	-9,167,822	-	-	-
Neighbourhood Development Partnership Grant(Capital)	-	-	-	1,000,000	1,000,000
Municipal Infrastructure Grant	48,360,463	5,325,938	53,686,400	56,245,700	61,009,950
Integrated National Electrification	16,000,000	9,362,000	25,362,000	16,180,000	15,000,000
Provincial Allocations					
Operational	500,000	647,000	1,147,000	1,147,000	1,186,000
Green Municipality Grant	-	-	-	-	-
Library Grant	500,000	647,000	1,147,000	1,147,000	1,186,000
TOTAL ALLOCATIONS	422,919,564	24,623,436	447,543,000	435,784,000	426,886,000

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

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

4. Councillor and staff benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14,085	15,153	15,153	1,182	10,757	11,365	(608)	-5%	15,153
Pension and UIF Contributions		1,167	1,263	1,263	98	892	947	(55)	-6%	1,263
Medical Aid Contributions		1,167	1,263	1,263	98	892	947	(55)	-6%	1,263
Motor Vehicle Allowance		5,762	6,314	6,314	483	4,401	4,735	(334)	-7%	6,314
Cellphone Allowance		4,139	4,488	4,488	349	3,182	3,366	(184)	-5%	4,488
Sub Total - Councillors		26,321	28,481	28,481	2,210	20,124	21,360	(1,236)	-6%	28,481
% increase	4		8.2%	8.2%						8.2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,572	5,572	5,423	408	3,857	4,068	(210)	-5%	5,572
Pension and UIF Contributions		176	250	210	15	155	157	(3)	-2%	250
Medical Aid Contributions		343	361	331	24	235	249	(14)	-5%	361
Motor Vehicle Allowance		1,477	1,630	1,710	141	1,230	1,283	(52)	-4%	1,630
Cellphone Allowance		114	120	120	7	74	90	(16)	-18%	120
Housing Allowances		426	465	445	33	310	334	(23)	-7%	465
Sub Total - Senior Managers of Municipality		8,107	8,398	8,240	629	5,862	6,180	(318)	-5%	8,398
% increase	4		3.6%	1.6%						3.6%
Other Municipal Staff										
Basic Salaries and Wages		76,714	76,704	76,873	6,206	54,881	57,655	(2,774)	-5%	76,704
Pension and UIF Contributions		11,266	12,619	12,766	1,044	9,228	9,575	(347)	-4%	12,619
Medical Aid Contributions		5,356	6,213	6,353	525	4,489	4,765	(275)	-6%	6,213
Overtime		1,387	2,925	2,495	138	1,525	1,871	(347)	-19%	2,925
Performance Bonus		5,971	6,093	6,341	53	215	4,756	(4,541)	-95%	6,093
Motor Vehicle Allowance		7,625	8,157	8,327	685	6,022	6,245	(223)	-4%	8,157
Cellphone Allowance		615	875	992	51	446	744	(298)	-40%	875
Housing Allowances		3,728	4,403	4,192	334	2,969	3,144	(176)	-6%	4,403
Other benefits and allowances		4,845	3,825	3,462	110	1,039	2,597	(1,557)	-60%	3,825
Sub Total - Other Municipal Staff		117,507	121,814	121,801	9,147	80,814	91,351	(10,537)	-12%	121,814
% increase	4		3.7%	3.7%						3.7%
Total Parent Municipality		151,935	158,693	158,522	11,986	106,800	118,891	(12,091)	-10%	158,693
			4.4%	4.3%						4.4%
TOTAL SALARY, ALLOWANCES & BENEFITS		151,935	158,693	158,522	11,986	106,800	118,891	(12,091)	-10%	158,693
% increase	4		4.4%	4.3%						4.4%
TOTAL MANAGERS AND STAFF		125,614	130,213	130,041	9,776	86,676	97,531	(10,855)	-11%	130,213

5. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables	1300	4,114	1,649	1,548	1,937	2,304	1,724	1,190	17,116	31,583	24,272	-	-	
Receivables from Non-exchange	1400	878	312	296	285	273	255	254	36,948	39,502	38,015	-	-	
Receivables from Exchange	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange	1600	33	30	14	14	14	14	14	2,074	2,206	2,129	-	-	
Receivables from Exchange	1700	-	-	-	-	-	-	-	384	384	384	-	-	
Interest on Arrear Debtor Accounts	1810	763	754	745	745	726	811	805	17,804	23,153	20,891	-	-	
Recoverable unauthorised, interest	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	800	303	217	238	211	213	215	8,243	10,441	9,120	-	-	
Total By Income Source	2000	6,589	3,048	2,820	3,219	3,528	3,017	2,478	82,569	107,269	94,812	-	-	
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	918	476	454	493	518	587	605	39,862	43,914	42,066	-	-	
Commercial	2300	5,315	2,268	2,064	2,424	2,719	2,139	1,607	27,803	46,338	36,691	-	-	
Households	2400	355	304	303	302	291	291	266	14,903	17,016	16,054	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	6,589	3,048	2,820	3,219	3,528	3,017	2,478	82,569	107,269	94,812	-	-	

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

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

6. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
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	939									939	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	939	-	-	-	-	-	-	-	-	939	-

The above table shows the municipality's creditors and their ageing. The report shows that the municipality has managed to settle all creditors within 30 days of receipt of a valid invoice. The municipality continues to find ways to ensure that all creditors are settled within the stipulated times.

7. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB CALL DEPOSIT ACCOUNT(62550717767)		Not fixed	Call Deposit	No	Variable	0.032861134	0	n/a	not fixed	7,345	241	(11,632)	24,159	20,113
FNB CALL DEPOSIT ACCOUNT(62459758078)		Not fixed	Call Deposit	No	Variable	0.142953952	0	n/a	not fixed	15	2	(558)	3,548	3,007
FNB CALL DEPOSIT ACCOUNT(62028477992)		Not fixed	Call Deposit	No	Variable	0.01773886	0	n/a	not fixed	464,893	8,247	(56,447)	85,301	501,994
FNB CALL DEPOSIT ACCOUNT(62816769220)		Not fixed	Call Deposit	No	Variable	0.013406377	0	n/a	not fixed	848	11	(474)	-	386
FNB CALL DEPOSIT ACCOUNT(62816773073)		Not fixed	Call Deposit	No	Variable	0.156423618	0	n/a	not fixed	5	1	-	787	792
FNB CALL DEPOSIT ACCOUNT(62896110170)		Not fixed	Call Deposit	No	Variable	0.015929925	0	n/a	not fixed	9,230	147	(1,354)	-	8,023
FNB CALL DEPOSIT ACCOUNT(62852108531)		Not fixed	Call Deposit	No	Variable	0.030614436	0	n/a	not fixed	2,690	82	(523)	19,190	21,439
FNB CALL DEPOSIT ACCOUNT(62550715828)		Not fixed	Call Deposit	No	Variable	0.017004578	0	n/a	not fixed	940	16	(182)	-	774
										485,965	8,748	(71,169)	132,985	556,529
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									485,965	-	(71,169)	132,985	556,529

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents increased during the period by over R61.8 million which lead to an increase in its investments for the period ended March 2024. It should however be noted that this only reflects the difference between what was received and what was spent.

8. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		21,111	349,397	349,042	105,278	365,536	261,782	102,469	39.1%	349,397
Local Government Equitable Share		-	341,204	341,204	85,301	341,204	255,903	85,301	33.3%	341,204
Finance Management		2,100	2,100	2,100	-	2,100	1,575			2,100
Integrated National Electrification Programme		-	-	-	-	-	-			-
EPWP Incentiv e		3,687	3,222	3,042	787	3,042	2,282			3,222
Neighbourhood Development Partnership Grant		-	-	-	-	-	-			-
Municipal Infrastructure Grant	3	2,534	2,871	2,696	-	-	2,022	(2,022)	-100.0%	2,871
Disaster relief grant		12,790	-	-	19,190	19,190	-	19,190	#DIV/0!	-
Provincial Government:		500	500	500	-	500	375	125	33.3%	500
Health subsidy		-	-	-	-	-	-	-		-
Capacity Building and Other		500	500	500	-	500	375			500
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	21,611	349,897	349,542	105,278	366,036	262,157	102,594	39.1%	349,897
Capital Transfers and Grants										
National Government:		98,354	71,555	76,074	13,659	78,753	57,055	15,406	27.0%	71,555
Municipal Infrastructure Grant (MIG)		48,148	54,555	50,906	10,659	53,585	38,179	15,406	40.4%	54,555
Neighbourhood Development Partnership		-	-	9,168	-	9,168	6,876			-
Municipal Disaster Recovery Grant		33,806	-	-	-	-	-			-
Integrated National Electrification Programme Gran		16,400	17,000	16,000	3,000	16,000	12,000			17,000
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	98,354	71,555	76,074	13,659	78,753	57,055	15,406	27.0%	71,555
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	119,965	421,452	425,616	118,937	444,789	319,212	117,999	37.0%	421,452

The above table shows grants received for the period ended 31 March 2024.

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		21,111	349,397	354,261	15,994	163,124	265,696	(102,572)	-38.6%	349,397
Local Government Equitable Share		-	341,204	341,204	15,728	155,315	255,903	(100,588)	-39.3%	341,204
Finance Management		2,100	2,100	2,100	53	1,326	1,575	(249)	-15.8%	2,100
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
EPWP Incentive		3,687	3,222	3,042	-	3,042	2,282	761	33.3%	3,222
Neighbourhood Development Partnership Grant		-	-	5,235	-	1,354	3,927	(2,573)	-65.5%	-
Municipal Infrastructure Grant		2,534	2,871	2,679	213	2,087	2,009	77	3.8%	2,871
Disaster relief grant		12,790	-	-	-	-	-	-	-	-
Provincial Government:		500	500	500	15	117	375	(258)	-68.9%	500
Health subsidy		-	-	-	-	-	-	-	-	-
Capacity Building and Other		500	500	500	15	117	375	(258)	-68.9%	500
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		21,611	349,897	354,761	16,009	163,240	266,071	(102,830)	-38.6%	349,897
Capital expenditure of Transfers and Grants										
National Government:		98,354	76,295	82,145	5,463	49,589	61,609	(12,020)	-19.5%	76,295
Municipal Infrastructure Grant (MIG)		48,148	54,555	50,906	4,409	31,723	38,180	(6,457)	-16.9%	54,555
Neighbourhood Development Partnership Grant		-	-	9,168	-	-	6,876	(6,876)	-100.0%	-
Integrated National Electrification Programme Grant		16,400	17,000	16,000	1,054	13,651	12,000	1,651	13.8%	17,000
Disaster Recovery Grant		33,806	4,740	6,071	-	4,215	4,554	(339)	-7.4%	4,740
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		98,354	76,295	82,145	5,463	49,589	61,609	(12,020)	-19.5%	76,295
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,965	426,192	436,906	21,472	212,829	327,679	(114,851)	-35.0%	426,192

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

c) Expenditure on approved rollovers

EC443 Winnie Madikizela Mandela - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3

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

The table above shows spending progress on the approved rollovers for the year being implemented.

d) Actuals and revised targets for cash receipts and payments

EC443 Winnie Madikizela Mandela - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1															
Cash Receipts By Source																
Property rates		613	670	536	466	10,544	411	2,185	848	673	2,790	2,790	7,455	29,982	31,546	29,613
Service charges - Electricity revenue		2,570	3,392	3,476	3,402	3,859	3,107	4,590	3,514	2,890	1,181	1,181	3,731	36,893	30,798	33,302
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Mangement		374	303	326	354	353	318	366	324	409	614	614	(644)	3,712	3,987	4,531
Rental of facilities and equipment		472	503	467	480	564	665	610	721	459	355	355	(249)	5,402	5,670	6,087
Interest earned - external investments		2,279	3,071	2,923	2,693	2,498	2,426	3,100	3,040	2,780	2,426	2,426	(3,772)	25,890	16,669	17,452
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		13	16	14	24	11	28	19	28	26	-	-	(78)	100	95	85
Licences and permits		196	232	184	201	168	141	185	207	143	236	236	407	2,537	2,662	2,787
Agency services		91	228	134	139	165	107	140	131	106	67	67	39	1,414	1,328	1,391
Transfers and Subsidies - Operational		142,168	2,905	-	-	1,950	113,735	-	-	105,304	-	-	(11,013)	355,050	371,637	364,128
Other revenue		24	50	14	26	81	137	46	133	(31)	6,041	6,041	29,685	42,246	39,510	41,655
Cash Receipts by Source		148,800	11,372	8,073	7,784	20,193	121,076	11,239	8,946	112,760	13,710	13,710	29,583	503,226	481,564	477,492
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		21,526	-	-	-	7,000	22,668	13,500	3,200	13,659	-	-	(10,715)	70,838	80,471	82,487
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		170,326	11,372	8,073	7,784	27,193	143,744	24,739	12,146	126,419	13,710	13,710	18,868	574,065	562,034	559,979
Cash Payments by Type																
Employee related costs		12,521	9,333	12,594	10,981	12,052	12,586	12,207	11,941	12,208	15,365	15,365	(3,377)	133,776	170,108	177,688
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	28,481	28,481	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	100	100	100	100
Bulk purchases - Electricity		5,344	5,761	5,692	3,723	4,056	3,582	-	7,696	3,276	3,262	3,262	2,077	47,731	53,792	60,624
Acquisitions - water & other inventory		-	905	638	372	1,072	130	150	740	177	679	679	1,887	7,431	7,523	7,870
Contracted services		1,828	1,825	7,072	14,984	2,310	4,826	496	1,375	2,311	8,462	8,462	76,519	130,469	90,128	99,320
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		19,824	5,840	3,146	5,638	7,177	10,265	4,244	10,407	9,210	5,060	5,060	(5,073)	80,798	83,445	87,224
Cash Payments by Type		39,517	23,663	29,141	35,698	26,668	31,389	17,098	32,159	27,182	32,828	32,828	100,613	428,784	405,097	432,826
Other Cash Flows/Payments by Type																
Capital assets		5,906	9,492	13,433	6,389	8,724	11,783	984	9,134	6,175	13,919	13,919	50,024	149,882	100,930	100,189
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow s/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		45,423	33,155	42,574	42,088	35,392	43,173	18,081	41,294	33,357	46,747	46,747	150,637	578,667	506,027	533,015
NET INCREASE/(DECREASE) IN CASH HELD		124,903	(21,783)	(34,501)	(34,303)	(8,199)	100,571	6,658	(29,147)	93,062	(33,037)	(33,037)	(131,769)	(4,602)	56,007	26,964
Cash/cash equivalents at the month/year beginning:		360,015	484,919	463,135	428,635	394,331	386,133	486,704	493,361	464,214	557,276	524,240	491,203	360,015	355,413	411,421
Cash/cash equivalents at the month/year end:		484,919	463,135	428,635	394,331	386,133	486,704	493,361	464,214	557,276	524,240	491,203	359,434	355,413	411,421	438,385

e) Compliance with DORA requirements

The municipality has the following main conditional grants allocated to it for the year:

- **Municipal Infrastructure Grant:** The grant is mainly for constructions of municipal infrastructure such as Access roads, Community facilities (Halls, Sport fields, ECDCs and more). 5% of the allocation is allocated for the operations of the Project management unit. The grant is disbursed in tranches informed by the projections submitted by the municipality before the start of the financial year. This was normally disbursed in three tranches a year 60% in July, 20% in December and 20% in March. From the 2020/21 financial year a new system introduced where 30% is transferred in July and requiring that at least 60% of that must be spent by the end of September to qualify for the next trench. It is with great disappointment to report that the municipality did not qualify for the second trench until the end of November this year because the amount spent did not meet the minimum spending requirements. The fund also has a spending requirement of 40% of the allocation by December to qualify for consideration of additional funds during the adjustments period with anything less than that qualifying for a reduction in the amount allocated to other municipalities that have spent as required.
- **Integrated National Electrification Program:** The grant is mainly used to supplement the work being done by Eskom to address electrification backlogs in rural communities. The grant's conditions do not include any operating portion like the Municipal Infrastructure grant even though they are both capital in nature. The table above shows that the municipality has already spent over 100% of the allocation for the year.
- **Municipal Finance Management Grant:** The grant was introduced and is allocated to assist municipalities build and sustain financial management capacity. The grant is mainly for Budget and Treasury operations and focuses on the following areas:
 - Recruitment and training of five tertiary institution graduates within the accounting field including audit and risk management at a time
 - Strengthen capacity and upskill officials in the Budget and Treasury Office (BTO), Internal Audit and Audit Committees
 - Acquisition, upgrade and maintenance of financial management systems to produce multi- year budgets, in-year reports, Service Delivery and Budget Implementation Plans, Annual Financial Statements, annual reports and automated financial management practices including mSCOA
 - Support the training of municipal officials in financial management towards attaining the minimum competencies

- Support the preparation and timely submission of quality annual financial statements for audits. Technical support to municipalities must include the transfer of skills to municipal officials
- Support implementation of corrective actions to address root causes/audit findings in municipalities
- Implementation of financial management reforms and address shortcomings identified in the Financial Management Capability Maturity Model (FMCMM) Assessment report
- Support the implementation of the financial misconduct regulations and promote consequence management to reduce UIF&W incurred by municipalities
- Support to strengthen financial governance and oversight, as well as functioning of Municipal Public Accounts Committees
- Support the training of municipal officials that are members of the BID committees

9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		20,224	29,982	29,982	673	16,946	22,486	(5,541)	-25%	29,982
Service charges		54,103	32,606	40,606	3,299	33,928	30,454	3,474	11%	40,606
Other revenue		3,680	51,616	51,700	704	8,498	38,775	(30,277)	-78%	51,700
Transfers and Subsidies - Operational		343,919	349,897	355,050	105,304	366,062	266,287	99,775	37%	355,050
Transfers and Subsidies - Capital		93,836	71,555	70,838	13,659	81,553	53,129	28,424	54%	70,838
Interest		28,371	15,890	25,890	2,780	24,811	19,418	5,393	28%	25,890
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(312,003)	(380,618)	(428,684)	(27,182)	(262,515)	(321,513)	(58,998)	18%	(428,684)
Interest		-	(100)	(100)	-	-	(75)	(75)	100%	(100)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		232,129	170,828	145,280	99,237	269,282	108,960	(160,322)	-147%	145,280
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		(149,222)	(141,376)	(149,882)	(6,175)	(72,021)	(112,412)	(40,391)	36%	(149,882)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(149,222)	(141,376)	(149,882)	(6,175)	(72,021)	(112,412)	(40,391)	36%	(149,882)
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		82,907	29,451	(4,602)	93,062	197,261	(3,452)			(4,602)
Cash/cash equivalents at beginning:		277,109	277,109	360,015	464,214	360,015	360,015			360,015
Cash/cash equivalents at month/year end:		360,015	306,560	355,413	557,276	557,276	356,564			355,413

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

10. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		360,015	306,560	355,413	557,276	355,413
Trade and other receivables from exchange transactions		22,750	46,746	34,375	38,184	34,375
Receivables from non-exchange transactions		42,668	25,809	30,700	51,581	30,700
Current portion of non-current receivables		–	–	–	–	–
Inventory		1,384	450	1,685	1,394	1,685
VAT		17,621	18,042	22,880	32,213	22,880
Other current assets		23,568	15,763	18,847	16,092	18,847
Total current assets		468,005	413,370	463,899	696,741	463,899
Non current assets						
Investments		–	–	–	–	–
Investment property		42,209	39,090	42,210	42,209	42,210
Property, plant and equipment		837,613	834,980	890,470	856,128	890,470
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1,261	1,261	1,261	1,261	1,261
Intangible assets		632	43	631	511	631
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		881,715	875,374	934,572	900,110	934,572
TOTAL ASSETS		1,349,720	1,288,744	1,398,471	1,596,851	1,398,471
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		497	506	497	451	497
Trade and other payables from exchange transactions		52,744	74,019	90,678	31,671	90,678
Trade and other payables from non-exchange transactions		8,199	–	–	51,762	–
Provision		19,918	20,308	19,919	14,416	19,919
VAT		–	4,947	4,947	21,425	4,947
Other current liabilities		–	–	–	–	–
Total current liabilities		81,357	99,779	116,040	119,725	116,040
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		11,485	22,484	11,485	11,485	11,485
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		11,485	22,484	11,485	11,485	11,485
TOTAL LIABILITIES		92,842	122,263	127,525	131,210	127,525
NET ASSETS	2	1,256,878	1,166,481	1,270,946	1,465,641	1,270,946
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,256,878	1,166,481	1,270,946	1,465,641	1,270,946
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1,256,878	1,166,481	1,270,946	1,465,641	1,270,946

11. Municipal Manager's quality certification

Quality Certificate

I, LUNUYO N. MABLAKA, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

Quarterly budget statement

for the quarter ended 31 March 2024 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: LUNUYO N. MABLAKA

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

Signature: 

Date: 23/04/2024