

CHAPTER 4

AUDITED FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION

4.1 FOREWORD TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2009.

30 June 2009 is the last year for low capacity municipalities, in the ilk of the Elundini Municipality, to produce annual financial statements on the conventions set by the Institute of Municipal Finance Officers. From the 2009/2010 financial year, the preparation of the annual financial statements must follow Generally Recognized Accounting Practices and fully comply to the prescripts of the Municipal Finance Management Act, 56 of 2003. This requirement comes along together with the Auditor General's stated desire to express an opinion on the attainment of service delivery targets by municipalities with effect from the 2009/2010 financial year.

This scenario has induced the Elundini Municipality to make all efforts and create the necessary conditions for the attainment of an unqualified opinion in respect of the 2008/2009 financial year. The final arbiter, of course, as to whether such efforts and conditions were adequate is the Auditor General.

Lastly, the Elundini Municipal council has gone beyond the midpoint in its term of office, and probably needs to evaluate its performance towards the attainment of "a better quality of life for all" as the municipality's vision proudly proclaims. The Executive Committee has therefore agreed to hold a session before the end of the financial year, where it can appraise the service delivery road traversed so far, and identify those critical matters that must be resolved before the end of the term of the municipal council. This might of necessity include a reconfiguration of the municipality such that it ably responds to the current challenges facing our people.

Councillor B Salman
Mayor

4.2 FINANCIAL OVERVIEW: CFO'S REPORT

1. OPERATING RESULTS

Details of the operating results according to service classification and object of expenditure are included in Appendices

D and E. The operating results for the year ended 30 June 2009 are as follows:

	VARIANCE %	BUDGET 2009 R	ACTUAL 2009 R	ACTUAL 2008 R
<u>INCOME</u>				
Rates and general services	-2.2%	71,421,839	69,880,017	75,365,489
Trading Services	-57%	39,774,605	16,913,334	14,784,149
Total Budgeted Income	-22%	111,196,444	86,793,351	90,149,638
<u>EXPENDITURE</u>				
Rates and general services	3%	69,105,062	70,912,215	94,901,919
Trading Services	-54%	42,024,581	19,208,683	18,406,318
Total expenses	-19%	111,129,643	90,120,898	113,308,237
(Deficit)/Surplus for the year		66,801	(3,327,547)	(23,158,599)

Revenue

Rates and General Services

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Current year actual revenue to prior year depicts a 33.8% decrease. Current year receipts compares fairly to the budgeted.

Trading Services

Current year actual revenue to prior year depicts a 14% increase. Current year receipts do not compare fairly to the budgeted.

Expenditure

Rates and General Services

Current year actual expenditure to prior year depicts a 35% decrease. Current year expenses compares fairly to the budgeted.

Trading Services

Current year actual expenditure to prior year depicts a 4% increase. Current year expenses do not compare fairly to the budgeted.

2. CAPITAL EXPENDITURE AND FINANCING

The expenditure on fixed assets during the year amounted to R17 771 064. The actual expenditure consists of the following: -

	VARIANCE	ACTUAL 2009 R	ACTUAL 2008 R
Capital Development	(10,749,944)	347,144	11,097,088
Electricity Network	6,573,673	9,205,366	2,631,693
Office Equipment	(246,994)	117,829	364,823
Computer Equipment	(333,496)	208,332	541,828
Computer Software	(36,720)		36,720
Machinery	(95,524)		95,524
Motor Vehicles	(761,475)	671,437	1,432,912
Land & Buildings	(461,789)	271,163	732,952
Streets	4,496,658	6,788,468	2,291,810
Plant & Equipment	(50,568)		50,568
Tools & Equipment	158,785	161,325	2,540
Other Assets	(257,970)		257,970
	(1,765,364)	17,771,064	19,536,428

Resources used to finance the fixed assets were as follows: -

	ACTUAL 2009 R
<u>Grants & Subsidies</u>	
Grants & Subsidies	17,771,064
	17,771,064

A detailed analysis of fixed assets can be examined on Appendix C of the annual financial statements.

3 EXTERNAL LOANS, INVESTMENTS AND CASH

External loans outstanding as at 30 June 2009 amounted to R327 336 (2008: R368 281). These loans are payable over a period of 20 years and bear interest at rates of 16.72% and 17.36% per annum. They will be fully redeemed by 2009 and 2015 respectively.

As at 30 June 2009, external investments at approved financial institutions amounted to R51,1 million (2008: R55,2 million). The main bank account shows a favourable cashbook balance of R1 800 344 (2008: R1 952 437), whilst the First National Bank Account had a favourable balance of R934 738 (2008: R8 568).

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More information regarding loans and investments are disclosed in the notes and Appendix B of the annual financial statements.

4 FUNDS AND RESERVES

TRUST FUNDS

The balance of Trust and Project funds at 30 June 2009 amounted to R26,531 million (2008: R21 million).

More information on these Trust and Project Funds is detailed in Appendix A to the financial statements.

5 CONTINGENT LIABILITIES

SALA Pension Fund vs Elundini Municipality

Outstanding pension fund contribution by the Municipality	281,586	244,000
---	----------------	----------------

Matyeni vs Elundini Municipality

Alleged failure by municipality to pay subsistence allowance due	80,000	80,000
--	---------------	---------------

Department of Housing vs Elundini Municipality

Alleged mismanagement of funds transferred to the municipality	936,047	936,047
--	----------------	----------------

Performance Bonuses	357,897	-
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This is in respect of the impending evaluation of the performance of section 57 employees in respect of the years ended 30 June 2009.

In terms of the conditions of employment applicable to the section 57 employees, there must be an annual assessment of the performance of all section 57 employees, which may result in the employees being rewarded if their performance meets and /or exceeds certain prescribed standards. A potential liability exists in the event that

the performance
evaluation outcomes require that
bonuses be paid.

**Claims by Mrs S Songca, N D Mdzanga
and P J Brits**

230,000

-

The above claims relate to alleged damages suffered by
the claimants
as a result of a fire which apparently emanated from
the property of the
municipality. The municipality intends to
defend the case.

6 EXPRESSION OF APPRECIATION

I wish to express my appreciation to the Mayor, the Chairperson of the Standing Committee on Finance, the Council at large and my fellow managers as well as to the staff members at large for their invaluable support during the past year.

A special word of thanks is extended to the representatives of the Auditor General for their assistance during the year.

**K GASHI
ACTING CHIEF FINANCIAL
OFFICER**

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4.3 CONSOLIDATED FINANCIAL STATEMENTS AS AT THE END 30 JUNE 2009:

ELUNDINI LOCAL MUNICIPALITY						
BALANCE SHEET as at 30 June 2009						
			Notes	2009		2008
				R		R
CAPITAL EMPLOYED						
FUNDS AND RESERVES						
				7,625,703		29,349,962
	Statutory funds		1	7,625,703		29,349,962
ACCUMULATED SURPLUS						
				16,147,788		4,888,014
LONG TERM LIABILITIES						
	Long term loans		3	294,606		266,612
	Consumer deposits: services		4	137,186		193,475
	Provisions		11	1,000,000		-
				25,205,283		34,698,063

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EMPLOYMENT OF CAPITAL						
FIXED ASSETS						
			5	327,335		368,281
NET CURRENT ASSETS						
CURRENT ASSETS						
	Inventory		7	292,708		649,472
	Accounts receivable		8	3,963,738		6,846,752
	Investments		6	51,088,972		55,279,904
	Cash		9	2,736,130		1,961,005
CURRENT LIABILITIES						
	Accounts payable		10	4,081,141		8,609,117
	Provisions		11	2,558,520		255,665
	Trust and project funds		2	26,531,209		21,440,900
	Short term portion of long term loans		3	32,730		101,669

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						25,205,283	34,698,063

CASH FLOW STATEMENT

for the year ended 30 June 2009

	Notes	2009	2008
CASH FLOW FROM OPERATING ACTIVITIES			
Interest received	12	5,069,884	2,134,831
Interest paid	12	(62,130)	(78,321)
Cash generated from operations	15	83,071,907	(96,498,074)
(Increase)/decrease in working capital	16	(21,550,584)	8,478,733
Contributions to funds and reserves		(21,724,259)	(16,013,755)
<hr/>			
Cash available from operations		44,804,818	(101,976,586)
<hr/>			
Cash contributions from the public and government		(56,670,454)	127,904,687
Increase in project funds		5,090,309	
NET CASH FROM OPERATING ACTIVITIES		(6,775,327)	25,928,101

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	CASH UTILISED IN INVESTMENT ACTIVITIES							3,331,526	(5,885,738)
	Investment in fixed assets							3,331,526	(5,885,738)
								(3,443,801)	20,042,363
	NET CASH FLOWS FROM FINANCING ACTIVITIES							4,218,926	(17,838,986)
	Increase/(decrease) in long term loans			17				27,994	128,215
	(Increase)/decrease in cash investments			18				4,190,932	(17,967,201)
	NET DECREASE IN CASH AND CASH EQUIVALENTS							775,125	2,203,377
	(INCREASE)/DECREASE IN CASH ON HAND			19				(775,125)	(2,203,377)

ELUNDINI LOCAL MUNICIPALITY									
NOTES TO THE FINANCIAL STATEMENTS									
for the year ended 30 June 2009									
								2009	2008
								R	R

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1	STATUTORY FUNDS								
	Revolving fund					7,625,703			11,412,988
	Equitable share fund					-			17,936,974
						7,625,703			29,349,962
						-			-
2	TRUST & PROJECT FUNDS								
	Housing Personnel Fund					60,483			56,226
	Town Register Fund					21,224			20,127
	Drought Relief Fund					942,251			865,120
	Intervention Fund					509,491			887,872
	MIG Fund					8,131,652			125,527
	CMIP Fund					1,001,747			1,047,822
	Elundini Housing Fund					71,732			66,683
	IDP/LDO Fund					118,600			110,877
	Leave Reserve Fund					12,118			11,549
	NER Fund					6,139,650			10,756,599
	Survey Fund					228,899			210,684
	Transitional Grant Fund					978,970			913,502

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Capacity Building Fund				1,235,773			1,335,853
MSP Fund				1,637,912			1,575,242
Katlehong Housing Fund				2,791			2,660
LED Open Market Fund				38,726			33,238
Housing Pilot Fund				112,508			114,684
Maclear Greenfields Fund				805,811			739,557
Financial Management Grant Fund				396,235			761,118
MSIG Fund				756,829			216,425
Enkululekweni Fund				438,879			406,399
Library Fund				276,015			285,152
Municipal Admin. Fund				73,855			68,656
HIV/AIDS Fund				60,000			-
Mt Fletcher Youth Center Fund				200,000			-
Tourism Fund				1,857,782			829,328
Expanded Public Works Fund				420,165			-
Voter Station Fund				1,109			-
				26,531,209			21,440,900

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3	LONG TERM LOAN								
	DBSA Loan					327,336			368,281
	Short Term Portion					(32,730)			(101,669)
	Long Term Portion					294,606			266,612
These loans bear interest at rates of 16,72% and 17,36% per annum. They will be fully redeemed over a									
period of 20 years (2009 and 2015 respectively). The loan balance has been adjusted to reflect the actual amount									
due.									
4	CONSUMER DEPOSITS								
	Deposits - Houses					7,902			15,858
	Deposits - Water					21,473			30,868
	Deposits - Electricity					107,811			146,749
						137,186			193,475
ELUNDINI LOCAL MUNICIPALITY									
NOTES TO THE FINANCIAL STATEMENTS									

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for the year ended 30 June 2009							
					2009		2008
					R		R
5	PROPERTY, PLANT & EQUIPMENT						
	Fixed assets at the beginning of the year				71,008,989		65,163,346
	Capital expenditure during the year				17,771,064		19,536,426
	Less: Assets written off during the year				(21,102,590)		(13,690,783)
	TOTAL FIXED ASSETS				67,677,463		71,008,989
	Less: Loans Redeemed and other capital receipts				(67,350,128)		(70,640,708)
	NET FIXED ASSETS				327,335		368,281
	For more details on Fixed Assets, Refer to Appendix C.						
6	SHORT TERM INVESTMENTS						
	<u>UNLISTED</u>						

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Town Register Investment					21,224				20,127
Elundini Housing Investment					71,732				66,683
IDP/LDO Investment					118,600				60,877
Intervention Investment					509,491				1,214,997
Leave Reserve Investment					12,118				11,549
Drought Relief Investment					942,251				865,119
Equitable Share Investment					18,174,509				20,987,462
NER Investment					6,131,546				6,756,594
Survey Investment					228,899				210,684
Personal Housing Investment					60,483				56,226
Coloured Housing Investment					20,279				19,234
MIG Investment					4,576,261				1,175,964
Capacity Building Investment					1,235,773				1,335,853
Transitional Grant Investment					978,970				913,503
LED Open Market Investment					38,725				199,904
MSP Investment					1,637,911				1,812,221
CMIP Investment					838,915				895,235
Katlehong Housing Investment					2,792				2,660

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Housing Pilot Investment				112,508			114,684
Maclear Greenfields Investment				805,811			764,622
Electricity Investment				1,577,352			1,873,920
Surplus Investment				1,200,764			1,152,776
Financial Management Grant Investment				318,630			761,118
Investments - Deposits				12,425			11,841
Investment - Revolving Fund				7,483,068			11,175,976
Youth Centre Investment				200,000			-
Public Works Investment				420,165			-
Voting Station Investment				99,860			-
MSIG Investment				550,959			844,759
Testing Centre				3,306			3,150
Mount Fletcher Balance				7,584			7,228
Motor Registration Investment				1,635			1,635
Training/Cemetery/Golf Course				15,439			14,714
Enkululekweni Housing Investment				438,879			406,399
Tourism Investment				1,944,792			941,842
Library Investment				221,461			531,690

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	Municipal Administration Investment				73,855			68,658
					51,088,972			55,279,904
ELUNDINI LOCAL MUNICIPALITY								
NOTES TO THE FINANCIAL STATEMENTS								
for the year ended 30 June 2009								
					2009			2008
					R			R
7	INVENTORY				292,708			649,472
8	ACCOUNTS RECEIVABLE							
	Rates & Taxes				7,635,112			6,702,301
	Health Rates				5,370			6,558
	Electricity				4,660,529			3,564,272
	Water and sanitation				-			18,615,943
	Ukhahlamba W & S				627,394			-
	Refuse				10,795,861			12,226,502
	Commonage				13,898			15,474

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Housing Rental				711,054			738,288
Sundry Billings				113,879			111,791
Grazing				55,898			55,943
Outstanding Balances				90,188			92,411
Self-help Housing				-			196,170
Prepaid expenses				125,464			-
Training, Cemetery and Golf Course				-			-
Housing Scheme				123,786			-
Sundry Debtors				4,235			-
Bank Errors				-			2,356
T/A Funds				-			-
R/D Cheques				-			36,425
VAT				2,436,577			1,462,966
Internal Loan				4,506			4,506
				27,403,751			43,831,906
Less: Provision for bad debts				(23,440,013)			(36,985,154)
				3,963,738			6,846,752

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	Provision for bad debts has been made for all debts outstanding for more than 180 days. Refer to note 20.						
9	CASH & CASH EQUIVALENTS						
	Elundini Standard Bank Revenue Bank Account				1,800,344		1,952,437
	Petty cash account				1,048		-
	Elundini FNB Main Bank Account				934,738		8,568
					2,736,130		1,961,005
	The Elundini Standard Bank Revenue Bank Account and Elundini FNB Main Bank Account are both						
	cheque accounts.						
10	ACCOUNTS PAYABLE						
	Trade Creditors				1,995,335		7,994,980
	Other Creditors				2,085,806		-
	SARS (P.A.Y.E; U.I.F & S.D.L.)				-		316,278
	Dept of Roads & Transport				-		297,859
					4,081,141		8,609,117
11	PROVISIONS						

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	Provision for 13th cheque				785,468				-
	Provision - Leave Pay				1,273,052				255,665
	Provision for rehabilitation of waste sites				500,000				-
					2,558,520				255,665
	The total provision for the rehabilitation of solid waste sites amounts to be R1,500,000 which is split as follows:								
	- Long term provision				1,000,000				
	- Short term provision				500,000				
					1,500,000				
	The Elundini Municipality is operating 3 solid waste sites, of which it has one valid permit (Maclear).								
	Two of the permits (Ugie and Mount Fletcher) have lapsed with the Department of Water Affairs, hence a								
	further application must be made to re-instate the permits.								
12	FINANCE TRANSACTIONS								
	Interest earned				5,069,884				2,134,831
	Interest paid				62,130				78,321

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ELUNDINI LOCAL MUNICIPALITY									
NOTES TO THE FINANCIAL STATEMENTS									
for the year ended 30 June 2009									
						2009			2008
						R			R
13	COUNCILLOR'S REMUNERATION								
	Mayor					534,680			464,896
	Speaker					430,942			374,698
	Executive Councillors					1,119,675			-
	Other					4,203,346			4,736,596
						6,288,643			5,576,190
14	APPROPRIATIONS								
	Accumulated surplus/(deficit) at the beginning of the year					4,888,014			69,450,206

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	Operating (deficit)/surplus for the year				(3,327,547)				(23,158,599)
	Appropriations for the year				14,587,321				(41,403,593)
					16,147,788				4,888,014
15	CASH (UTILIZED)/GENERATED BY OPERATIONS								
	CASH GENERATED BY OPERATIONS								
	Surplus/(deficit) for the year				(3,327,547)				(23,158,598)
	Appropriations for the year				14,587,321				(41,403,594)
	Appropriations charged against income:				23,440,013				16,013,755
	Bad debt provision				23,440,013				16,013,755
					34,699,787				(48,548,437)
	Interest received				(5,069,884)				(2,134,831)
	Interest paid				62,130				78,321
	Grants and subsidies received from the state				53,379,874				(45,893,127)

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						83,071,907					(96,498,074)	
16	(INCREASE)/DECREASE IN WORKING CAPITAL											
	(Increase)/decrease in inventory										356,764	(359,854)
	(Increase)/decrease in debtors										(20,556,999)	8,379,096
	Increase/(decrease) in provisions										3,302,855	(30,000)
	Increase/(decrease) in short-term portion on long term liabilities										(68,939)	(13,610)
	Increase/(decrease) in consumer deposits										(56,289)	11,878
	Increase/(decrease) in creditors										(4,527,976)	491,223
											(21,550,584)	8,478,733

ELUNDINI LOCAL MUNICIPALITY												
NOTES TO THE FINANCIAL STATEMENTS												
for the year ended 30 June 2009												
						2009					2008	
						R					R	
17	INCREASE/(DECREASE) IN LONG-TERM LOANS (EXTERNAL)											
	Loans repaid										27,994	128,215

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					27,994				128,215
18	(INCREASE)/DECREASE IN EXTERNAL CASH INVESTMENTS								
	Investment made				4,190,932				(17,967,201)
					4,190,932				(17,967,201)
19	INCREASE IN BANK AND CASH								
	Cash balance: beginning of the year				1,961,005				(242,372)
	Less: Cash balance: end of the year				(2,736,130)				(1,961,005)
					(775,125)				(2,203,377)
20	SUMMARY OF CONSUMER DEBTORS								
	<30 days				2,020,943				1,247,854
	<60 days				1,367,782				1,171,013
	<90 days				1,155,725				1,074,899
	<120 days				1,099,807				1,039,717
	<150 days				1,094,484				1,036,732
	<180 days				20,051,341				36,985,154
					26,790,082				42,555,369

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21	EMPLOYEE RELATED COSTS							
	Remuneration of Municipal Manager							
	Annual Remuneration				695,253			575,080
	Performance Bonus				125,087			-
	Housing Allowance				70,000			60,000
	Travelling Allowance				60,000			120,000
					950,340			755,080
	Remuneration of Chief Finance Officer							
	Annual Remuneration				340,285			339,612
	Performance Bonus				118,116			-
	Housing Allowance				217,358			256,211
	Travelling Allowance				66,975			73,590
					742,734			669,413
	Remuneration of Manager - Technical Services							
	Annual Remuneration				417,885			295,945
	Performance Bonus				-			-
	Housing Allowance				109,800			181,940

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Travelling Allowance				120,000		186,473
				647,685		664,358
Remuneration of Manager - Community Services						
Annual Remuneration				409,131		363,873
Performance Bonus				111,716		-
Housing Allowance				96,436		210,320
Travelling Allowance				228,479		88,778
				845,762		662,971
Remuneration of Manager - Corporate Services						
Annual Remuneration				383,511		339,612
Performance Bonus				104,167		-
Housing Allowance				79,836		73,590
Travelling Allowance				275,830		256,211
				843,344		669,413

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Matubatuba and Associates					150,701			97,580
Being services in respect of various litigation and disciplinary matters rendered by the company owned by the brother to one of the senior managers.								
YYZ Suppliers					198,427			-
Payments in respect of the contract amounting to R198 427 for the rehabilitation of the municipal ground awarded to a company owned by a wife of a municipal employee.								
Ganta Trading Enterprise					27,370			10,485
Catering services rendered by a company owned by a wife of a Councillor.								
Snow Drop Inn B & B					15,880			-
Hiring of accommodation services from a bed and breakfast owned by the wife of a Councillor.								
					392,378			108,065

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	STV Construction					-			22,023
	Hiring of the services of a company owned by a councillor.								
24	COUNCILLOR DEBTORS								
	Cllr CK Mthi					823			652
	Cllr D Mvumvu					17,770			17,538
	Cllr NR Lengs					7,010			5,233
	Cllr GM Moni					15,346			12,895
	Cllr T Fokoto					20,225			11,402
	Cllr H Rankuthu					2,818			2,428
	Cllr R Lehana					257			-
	Cllr LS Baduza					774			-
						65,023			50,148
	The following councillors have made arrangements with the municipality								
	to settle their outstanding debt:								
	Cllr CK Mthi								
	Cllr D Mvumvu								

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	Cllr NR Lengs								
	Cllr R Lehana								
	Cllr LS Baduza								
25	FRUITLESS & WASTEFUL EXPENDITURE					226,916			-
	The fruitless and wasteful expenditure for the 2009 financial year relates								
	to penalties and interest charged by the Compensation Commissioner								
	due to failure by the Municipality to pay statutory Workmen's Compensation								
	contributions since 2002. The Council has since condoned the fruitless								
	and wasteful expenditure.								
	This amount relates to an employee that incurred expenditure without the								
						1,100			38,132
	necessary authority. The said employee has since been dismissed for								
	this and other infractions.								
	The fruitless and wasteful expenditure for the 2008 financial year relates to								
	to a under deduction of PAYE, UIF and SDL from employees and Councillors								
	for the tax years ending February 2000 - 2007 and includes penalties and								
	interest.								

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26	IRREGULAR EXPENDITURE					34,970								-
	The amount reflected as irregular expenditure relates to the private use of the Mayoral													
	Vehicle. The Municipal Council has, on 30 April 2009, condoned this expenditure.													
27	CONTINGENT LIABILITIES													
	SALA Pension Fund vs Elundini Municipality													
	Outstanding pension fund contribution by the Municipality													
						281,586								244,000
	Matyeni vs Elundini Municipality													
	Alleged failure by municipality to pay subsistence allowance due													
						80,000								80,000
	Department of Housing vs Elundini Municipality													
	Alleged mismanagement of funds transferred to the municipality													
						936,047								936,047
	Performance Bonuses													
						357,897								-
	This is in respect of the impending evaluation of the performance of													
	section 57 employees in respect of the years ended 30 June 2009.													
	In terms of the conditions of employment applicable to the section 57													

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	employees, there must be an annual assessment of the performance of				
	all section 57 employees, which may result in the employees being				
	rewarded if their performance meets and /or exceeds certain prescribed				
	standards. A potential liability exists in the event that the performance				
	evaluation outcomes require that bonuses be paid.				
	Claims by Mrs S Songca, N D Mdzanga and P J Brits			230,000	-
	The above claims relate to alleged damages suffered by the claimants				
	as a result of a fire which apparently emanated from the property of the				
	municipality. The municipality intends to defend the case.				
28	CAPITAL COMMITMENTS				
	Capital commitments for the year consist of the following:				
	Sethathi access Road			800,000	-
	Amadwala Trading			697,482	-
	Development of Mt Fletcher internal streets			491,876	-
	Rehabilitation of Kuebung access road			241,659	-

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	Upgrading of Nxotshane access road and bridge				1,219,232					-
	Gobho Esixhotyeni access road				58,857					-
	Ntabelanga – Nkamane road link				37,324					-
	Maclear substation construction				2,325,767					-
	Prentjiesberg electrification				701,854					-
					6,574,051					-
29	ELECTRICITY DISTRIBUTION LOSSES									
	The Municipality incurred electricity distribution losses estimated at 6429600 units (2008: XX) during the									
	financial year ended 30 June 2009.									
	These distribution losses emanated from the following:									
	- Non metering of certain properties, including the Municipal properties and the water and sewerage treatment									
	works;									
	- Inaccurate and/ or incomplete reading of meters;									
	- Illegal bypassing of meters;									
	- Incorrect application of electricity tariff factors;									

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- Inappropriate estimation of electricity consumption; and									
- Inappropriate tariff structure									
This has resulted in a potential financial loss to the Municipality estimated at R3 021 912.									

ELUNDINI LOCAL MUNICIPALITY								
INCOME STATEMENT								
for the year ended 30 June 2009								
2008	2008	2008			2009	2009	2009	2009
R	R	R			R	R	R	R
Actual Income	Actual Expenditure	Surplus / (deficit)			Actual Income	Actual Expenditure	Surplus / (deficit)	Surplus / (deficit)
			RATES AND GENERAL SERVICES					Budget
75,365,489	94,901,918	(19,536,429)			69,880,017	70,912,215	(1,032,198)	2,316,777
			Community Services					
71,185,485	88,875,962	(17,690,477)			65,866,053	64,250,691	1,615,362	7,018,456

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308,646	2,711,230	(2,402,584)	Subsidised Services	41,741	2,931,901	(2,890,160)	(3,216,821)
3,871,358	3,314,726	556,632	Economic Services	3,972,223	3,729,623	242,600	(1,484,858)
14,784,149	18,406,318	(3,622,169)	Trading Services	16,913,334	19,208,683	(2,295,349)	(2,249,976)
90,149,638	113,308,236	(23,158,598)	TOTAL	86,793,351	90,120,898	(3,327,547)	66,801
		(41,403,594)	Appropriations for the year			14,587,321	
		(64,562,192)	Net (deficit)/surplus for the year			11,259,774	
		69,450,206	Accumulated surplus at the beginning			4,888,014	
			of the year				
		4,888,014	Accumulated surplus/ (deficit) at the end of the year			16,147,788	

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ELUNDINI LOCAL MUNICIPALITY								APPENDIX A
	Balance at 30 June 2008	Contribution during the period	Interest on Investment	Other income	Operating expenditure during the year	Capital expenditure during the year	Transfers	Balance at 30 June 2009
PROJECT FUNDS								
Housing Personnel Fund	56,226	-	4,257		-	-	-	60,483
Town Register Fund	20,127	-	1,097		-	-	-	21,224
Drought Relief Fund	865,120	-	77,131		-	-	-	942,251
Intervention Fund	887,872	-	52,331		430,713	-	-	509,491
MIG Fund		19,133,847	51,632	-	-	11,179,354	-	8,131,652
CMIP Fund	1,047,822	-	26,396		72,471	-	-	1,001,747

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	66,683		11,434		-		6,385	71,732
IDP/ LDO Fund	110,877	-	7,723		-		-	118,600
Leave Reserve Fund	11,549	-	569		-		-	12,118
NER Fund	10,756,599	5,000,000	381,205		-	9,998,154	-	6,139,650
Survey Fund	210,684	-	18,215				-	228,899
Transitional Grant Fund	913,502	-	80,141		14,674		-	978,970
Capacity Building Fund	1,335,853	-	106,834		-		206,914	1,235,773
MSP Fund	1,575,242	-	142,254		-	79,584	-	1,637,912
Katlehong Housing Fund	2,660	-	131		-		-	2,791
LED Open Market Fund	33,238	-	5,488		-		-	38,726
Housing Pilot Fund	114,684	-	9,468		-	11,644	-	112,508
Maclear Greenfields Fund	739,557	-	66,254		-		-	805,811

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FMG Fund	761,118	250,000	62,494	-	-	677,377	396,235
MSIG Fund	216,425	918,750	62,967	441,313	-	-	756,829
Enkululekweni Funds	406,399	-	32,480	-	-	-	438,879
Library Funds	285,152	-	23,753	32,890	-	-	276,015
Municipal Admin. Fund	68,656	-	5,199	-	-	-	73,855
Tourism Fund	-	2,029,838	159,939	244,982	-	87,013	1,857,782
Voter Station Fund	-	250,000	880	249,771	-	-	1,109
Expanded Public Works Fund	-	500,000	4,516	84,351	-	-	420,165
HIV/ Aids Fund	829,328	60,000	-	829,328	-	-	60,000
Mt Fletcher Youth Center Fund	-	200,000	-	-	-	-	200,000
	21,440,900	28,342,435	1,394,791	-	2,316,141	21,353,087	977,689
							26,531,208

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STATUTORY FUNDS								
Revolving Fund	11,412,988	-	832,289	-	-	4,619,574	-	7,625,703
Equitable Share Fund	17,936,974	-	-	-	17,936,974	-	-	-
	29,349,962	-	832,289	-	17,936,974	4,619,574	-	7,625,703

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ELUNDINI LOCAL MUNICIPALITY				APPENDIX B
INTERNAL LOANS/(INTERNAL ADVANCES)				
	Balance at 30 June 2008	Received during the year	Redeemed or written off during the year	Balance at 30 June 2009
INTERNAL LOANS				
Financial Management Grant	4,506	-	-	4,506
Library Fund	246,538	-	246,538	-
Intervention Fund	327,126	-	327,126	-
MIG Fund	971,686	-	971,686	-
Tourism Fund	112,515	87,011	112,515	87,011
MSIG Fund	628,334	-	628,334	-
MSP Fund	236,980	-	236,980	-
LED Open Market Fund	166,667	-	166,667	-
Maclear Greenfields Fund	25,065	-	25,065	-

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Voter Station Fund	-	98,751	-	98,751
	2,719,417	185,762	2,714,911	190,268
INTERNAL ADVANCES				
Revolving Fund	237,011	26,024	120,400	142,635
CMIP Fund	152,587	10,145	-	162,732
IDP/LDO Fund	50,000	-	50,000	-
NER Fund	4,000,000	-	4,000,000	-
Library fund	-	54,554	-	54,554
MIG Fund	-	3,555,391		3,555,391
MSIG Fund	-	205,869		205,869
	4,439,598	3,851,983	4,170,400	4,121,181

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ELUNDINI LOCAL MUNICIPALITY					APPENDIX C
ANALYSIS OF FIXED ASSETS					
ASSET CATEGORY	Balance at June 2008	Expenditure during the year	Written off/ Transferred	Disposal	Balance at 30 June 2009
Rates and General Services	71,008,989	17,771,064	21,061,644	40,946	67,677,463
Community Services	70,573,399	17,771,064	21,061,644	40,946	67,241,873
Office equipment	604,739	117,829	-	-	722,568
Capital development	11,097,088	347,144	-	-	11,444,232
Computer equipment	729,975	208,332	-	-	938,307
Computer software	36,720	-	-	-	36,720
Commonage	8,002,060	-	-	-	8,002,060
Electricity network	2,631,693	9,205,366	-	40,946	11,796,113
Plant and equipment	50,568	-	-	-	50,568
Buildings	2,503,715	-	-	-	2,503,715
Machinery	2,678,808	-	-	-	2,678,808

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Streets	2,291,810	6,788,468	-	-	9,080,278
Land and Buildings	36,130,876	271,163	19,374,600	-	17,027,439
Library	128,579	-	-	-	128,579
Motor Vehicles	3,426,258	671,437	1,687,044	-	2,410,651
Tools and Equipment	2,540	161,325	-	-	163,865
Other assets	257,970	-	-	-	257,970
					-
Economic Services	435,590	-	-	-	435,590
	435,590				435,590
					-
Less: Loans redeemed and other capital receipts	-70,640,708	-17,771,064	-21,061,644	-	-67,350,128
NET FIXED ASSETS	368,281	-	-	40,946	327,335

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ELUNDINI LOCAL MUNICIPALITY				APPENDIX D
ANALYSIS OF OPERATING INCOME AND EXPENDITURE				
for the year ended 30 June 2009				
INCOME	VAR.	BUDGET	ACTUAL	ACTUAL
	%	2009	2009	2008
		R	R	R
Grants and subsidies	-31%	35,834,597	31,674,181	24,712,573
National Government - Equitable Share	-22%	31,030,000	31,029,765	24,350,623
Provincial Government(Finance, Tourism; HR)		-	-	361,950
Grants in Aid	-100%	4,804,597	644,416	-
Operating income	7%	41,375,446	33,413,477	44,256,511
Assesment Rates	102%	1,800,000	3,548,743	3,628,823
Sale of Electricity	194%	1,600,000	6,769,134	4,700,227
Sale of Water	173%	1,243,558	-	3,396,315
Other Service Charges	-11%	36,731,888	23,095,600	32,531,146

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TOTAL INCOME	-11%	77,210,043	65,087,657	68,969,084
Add: Government Grants in Funds				
Government Grants in Funds	-38%	33,986,401	21,705,693	21,180,554
		111,196,444	86,793,351	90,149,638
EXPENDITURE				
Salaries, wages and allowances	2175%	35,087,379	30,487,215	27,454,405
General expenditure	-1378%	73,179,452	58,002,945	83,263,706
Repairs and maintenance	953%	2,862,812	1,630,738	2,590,126
Gross expenditure	-196%	111,129,643	90,120,898	113,308,237
Less: amounts charged out	0%	-	-	-
Net expenditure	-196%	111,129,643	90,120,898	113,308,237
Net (Deficit)/Surplus for the year		66,801	(3,327,547)	(23,158,599)

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DETAILED INCOME STATEMENT

for the year ended 30 June 2009

2008	2008	2008			2009	2009	2009	2009
R	R	R			R	R	R	R
								Budget
Actual Income	Actual Expenditure	Surplus / (deficit)			Actual Income	Actual Expenditure	Surplus / (deficit)	Surplus / (deficit)
75,365,489	94,901,918	(19,536,429)	RATES AND GENERAL SERVICES		69,880,017	70,912,215	(1,032,198)	2,316,777
71,185,485	88,875,962	(17,690,477)	Community services		65,866,053	64,250,691	1,615,362	7,018,456
-	2,657,865	(2,657,865)	Municipal Manager's office	100	50,408	4,273,522	(4,223,114)	(4,902,217)
222,811	6,656,158	(6,433,347)	Councillors	110	222,982	7,294,349	(7,071,367)	(6,985,001)
			Community Serv - Admin					

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-	1,287,277	(1,287,277)		200	-	1,266,731	(1,266,731)	(1,151,028)
547,614	694,679	(147,065)	Community Serv - LED	201	331,536	732,764	(401,228)	(152,346)
-	713,599	(713,599)	Community Serv - SPU	202	-	-	-	(363,852)
-	97,825	(97,825)	Community Serv - Pound	203	41,056	584,504	(543,448)	(817,018)
109,022	4,805,644	(4,696,622)	Administration	205	-	5,645,351	(5,645,351)	(5,868,947)
-	1,217,647	(1,217,647)	ICT	206	-	764,224	(764,224)	(983,076)
208,610	2,027,398	(1,818,788)	Human Resources	207	335,862	3,443,293	(3,107,431)	(3,218,875)
-	71,789	(71,789)	Buildings	210	-	-	-	-
-	-	-	Estates	220	-	-	-	-
11,767	-	11,767	Disaster Management	240	134,356	41,941	92,415	(50,000)
1,253,942	2,649,855	(1,395,913)	Traffic	255	946,294	2,623,868	(1,677,574)	(3,131,946)
55,367,705	44,522,833	10,844,872	Treasury	300	52,470,053	20,461,922	32,008,131	41,066,411

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16,616	-	16,616	Commonage	420	-	-	-	-
13,371,142	19,263,214	(5,892,072)	Maintenance	430	11,268,009	14,459,931	(3,191,922)	(2,959,800)
69,683	670,069	(600,386)	Town Planning	450	39,287	863,680	(824,393)	(1,617,834)
-	1,069,104	(1,069,104)	Admin - Stores	460	-	1,207,305	(1,207,305)	(1,024,370)
-	443,636	(443,636)	Housing	700	14,673	525,078	(510,405)	(451,644)
6,573	27,370	(20,797)	Cemetery	595	11,537	62,228	(50,691)	(370,000)
308,646	2,711,230	(2,402,584)	Subsidised Services		41,741	2,931,901	(2,890,160)	(3,216,821)
-	2,134,826	(2,134,826)	Sports, Parks and Public Places	480	3,031	2,527,663	(2,524,632)	(2,828,259)
308,646	576,404	(267,758)	Libraries	615	38,710	404,238	(365,528)	(388,562)
3,871,358	3,314,726	556,632	Economic Services		3,972,223	3,729,623	242,600	(1,484,858)
185,090	1,673,244	(1,488,154)	Sewerage	470	-	-	-	-

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3,686,268	1,641,482	2,044,786	Refuse Removal	475	3,972,223	3,729,623	242,600	(1,484,858)
14,784,149	18,406,318	(3,622,169)	Trading Services		16,913,334	19,208,683	(2,295,349)	(2,249,976)
7,977,154	14,759,254	(6,782,100)	Electricity	805	16,913,334	19,208,683	(2,295,349)	(2,249,976)
6,806,995	3,647,064	3,159,931	Water	800	-	-	-	-
90,149,638	113,308,236	(23,158,598)	TOTAL		86,793,351	90,120,898	(3,327,547)	66,801
		(41,403,594)	Appropriations for the year				14,587,321	
		(64,562,192)	Net (deficit)/surplus for the year				11,259,774	
		69,450,206	Accumulated surplus at the beginning				4,888,014	
			of the year					
		4,888,014	Accumulated surplus/ (deficit) at the end of the year				16,147,788	

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ELUNDINI LOCAL MUNICIPALITY					APPENDIX F
30 JUNE 2009					
STATISTICAL INFORMATION					
					2008/2009
1)	Population				137,580
	Registered Voters				56,704
2)	Valuation of Property				
	Land		Taxable		24,473,165
	Land		Non- Taxable		19,135,443
	Improvements		Taxable		

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					138,843,252
		Improvements	Non- Taxable		29,085,170
Residential		Land			20,619,955
		Improvements			107,192,143
Commercial		Land			3,642,930
		Improvements			31,636,949
Number of Properties		Residential			2,447
		Residential (Non-rateable)			3,147
		Commercial			94
3) Assesment Rates - Land & Improvements		Residential			0,02

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			Government		0,03
			Business		0,025
4) Number of employees as at 30 June 2009					205
5) Electricity Statistics		Units Purchased			18,243,080
		Units Sold			10,475,304
		Cost Per Unit Sold			0,47cents
6) Water Statistics		Units Purified			268,693
		Units Sold			268,693
		0 - 6 KL			Free
		6 - 30 KL		R	4.67
		31 - 50 KL		R	5.14
		> 50 KL		R	5.60

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4.4 REPORT OF THE INTERNAL AUDIT COMMITTEE ON THE CONSOLIDATED FINANCIAL STATEMENTS.

The Audit Committee of the Elundini Municipality has been established in terms of section 166 of the Municipal Finance Management Act, No 56 of 2003, and performs its functions in terms of the Elundini Municipality Audit Committee charter.

We are pleased to present our report for the financial year ended 30th June, 2009.

Audit Committee Members and Attendance

The Audit committee consists of the members listed hereunder. During the current year 4 meetings were held.

Name of Member	No of Meetings Attended	Audit Committee fees
Mr Pooven Chetty	3	R30 100
Ms Liesl Dart	4	R 8 400
Mr C B Nkukwana (1/7/2008 – 20/2/2009)	1	-
Mr Q Williams	4	R10 100
Ms N. Mnconywa (1/5/2009 – 30/6/2009)	1	R 4 200

During the year under review, Mr. C B Nkukwana passed away on 20 February 2009 and the municipality appointed Ms. N Mnconywa as a member of the audit committee on 30 April 2009.

Audit Committee Responsibility

The Audit Committee has noted the findings of the Auditor General in relation to the non fulfillment of the responsibilities of the Audit Committee as set out in section 166 of the Local Government : Municipal Finance Management Act (Act 56 of 2003).

The Audit Committee reports that it has regulated its affairs in compliance with the Audit Committee Charter as approved by the municipal council.

Effectiveness of Internal Control

The system of internal control was not entirely effective for the year under review. During the year under review, several deficiencies in the system of internal control particularly in the billing and reading

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of meters were noted by the internal auditors in their intervention report for April 2009. In certain instances, matters reported in the previous financial year had not been adequately addressed.

We are satisfied with the content and quality of periodic reports prepared and issued by the Accounting Officer of the municipality during the year under review. It was, however, noted, that certain critical accounting activities (e.g. clearance of suspense accounts on a monthly basis) were not performed.

Evaluation of Annual Financial Statements

The Audit Committee has:

- Reviewed and discussed the audited annual financial statements to be included in the annual report with the Auditor-General and Accounting Officer.
- Reviewed the Auditor-General's management letter and management's response thereto.

The Audit Committee concurs and accepts the Auditor-General's conclusion of the financial statements and is of the opinion that the annual financial statements be accepted and read together with the report of the Auditor-General.

P Chetty
Audit Committee Chairperson

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4.6 REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2009.



AUDITOR-GENERAL
SOUTH AFRICA

REPORT OF THE AUDITOR-GENERAL TO THE PROVINCIAL LEGISLATURE AND COUNCIL ON THE FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION OF THE ELUNDINI LOCAL MUNICIPALITY FOR THE YEAR ENDED 30 JUNE 2009

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the accompanying financial statements of the Elundini municipality which comprise the balance sheet as at 30 June 2009, and the income statement and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes, as set out on pages xx to xx.

The accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation of these financial statements in accordance with the entity-specific basis of accounting as set out in accounting policy notes 1 to 11 and in the manner required by the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Auditor-General's responsibility

3. As required by section 188 of the Constitution of the Republic of South Africa, 1996 read with section 4 of the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA), my responsibility is to express an opinion on these financial statements based on my audit.
4. I conducted my audit in accordance with the International Standards on Auditing read with *General Notice 616 of 2008*, issued in *Government Gazette No. 31057 of 15 May 2008*. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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Auditor-General Republic of South Africa

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Basis for qualified opinion

Revenue

7. Income disclosed on the face of the income statement is understated by R6.5 million. This understatement is due to all properties in the municipal district not being valued and included in the valuation roll on which the property rates assessments were based, incorrect electricity meter readings and billings, electricity meters not being read and receipts not being properly sequentially controlled.

Provisions

8. The provision for rehabilitation for waste sites, as disclosed in note 11 to the financial statements amounts to R1.5 million. We could not obtain sufficient audit evidence to satisfy ourselves whether the basis for the estimate of rehabilitating these landfill sites is adequate as detailed workings and assumptions used in determining the estimate were not submitted for audit. The available records and specialist nature of the provision prevented the application of alternative procedures on this amount.

Qualified opinion

9. In my opinion, except for the effects of the matters described in the Basis for qualified opinion paragraphs, the financial statements of the Elundini municipality have been prepared, in all material respects, in accordance with the basis of accounting as set out in accounting policy note 1 and in the manner required by the MFMA.

Emphasis of matters

I draw attention to the following matters on which I do not express a qualified opinion:

Appropriation account

10. As disclosed in note 14 to the financial statements, the appropriation account has been adjusted by R16 million as a result of various journal entries to correct errors found in the prior year financial statements.

Basis of accounting

11. The entity's policy is to prepare financial statements on the entity-specific basis of accounting, as set out in accounting policy notes 1 and 11.

Other matters

I draw attention to the following matters that relate to my responsibilities in the audit of the financial statements:

Non-compliance with applicable legislation

Municipal Finance Management Act

12. The controls exercised over fixed assets are not satisfactory as infrastructure assets of R2.5 million are not recorded on the asset register and land and buildings with a cost of R1.1 million which are not registered in the name of the municipality, were included in the asset register. As a result, the municipality has not complied with the requirements of section 63(2)(c) of the MFMA.

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Electricity Act

13. The electricity tariff charged by the municipality for the financial year under review was not approved by the National Energy Regulators of South Africa (NERSA).

Environment Conservation Act

14. The municipality obtained permits for all three of its landfill sites, however it did not comply with the conditions of the permits for two of its sites.

Inconsistency in the appendixes to the financial statements

Fixed assets

15. The cost of fixed assets disclosed in appendix C to the financial statements amounts to R67.7 million, however the cost of fixed assets in the register total assets R69.3 million. This has resulted in an unexplained difference of R1.6 million.

16. The loans redeemed amount per the trial balance is greater than the amount disclosed in appendix C by R290 846.

Governance framework

17. The governance principles that impact the auditor's opinion on the financial statements are related to the responsibilities and practices exercised by the accounting officer and executive management and are reflected in the internal control deficiencies and other key governance requirements addressed below:

Internal control deficiencies

18. Section 62(1)(c)(i) of the MFMA states that the accounting officer must ensure that the municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control. The table below depicts the root causes that gave rise to the deficiencies in the system of internal control, which led to the qualified opinion. The root causes are categorised according to the five components of an effective system of internal control. (The number listed per component can be followed with the legend below the table.) In some instances deficiencies exist in more than one internal control component.

Par. no.	Basis for qualified opinion	CE	RA	CA	IC	M
7	Income	2		4		1
8	Provisions			4		
	The organisational structure does not address areas of responsibility and lines of reporting to support effective control over financial reporting.					1
	Management and staff are not assigned appropriate levels of authority and responsibility to facilitate control over financial reporting.					2
	Human resource policies do not facilitate effective recruitment and training, disciplining and supervision of personnel.					3

Par. no.	Basis for qualified opinion	CE	RA	CA	IC	M
	Integrity and ethical values have not been developed and are not understood to set the standard for financial reporting.					4
	The accounting officer/accounting authority does not exercise oversight responsibility over financial reporting and internal control.					5
	Management's philosophy and operating style do not promote effective control over financial reporting.					6
	The entity does not have individuals competent in financial reporting and related matters.					7
RA = Risk assessment						
	Management has not specified financial reporting objectives to enable the identification of risks to reliable financial reporting.					1
	The entity does not identify risks to the achievement of financial reporting objectives.					2
	The entity does not analyse the likelihood and impact of the risks identified.					3
	The entity does not determine a risk strategy/action plan to manage identified risks.					4
	The potential for material misstatement due to fraud is not considered.					5
CA = Control activities						
	There is inadequate segregation of duties to prevent fraudulent data and asset misappropriation.					1
	General information technology controls have not been designed to maintain the integrity of the information system and the security of the data.					2
	Manual or automated controls are not designed to ensure that the transactions have occurred, are authorised, and are completely and accurately processed.					3
	Actions are not taken to address risks to the achievement of financial reporting objectives.					4
	Control activities are not selected and developed to mitigate risks over financial reporting.					5
	Policies and procedures related to financial reporting are not established and communicated.					6
	Realistic targets are not set for financial performance measures, which are in turn not linked to an effective reward system.					7
IC = Information and communication						
	Pertinent information is not identified and captured in a form and time frame to support financial reporting.					1
	Information required to implement internal control is not available to personnel to enable internal control responsibilities.					2
	Communications do not enable and support the understanding and execution of internal control processes and responsibilities by personnel.					3

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Par. no.	Basis for qualified opinion	CE	RA	CA	IC	M
M = Monitoring						
	Ongoing monitoring and supervision are not undertaken to enable an assessment of the effectiveness of internal control over financial reporting.					1
	Neither reviews by internal audit or the audit committee nor self -assessments are evident.					2
	Internal control deficiencies are not identified and communicated in a timely manner to allow for corrective action to be taken.					3

19. The lack of a revenue accountant contributed to a lack of supervision in the revenue section of the municipality which resulted in the findings reported relating to revenue.

Other key governance requirements

20. The MFMA tasks the accounting officer with a number of responsibilities concerning financial and risk management and internal control. Fundamental to achieving this is the implementation of key governance responsibilities, which I have assessed as follows:

No.	Matter	Y	N
1.	No significant difficulties were experienced during the audit concerning delays or the availability of requested information.	✓	
2.	The financial statements were not subject to any material amendments resulting from the audit.		✓
3.	The annual report was submitted for consideration prior to the tabling of the auditor's report.	✓	
4.	The annual financial statements were submitted for auditing as per the legislated deadlines section 126 of the MFMA.	✓	
5.	Key officials were available throughout the audit process.	✓	
6.	Audit committee		
	• The municipality had an audit committee in operation throughout the financial year.	✓	
	• The audit committee operates in accordance with approved, written terms of reference.	✓	
	• The audit committee substantially fulfilled its responsibilities for the year, as set out in section 166(2) of the MFMA.		✓
7.	Internal audit		
	• The municipality had an internal audit function in operation throughout the financial year.	✓	
	• The internal audit function operates in terms of an approved internal audit plan.		✓

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No.	Matter	Y	N
	• The internal audit function substantially fulfilled its responsibilities for the year, as set out in section 165(2) of the MFMA.		✓
8.	There are no significant deficiencies in the design and implementation of internal control in respect of financial and risk management.		✓
9.	There are no significant deficiencies in the design and implementation of internal control in respect of compliance with applicable laws and regulations.	✓	
10.	The information systems were appropriate to facilitate the preparation of the financial statements.	✓	
11.	A risk assessment was conducted on a regular basis and a risk management strategy, which includes a fraud prevention plan, is documented and used as set out in section 62(c)(i) of the MFMA.		✓
12.	Delegations of responsibility are in place, as set out in section 106 of the MFMA.	✓	
13.	The prior year audit findings have been substantially addressed.		✓
14.	The information systems were appropriate to facilitate the preparation of a performance report that is accurate and complete.	✓	
15.	Adequate control processes and procedures are designed and implemented to ensure the accuracy and completeness of reported performance information.		✓
16.	A strategic plan was prepared and approved for the financial year under review for purposes of monitoring the performance in relation to the budget and delivery by the Elundini municipality against its mandate, predetermined objectives, outputs, indicators and targets section 68 of the MFMA.	✓	
17.	There is a functioning performance management system and performance bonuses are only paid after proper assessment and approval by those charged with governance.	✓	

Overall reflections/conclusions on the governance framework based on other key governance requirements

21. The finance section does not have adequate skills and resources which resulted in the material amendments to the financial statements and the financial statements after submission for auditing.
22. The control environment within the municipality is not conducive to good governance and accountability as management have not ensured that the risk management processes and internal audit function have received the appropriate attention. The audit committee was found not to have substantially fulfilled its responsibilities for the year as required by the MFMA, which has a direct impact on the municipalities' ability to achieve good governance and accountability. The audit committee's effectiveness was hampered by the ineffective internal audit function.

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Furthermore, no risk assessment took place during the year and the fraud prevention plan was prepared and approved by Council on 30 January 2009. Subsequent to the approval of the fraud prevention plan, there was no evidence that the plan was communicated to staff nor implemented.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Report on performance information

23. I have reviewed the performance information as set out on pages xx to xx.

The accounting officer's responsibility for the performance information

24. In terms of section 121(3)(c) of the MFMA, the annual report of a municipality must include the annual performance report of the municipality, prepared by the municipality in terms of section 46 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) (MSA).

The Auditor-General's responsibility

25. I conducted my engagement in accordance with section 13 of the PAA read with General Notice 616 of 2008, issued in Government Gazette No. 31057 of 15 May 2008.

26. In terms of the foregoing my engagement included performing procedures of an audit nature to obtain sufficient appropriate evidence about the performance information and related systems, processes and procedures. The procedures selected depend on the auditor's judgement.

27. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for the audit findings reported below.

Audit findings (performance information)

Non-compliance with regulatory requirements

Publicising of the Integrated Development Plan (IDP)

28. The municipality did not give notice to the public or publicise the adoption of its IDP, for the period 2008-09 to 20011-12, as required by section s25(4) of the MSA.

Content of the Integrated Development Plan (IDP)

29. The integrated development plan did not include:

- A financial plan, as required by section 26(h) of the MSA and regulation 2(3) of the Municipal Planning and Performance Management Regulations, 2001.
- The key performance indicators determined in terms of its performance management system, as required by sections 26(i) and 41(1)(b) of the MSA and regulation 9 of the Municipal Planning and Performance Management Regulations, 2001.
- No general performance indicators applicable to the municipality, as prescribed in terms of section 43(1) of the MSA.

30. The performance targets are impractical and not wholly within the municipality's capacity, as prescribed in terms of regulation 12 of the Municipal Planning and Performance Management Regulations, 2001.

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Functioning of a performance audit committee

31. The performance audit committee or committee functioning as the performance audit committee did not:
- Review the quarterly reports of the internal auditors on their audits of the performance measurements of the municipality
 - Review the performance management system and make recommendations in this regard to the council.
 - Review the internal audit report on the performance management system at least twice during the financial year.

Internal auditing of performance measurements

32. The municipality did not develop and implement mechanisms, systems and processes for auditing the results of performance measurement as part of its internal audit processes, as required in terms of section 45 of the MSA.
33. The internal audit processes and procedures did not include assessments of the functionality of the performance management system, whether the system complied with the requirements of the MSA and the reliability of reported performance against key and general indicators. The internal audit processes and procedures did not include assessments of the extent to which the municipality's performance measurements were reliable in measuring the performance of the municipality on key as well as general performance indicators.
34. The internal auditors did not audit the performance measurements on a continuous basis and did not submit quarterly reports on their audits to the municipal manager and the performance audit committee.

Content of Annual Performance Report

35. Comparative prior year performance information and measures taken to improve performance is not disclosed in the annual performance report, as required by section 46(1) of the MSA.

Usefulness and reliability of reported performance information

36. The following criteria were used to assess the usefulness and reliability of the information on the municipality's performance with respect to the objectives in its integrated development plan:
- **Consistency:** Has the municipality reported on its performance with regard to its objectives, indicators and targets in its approved integrated development plan?
 - **Relevance:** Is the performance information as reflected in the indicators and targets clearly linked to the predetermined objectives and mandate. Is this specific and measurable, and is the time period or deadline for delivery specified?
 - **Reliability:** Can the reported performance information be traced back to the source data or documentation and is the reported performance information accurate and complete in relation to the source data or documentation?

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The following audit findings relate to the above criteria:

Relevance

37. Targets were not specific within the PMS (between the IDP, the SDBIP and the City Score Card) of the municipality, as the nature and required level of performance were not clearly identified.
38. Targets do relate to the development priorities and objectives and are thus found to be relevant. However, key performance indicators are lacking as the field indicator is left blank and these do not include outcomes or an impact and are not measurable, relevant, objective and precise. The key performance indicators do not serve as a yardstick for measuring performance. Thus an assessment of their relevance could not be made.

Consistency

39. Key performance indicators were not defined within the PMS (between the IDP, the SDBIP and the City Score Card) of the municipality. Thus an assessment of the consistency of key performance indicators within the PMS (between the IDP, the SDBIP and the City Score Card) could not be made.
40. Targets between the SDBIP and the City Score Card are consistent and have been approved however, the targets in the IDP are not consistent with those in the SDBIP and City Score Card.

Inconsistently reported performance information

41. The municipality reported on objectives and targets in addition to those as per the approved municipal scorecard and did not report on all key performance indicators.

Reported performance information not reliable

Source information not accurate

42. The source information or evidence provided to support the reported performance information with regard to the targets did not adequately support the accuracy of the facts. Targets have been indicated as having been met, when this is not factual. These targets have not been met due to extenuating circumstances, beyond the control of the manager to whom the target has been allocated. These targets are:
 - Unscheduled electricity supply interruptions resolved within one day.
 - Refuse collection daily in the towns of Maclear, Mount Fletcher and Ugie and at least three times a week in all the townships in Maclear, Mt Fletcher and Ugie.

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APPRECIATION

43. The assistance rendered by the staff of the Elundini Municipality during the audit is sincerely appreciated.

Auditor General

East London

30 November 2009



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4.7 MANAGEMENT LETTER : REMEDIAL ACTION PLAN

Finding	DEPT.	Responsible Official	Rectified Yes or No	Action Plan	Implementation date
Authorisation and approval of indigent debtors	FIN	C.F.O.	No	Introduction of an Indigent Management System; validation of all indigents on FMS and migration to approved IMS; development of detailed procedural manual, enforcement of supervisory and management oversight functioning, including authorisation of indigent support subsidy allocations in line with policy directives(detective controls); Debtor types as per Sabata FMS to be updated of all approved indigents	Mar-10
Electricity meter reading sheets not properly safeguarded	FIN	C.F.O.	No	Meter reading routes and sheets to be generated annually in line with masterfile records held (Sabata) and prenumbered; meter records to be controlled by Snr Billing Officer and filed in fire proof safe when not in use by meter readers	Mar-10
Segregation of duty	FIN	C.F.O.	No	Develop a procedures manual	Jun-10
Authorisation and review of data capture	FIN	C.F.O.	No	System of internal control to be enhanced through amendment of master file input documentation to record authorisation of input data by Senior Billing Supervisor	Jun-10
Processing of tariffs into the system	FIN	C.F.O.	No	Control framework on Sabata FMS to be enhanced through introduction of a tariff approval masterfile function	Jun-10
Traffic income	FIN	C.F.O.	No	Fines and Warrants issued to be updated in a register daily, weekly reconciliation of all income received to be undertaken ex BTO and Dept of Justice- Investigate Revenue enforcement system- CYPRUS and linkage to e-natis (vehicle licence renewal blocking)	Jun-10

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Township grave yards	Community Services department	Manager Community Services	No	Develop a procedures manual	Jun-10
Transfers of property ownership	FIN	C.F.O.	No	Control framework to be enhanced through the development and implementation of a procedural manual; full reconciliation of all transfer data processed as per Sebata to be reconciled to monthly transfer scheduled ex Deeds and signed off by Revenue Accountant monthly	Jun-10
Electricity losses	Technical Services	T.S.M	Yes	Temporary electricians engaged to assist the municipality to implement the recommendations emanating from the electricity loss study report	Mar-10
Sequence of receipt numbers	FIN	C.F.O.	No	Programmatical amendments to POS system to be introduced to ensure the sequential number of receipts issued, daily detective controls to be introduced with cash up procedure/ daily audit summaries to ensure completeness and correctness of receipt numbering	Mar-10
Provision for the rehabilitation of solid waste sites	FIN	C.F.O.	Yes	In 2007, the Elundini Municipality had commissioned an engineer to determine the rehabilitation costs for all the solid waste sites. The engineer's estimates will be updated and used to disclose the provision for solid waste sites	Jun-10
Daily cash up	FIN	C.F.O.	Yes	Procedural manual will be developed and enforced, supervisory and management oversight functioning will be significantly enhanced to ensure that all monies received on a daily basis has been receipted and banked timeously.	Jun-10
Cheques received in the mail	FIN		No	A remittance register will be introduced to ensure that all monies received via the mail is adequately accounted for, receipted and banked in line with MFMA	Jun-10
Petty Cash	FIN	C.F.O.	No	Develop a procedures manual	Jun-10
R/D Cheques	FIN	C.F.O.	No	An R/D control account linked to a RD register will be implemented and controlled by the Accountant Revenue to ensure the proper management of all dishonoured payments	Jun-10
Daily cash takings	FIN	C.F.O.		Control environment will be significantly enhanced through enforcement	Jun-10

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				of supervisory functioning and controls	
Bank confirmation from standard bank	FIN	C.F.O.	No	Write to the Standard Bank and request that the bank signatories file must be updated	Jan-10
Property, Plant and Equipment	FIN	C.F.O.	Yes	The municipality has appointed a service provider to compile the infrastructure assets register, but must also consolidate the existing register and the findings of the AG into their final report.	Jun-10
Waste site permits	Technical Services	T.S.M	No	The copies of the permits were recently obtained and the conditions attached to the permits will be evaluated and an action plan developed. Cognisance will be given to the outcomes of the s78 study currently underway	Jun-10
Audit committee evaluation	MM	MM	Yes	A framework for the evaluation of the audit committee has been developed and approved	Jun-10
Internal audit Evaluation	MM	MM	Yes	A framework for the evaluation of the internal audit unit has been developed and approved	Jun-10
GRAP Implementation	FIN	C.F.O.	Yes	A GRAP implementation plan has been developed and tabled before the Audit Committee on 18/11/2009. An SLA will be signed with the service provider	Feb-10
Auditing of performance information	MM	MM	Yes	Performance report for the quarter ended 30 September 2009 has been passed on to the internal auditors to facilitate auditing thereof	MM
2.5% Notch increase	Corporate Services	Corporate Services Manager	Yes	Bring the issue of the calculation of the 2,5% notch increase before the Local Labour Forum	Feb-10
Controls relating to leave forms	Corporate Services	Corporate Services Manager	No	Review the findings of the Auditor General and ensure that these are addressed	Feb-10
Housing contracts not in accordance with approved tariffs	FIN	C.F.O.	No	Align the billed rentals to the contract provisions	Feb-10

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Salary increase incorrectly calculated	MM	MM	Yes	Matter has already been brought to the attention of the Corporate Services Manager. Arrangements will be made with the manager to reimburse the municipality	Feb-10
Inventory	FIN	C.F.O.	No	Develop a procedures manual	Mar-10
Long service awards	Corporate Services	Corporate Services Manager	No	Review all calculations iro the long service awards and address the under/overpayments	Feb-10
Employees tax annual certificates	FIN	C.F.O.	No	Issue IT 3 (a) certificates to employees who do not qualify for the IRP 5 certificates	Jun-10
Disclosure of interests	MM	MM	No	Proper disclosures will be made in the register of interests by Mr. S Matubatuba, Cllr Baduza and Cllr Leteba. Mr Matubatuba and Ms Qotoyi will be urged to apply to be deregistered from the disputed companies through CIPRO	Feb-10
Value Added Tax	FIN	C.F.O.	No	A comprehensive review of the VAT account will be performed, and the staff need to be trained on the VAT Act	Jun-10
Cut off relating to receivables	FIN	C.F.O.	No	Develop a procedures manual	Mar-10
DORA Reports	FIN	C.F.O.	No	Develop a procedures manual	Mar-10
Water and sanitation receivables	FIN	C.F.O.	No	Monthly reconciliations will be prepared and submitted to the UKDM, accompanied by the invoice	Mar-10
Steiner lease agreements	FIN.	C.F.O.	No	Review lease contracts with Steiner Hygiene and ensure that invoices correspond to the provisions of the contract before effecting payment	Mar-10
Creditors reconciliations	FIN.	C.F.O.	No	Ensure that proper creditors reconciliations are performed monthly	Mar-10
Credit Card issued in the name of the former Chief Financial Officer	FIN.	C.F.O.	Yes	New card to be issued in the name of the Chief Accountant has been applied	Mar-10

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77 cellphones used by municipal staff	Corporate Services	Corporate Services Manager	No	Develop a report on the status of cellphone account of the municipality, with particular emphasis on the actual lines and whether these lines are active or not, with the intention of discontinuing all non live lines	Mar-10
Attendance registers	Corporate Services	Corporate Services Manager	Yes	Acquisition of a new automated attendance register as approved by Council and consult in the LLF	Mar-10

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4.6 SUPPLY CHAIN MANAGEMENT INFORMATION AS AT 30 JUNE 2009.

CONTRACTS REGISTER 2008/9 FINANCIAL YEAR

Tender/Contract No.	Project Name	Date of Award	Awarded Bidder	Amount	Source of Funding	HDI%					LLU (Local Labour Use)
						No Franchise	Women	Youth	Disability	Locality (ELM)	
EL09/t001	Security Services	07/11/2008	Golden Security Services	363,600.00	Equitable Share	100	30	0	0	0	N/A
0	Transaction advisors for management of municipal solid waste sites	04/12/2008	Ardemus Consulting	3,500,000.00	National Treasury	22.25	0	0	0	0	N/A
0	GRAP Implementation	11/12/2008	Deloitte Consulting (PTY)ltd	731,156.00	Equitable Share	28.5	22.5	0	1	0	N/A
FIN/SCM 2008	Reviewal Of Supply Chain Management Policy	11/12/2008	Price Waterhouse Coopers	151,164.00	Equitable Share	66.7	0	0	0	100	N/A
TECHSERV	Electricity Loss Study-Maclear and Ugie	22/12/2009	Vokon Africa Consulting	184,338.00	Own Revenue	Quotation Based (Below R200 000)					N/A
ELM/001/0809	Maclear Master Plan-Phase II	12/01/2009	Racec Power (PTY)LTD	3,518,531.97	NERSA	33.3	0	0	0	33.3	N/A

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<i>ELM-MIG 001/2008</i>	Construction and Rehabilitation of UGIE Streets Professional Engineering Services	12/01/2009	Kwezi V3 Engineers	972,990.00	MIG	58	0	12	0	0.5	N/A	
<i>Quotation Based</i>	Compilation of GRAP compliant Fixed Asset Register	13/02/2009	Price Waterhouse Coopers	342,821.00	Own Revenue	Quotation Based (Urgent Project for compliance purposes)					N/A	
<i>Quotation Based</i>	Development of a long term financial strategy and action plans	01/04/2009	PSU International	199,344.00	Own Revenue	Quotation Based (Below 200 000)					N/A	
<i>Quotation Based</i>	Distribution of water to voting Stations	09/04/2009	Mzamo and Mzamo Contractors	98,751.00	IEC	Quotation Based (Below 200 000)					N/A	
<i>Quotation Based</i>	Distribution of water to voting Stations	09/04/2009	Qama and Qawe Civils	151,020.00	IEC	Quotation Based (Below 200 000)					N/A	
<i>Quotation Based</i>	Removal of generator Sets at My Fletcher Youth Centre	29/04/2009	Crossbar Agencies 211 CC	181,116.60	Own Revenue	Quotation Based (Below 200 000)					N/A	
<i>MIG/R/EC/5 021/07/08</i>	Provision of Access Roads for Ward 1,5	05/05/2009	Amadwala Trading 363 Construction	1,535,048.99	MIG	10	0	2%	0%	5%	50%	N/A

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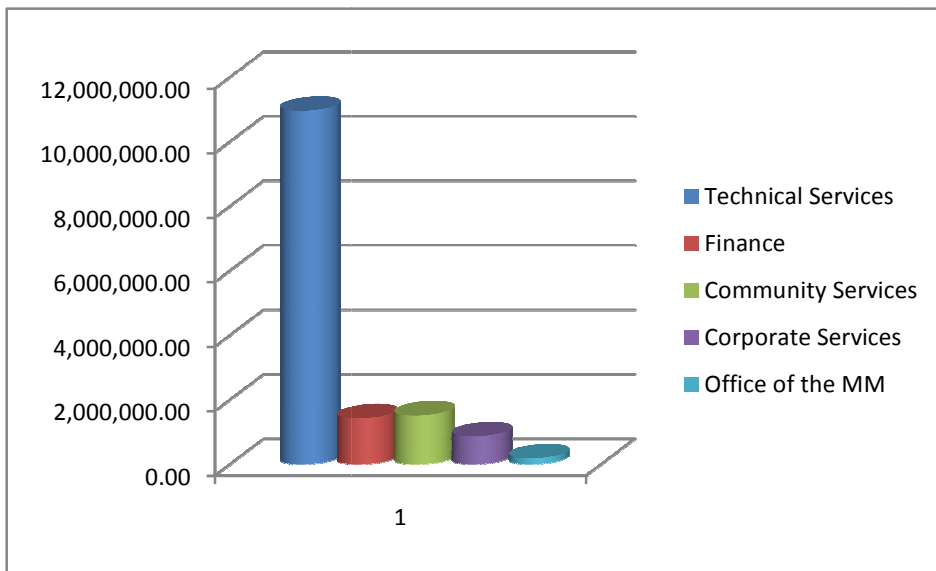
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	and 6										
ELM/2008-9/COMM/001	Rehabilitation and Maintenance of Municipal Parks	05/05/2009	Crossbar Agencies 306 CC	109,057.00	Tourism Grant	100	30	0	0	50%	
ELM/2008-9/COMM/001	Rehabilitation and Maintenance of Municipal Parks	05/05/2009	Conyama Consultants	405,000.00	Tourism Grant	100	65	0	0	50%	N/A
008/3/2008-2009	Construction of Maclear Marketing Stalls	05/05/2009	Qama and Qawe Civils	1,000,000.00	Tourism Grant	100	0	100	0	0	100
ELM/2008-9/CORP/001	Supply and Delivery of Traffic Vehicles	05/05/2009	Toyota Motique	499,700.76	Own Revenue	60	0	0	0	0	N/A
MIG/PMU/14/06/3/14	Construction of Zwelitsha, Sondaba Tsolobeng Access Roads	21/05/2009	Intellect Construction	976,179.15	MIG	100	50	50	0	0	N/A
ELM/2008-9/CORP/002	Review of Existing HR Policies	21/05/2009	Spontaneous Management Services	184,680.00	Own Revenue	0	0	0	0	0	0
Appointment of consultant at RISK	Technical Services	26/06/2009	Electrification of Villages	0.00							
4/2008	Driver's Licence Testing Centre	29/09/2008	Incline Decline	682,297.52	Own Revenue	100	0	0	0	0	N/A
Extension of scope	GRAP Implementation-Chart of Accounts	20/05/2009	Sebata	105,164.80	Own Revenue	Continuation of existing Contract.					
Quotation Based	PMS Framework Review	26/02/2009	Charmaine Van Schalkwyk	103,113.00	Own Revenue	Quotation Based					

Quotation Based	IDP Review	12/01/2009	Tshani Consulting	117,135.00	Own Revenue	Quotation Based	
GRAND TOTAL FOR AWARDED PROJECTS.				15,927,528.79			

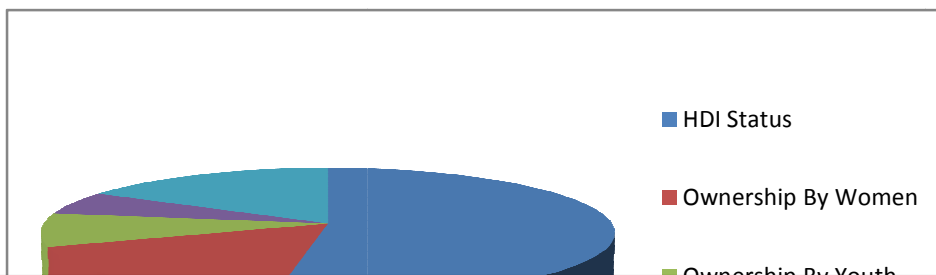
Report Analysis

1. ExPENDITURE PER DEPARTMENT



The chart above shows the expenditure patterns for all department in the financial year under review. The technical services department has spent more that R10 m due to the nature of projects that are handled in that department.

2. ALLOCATION OF PREFERENTIAL POINTS



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The chart above illustrates the allocation of preferential points , and it is clear that most of our projects are allocated to companies with HDI status.

meaning, black owned companies are benefiting from the SCM Processes of Elundini Municipality. Companies owned by women benefited 31.6%, Companies owned by youth benefited 15.8%, while those companies owned by people with disabilities benefited 11%.

The issue of points for locality has been difficult to identify because in some projects Locality means Eastern Cape and in some means Ukhahlamba District Municipality.

The overall percentage of companies that are locally situated is 31.6% and this includes those companies that are not necessarily from Ukhahlamba DM, but from the Eastern Cape province.

The overall picture shows that we need to find a working strategy to attract locally based service-providers into our business.

A supplier/contractor support programme needs to be developed in order to encourage these small business owners to have faith in our operations while at the same time we are building capacity.

<i>Tender/Contract No.</i>	<i>Department</i>	<i>Project Name</i>	<i>Date of Award</i>	<i>Awarded Bidder</i>	<i>Amount</i>	<i>Start Date</i>	<i>Completion Date</i>	<i>Progress as at 30 June 2009</i>

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EL09/t001	<i>Corporate Services</i>	Security Services	07/11/2008	Golden Security Services	363,600.00	07/11/2008	30/06.2009	New Contractor appointed in May due to dissatisfaction, will continue to work until the SCM processed are finalized in July.
ELM/2008-9/CORP/001	<i>Corporate Services</i>	Supply and Delivery of Traffic Vehicles	05/05/2009	Toyota Motique	499,700.76	07/11/2008	30/06/2009	100%
ELM/2008-9/CORP/002	<i>Corporate Services</i>	Reviweal of Existing HR Policies	21/05/2009	Spontaneous Management Services	184 680.00	21/05/2009	30/08/2009	30%
4/2008	<i>Corporate Services</i>	Driver's Lincence Testing Centre	29/09/2008	Incline and Decline	682,297.52	29/09/2008	30/06/2009	The contractor did not perform the duties on site, contract was terminate d and the second contractor was appointed, also failed, the project will be implement ed in 2009/2019 financial year.
					1,545,598.28			

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0	<i>Technical Services</i>	Transaction advisors for management of municipal solid waste sites	04/12/2008	Ardemus Consulting	3,500,000.00	04/12/2008		40%
TECHSERV	<i>Technical Services</i>	Electricity Loss Study-Maclear and Ugie	22/12/2009	Vokon Africa Consulting	184,338.00	22/12/2009		95%
ELM/001/0809	<i>Technical Services</i>	Maclear Master Plan-Phase II	12/01/2009	Racec Power (PTY)LTD	3,518,531.97	12/01/2009		
ELM-MIG 001/2008	<i>Technical Services</i>	Construction and Rehabilitation of UGIE Streets Professional Engineering Services	12/01/2009	Kwezi V3 Engineers	972,990.00	12/01/2009		5%
Quotation Based	<i>Technical Services</i>	Distribution of water to voting Stations	09/04/2009	Mzamo and Mzamo Contractors	98,751.00	09/04/2009		100%
Quotation Based	<i>Technical Services</i>	Distribution of water to voting Stations	09/04/2009	Qama and Qawe Civils	151,020.00	09/04/2009		100%
MIG/R/EC/5021/07/08	<i>Technical Services</i>	Provision of Access Roads for Ward 1,5 and 6	05/05/2009	Amadwala Trading 363 Construction	1,535,048.99	05/05/2009		90%
Quotation Based	<i>MM</i>	Removal of generator Sets at MT Fletcher Youth Centre	29/04/2009	Crossbar Agencies 211 CC	181,116.60	29/04/2009		100%

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MIG/PMU/14/06/3/14	<i>Technical Services</i>	Construction of Zwelitsha, Sondaba Tsolobeng Access Roads	21/05/2009	Intellect Construction	976,179.15	21/05/2009		5%
Appointment of consultant at RISK	<i>Technical Services</i>	Electrification of Villages	26/06/2009	Racec Power (PTY)LTD		26/06/2009		0%
					11,117,975.71			
FIN/SCM 2008	<i>Finance</i>	Reviewal Of Supply Chain Management Policy	11/12/2008	Price Waterhouse Coopers	151,164.00	19-Feb-09	13-Mar-09	95%
0	<i>Finance</i>	GRAP Implementation	11/12/2008	Deloitte Consulting (PTY)ltd	731,156.00	Implementation postponed to 2009/2010 Financial Year)		
Quotation Based	<i>Finance</i>	Compilation of GRAP compliant Fixed Asset Register	13/02/2009	Price Waterhouse Coopers	342,821.00	18-Mar-09	30-Nov-09	80%
Quotation Based	<i>MM</i>	Development of a long term financial strategy and action plans	01/04/2009	PSU International	199,344.00			30%
Extension of scope	<i>Finance</i>	GRAP Implementation-Chart of Accounts	20/05/2009	Sebata	105,164.80	03-Apr-09	20/06/2009	100%
					1,529,649.80			
Quotation Based	<i>MM</i>	PMS Framework Review	26-Feb-09	Charmaine Van Schalkwyk	103,113.00		30/09/2009	50%

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Quotation Based	<i>MM</i>	IDP Review	12/01/2009	Tshani Consulting	117,135.00		30/09/1009	100%
					220,248.00			
ELM/2008-9/COMM/001	<i>Community Services</i>	Rehabilitation and Manintenance of Municipal Parks	05/05/2009	Crossbar Agencies 306 CC	109,057.00	01-Jun-09	30-Jun-09	95%
ELM/2008-9/COMM/001	<i>Community Services</i>	Rehabilitation and Manintenance of Municipal Parks	05/05/2009	Conyama Consultants	405,000.00	15-Jun-09	30-Aug-09	Average 30%
008/3/2008-2009	<i>Community Services</i>	Construction of Maclear Marketing Stalls	05/05/2009`	Qama and Qawe Civils	1,000,000.00	08-Jun-09	08/10/2009	10%
					1,514,057.00			
GRAND TOTAL FOR AWARDED PROJECTS 2008/9 FINANCIAL YEAR					15,927,528.79			

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PROGRESS REPORTS

Tender/ Contract No.	Departme nt	Project Name	Date of Award	Awarded Bidder	Bidder's Address	Amount	HDI%	Wome n	Yout h	Disabili ty	Locality
											100% UKDM, 50% EC
EL09/t001	CS	Security Services	07/11/2008	Golden Security Services	East London	363,600.00	100%	30%	0	0	50%
			01/05/2009	Masakhane Security Services	Mthatha	40 000pm	Awarded subsequent to cancellation of Golden Security Services Contract and pending appointment of another service provider.				
ELM/2008- 9/CORP/001	CS	Supply and Delivery of Traffic Vehicles	05/05/2009	Toyota Motique	Kokstad	499,700.76	6%	0	0	0	0
ELM/2008- 9/CORP/002	CS	Reviewal of Existing HR Policies	21/05/2009	Spontaneous Managemen t Services	East London	184 680.00	100%	50	0	0	50%
4/2008	CS	Driver's Lincence Testing Centre	29/09/2008	Incline and Decline	Mthatha	682,297.52	100%	0	0	0	50%
				Mzamo and Mzamo	Mount Fletcher	534,392.10			b		n
						1,545,598. 28					
0	TS	Transaction advisors for management of	04/12/2008	Ardemus Consulting	Irene	3,500,000. 00	22.30 %	0	0	0	0

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		municipal solid waste sites										
TECHSERV	TS	Electricity Loss Study-Maclear and Ugie	22/12/2009	Vokon Africa Consulting	Mthatha	184,338.00	Quotation Based					
ELM/001/0809	TS	Maclear Master Plan- Phase II	12/01/2009	Racec Power (PTY)LTD	East London	3,518,531.97	33.3	0	0	0	50%	
ELM-MIG 001/2008	TS	Construction and Rehabilitation of UGIE Streets Professional Engineering Services	12/01/2009	Kwezi V3 Engineers	Mthatha	972,990.00	58		12		50%	
Quotation Based	TS	Distribution of water to voting Stations	09/04/2009	Mzamo and Mzamo Contractors	Mount Fletcher	98,751.00	Quotation Based					
Quotation Based	TS	Distribution of water to voting Stations	09/04/2009	Qama and Qawe Civils	Tsolo	151,020.00	Quotation Based					
MIG/R/EC/5 021/07/08	TS	Provision of Access Roads for Ward 1,5 and 6	05/05/2009	Amadwala Trading 363 Construction	Herschel	1,535,048.99	100%	2%	0%	5%	100%	
Quotation Based	MM	Removal of generator Sets at MT Fletcher Youth Centre	29/04/2009	Crossbar Agencies 211 CC	Mthatha	181,116.60	Quotation Based					
MIG/PMU/1 4/06/3/14	TS	Construction of Zwelitsha, Sondaba Tsolobeng Access Roads	21/05/2009	Intellec Construction	Tsolo	976,179.15	100%	50%	50%	0	50%	

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Appointment of consultant at RISK	TS	Electrification of Villages	26/06/2009	Racec Power (PTY)LTD	East London	Consultants appointed at Risk					
						11,117,975.71					
FIN/SCM 2008	Finance	Reviewal Of Supply Chain Management Policy	11/12/2008	Price Waterhouse Coopers	East London	151,164.00	66.70 %	0	0	0	50%
0	Finance	GRAP Implementation	11/12/2008	Deloitte Consulting (PTY)ltd	East London	731,156.00	28.50 %	22.30 %	0	1%	50%
Quotation Based	Finance	Compilation of GRAP compliant Fixed Asset Register	13/02/2009	Price Waterhouse Coopers	East London	342,821.00	66.70 %	0	0	0	50%
Quotation Based	MM	Development of a long term financial strategy and action plans	01/04/2009	PSU International	East London	199,344.00					Quotation Based
Extension of scope	Finance	GRAP Implementation-Chart of Accounts	20/05/2009	Sebata	Kimberley	105,164.80					Extension of contract
						1,529,649.80					
Quotation Based	MM	PMS Framework Review	26-Feb-09	Charmaine Van Schalkwyk	East London	103,113.00					Quotation Based
Quotation Based	MM	IDP Review	12/01/2009	Tshani Consulting	East London	117,135.00					Quotation Based
						220,248.00					

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<i>ELM/2008-9/COMM/01</i>	CS	Rehabilitation and Manintence of Municipal Parks	05/05/2009	Crossbar Agencies 306 CC	Mthatha	109,057.00	100%	30%	0	0	50%
<i>ELM/2008-9/COMM/01</i>	CS	Rehabilitation and Manintence of Municipal Parks	05/05/2009	Conyama Consultants	East London	405,000.00	100%	65%	0	0	50%
<i>008/3/2008-2009</i>	CS	Construction of Maclear Marketing Stalls	05/05/2009`	Qama and Qawe Civils	Tsolo	1,000,000.00	100%	0	100%	0	50%
						1,514,057.00					
						15,927,528.79					
GRAND TOTAL FOR AWARDED PROJECTS 2008/9 FINANCIAL YEAR											

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