



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

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

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PART 1 – IN-YEAR REPORT

1. Executive Summary

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

This is the 11th report of the 2023/24 financial year which comes just a month before the end of the financial year and comes after the passing of the adjustment budget to include funding and implementation for disaster affected roads in the municipal area. This is generally a period where activity worth reporting for decision making purposes has generally reached completion after completion of appointments, formulation and approval of the audit action plans, approval of adjustment budgets, revision of the SDBIP and departments implementing catch-up and remedial actions to ensure that targets not achieved by the third quarter are combined with quarter four performance to ensure all targets are achieved by the end of the year. The information reported below provides information for the remainder of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary and hopefully the contents of each report will help the Mayor, council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

1.1 The Political Oversight

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

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

2. Administration

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

3. Staff turnover

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

4. Implementation of mSCOA

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

a) Challenges Identified

i. Version Changes

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

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

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

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

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

ii. IDP Budgeting

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

iii. Production of in-year reports

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

iv. Budget and reporting module functionality

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

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

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

5. Implementation of the Municipal Cost containment regulations

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

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

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

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

a. Supply and Delivery of Municipal Vehicles

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

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

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

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

The municipality will has used the contract for all procurement requests in the current year through the process above and on the new contract as indicated. Details of the amounts spent and items procured through the contract will be included in the report for the period ended 30 June 2024.

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

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

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

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

- Shoddy work performed by some appointed mechanics
- Delays in assessments conducted by the service provider before approval of the repair work required
- Mechanics taking longer than expected to complete approved maintenance work

- Locations of service providers not confirmed before work is allocated

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

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

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

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

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

6. Strategic Objectives

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

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

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Outcome 9 Objective																					
Sub-Report	Issue	Strategic Objective	Objectives	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible	Responsible
															and electricity	and electricity	and electricity	and electricity			
										June 2024											
						Billing completed beyond the 3rd day of the following month	reduced customer queries - All active of consumer accounts billed as per consumer master database	4.1.3	0.25	Billing completed by the 3rd day of each month following the billing month by June 2024	12 Month end closing Reports	R -		N/A	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Ward 01	Revenue Management	Manager: Revenue and Expenditure
						Manual distribution of consumer statements		4.1.4	0.25	Distribution of electronic monthly consumer statements by June 2024	12 Monthly Statements distribution Report	R 7,308.00	Yes	N/A	Emailing of 3 monthly statement distribution reports	Emailing of 3 monthly statement distribution reports	Emailing of 3 monthly statement distribution reports	Emailing of 3 monthly statement distribution reports	Ward 01	Revenue Management	Manager: Revenue and Expenditure

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

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																				
Outcome 9 Objective																				
Su- Re	Issue	Strategic Objec	Objective	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI We	Annual Target	Means of Verificat	Budget	Budget Source	Measurable Performance				Ward	Responsible	Responsible
						Establishing of a credit control and debt collection services function within the revenue structure		4.1.7	0.25	Established function within revenue section for credit control implementation by June 2024.	Submitted Request for establishment of Revenue section for credit control unit.	R-	N/A	N/A	Requesting establishment of Revenue section for credit control unit	N/A	N/A	WMLM	Revenue Management	Manager: Revenue and Expenditure
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2024		Performance of monthly debtors, rates and investment reconciliations by June 2024	Monthly reconciliations not performed by the 7th day of each month	Monthly reviewal of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.8	0.25	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation by June 2024	12 monthly Signed debtors, 12 monthly signed investments and 12 monthly signed rates reconciliation	R-	N/A	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	WMLM	Revenue Management	Manager: Revenue and Expenditure
	Outdated Policies	Annual Review of sectional Policies by June 2024		Reviewing sectional policies by June 2024	Sectional policies that are not reviewed annually	Review of existing sectional policies and presentation to the relevant stakeholders	Number of reviewed and adopted policies	4.1.9	0.25	3 Reviewed sectional and adopted policies by June 2024	03 Reviewed and signed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy, resolution extract	R-	N/A	N/A	N/A	N/A	3 reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy and adopted by	WMLM	Revenue Management	Manager: Revenue and Expenditure

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

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Su- Re	Issue	Strategic Objec 2024	Objec tive	Strate gies	Baseli ne Infor m	Project to be Implemented	Outpu t - KPI	KPI No.	KP I We	Annua l Target	Means of Verificat	Budg et	Budget Source	Measurable Performance				War d	Respon sible	Respon sible	
				Promul gation of the approv ed tariffs (gazetti ng) by June 2024	Gazet ting of approv ed municip al tariffs not perfor med timely	Promulgation of the approved tariffs (gazetting)	No. of gazett ed approv ed propert y rates tariffs (gazetti ng)	4.1. 11	0.2 5	1 Promul gated of the approv ed tariffs (gazetti ng) by 30 June 2024	Promul gated of the approv ed tariffs (gazetti ng)	R -	N/A	N/A	N/A	N/A	1 Promul gated of the approv ed tariffs (gazetti ng)	WM ML M	Reven ue Mana gemen t	Mana ger: Reven ue and Expen diture	
	Municipalities must comply with Section 18 of the MFMA and ensure that they fund their MTRE F budgets from realistically anticipated revenues to be collect			Maximi sing the revenue generati on of the municip al revenue base	Non- compl iance with Municip al Propert y Rates Act (MPRA) as amend ed in 2014	To compare property rates categories on the Valuation roll to those of the MPRA and ensure that the municipal tariffs are aligned with the categories	Numbe r of recon ciliati on reports for propert y catego ries prepar ed	4.1. 12	0.2 5	4 Recon ciliati on report for propert y catego ries between the MPRA, valuati on roll and Municip al Tariffs by June 2024.	4 Recon ciliati on report for propert y catego ries between the MPRA, valuation roll and Municip al Tariffs, and proof of submiss ion 10 days after the end of each quarter	R -	Yes	N/A	1 Recon ciliati on report for propert y catego ries between the MPRA, valuati on roll and Municip al Tariffs and proof submiss ion 10 days after the end of the quarter	1 Recon ciliati on report for propert y catego ries between the MPRA, valuati on roll and Municip al Tariffs and proof submiss ion 10 days after the end of the quarter	1 Recon ciliati on report for propert y catego ries between the MPRA, valuati on roll and Municip al Tariffs and proof submiss ion 10 days after the end of the quarter	1 Recon ciliati on report for propert y catego ries between the MPRA, valuati on roll and Municip al Tariffs and proof submiss ion 10 days after the end of the quarter	WM ML M	Reven ue Mana gemen t	Mana ger: Reven ue and Expen diture

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																				
Outcome 9 Objective																				
Sub-Report	Issue	Strategic Objective	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible	Responsible
															quarter					
	ed.																			
					Reconciliation of General Valuation roll with the deeds office registry and the municipal billing system	Number of reconciliation reports of general valuation roll prepared	4.1.13	0.5	4 reconciliation reports of property rates billing and General valuation roll prepared by June 2024.	4 quarterly reconciliation reports of property rates billing and General valuation roll	R -		N/A	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll	Prepared 1 quarterly reconciliation report of property rates billing and General valuation roll	WMMLM	Revenue Management	Manager: Revenue and Expenditure

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

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Outcome 9 Objective																				
Sub-Report	Issue	Strategic Objective	Objectives	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible	Responsible
														1	2	3	4			
	Inaccurate and incomplete commitment register				Commitment register with material misstatements	Monthly reviewal of commitment register by the 7th working day of each month	Number of monthly reviewed commitment register	4.2.3	0.25	12 monthly reviewed commitment register by June 2024	12 signed commitment register	R-	N/A	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	WMLM	Expenditure Management	Manager: Revenue and Expenditure
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, retention and vat reconciliation by June 2024	Monthly reconciliations not performed by the 7th day of each month	Monthly reviewal of conditional grants, creditors, retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2.4	0.25	12 monthly reviewed Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations by June 2024	12 Signed monthly Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations	R-	N/A	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	WMLM	Expenditure Management	Manager: Revenue and Expenditure

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

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

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																						
Outcome 9 Objective																						
Sub-Report	Issue	Strategic Objective	Objective	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible	Responsible
	Outdated and expired supplier information	To have a fair competitive bidding processes in all municipal thresholds by June 2024		Updated suppliers information by June 2024	Supplier database with bidders showing information that has not been updated for a number of years	Annual update of the supplier database	Number of suppliers updated information	4.3.5	0.25	300 Supplier database updated information by June 2024	Advertisement and Munsoft audit trail	R-	Yes	N/A	Publication of the call to suppliers to update their information	100 supplier information updated	100 supplier information updated	100 supplier information updated	WMLM	Supply Chain Management	Manager: Supply Chain Management	
	No effective schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2024	Bid committees sitting randomly	Schedule of sitting of bid committees	Schedule of bid committee sittings with confirmed dates	4.3.6	0.5	Schedule of bid committee sittings ensuring each bid is concluded within 60 days of the tender closing by June 2024	12 Signed schedule of bid committees, attendance registers for Bid Adjudication Comm	R-	Yes	N/A	Development and approval of 3 signed schedule of seating	12 seated bid committees and 3 signed schedule of seating	12 seated bid committees and 3 signed schedule of seating	12 seated bid committees and 3 signed schedule of seating	WMLM	Supply Chain Management	Manager: Supply Chain Management	
	Inadequate contract management processes			Review of all existing contracts by June 2024	Contracts only approved at year end	Contract register reviewed monthly	Number of contract registers reviewed monthly	12 monthly contract registers reviewed by June 2024	4.3.7	0.25	12 monthly contract registers reviewed by June 2024	12 monthly signed contract registers	R-	N/A	N/A	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	WMLM	Supply Chain Management	Manager: Supply Chain Management

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

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Objective	Objective by June 2024	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI We	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible	Responsible	
					GRAP Compliant asset register as at 30 June 2024	Review and submission of the GRAP compliant fixed asset register	GRAP compliant fixed asset register	4.4.2	0.5	Submission of GRAP compliant asset register to AG by June 2024	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI and Coaf Register	R1,684,800.00	Yes	N/A	Submitted GRAP Compliant Asset Register to AG.	N/A	N/A	N/A	WMLM	Asset Management	Manager: Assets and Stores Management
				All assets recorded in the FAR do exist and valued accurately by June 2024	Approved Assets Verification Report as at 30 June 2022	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of signed and approved quarterly Assets Verification Reports	4.4.3	0.25	4 Reviewed and approved Assets Verification Reports by June 2024	4 Reviewed and signed Assets Verification Reports	R-	N/A	N/A	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	WMLM	Asset Management	Manager: Assets and Stores Management
					Council approved assets write off report as at 30 June 2022	Removing of previously disposed assets from municipal operational facilities	Fixed Asset Register that is complete.	4.4.4	0.25	100% removal of previously disposed assets identified within the municipal premises by June 2024.	A signed report with a list of all assets removed from municipal premises and thrown away.	R-	Yes	N/A	100% removal of previously disposed assets identified within the municipal premises	100% removal of previously disposed assets identified within the municipal premises	100% removal of previously disposed assets identified within the municipal premises	100% removal of previously disposed assets identified within the municipal premises	WMLM	Asset Management	Manager: Assets and Stores Management

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

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

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

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

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Objective	Objective	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Word	Responsibility	Responsibility
	Non compliance with statutory requirements	Adhere to compliance in terms of management and reporting by June 2024		Preparation and submission of all in-year statutory reports which is section 71,52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2024	Reports not submitted on time	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	4.5.4	0.25	Submission of 12 signed s71 Reports by 30 June 2024	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R-	N/A	N/A	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	WMLM	Reporting	Manager: Budgeting and Reporting
						Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quarterly FMG Reports submitted	4.5.5	0.25	Submission of 04 signed s52d Reports by 30 June 2024	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R-	N/A	N/A	Submitted 1 Quarterly and 1 FMG Reports	Submitted 1 Quarterly and 1 FMG Reports	Submitted 1 Quarterly and 1 FMG Reports	Submitted 1 Quarterly and 1 FMG Reports	WMLM	Reporting	Manager: Budgeting and Reporting
						Submission of the s72 report by the 25th of January 2024	Signed mid-year assessment report	4.5.6	0.25	Submission of 1 signed s72 Reports (Mid Year assessment Report) by 25 January 2024	Proof of submission on s72 Report by the 25th of January 2024	R-	N/A	N/A	N/A	N/A	Prepared and signed of s72 Report	N/A	WMLM	Reporting	Manager: Budgeting and Reporting

KPA N0 4: FINANCIAL PLANNING AND BUDGETTING																					
Outcome 9 Objective																					
Sub-Result	Issue	Strategic Objective	Objective	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible	Responsible
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	Adhere to compliance with Municipal Regulations on Minimum Competency levels	4.6	Training of new finance official on Minimum Competency levels	Appointed interns and new accountants	Training of newly appointed FMG Interns and finance officials to meet minimum competency requirements	Number of trained financial management interns and finance staff to meet minimum competency requirements	4.6.1	0.25	Enrolling 3 financial management interns to meet minimum competency requirements and training provided by June 2024	Proof of registration of 3 interns and Attendance register	R 174,000.00	N/A	Yes	Enrollment of three interns and training attendance	Attendance of the training	Attendance of the training	Attendance of the training	WMLM	Budgeting	Manager: Budgeting and Reporting
							Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2024	Adjusts budget approved by 28 February 2024 and draft budget approved by 31 March 2024; final budget approved 31 May 2024	Compile three budgets to be approved by council	Number of Approved budgets	4.6.2	0.5	Approved Adjusted, Draft and Final Budget by June 2024	Adjustment budget 23/24; Draft budget 24/25; Approved 24/25 Final Budget and Council resolutions	R -	N/A	N/A	N/A	N/A	Adopted budget adjustment 2023/24; Draft budget 2024/25	Approved 2024/25 Budget

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

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

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M11 May

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	602	21,118	19,479	1,639	8%	21,250
Service charges	56,325	37,904	49,111	4,655	48,358	45,019	3,339	7%	49,111
Investment revenue	21,920	15,890	31,890	3,360	31,420	29,233	2,187	7%	31,890
Transfers and subsidies - Operational	21,920	349,897	357,060	7,224	355,898	327,305	28,593	9%	357,060
Other own revenue	342,186	15,153	19,256	1,896	16,273	17,651	(1,378)	-8%	19,256
Total Revenue (excluding capital transfers and contributions)	463,512	440,094	478,568	17,737	473,067	438,687	34,380	8%	478,568
Employee costs	114,174	130,212	130,041	9,766	106,067	119,204	(13,138)	-11%	130,041
Remuneration of Councillors	26,321	28,480	28,480	2,217	24,522	26,107	(1,585)	-6%	28,480
Depreciation and amortisation	41,762	54,371	64,536	3,133	34,365	59,158	(24,792)	-42%	64,536
Interest	-	100	100	-	41	92	(51)	-56%	100
Inventory consumed and bulk purchases	47,637	55,216	55,315	3,143	40,583	50,705	(10,122)	-20%	55,315
Transfers and subsidies	2,593	3,431	3,281	-	2,152	3,007	(856)	-28%	3,281
Other expenditure	154,559	175,887	245,301	9,827	133,247	224,859	(91,612)	-41%	245,301
Total Expenditure	387,046	447,697	527,053	28,086	340,977	483,132	(142,155)	-29%	527,053
Surplus/(Deficit)	76,466	(7,603)	(48,485)	(10,350)	132,090	(44,445)	176,535	-397%	(48,485)
Transfers and subsidies - capital (monetary allocations)	93,836	76,295	94,040	5,279	63,408	86,203	(22,795)	-26%	94,040
Transfers and subsidies - capital (in-kind)	479	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	170,782	68,692	45,554	(5,071)	195,497	41,758	153,739	368%	45,554
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	170,782	68,692	45,554	(5,071)	195,497	41,758	153,739	368%	45,554
Capital expenditure & funds sources									
Capital expenditure	149,223	123,282	155,056	12,514	75,921	142,135	(66,213)	-47%	155,056
Capital transfers recognised	87,749	66,343	67,860	8,632	47,544	62,205	(14,661)	-24%	67,860
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	61,474	56,939	87,196	3,882	28,377	79,929	(51,552)	-64%	87,196
Total sources of capital funds	149,223	123,282	155,056	12,514	75,921	142,135	(66,213)	-47%	155,056
Financial position									
Total current assets	468,005	413,370	479,153		640,445				479,153
Total non current assets	881,715	875,374	949,803		923,131				949,803
Total current liabilities	81,357	99,779	115,039		100,416				115,039
Total non current liabilities	11,485	22,484	11,485		11,485				11,485
Community wealth/Equity	1,256,878	1,166,481	1,302,432		1,451,675				1,302,432
Cash flows									
Net cash from (used) operating	232,129	170,828	170,215	(17,074)	238,927	156,031	(82,897)	-53%	170,215
Net cash from (used) investing	(149,222)	(141,376)	(168,512)	(13,295)	(100,539)	(154,470)	(53,931)	35%	(168,512)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	360,015	306,560	361,719	498,404	498,404	361,577	(136,828)	-38%	361,719
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	5,982	3,107	3,426	2,815	2,715	3,027	3,162	81,887	106,121
Creditors Age Analysis									
Total Creditors	1,503	-	-	-	-	-	-	-	1,503

The table above shows a summary of the municipality's financial performance for the period ended 31 May 2024. The first part of the table shows financial performance which gives information about whether the municipality made a loss or a surplus during the month followed by a summary of the municipality's performance on its capital budget. This is then followed by the municipality's financial position, a summary of the cashflow recalculation and then debtors and creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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										
<i>Governance and administration</i>		394,999	391,308	411,363	5,324	408,166	377,083	31,083	8%	411,363
Executive and council		-	-	-	100	100	-	100	#DIV/0!	-
Finance and administration		394,999	391,308	411,363	5,224	408,066	377,083	30,983	8%	411,363
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6,325	4,599	4,867	448	3,759	4,461	(702)	-16%	4,867
Community and social services		1,597	605	725	57	448	665	(217)	-33%	725
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		4,728	3,993	4,141	391	3,311	3,796	(485)	-13%	4,141
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		80,051	62,281	88,149	11,494	58,926	80,803	(21,877)	-27%	88,149
Planning and development		6,859	2,986	11,982	23	4,185	10,983	(6,798)	-62%	11,982
Road transport		73,192	59,295	76,167	11,471	54,741	69,820	(15,079)	-22%	76,167
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		76,452	58,201	68,228	5,750	65,624	62,542	3,082	5%	68,228
Energy sources		57,288	49,298	60,505	5,414	58,744	55,463	3,281	6%	60,505
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		19,164	8,903	7,723	336	6,880	7,080	(199)	-3%	7,723
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	557,828	516,389	572,607	23,015	536,475	524,890	11,585	2%	572,607
Expenditure - Functional										
<i>Governance and administration</i>		165,572	217,120	219,417	11,812	147,194	201,132	(53,938)	-27%	219,417
Executive and council		59,350	68,123	65,938	4,740	51,942	60,443	(8,501)	-14%	65,938
Finance and administration		102,238	144,047	148,529	6,853	91,655	136,152	(44,497)	-33%	148,529
Internal audit		3,984	4,950	4,950	218	3,597	4,537	(940)	-21%	4,950
<i>Community and public safety</i>		25,233	34,348	36,733	2,303	23,599	33,672	(10,073)	-30%	36,733
Community and social services		8,067	13,748	15,455	763	6,800	14,167	(7,367)	-52%	15,455
Sport and recreation		1,977	2,866	2,726	200	1,944	2,499	(555)	-22%	2,726
Public safety		14,133	16,544	17,517	1,261	14,007	16,057	(2,050)	-13%	17,517
Housing		1,056	1,190	1,035	79	848	949	(101)	-11%	1,035
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		73,425	95,895	128,396	7,054	78,468	117,696	(39,228)	-33%	128,396
Planning and development		24,405	27,599	33,682	1,733	21,855	30,875	(9,020)	-29%	33,682
Road transport		46,783	65,786	91,997	5,152	54,632	84,330	(29,698)	-35%	91,997
Environmental protection		2,236	2,510	2,717	169	1,980	2,490	(510)	-20%	2,717
<i>Trading services</i>		119,513	96,035	138,441	6,434	88,777	126,905	(38,128)	-30%	138,441
Energy sources		94,197	67,303	108,815	4,605	65,642	99,747	(34,105)	-34%	108,815
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		25,316	28,732	29,626	1,829	23,135	27,158	(4,023)	-15%	29,626
<i>Other</i>		3,303	4,299	4,066	483	2,940	3,727	(788)	-21%	4,066
Total Expenditure - Functional	3	387,046	447,697	527,053	28,086	340,977	483,132	(142,155)	-29%	527,053
Surplus/ (Deficit) for the year		170,782	68,692	45,554	(5,071)	195,497	41,758	153,739	368%	45,554

The table above shows the municipality's financial performance for the period ended 31 May 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) - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		40,848	32,243	44,450	4,319	44,520	40,746	3,774	9%	44,450
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		15,477	5,661	4,661	336	3,838	4,273	(435)	-10%	4,661
Sale of Goods and Rendering of Services		158	201	221	28	232	203	29	14%	221
Agency services		1,361	1,266	1,414	72	1,217	1,296	(79)	-6%	1,414
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		2,413	3,390	3,790	338	3,277	3,474	(197)	-6%	3,790
Interest from Current and Non Current Assets		21,920	15,890	31,890	3,360	31,420	29,233	2,187	7%	31,890
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		7,576	5,282	5,402	533	4,561	4,952	(391)	-8%	5,402
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		676	471	287	22	283	263	20	7%	287
Non-Exchange Revenue										
Property rates		21,160	21,250	21,250	602	21,118	19,479	1,639	8%	21,250
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		1,225	225	225	342	(20)	206	(227)	-110%	225
Licence and permits		2,169	2,537	2,537	159	1,915	2,326	(411)	-18%	2,537
Transfers and subsidies - Operational		342,754	349,897	357,060	7,224	355,898	327,305	28,593	9%	357,060
Interest		4,037	1,780	5,380	402	4,809	4,932	(122)	-2%	5,380
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		1,738	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		463,512	440,094	478,568	17,737	473,067	438,687	34,380	8%	478,568

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 mainly due to properties levied only at the beginning of the financial for the

whole year but with two months remaining it is evident that the revenue recognised may just surpass the projected amount.

- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R4.3 million for the month and a year to date actual of R44.5 million. This is above the revised projection by about 9% (about R3.7 million). As previously reported, the municipality has installed and implemented a automated meter reading system to assist in reducing losses and detect areas where there might be tampering with the municipal infrastructure. There are however challenges that the municipality has faced with the system since installation:
 - Modems damaged by water
 - Modems being stolen or damaged

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

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

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

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

- **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 R336 thousand which is less than the revised projection by 10%. An investigation indicated that the decrease may be as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes.
- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R3.6 million worth of interest on investments with a year to date actual that is above the revised projection by 7% which has been confirmed to be due to higher interest rates offered by the municipality's banker during the recently completed competitive bidding process and will assist to supplement the municipality's funding capacity on shortfalls with some anticipated revenue streams.
- **Interest on outstanding debtors:** The municipality charges interest on debtors owing for more than 30 days at a rate of prime plus 2% as per the municipality's credit control and debt collection policy. This has yielded interest of R740 thousand for the period ended 31 May 2024 which has now gone below the revised amount projected for the period by 8%. This still requires intense debt collection initiatives as interest generation means the municipality's debtors continue to grow.
- **Fines:** The municipality has a traffic department which enforces traffic laws and the municipality's by-laws. Anyone found to have contravened these laws is charged a fine accordingly. These fines also include fines for electricity tempering. The municipality has seen a generation for the month of over R342 thousand of revenue on these fines and a net reversal which results from electricity fines billed more than they should have on electricity non-compliance with a year to date of R188 thousand which is below the revised projection by 110%. 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 R533 thousand for the month which has pushed the actual performance to a level below the revised projection by 8%, an improvement from 11% in the previous month even though in line with the performance reported last month which is a result of a combination of revised contracts that have been concluded and those that have since expired and are on a month to month term.
- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for the past three years. This has been one of the municipality's promising revenue stream since the completion of the testing station. The municipality only generated R159 thousand worth of revenue for the period. The municipality has generated below the revised projected collection by 18% 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 R7.2 million has been recognised as revenue transferred for the period ended 31 May 2024 from the operating grants whose conditions have been met. This has recorded a year to date performance of R355 million the eleven 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 tranches during the month of March 2024.

d) Debt Collection

The table below shows a 72% overall collection rate for the month ended 31 May 2024. However, we note a 78% collection rate on leasehold fees, 72% on electricity, 74% on property rates and 72% on refuse removal for the period.

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

YEAR ENDING: 30 June 2024

INCOME TYPE	1ST QUARTER	OCTOBER	NOVEMBER	DECEMBER	2ND QUARTER	JANUARY	FEBRUARY	MARCH	3RD QUARTER	APRIL	MAY	4TH QUARTER	TOTAL
RATES													
billed	17,851,471	1,125,130.39	1,027,745.78	1,030,076.00	3,182,952.17	1,014,690.23	1,012,782.81	1,012,386.46	3,039,859.50	1,005,025.13	1,004,101.46	2,009,126.59	24,074,282.56
payment received	2,038,294	557,899.15	10,251,524.46	515,224.90	11,324,648.51	2,220,693.95	932,169.04	747,268.64	3,900,131.63	1,676,862.98	740,027.32	2,416,890.30	17,263,073.65
% of billing received	11%	50%	997%	50%	356%	219%	92%	74%	128%	167%	74%	120%	72%
ELECTRICITY													
billed	9,384,534	3,474,151.04	3,786,663.64	3,486,583.29	2,653,393.27	3,184,789.11	3,092,947.40	2,701,177.11	8,978,913.62	3,375,433.73	3,349,424.02	6,724,857.75	21,016,840.95
payment received	6,728,982	2,418,818.04	2,580,284.91	2,203,396.05	7,202,499.00	2,653,393.27	2,396,409.30	2,557,282.97	7,607,085.54	5,111,088.70	2,420,441.47	7,531,530.17	21,538,566.71
% of billing received	72%	70%	68%	63%	271%	83%	77%	95%	85%	151%	72%	112%	102%
LEASEHOLD FEES													
billed	1,106,997	354,288.81	378,119.55	381,881.42	1,114,289.78	381,881.42	381,881.42	322,428.59	1,086,191.43	322,428.59	405,533.02	727,961.61	3,307,478.64
payment received	989,399	321,158.11	350,118.76	468,332.57	1,139,609.44	386,615.19	487,987.72	286,178.72	1,160,781.63	238,170.83	316,217.83	554,388.66	3,289,789.62
% of billing received	89%	91%	93%	123%	102%	101%	128%	89%	107%	74%	78%	76%	99%
VAT													
billed	1,732,208	627,163.94	677,615.39	633,167.71	1,937,947.04	587,708.96	573,904.10	506,558.40	1,668,171.46	607,640.81	616,298.90	1,223,939.71	5,338,326.29
payment received	1,269,059	453,654.74	481,617.01	437,697.21	1,372,968.96	499,485.73	467,599.02	418,662.68	1,385,747.43	846,736.32	508,988.81	1,355,725.13	4,027,775.62
% of billing received	73%	72%	71%	69%	71%	85%	81%	83%	83%	139%	83%	111%	75%
INTEREST													
billed	865,555	302,656.56	311,748.06	328,700.36	943,104.98	340,620.62	347,813.80	354,373.84	1,042,808.26	334,642.80	344,083.16	678,725.96	2,851,468.02
payment received	345,404	106,142.59	569,306.79	99,906.00	775,355.38	177,219.04	197,692.03	107,824.78	482,735.85	369,634.56	117,621.18	487,255.74	1,603,495.63
% of billing received	40%	35%	183%	30%	82%	52%	57%	30%	46%	110%	34%	72%	56%
REFUSE REMOVAL													
billed	1,056,517	352,652.00	352,652.00	352,652.00	1,057,956.00	351,388.00	351,197.00	353,449.00	1,056,034.00	353,075.00	353,701.00	706,776.00	3,170,507.45
payment received	790,919	275,153.67	279,996.61	251,269.11	806,419.39	291,480.15	250,001.32	325,232.08	866,713.55	296,573.35	254,660.15	551,233.50	2,464,051.78
% of billing received	75%	78%	79%	71%	76%	83%	71%	92%	82%	84%	72%	78%	78%
TOTAL INCOME													
billed	31,997,282	6,236,042.74	6,534,544.42	6,213,060.78	10,889,643.24	5,861,078.34	5,760,526.53	5,250,373.40	16,871,978.27	5,998,246.06	6,073,141.56	12,071,387.62	59,758,903.91
payment received	12,162,057	4,132,826.30	14,512,848.54	3,975,825.84	22,621,500.68	6,228,887.33	4,731,858.43	4,442,449.87	10,960,745.76	8,539,066.74	4,357,956.76	12,897,023.50	50,186,753.01
% of billing received	38%	66%	222%	64%	208%	106%	82%	85%	65%	142%	72%	107%	84%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	9,766	106,067	119,204	(13,138)	-11%	130,041
Remuneration of councillors		26,321	28,480	28,480	2,217	24,522	26,107	(1,585)	-6%	28,480
Bulk purchases - electricity		42,241	47,731	47,731	2,927	36,424	43,753	(7,329)	-17%	47,731
Inventory consumed		5,396	7,485	7,584	216	4,160	6,952	(2,792)	-40%	7,584
Debt impairment		1,404	10,109	10,109	-	-	9,266	(9,266)	-100%	10,109
Depreciation and amortisation		41,762	54,371	64,536	3,133	34,365	59,158	(24,792)	-42%	64,536
Interest			100	100	-	41	92	(51)	-56%	100
Contracted services		52,001	85,745	131,051	6,039	83,531	120,130	(36,599)	-30%	131,051
Transfers and subsidies		2,593	3,431	3,281	-	2,152	3,007	(856)	-28%	3,281
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		61,243	80,034	81,709	3,788	49,575	74,900	(25,325)	-34%	81,709
Losses on Disposal of Assets		39,911	-	22,432	-	141	20,563	(20,422)	-99%	22,432
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		387,046	447,697	527,053	28,086	340,977	483,132	(142,155)	-29%	527,053

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 May 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 R2.9 million on the item during the month. A year to date actual of R36.4 million which is below the revised projected expenditure by 17% 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 May 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 million worth of expenditure during the month. As indicated earlier in the report this month coincides with the end of the first month after the second adjustment budget been approved after the end of the 3rd 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 30% is recorded on the report indicating the need for affected departments to be informed and sensitised so that recovery measures may be implemented.
- **Other Expenditure (Operational Costs):** This also shows expenditure for the month at R3.7 million and a saving of about 34% 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) - M11 May

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		-	-	-	100	100	-	100	#DIV/0!	-
Vote 2 - Corporate Services		576	441	392	16	412	360	53	14.6%	392
Vote 3 - Budget and Treasury Office		373,263	362,652	379,156	4,605	386,536	347,560	38,976	11.2%	379,156
Vote 4 - Community Services		25,490	13,502	12,590	784	10,639	11,541	(902)	-7.8%	12,590
Vote 5 - Development Planning		22,795	28,330	41,118	625	22,624	37,691	(15,068)	-40.0%	41,118
Vote 6 - Engineering Services		135,705	111,464	139,351	16,885	116,164	127,738	(11,574)	-9.1%	139,351
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	557,828	516,389	572,607	23,015	536,475	524,890	11,585	2.2%	572,607

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 R16.8 million for the month with Budget and Treasury showing generation of over R4.6 million which may be attributable to the interest received on investments and debtors while Development Planning is at R625 thousand as well as Community Services at over R784 thousand.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

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	5,656	70,237	81,864	(11,627)	-14.2%	89,306
Vote 2 - Corporate Services		42,090	64,946	65,965	3,174	38,342	60,468	(22,126)	-36.6%	65,965
Vote 3 - Budget and Treasury Office		27,995	45,747	45,747	1,585	23,715	41,935	(18,220)	-43.4%	45,747
Vote 4 - Community Services		70,461	83,784	88,666	5,786	64,489	81,277	(16,788)	-20.7%	88,666
Vote 5 - Development Planning		21,936	24,898	29,973	1,605	18,569	27,475	(8,906)	-32.4%	29,973
Vote 6 - Engineering Services		146,019	139,669	207,396	10,280	125,625	190,113	(64,489)	-33.9%	207,396
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	387,046	447,697	527,053	28,086	340,977	483,132	(142,155)	-29.4%	527,053
Surplus/ (Deficit) for the year	2	170,782	68,692	45,554	(5,071)	195,497	41,758	153,739	368.2%	45,554

The table above shows the expenditure by municipal vote. The total expenditure for the month of May 2024 amounted to above R28 million with a year to date of R340.9 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		40,848	32,243	44,450	4,319	44,520	40,746	3,774	9%	44,450
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		15,477	5,661	4,661	336	3,838	4,273	(435)	-10%	4,661
Sale of Goods and Rendering of Services		158	201	221	28	232	203	29	14%	221
Agency services		1,361	1,266	1,414	72	1,217	1,296	(79)	-6%	1,414
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2,413	3,390	3,790	338	3,277	3,474	(197)	-6%	3,790
Interest from Current and Non Current Assets		21,920	15,890	31,890	3,360	31,420	29,233	2,187	7%	31,890
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7,576	5,282	5,402	533	4,561	4,952	(391)	-8%	5,402
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		676	471	287	22	283	263	20	7%	287
Non-Exchange Revenue										
Property rates		21,160	21,250	21,250	602	21,118	19,479	1,639	8%	21,250
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,225	225	225	342	(20)	206	(227)	-110%	225
Licence and permits		2,169	2,537	2,537	159	1,915	2,326	(411)	-18%	2,537
Transfers and subsidies - Operational		342,754	349,897	357,060	7,224	355,898	327,305	28,593	9%	357,060
Interest		4,037	1,780	5,380	402	4,809	4,932	(122)	-2%	5,380
Other Gains		1,738	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		463,512	440,094	478,568	17,737	473,067	438,687	34,380	8%	478,568
Expenditure By Type										
Employee related costs		114,174	130,212	130,041	9,766	106,067	119,204	(13,138)	-11%	130,041
Remuneration of councillors		26,321	28,480	28,480	2,217	24,522	26,107	(1,585)	-6%	28,480
Bulk purchases - electricity		42,241	47,731	47,731	2,927	36,424	43,753	(7,329)	-17%	47,731
Inventory consumed		5,396	7,485	7,584	216	4,160	6,952	(2,792)	-40%	7,584
Debt impairment		1,404	10,109	10,109	-	-	9,266	(9,266)	-100%	10,109
Depreciation and amortisation		41,762	54,371	64,536	3,133	34,365	59,158	(24,792)	-42%	64,536
Interest		-	100	100	-	41	92	(51)	-56%	100
Contracted services		52,001	85,745	131,051	6,039	83,531	120,130	(36,599)	-30%	131,051
Transfers and subsidies		2,593	3,431	3,281	-	2,152	3,007	(856)	-28%	3,281
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		61,243	80,034	81,709	3,788	49,575	74,900	(25,325)	-34%	81,709
Losses on Disposal of Assets		39,911	-	22,432	-	141	20,563	(20,422)	-99%	22,432
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		387,046	447,697	527,053	28,086	340,977	483,132	(142,155)	-29%	527,053
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		93,836	76,295	94,040	5,279	63,408	86,203	(22,795)	(0)	76,295
Transfers and subsidies - capital (in-kind)		479	-	-	-	-	-	-	(0)	-
Surplus/(Deficit) after capital transfers & contributions		170,782	68,692	45,554	(5,071)	195,497	41,758			27,810
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		170,782	68,692	45,554	(5,071)	195,497	41,758			27,810
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		170,782	68,692	45,554	(5,071)	195,497	41,758			27,810
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		170,782	68,692	45,554	(5,071)	195,497	41,758			27,810

The municipality has, for the month ended recorded a loss of R5 million so far with a year to date surplus of over R195.4 million for the period ended May 2024. This must be seen in the correct perspective as there has been receipts of the expected grants from the national purse. The municipality is still heavily reliant on grant funding and as such the surpluses still need to be seen in that perspective as they relate to expenditures that are still to be incurred. Measures still need to be put in place to move the municipality towards self-sustainability.

8. Capital programme performance

a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		51,479	82,532	56,856	4,250	31,918	52,118	20,200	38.8%	56,856
Roads Infrastructure		35,196	51,478	49,194	3,817	31,485	45,094	13,609	30.2%	49,194
Roads		35,196	42,181	39,781	1,869	24,228	36,466	12,238	33.6%	39,781
Road Structures		-	9,297	9,412	1,948	7,257	8,628	1,371	15.9%	9,412
Electrical Infrastructure		15,252	14,783	-	-	0	-	(0)	#DIV/0!	-
MV Networks		14,432	14,783	-	-	0	-	(0)	#DIV/0!	-
LV Networks		820	-	-	-	-	-	-		-
Solid Waste Infrastructure		1,032	16,271	7,662	433	433	7,024	6,591	93.8%	7,662
Landfill Sites		1,032	16,271	7,575	433	433	6,944	6,511	93.8%	7,575
Waste Drop-off Points		-	-	87	-	-	80	80	100.0%	87
Community Assets		5,009	3,754	6,994	-	2,259	6,411	4,152	64.8%	6,994
Community Facilities		4,632	3,117	6,704	-	2,227	6,145	3,918	63.8%	6,704
Halls		693	770	770	-	-	706	706	100.0%	770
Crèches		1,890	607	1,900	-	1,642	1,742	100	5.7%	1,900
Markets		2,050	1,739	4,033	-	585	3,697	3,112	84.2%	4,033
Sport and Recreation Facilities		377	637	289	-	32	265	233	88.0%	289
Outdoor Facilities		377	637	289	-	32	265	233	88.0%	289
Heritage assets		-	1,304	1,304	-	-	1,196	1,196	100.0%	1,304
Works of Art		-	1,304	1,304	-	-	1,196	1,196	100.0%	1,304
Other assets		997	-	3,419	-	0	3,134	3,134	100.0%	3,419
Operational Buildings		997	-	3,419	-	0	3,134	3,134	100.0%	3,419
Manufacturing Plant		997	-	3,419	-	-	3,134	3,134	100.0%	3,419
Computer Equipment		2,520	2,000	2,086	-	1,380	1,912	533	27.9%	2,086
Computer Equipment		2,520	2,000	2,086	-	1,380	1,912	533	27.9%	2,086
Furniture and Office Equipment		1,201	3,870	4,062	739	739	3,723	2,985	80.2%	4,062
Furniture and Office Equipment		1,201	3,870	4,062	739	739	3,723	2,985	80.2%	4,062
Machinery and Equipment		168	137	231	93	215	212	(4)	-1.7%	231
Machinery and Equipment		168	137	231	93	215	212	(4)	-1.7%	231
Transport Assets		4,457	6,678	6,478	-	966	5,938	4,972	83.7%	6,478
Transport Assets		4,457	6,678	6,478	-	966	5,938	4,972	83.7%	6,478
Total Capital Expenditure on new assets	1	65,832	100,275	81,431	5,082	37,477	74,645	37,168	49.8%	81,431

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		66,994	4,122	21,681	2,617	10,040	19,874	9,834	49.5%	21,681
Roads Infrastructure		66,994	4,122	21,681	2,617	10,040	19,874	9,834	49.5%	21,681
Roads		66,994	4,122	21,681	2,617	10,040	19,874	9,834	49.5%	21,681
Community Assets		2,374	-	-	-	-	-	-		-
Community Facilities		2,374	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		2,374	-	-	-	-	-	-		-
Other assets		1,243	191	191	-	(32)	175	208	118.4%	191
Operational Buildings		1,243	191	191	-	(32)	175	208	118.4%	191
Municipal Offices		1,243	191	191	-	(32)	175	208	118.4%	191
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	70,611	4,313	21,872	2,617	10,008	20,049	10,041	50.1%	21,872

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	6,830	26,239	4,815	16,052	24,052	8,000	33.3%	26,239
Roads Infrastructure		-	6,830	22,739	4,815	13,349	20,844	7,495	36.0%	22,739
<i>Roads</i>		-	6,830	22,739	4,815	13,349	20,844	7,495	36.0%	22,739
Electrical Infrastructure		-	-	3,500	-	2,703	3,208	506	15.8%	3,500
<i>LV Networks</i>		-	-	3,500	-	2,703	3,208	506	15.8%	3,500
Community Assets		12,780	11,864	25,514	-	12,385	23,388	11,003	47.0%	25,514
Community Facilities		9,921	8,744	19,029	-	8,155	17,443	9,288	53.2%	19,029
<i>Halls</i>		9,921	8,744	19,029	-	8,155	17,443	9,288	53.2%	19,029
Sport and Recreation Facilities		2,859	3,120	6,485	-	4,229	5,945	1,715	28.9%	6,485
<i>Outdoor Facilities</i>		2,859	3,120	6,485	-	4,229	5,945	1,715	28.9%	6,485
Total Capital Expenditure on upgrading of existing assets	1	12,780	18,695	51,753	4,815	28,437	47,440	19,004	40.1%	51,753

The above tables indicate that the municipality’s spending is over R12.5 million for the month ended from its capital budget and a year to date of over R75.9 million for the period ended 31 May 2024.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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	23,179	–	12,385	21,248	(8,863)	-42%	23,179
Total Capital Multi-year expenditure	4,7	14,976	10,125	23,179	–	12,385	21,248	(8,863)	-42%	23,179
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	1,304	1,304	–	–	1,196	(1,196)	-100%	1,304
Vote 2 - Corporate Services		6,366	9,457	7,490	–	2,346	6,866	(4,520)	-66%	7,490
Vote 3 - Budget and Treasury Office		–	–	300	–	–	275	(275)	-100%	300
Vote 4 - Community Services		4,289	21,308	15,834	1,265	1,355	14,515	(13,160)	-91%	15,834
Vote 5 - Development Planning		3,423	2,376	7,742	–	617	7,097	(6,480)	-91%	7,742
Vote 6 - Engineering Services		120,168	78,712	99,205	11,249	59,219	90,938	(31,719)	-35%	99,205
Total Capital single-year expenditure	4	134,247	113,157	131,877	12,514	63,537	120,887	(57,350)	-47%	131,877
Total Capital Expenditure		149,223	123,282	155,056	12,514	75,921	142,135	(66,213)	-47%	155,056
Capital Expenditure - Functional Classification										
Governance and administration		6,594	11,109	9,269	–	2,346	8,496	(6,150)	-72%	9,269
Executive and council		–	1,304	1,304	–	–	1,196	(1,196)	-100%	1,304
Finance and administration		6,594	9,804	7,964	–	2,346	7,301	(4,955)	-68%	7,964
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		1,607	907	4,085	832	922	3,745	(2,823)	-75%	4,085
Community and social services		1,473	770	1,405	93	93	1,288	(1,195)	-93%	1,405
Sport and recreation		134	137	137	–	90	125	(35)	-28%	137
Public safety		–	–	2,543	739	739	2,332	(1,593)	-68%	2,543
Economic and environmental services		123,316	75,731	126,714	11,249	69,518	116,154	(46,636)	-40%	126,714
Planning and development		21,038	13,300	33,013	–	14,644	30,262	(15,619)	-52%	33,013
Road transport		102,278	62,430	93,613	11,249	54,875	85,812	(30,938)	-36%	93,613
Environmental protection		–	–	87	–	–	80	(80)	-100%	87
Trading services		17,706	35,536	14,988	433	3,135	13,739	(10,604)	-77%	14,988
Energy sources		15,252	15,483	3,500	–	2,703	3,208	(506)	-16%	3,500
Waste management		2,454	20,054	11,488	433	433	10,531	(10,098)	-96%	11,488
Total Capital Expenditure - Functional Classification	3	149,223	123,282	155,056	12,514	75,921	142,135	(66,213)	-47%	155,056
Funded by:										
National Government		87,749	66,343	67,860	8,632	47,544	62,205	(14,661)	-24%	67,860
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		87,749	66,343	67,860	8,632	47,544	62,205	(14,661)	-24%	67,860
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		61,474	56,939	87,196	3,882	28,377	79,929	(51,552)	-64%	87,196
Total Capital Funding		149,223	123,282	155,056	12,514	75,921	142,135	(66,213)	-47%	155,056

The above table indicates that the municipality's spending is over R12.5 million for the month ended from its capital budget and a year to date of over R75.9 million for the period ended 31 May 2024.

c) Expenditure on Repairs and Maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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	29,823	1,905	18,320	27,075	8,755	32.3%	29,823
Roads Infrastructure		1,404	18,715	25,373	1,905	17,442	23,258	5,816	25.0%	25,373
Roads		43	666	466	-	18	427	409	95.8%	466
Road Structures		1,117	17,583	24,441	1,905	17,132	22,404	5,272	23.5%	24,441
Road Furniture		244	466	466	-	292	427	136	31.7%	466
Electrical Infrastructure		562	3,941	3,450	-	609	2,900	2,291	79.0%	3,450
MV Networks		562	3,941	300	-	188	275	87	31.7%	300
LV Networks		-	-	3,150	-	421	2,625	2,204	83.9%	3,150
Solid Waste Infrastructure		-	-	1,000	-	269	917	648	70.7%	1,000
Waste Drop-off Points		-	-	1,000	-	269	917	648	70.7%	1,000
Community Assets		668	864	1,354	135	375	1,241	867	69.8%	1,354
Community Facilities		668	864	1,354	135	375	1,241	867	69.8%	1,354
Halls		426	262	752	135	375	689	314	45.6%	752
Libraries		155	350	350	-	-	321	321	100.0%	350
Cemeteries/Crematoria		87	105	105	-	-	96	96	100.0%	105
Purfs		-	148	148	-	-	136	136	100.0%	148
Other assets		3,391	3,279	3,308	29	750	3,032	2,282	75.3%	3,308
Operational Buildings		3,391	3,279	3,308	29	750	3,032	2,282	75.3%	3,308
Municipal Offices		3,235	3,123	3,152	29	597	2,889	2,293	79.4%	3,152
Yards		157	156	156	-	154	143	(11)	-7.5%	156
Computer Equipment		23	30	30	-	21	28	7	25.2%	30
Computer Equipment		23	30	30	-	21	28	7	25.2%	30
Furniture and Office Equipment		69	199	259	12	137	237	100	42.1%	259
Furniture and Office Equipment		69	199	259	12	137	237	100	42.1%	259
Machinery and Equipment		-	693	1,192	-	846	1,093	247	22.6%	1,192
Machinery and Equipment		-	693	1,192	-	846	1,093	247	22.6%	1,192
Transport Assets		5,170	4,546	6,385	562	5,159	5,853	695	11.9%	6,385
Transport Assets		5,170	4,546	6,385	562	5,159	5,853	695	11.9%	6,385
Total Repairs and Maintenance Expenditure	1	11,287	32,266	42,352	2,643	25,607	38,560	12,952	33.6%	42,352

The table shows that the municipality spent over R2.6 on the maintenance of its assets and infrastructure during the month of May 2024 with road maintenance consisting of the bigger chunk of the expenditure with a year to date actual just below the revised projected spending by over 33.6% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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	26,957	31,491	4,534	14.4%	34,353
Roads Infrastructure		29,277	32,894	32,894	2,373	25,717	30,153	4,436	14.7%	32,894
<i>Roads</i>		12,562	14,241	14,241	967	10,476	13,054	2,578	19.8%	14,241
<i>Road Structures</i>		16,277	18,165	18,165	1,369	14,843	16,651	1,808	10.9%	18,165
<i>Road Furniture</i>		438	488	488	37	397	447	50	11.2%	488
Storm water Infrastructure		543	588	588	46	500	539	39	7.3%	588
<i>Drainage Collection</i>		204	221	221	17	188	203	15	7.3%	221
<i>Storm water Conveyance</i>		338	366	366	29	311	336	24	7.3%	366
Electrical Infrastructure		638	691	691	54	587	633	46	7.3%	691
<i>MV Substations</i>		51	55	55	4	47	51	4	7.3%	55
<i>MV Switching Stations</i>		-	-	-	-	-	-	-	-	-
<i>MV Networks</i>		432	467	467	37	397	428	31	7.3%	467
<i>LV Networks</i>		155	168	168	13	143	154	11	7.3%	168
Solid Waste Infrastructure		167	181	181	14	154	166	12	7.3%	181
<i>Landfill Sites</i>		167	181	181	14	154	166	12	7.3%	181
Community Assets		4,532	9,089	9,089	208	2,250	8,332	6,081	73.0%	9,089
Community Facilities		3,762	6,344	6,344	142	1,542	5,815	4,273	73.5%	6,344
<i>Halls</i>		3,268	4,764	4,764	100	1,088	4,367	3,279	75.1%	4,764
<i>Crèches</i>		295	320	320	25	272	293	21	7.3%	320
<i>Cemeteries/Crematoria</i>		13	14	14	1	12	13	1	7.3%	14
<i>Parks</i>		101	1,068	1,068	9	93	979	886	90.5%	1,068
<i>Public Ablution Facilities</i>		27	114	114	2	25	104	80	76.4%	114
<i>Stalls</i>		58	64	64	5	53	59	6	10.2%	64
Sport and Recreation Facilities		770	2,745	2,745	65	708	2,516	1,808	71.9%	2,745
<i>Outdoor Facilities</i>		770	2,745	2,745	65	708	2,516	1,808	71.9%	2,745
Other assets		675	730	730	57	620	669	49	7.3%	730
Operational Buildings		662	716	716	56	608	656	48	7.3%	716
<i>Municipal Offices</i>		358	386	386	30	328	354	26	7.3%	386
<i>Pay/Enquiry Points</i>		3	4	4	0	3	3	0	7.2%	4
<i>Yards</i>		77	83	83	7	71	76	6	7.3%	83
<i>Stores</i>		115	125	125	10	106	114	8	7.3%	125
<i>Training Centres</i>		110	119	119	9	101	109	8	7.3%	119
Housing		13	14	14	1	12	13	1	7.3%	14
<i>Social Housing</i>		13	14	14	1	12	13	1	7.3%	14
Intangible Assets		11	-	165	17	154	151	(2)	-1.6%	165
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		11	-	165	17	154	151	(2)	-1.6%	165
<i>Computer Software and Applications</i>		11	-	165	17	154	151	(2)	-1.6%	165
Computer Equipment		2,380	2,809	2,809	145	1,641	2,575	934	36.3%	2,809
Computer Equipment		2,380	2,809	2,809	145	1,641	2,575	934	36.3%	2,809
Furniture and Office Equipment		29	1,342	1,342	47	603	1,230	627	51.0%	1,342
Furniture and Office Equipment		29	1,342	1,342	47	603	1,230	627	51.0%	1,342
Machinery and Equipment		1,564	4,550	4,550	53	858	4,171	3,313	79.4%	4,550
Machinery and Equipment		1,564	4,550	4,550	53	858	4,171	3,313	79.4%	4,550
Transport Assets		954	1,499	1,499	118	1,282	1,374	92	6.7%	1,499
Transport Assets		954	1,499	1,499	118	1,282	1,374	92	6.7%	1,499
Total Depreciation	1	40,770	54,371	54,536	3,133	34,365	49,991	15,626	31.3%	54,536

9. Supply chain management

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

a. Acquisition management

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

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

b. Handling of tenders during and Post COVID-19

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

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

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

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

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

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

c. Procurement requests below R2000.00

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

Creditor Name	Function Name	Order Date	Value	Specifications	Segment
Pondoland Times	Core Function:Economic Development/Plann	5/10/2024	2,000.00	Request For Publication Of Re-Advert For Sourcing Of Service Provider Development Of General Valuation Roll	Advertising MM
Pondoland Times	Core Function:Human Resources	6/4/2024	2,000.00	Request For Re-Advertisement Of Server Room Infrastructure	Advertising Publicity and Marketing:Corporate and Municipal
Pondoland Times	Core Function:Human Resources	5/24/2024	2,000.00	Request For Re -Advert Of Position Namely Social Services Co-Ordinator Community Services	Advertising Traffic 2505260540
Likiho Trading	Core Function:Mayor And Council	5/22/2024	2,000.00	Request For High Tea For Study Group Meeting To Be Held On The 21.05.2 Council Chamber	Catering Councillors meetings
Pondoland Times	Core Function:Municipal Manager Town Se	6/4/2024	2,000.00	Public Notice For Approved Second Revised Sdbip For 23/24 Fy	Advertising Traffic 2505260540
Pondoland Times	Core Function:Municipal Manager Town Se	5/24/2024	2,000.00	Request Advertisement For Adoption Of The Final Idp Review For 2024-20 Financial Year	Advertising fees 1505
Pondoland Times	Core Function:Municipal Manager Town Se	5/9/2024	2,000.00	Request Advertisement For Special Council Meeting In 2 Local Newspaper	Advertising MM
Pondoland Times	Core Function:Municipal Manager Town Se	5/9/2024	2,000.00	Request Advertisement For Panel Of Attorneys For The Municipality For Of Three (3) Years	Advertising fees PMU 5505260540
Pondoland Times	Core Function:Municipal Manager Town Se	5/3/2024	2,000.00	Advert For Ordinary Council Meeting	Advertising fees PMU 5505260540
Pondoland Times	Core Function:Police Forces Traffic And	5/21/2024	2,000.00	Request For Re-Advertisement For Maintenance Of Cctv Cameras For 3 Ye	Advertising MM
Pondoland Times	Core Function:Project Management Unit	5/9/2024	2,000.00	Request For Re-Advert For The Maintenance And Service Of Back Up Gener For A Period Of One Year	Advertising MM
Group Two Media Company	Core Function:Economic Development/Plann	5/24/2024	1,998.70	Request For Publication Of Re-Advert For Sourcing Of Service Provider Development Of Wild Coast Precinct Plan As Per Attached Terms Of Refer	Advertising fees community services 2505260540
Group Two Media Company	Core Function:Municipal Manager Town Se	5/9/2024	1,998.70	Request Advertisement For Special Council Meeting	Advertising fees 1505
Group Two Media Company	Core Function:Project Management Unit	5/24/2024	1,998.70	Request For Re-Advert For Multi Utility Electricity Prepaid Vending Sy	Advertising fees PMU 5505260540
Group Two Media Company	Core Function:Project Management Unit	5/22/2024	1,998.70	Request To Advertise The Multi- Discipline Of Consultant Panel For The Period Of Three Years	Advertising fees PMU 5505260540
Group Two Media Company	Non-Core Function:Population Development	5/24/2024	1,998.70	Request Advert For Indigent Verification For 36 Months And Honey Sucki Mbizana Taxi Rank;Mbizana Public Library And Stadium Sceptic Tank	Advertising MM
Kwik-Fit Bizana	Core Function:Roads	5/24/2024	1,092.50	Request For Purchasing Of A Cat Roller Tyre.	Refuse- Vehicle Maintenance

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	Segment
African Compass Trading 37cc	Core Function:Mayor And Council	5/22/2024	6,175.00	Request For Catering Of A Caucus Meeting That Will Be On The 19 May 20 At 14h00	Whippery support catering costs 505260175
Amatshenzi Transport	Core Function:Mayor And Council	5/22/2024	4,200.00	Request For Two Taxis For The Candle Light Memorial Day That Will Be H 22 May 2024 At Mbuthweni Community Hall In Ward 2	Hire costs HIVAids 505260440
Andiave Construction	Core Function:Mayor And Council	5/7/2024	21,800.00	Catering Lunch With Soft Drinks For 200 People In Ward 12 For Communi On Meeting On 08/05/2024 At Ntabendlovu Community Hall	Community Education catering 505260695
Billy And Chris Pty Ltd	Core Function:Mayor And Council	5/15/2024	4,900.00	Request Quantam For Traditional Leaders To Attend Corporate Governance Traditional Affairs On The 14 May 2024 At Alfred Nzo District Municipa	Support to Traditional Leaders transportation 505260195
Black Smoke Trading And Projec	Core Function:Solid Waste Removal	5/28/2024	28,000.00	Request For Truck Hire For 5 Days For Waste Collection	Transport Hire
Cmam	Core Function:Finance	6/4/2024	29,210.00	Payment For Cmam For Workshop In Annual Local Government Asset Manage Grap Capacitation Programme	mSCOA 1010260900
Fakade Construction (Pty) Ltd	Core Function:Mayor And Council	5/8/2024	9,000.00	Request Fruit Packs For Support Group To Be Held On The 08 May 2024 At And Adelaide Tambo Regional Hospital At 10h00.	HIVAids support group Catering
Government Printing Works	Core Function:Finance	5/31/2024	2,017.56	Request To Gazette Credit Control By-Law For 24/25 Fy	Advertising Finance
Isiqhamo Sa Bambo	Non-Core Function:Population Development	5/15/2024	20,100.00	Request Catering(Lunch Packs) For Disaster Awareness Campaign That Wil On The 15 May 2024 At Ward 03	Hire charges disaster awareness
Jnw Trading Enterprise	Core Function:Community Parks (Including	5/31/2024	12,000.00	Payment For Repairs And Maintenance Of Power Garden Tools	RNM Power Tools
Karibo Kwethu Trading (Pty)Ltd	Core Function:Mayor And Council	5/9/2024	23,800.00	Catering Luch With Soft Drinks For 200 People In Ward 14 For Community Program On 09/05/2025 At Meje Community Hall	Community Education catering 505260695
Kwik-Fit Bizana	Core Function:Solid Waste Removal	5/9/2024	4,163.00	Request For Purchasing Of 2 Tyres For Jnx 120 Ec (Size 195/70r15c) ; C Fee Included.	Refuse- Vehicle Maintenance
Kwik-Fit Bizana	Core Function:Fleet Management	5/27/2024	27,370.00	Request For Four All Terrain Deliver Eco-Responsible;Providing And Sta Even At High Speed While Also Meeting Any Time Of Envernement Registra Jrs370ec Size 265/60r80	Refuse- Vehicle Maintenance
Kwik-Fit Bizana	Core Function:Fleet Management	5/27/2024	28,037.00	Request For Four All Terrain Tyres Deliver Eco-Responsible;Providing And Stability Even At High Speed While Also Meeting Any Time Of Enviro Registration Number Kcb798ec Size 265/60r18	Refuse- Vehicle Maintenance
Laq Amandlam	Core Function:Solid Waste Removal	5/31/2024	24,480.00	Payment For A-4 Sized Pamphlets	Promotional items childrens program 505260194
Likiho Trading	Core Function:Human Resources	5/8/2024	2,210.00	Request For 17 Bottles Of Still Water For 17 People (Councillors And	Labour relations 1010260185 catering

Creditor Name	Function Name	Order Date	Value	Specifications	Segment
Likiho Trading	Core Function:Mayor And Council	5/15/2024	3,000.00	Request For High Tea Catering For 25 People That Will Be Attending Rate Payer Meeting	Labour relations 1010260185 catering
Lower Sthokza	Non-Core Function:Libraries And Archives	5/24/2024	28,800.00	Request Catering(Lunchpacks) For 100 People For Library Awareness Campa	Library Awareness Catering
Mayaba Holdings	Finance:Default	5/8/2024	24,525.00	File Dividers	Finished Goods:Acquisitions
Mbhigwa	Core Function:Mayor And Council	5/9/2024	18,800.00	Catering Lunch With Soft Drinks In Ward 06 For Community Education Prog On 10/05/2024 In Ntshamathe	Community Education catering 505260695
Mbuzenethole Construction And	Core Function:Roads	5/7/2024	28,900.00	Request For The Maintenance Of Municipal Sub-Station For Electricity Sec	RM Buildings Maintenance roads 5505
Ndizanyolo Trading Enterprise	Core Function:Mayor And Council	5/22/2024	5,355.00	Request Still Water For Special Council Meeting To Be Held On The 20 M Council Chamber At 08h00	Hire Charges Council
Philakona	Core Function:Mayor And Council	5/13/2024	3,400.00	Request For High Tea For 40 People Attending Meeting Traditional Leaders And Executive Committee Members On The 13th May 2024 At 11h00	MAAA0597432
Philakona	Core Function:Economic Development/Plann	5/3/2024	4,495.00	Request For Provision Of Catering By Means Of Lunch For 50 People Who Attending SPLUMA And Building Control Awareness Campaign On The 05 May Anglican Church At 14h00 Next To Superkids Primary School.	Implementation of SPLUMA catering 1505260175
Pondoland Times	Core Function:Finance	5/24/2024	5,000.00	Publication Of Annual Budget 2024/2025	Advertising fees Human resources 1010260540
Siyathuthuka 101 Enterprise	Core Function:Mayor And Council	5/21/2024	17,000.00	Catering At Ward 12 On The 30-05-2024	Community Education catering 505260695
Skhumbuzo Productions	Core Function:Roads	5/9/2024	9,705.00	3 Lever Lockset Sabs X5	Finished Goods:Acquisitions
Sne Jay Construction (Pty) Ltd	Core Function:Mayor And Council	5/24/2024	29,950.00	Request Lunch Packs With Soft Drinks For 200 People For Candlelight Me Day On The 22 May 2024 To Be Held At Mbuthweni Community Hall At	Promotional Items HivAids 505260440
Tamkiez General Trading	Core Function:Solid Waste Removal	5/22/2024	6,060.00	Request For Catering For 60 Participants For Waste Committee Meeting T On The 22nd Of May 2024	Stakeholder Meetings-Refuse
The Morre (Pty)Ltd	Core Function:Marketing Customer Relati	5/24/2024	9,352.00	Request Purchasing Of 400 Brochures That Will Be Used On 30-05-2024	Promotional Items - Customer Care
Transport - Driving License Ca	Core Function:Roads	5/28/2024	23,384.00	Payment For New Cards Orders	Stationery vehicle testing and licencing
Umngeni-Uthukela Water	Core Function:Biodiversity And Landscape	5/24/2024	5,865.00	Payment For Laboratory Testing Services - Cert No: 2024-0244 For March	Blue flag water sampling
Umngeni-Uthukela Water	Core Function:Biodiversity And Landscape	5/15/2024	5,865.00	Payment For Water Sampling	Blue flag water sampling
Umngeni-Uthukela Water	Core Function:Biodiversity And Landscape	5/24/2024	11,730.00	Payment For Water Sampling. Inv 90016899	Blue flag water sampling

Creditor Name	Function Name	Order Date	Value	Specifications	Segment
Vuthela Ubukhosi Trading Enter	Core Function:Biodiversity And Landscape	5/8/2024	7,350.00	Catering For 70 People For Climate Change Strategy Workshop On The 08 At Amadiba Tribal Authority	Climate Change Catering
Zuba Transport Services And Co	Core Function:Mayor And Council	5/21/2024	28,002.00	Request Quantams To Transport Councillors To Attend Local Government L Intervention Training On The 21-22 May 2024 At King Williams Town At 1 Leaving On The 21 May Returning On The 22 May 2024.	MAAA0030589
Zuko And Pinky Trading And Ent	Core Function:Mayor And Council	5/24/2024	14,420.00	Request Grocery For Disabled Children	Promotional items PWD 505260280

538,420.56

e. Procurement above R30 000 but below R300 000

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

Creditor Name	Function Name	Order Date	Value	Specifications	Segment
Ylt	Core Function:Marketing Customer Relati	5/31/2024	50,400.00	Payment For Branding Material; Podium Top Street Banners & Installation	Branding Marketing customer relations
The Mane's	Community Halls And Facilities:Community	5/10/2024	93,150.00	Payment For Purchasing Of 5 Grass Cutting Machines	Grass Cutting Machine Population
Sword Group	Core Function:Tourism	5/15/2024	169,590.00	Payment For Supply And Delivery Of Product Owners Equipment & Material	Product owner involvement promotional material 1505
Arena Holdings	Core Function:Police Forces Traffic And	5/7/2024	10,515.60	Request Advertisement For Private Security Company For 36 Months	Advertising Traffic 2505260540
Lele Construction	Core Function:Finance	5/21/2024	17,854.45	Royal Blue Worksuits (Branded)	Protective ClothingUniform 1005
Synergy Business Events	Core Function:Tourism	5/13/2024	51,933.43	Request For Registration For Tourism Indaba	Tourism Indaba registration 1505
Laq Amandlam	Core Function:Mayor And Council	5/15/2024	78,148.80	Payment For Grocery Household Support Groceries	Catering cleaning campaign 5020260490

471,592.28

10. Status of Tenders

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

a) Mini Tender progress for May 2024

May-24													
59	PHAPHA ZINDELA HOLDINGS	R	200,000.00	R	98,000.00	R	-	R	98,000.00	WMM -LM 18/08/23/01 LGT	SUPPLY AND DELIVERY OF MNYAMENI LIFE GUARD TOWER	Wednesday, May 15, 2024	LED
60	LIONS DEN PROJECTS	R	185,000.00	R	189,650.00	R	189,650.00	R	-	WMM LM 09/04/24 S&D	SUPPLY AND DELIVERY OF ANIMAL FEED	Wednesday, May 15, 2024	COMMUNITY SERVICES
61	DOSVENTS	R	185,000.00	R	248,070.00	R	-	R	248,070.00	WMM-LM 16/04/24 P BM	PROCUREMENT OF BRANDING MATERIAL	Tuesday, May 21, 2024	MUNICIPAL MANAGERS OFFICE
62	LOYTSHINQO 01 PTY LTD	R	185,000.00	R	134,928.00	R	-	R	134,928.00	WMM LM 12/04/24 S&D	SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING CPS	Tuesday, May 21, 2024	COOPERATE SERVICES
63	SWORD GROUP	R	200,000.00	R	145,200.00	R	-	R	145,200.00	WMM -LM 19/02/24/01 CMT	SUPPLY,DELIVERY AND INSTALLATION OF CEMETRY MAINTENANCE TOOLS AND CLEARANCE	Tuesday, May 21, 2024	COMMUNITY SERVICES
64	WETSHE PROJECTS	R	50,000.00	R	40,930.00	R	-	R	40,930.00	WMM LM 16/04/24 IAC	INDIGENT AWARENESS CAMPAIGN	Friday, May 24, 2024	COMMUNITY SERVICES
65	LUDWALA INVESTMENTS SERVICES	R	190,000.00	R	182,500.00	R	-	R	182,500.00	WMM LM 07/05/2024 TRA CON	SUPPLY AND DELIVERY OF TRAFFIC CONSUMABLES	Thursday, May 30, 2024	COMMUNITY SERVICES
TOTAL		R	1,195,000.00	R	1,039,278.00	R	189,650.00	R	849,628.00				

b) Tenders awarded during the month of May 2024

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Dream Bold Business Consultancy	R 2,998,750.00	WMM-LM 10/06/22 B GBS C	PRE-CAPACITY BUILDING FOR GBS MANUFACTURING HUBS	Tuesday, May 7, 2024	Development Planning
2	Eco South Partnership	R 195,822.00	WMM LM 13/09/04 CCS	CUSTOMER CARE SATISFACTION SURVEY	Tuesday, May 7, 2024	Municipal Manager
3	Thake Electrical	Rates	WMM LM 18/01/24/01 TCE	3 YEAR TURNKEY CONTRACT FOR ELECTRICITY SERVICES	Tuesday, May 7, 2024	Engineering Services
4	Dosvents TD	Rates	WMM LM 00056 PMS 12 M	SUPPLY AND DELIVERY OF STATIONERY FOR 12 MONTHS	Friday, May 10, 2024	Budget And Treasury
5	Masinyane and Son Pty Ltd	Rates	WMM LM 04/08/22/01 SDC	SUPPLY AND DELIVERY OF CLEANING RESOURCES FOR 36 MONTHS	Friday, May 17, 2024	Community Services
6	Kati Kabizwayo	Rates	WMM LM 00051 PPE PS 36M	SUPPLY AND DELIVERY OF PPE : PROTECTION SERVICES FOR 36 MONTHS	Thursday, May 30, 2024	Community Services
7	Woman of Virtue Health	R 2,481,050.00	WMM LM 00053 W & OHP 36M	WELLNESS AND OCCUPATIONAL HEALTH PRACTITIONER FOR 36 MONTHS	Thursday, May 30, 2024	Corporate Services
Total		R 6,710,473.00				

c) Status of current tenders

Description of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
Records Inventory Development	WMM-LM 28/11/23	Mr. Madikizela	Thursday, May 23, 2024	90	Wednesday, August 21, 2024	Ms. A. Ntongana	To be Evaluated	Corporate Services	Mrs. N. Rabie-Xakata, Ms. N. Ngejane	Friday, June 7, 2024	15.00	Valid	75.00
Proposals for alternative Energy Supply Methods	WMM-LM 18/01/24/02 ESM	Mrs. S.S. ako	Friday, April 26, 2024	90	Thursday, July 25, 2024	Ms. A. Ntongana	To be Evaluated	Engineering Services	Mr. V. Mqina, Ms. N. Jokweni, Ms. S. Noqhamza	Friday, June 7, 2024	42.00	Valid	90.00
Integration of Civic Centre with the Municipal Building	WMM LM 00060 ICC-MMB	Mrs. N. Xakatha	Thursday, April 11, 2024	90	Wednesday, July 10, 2024	Mr. M. Mtetandaba	To be Evaluated	Engineering Services	Mrs. L. Mhlembana, Ms. N. Tlanga, Ms. S. Noqhamza	Friday, June 7, 2024	57.00	Valid	91.00
Bizana Mini Market Phase 2	WMM-LM 24/08/23/01 BMM	Mr. B. Hlangabezo	Tuesday, April 2, 2024	90	Monday, July 1, 2024	Ms. A. Ntongana	To be Evaluated	Development Planning	Ms. N. Ngejane, Mr. V. Nontanda, Mr. M. Somi	Friday, June 7, 2024	66.00	Valid	24.00
Supply and Delivery of Furniture for Mphuthumi Mafumbatha Furniture and Youth Center Chairs	WMM LM 00064 MMS F & YCC	Mrs. N. Xakatha	Thursday, April 11, 2024	90	Wednesday, July 10, 2024	Mr. M. Mtetandaba	To be Evaluated	Engineering Services	Mrs. L. Mhlembana, Ms. N. Tlanga, Ms. S. Noqhamza	Friday, June 7, 2024	57.00	Valid	33.00
Procurement of Office Furniture	WMM LM 00064 P OF	Mrs. N. Xakatha	Thursday, April 25, 2024	90	Wednesday, July 24, 2024	Mr. M. Mtetandaba	To be Evaluated	Community Services	Mrs. L. Mhlembana, Ms. N. Tlanga, Ms. S. Noqhamza	Friday, June 7, 2024	43.00	Valid	47.00

<i>Description of the Project</i>	<i>Bid Number</i>	<i>Chairperson</i>	<i>Closing Date</i>	<i>Validity</i>	<i>Validity Period</i>	<i>SCM Official</i>	<i>Status</i>	<i>Department</i>	<i>Members</i>	<i>Today's Date</i>	<i>Days Lapsed</i>	<i>Validity Check</i>	<i>Remaining Days</i>
Ward 4 Community Paving	WMM -LM 04/04/24/01	Not Yet Appointed	Thursday, April 25, 2024	90	Wednesday, July 24, 2024	Not Yet Appointed	Closed	Community Services	Not Yet Appointed	Friday, June 7, 2024	43.00	Valid	47.00
Appointment for Panel of Service Providers for the Construction of Gravel Roads, Bridges and all Stormwater Related Works for a Period of 18 Months	WMM LM 00062	M.V.no ntanda	Friday, April 26, 2024	90	Thursday, July 25, 2024	Mr M. Mtetandaba	To be Evaluated	Engineering Services	Mr.D.Luphoko, Ms.N.Mshweshwe,Ms.S.Noqhamza	Friday, June 7, 2024	42.00	Valid	48.00
Appointment of Provision of Plant for Winnie Madikizela Mandela Municipality for a Period of 18 Months	WMM LM 00063	Mrs.S.Sako	Friday, April 26, 2024	90	Thursday, July 25, 2024	Ms.A.Ntongana	To be Evaluated	Engineering Services	Mr.V.Mqina, Ms.N.Jokweni,Ms.S.Noqhamza	Friday, June 7, 2024	42.00	Valid	48.00

d) Deviations

No deviations were approved during the month.

e) Irregular, Fruitless and Wasteful Expenditure

No expenditure identified during the month.

11. Database utilisation

The following table indicates the service providers that have been utilised for the month of May 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	Specifications	CSDRefNumber	Ward No.
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	5/24/2024	1,092.50	REQUEST FOR PURCHASING OF A CAT ROLLER TYRE.	MAAA0408288	Ward 1
STHWALE TRADING 88 (PTY) LTD	IZIKHUBA LOCATION AMADIBA AA PORT EDWARD 4800	Human Resources	5/31/2024	1,320.00	REQUEST FOR 8 BOTTLES OF STILL WATER FOR ANDM FACILITATOR ON OHS AWARD	MAAA0318074	Ward 1
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Population Development	5/24/2024	1,998.70	Request advert for Indigent Verification for 36 months and Honey Sucki Mbizana Taxi Rank;Mbizana Public Library and Stadium septic tank	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Economic Development/Planning	5/24/2024	1,998.70	REQUEST FOR PUBLICATION OF RE-ADVERT FOR SOURCING OF SERVICE PROVIDER DEVELOPMENT OF WILD COAST PRECINCT PLAN AS PER ATTACHED TERMS OF REFER	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Project Management Unit	5/24/2024	1,998.70	REQUEST FOR RE-ADVERT FOR MULTI UTILITY ELECTRICITY PREPAID VENDING SY	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Project Management Unit	5/22/2024	1,998.70	REQUEST TO ADVERTISE THE MULTI-DISCIPLINE OF CONSULTANT PANEL FOR THE PERIOD OF THREE YEARS	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP NO 16 TIAGOS KOKSTAD 4700	Municipal Manager	5/9/2024	1,998.70	REQUEST ADVERTISEMENT FOR SPECIAL COUNCIL MEETING	MAAA0943404	Kokstad

Creditor Name	Creditor Address	Function Name	Order Date	Value	Specifications	CSDRefNumber	Ward No.
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager Town Se	5/24/2024	2,000.00	REQUEST ADVERTISEMENT FOR ADOPTION OF THE FINAL IDP REVIEW FOR 2024-20 FINANCIAL YEAR	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Human Resources	5/24/2024	2,000.00	REQUEST FOR RE -ADVERT OF POSITION NAMEDLY SOCIAL SERVICES CO-ORDINATOR COMMUNITY SERVICES	MAAA0570434	Ward 17
LIKIHO TRADING	AMANIKHWE A/A BIZANA WARD 17 4800	Mayor and Council	5/22/2024	2,000.00	REQUEST FOR HIGH TEA FOR STUDY GROUP MEETING TO BE HELD ON THE 21.05.2 COUNCIL CHAMBER	MAAA0022525	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Police Forces Traffic	5/21/2024	2,000.00	REQUEST FOR RE-ADVERTISEMENT FOR MAINTENANCE OF CCTV CAMERAS FOR 3 YE	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Economic Development/Planning	5/10/2024	2,000.00	REQUEST FOR PUBLICATION OF RE- ADVERT FOR SOURCING OF SERVICE PROVIDER DEVELOPMENT OF GENERAL VALUATION ROLL	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	5/9/2024	2,000.00	REQUEST ADVERTISEMENT FOR SPECIAL COUNCIL MEETING IN 2 LOCAL NEWSPAPER	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Project Management Unit	5/9/2024	2,000.00	REQUEST FOR RE-ADVERT FOR THE MAINTENANCE AND SERVICE OF BACK UP GENER FOR A PERIOD OF ONE YEAR	MAAA0570434	Ward 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	5/9/2024	2,000.00	REQUEST ADVERTISEMENT FOR PANEL OF ATTORNEYS FOR THE MUNICIPALITY FOR OF THREE (3) YEARS	MAAA0570434	Wardd 17
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Municipal Manager	5/3/2024	2,000.00	ADVERT FOR ORDINARY COUNCIL MEETING	MAAA0570434	Ward 17
GOVERNMENT PRINTING WORKS	149 BOSMAN STREET PRETORIA	Finance	5/31/2024	2,017.56	REQUEST TO GAZETTE CREDIT CONTROL BY-LAW FOR 24/25 FY		Pretoria
LIKIHO TRADING	AMANIKHWE A/A BIZANA WARD 17 4800	Human Resources	5/8/2024	2,210.00	REQUEST FOR 17 BOTTLES OF STILL WATER FOR 17 PEOPLE (COUNCILLORS AND	MAAA0022525	Ward 17
LIKIHO TRADING	AMANIKHWE A/A BIZANA WARD 17 4800	Mayor and Council	5/15/2024	3,000.00	REQUEST FOR HIGH TEA CATERING FOR 25 POEPLER THAT WILL BE ATTENDING RATE PAYER MEETING	MAAA0022525	Ward 17
PHINDULUSE TRADING ENTERPRISE	CLARKVILLE A/A BIZANA BIZANA 4800	Human Resources	5/13/2024	3,300.00		MAAA0566925	Ward 26

Creditor Name	Creditor Address	Function Name	Order Date	Value	Specifications	CSDRefNumber	Ward No.
PHINDULUSE TRADING ENTERPRISE	CLARKVILLE A/A BIZANA BIZANA 4800	Human Resources	5/13/2024	3,300.00		MAAA0566925	Ward 26
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Mayor and Council	5/13/2024	3,400.00	REQUEST FOR HIGH TEA FOR 40 PEOPLE ATTENDING MEETING TRADITIONAL LEADE AND EXECUTIVE COMMITTEE MEMBERS ON THE 13TH MAY 2024 AT 11H00	MAAA0597432	Ward 1
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Solid Waste Removal	5/9/2024	4,163.00	REQUEST FOR PURCHASING OF 2 TYRES FOR JNX 120 EC (SIZE 195/70R15C) ; C FEE INCLUDED.	MAAA0408288	Ward 1
AMATSHEZI TRANSPORT	P O BOX 157 BIZANA 4800	Mayor and Council	5/22/2024	4,200.00	REQUEST FOR TWO TAXIS FOR THE CANDLE LIGHT MEMORIAL DAY THAT WILL BE H 22 MAY 2024 AT MBUTHWENI COMMUNITY HALL IN WARD 2	MAAA0847472	Ward 6
PHILAKONA	P.O BOX 220 BIZANA WARD 01 4800	Economic Development/Planning	5/3/2024	4,495.00	REQUEST FOR PROVISION OF CATERING BY MEANS OF LUNCH FOR 50 PEOPLE WHO ATTENDING SPLUMA AND BUILDING CONTROL AWARENESS CAMPAIGN ON THE 05 MAY ANGLICAN CHURCH AT 14H00 NEXT TO SUPERKIDS PRIMARY SCHOOL.	MAAA0597432	Ward 1
BILLY AND CHRIS PTY LTD	P.O BOX 210786 BIZANA WARD 13 4800	Mayor and Council	5/15/2024	4,900.00	REQUEST QUANTAM FOR TRADITIONAL LEADERS TO ATTEND CORPORATE GOVERNANCE TRADITIONAL AFFAIRS ON THE 14 MAY 2024 AT ALFRED NZO DISTRICT MUNICIPA	MAAA0601727	Ward 13
PONDOLAND TIMES	P.O BOX 127 BIZANA WARD 17 4800	Finance	5/24/2024	5,000.00	Publication of Annual Budget 2024/2025	MAAA0570434	Ward 17
NDIZANOYOLO TRADING ENTERPRISE	ERF 1818 EXTENSION 2 4800 4800	Mayor and Council	5/22/2024	5,355.00	REQUEST STILL WATER FOR SPECIAL COUNCIL MEETING TO BE HELD ON THE 20 M COUNCIL CHAMBER AT 08H00	MAAA0085884	Ward 17
uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	Biodiversity and Landscape	5/24/2024	5,865.00	PAYMENT FOR LABORATORY TESTING SERVICES - CERT NO: 2024-0244 FOR MARCH	MAAA0355022	Pietermaritzburg
uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	Biodiversity and Landscape	5/15/2024	5,865.00	PAYMENT FOR WATER SAMPLING	MAAA0355022	Pietermaritzburg
TAMKIEZ GENERAL TRADING	PO BOX 73 MFUNDISWENI SP; MFUNDISWENI WARD 1	Solid Waste Removal	5/22/2024	6,060.00	REQUEST FOR CATERING FOR 60 PARTICIPANTS FOR WASTE COMMITTEE MEETING T ON THE 22ND	MAAA0325419	Ward 1

Creditor Name	Creditor Address	Function Name	Order Date	Value	Specifications	CSDRefNumber	Ward No.
	4810				OF MAY 2024		
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	5/22/2024	6,175.00	REQUEST FOR CATERING OF A CAUCUS MEETING THAT WILL BE ON THE 19 MAY 20 AT 14H00	MAAA0121475	Ward 31
VUTHELA UBUKHOSI TRADING ENTER	AMADIBA A/A MTHAYISA LOCATION; BIZANA; 480 4800	Biodiversity and Landscape	5/8/2024	7,350.00	CATERING FOR 70 PEOPLE FOR CLIMATE CHANGE STRATEGY WORKSHOP ON THE 08 AT AMADIBA TRIBAL AUTHORITY	MAAA0540342	Ward 15
FAKADE CONSTRUCTION (PTY) LTD	P.O.BOX 307 BIZANA WARD 1 4800	Mayor and Council	5/8/2024	9,000.00	REQUEST FRUIT PACKS FOR SUPPORT GROUP TO BE HELD ON THE 08 MAY 2024 AT AND ADELAIDE TAMBO REGIONAL HOSPITAL AT 10H00.	MAAA0125170	Ward 1
THE MORRE (PTY)LTD	P O BOX 955 PORT EDWARD WARD 20 4295	Marketing Customer Relations	5/24/2024	9,352.00	REQUEST PURCHASING OF 400 BROCHURES THAT WILL BE USED ON 30-05-2024	MAAA1347998	Ward 20
SKHUMBUZO PRODUCTIONS	370 EXT 2 EMABHANOYINI 4800	Roads	5/9/2024	9,705.00	3 LEVER LOCKSET SABS x5	MAAA0863375	Ward 1
ARENA HOLDINGS	P O BOX 1746 SAXONWOLD 8000 2132	Police Forces Traffic and	5/7/2024	10,515.60	REQUEST ADVERTISEMENT FOR PRIVATE SECURITY COMPANY FOR 36 MONTHS	MAAA0076388	East London
uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	Biodiversity and Landscape	5/24/2024	11,730.00	PAYMENT FOR WATER SAMPLING. INV 90016899	MAAA0355022	Pietermaritzburg
JNW TRADING ENTERPRISE	QEBEDU LOCATION LUSIKISIKI WARD 31 4820	Community Parks (including	5/31/2024	12,000.00	PAYMENT FOR REPAIRS AND MAINTENANCE OF POWER GARDEN TOOLS	MAAA0252021	Ward 31
Munsoft	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T 0157	Finance	5/13/2024	13,800.00	TRAINING ON YEAR END PROCEDURES FOR Miss Z. MEHLO; Z. SIBABINI; Y MPOF N.NGCAMBELO	MAAA0175705	Pretoria
ZUKO AND PINKY TRADING AND ENT	AMANDELA A/A BIZANA; 4800 WARD 31 4800	Mayor and Council	5/24/2024	14,420.00	REQUEST GROCERY FOR DISABLED CHILDREN	MAAA0003410	Ward 31
SIYATHUTHUKA 101 ENTERPRISE	DAYIMANI LOCATION BIZANA WARD 12 4800	Mayor and Council	5/21/2024	17,000.00	CATERING AT WARD 12 ON THE 30-05-2024	MAAA1443964	Ward 12
LELE CONSTRUCTION	AMANIKHWE AA NIKHWE LOCATION WARD 17 4800	Finance	5/21/2024	17,854.45	Royal Blue Worksuits (Branded)	MAAA1372681	Ward 17

Creditor Name	Creditor Address	Function Name	Order Date	Value	Specifications	CSDRefNumber	Ward No.
MBHIGWA	NTSHAMATE LOCATION NTSHAMATHE SP; NTSHAMATHE BIZANA 4800	Mayor and Council	5/9/2024	18,800.00	CATERING LUCH WITH SOFT DRINKS IN WARD 06 FOR COMMUNITY EDUCATION PROG ON 10/05/2024 IN NTSHAMATHE	MAAA0414796	Ward 6
ISIQHAMO SA BAMBO	CHATSWORTH WELBEDATCH WEST 40 DAMET ROAD KOKSTAD 4092	Population Development	5/15/2024	20,100.00	REQUEST CATERING(LUNCH PACKS) FOR DISASTER AWARENESS CAMPAIGN THAT WIL ON THE 15 MAY 2024 AT WARD 03	MAAA0732805	Ward 3
ANDIAVE CONSTRUCTION	P.O.BOX 625 BIZANA WARD 12 4800	Mayor and Council	5/7/2024	21,800.00	CATERING LUNCH WITH SOFT DRINKS FOR 200 PEOPLE IN WARD 12 FOR COMMUNI ON MEETING ON 08/05/2024 AT NTABENDLOVU COMMUNITY HALL		Ward 12
Transport - Driving License Ca	459B TSITSA STREET ERASMUSKLOO 459B TSITSA STREET ERASMUSKLOO PRETORIA 0048	Roads	5/28/2024	23,384.00	PAYMENT FOR NEW CARDS ORDERS	MAAA0357741	Pretoria
KARIBO KWETHU TRADING (PTY)LTD	NGALONKULU SSS PRIVATE BAG X540 WARD 14 4800	Mayor and Council	5/9/2024	23,800.00	CATERING LUCH WITH SOFT DRINKS FOR 200 PEOPLE IN WARD 14 FOR COMMUNITY PROGRAM ON 09/05/2025 AT MEJE COMMUNITY HALL	MAAA0821660	Ward 14
LAQ AMANLAM	P.O BOX REDOUBT LOCATION 4801	Solid Waste Removal	5/31/2024	24,480.00	PAYMENT FOR A-4 SIZED PAMPHLETS	MAAA1367389	Ward 20
MAYABA HOLDINGS	ERF 78 WINNIE MADIKIZELA MANDELA STRE WARD 01 4800	Finance:Default	5/8/2024	24,525.00	FILE DIVIDERS	MAAA0979901	Ward 1
THE MANE'S	ESIGODWENI LOCATION FLAGSTAFF WARD 17 4810	Fleet Management	5/31/2024	26,110.00	PAYMENT FOR CAR WASH SERVICES APRIL 2024	MAAA0100893	Ward 17
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Fleet Management	5/27/2024	27,370.00	REQUEST FOR FOUR ALL TERRAIN DELIVER ECO- RESPONSIBLE;PROVIDING AND STA EVEN AT HIGH SPEED WHILE ALSO MEETING ANY TIME OF ENVERONMENT REGISTRA JRS370EC SIZE 265/60R80	MAAA0408288	Ward 1
BLACK SMOKE TRADING AND PROJEC	2182 UMKANKASE CRESCENT EBONY PARK WARD 17 1633	Solid Waste Removal	5/28/2024	28,000.00	REQUEST FOR TRUCK HIRE FOR 5 DAYS FOR WASTE COLLECTION	MAAA0102666	Ward 17

Creditor Name	Creditor Address	Function Name	Order Date	Value	Specifications	CSDRefNumber	Ward No.
Zuba Transport Services and Co	KWANIKHWE VILLAGE WARD 17 EASTERN CAPE 4800	Mayor and Council	5/21/2024	28,002.00	REQUEST QUANTAMS TO TRANSPORT COUNCILLORS TO ATTEND LOCAL GOVERNMENT L INTERVENTION TRAINING ON THE 21-22 MAY 2024 AT KING WILLIAMS TOWN AT 1 LEAVING ON THE 21 MAY RETURNING ON THE 22 MAY 2024.	MAAA0030589	Ward 17
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Fleet Management	5/27/2024	28,037.00	REQUEST FOR FOUR ALL TERRAIN TYRES DELIVER ECO-RESPONSIBLE;PROVIDING AND STABILITY EVEN AT HIGH SPEED WHILE ALSO MEETING ANY TIME OF ENVIRO REGISTRATION NUMBER KCB798EC SIZE 265/60R18	MAAA0408288	Ward 1
LOWER STHOKZA	563 ERNEST CLOKIE ROAD ISIPINGO BEACH 4133	Libraries and Archives	5/24/2024	28,800.00	REQUEST CATERING(LUNCHPACKS) FOR 100 PEOPL FOR LIBRARY AWARENESS CAMPA	MAAA1422451	Ward 9
MBUZENETHOLE CONSTRUCTION AND	BOX 48; BIZANA; 4800 AMANIKHWE A/A; BIZANA; 4800 WARD 17 4800	Roads	5/7/2024	28,900.00	REQUEST FOR THE MAINTENCE OF MUNICIPAL SUB-STATION FOR ELECTRICITY SEC	MAAA0051864	Ward 17
SNE JAY CONSTRUCTION (PTY) LTD	P O BOX 228 BIZANA WARD 30 4800	Mayor and Council	5/24/2024	29,950.00	REQUEST LUNCH PACKS WITH SOFT DRINKS FOR 200 PEOPLE FOR CANDLELIGHT ME DAY ON THE 22 MAY 2024 TO BE HELD AT MBUTHWENI COMMUNITY HALL AT	MAAA0590748	Ward 30

Total **614,496.61**

12. Regulation 17(1) c Procurement

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

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

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Not Paid	Not Paid	Government Printing Works(In Order Stage)	R 15,132.00	Printing Works for Provincial and Local Important Documents	Z.Zukulu	Friday, July 7, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Monday, July 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
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
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
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
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
	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
	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				
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
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
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 1345560A	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 rEquestee	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 rEquestee	Sole Provider
Monday, November 13, 2023	12478	CIGFARO	R 3,356.00	Membership fees	Z.Zukulu	Monday, November 13, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Tuesday, December 19, 2023	200005401	Leadership Academy	R 11,731.15	Trainin for internal Audtors Interns	Z.Zukulu	Monday, December 18, 2023	Municipal Manager's Office	NO	One quote requested	Sole Provider
Tuesday, November 28, 2023	DFI56159749	MIE	R 251.39	Verification and collection of educational qualifications	Z.Zukulu	Tuesday, November 28, 2023	Corporate Services	NO	One quote requested	Sole Provider
Wednesday, November 29, 2023	MOC026344	SAGE	R 32,637.00	Training	Z.Zukulu	Wednesday, November 29, 2023	Corporate Services	NO	One quote requested	Sole Provider
Wednesday, January 31, 2024	INV-85652-M4T9126	SAICA	R 4,778.22	Skilled Accounting Professional	Z.Zukulu	Wednesday, December 20, 2023	Corporate Services	NO	One quote requested	Sole Provider
Not Paid	Not Paid	Chartered Institute of Government Finance	R 8,450.00	For Audit and Risk Officers	Z.Zukulu	Tuesday, January 9, 2024	Corporate Services	NO	One quote requested	Sole Provider

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Wednesday, 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
	Various	Unisa	R 63,600.00	Study Fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	NO	One quote requested	Sole Provider
Tuesday, February 20, 2024	L528668/6665/L150746	Mancosa	R 53,865.04	Study Fees	Z.Zukulu	Tuesday, February 20, 2024	Corporate Services	NO	One quote requested	Sole Provider
Tuesday, February 20, 2024	2922044	WITS	R 15,240.00	Study Fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	NO	One quote requested	Sole Provider
Tuesday, February 20, 2024	202669848	UFS	R 15,240.00	Study Fees	Z.Zukulu	Tuesday, February 20, 2024	Corporate Services	NO	One quote requested	Sole Provider
Monday, February 19, 2024	INV12953	SABPP	R 1,210.00	SABPP	Z.Zukulu	Sunday, February 18, 2024	Municipal Manager's Office	NO	One quote requested	Sole Provider
Tuesday, February 20, 2024	22410177	STADIO Hgher Education	R 21,020.00	Study fees	Z.Zukulu	Monday, February 19, 2024	Corporate Services	NO	One quote requested	Sole Provider
Thursday, March 14, 2024	DFI56168915172097	MIE	R 732.56	Verification and collection of educational qualifications	Z.Zukulu	Friday, March 8, 2024	Corporate Services	NO	One quote requested	Sole Provider
Thursday, April 11, 2024	90017124	Umgeni water	R 17,595.00	SoleProvider for laboratory services in E.Coli	Z.Zukulu	Monday, April 8, 2024	LED	NO	One quote requested	Sole Provider
Thursday, April 11, 2024	300070059	Institute of Directors South Africa	R 3,745.00	Membership fees	Z.Zukulu	Friday, April 5, 2024	Municipal Manager's Office	NO	One quote requested	Sole Provider
Tuesday, April 30, 2024	DFI156175299	MIE	R 1,707.36	Verification and collection of educational qualifications	Z.Zukulu	Monday, April 29, 2024	Corporate Services	NO	One quote requested	Sole Provider
Wednesday, May 15, 2024	90017688	Umgeni water	R 5,865.00	SoleProvider for laboratory services in E.Coli	Z.Zukulu	Monday, May 20, 2024	LED	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
Thursday, May 30, 2024	IN308615	Synergy	R 51,933.43	Registration for indaba	Z.Zukulu	Friday, May 10, 2024	LED	NO	One quote requested	Sole Provider
Thursday, May 30, 2024	90017867	Umgeni water	R 5,865.00	SoleProvider for laboratory services in E.Coli	Z.Zukulu	Tuesday, May 21, 2024	LED	NO	One quote requested	Sole Provider
Thursday, May 30, 2024	90016899	Umgeni water	R 11,730.00	SoleProvider for laboratory services in E.Coli	Z.Zukulu	Thursday, May 23, 2024	LED	NO	One quote requested	Sole Provider

13. Contract Management

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

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

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

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	24-May	Current year Expenditure	Closing Balance
Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	MBIZLM27/02/18/02E NG	R 86,428,299.70	R 3,711,062.22	R 5,750,355.03	-R 622,844.72
Sizanane Consulting	General Valuation Roll 2019/2024	Valuation Roll 2019/2024	R 1,576,425.00	R -	R -	R 581,897.44
Munsoft (PTY) LTD	Financial and Billing System	MBIZ LM ICT DUE DELIGENTS	R -	R 8,442.64	R 5,164,284.96	-R 20,069,108.89
Conlog	Prepaid electricity agent	Fef:6/1/1/5	R -	R -	R 491,426.12	-R 9,281,251.39
Kumyolz Investments	Debt collection services for 3 years	MBIZ LM 00022 DCS	R 0.13	R -	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 208,042.19
Vodacom Pty Ltd	Procurement of Mobile Contract	MBIZ LM 0040 PMC	R -	R -	R 3,776,086.27	-R 17,351,808.77
ODG Technologies PTY Ltd	Panel of Electrical Engineering Consultants(Ele Load Forecasting)	MBIZ LM 0055 CON	R 345,000.00	R -	R -	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	24-May	Current year Expenditure	Closing Balance
Restsam Engineering PTY Ltd	Panel of Electrical Engineering Consultants	MBIZ LM 0055 CON	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 -	R 76,441.69	R 1,124,682.27
Iqhaya Design Workshop	Panel of Consultants-Architectural: Temporary Traders Stalls and Civil Works	MBIZ LM 0055 CON	R 956,705.82	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 -	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 9,788,800.00	R 558,900.00
Phahle Construction	Maintanance of Recreational Facilities	WMM LM 16/09/20/01	R -	R 155,558.40	R 427,362.37	-R 876,327.46
Dr Sugudhav-Sewpersadh Attorneys	Provision of Legal Services	WMM LM 25/08/21	R -	R -	R 3,069,969.85	-R 5,838,149.29
Z.N.Mtshabe	Provision of Legal Services	WMM LM 25/08/21	R -	R -	R 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 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 102,691.34
EKS Vehicle Tracking	Vehicle Tracking Services	Transversal Contracts(RT-46)	R -	R -	R 113,576.92	-R 279,649.30
Iheans Travelling Agency	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R 1,216,589.69	-R 1,390,512.97
Tunimart(PTY)LTD	Provision of Traveling Agency for 36 months	WMM LM 30/06/22/01 TRA	R -	R -	R 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 2,998,552.36	R 999,557.78
XS Dollarz	Construction of Ward 13 ECDC	WMM LM 25/05/22/05 ECDC	R 4,061,813.16	R -	R 2,323,158.16	R 822,963.36
Thahle Projects Jv Ayagu Trading	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 8,128,538.50	R 564,258.54	R 3,744,831.97	-R 1,422,224.68
Moya Trading and Projects	Social and Disaster Relief Material for 3 years	WMM LM 0064 SRM	R -	R 120,000.00	R 1,129,750.00	-R 2,110,170.00
Mabozela Trading and Enterprise	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 13,320,210.95	R 2,866,697.74	R 5,806,487.37	R 741,288.19
Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 10,861,945.89	R 3,025,846.94	R 7,036,174.07	-R 1,485,919.17
Manyobo Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 9,424,275.41	R 706,847.50	R 4,272,402.67	R 817,518.15
LG Construction TA LGC Construction	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 14,033,583.50	R 1,874,304.32	R 6,586,839.51	R 1,217,107.09
Restsam Engineering PTY Ltd	Electrification of Msarhweni Village	MBIZ LM 0055 CON	R 607,200.00	R -	R 201,590.40	R -

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	24-May	Current year Expenditure	Closing Balance
Wosa Nawe 16	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 9,222,852.05	R 697,864.85	R 4,141,131.50	R 3,549,403.96
Mayile Solutions	Provision of Internal Services	WMM LM 06/10/22/03 IAS	R -	R -	R 821,661.94	-R 1,472,239.94
ZML Group	Electrification of Zizityaneni Village	WMM LM 00058E	R 7,836,167.58	R -	R 3,177,442.62	R 1,396,377.87
Manyobo Group	Rehabilitation of Dumping Site for a Period of 18 Months	WMM LM 04/08/22/02 RMD	R -	R -	R 2,124,645.01	-R 2,359,045.01
Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	WMM LM 03/11/22/05 EMT	R -	R -	R 30,600.00	-R 30,600.00
Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years	WMM LM 25/03/22/01 MDP	R -	R -	R -	R -
VHB and Associates	Construction of Mbizana Civic Centre	MBIZLM27/02/18/02E NG	R 3,811,832.48	R -	R 571,774.87	R 2,858,874.37
Nikhwe Group	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 3,936,814.77	R -	R 388,003.49	-R 117,990.01
Citi Cargo	Hiring of Construction Plant and Trucks	WMM LM 08/12/22/02 HPC	R 10,712,654.10	R 2,466,841.41	R 3,571,215.16	R 6,264,711.70
Masilo 85 Projects	Refurbishment of Low Voltage Lines in Extension 4	WMM LM 00081 RVL	R 3,491,945.22	R -	R 2,991,409.79	R 500,535.43
Ziinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	WMM LM 25/03/22/01 MDP	R -	R -	R -	R -
S.Zoko Consulting	Rehabilitation of Mgodini to Mcinjweni Access Road	MBIZ LM 0055 CON	R 433,683.34	R -	R -	R 89,312.55
Ziinzame Consulting Engineers	Construction of Majazi Landfill Site	MBIZ LM 0055 CON	R 10,217,253.61	R -	R -	R 9,030,991.07
The Mane's	Car Wash Services for 12 Months	WMM LM 26/10/22/03 CWS	R -	R -	R 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 4,377,467.05	R 486,385.21
The Mane's	Supply and Delivery of Cleaning Resources	WMM LM 04/08/22/01 SDC	R -	R -	R 241,719.46	-R 241,719.46
Citeplan	Kubha/Magusheni LSDF	WMM LM /24/0822 K/M LSDF	R 276,000.00	R 110,400.00	R 274,200.00	R 1,800.00
Masilo Jv Kresta Green	Nomlacu Electrification Phase 2	WMM LM 04/05/23/01 ENP	R 5,743,276.13	R 241,028.88	R 4,805,293.81	R 937,982.32
ODG Technologies PTY Ltd	Nomlacu Electrification Phase 2	WMM LM 04/05/23/01 ENP	R 1,035,116.46	R -	R 622,035.39	R 413,081.07
Stira Construction	Construction of Mgqutsalala Access Road	WMM LM 000103 M W18	R 4,621,749.00	R 650,298.51	R 3,598,123.59	R 1,023,625.41
Alutha Holding 82/ Show Love and Care	Construction to Ntshikishane to Bhukuveni Access Road	WMM LM 000104 CS W08	R 2,495,075.00	R -	R 770,712.00	R 1,724,363.00

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	24-May	Current year Expenditure	Closing Balance
Mvumeza Trading Enterprise	Construction of Mhlwazini Access Road	WMM LM 00020 M A/R	R 4,395,182.41	R -	R 1,938,336.50	R 2,456,845.91
Isivuno Eshile Construction	Construction of Mgomanzi Access Road	WMM LM 00013 M A/R	R 5,122,592.20	R -	R 3,945,206.10	R 1,177,386.10
Vitsha Trading	Construction of Mwilini Access Road	WMM LM 0018 MZ/ A/R	R 5,790,907.51	R -	R 3,888,636.22	R 1,902,271.29
Vitsha Trading	Upgrading of Mbongwana via Dotye to Greenville Access Road	WMM LM 00017 MDG	R 9,685,836.19	R 899,990.00	R 6,672,518.50	R 3,013,317.69
Ndzila Investments	Provision of Insurance Services for 36 Months	WMM-LM 27/10/21/01 PIS	R -	R -	R 548,154.19	-R 548,154.19
Masilo Projects 85	Electrification of Masarhweni Phase 2	WMM LM 04/05/23/02 EMP	R 3,207,821.60	R -	R 1,807,346.50	R 1,400,475.10
First Rand Limited	Provision of Banking Services for 5 Years	WMM LM 00012 BS	R -	R -	R 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 883,300.00
ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	WMM LM 00016 M TL 3Y	R -	R -	R 1,091,888.74	-R 1,091,888.74
Mabozela Trading and Enterprise	Call Out for Crane Truck Hiring Services	WMM LM 13/09/23/02 COC	R 200,000.00	R -	R 34,380.00	R 165,620.00
West Bank Limited	Fuel	WMM LM 00012 BS	R -	R -	R 1,198,674.31	-R 1,198,674.31
Eco South Partnership	Mbizana Heritage Reseach	WMM LM 11/08/22/02 MHR	R 573,850.00	R -	R 125,350.00	R 448,500.00
Munsoft Pty Ltd	Procurement of Payroll System	WMM LM 00012 PPS	R 8,972,421.01	R -	R -	R 8,972,421.01
Blue Cycle Trading Services	Reviewal of ICT Disaster Recovery	WMM LM 03/11/22/02	R 494,500.00	R 253,000.00	R 253,000.00	R 241,500.00
Ziinzame Consulting Engineers	Upgrading of Mbongwana Access Road	WMM LM 25/03/22/01 MDP	R 1,917,600.00	R -	R 1,608,407.50	R 309,192.50
Ziinzame Consulting Engineers	Construction of Mwilini Access Road	WMM LM 25/03/22/01 MDP	R 1,423,057.26	R -	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 750,000.00	R -
Mvumeza Trading Enterprise	Construction of Ntlanzwe to Sizabonke Access Road	WMM LM 00019 NS A/R	R 6,790,555.42	R 1,054,517.80	R 4,399,876.08	R 2,390,679.34
ODG Technologies PTY Ltd	Nomlacu Electrification Phase 1 - 2022/2023	WMM LM 00066 E SV	R 1,472,719.42	R -	R 1,114,348.46	R 91,423.76
ODG Technologies PTY Ltd	Electrification of Zizityaneni 2022/2023	WMM LM 00066 E SV	R 1,416,776.00	R -	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 1,004,078.27	R 3,123,473.05
Innovative Technologies	Supply and Delivery of Laptops	WMM LM 00057 S&D 30L	R 1,161,137.75	R -	R 1,161,137.75	R -
Mabozela Trading Enterprise	Thaleni Access Road and Bridge	WMM LM 00021 TBR	R 20,873,963.09	R 2,041,785.93	R 4,052,820.14	R 16,821,142.95

SUCCESSFUL TENDERER	NAME OF THE PROJECT	TENDER NO	Contract Amount	24-May	Current year Expenditure	Closing Balance
Eco South Partnership	Municipal Land Audit	WMM LM 24/06/23/02 MLA	R 403,650.00	R 51,750.00	R 51,750.00	R 351,900.00
Dream Bold Business Consultancy	Pre-Capacity Building for GBS Manufacturing Hubs	WMM-LM 10/06/22 B GBS C	R 2,998,750.00	R -	R -	R 2,998,750.00
Eco South Partnership	Customer Care Satisfactory Survey	WMM LM 13/09/04 CCS	R 195,822.00	R -	R -	R 195,822.00
Thake Electrical	3 Year Turnkey Contract for Electricity Services	WMM LM 18/01/24/01 TCE	R -	R -	R -	R -
Lilitha Project Managers	GRAP Compliant Immovable Asset Register for 2023-26 Financial Years	WMM LM 00061 FAR	R 5,526,582.57	R -	R -	R 5,526,582.57
Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	WMM LM 00051 PPE PS 36M	R -	R -	R -	R -
Dosvents TD	Supply and Delivery of Stationery for 12 Months	WMM LM 00056 PMS 12M	R -	R -	R -	R -
Masinyane and Son	Supply and Delivery of Cleaning Resources for 36 Months	WMM LM 04/08/22/01 SDC	R -	R -	R -	R -
Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36 Months	WMM LM 00053 W&OHP 36M	R -	R -	R -	R -
			R 375,756,645.99	R 22,369,895.68	R 147,469,492.78	R 7,148,809.48

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	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
Planning																		
	Review of Annual Financial Statements	2	Financial	Budget and Reporting	N/A	Yes	No	No	No	Medium	When management was preparing the AFS, there was a number of errors on the Budget vs Actuals resulting from a corrupt file. Management before submitting the AFS realised that there was a loss on disposal amount which was updated on the GL and TB but was not pulling correctly on the Budget vs Actuals when comparing to the Statement of Financial Performance	Management should ensure that for all line items per the statement of financial position and Performance are fairly presented as required per the GRAP Standards.	<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																		

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	WIP: Omission of prior period error adjustment to WIP	4	Financial	Asset Management	N/A	Yes	No	No	No	Medium	Management omitted to include and assert this prior period error adjustment relating to the project: Replacement of LV & MV Lines with the project number: WMM LM 00059 LV&MVL in note 57. Prior period errors of the financial statements.	Management should ensure that the financial statements are presented fairly. All prior period error adjustment should be asserted and presented in the Prior period errors note to the financial statements	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year

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

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

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
											in the current year financial statements							
	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	No	Manager: Assets and Stores Management	Internal Audit	30-Jun-24	The issue was discussed in the Provincial CFO forum with the Office of the Auditor General and Provincial Treasury who both committed to follow-up with

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
													related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024					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	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	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><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 January 2024 31 July 2024	The WIP register is currently being reviewed and reconciled with the GL

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Differences between Fixed Asset Register and Annual Financial Statement	12	Financial	Asset Management	N/A	Yes	No	No	No	Medium	No constantly review of the supporting schedule against the information report in the annual financial statement.	Management should review the supporting schedules to identify any difference with information disclosed in the financial statement.	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
	Immovable assets - WIP - INEP Grant related expenditure treatment matters	16	Financial	Asset Management	N/A	No	No	No	No	Medium	The cause of the finding is due to management's diverse interpretation and treatment pertaining to expenditure relating to Integrated National Electrification Programme (INEP) Grant. Management not in full agreement with the National Treasury guidance on the recognition of the INEP grant, in the current year (Accounting for Integrated National	Management should ensure that they apply the requirements of GRAP 11 for transactions relating to INEP grant. The expenditure incurred to date on the INEP grant must be reclassified from fixed assets to expenditure. The management should further assess the impact of the finding on the corresponding figures.	<p>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</p> <p>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</p>	No	Chief Financial Officer	Internal Audit	30-Jun-24	The issue was discussed in the Provincial CFO forum with the Office of the Auditor General and Provincial Treasury who both committed to follow-up with National Treasury on their submissions they made in October 2023 from which no

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
											Electrification Programme (INEP) Grant allocations). Therefore, resulting in incorrect application of the applicable reporting standard, GRAP.								response was received.
	Assets: Differences in useful lives used to calculate depreciation	18	Financial	Asset Management	N/A	No	No	No	No	Medium	The management has not reviewed the depreciation calculation and ensure that all the variables used to calculation of depreciation is constant with asset management policy.	Management should excise the oversight responsibility the work done on fixed asset register and reconcile all the variables used to calculate the value of property plant and equipment.	<p><i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i></p> <p><i>The Infrastructure FAR useful lives to be aligned with the municipality's Asset Management Policy</i></p> <p><i>A report on the useful lives outside the Asset Management guidelines to be prepared and submitted</i></p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year	

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

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

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	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 reviewed against the WIP register for completeness</i></p> <p><i>WIP register to be reconciled with Accruals register to ensure all transactions included are updated on the WIP register as well</i></p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
Investment property																		

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Investment property valuation issue	17	Financial	Development planning & Asset Management & Revenue	N/A	No	No	No	No	Medium	Incorrect invoices were used as the billing for June 2023	Management should ensure that they apply the requirements of GRAP 16 for measurement of investment property. The correct rental billing for the last month should be used when following the above-mentioned method to fair value the investment properties	<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	

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
																			the financial year
	Provision - incorrect classification and disclosure	25	Financial	Budget and Reporting	N/A	No	No	No	No	Medium	The management has not adequately reviewed the provision amount and ensure that all the amounts included in the provision are actually provision as defined.	As the amount is considered to be paid or be taken as a leave in the next 12 months by the related employee after the reporting date. The municipality should consider the amount to be an employee related obligation and be classified as such in the financial statements as required by the above mentioned GRAP.	Create disclosure notes for employee costs to improve on the disclosure of short-term benefits even though GRAP does not require such	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year	
Payables																			
	Payables from exchange transactions - incorrect classification of accruals	15	Financial	Expenditure Management	N/A	No	No	No	No	Medium	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy		No	Manager: Revenue and Expenditure				This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
											ensure that information submitted for audit is accurate and complete	of the figure presented in the financial statements						ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
	Payables from exchange transactions - difference between AFS and GL	14	Financial	Expenditure Management	N/A	No	No	No	No	Low	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete.	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements	<i>A report on the take-on balances to the mSCOA system that have not moved and do not have supporting information to be presented to council for write-off</i>	No	Manager: Revenue and Expenditure	Internal Audit	31-May-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year
Employee costs																		

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	
	Employee related cost - overtime classification	8	Financial	Payroll & Budget and Reporting	N/A	Yes	No	No	No	Low	Errors in capturing of expenditure amount in the accounting system.	Management should ensure that the amounts included in the financial statements is included in the correct account when capturing into the system.	<i>Overtime expenditure items to be mapped such that they are separately disclosed on the AFS</i>	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year	
Operating expenditure																			
	Expenditure not paid within 30 days	12	Compliance	Expenditure management	N/A	No	No	No	No	Medium	The supplier was non-tax compliance on the date invoice received by municipality as per CSD report and municipality opted not pay the supplier until such non-tax compliance status is corrected by the supplier.	Management should constantly review unpaid invoices that are about to exceed 30 days and ensure that these invoices are paid to avoid non-compliance with MFMA	<i>Invoices for suppliers who have not complied with their tax matters for more than two payment runs not be accepted for processing until such issues have been attended to</i>	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	Invoices are only processed once without tax compliance being confirmed to have been address where tax matters were not in order when last payment was processed	

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
Revenue																		
	Rental of facilities and equipment: Leasehold fees - supporting schedules not adequately updated	6	Financial	Revenue management	N/A	No	No	No	No	Medium	The cause of the above finding is due to management not adequately updating the supporting registers with the transactions/journals passed in the general ledger. The submitted supporting register/schedules were not updated with the following transactions and journals that were passed in general ledger.	Management should ensure that the supporting registers to the financial statements are adequately updating with the transactions/journals passed in the general ledger.	Currently, there is no register specific for leasehold billing as this is done using the actual lease agreements and not a register. Going forward from Q2 of 2023-24 financial period, management commits to improve internal controls by performing monthly billing recons that will reconcile actual billing vs lease agreements each month for each lease to develop a register directed to leasehold billing by year end.	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	Register and monthly calculations introduced
	Service charges - recalculation differences	5	Financial	Revenue management	N/A	No	No	No	No	Medium	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements	The error was due to a change in capturing of a tariff structure in our billing system which subdivided the amount from hundreds to tens. The approved tariff is R313.81 per KVA not R3.1381 (R3.14 rounding)	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	A review was done during the February billing period to identify and correct billing information

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No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
											complete.		factor). A Credit note billing will be effected, a capturing checklist as an internal control will be implemented which will be reviewed.					
Disclosures																		
	Additional disclosure	15	Financial	Budget and reporting	N/A	Yes	No	No	No	Medium	One of the pension fund amount paid was erroneously omitted on the determination of amount paid when preparing the financial statements.	Management should put controls in place to ensure that there is adequate review of information used to prepare financial statements to ensure appropriate presentation and accuracy of the figure presented in the financial statements.	The difference of an amount of R1 908.09 is due to recalculation on average PAYE reconciliation performed on the payroll system at the end of tax period. These amounts were not deducted on employees therefore the municipality is not liable to the SARS. A necessary revision will be made to the disclosure note to the annual financial statements.	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial statements which will only be done after the end of the financial year

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2021/22?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress
	Segment reporting - incorrect amount	22	Financial	Budget and reporting	N/A	Yes	No	No	No	Medium	This is due to management oversight in ensuring that the information for the segment reporting purposes agrees with the information reported on the financial statements.	Management should ensure that the amounts included in the financial statements in the segment report agrees to the amount included in the face of the financial statement and the correct account or name is used in order to ensure faithful presentation of Municipality affairs.	<p><i>Engagements with the system vendor on the possibility of:</i></p> <p><i>Current assets opening balances to be split per segment and movements to be processed against related segments</i></p>	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.	<p><i>Narratives to be included even for corrections not related to figures on the annual financial statements for users to understand the change presented</i></p>	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The remedial action relates to ensuring this is addressed on the next set of the annual financial

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

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

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												adhered to.							

2. Implementation of the Finance Management Internship Programme

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

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

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

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

3. Approval of the 2025 Budget

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

The process starts with the state of the nation address by the president of the republic which is later followed by the national budget speech. On the 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.

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

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

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

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

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

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

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

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

The budget was therefore considered and approved by council on the 17th of May 2024 which is within the timeframes stipulated in the MFMA.

4. Councillor and staff benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14,085	15,153	15,153	1,186	13,110	13,890	(781)	-6%	15,153
Pension and UIF Contributions		1,167	1,263	1,263	98	1,087	1,158	(71)	-6%	1,263
Medical Aid Contributions		1,167	1,263	1,263	98	1,087	1,158	(71)	-6%	1,263
Motor Vehicle Allowance		5,762	6,314	6,314	485	5,364	5,788	(424)	-7%	6,314
Cellphone Allowance		4,139	4,488	4,488	350	3,876	4,114	(239)	-6%	4,488
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		26,321	28,481	28,481	2,217	24,522	26,107	(1,585)	-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	443	4,709	4,972	(263)	-5%	5,423
Pension and UIF Contributions		176	250	210	15	185	192	(7)	-4%	210
Medical Aid Contributions		343	361	331	24	284	304	(20)	-7%	331
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,477	1,630	1,710	141	1,512	1,568	(56)	-4%	1,710
Cellphone Allowance		114	120	120	7	89	110	(21)	-19%	120
Housing Allowances		426	465	445	33	376	408	(31)	-8%	445
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8,107	8,398	8,240	664	7,155	7,553	(398)	-5%	8,240
% increase	4		3.6%	1.6%						1.6%
Other Municipal Staff										
Basic Salaries and Wages		76,714	76,704	76,873	6,053	67,040	70,467	(3,427)	-5%	76,873
Pension and UIF Contributions		11,266	12,619	12,766	1,023	11,279	11,702	(423)	-4%	12,766
Medical Aid Contributions		5,356	6,213	6,353	545	5,590	5,823	(233)	-4%	6,353
Overtime		1,387	2,925	2,495	268	1,936	2,287	(351)	-15%	2,495
Performance Bonus		5,971	6,093	6,341	61	275	5,812	(5,537)	-95%	6,341
Motor Vehicle Allowance		7,625	8,157	8,327	665	7,359	7,633	(274)	-4%	8,327
Cellphone Allowance		615	875	992	49	544	909	(365)	-40%	992
Housing Allowances		3,728	4,403	4,192	329	3,628	3,843	(215)	-6%	4,192
Other benefits and allowances		4,845	3,825	3,462	110	1,260	3,174	(1,913)	-60%	3,462
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		117,507	121,814	121,801	9,102	98,912	111,651	(12,739)	-11%	121,801
% increase	4		3.7%	3.7%						3.7%
Total Parent Municipality		151,935	158,693	158,522	11,983	130,589	145,312	(14,723)	-10%	158,522
% increase	4		4.4%	4.3%						4.3%
TOTAL SALARY, ALLOWANCES & BENEFITS		151,935	158,693	158,522	11,983	130,589	145,312	(14,723)	-10%	158,522
% increase	4		4.4%	4.3%						4.3%
TOTAL MANAGERS AND STAFF		125,614	130,213	130,041	9,766	106,067	119,204	(13,138)	-11%	130,041

5. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables	1200	–	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables	1300	3,813	1,776	1,711	1,493	1,476	1,760	1,923	16,140	30,091	22,791	–	–	
Receivables from Non-exchange	1400	1,051	290	281	277	276	283	271	36,309	39,038	37,417	–	–	
Receivables from Exchange	1500	–	–	–	–	–	–	–	–	–	–	–	–	
Receivables from Exchange	1600	34	29	15	26	14	14	13	2,072	2,218	2,139	–	–	
Receivables from Exchange	1700	–	–	–	–	–	–	–	384	384	384	–	–	
Interest on Arrear Debtor Accounts	1810	746	750	756	749	740	741	734	18,645	23,861	21,608	–	–	
Recoverable unauthorised, interest	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	339	262	662	270	209	229	221	8,337	10,529	9,266	–	–	
Total By Income Source	2000	5,982	3,107	3,426	2,815	2,715	3,027	3,162	81,887	106,121	93,606	–	–	
2022/23 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	500	502	904	484	460	500	546	40,907	44,802	42,897	–	–	
Commercial	2300	5,125	2,249	2,247	2,064	1,988	2,269	2,363	26,628	44,933	35,311	–	–	
Households	2400	357	356	275	267	266	259	253	14,352	16,386	15,397	–	–	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	5,982	3,107	3,426	2,815	2,715	3,027	3,162	81,887	106,121	93,606	–	–	

The table above shows municipal debtors for the month of May 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 - M11 May

Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	1,503									1,503	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	1,503	-	-	-	-	-	-	-	-	1,503	-

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

7. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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
		Yrs/Months												
Municipality														
FNB CALL DEPOSIT ACCOUNT(62550717767)		Not fixed	Call Deposit	No	Variable	0.00483093	0	n/a	not fixed	17,084	83	(7,109)	-	10,057
FNB CALL DEPOSIT ACCOUNT(62459758078)		Not fixed	Call Deposit	No	Variable	0.005074881	0	n/a	not fixed	2,690	14	(749)	-	1,955
FNB CALL DEPOSIT ACCOUNT(62028477992)		Not fixed	Call Deposit	No	Variable	0.006086376	0	n/a	not fixed	482,894	2,939	(24,439)	-	461,394
FNB CALL DEPOSIT ACCOUNT(62816769220)		Not fixed	Call Deposit	No	Variable	0.006157527	0	n/a	not fixed	389	2	-	-	391
FNB CALL DEPOSIT ACCOUNT(62816773073)		Not fixed	Call Deposit	No	Variable	0.006159642	0	n/a	not fixed	2	0	-	-	2
FNB CALL DEPOSIT ACCOUNT(62896110170)		Not fixed	Call Deposit	No	Variable	0.006157534	0	n/a	not fixed	8,071	50	-	-	8,120
FNB CALL DEPOSIT ACCOUNT(62852108531)		Not fixed	Call Deposit	No	Variable	0.005667674	0	n/a	not fixed	21,567	122	(6,953)	-	14,736
FNB CALL DEPOSIT ACCOUNT(62550715828)		Not fixed	Call Deposit	No	Variable	0.006118041	0	n/a	not fixed	774	5	(159)	-	620
										533,470	3,214	(39,409)	-	497,275
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									533,470		(39,409)	-	497,275

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the month by over R39.4 million which lead to a decrease in its investments for the month of May 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 - M11 May

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	356,321	-	356,321	326,627	28,829	8.8%	356,321
Local Government Equitable Share		-	341,204	341,204	-	341,204	312,770	28,434	9.1%	341,204
Finance Management		2,100	2,100	2,100	-	2,100	1,925			2,100
Integrated National Electrification Programme		-	-	-	-	-	-			-
EPWP Incentive		3,687	3,222	3,042	-	3,042	2,789			3,042
Neighbourhood Development Partnership Grant		-	-	5,235	-	5,235	4,799			5,235
Municipal Infrastructure Grant	3	2,534	2,871	2,679	-	2,679	2,456	223	9.1%	2,679
Municipal Disaster response grant		-	-	2,060	-	2,060	1,888	172	9.1%	2,060
Disaster relief grant		12,790	-	-	-	-	-	-		-
Provincial Government:		500	500	500	-	500	458	42	9.1%	500
Health subsidy		-	-	-	-	-	-	-		-
Capacity Building and Other		500	500	500	-	500	458			500
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	21,611	349,897	356,821	-	356,821	327,086	28,870	8.8%	356,821
Capital Transfers and Grants										
National Government:		98,354	71,555	87,968	-	87,968	80,637	4,242	5.3%	87,968
Municipal Infrastructure Grant (MIG)		48,148	54,555	50,906	-	50,906	46,664	4,242	9.1%	50,906
Neighbourhood Development Partnership		-	-	3,932	-	3,932	3,605			3,932
Municipal Disaster Response Grant		33,806	-	17,130	-	17,130	15,703			17,130
Integrated National Electrification Programme Grant		16,400	17,000	16,000	-	16,000	14,667			16,000
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	98,354	71,555	87,968	-	87,968	80,637	4,242	5.3%	87,968
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	119,965	421,452	444,789	-	444,789	407,723	33,112	8.1%	444,789

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		21,111	349,397	356,321	16,398	196,789	326,627	(129,784)	-39.7%	356,321
Local Government Equitable Share		–	341,204	341,204	14,196	186,565	312,770	(126,205)	-40.4%	341,204
Finance Management		2,100	2,100	2,100	167	1,546	1,925	(379)	-19.7%	2,100
Integrated National Electrification Programme		–	–	–	–	–	–	–		–
EPWP Incentiv e		3,687	3,222	3,042	–	3,042	2,789	254	9.1%	3,042
Neighbourhood Development Partnership Grant		–	–	5,235	–	1,354	4,799	(3,445)	-71.8%	5,235
Municipal Infrastructure Grant		2,534	2,871	2,679	202	2,448	2,456	(8)	-0.3%	2,679
Disaster Response Grant		–	–	2,060	1,834	1,834	1,888	–		2,060
Disaster relief grant		12,790	–	–	–	–	–	–		–
Provincial Government:		500	500	500	15	146	458	(313)	-68.2%	500
Health subsidy		–	–	–	–	–	–	–		–
Capacity Building and Other		500	500	500	15	146	458	(313)	-68.2%	500
District Municipality:		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		21,611	349,897	356,821	16,413	196,935	327,086	(130,096)	-39.8%	356,821
Capital expenditure of Transfers and Grants										
National Government:		98,354	76,295	87,968	10,389	62,243	80,638	(18,395)	-22.8%	87,968
Municipal Infrastructure Grant (MIG)		48,148	54,555	50,906	5,317	43,911	46,664	(2,753)	-5.9%	50,906
Neighbourhood Development Partnership Grant		–	–	3,932	–	–	3,605	(3,605)	-100.0%	3,932
Integrated National Electrification Programme Grant		16,400	17,000	16,000	749	13,224	14,667	(1,443)	-9.8%	16,000
Disaster Response Grant		33,806	4,740	17,130	4,323	5,108	15,703	(10,595)	-67.5%	17,130
Disaster Recovery grant		–	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		98,354	76,295	87,968	10,389	62,243	80,638	(18,395)	-22.8%	87,968
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		119,965	426,192	444,789	26,802	259,178	407,723	(148,491)	-36.4%	444,789

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 - M11

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 Development 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)					-	
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. The municipality had one rollover application that was been approved.

d) Actuals and revised targets for cash receipts and payments

EC443 Winnie Madikizela Mandela - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	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	1,455	593	10,988	29,982	31,546	29,613	
Service charges - Electricity revenue		2,570	3,392	3,476	3,402	3,859	3,107	4,590	3,514	2,890	6,980	2,831	(3,718)	36,893	30,798	33,302	
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management		374	303	326	354	353	318	366	324	409	374	344	(134)	3,712	3,987	4,531	
Rental of facilities and equipment		472	503	467	480	564	665	610	721	459	407	499	(444)	5,402	5,670	6,087	
Interest earned - external investments		2,279	3,071	2,923	2,693	2,498	2,426	3,100	3,040	2,780	3,250	3,360	470	31,890	16,669	17,452	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		13	16	14	24	11	28	19	28	26	15	14	43	250	95	85	
Licences and permits		196	232	184	201	168	141	185	207	143	163	183	532	2,537	2,662	2,787	
Agency services		91	228	134	139	165	107	140	131	106	75	83	15	1,414	1,328	1,391	
Transfers and Subsidies - Operational		142,168	2,905	-	-	1,950	113,735	-	-	105,304	(11,801)	100	2,699	357,060	371,637	364,128	
Other revenue		24	50	14	26	81	137	46	133	(31)	247	26	43,798	44,550	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	1,165	8,033	54,223	513,692	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	11,895	200	(5,679)	87,968	80,471	82,487	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		170,326	11,372	8,073	7,784	27,193	143,744	24,739	12,146	126,419	13,060	8,233	48,544	601,660	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	12,124	12,376	2,853	133,776	170,108	177,688	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	28,481	28,481	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	-	100	100	100	100	
Bulk purchases - Electricity		5,344	5,761	5,692	3,723	4,056	3,582	-	7,696	3,276	3,529	3,366	1,706	47,731	53,792	60,624	
Acquisitions - water & other inventory		-	905	638	372	1,072	130	150	740	177	470	121	2,654	7,431	7,523	7,870	
Contracted services		1,828	1,825	7,072	14,984	2,310	4,826	496	1,375	2,311	3,352	2,926	89,824	133,129	90,128	99,320	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		19,824	5,840	3,146	5,638	7,177	10,265	4,244	10,407	9,210	6,866	6,517	(8,337)	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	26,341	25,307	117,281	431,444	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	15,222	13,295	67,974	168,512	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	41,563	38,602	185,255	599,957	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	(28,503)	(30,369)	(136,711)	1,703	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	528,773	498,404	360,015	361,719	417,726	
Cash/cash equivalents at the month/year end:		484,919	463,135	428,635	394,331	386,133	486,704	493,361	464,214	557,276	528,773	498,404	361,693	361,719	417,726	444,690	

9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	593	18,993	27,483	(8,490)	-31%	29,982
Service charges		54,103	32,606	40,606	3,175	44,458	37,222	7,236	19%	40,606
Other revenue		3,680	51,616	54,154	806	10,211	49,641	(39,430)	-79%	54,154
Transfers and Subsidies - Operational		343,919	349,897	357,060	100	354,361	327,305	27,056	8%	357,060
Transfers and Subsidies - Capital		93,836	71,555	87,968	200	93,647	80,637	13,010	16%	87,968
Interest		28,371	15,890	31,890	3,360	31,420	29,233	2,187	7%	31,890
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(312,003)	(380,618)	(431,344)	(25,307)	(314,163)	(395,399)	(81,236)	21%	(431,344)
Interest		-	(100)	(100)	-	-	(92)	(92)	100%	(100)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		232,129	170,828	170,215	(17,074)	238,927	156,031	(82,897)	-53%	170,215
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)	(168,512)	(13,295)	(100,539)	(154,470)	(53,931)	35%	(168,512)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(149,222)	(141,376)	(168,512)	(13,295)	(100,539)	(154,470)	(53,931)	35%	(168,512)
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	1,703	(30,369)	138,389	1,561			1,703
Cash/cash equivalents at beginning:		277,109	277,109	360,015	528,773	360,015	360,015			360,015
Cash/cash equivalents at month/year end:		360,015	306,560	361,719	498,404	498,404	361,577			361,719

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

10. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	361,719	498,404	361,719
Trade and other receivables from exchange transactions		22,750	46,746	39,775	39,235	39,775
Receivables from non-exchange transactions		42,668	25,809	34,150	51,496	34,150
Current portion of non-current receivables		-	-	-	-	-
Inventory		1,384	450	1,784	1,383	1,784
VAT		17,621	18,042	22,880	33,835	22,880
Other current assets		23,568	15,763	18,847	16,092	18,847
Total current assets		468,005	413,370	479,153	640,445	479,153
Non current assets						
Investments		-	-	-	-	-
Investment property		42,209	39,090	42,210	42,209	42,210
Property, plant and equipment		837,613	834,980	905,866	879,182	905,866
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		1,261	1,261	1,261	1,261	1,261
Intangible assets		632	43	466	478	466
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	949,803	923,131	949,803
TOTAL ASSETS		1,349,720	1,288,744	1,428,956	1,563,576	1,428,956
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		497	506	497	450	497
Trade and other payables from exchange transactions		52,744	74,019	87,550	33,272	87,550
Trade and other payables from non-exchange transactions		8,199	-	2,127	32,206	2,127
Provision		19,918	20,308	19,919	13,074	19,919
VAT		-	4,947	4,947	21,413	4,947
Other current liabilities		-	-	-	-	-
Total current liabilities		81,357	99,779	115,039	100,416	115,039
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	126,524	111,901	126,524
NET ASSETS	2	1,256,878	1,166,481	1,302,432	1,451,675	1,302,432
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1,256,878	1,166,481	1,302,432	1,451,675	1,302,432
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,256,878	1,166,481	1,302,432	1,451,675	1,302,432

11. Municipal Manager's quality certification

Quality Certificate

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

The monthly budget statement

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

Print name: Luvuyo Mahlaka

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

Signature: 

Date: 15/06/2024