



QUARTERLY REPORT

**REPORT IN TERMS OF s52d OF THE MFMA FOR THE
QUARTER ENDED 30 SEPTEMBER 2024**

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PART 1 – IN-YEAR REPORT

1. Executive Summary

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

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

The municipality is currently experiencing huge pressure due to the demands from communities for construction of access roads, maintenance of existing roads, water provision and decent housing. Although significant strides have been made in ensuring that the backlogs are addressed, there is still significant ground to cover and this requires significant financial resources from the municipality. This, places a lot of pressure on the little available resources for all service delivery and as such, a delicate balancing act must be carried out to ensure that all service delivery requirements are met.

The decrease in level of grant funding in the previous financial years, especially on the INEP grant also poses a challenge because there are already indications that the allocation may not even be half of what is required to implement the current projects due to projects in the previous years having overlapped into funding meant for other financial years as a result of the shortage of funding experienced.

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

1.1 The Political Oversight

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

- Cllr T.D Mafumbatha Mayor – (Chairperson)
- Cllr L. Makholosa Development Planning Portfolio Head
- Cllr. N. Dlamini Engineering Services Portfolio Head

- Cllr N. Madikizela Budget and Treasury Portfolio Head
- Cllr L.G Mcambalala Corporate Services Portfolio Head
- Cllr N.M Njomi Community Services Portfolio Head
- Cllr. N.E Cengimbo Committee member (Acting Good Governance and Public Participation Portfolio Head)
- Cllr. P.B Majavu Committee member
- Cllr. N. Langasiki Committee member

1.2 Budget and Treasury Political Oversight Structure

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

As reported in one of the monthly reports during the quarter, during the month of May 2024, the department received a resignation in the payroll section where one of the employees was fortunate to be successful in another opportunity within the municipality but not within the department. This then left a vacancy in the department which the recruitment processes were initiated immediately. In the previous month's report we confirmed that at the time of the preparation of this report, the recruitment processes had been concluded with the successful candidate expected to assume duties at the start of August 2024. In the month of August report we confirmed that the successful candidate indeed, assumed duties as

anticipated, however, this resulted in a vacancy on the internship program that is currently being run by the municipality through the financial management grant fund. Recruitment processes commenced as anticipated and we hope and expect that will be concluded before the end of December 2024.

4. Implementation of mSCOA

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

a) Challenges Identified

i. Version Changes

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

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

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

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

ii. IDP Budgeting

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

iii. Production of in-year reports

All approved system vendors were required to have a functionality to produce all statutory reports to avoid municipalities having to prepare these manually. Munsoft was approved as one of the service

providers on the strength that they indicated they use Caseware to produce these reports which the municipality also has access to. The utilisation of these two systems does however require some work and setting up to ensure they fully integrate, which was successfully addressed after the upgrade to the latest version of the mSCOA chart. This report has been prepared using a combination of these two platforms very little requiring manual manipulation to comply fully with the Municipal Budget and Reporting Regulations which is how the reporting templates are setup.

iv. Budget and reporting module functionality

The budget module of the system that the municipality uses has in the past been discovered to only work well with income and expenditure, other modules like balance sheet and cashflow budgeting still continue to produce aligning reports even though some principles may not fully align with GRAP. This challenge seems however, to have been addressed and we continue to analyse the reasonability of the principles these modules are using to check consistency with the financial management and reporting standards.

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

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

b) mSCOA Governance Structures

The introduction of mSCOA introduced a number of governance structures that were meant to ensure full compliance and seamless transition when the deadlines for full implementation came. Key structures that were established were as follows:

- Project steering committee
 - This was made of the following prescribed persons:
 - Project sponsor – Accounting Officer
 - Chief Financial Officer
 - Senior Manager – Corporate Services
 - Senior Manager – Engineering Services
 - Senior Manager – Community Services

- Manager – Internal Audit
 - Manager – ICT
 - Manager – Municipal Operations
 - Manager – Budgeting and Reporting
 - Manager – Revenue and Expenditure
- Project implementation team
 - This is a committee that was assigned by the municipality’s Project Steering Committee which also included a multi-disciplinary team as follows:
 - Chief Financial Officer – Project Manager
 - Manager – Human Resources
 - Manager – Project Management Unit
 - Manager – Environmental Management
 - Manager – ICT
 - Senior Internal Auditor
 - Manager – Municipal Operations
 - Manager – Budgeting and Reporting
 - Manager – Revenue and Expenditure
 - Manager – Supply Chain Management

All these structures were initially appointed in 2015 before full implementation of mSCOA and re-appointed again during the first quarter of the 2023/24 financial year since there was a number of changes in the municipality’s personnel which has resulted in the need for these structures to be re-established to include new members of management and replace those who are no longer with the municipality.

5. 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.

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2022/23												
No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
Planning												
	IIA standard 1312 requires that external Quality assurance reviews/assessments of an internal audit function by a qualified, independent reviewer or review team from outside the organisation.	CoAF 01	Medium	The cause of the finding is that the quality review assessment was re-scheduled to be performed on August 2023 by the Provincial Treasury.	The accounting officer should ensure that an external quality review assessment is performed on the internal audit functions of the municipality. The municipality can request other organisations of the state, which normally perform the external quality review of the internal audit functions of other government institutions.	An independent suitably qualified external quality review assessor will be out-sourced. : In compliance with Attribute Standards 1312, the Internal Audit Unit will start the process of preparing the outsourcing of the external quality review assessor during August 2023 for assessment working session in January 2024.	No	Manager: Internal Audit	Internal Audit	31-Mar-24	Internal Audit Manager engaged Provincial Treasury for the assistance of Quality Assurance Assessment for purposes of saving costs but in vein citing that they dont have capacity to lend us assistance. Terms of Reference for External Quality Assessor has been drafted and completed and signed by accountning officer. The budget was confirmed by Manager: Budget and Reporting. The advert was issued and closed on the 21 August and it was non - resposinsive. The IA unit together with the SCM is facilitating the re - advertised	ToR and Evaluation Report

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Review of Annual Financial Statements	2	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	The current Annual Financial Statements have been reviewed to ensure that the statement reconciles and regular backups of the file are being performed	2023/24 Reviewed Annual Financial Statements
General IT controls												
	IT controls - Policies not reviewed	10	Medium	The cause of the above finding is that management did not comply with the ICT policy manual by ensuring that the policies are reviewed at the prescribed dates	Management should ensure that policies are reviewed at the prescribed date's e.g. annually	In addressing this control deficiency the department has included in its Service Delivery and Budget Implementation Plan for 2023/2024 the reviewal of ICT Policies inclusive of ICT Security policy and Disaster Recovery Plan	No	Senior Manager: Corporate Services	Internal Audit	31-May-24	ICT policies were reviewed and submitted to council for approval	Council Resolution Extract
Immovable assets												
	Issue 06 : WIP: 5MVA & 8MVA BACKBONE LINE - Inaccurate Cost per completion certificate	11	Medium	The completion certificate certified signed for by the Senior Manager: Engineering Services (The Employer Representative) do not reflect the factual total cost incurred by the municipality pertaining to the project	The completion certificate certified signed for by the (The Employer Representative) should reflect the factual cost incurred by the municipality to complete the project	<i>Introduction of review templates to be used by managers confirming the correctness of the amounts recorded before the senior manager signs</i>	No	Senior Manager: Engineering Services	Internal Audit	31-Dec-23	The template for completion certificates has since been revised and only reflects the project budget. The project BOQ as of the last payment is used to confirm the cost at completion.	Sample completion certificates

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	WIP: Omission of prior period error adjustment to WIP	4	Medium	Management omitted to include and assert this prior period error adjustment relating to the project: Replacement of LV & MV Lines with the project number: WMM LM 00059 LV&MVL in note 57. Prior period errors of the financial statements.	Management should ensure that the financial statements are present fairly. All prior period error adjustment should be asserted and presented in the Prior period errors note to the financial statements	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The current year register will be completed by 22 August 2024 to allow sufficient time for reviews	FAR and Annual Financial Statements
	Land-fill Site: Omission of prior period error adjustment to PPE	4	Medium	National Environmental Waste Act (NEMWA) section 20 (b) state states that "No person may commence, undertake or conduct a waste management activity, except in accordance with a waste management licence issued in respect of that activity, if a licence is required." Winnie Madikizela-Mandela Local Municipality has been making use of a sites as a dumping site and has been classifying it as Landfill site. However the Local Municipality has not been licensed in terms of the National Environmental Waste Act (NEMWA) or the Environmental Conservation Act (ECA). Management omitted to include and assert this prior period error adjustment relating to the Land-Fill Site reclassification in the current year financial statements	Management should ensure that the financial statements are present fairly. All prior period error adjustment should be asserted and presented in the Prior period errors not to the financial statements	<p>Improve the implementation of the AFS plan to ensure sufficient time for reviews</p> <p>Make alternative arrangements for power outages between July and August 2024 to avoid losing hours to load shedding</p> <p>Allocate each component for review by different personnel</p>	No	Chief Financial Officer	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The current year report was reviewed to ensure that it includes the discount rate to be used and also provide a discount rate that should have been used in the prior year as well to restate the balances reported in the prior year	Dumping site rehabilitation report

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Issue 03: WIP Register: Asset not capitalised on to the WIP Register	11	Medium	Management did not recognise the asset on the fixed asset register as it was assumed that the project would be completed before the end of the financial period.	Management should comply with Section 63(2)(a) of the MFMA as to ensure that the all the municipality's assets are recognised. Management should recognise all capital expenditures on to the WIP register	<i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i> <i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i>	No	Manager: Assets and Stores Management	Internal Audit	30-Jun-24	On a meeting held on the 27th of June 2024, Provincial Treasury Committed to convening a meeting with all affected municipalities in the province together with the auditor general to respond on issues that may not have been considered when the guidelines were issued. A subsequent meeting was held between Provincial Treasury and National Treasury on 6 August 2024 of which the outcome has not been communicated to municipalities. The municipality has, however, implemented the guidelines in the current financial year with the exception of the VAT output on the revenue recognised	Meeting Agenda and AFS
	Issue 07: WIP: Xholobeni, Mgungudlovu Inaccurate cost per completion certificate	11	Medium	The completion certificate certified signed for by the Senior Manager: Engineering Services (The Employer Representative) do not reflect the factual cost incurred by the municipality pertaining to the project.	The completion certificate certified signed for by (The Employer Representative) should reflect the factual cost incurred by the municipality pertaining to the project	<i>Introduction of review templates to be used by managers confirming the correctness of the amounts recorded before the senior manager signs</i>	No	Senior Manager: Engineering Services	Internal Audit	31-Dec-23	The template for completion certificates has since been revised and only reflects the project budget. The project BOQ as of the last payment is used to confirm the cost at completion.	Sample completion certificates
	Issue 01: WIP: Differences between WIP register and AFS	11	Medium	The following cost was incurred (GL) but not capitalised the register. This project has capital expenditure of R 9 920 871 relating to 2022-2023 however there is an amount 417 321 which was included in the asset register which does not recorded in the general ledger in the current year.	Management should adequately review of PPE work in progress register against the general ledger as to ensure that all capital expenditure incurred is accurately reflected in the register. All capital expenditure which has not been incurred should not be included in the asset registers	<i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i> <i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i>	No	Manager: Assets and Stores Management	Internal Audit	30-Jun-24	On a meeting held on the 27th of June 2024, Provincial Treasury Committed to convening a meeting with all affected municipalities in the province together with the auditor general to respond on issues that may not have been considered when the guidelines were issued. A subsequent meeting was held between Provincial Treasury and National Treasury on 6 August 2024 of which the outcome has not been communicated to municipalities. The municipality has, however, implemented the guidelines in the current financial year with the exception of the VAT output on the revenue recognised	Meeting Agenda

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Issue 08: WIP: Differences per payment schedule and cost per completion certificates	11	Medium	The completion certificate certified signed for by the Senior Manager: Engineering Services (The Employer Representative) do not reflect the factual cost incurred by the municipality pertaining to the project.	The completion certificate certified signed for by (The Employer Representative) should reflect the factual cost incurred by the municipality pertaining to the project	<i>Introduction of review templates to be used by managers confirming the correctness of the amounts recorded before the senior manager signs</i>	No	Senior Manager: Engineering Services	Internal Audit	31-Dec-23	The template for completion certificates has since been revised and only reflects the project budget. The project BOQ as of the last payment is used to confirm the cost at completion.	Sample completion certificates
	Issue 04: Differences between WIP transfers and FAR transfers	11	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.	<i>The WIP register to be reviewed monthly to ensure it includes all transactions incurred during the year.</i> <i>The GL to be reviewed for all transactions above R10 000 to ensure they are correctly allocated and review against the WIP register for completeness</i> <i>WIP register to be reconciled with Accruals register to ensure all transactions included are updated on the WIP register as well</i>	No	Manager: Assets and Stores Management	Internal Audit	31 January 2024 31 July 2024	This was corrected on the 2022/23 Audited Annual Financial Statements. The current year register will be completed by 22 August 2024 to allow sufficient time for reviews	FAR and Annual Financial Statements
	Differences between Fixed Asset Register and Annual Financial Statement	12	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.	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	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	This was corrected on the 2022/23 Audited Annual Financial Statements. The current year register will be completed by 22 August 2024 to allow sufficient time for reviews	FAR and Annual Financial Statements

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Immovable assets - WIP - INEP Grant related expenditure treatment matters	16	Medium	The cause of the finding is due to managements' diverse interpretation and treatment pertaining to expenditure relating to Integrated National Electrification Programme (INEP) Grant. Management not in full agreement with the National Treasury guidance on the recognition of the INEP grant, in the current year (Accounting for Integrated National Electrification Programme (INEP) Grant allocations). Therefore, resulting in incorrect application of the applicable reporting standard, GRAP.	Management should ensure that they apply the requirements of GRAP 11 for transactions relating to INEP grant. The expenditure incurred to date on the INEP grant must be reclassified from fixed assets to expenditure. The management should further assess the impact of the finding on the corresponding figures.	<p><i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i></p> <p><i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i></p>	No	Chief Financial Officer	Internal Audit	30-Jun-24	<p>On a meeting held on the 27th of June 2024, Provincial Treasury Committed to convening a meeting with all affected municipalities in the province together with the auditor general to respond on issues that may not have been considered when the guidelines were issued.</p> <p>A subsequent meeting was held between Provincial Treasury and National Treasury on 6 August 2024 of which the outcome has not been communicated to municipalities.</p> <p>The municipality has, however, implemented the guidelines in the current financial year with the exception of the VAT output on the revenue recognised</p>	Meeting Agenda
	Assets: Differences in useful lives used to calculate depreciation	18	Medium	The management has not reviewed the depreciation calculation and ensure that all the variables used to calculation of depreciation is constant with asset management policy.	Management should excise the oversight responsibility the work done on fixed asset register and reconcile all the variables used to calculate the value of property plant and equipment.	<p><i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i></p> <p><i>The Infrastructure FAR useful lives to be aligned with the municipality's Asset Management Policy</i></p> <p><i>A report on the useful lives outside the Asset Management guidelines to be prepared and submitted to Treasury detailing reasons for such</i></p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	<p>The current year register will be completed by 22 August 2024 to allow sufficient time for reviews</p> <p>A report on useful lives that are not within the uselives on the asset management guidelines will be submitted to Treasury with the Annual Financial Statements</p>	FAR and Annual Financial Statements

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Issue 02: WIP: Project Cost not capitalised	11	Medium	Management expensed the cost to Contracted Services as measure to manage municipalities' losses.	Management should consistently apply the principals of Standard of Generally Recognised Accounting Practice Property Plant and Equipment (GRAP 17) consistently	<p><i>Engagements between Treasury and Municipalities to be initiated to seek clarity and direction on the INEP accounting issues brought about by the guidelines issued by the Office of the Accountant General</i></p> <p><i>A revision of the budget related to Electrification projects to be completed by 30 June 2024 to be done where necessary by 30 June 2024</i></p>	No	Manager: Budgeting and Reporting	Internal Audit	30-Jun-24	<p>On a meeting held on the 27th of June 2024, Provincial Treasury Committed to convening a meeting with all affected municipalities in the province together with the auditor general to respond on issues that may not have been considered when the guidelines were issued.</p> <p>A subsequent meeting was held between Provincial Treasury and National Treasury on 6 August 2024 of which the outcome has not been communicated to municipalities.</p> <p>The municipality has, however, implemented the guidelines in the current financial year with the exception of the VAT output on the revenue recognised</p>	Meeting Agenda

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Issue 05: WIP : Prior year Completed Asset not transferred out of Work-in progress	11	Medium	The above finding is due to lack of reconciliations not being performed by management to ensure that all completed projects are transferred immediately when the practical completion certificate is available	Management should ensure that there are controls that are put in place over daily and monthly processing and reconciling of work in progress and assets to ensure that all the projects that are completed are transferred after the practical completion certificate is available	<p><i>Review of the Infrastructure FAR register to commence before the end of the 2023/24 financial year to allow sufficient time for reviews</i></p> <p><i>The WIP register to be reviewed monthly to ensure it includes all transactions incurred during the year.</i></p> <p><i>The GL to be reviewed for all transactions above R10 000 to ensure they are correctly allocated and review against the WIP register for completeness</i></p> <p><i>WIP register to be reconciled with Accruals register to ensure all transactions included are updated on the WIP register as well</i></p>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	Current year FAR to be completed by 22 August 2024 to allow sufficient time to perform reviews and reconciliations before submission	FAR and Annual Financial Statements
Investment property												
	Investment property valuation issue	17	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	<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>	No	Manager: Assets and Stores Management	Internal Audit	31-Jul-24	The current year valuation was monitored to ensure correct invoices are used in the valuation of the investment properties and management comments implemented by the valuer appointed	Investment property valuation report
Provisions												

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Provision - Environmental rehabilitation	20	Medium	The dumping site has no license which has the norms and requirements that the municipality has to abide with.	Management should ensure that the environment is kept safe and avoiding unhealthy environment. The management should ensure that the municipality is compliant with laws and regulations which governs healthy landfill/dumping site of the municipality through obtaining a license.	Environmental Affairs to be approached to formalise and license the current dump site for construction and operation while the municipality finds a suitable land for the construction of a landfill site with a bigger capacity	No	Senior Manager: Community Services	Internal Audit	30-Jun-24	The municipality commenced the application process, submitted EIA and public consultation proof as required.	Proof of application submission
	Provision - Incorrect calculations	20	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	The current year report was reviewed to ensure that it includes a discount rate to be used and the basis for that	Dumping site rehabilitation report
	Provision - incorrect classification and disclosure	25	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	All provisions related to short term benefits have been reclassified and disclosed separately a employee costs obligation	Annual Financial Statements
Payables												
	Payables from exchange transactions - incorrect classification of accruals	15	Medium	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements		No	Manager: Revenue and Expenditure			All invoices received by 30 June 2024 have been processed through the standard expense function to raise creditors instead of these being recorded as accruals	Creditors age analysis and accrual listing

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Payables from exchange transactions - difference between AFS and GL	14	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	An analysis report was presented to council and the balance write-off was approved by council and processed on the accounting records as a prior year correction of error	Council Resolution
Employee costs												
	Employee related cost - overtime classification	8	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	The current year financial statements separately disclose overtime on the notes to the AFS	Annual Financial Statements
Operating expenditure												
	Expenditure not paid within 30 days	12	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 that 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 processes once without tax compliance being confirmed to have been address where tax matters were not in order when last payment was processed	Creditors reconciliations and ageing reports
Revenue												
	Rental of facilities and equipment: Leasehold fees - supporting schedules not adequately updated	6	Medim	The cause of the above finding is due to management not adequately updating the supporting registers with the transactions/journals passed in the general ledger. The submitted supporting register/schedules were not updated with the following transactions and journals that were passed in general ledger.	Management should ensure that the supporting registers to the financial statements are adequately updating with the transactions/journals passed in the general ledger.	Currently, there is no register specific for leasehold billing as this is done using the actual lease agreements and not a register. Going forward from Q2 of 2023-24 financial period, management commits to improve internal controls by performing monthly billing recons that will reconcile actual billing vs lease agreements each month for each lease to develop a register directed to leasehold billing by year end.	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	Register and monthly calculations introcuded	Monthly reconciliations

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Service charges - recalculation differences	5	Medium	The cause of the above is due to a lack of controls over the maintenance of financial information and the lack of management exercising oversight to ensure that information submitted for audit is accurate and complete.	Management should put controls in place to ensure that there is adequate review and oversight of information for appropriate presentation and accuracy of the figure presented in the financial statements	The error was due to a change in capturing of a tariff structure in our billing system which subdivided the amount from hundreds to tens. The approved tariff is R313.81 per KVA not R3.1381 (R3.14 rounding factor). A Credit note billing will be effected, a capturing checklist as an internal control will be implemented which will be reviewed.	No	Manager: Revenue and Expenditure	Internal Audit	31-Jan-24	A review was done during the February billing period to identify and correct billing information	Journals and Debits notes processed
Disclosures												
	Additional disclosure	15	Medium	One of the pension fund amount paid was erroneously omitted on the determination of amount paid when preparing the financial statements.	Management should put controls in place to ensure that there is adequate review of information used to prepare financial statements to ensure appropriate presentation and accuracy of the figure presented in the financial statements.	The difference of an amount of R1 908,09 is due to recalculation on average PAYE reconciliation performed on the payroll system at the end of tax period. These amounts were not deducted on employees therefor the municipality is not liable to pay over to the SARS. A necessary revision will be made to the disclosure note to the annual financial statements.	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	The supporting information for the disclosure note has been reviewed to ensure that the amounts disclosed reconcile	Annual Financial Statements and Payroll Reconciliations'
	Segment reporting - incorrect amount	22	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.	<i>Engagements with the system vendor on the possibility of:</i> <i>Current assets opening balances to be split per segment and movements to be processed against related segments</i>	No	Chief Financial Officer	Internal Audit	28-Feb-24	Mid-year AFS were prepared and testing journals being processed to split opening balances per function to ensure information is available for Segment Reporting at year-end. The current AFS include a disclosure of the segment information for balance sheet items. The system vendor also developed a programme to generate an automated disclosure of the note which reconciles to the exercise done	Segment reporting note on the Annual Financial Statements

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Prior period error note - fruitless and wasteful expenditure	21	Medium	The narrations regarding the nature of the change in prior period was erroneously omitted when preparing the financial statements	Management should ensure that narrations are provided in order to better understand the note disclosure and/or to ensure fair presentation of the financial statements as per the above mentioned GRAP standard.	<i>Narratives to be included even for corrections not related to figures on the annual financial statements for users to understand the change presented</i>	No	Manager: Budgeting and Reporting	Internal Audit	31-Jul-24	All corrects to opening balances are included even for items that are disclosure notes with not accounting transactions processed	Note 62 and 63 of the Annual Financial Statements
Procurement and contract management												
	SCM: Quotations awarded exceed budgeted project costs	3	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	Approved Specification
	Local Content: Minimum threshold not specified on advert	13	Medium	Management did not review the contents of the tender resulting in failure to comply with regulations.	Management should adequately review the content on a tender adverts before they are advertised to the general public as to ensure all compliance with the relevant legislation are adhered to.	<i>All adverts to be reviewed to ensure they include thresholds for targeted goods</i>	No	Manager: Supply Chain Management	Internal Audit	31-Jan-24	All adverts are being reviewed by the SCM Manager before submission to the Municipal Manager for approval	Reviewed and Approved Adverts
Predetermined objectives												

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

No	Issues identified	CoAF No	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	AOPO: Consistency issues on the APR	9	Medium	The project is under construction and has no KM that has been completed and the data was collected based on achievements made. The project is under construction and has no civic centre completed and no households considered to be connected and energised that has been completed, and the data was collected based on achievements made.	Management should ensure that reported achievements per the annual performance report are consistent with planned targets and performance indicators	<i>Performance reported to be aligned to the unit of measure used for the annual target</i>	No	Manager: Municipal Operations	Internal Audit	31-Jul-24	The reported performance on the Annual Performance Report (APR) is aligned with the unit of measure as per the Annual Target as set on the approved Service Delivery and Budget Implementation Plan (SDBIP).	Annual Performance Report 2023/2024 FY
	AOPO: Differences between listing and APR	9	Medium	The quarterly reports include quarterly targets which are not annual targets. There is no other recording of data from quarterly reports to the APR	The management should ensure that the information reported per the quarterly reports is comparable with the information reported on the APR. The information reported on the quarterly report should be the information used to prepare the APR and this information has to be comparable	<i>Reported performance on the annual performance report to be aligned and reconciled with the quarterly targets reported</i>	No	Manager: Municipal Operations	Internal Audit	31-Jul-24	QuarterlyThe reported performance on the Annual Performance Report is aligned, reconciled and comparable with the quarterly reports of the financial year 2023/2024.	Quarterly Reports and Annual Performance Report

6. Implementation of the Municipal Cost containment regulations

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

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

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

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

a. Supply and Delivery of Municipal Vehicles

As part of the cost containment regulations municipalities were directed to utilise the transversal contracts arranged and negotiated by National Treasury to procure municipal vehicles. According to the regulations, municipalities are only allowed to procure vehicles using any other means only if they can demonstrate that they will get the vehicles cheaper when using their own procurement processes. The municipality applied for approval to participate in the transversal contract (RT-57 2019) for procurement of municipal vehicles with National Treasury which was granted.

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

- The municipality to identify the need
- Development specification

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

Since the implementation of the regulations, the municipality has utilised the contract to procure municipal plant and machinery and significant savings have been realised through negotiated prices and direct procurement from the dealerships that are on the panel contracted by National Treasury. The current financial year will be no different, all procurement of vehicles will be done through the transversal contract.

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

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

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

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

- Shoddy work performed by some appointed mechanics

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

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

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

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

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

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

Below is a table showing performance on the targeted areas on a comparative basis between the same period in 2023/24 and 2024/25 which is presented for council to interrogate and identify areas that require improvement:

QUARTER 1			
ITEM DESCRIPTION	2024	2025	SAVING
Travel and accommodation	1,428,315.23	1,471,666.47	43,351.24
Catering	688,306.77	689,499.90	1,193.13
Sponsorship (Sport development)	-		-
Sport Activities (SAIMSA)	-		-
Consulting fees	5,774,078.73	4,254,771.76	(1,519,306.97)
Total	7,890,700.73	6,415,938.13	(1,474,762.60)

7. 2023/24 Audit Progress

The municipality prepared and submitted Annual Financial Statements for the year ended 30 June 2024 to the Auditor General of South Africa on 31 August 2024 as required.

Planning was scheduled to commence from 18 March 2024 to 30 April 2024 but a week into it, it was abandoned as the office of the Auditor General did not have sufficient resources to conclude it due to the PMFA audits that were in full swing at the time. Planning therefore commenced in July 2024, this is a process that normally gives them an idea of the areas to focus on during the audit come the end of the year and also determine sample sizes that might be necessary to perform all necessary procedures. The current audit has the same team from the auditors' side which we hope will assist in terms of understanding the municipal processes and GAP analysis, the team is very strict on timeframes and have no tolerance for any type of delays.

The following milestones have been covered:

- Kick-off meeting was held on the 15th of August 2024
- AG and Municipal Management meeting scheduled for 22nd August 2024 to discuss issues circulating on Local newspaper about the municipality where one on one sessions were held between management and the management of the Office of the Auditor General.
- Presentation of the audit strategy done on the 19th of September 2024
- Engagement letter signed on the 23rd of September 2024
- Planning concluded on the 25th of September 2024
- 35 RFIs have been issued and all submitted within stipulated times
- 4 CoAFs have been issued compared to no CoAF in the previous audit at the same time
 - Internal Audit quality assurance not done (One responded late)
 - Internal Audit reports not presented to the Audit Committee

- Inconsistencies on AoPo and supporting information.
- AOPO - Remedial Action taken to improve performance not adequately corroborated

It is however expected that more engagements will start during the month of October 2024 as this is the time where auditors have had sufficient time to look at the information provided and are working towards finalising their audit processes to allow review processes to take place.

Other important matters to report on the audit process:

- Annual Financial Statements and Annual Performance Report submitted on 31 August 2024
- Accounting file submitted electronically
- All SCM tenders awarded submitted with the accounting file
- AoPo PoE files submitted electronically

Observations and areas to look out for during the audit:




- RFI 03 Requesting the system vendor to allow AG access to the municipal accounting system to extract information directly for their own analysis
- Audit getting more detailed and focused on areas of public outcry
- Dumping site will be under serious scrutiny
- Civic center completion and expenditure reconciliation will be under scrutiny
- Information submitted with the audit file to carry more weight than information submitted later
- Information not on the audit file to be requested separately.

8. Strategic Objectives

The municipality developed strategies for the next five years from which short-term operational plans and targets talking to at least a period of one financial year are developed and reviewed annually. This is done in the form of the Service Delivery and Budget Implementation Plan (SDBIP) which was approved by the mayor within 30 days after the adoption of the annual budget by the municipal council. The table below gives a summary of the SDBIP with the targets that the departments have been working to achieve on a quarterly basis. The table shows the municipality’s performance for the period ended to ensure they are monitored and achieved at the end of the financial year:

DEPARTMENTS	TOTAL NUMBER OF TARGETS	TARGETS REPORTED	TARGETS ACHIEVED	TARGETS NOT ACHIEVED	ACHIEVEMENT PERCENTAGE	COLOUR CODING FOR OVERALL PERFORMANCE
ENGINEERING SERVICES DEPARTMENT	03	03	03	0	100%	
COMMUNITY SERVICES DEPARTMENT	25	25	20	05	80%	
DEVELOPMENT PLANNING DEPARTMENT	13	13	12	1	92%	
CORPORATE SERVICES DEPARTMENT	13	13	13	0	100%	
BUDGET & TREASURY OFFICE	34	34	32	2	94%	
MUNICIPAL MANAGER’S OFFICE	39	39	31	8	80%	
OVERALL PERFORMANCE	127	127	111	16	87%	

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

The table above shows an improvement in the current year compared to the performance seen on the prior year at the same time. A detailed report will be presented separately with the reasons and proposed remedial actions to remedy the situation.

9. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	21 532	–	615	17 872	5 383	12 489	232%	21 532
Service charges	–	56 844	–	5 967	13 626	14 211	(585)	-4%	56 844
Investment revenue	–	27 159	–	3 579	10 291	6 790	3 501	52%	27 159
Transfers and subsidies - Operational	–	394 792	–	1 233	153 468	98 698	54 770	0	394 792
Other own revenue	–	18 549	–	2 237	4 932	4 637	295	6%	–
Total Revenue (excluding capital transfers and contributions)	–	518 876	–	13 631	200 189	129 719	70 470	54%	518 876
Employee costs	–	137 766	–	10 963	30 808	34 441	(3 634)	-11%	137 766
Remuneration of Councillors	–	29 876	–	2 202	6 589	7 469	(880)	-12%	29 876
Depreciation and amortisation	–	54 371	–	2 629	8 046	13 593	(5 547)	-41%	54 371
Interest	–	100	–	–	–	25	(25)	-100%	100
Inventory consumed and bulk purchases	–	61 876	–	6 692	13 730	15 469	(1 739)	-11%	61 876
Transfers and subsidies	–	4 216	–	–	–	1 054	(1 054)	-100%	4 216
Other expenditure	–	211 626	–	19 142	35 585	52 907	(17 322)	-33%	211 626
Total Expenditure	–	499 830	–	41 627	94 757	124 958	(30 200)	-24%	499 830
Surplus/(Deficit)	–	19 046	–	(27 996)	105 432	4 761	100 671	2114%	19 046
Transfers and subsidies - capital (monetary allocations)	–	64 754	–	24 768	31 206	16 189	15 017	93%	64 754
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	83 800	–	(3 228)	136 638	20 950	115 688	552%	83 800
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	83 800	–	(3 228)	136 638	20 950	115 688	552%	83 800
Capital expenditure & funds sources									
Capital expenditure	–	119 463	–	14 812	22 550	29 866	(7 315)	-24%	119 463
Capital transfers recognised	–	56 308	–	12 813	18 083	14 077	4 006	28%	56 308
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	63 154	–	1 999	4 467	15 789	(11 321)	-72%	63 154
Total sources of capital funds	–	119 463	–	14 812	22 550	29 866	(7 315)	-24%	119 463
Financial position									
Total current assets	–	323 623	–	–	665 073	–	–	–	323 623
Total non current assets	–	946 807	–	–	957 644	–	–	–	946 807
Total current liabilities	–	103 343	–	–	70 160	–	–	–	103 343
Total non current liabilities	–	11 485	–	–	11 950	–	–	–	11 485
Community wealth/Equity	–	1 155 603	–	–	1 540 607	–	–	–	1 155 603
Cash flows									
Net cash from (used) operating	–	189 425	–	(36 816)	102 527	47 356	(55 171)	-117%	189 425
Net cash from (used) investing	–	(161 090)	–	(16 153)	(49 080)	(40 272)	8 808	-22%	(161 090)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	–	206 790	–	514 235	514 235	185 539	(328 696)	-177%	489 123
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 612	3 649	14 976	2 858	2 863	2 847	3 006	75 476	112 287
Creditors Age Analysis									
Total Creditors	523	–	–	–	–	–	–	–	523

The table above shows a summary of the municipality’s financial performance for the period ended 30 September 2024. The first part of the table shows financial performance which gives information about whether the municipality made a loss or a surplus during the reporting period followed by a summary of the municipality’s performance on its capital budget. This is then followed by the municipality’s financial position, a summary of the cashflow recalculation and then debtors as well as creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		-	420 865	-	5 099	180 799	105 216	75 583	72%	420 865
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	420 865	-	5 099	180 799	105 216	75 583	72%	420 865
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	5 830	-	1 031	1 220	1 457	(237)	-16%	5 830
Community and social services		-	1 383	-	39	142	346	(204)	-59%	1 383
Sport and recreation		-	200	-	-	-	50	(50)	-100%	200
Public safety		-	4 246	-	991	1 078	1 062	16	2%	4 246
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	68 136	-	14 904	21 715	17 034	4 681	27%	68 136
Planning and development		-	2 936	-	13 869	17 014	734	16 280	2218%	2 936
Road transport		-	65 200	-	1 035	4 700	16 300	(11 600)	-71%	65 200
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	88 799	-	17 366	27 661	22 200	5 461	25%	88 799
Energy sources		-	79 600	-	16 136	23 897	19 900	3 997	20%	79 600
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 199	-	1 230	3 764	2 300	1 464	64%	9 199
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	583 630	-	38 399	231 395	145 908	85 487	59%	583 630
Expenditure - Functional										
Governance and administration		-	220 562	-	14 355	40 045	55 140	(15 095)	-27%	220 562
Executive and council		-	63 053	-	5 202	13 994	15 763	(1 769)	-11%	63 053
Finance and administration		-	152 028	-	8 449	24 913	38 007	(13 094)	-34%	152 028
Internal audit		-	5 481	-	705	1 139	1 370	(231)	-17%	5 481
Community and public safety		-	36 259	-	2 308	6 306	9 065	(2 759)	-30%	36 259
Community and social services		-	14 083	-	836	2 152	3 521	(1 368)	-39%	14 083
Sport and recreation		-	3 104	-	173	558	776	(218)	-28%	3 104
Public safety		-	18 011	-	1 209	3 346	4 503	(1 157)	-26%	18 011
Housing		-	1 061	-	89	250	265	(16)	-6%	1 061
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	114 613	-	4 957	15 310	28 653	(13 344)	-47%	114 613
Planning and development		-	33 168	-	1 853	5 270	8 292	(3 022)	-36%	33 168
Road transport		-	78 631	-	2 880	9 508	19 658	(10 150)	-52%	78 631
Environmental protection		-	2 814	-	225	532	704	(172)	-24%	2 814
Trading services		-	124 133	-	19 733	32 382	31 033	1 349	4%	124 133
Energy sources		-	93 136	-	16 016	24 935	23 284	1 651	7%	93 136
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	30 996	-	3 717	7 447	7 749	(302)	-4%	30 996
Other		-	4 264	-	273	714	1 066	(352)	-33%	4 264
Total Expenditure - Functional	3	-	499 830	-	41 627	94 757	124 958	(30 200)	-24%	499 830
Surplus/ (Deficit) for the year		-	83 800	-	(3 228)	136 638	20 950	115 688	5,522088	83 800

The table above shows the municipality's financial performance for the period ended 30 September 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) - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	52 684	-	5 562	12 409	13 171	(762)	-6%	52 684
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	4 160	-	405	1 218	1 040	178	17%	4 160
Sale of Goods and Rendering of Services		-	201	-	5	58	50	8	16%	201
Agency services		-	1 427	-	575	602	357	245	69%	1 427
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	3 556	-	339	979	889	90	10%	3 556
Interest from Current and Non Current Assets		-	27 159	-	3 579	10 291	6 790	3 501	52%	27 159
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	4 924	-	433	1 296	1 231	65	5%	4 924
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		-	190	-	(0)	178	47	131	275%	190
Non-Exchange Revenue										
Property rates		-	21 532	-	615	17 872	5 383	12 489	232%	21 532
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	579	-	5	17	145	(127)	-88%	579
Licence and permits		-	2 277	-	418	471	569	(98)	-17%	2 277
Transfers and subsidies - Operational		-	394 792	-	1 233	153 468	98 698	54 770	55%	394 792
Interest		-	5 396	-	462	1 331	1 349	(18)	-1%	5 396
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	518 876	-	13 631	200 189	129 719	70 470	54%	518 876

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

- PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R16.6 million in the 1st month and a decrease to around R615 thousand for the following months to the end 30 June 2025. The current revenue recognised on this stream may seem to be way above the monthly target but it is important to note that this is only due to properties levied only at the beginning of the financial for the whole year.

- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R5.5 million for the month and a year to date actual of R12.4 million. This is below the projection by about 6% (about R762 thousand) which may add up to R3 million by the end of the year if attempts to better the situation do not yield the desired results. As previously reported, the municipality has installed a automated meter reading system to assist in reducing losses and detect areas where there might be tampering with the municipal infrastructure. There are however challenges that the municipality has faced with the system since installation:
 - Modems damaged by water
 - Modems being stolen or damaged

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

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

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

These have been reported to the municipality's electricity section and escalated to the office of the Senior Manager where no action has been taken for longer periods and continue to be monitored from month to month. In the month of July 2024, it was reported that the current contract for the automated meter reading system is coming to an end. While the municipality was in the process of drafting specifications and terms of reference National Treasury confirmed finalisation of a panel

of service providers for the provision of the same service. The municipality has now completed the process of applying for participation in the transversal contract which will then replace the current contract. A resolution of council has been secured to extend the current contract for a period of three months to allow processes including installation of the new system to be completed before the new contract can take over.

- **Solid Waste Removal:** Collection and disposal of solid waste is one of the services that the municipality provides to the town area and a few sites outside of town including the Wild Coast Sun Casino. The municipality has implemented a new billing approach which ensures that all customers who individually generate waste are billed individually. The exercise was conducted by the refuse section and the billing database has significantly increased and showed us that there are customers we have been providing the service to at no cost at all. This has resulted in the revenue billed for the month to be around R405 thousand which is more than the projection by 17%. An investigation in the past has indicated that a decrease is seen during the year which is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes when customers raise queries.
- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R3.5 million worth of interest on investments with a year to date actual that is above the projection by 52% which we hope will improve as the year progresses to supplement the municipality's funding capacity during the adjustment budget process.
- **Interest on outstanding debtors:** The municipality charges interest on debtors owing for more than 30 days at a rate of prime plus 2% as per the municipality's credit control and debt collection policy. This has yielded interest of R801 thousand for the period ended 30 September 2024 which is now more than the amount projected for the period by 9%. This still requires intense debt collection initiatives. A higher interest generation would mean the municipality's debtors are more than what they were projected to be.
- **Fines:** The municipality has a traffic department which enforces traffic laws and the municipality's by-laws. Anyone found to have contravened these laws is charged a fine accordingly. These fines also include fines for electricity tempering. The municipality generated only R5 thousand worth of revenue on these fines during the month of September 2024. It is worth noting though that this may not represent cash collected and measures should be put in place to ensure people pay their fines. Experience has taught us that people generally do not settle traffic fines and, in most cases when

they do they do so at lower values than the initial revenue recognised. This is one of the areas where we were forced to adjust down in the previous year to ensure that we end up with realistic revenues.

- **Rental of facilities:** The municipality has properties that it rents out to other businesses and individuals from which it generates revenue. These include properties like the Boxer complex, Spar, Browns, Bargain and others. The revenue generated here also includes rental for billboards and advertising around the town area. The municipality has generated about R433 thousand for the month which has led to the actual performance just above the projection by 5% which is a result of other revised contracts and adjustments related to the contractual arrangements.
- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for the past three years. This has been one of the municipality's promising revenue stream since the completion of the testing station. The municipality only generated R418 thousand worth of revenue for the period. The municipality has generated below the projected collection by 17% which we hope will be improved throughout the year or even bettered. This comes after an investigation into the declining revenue revealed that the reports submitted did not contain sufficient details for the municipality's own share of revenue and therefore revenue recorded understated. This has however been corrected resulting in an improvement from 86% underperformance to the current 17% recorded.
- **Transfers and subsidies:** The municipality receives operating grants, both conditional and those without conditions. The report shows that an amount of over R1.2 million has been transferred to revenue for the period ended 30 September 2024 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R153 million as this is the third month of the financial year and is above projected performance by over 55% due to mainly the equitable share that has been received in advance for the first six months of the financial year. This happens when the municipality has spent the grants according to the requirements of the funders or DORA. The biggest chunk of these transfers is equitable share that was received during the month of July 2024.

d) **Debt Collection**

The table below shows a 76% overall collection rate for the quarter ended 30 September 2024. However, we note a 80% collection rate on leasehold fees, 84% on electricity, 69% on property rates and 55% on refuse removal for the period. In line with the billing on government properties reported in the earlier sections of the report, we also see the impact of that in the collection of property rates where government departments have paid for the billing as well.

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

YEAR ENDING: 30 June 2025

INCOME TYPE	JULY	AUG	SEPT	1st QUARTER	TOTAL
RATES					
billed	16 662 106,71	616 545,86	616 545,86	17 895 198,43	17 895 198,43
payment received	560 360,57	8 063 604,64	3 640 688,04	12 264 653,25	12 264 653,25
% of billing received	3%	1308%	590%	69%	69%
ELECTRICITY					
billed	3 630 267,22	3 746 515,98	3 764 857,14	11 141 640,34	11 141 640,34
payment received	4 460 803,36	2 422 607,71	2 463 315,51	9 346 726,58	9 346 726,58
% of billing received	123%	65%	65%	84%	84%
LEASEHOLD FEES					
billed	382 851,03	406 681,77	408 588,23	1 198 121,03	1 198 121,03
payment received	321 275,31	317 635,65	321 275,31	960 186,27	960 186,27
% of billing received	84%	78%	79%	80%	80%
VAT					
billed	662 584,42	683 596,32	686 633,47	2 032 814,21	2 032 814,21
payment received	751 496,17	446 637,17	450 472,69	1 648 606,03	1 648 606,03
% of billing received	113%	65%	66%	81%	81%
INTEREST					
billed	717 141,70	816 017,43	801 356,90	2 334 516,03	2 334 516,03
payment received	335 964,75	1 243 467,86	631 425,99	2 210 858,60	2 210 858,60
% of billing received	47%	152%	79%	95%	95%
REFUSE REMOVAL					
billed	404 110,00	404 110,00	404 110,00	1 212 330,00	1 212 330,00
payment received	209 010,75	237 121,39	218 637,23	664 769,37	664 769,37
% of billing received	52%	59%	54%	55%	55%
TOTAL INCOME					
billed	22 459 061,08	6 673 467,36	6 682 091,60	35 814 620,04	35 814 620,04
payment received	6 638 910,91	12 731 074,42	7 725 814,77	27 095 800,10	27 095 800,10
% of billing received	30%	191%	116%	76%	76%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		-	137 766	-	10 963	30 808	34 441	(3 634)	-11%	137 766
Remuneration of councillors		-	29 876	-	2 202	6 589	7 469	(880)	-12%	29 876
Bulk purchases - electricity		-	53 792	-	5 830	12 507	13 448	(941)	-7%	53 792
Inventory consumed		-	8 083	-	862	1 222	2 021	(799)	-40%	8 083
Debt impairment		-	6 109	-	-	-	1 527	(1 527)	-100%	6 109
Depreciation and amortisation		-	54 371	-	2 629	8 046	13 593	(5 547)	-41%	54 371
Interest		-	100	-	-	-	25	(25)	-100%	100
Contracted services		-	123 545	-	14 225	22 749	30 886	(8 138)	-26%	123 545
Transfers and subsidies		-	4 216	-	-	-	1 054	(1 054)	-100%	4 216
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		-	81 972	-	4 917	12 836	20 493	(7 657)	-37%	81 972
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	499 830	-	41 627	94 757	124 958	(30 200)	-24%	499 830

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

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended 30 September 2024 reflects an amount of R30.8 million for employee costs and R6.5 million for the remuneration of councillors. The remuneration of councillors shows a 12% 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 about R5.8 million on electricity purchases for month ended 30 September 2024 with a year to date actual of R12.5 million which is below the projected expenditure by 7%. 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 September 2024 being R2.6 million as the asset register was still in the process of being reviewed to ensure that the assets are correctly accounted for in the annual financial statements. This has resulted in the depreciation recorded being below the projection for the month by about 41%.
- 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 R14.2 million worth of expenditure during the month and a year to date of R22.7 million which is below the projection by about 26%. This is as a result of slow activity during the first months of each financial year which is always experienced, however, it is worth reporting that this is better performance than that recorded in the previous years at the same time and we hope this will result in an improvement on the institution's overall performance.

- **Other Expenditure (Operational Costs):** This also shows a saving of about 37% (and improvement from 42% recorded in the previous month) which might be as a result of the slow spending during the first months of each financial year which is always experienced at this time of the year. This requires though that departments that are currently underspending be sensitised of the matter.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	449	-	16	89	112	(23)	-20,7%	449
Vote 3 - Budget and Treasury Office		-	388 792	-	3 595	161 094	97 198	63 896	65,7%	388 792
Vote 4 - Community Services		-	15 029	-	2 261	4 984	3 757	1 226	32,6%	15 029
Vote 5 - Development Planning		-	31 734	-	1 499	19 665	7 934	11 731	147,9%	31 734
Vote 6 - Engineering Services		-	147 626	-	31 028	45 564	36 907	8 657	23,5%	147 626
Total Revenue by Vote	2	-	583 630	-	38 399	231 395	145 908	85 487	58,6%	583 630

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R45 million for the month with Budget and Treasury showing generation of over R161 million which may be attributable to Equitable Share, interest received on investments and debtors, Development planning at over R19.6 million as well as Community Services at over R4.9 million.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	87 695	-	6 791	18 816	21 924	(3 107)	-14,2%	87 695
Vote 2 - Corporate Services		-	68 785	-	3 621	11 414	17 196	(5 782)	-33,6%	68 785
Vote 3 - Budget and Treasury Office		-	43 075	-	2 505	6 499	10 769	(4 269)	-39,6%	43 075
Vote 4 - Community Services		-	92 455	-	7 750	17 676	23 114	(5 438)	-23,5%	92 455
Vote 5 - Development Planning		-	29 543	-	1 429	4 243	7 386	(3 143)	-42,6%	29 543
Vote 6 - Engineering Services		-	178 277	-	19 532	36 108	44 569	(8 461)	-19,0%	178 277
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	499 830	-	41 627	94 757	124 958	(30 200)	-24,2%	499 830

The table above shows the expenditure by municipal vote. The total expenditure for the month of September 2024 amounted to above R41.6 million with a year to date of R94.7 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	52 684	-	5 562	12 409	13 171	(762)	-6%	52 684
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		-	4 160	-	405	1 218	1 040	178	17%	4 160
Sale of Goods and Rendering of Services		-	201	-	5	58	50	8	16%	201
Agency services		-	1 427	-	575	602	357	245	69%	1 427
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	3 556	-	339	979	889	90	10%	3 556
Interest from Current and Non Current Assets		-	27 159	-	3 579	10 291	6 790	3 501	52%	27 159
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	4 924	-	433	1 296	1 231	65	5%	4 924
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		-	190	-	(0)	178	47	131	275%	190
Non-Exchange Revenue										
Property rates		-	21 532	-	615	17 872	5 383	12 489	232%	21 532
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	579	-	5	17	145	(127)	-88%	579
Licence and permits		-	2 277	-	418	471	569	(98)	-17%	2 277
Transfers and subsidies - Operational		-	394 792	-	1 233	153 468	98 698	54 770	55%	394 792
Interest		-	5 396	-	462	1 331	1 349	(18)	-1%	5 396
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		-	518 876	-	13 631	200 189	129 719	70 470	54%	518 876
Expenditure By Type										
Employee related costs		-	137 766	-	10 963	30 808	34 441	(3 634)	-11%	137 766
Remuneration of councillors		-	29 876	-	2 202	6 589	7 469	(880)	-12%	29 876
Bulk purchases - electricity		-	53 792	-	5 830	12 507	13 448	(941)	-7%	53 792
Inventory consumed		-	8 083	-	862	1 222	2 021	(799)	-40%	8 083
Debt impairment		-	6 109	-	-	-	1 527	(1 527)	-100%	6 109
Depreciation and amortisation		-	54 371	-	2 629	8 046	13 593	(5 547)	-41%	54 371
Interest		-	100	-	-	-	25	(25)	-100%	100
Contracted services		-	123 545	-	14 225	22 749	30 886	(8 138)	-26%	123 545
Transfers and subsidies		-	4 216	-	-	-	1 054	(1 054)	-100%	4 216
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		-	81 972	-	4 917	12 836	20 493	(7 657)	-37%	81 972
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	499 830	-	41 627	94 757	124 958	(30 200)	-24%	499 830
Surplus/(Deficit)		-	19 046	-	(27 996)	105 432	4 761	100 671	0	19 046
Transfers and subsidies - capital (monetary allocations)		-	64 754	-	24 768	31 206	16 189	15 017	0	64 754
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	83 800	-	(3 228)	136 638	20 950	115 688	0	83 800
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	83 800	-	(3 228)	136 638	20 950	115 688	0	83 800
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	83 800	-	(3 228)	136 638	20 950	115 688	0	83 800
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	83 800	-	(3 228)	136 638	20 950	115 688	0	83 800

The municipality has so far recorded a surplus of over R136 million for the period ended 30 September 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.

10. 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 - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	57 640	-	12 701	16 510	14 410	(2 100)	-14,6%	57 640
Roads Infrastructure		-	48 423	-	11 894	13 919	12 106	(1 813)	-15,0%	48 423
<i>Roads</i>		-	34 137	-	9 506	11 530	8 534	(2 996)	-35,1%	34 137
<i>Road Structures</i>		-	14 286	-	2 389	2 389	3 571	1 183	33,1%	14 286
Electrical Infrastructure		-	522	-	-	-	130	130	100,0%	522
<i>HV Substations</i>		-	522	-	-	-	130	130	100,0%	522
Solid Waste Infrastructure		-	8 696	-	806	2 591	2 174	(417)	-19,2%	8 696
<i>Landfill Sites</i>		-	8 696	-	806	2 591	2 174	(417)	-19,2%	8 696
Community Assets		-	19 979	-	894	894	4 995	4 101	82,1%	19 979
Community Facilities		-	11 118	-	894	894	2 780	1 886	67,8%	11 118
<i>Halls</i>		-	8 075	-	894	894	2 019	1 125	55,7%	8 075
<i>Markets</i>		-	3 043	-	-	-	761	761	100,0%	3 043
Sport and Recreation Facilities		-	8 861	-	-	-	2 215	2 215	100,0%	8 861
<i>Indoor Facilities</i>		-	8 696	-	-	-	2 174	2 174	100,0%	8 696
<i>Outdoor Facilities</i>		-	165	-	-	-	41	41	100,0%	165
Heritage assets		-	1 304	-	-	-	326	326	100,0%	1 304
Works of Art		-	1 304	-	-	-	326	326	100,0%	1 304
Computer Equipment		-	5 083	-	-	279	1 271	992	78,1%	5 083
Computer Equipment		-	5 083	-	-	279	1 271	992	78,1%	5 083
Furniture and Office Equipment		-	1 974	-	299	704	493	(210)	-42,6%	1 974
Furniture and Office Equipment		-	1 974	-	299	704	493	(210)	-42,6%	1 974
Machinery and Equipment		-	1 215	-	-	-	304	304	100,0%	1 215
Machinery and Equipment		-	1 215	-	-	-	304	304	100,0%	1 215
Transport Assets		-	5 070	-	-	-	1 267	1 267	100,0%	5 070
Transport Assets		-	5 070	-	-	-	1 267	1 267	100,0%	5 070
Total Capital Expenditure on new assets	1	-	92 264	-	13 893	18 386	23 066	4 680	20,3%	92 264

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	3 478	-	-	-	870	870	100,0%	3 478
Roads Infrastructure		-	3 478	-	-	-	870	870	100,0%	3 478
<i>Roads</i>		-	3 478	-	-	-	870	870	100,0%	3 478
Total Capital Expenditure on renewal of existing assets	1	-	3 478	-	-	-	870	870	100,0%	3 478

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	22 416	-	919	4 164	5 604	1 440	25,7%	22 416
Roads Infrastructure		-	16 764	-	919	4 164	4 191	27	0,6%	16 764
<i>Roads</i>		-	16 764	-	919	4 164	4 191	27	0,6%	16 764
Electrical Infrastructure		-	5 652	-	-	-	1 413	1 413	100,0%	5 652
<i>LV Networks</i>		-	5 652	-	-	-	1 413	1 413	100,0%	5 652
Community Assets		-	1 304	-	-	-	326	326	100,0%	1 304
Community Facilities		-	1 304	-	-	-	326	326	100,0%	1 304
<i>Halls</i>		-	1 304	-	-	-	326	326	100,0%	1 304
Total Capital Expenditure on upgrading of existing assets	1	-	23 720	-	919	4 164	5 930	1 766	29,8%	23 720

The above tables indicate that the municipality spent R14.8 million for the month from its capital budget and a year to date actual of R22.5 million for the period ended 30 September 2024. This is a much better performance compared to the performance recorded at the same time in the previous financial years even though improvements are still required but at least this kind of performance is encouraging, especially on the Capital Grants side which has always been a struggle.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1 304	-	-	-	326	(326)	-100%	1 304
Vote 2 - Corporate Services		-	8 587	-	300	300	2 147	(1 847)	-86%	8 587
Vote 3 - Budget and Treasury Office		-	300	-	-	279	75	204	271%	300
Vote 4 - Community Services		-	13 928	-	864	2 648	3 482	(834)	-24%	13 928
Vote 5 - Development Planning		-	3 043	-	-	-	761	(761)	-100%	3 043
Vote 6 - Engineering Services		-	92 300	-	13 649	19 323	23 075	(3 752)	-16%	92 300
Total Capital single-year expenditure	4	-	119 463	-	14 812	22 550	29 866	(7 315)	-24%	119 463
Total Capital Expenditure		-	119 463	-	14 812	22 550	29 866	(7 315)	-24%	119 463
Capital Expenditure - Functional Classification										
Governance and administration		-	10 556	-	300	578	2 639	(2 061)	-78%	10 556
Executive and council		-	1 304	-	-	-	326	(326)	-100%	1 304
Finance and administration		-	9 252	-	300	578	2 313	(1 735)	-75%	9 252
Community and public safety		-	17 650	-	835	1 240	4 413	(3 172)	-72%	17 650
Community and social services		-	17 355	-	835	1 240	4 339	(3 098)	-71%	17 355
Sport and recreation		-	296	-	-	-	74	(74)	-100%	296
Economic and environmental services		-	71 969	-	12 813	18 083	17 992	91	1%	71 969
Planning and development		-	3 043	-	-	-	761	(761)	-100%	3 043
Road transport		-	68 926	-	12 813	18 083	17 231	851	5%	68 926
Trading services		-	19 287	-	864	2 648	4 822	(2 173)	-45%	19 287
Energy sources		-	7 374	-	-	-	1 843	(1 843)	-100%	7 374
Waste management		-	11 913	-	864	2 648	2 978	(330)	-11%	11 913
Total Capital Expenditure - Functional Classification	3	-	119 463	-	14 812	22 550	29 866	(7 315)	-24%	119 463
Funded by:										
National Government		-	55 621	-	12 813	18 083	13 905	4 178	30%	55 621
Provincial Government		-	687	-	-	-	172	(172)	-100%	687
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	56 308	-	12 813	18 083	14 077	4 006	28%	56 308
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	63 154	-	1 999	4 467	15 789	(11 321)	-72%	63 154
Total Capital Funding		-	119 463	-	14 812	22 550	29 866	(7 315)	-24%	119 463

The above table indicate that the municipality spent R22.5 million from its capital budget for the period ended 30 September 2024 as indicated in the earlier paragraph.

c) Expenditure on repairs and maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	Budget Year 2024/25								
		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		-	42 655	-	1 371	3 988	10 664	6 676	62,6%	42 655
Roads Infrastructure		-	38 056	-	1 070	3 237	9 514	6 277	66,0%	38 056
Roads		-	534	-	194	248	134	(114)	-85,5%	534
Road Structures		-	36 383	-	875	2 692	9 096	6 404	70,4%	36 383
Road Furniture		-	1 139	-	-	298	285	(13)	-4,5%	1 139
Electrical Infrastructure		-	550	-	-	-	138	138	100,0%	550
MV Networks		-	300	-	-	-	75	75	100,0%	300
LV Networks		-	250	-	-	-	63	63	100,0%	250
Solid Waste Infrastructure		-	4 049	-	302	750	1 012	262	25,9%	4 049
Landfill Sites		-	3 000	-	226	452	750	298	39,8%	3 000
Waste Drop-off Points		-	1 049	-	76	299	262	(36)	-13,9%	1 049
Community Assets		-	953	-	26	271	238	(33)	-13,7%	953
Community Facilities		-	953	-	26	271	238	(33)	-13,7%	953
Halls		-	338	-	26	271	84	(186)	-220,8%	338
Libraries		-	350	-	-	-	88	88	100,0%	350
Cemeteries/Crematoria		-	110	-	-	-	27	27	100,0%	110
PurIs		-	155	-	-	-	39	39	100,0%	155
Other assets		-	3 439	-	14	17	860	842	98,0%	3 439
Operational Buildings		-	3 439	-	14	17	860	842	98,0%	3 439
Municipal Offices		-	3 276	-	14	17	819	802	97,9%	3 276
Yards		-	164	-	-	-	41	41	100,0%	164
Intangible Assets		-	200	-	-	-	50	50	100,0%	200
Licences and Rights		-	200	-	-	-	50	50	100,0%	200
Computer Software and Applications		-	200	-	-	-	50	50	100,0%	200
Computer Equipment		-	31	-	-	-	8	8	100,0%	31
Computer Equipment		-	31	-	-	-	8	8	100,0%	31
Furniture and Office Equipment		-	267	-	-	-	67	67	100,0%	267
Furniture and Office Equipment		-	267	-	-	-	67	67	100,0%	267
Machinery and Equipment		-	901	-	-	-	225	225	100,0%	901
Machinery and Equipment		-	901	-	-	-	225	225	100,0%	901
Transport Assets		-	4 738	-	658	1 176	1 185	8	0,7%	4 738
Transport Assets		-	4 738	-	658	1 176	1 185	8	0,7%	4 738
Total Repairs and Maintenance Expenditure	1	-	53 184	-	2 070	5 452	13 296	7 844	59,0%	53 184

The table shows that the municipality spent R2 million on the maintenance of its assets and infrastructure during the month of September 2024 with a year to date actual of R5.4 million which is below the projected spending by over 59% for the same period with main contributor being the maintenance of Roads which has not started.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

Description	Ref	Budget Year 2024/25								
		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		-	34 183	-	2 027	6 216	8 546	2 330	27,3%	34 183
Roads Infrastructure		-	32 724	-	1 916	5 876	8 181	2 305	28,2%	32 724
<i>Roads</i>		-	14 071	-	582	1 785	3 518	1 732	49,2%	14 071
<i>Road Structures</i>		-	18 165	-	1 300	3 987	4 541	555	12,2%	18 165
<i>Road Furniture</i>		-	488	-	34	104	122	18	14,4%	488
Storm water Infrastructure		-	588	-	45	137	147	10	6,9%	588
<i>Drainage Collection</i>		-	221	-	17	52	55	4	6,9%	221
<i>Storm water Conveyance</i>		-	366	-	28	85	92	6	6,9%	366
<i>Attenuation</i>		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	691	-	52	161	173	12	6,9%	691
<i>MV Substations</i>		-	55	-	4	13	14	1	6,9%	55
<i>MV Networks</i>		-	467	-	35	109	117	8	6,9%	467
<i>LV Networks</i>		-	168	-	13	39	42	3	6,9%	168
Solid Waste Infrastructure		-	181	-	14	42	45	3	6,9%	181
<i>Landfill Sites</i>		-	181	-	14	42	45	3	6,9%	181
Community Assets		-	9 089	-	199	609	2 272	1 663	73,2%	9 089
Community Facilities		-	6 344	-	138	422	1 586	1 164	73,4%	6 344
<i>Halls</i>		-	4 764	-	97	298	1 191	893	75,0%	4 764
<i>Crèches</i>		-	320	-	24	74	80	6	6,9%	320
<i>Cemeteries/Crematoria</i>		-	14	-	1	3	4	0	6,8%	14
<i>Parks</i>		-	1 068	-	8	25	267	242	90,5%	1 068
<i>Public Ablution Facilities</i>		-	114	-	2	7	28	22	76,3%	114
<i>Stalls</i>		-	64	-	5	15	16	2	9,5%	64
Sport and Recreation Facilities		-	2 745	-	61	187	686	500	72,8%	2 745
<i>Outdoor Facilities</i>		-	2 745	-	61	187	686	500	72,8%	2 745
Other assets		-	730	-	55	170	182	13	6,9%	730
Operational Buildings		-	716	-	54	167	179	12	6,9%	716
<i>Municipal Offices</i>		-	386	-	29	90	96	7	6,9%	386
<i>Pay/Enquiry Points</i>		-	4	-	0	1	1	0	6,7%	4
<i>Yards</i>		-	83	-	6	19	21	1	6,9%	83
<i>Stores</i>		-	125	-	9	29	31	2	6,9%	125
<i>Training Centres</i>		-	119	-	9	28	30	2	6,9%	119
Housing		-	14	-	1	3	3	0	6,8%	14
<i>Social Housing</i>		-	14	-	1	3	3	0	6,8%	14
Intangible Assets		-	170	-	16	50	43	(8)	-18,5%	170
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	170	-	16	50	43	(8)	-18,5%	170
<i>Computer Software and Applications</i>		-	170	-	16	50	43	(8)	-18,5%	170
Computer Equipment		-	2 809	-	139	411	702	291	41,4%	2 809
<i>Computer Equipment</i>		-	2 809	-	139	411	702	291	41,4%	2 809
Furniture and Office Equipment		-	1 341	-	43	131	335	204	60,8%	1 341
<i>Furniture and Office Equipment</i>		-	1 341	-	43	131	335	204	60,8%	1 341
Machinery and Equipment		-	4 550	-	41	125	1 138	1 012	89,0%	4 550
<i>Machinery and Equipment</i>		-	4 550	-	41	125	1 138	1 012	89,0%	4 550
Transport Assets		-	1 499	-	108	333	375	42	11,2%	1 499
<i>Transport Assets</i>		-	1 499	-	108	333	375	42	11,2%	1 499
Total Depreciation	1	-	54 371	-	2 629	8 046	13 593	5 547	40,8%	54 371

11. 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.

Bidder	Fuction	Date	Value	Specification
Kwik-Fit Bizana	Core Function:Roads	8/2/2024	569.25	
Kwik-Fit Bizana	Core Function:Roads	8/2/2024	569.25	
Institute For Local Government	Core Function:Finance	7/9/2024	1,070.00	Memebrrship Fees For Mr. Z.A Zukulu. Ilgm
Group Two Media Company	Core Function:Project Management Unit	9/20/2024	1,998.70	Rquest Re-Advert For Maintenance Of Backup Generator And Three Year Pa Electrical Service Providers
Group Two Media Company	Core Function:Economic Development/Plann	8/21/2024	1,998.70	Request For News Paper Advert For A Liquor License Trading Hours Notic
Group Two Media Company	Non-Core Function:Population Development	8/8/2024	1,998.70	Request Readvert For 3 Years Honey Sucking
Group Two Media Company	Core Function:Municipal Manager Town Se	7/12/2024	1,998.70	Request Erction Of A Life Size Statue Of Winnie Madikizela Mandela Sta
Asilondele Trading	Core Function:Economic Development/Plann	9/20/2024	2,000.00	Request For The Provision Of Catering By Means Of Lunch And Water For Attending Izinini Joint Task Team Meeting Scheduled For 20 September 2 Mm's Boardroom. Lunch To Be Served At 13h00
Ndizanyolo Trading Enterprise	Core Function:Economic Development/Plann	8/12/2024	2,000.00	Request For The Provision Of Catering By Means Of Lunch With Bottled W 20 People That Will Be Atteing Meeting With Ntshamathe Cpa To Be Held Thursday 08 July 2024 At The Municipal Manags Boardroom. Lunch To Serv
Pondoland Times	Core Function:Project Management Unit	9/25/2024	2,000.00	Request Re_Advert Of Multi Discipline Of Consultants.
Pondoland Times	Non-Core Function:Population Development	9/20/2024	2,000.00	Request Re-Advert For Maintenance Of Solar
Pondoland Times	Core Function:Corporate Wide Strategic P	9/10/2024	2,000.00	Advertising Of Idp;Pms; And Budget Progress Plan For 2025/2026 Idp And Budget Riview . To Be Advertised In Two Papers.
Pondoland Times	Core Function:Project Management Unit	9/10/2024	2,000.00	Request For An Advertisement Of Conctruction Of Ward 16 Community Hall Constrction Of Ward 32 Community Hall
Pondoland Times	Core Function:Economic Development/Plann	9/10/2024	2,000.00	Request For News Paper Readverts For Wild Coast Precinct Plan And Adv Review Of The Wmm Lm Spatial Development Framework ;Small Town Revital Plan And Land Survey Services.
Pondoland Times	Non-Core Function:Population Development	8/12/2024	2,000.00	Request Re-Advertisement For Sollar Maintenance
Pondoland Times	Core Function:Project Management Unit	7/26/2024	2,000.00	Request For Advertising Of Plant Hire For 18 Month Period
Pondoland Times	Core Function:Human Resources	7/12/2024	2,000.00	Request Advert For Social Services Co-Ordinator Post Under Community S Department (Permanent)
			30,203.30	

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

Bidder	Function	Date	Value	Specification
African Compass Trading 37cc	Core Function:Mayor And Council	8/12/2024	3,000.00	Request For High Tea
Ngalonde Events And Projects	Core Function:Mayor And Council	9/3/2024	3,000.00	Request 1 Taxi To Transport Traditional Leaders To Attend Quartely Mee To Be Held On The 28 August 2024 At Andm Council Chamber At 10h00.
Philakona	Core Function:Mayor And Council	8/19/2024	3,596.00	Request For Lunch With Soft Drinks For Wsu Stakeholders Engagement Mee
The Middle Man	Core Function:Economic Development/Plann	9/12/2024	4,000.00	
The Middle Man	Core Function:Economic Development/Plann	9/12/2024	4,000.00	
African Compass Trading 37cc	Core Function:Biodiversity And Landscape	9/20/2024	4,380.00	Request For Catering In A Form Of Platters For Gma Assessment On The 1 September 2024 (2xchicken Platters; 2 X Jol Platters; 2 X The Tempting Platters)
Swenca Trading And Projects	Core Function:Mayor And Council	9/12/2024	4,725.00	Request Lunch With Soft Drinks For Local Aids Council To Be Held At Co Chamber On The 19 September 2024 At 10h00.
Tyres & More Kokstad	Core Function:Police Forces Traffic And	9/12/2024	4,846.10	Request Replacement Of 2 Battries For Traffic Vehicles For Isuzu Jds 6 Jds 863 Ec
Mpiyonke's Dream Trading	Core Function:Corporate Wide Strategic P	9/10/2024	5,000.00	Adveetising Of Idp; Pms And Budget Progress Plan For 25/26 Idp And Bud Two Local Newspapers
Sizisa Ukhanyo Trading 1119	Core Function:Mayor And Council	7/24/2024	5,000.00	Request For Quantam For Gender Based Violence To Be Held On The 22 Jul Mzamba Court 09h00;Pick Up At Municipal Gate At 8h00
Likiho Trading	Core Function:Economic Development/Plann	9/10/2024	5,250.00	Request For Bottled Water For 50 People Who Will Be Attending An Led Meeting On 10 September2024 At Council Chambers And Should Be Delivere
Somgi And Son Construction	Core Function:Mayor And Council	9/20/2024	5,400.00	Request 1 Taxi For Traditional Leaders To Attend Engagement Section At
Zuko And Pinky Trading And Ent	Core Function:Biodiversity And Landscape	8/12/2024	5,500.00	Request For 2 X 15 Seater Taxi For Coastal Committee Training On The 8 August 2024 At Ward 24(1 Taxi From Mdatya Sss Ward 28 To Ward 24) And (1 Taxi From Theophilus Tshangela Hall Ward 25) To Ward 24.
Kwik-Fit Bizana	Core Function:Roads	9/13/2024	5,599.99	Request For Replacement Of Two New Tyre's For Toyota Bakkie Registration No:Hln-081ec; Tyre Size 245/70r16 111t
Sama Business Solutions	Core Function:Solid Waste Removal	8/2/2024	5,700.00	Request Catering For 60 Participants For Waste Committee Meeting On Th August 2024 At Council Chamber
Amatshezi Transport	Core Function:Biodiversity And Landscape	7/25/2024	6,000.00	Request For Hiring Of 2 X15 Seater(1. From Mzamba Ward 24 To Khumbuza For Coastal Committee Meeting Onthe 14th Of August 2024 And 2. From Md
Pondoland Times	Core Function:Human Resources	8/23/2024	6,000.00	Request For Advertising Of Positions Namely : Truck Driver Under Engin Services; Finance Intern Under Budget And Treasury Office ; Vip Office Under Community Services
Kwik-Fit Bizana	Core Function:Roads	9/16/2024	6,894.25	Request For Replacement Of One New Tyre For Tipper Truck Registration No:Hpz-909 Ec; Tyre Size 315/ 80r225
Kwik-Fit Bizana	Core Function:Solid Waste Removal	7/26/2024	7,130.00	Request For Replacement Of 2 Tyres For Kfg 942 Ec ; Tyre Size 265/65r1
Iodsa	Core Function:Human Resources	9/26/2024	7,400.00	Payment For Luvuyo Mahlaka. Blueprint To Boardroom
Zamikhosi Trading Projects	Core Function:Mayor And Council	9/12/2024	7,500.00	Catering For 50 People On The 9th/09/24 At The Council Chaimber.
Sopalini Farmers	Core Function:Biodiversity And Landscape	8/2/2024	8,400.00	Request For Catering For 60 Participants For Coastal Committee Meeting 14th Of August 2024 At Ward 25(Theophilus Tshangela Community Hall)

Bidder	Fuction	Date	Value	Specification
Nandi-Lee Jnr	Core Function:Mayor And Council	8/27/2024	8,500.00	Request Lunch With Soft Drinks For Women Month Celebration 2024 To Be The 26 August 2024 At Ward 01 At Multi Purpose Youth Centre
African Compass Trading 37cc	Core Function:Mayor And Council	8/21/2024	9,000.00	Request Lunch With Soft Drinks For Liquor Board Bylaws Workshop To Be Council Chamber On The 21 August 2024 At 10:00.
African Compass Trading 37cc	Core Function:Mayor And Council	7/24/2024	9,000.00	Request Lunch With Soft Drinks For Epwp Councillors Workshop To Be Hel 23 July 2024 At Council Chamber At 09h00
Mthobeli Msiza	Core Function:Mayor And Council	9/27/2024	9,750.00	Request 5 Taxis For Winnie Madikizela Mandela Commemoration To Be Held 26 September 2024 At Wild Coast Sun Golf Course
Usta Trading Enterprise	Core Function:Solid Waste Removal	7/19/2024	10,100.00	Request For Catering For 100 People For Waste Awareness Campaign On T July 2024 At Ward 1
Ziphonathi Trading Enterprise	Core Function:Biodiversity And Landscape	9/16/2024	10,170.00	Request For 50 Lunch Packs For Environmental Awareness Campaign On The September 2024 At Mzamba Beach
Tyres & More Kokstad	Core Function:Roads	7/26/2024	10,297.10	Request For Replacement Of One New Back Left Tyre For Cat Grader Registration No:Fsc-245 Ec;The Tyre Size Is 17.5-25
Kalule And Family Trading	Core Function:Economic Development/Plann	9/25/2024	10,800.00	Request For The Provision Of Catering By Means Of Late Lunch For 120 P Will Be Attending Dilapidated Building And Vacant Land Policy Workshop At Bizana Youth Center On Sunday The 22nd Of September 2024 At 14h00.
Mthah Trading Enterprise	Core Function:Mayor And Council	9/3/2024	11,000.00	Request Lunch With Soft Drinks For Hiv/Aids Support Group To Be Held A Greenville Ward 21 On The 29 August 2024 At 10h00.
Kwik-Fit Bizana	Core Function:Fleet Management	9/12/2024	11,500.00	Request For Four All Tyres Deliver Eco-Reponsible; Providing Control Stability Even At High Speed While Also Meeting Any Time Of Environmen Restrtaion Number Kfg946ec Size 225/70r17
Kwik-Fit Bizana	Core Function:Roads	7/24/2024	11,500.00	Request For Two New Tyre's For Low-Bad ; Registration No: Fvs-102 Ec Tyre's Size 315/80 R22.5
Kwik-Fit Bizana	Core Function:Roads	9/12/2024	11,989.99	Request For Replacement Of Tyre's For Tipper Truck Registration No:Hpz-923 Ec; Tyre Size 315/80r225
Kwik-Fit Bizana	Core Function:Roads	9/12/2024	11,989.99	Request For Replacement Of Two New Tyre's For Tipper Truck Registration No:Hpz-909 Ec; Tyre Size-315/80r225
Kwik-Fit Bizana	Core Function:Solid Waste Removal	8/14/2024	12,247.50	Request For Purchasing Of 2 Tyres For Jtg 283 Ec; Size 315/80r27
The Institute Of Internal Audi	Core Function:Governance Function	7/24/2024	12,534.05	Payment For Memembrshp Fees For Internal Auditors
Amamping Trading	Core Function:Mayor And Council	8/23/2024	13,000.00	Request Lunch With Soft Drinks For Hiv/Aids Support Group To Be Held O August 2024 At Nyanisweni Sss Ward 30 At 10:00
Tyres & More Kokstad	Core Function:Roads	9/20/2024	13,340.00	Request For Replacement Of Two New Tyre's For Tipper Truck Registration No:Jjr-076 Ec; Tyre Size 315/ 80r225
Tyres & More Kokstad	Core Function:Solid Waste Removal	9/20/2024	13,340.00	Request For Replacement Of 2 Tyres For Jng 815 Ec ;Size 315/80r2.
Sthwale Trading 88 (Pty) Ltd	Core Function:Mayor And Council	7/25/2024	13,800.00	Request Vip Tea For Special Council Meeting To Be Held On The 26 July Council Chamber At 09hrs
Kwik-Fit Bizana	Core Function:Police Forces Traffic And	9/17/2024	14,000.00	Replacement Of 4tyres For Isuzu Jds 863 Ec
Kwik-Fit Bizana	Core Function:Fleet Management	9/11/2024	14,000.00	Request For Four Tyres Deliver Eco-Reponsible ; Providing Control And Even At High Speed While Also Meeting Any Time Environment For Municip With Registration Number Kcb 798ec.
Mlobothi's Construction And En	Core Function:Biodiversity And Landscape	8/23/2024	14,175.00	Request For Catering For 45 Participants For Climate Change Awareness On The 23 August 2024 At Ward 1
Kwik-Fit Bizana	Core Function:Solid Waste Removal	7/24/2024	14,799.98	Request For Purchasing Of 5 Tyres For Kfg 940 Ec ;Tyre Size 225/70r17c
Slimdo	Core Function:Mayor And Council	9/27/2024	15,000.00	Request For 250 Seater Tent With 250 Chairs For Initiation Awareness C
Nomangwanya Trading And Projec	Core Function:Economic Development/Plann	9/6/2024	15,400.00	Request For Catering By Means Of Lunch Packs & Bottled Water For 140 P Will Be Attending Field Workers Training For Housing Need Register App Form Scheduled For 03rd And 04th Of September 2024. Day One Will Be At
University Of The Witwatersran	Core Function:Human Resources	10/3/2024	15,541.67	Study Assistance For Ms. V. Bhenxa

Bidder	Fuction	Date	Value	Specification
G-U Trading And Projects	Core Function:Police Forces Traffic And	9/25/2024	15,750.00	Fruit Packs For Community Safety Awareness. On The 24/09/24 Still Water; Banana; Orange And Apple
Somgi And Son Construction	Core Function:Mayor And Council	9/20/2024	16,500.00	Request For Two Taxis From Bizana To Durban On The 21 September 2024 For Bizana City Boys And Bizana Action Boys To Isicathamiya Competitio
Spa And Vuyo	Core Function:Mayor And Council	9/12/2024	16,500.00	Request For Catering For 150 People At Newtown Hall Ward 10 On 12 September 2024 At 10:00
Mthobeli Msiza	Core Function:Mayor And Council	9/27/2024	16,920.00	Request Taxis For Water And Sanitation Meeting To Be Held On The 20 Se 2024 At Mt Ayliff
Tyres & More Kokstad	Core Function:Police Forces Traffic And	9/12/2024	16,960.10	Replacement Of 4tyres For Isuzu Jds 687 Ec
Likiho Trading	Core Function:Mayor And Council	9/27/2024	17,000.00	Request For Lunch With Soft Drinks For Initiation Awareness Campaign
Cujana	Non-Core Function:Population Development	9/25/2024	17,050.00	Request 500mlx150 Still Water For Indigent Awareness Campaign
Zizentle Trading Enterprise	Core Function:Mayor And Council	9/17/2024	17,400.00	Request For A Taxi From Bizana To Gqebera On On The 17-18 September 20
Kwik-Fit Bizana	Core Function:Roads	8/2/2024	17,698.50	Request For Two (2) New Tyre's For Tipper Truck Tyre Size 315/80r 22.5 ; Registration No:Jr 076 Ec
Lele Construction	Core Function:Finance	7/24/2024	17,854.45	Royal Blue Worksuits (Branded)
Esri South Africa	Core Function:Economic Development/Plann	7/25/2024	18,997.08	Payment For License Fees For Esri 24-25 Fy
N And P Beverage Trading And Pr	Core Function:Marketing Customer Relati	7/26/2024	20,000.00	Request Framed Photographs
Bhala Kadududu Trading	Core Function:Mayor And Council	7/19/2024	20,080.00	Lunch With Soft Drinks For 150people In Ward 01 For Community Educatio On 18/07/2024
Billy And Chris (Pty)Ltd	Core Function:Economic Development/Plann	8/21/2024	20,250.00	Request For Hiring Of Sound System And Generator For The Event That Wi At Ngqindlilili Hall On The 20th Of August 2024. To Be Delivered At 08
Asilondele Trading	Core Function:Mayor And Council	8/14/2024	20,700.00	Lunch With Soft Drink For Community Education Program To Be Held On Th August At Zityaneni Village Ward 31 At 10:00
Tyres & More Kokstad	Core Function:Roads	8/8/2024	21,850.00	Request For Replacement Of One New Back-Left Tyre For Bell Grader . Reg.No:Jcf-375 Ec ; The Tyre Size 17.5-25
Tyres & More Kokstad	Core Function:Roads	8/2/2024	21,999.50	Request For Replacement Of Oe New Back Left Tyre For Grader Registrati Fsc-245 Ec The Tyre Size Is 17.5-25
Pray And Prosper Construction	Core Function:Mayor And Council	7/24/2024	22,300.00	Request Lunch With Soft Drinks For Community Education Program To Be H 12 September 2024 At Nkosi Gwebityala Gobolemamba Community Hall At 10 Ward 30
Da Black Horse	Core Function:Mayor And Council	9/12/2024	23,700.00	Request Lunch Packs For Inkiyo Support To Be Held On The 14-15 Septe At Ntabankulu At Lwandlulobomvu Traditional Council (150 Lunch Packs O 14 September 2024 And 150 On The 15 September 2024).
Zamantambo Construction And Pr	Core Function:Economic Development/Plann	9/12/2024	24,000.00	Rrequest For Bottled Water For 200 People Who Will Be Attending A Meet Wholesalers And Retailers On The 11 September 2024 At Youth Centere A Should Be Delivered At 09h00.
Bell Equipment Co S A (Pty)Ltd	Core Function:Roads	8/2/2024	24,722.83	Request For Replacement Of Two New Batteries For A Bell Grader Registration Number Jcf-375 Ec
Amampinge Trading	Core Function:Mayor And Council	9/25/2024	25,800.00	Catering Lunch With Soft Drinks For 200 In Ward30 On 23/09/2024 For Co Education
Oonyana Trading	Core Function:Mayor And Council	8/21/2024	27,000.00	Request 1 Taxi For National Sasce Competitions To Be Held On The 06-10 2024 At Johannesburg.
Athayanda Trading And Project	Core Function:Corporate Wide Strategic P	9/16/2024	28,000.00	Catering For 200 People On 17th September At The Civic Center At 10:00
Lustarz Project	Core Function:Mayor And Council	7/16/2024	28,000.00	Request Roofkote 20l For Nelson Mandela 67 Minutes To Be Held On The 1 2024 At Ward 04
Thahle Ka-Ndayini Trading And	Core Function:Roads	8/12/2024	28,063.85	Request For 3 Lever Lockset Sabs

Bidder	Fuction	Date	Value	Specification
Senzwa Civils And Projects	Core Function:Mayor And Council	7/25/2024	29,440.00	Request Lunch With Soft Drinks For Community Education Program To Be H 26 September 2024 At Majola Tshutsha Community Hall At 10h00 At Ward 2
Zanempilo Projects Co-Operativ	Core Function:Mayor And Council	7/25/2024	29,509.80	Request 20 Litre Paint Roof Cote
Mtshikitsho Construction	Non-Core Function:Population Development	8/23/2024	29,750.00	Request Toilet Paper For Recreational Facilities Cleaning Material
Qhamkazi	Administrative And Corporate Support:Cor	8/8/2024	29,950.00	Request For 48s'2ply Bales Toilet Papers
			1,098,842.73	

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	Date	Value	Specification
Loytshinqo01	Non-Core Function:Libraries And Archives	9/27/2024	35,000.00	Catering For Library Awareness Campaign
Leadership Academy For Guardia	Core Function:Supply Chain Management	10/3/2024	38,852.75	Payment To Leadership Acedemy For Training Of Internal Audit Team
Myn 9612 Trading Enterprise	Non-Core Function:Population Development	9/27/2024	75,900.00	Payment For Honey Sucking Services For The Month Of August
South African Broadcasting Cor	Core Function:Marketing Customer Relati	7/25/2024	89,838.00	Interview Talk Show From 25 Min @20:05-20:30 Pm
Ludwala Investment Services	Community Halls And Facilities:Community	8/30/2024	105,600.00	Payment For Honey Sucking Services
Ludwala Investment Services	Core Function:Community Halls And Facili	8/2/2024	132,000.00	Payment Honey Sucking Services 71 Loads July 24
Ludwala Investment Services	Core Function:Community Halls And Facili	7/30/2024	132,000.00	Payment For Honey Sucking Services
Loytshinqo01	Core Function:Administrative And Corpora	9/10/2024	134,928.00	Payment For The Supply And Delivery Of Protective Clothing Corporate S
Timeless	Core Function:Mayor And Council	8/14/2024	190,800.00	Payment For Mbizana Civic Centre Handover Hiring Costs
			934,918.75	

12. Status of Tenders

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

a) Mini Tender progress for the period ended 30 September 2024

N O	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED
1	Timeless T	R 300,000.00	R 190,800.00	R -	R 190,800.00	WMM -LM 05/07/24 MCC H	MBIZANA CIVIC CENTRE HANDOVER	Thursday, July 25, 2024

N O	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED
2	Loytsinqo01 Pty LTD	R 65,000.00	R 35,000.00	R -	R 35,000.00	WMM-LM 02/08/24/01 PLA	Monwabisi Mfingwana public library awareness campaign	28/08/2024
3	MYN9612 Pty Ltd	R 300,000.00	1650 (rate) R 143,500.00	R 75,000.00	R 225,000.00	WMMLM 20/08/24 HSS 3M	Honey sucking services for 3 months	Saturday, November 9, 2024
4	The Dream Girls Enterprise	R 300,000.00	R 143,500.00	R -	R 143,500.00	WMMLM 21/08/24 S & D OE	Supply and delivery of office equipment	Monday, September 30, 2024
5	Magwzce Pty Ltd	R 300,000.00	R 198,795.00	R -	R 198,795.00	WMM LM 21/08/24 S & D CM	Supply and delivery of cleaning material	Friday, September 27, 2024
6	Fefez Enterprise	R 90,000.00	R 85,000.00	R -	R 85,000.00	WMM LM 20/08/24 S & D GCM	Supply and delivery of grass cutting machines	Monday, September 30, 2024
TOTAL		R 1,355,000.00	R 653,095.00	R 75,000.00	R 878,095.00			

b) Tenders awarded for the period ended 30 September 2024

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Masilo Castlehill JV	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel,Roads,Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services
2	Vitsha Trading	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel,Roads,Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services
3	LG Construction	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel,Roads,Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services
4	Mvumeza Construction	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel,Roads,Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services
5	Mvi Construction and Maintenance	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel,Roads,Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services
6	Siti Cargo cc	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel,Roads,Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services
7	Eyethu Projects and Plant Hire	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel,Roads,Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services
8	Kara SA	RATES	WMM-LM 00062	Panel of Service Providers for the Construction of Gravel,Roads,Bridges and all Stormwater related works for a period of 18 months	Wednesday, July 17, 2024	Engineering Services
9	Nikhwe Group	R 4,675,814.60	WMM LM 24/08/23/01 BMM	Bizana Mini Market Phase 2	Monday, July 1, 2024	Engineering Services
10	CrossCheck Information Bureau Pty Ltd	Rates	WMM-LM 13/09/23/05 IVR	Indigent Register	Monday, August 26, 2024	Community Services
11	ODG Technologies Pty Ltd	Rates	WMM 000 103 TCE	Panel of Service Providers Turnkey Contract	Monday, August 26, 2024	Engineering Services
12	Ubuhle bempisi Consulting	Rates	WMM LM 31/05/22/06 MDP	Multi Dscipline Panel of Consultants for a period of 3 years	Monday, August 26, 2024	Engineering Services
13	VHB Associates	Rates	WMM LM 31/05/22/06 MDP	Multi Dscipline Panel of Consultants for a period of 3 years	Tuesday, August 27, 2024	Engineering Services
14	Gijima KM Security Services	R 45,901,668.47	WMM LM 000 101 PSS 36M	Private Security for 36M	Thursday, August 29, 2024	Community Services
15	Black Dot Property Consultants	R 1,400,000.00	WMM LM 00013 GVR	General Valuation Roll	Thursday, September 26, 2024	LED
TOTAL		R 51,977,483.07				

c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
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Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
Contract for Service and Maintanance of Back up Generator	WMM-LM 13/04/23/01 BUG	Not Yet Appointed	Tuesday, October 22, 2024	90	Monday, January 20, 2025	Not Yet Appointed	On Advert	Engineerin g Services	Not Yet Appointed	Thursday , October 3, 2024	-19.00	Valid	109.00
Panel of Attonery's for 36 Months	WMM LM 0054 PA 36 M	Ms. N. Jokweni	Monday, June 10, 2024	90	Sunday, Septembe r 8, 2024	Mr. M. Mtetandaba	To be adjudicated	Municipal Manager	Mr. M. Mtetandaba, Mrs. O. Nodangala and Mr. B. Hlangabezo	Thursday , October 3, 2024	115.00	Expire d	-25.00
Three Year Turnkey Contract for Electrical Service Providers	WMM LM 000103 TCE	Not Yet Appointed	Monday, October 21, 2024	90	Sunday, January 19, 2025	Not Yet Appointed	On Advert	Engineerin g Services	Not Yet Appointed	Thursday , October 3, 2024	-18.00	Valid	108.00
Disposal of 4 Municipal Properties	WMM LM- 11/01/24/01 DMP	Mr.B.Hlangabezo	Monday, February 5, 2024	90	Sunday, May 5, 2024	Mr M. Mtetandaba	To be adjudicated	Developme nt Planning	Mr.M.Madikizela ,Mrs.Z.Bheng u, Mr. M. Mtetandaba	Thursday , October 3, 2024	241.00	Expire d	-151.00
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	Mr. V. Nontanda	Monday, September 2, 2024	90	Sunday, December 1, 2024	Mr. M. Mtetandaba	To Be evaluated	Engineerin g Services	Mr. M. Mtetandaba, Mrs. N. Rabie-Xakata and Ms. N. Ngejane	Thursday , October 3, 2024	31.00	Valid	59.00
Appointment of Maintenance of Roads for Winnie Madikizela Mandela Municipality For a Period of 18 Months	WMM LM 00063	Mrs.S.Sako	Monday, September 2, 2024	90	Sunday, December 1, 2024	Ms. A. Ntongana	To Be evaluated	Engineerin g Services	Ms. A. Ntongana, Mr. S. Morlock, Mr. S. Songca	Thursday , October 3, 2024	31.00	Valid	59.00
Construction of Ward 16 Community Hall	WMM LM 000104 W16 CM	Not Yet Appointed	Friday, September 27, 2024	90	Thursday , December 26, 2024	Not Yet Appointed	Closed	Engineerin g Services	Not Yet Appointed	Thursday , October 3, 2024	6.00	Valid	84.00
Construction of Ward 32 Community Hall	WMM LM 000105 W32 CM	Not Yet Appointed	Friday, September 27, 2024	90	Thursday , December 26, 2024	Not Yet Appointed	Closed	Engineerin g Services	Not Yet Appointed	Thursday , October 3, 2024	6.00	Valid	84.00
Dvelopment oF Small- Town Revitalisation Plan	WMM LM 000107 DSTRP	Not Yet Appointed	Monday, September 30, 2024	90	Sunday, December 29, 2024	Not Yet Appointed	Closed	Planning and Developme nt	Not Yet Appointed	Thursday , October 3, 2024	3.00	Valid	87.00
Surveying of Municipal Properties	WMM LM 000108 SMP	Not Yet Appointed	Tuesday, October 1, 2024	90	Monday, December 30, 2024	Not Yet Appointed	Closed	Planning and Developme nt	Not Yet Appointed	Thursday , October 3, 2024	2.00	Valid	88.00

Description of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
WMM Spatial Development Framework	WMM LM 000106 WMM SDF	Not Yet Appointed	Wednesday, October 2, 2024	90	Tuesday, December 31, 2024	Not Yet Appointed	Closed	Planning and Development	Not Yet Appointed	Thursday, October 3, 2024	1.00	Valid	89.00
Maintenance of Solar in WMM LM Wards for 36 Months	WMM LM 000900 MS	Not Yet Appointed	Tuesday, October 15, 2024	90	Monday, January 13, 2025	Not Yet Appointed	On Advert	Community Services	Not Yet Appointed	Thursday, October 3, 2024	-12.00	Valid	102.00
Multi Discipline Panel of Consultants for a Period of 3 Years (2024/2025, 2025/2026 AND 2026/2027)-PART 3	WMM LM 31/05/22/06 MDP-PART 3	Not Yet Appointed	Monday, October 21, 2024	90	Sunday, January 19, 2025	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	Thursday, October 3, 2024	-18.00	Valid	108.00
Design, Manufacturing and Erection of the Life- Size Bronze Statue of Winnie Madikizela Mandla	WMM LM 00097 S WMM B	Not Yet Appointed	Friday, October 11, 2024	90	Thursday, January 9, 2025	Not Yet Appointed	On Advert	Municipal Manager	Not Yet Appointed	Thursday, October 3, 2024	-8.00	Valid	98.00
Car Wash Services	WMM LM 18/09/24/01 CWS	Not Yet Appointed	Monday, October 21, 2024	90	Sunday, January 19, 2025	Not Yet Appointed	On Advert	Corporate Services	Not Yet Appointed	Thursday, October 3, 2024	-18.00	Valid	108.00
Development of Wild Coast Precinct Plans	WMM LM 19/04/23/02 CPP	Not Yet Appointed	Thursday, October 10, 2024	90	Wednesday, January 8, 2025	Not Yet Appointed	On Advert	Planning and Development	Not Yet Appointed	Thursday, October 3, 2024	-7.00	Valid	97.00
Honey Sucking for 36 Months	WMM LM 00064 HSS 36M	Mrs. L. Mhlelembana	Monday, September 9, 2024	90	Sunday, December 8, 2024	Ms. A. Ntongana	To be evaluated	Community Services	Ms. N. Mshweshwe, Ms. H.N. Ngejane, Ms. A. Ntongana	Thursday, October 3, 2024	24.00	Valid	66.00

d) Deviations

DEVIATIONS REGISTER											
Date Reported to council	TRANSACTION DETAILS							PROCUREMENT PROCESS			
	Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Deviation
Not Yet Reported	Not Paid	Not Paid	Timeless T	R 190,800.00	It was not possible to appoint a Service provider since they all were Non-Responsive	Municipal Manager	Thursday, July 25, 2024	Community Services	7 Day Tender	7 Day Tender	No fully responsive Bidder
Not Yet Reported	Not Paid	Not Paid	SABC	R 89,838.00	Municipality wanted a Radio Station with Isixhosa Coverage with more Audience	Municipal Manager	Thursday, July 11, 2024	Municipal Managers office	7 Day Tender	Direct Procurement	Public Broadcaster
			TOTAL	R 280,638.00							

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

13. Irregular Expenditure Fruitless and Wasteful Expenditure

Winnie Madikizela-Mandela Local Municipality															
Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2023-24															
Transaction details							Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						General comments
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVERY	Description of Incident			UI	DP	CC	TR	P	WO	
28 June 2024	MANY	Laz Investments	R 62,104	R -	R -	The bidder's quotation had calculation errors which were not identified		Irregular expenditure	a						This relates to expenditure incurred in the current year on a contract that has already been reported to council for investigation
11 April 2024	EF008405-0013	Vilo Security	R 883,300	R -		The Bidder did not submit the pricing schedule to support total Bid Amount		Irregular expenditure	a						Bidder did not include Original pricing schedule included in the tender document to support the price offered

The above transactions have been reported in the annual financial statements submitted to the Auditor-General that are currently being audited.

The committee is therefore requested to recommend these to the Executive committee for reporting to council for further processing in terms of council policy.

14. Database rotation

The following table indicates the service providers that have been utilised for the quarter ended 30 September 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	Function Name	Value	Specifications	CSDRef Number	War d no.
KWIK-FIT BIZANA	Roads	569.25		MAAAO 408288	War d 1
KWIK-FIT BIZANA	Roads	569.25		MAAAO 408288	War d 1

Creditor Name	Function Name	Value	Specifications	CSDRef Number	Ward no.
INSTITUTE FOR LOCAL GOVERNMENT	Finance	1,070.00	MEMEBRSHIP FEES FOR MR. Z.A ZUKULU. ILGM	MAAA0 690580	Gaut eng
GROUP TWO MEDIA COMPANY	Project Management Unit	1,998.70	RQUEST RE-ADVERT FOR MAINTENANCE OF BACKUP GENERATOR AND THREE YEAR PA ELECTRICAL SERVICE PROVIDERS	MAAA0 943404	Kokst ad
GROUP TWO MEDIA COMPANY	Economic Development/Planning	1,998.70	REQUEST FOR NEWS PAPER ADVERT FOR A LIQUOR LICENSE TRADING HOURS NOTIC	MAAA0 943404	Kokst ad
GROUP TWO MEDIA COMPANY	Population Development	1,998.70	REQUEST READVERT FOR 3 YEARS HONEY SUCKING	MAAA0 943404	Kokst ad
GROUP TWO MEDIA COMPANY	Municipal Manager Town Secretary	1,998.70	REQUEST ERCTION OF A LIFE SIZE STATUE OF WINNIE MADIKIZELA MANDELA STA	MAAA0 943404	Kokst ad
Pondoland Times	Project Management Unit	2,000.00	REQUEST RE_ADVERT OF MULTI DISCIPLINE OF CONSULTANTS.	MAAA0 570434	Ward 17
Pondoland Times	Population Development	2,000.00	REQUEST RE-ADVERT FOR MAINTENANCE OF SOLAR	MAAA0 570434	Ward 17
ASILONDELE TRADING	Economic Development/Planning	2,000.00	CATERING BY MEANS OF LUNCH AND WATER FOR ATTENDING IZININI JOINT TASK TEAM MEETING SCHEDULED FOR 20 SEPTEMBER 2 MM'S BOARDROOM. LUNCH TO BE SERVED AT 13H00	MAAA0 673600	Ward 31
Pondoland Times	Corporate Wide Strategic Planning	2,000.00	ADVERTISING OF IDP;PMS; AND BUDGET PROGRESS PLAN FOR 2025/2026 IDP AND BUDGET RVIEW . TO BE ADVERTISED IN TWO PAPERS.	MAAA0 570434	Ward 17
Pondoland Times	Project Management Unit	2,000.00	REQUEST FOR AN ADVERTISEMENT OF CONSTRUCTION OF WARD 16 COMMUNITY HALL CONSTRUCTION OF WARD 32 COMMUNITY HALL	MAAA0 570434	Ward 17
Pondoland Times	Economic Development/Planning	2,000.00	REQUEST FOR NEWS PAPER READVERTS FOR WILD COAST PRECINCT PLAN AND ADV REVIEW OF THE WMM LM SPATIAL DEVELOPMENT FRAMEWORK ;SMALL TOWN REVITAL PLAN AND LAND SURVEY SERVICES.	MAAA0 570434	Ward 17
Pondoland Times	Population Development	2,000.00	REQUEST RE-ADVERTISEMENT FOR SOLLAR MAINTENANCE	MAAA0 570434	Ward 17
NDIZANOYOLO TRADING ENTERPRISE	Economic Development/Planning	2,000.00	LUNCH WITH BOTTLED W 20 PEOPLE THAT WILL BE ATTEING MEETING WITH NTSHAMATHE CPA TO BE HELD THURSDAY 08 JULY 2024 AT THE MUNICIPAL MANAGS BOARDROOM. LUNCH TO SERV	MAAA0 085884	Ward 14
Pondoland Times	Project Management Unit	2,000.00	REQUEST FOR ADVERTISING OF PLANT HIRE FOR 18 MONTH PERIOD	MAAA0 570434	Ward 17
Pondoland Times	Core Function:Human Resources	2,000.00	REQUEST ADVERT FOR SOCIAL SERVICES CO-ORDINATOR POST UNDER COMMUNITY S DEPARTMENT (PERMANENT)	MAAA0 570434	Ward 17
NGALONDE EVENTS AND PROJECTS	Core Function:Mayor and Council	3,000.00	REQUEST 1 TAXI TO TRANSPORT TRADITIONAL LEADERS TO ATTEND QUARTELY MEE TO BE HELD ON THE 28 AUGUST 2024 AT ANDM COUNCIL CHAMBER AT 10H00.	MAAA1 395435	Ward 14
THE MANE'S	Finance	3,000.00	PAYMENT FOR SUPPLY AND DELIVERY OF LAPTOPS	MAAA0 100893	Ward 17
AFRICAN COMPASS TRADING 37CC	Mayor and Council	3,000.00	REQUEST FOR HIGH TEA	MAAA0 121475	Ward 31
PHILAKONA	Mayor and Council	3,596.00	REQUEST FOR LUNCH WITH SOFT DRINKS FOR WSU STAKEHOLDERS ENGAGEMENT MEE	MAAA0 597432	Ward 1
The middle man	Economic Development/Planning	4,000.00		MAAA0 215571	Ward 1
The middle man	Economic Development/Planning	4,000.00		MAAA0 215571	Ward 1
AFRICAN COMPASS TRADING 37CC	Biodiversity and Landscape	4,380.00	REQUEST FOR CATERING IN A FORM OF PLATTERS FOR GMA ASSESSMENT ON THE 1 SEPTEMBER 2024 (2XCHICKEN PLATTERS; 2 X JOL PLATTERS; 2 X THE TEMPTING PLATTERS)	MAAA0 121475	Ward 31

Creditor Name	Function Name	Value	Specifications	CSDRef Number	Ward no.
SWENCA TRADING AND PROJECTS	Mayor and Council	4,725.00	REQUEST LUNCH WITH SOFT DRINKS FOR LOCAL AIDS COUNCIL TO BE HELD AT CO CHAMBER ON THE 19 SEPTEMBER 2024 AT 10H00.	MAAA1 487214	Ward 25
TYRES & MORE KOKSTAD	Police Forces Traffic regulations	4,846.10	REQUEST REPLACEMENT OF 2 BATTRIES FOR TRAFFIC VEHICLES FOR ISUZU JDS 6 JDS 863 EC	MAAA0 218212	Kokstad
NDZILA INVESTMENTS	Fleet Management	4,854.37	PAYMENT FOR FUEL. HIRED CAR FUEL REFILL		Gauteng
MPIYONKE'S DREAM TRADING	Corporate Wide Strategic Planning	5,000.00	ADVEETISING OF IDP; PMS AND BUDGET PROGRESS PLAN FOR 25/26 IDP AND BUD TWO LOCAL NEWSPAPERS	MAAA0 093759	Mataiele
SIZISA UKHANYO TRADING 1119	Mayor and Council	5,000.00	REQUEST FOR QUANTAM FOR GENDER BASED VIOLENCE TO BE HELD ON THE 22 JUL MZAMBA COURT 09H00;PICK UP AT MUNICIPAL GATE AT 8H00	MAAA0 167545	Ward 16
LIKIHO TRADING	Economic Development/Planning	5,250.00	REQUEST FOR BOTTLED WATER FOR 50 PEOPLE WHO WILL BE ATTENDING AN LED MEETING ON 10 SEPTEMBER2024 AT COUNCIL CHAMBERS AND SHOULD BE DELIVERE	MAAA0 022525	Ward 17
SOMGI AND SON CONSTRUCTION	Mayor and Council	5,400.00	REQUEST 1 TAXI FOR TRADITIONAL LEADERS TO ATTEND ENGAGEMENT SECTION AT	MAAA0 074701	Ward 6
ZUKO AND PINKY TRADING AND ENT	Biodiversity and Landscape	5,500.00	TAXI FOR COASTAL COMMITTEE TRAINING ON THE 8 AUGUST 2024 AT WARD 24(1 TAXI FROM MDATYA SSS WARD 28 TO WARD 24) AND (1 TAXI FROM THEOPHILUS TSHANGELA HALL WARD 25) TO WARD 24.	MAAA0 003410	Ward 31
KWIK-FIT BIZANA	Roads	5,599.99	REQUEST FOR REPLACEMENT OF TWO NEW TYRE'S FOR TOYOTA BAKKIE REGISTRATION NO:HLN-081EC; TYRE SIZE 245/70R16 111T	MAAA0 408288	Ward 1
SAMA BUSINESS SOLUTIONS	Solid Waste Removal	5,700.00	REQUEST CATERING FOR 60 PARTICIPANTS FOR WASTE COMMITTEE MEETING ON TH AUGUST 2024 AT COUNCIL CHAMBER	MAAA1 196573	Preto ria
Pondoland Times	Human Resources	6,000.00	REQUEST FOR ADVERTISING OF POSITIONS NAMEDLY : TRUCK DRIVER UNDER ENGIN SERVICES; FINANCE INTERN UNDER BUDGET AND TREASURY OFFICE ; VIP OFFICE UNDER COMMUNITY SERVICES	MAAA0 570434	Ward 17
AMATSHEZI TRANSPORT	Biodiversity and Landscape	6,000.00	REQUEST FOR HIRING OF 2 X15 SEATER(1. FROM MZAMBA WARD 24 TO KHUMBUZA FOR COASTAL COMMITTEE MEETING ONTHE 14TH OF AUGUST 2024 AND 2. FROM MD	MAAA0 847472	Ward 15
KWIK-FIT BIZANA	Roads	6,894.25	REQUEST FOR REPLACEMENT OF ONE NEW TYRE FOR TIPPER TRUCK REGISTRATION NO:HPZ-909 EC; TYRE SIZE 315/80R225	MAAA0 408288	Ward 1
KWIK-FIT BIZANA	Solid Waste Removal	7,130.00	REQUEST FOR REPLACEMENT OF 2 TYRES FOR KFG 942 EC ; TYRE SIZE 265/65R1	MAAA0 408288	Ward 1
IODSA	Human Resources	7,400.00	PAYMENT FOR LUVUYO MAHLAKA. BLUEPRINT TO BOARDROOM	MAAA0 093656	Preto ria
ZAMIKHOSI TRADING PROJECTS	Mayor and Council	7,500.00	CATERING FOR 50 PEOPLE ON THE 9TH/09/24 AT THE COUNCIL CHAMBER.	MAAA0 035905	Ward 13
Sopalini Farmers	Biodiversity and Landscape	8,400.00	REQUEST FOR CATERING FOR 60 PARTICIPANTS FOR COASTAL COMMITTEE MEETING 14TH OF AUGUST 2024 AT WARD 25(THEOPHILUS TSHANGELA COMMUNITY HALL)	MAAA0 241645	Ward 25
NANDI-LEE JNR	Mayor and Council	8,500.00	REQUEST LUNCH WITH SOFT DRINKS FOR WOMEN MONTH CELEBRATION 2024 TO BE THE 26 AUGUST 2024 AT WARD 01 AT MULTI PURPOSE YOUTH CENTRE	MAAA0 689420	Ward 17
AFRICAN COMPASS TRADING 37CC	Mayor and Council	9,000.00	REQUEST LUNCH WITH SOFT DRINKS FOR LIQUOR BOARD BYLAWS WORKSHOP TO BE COUNCIL CHAMBER ON THE 21 AUGUST 2024 AT 10:00.	MAAA0 121475	Ward 31
AFRICAN COMPASS TRADING 37CC	Mayor and Council	9,000.00	REQUEST LUNCH WITH SOFT DRINKS FOR EPWP COUNCILLORS WORKSHOP TO BE HEL 23 JULY 2024 AT COUNCIL CHAMBER AT 09H00	MAAA0 121475	Ward 31
MTHOBELI MSIZA	Mayor and Council	9,750.00	REQUEST 5 TAXIS FOR WINNIE MADIKIZELA MANDELA COMMEMORATION TO BE HELD 26 SEPTEMBER 2024 AT WILD COAST SUN GOLF COURSE	MAAA0 291502	Ward 12
USTA TRADING ENTERPRISE	Solid Waste Removal	10,100.00	REQUEST FOR CATERING FOR 100 PEOPLE FOR WASTE AWARENESS CAMPAIGN ON T JULY 2024 AT WARD 1	MAAA0 185691	Ward 1

Creditor Name	Function Name	Value	Specifications	CSDRef Number	Ward no.
ZIPHONATHI TRADING ENTERPRISE	Biodiversity and Landscape	10,170.00	REQUEST FOR 50 LUNCH PACKS FOR ENVIRONMENTAL AWARENESS CAMPAIGN ON THE SEPTEMBER 2024 AT MZAMBA BEACH	MAAA1 043857	Ward 24
TYRES & MORE KOKSTAD	Roads	10,297.10	REQUEST FOR REPLACEMENT OF ONE NEW BACK LEFT TYRE FOR CAT GRADER REGISTRATION NO:FSC-245 EC;THE TYRE SIZE IS 17.5-25	MAAA0 218212	Kokstad
KALULE AND FAMILY TRADING	Economic Development/Planning	10,800.00	LATE LUNCH FOR 120 P WILL BE ATTENDING DILAPIDATED BUILDING AND VACANT LAND POLICY WORKSHOP AT BIZANA YOUTH CENTER ON SUNDAY THE 22ND OF SEPTEMBER 2024 AT 14H00.	MAAA1 416684	Ward 1
Auditor-General of South Afric	Finance	10,996.65	PAYMENT FOR EXTERNAL AUDIT FEES. INV 412292	MAAA0 096620	Preto ria
MTHAH TRADING ENTERPRISE	Mayor and Council	11,000.00	REQUEST LUNCH WITH SOFT DRINKS FOR HIV/AIDS SUPPORT GROUP TO BE HELD A GREENVILLE WARD 21 ON THE 29 AUGUST 2024 AT 10H00.	MAAA0 368565	Ward 21
KWIK-FIT BIZANA	Fleet Management	11,500.00	REQUEST FOR FOUR ALL TYRES DELIVER ECO-REPOSIBLE; PROVIDING CONTROL STABILITY EVEN AT HIGH SPEED WHILE ALSO MEETING ANY TIME OF ENVIRONMEN RESTRATION NUMBER KFG946EC SIZE 225/70R17	MAAA0 408288	Ward 1
KWIK-FIT BIZANA	Roads	11,500.00	REQUEST FOR TWO NEW TYRE'S FOR LOW-BAD ; REGISTRATION NO: FVS-102 EC TYRE'S SIZE 315/80 R22.5	MAAA0 408288	Ward 1
MASINYANE AND SON	Libraries and Archives	11,580.00	PAYMENT FOR SUPPLY AND DELIVERY OF PERIODICALS FOR JULY 24	MAAA0 551580	Ward 17
KWIK-FIT BIZANA	Roads	11,989.99	REQUEST FOR REPLACEMENT OF TYRE'S FOR TIPPER TRUCK REGISTRATION NO:HPZ-923 EC; TYRE SIZE 315/80R225	MAAA0 408288	Ward 1
KWIK-FIT BIZANA	Roads	11,989.99	REQUEST FOR REPLACEMENT OF TWO NEW TYRE'S FOR TIPPER TRUCK REGISTRATION NO:HPZ-909 EC; TYRE SIZE-315/80R225	MAAA0 408288	Ward 1
KWIK-FIT BIZANA	Solid Waste Removal	12,247.50	REQUEST FOR PURCHASING OF 2 TYRES FOR JTG 283 EC; SIZE 315/80R27	MAAA0 408288	Ward 1
MASINYANE AND SON	Libraries and Archives	12,340.00	PAYMENT FOR LIBRARY PERIODICALS FOR AUGUST 2024	MAAA0 551580	Ward 17
THE INSTITUTE OF INTERNAL AUDI	Governance Function	12,534.05	PAYMENT FOR MEMEBRSHIP FEES FOR INTERNAL AUDITORS	MAAA0 005432	Preto ria
AMAMPINGE TRADING	Mayor and Council	13,000.00	REQUEST LUNCH WITH SOFT DRINKS FOR HIV/AIDS SUPPORT GROUP TO BE HELD O AUGUST 2024 AT NYANISWENI SSS WARD 30 AT 10:00	MAAA0 040588	Ward 30
TYRES & MORE KOKSTAD	Roads	13,340.00	REQUEST FOR REPLACEMENT OF TWO NEW TYRE'S FOR TIPPER TRUCK REGISTRATION NO:JJR-076 EC; TYRE SIZE 315/80R225	MAAA0 218212	Kokstad
TYRES & MORE KOKSTAD	Solid Waste Removal	13,340.00	REQUEST FOR REPLACEMENT OF 2 TYRES FOR JNG 815 EC ;SIZE 315/80R2.	MAAA0 218212	Kokstad
STHWALE TRADING 88 (PTY) LTD	Mayor and Council	13,800.00	REQUEST VIP TEA FOR SPECIAL COUNCIL MEETING TO BE HELD ON THE 26 JULY COUNCIL CHAMBER AT 09HRS	MAAA0 318074	Ward 1
KWIK-FIT BIZANA	Core Function:Police Forces Traffic regulations	14,000.00	REPLACEMENT OF 4TYRES FOR ISUZU JDS 863 EC	MAAA0 408288	Ward 1
KWIK-FIT BIZANA	Fleet Management	14,000.00	REQUEST FOR FOUR TYRES DELIVER ECO-REPOSIBLE ; PROVIDING CONTROL AND EVEN AT HIGH SPEED WHILE ALSO MEETING ANY TIME ENVIRONMENT FOR MUNICIP WITH REGISTRATION NUMBER KCB 798EC.	MAAA0 408288	Ward 1
MLOBOTHI'S CONSTRUCTION AND EN	Biodiversity and Landscape	14,175.00	REQUEST FOR CATERING FOR 45 PARTICIPANTS FOR CLIMATE CHANGE AWARENESS ON THE 23 AUGUST 2024 AT WARD 1	MAAA0 126522	Ward 25
KWIK-FIT BIZANA	Solid Waste Removal	14,799.98	REQUEST FOR PURCHASING OF 5 TYRES FOR KFG 940 EC ;TYRE SIZE 225/70R17C	MAAA0 408288	Ward 1
SLIMDO	Mayor and Council	15,000.00	REQUEST FOR 250 SEATER TENT WITH 250 CHAIRS FOR INITIATION AWARENESS C	MAAA0 135553	Ward 18

Creditor Name	Function Name	Value	Specifications	CSDRef Number	Ward no.
NOMANGWANYA TRADING AND PROJEC	Economic Development/Planning	15,400.00	LUNCH PACKS & BOTTLED WATER FOR 140 P WILL BE ATTENDING FIELD WORKERS TRAINING FOR HOUSING NEED REGISTER APP FORM SCHEDULED FOR 03RD AND 04TH OF SEPTEMBER 2024. DAY ONE WILL BE AT	MAAA0 056489	Ward 4
University of the Witwatersran	Human Resources	15,541.67	STUDY ASSISTANCE FOR Ms. V. Bhenxa	MAAA0 358669	Gauteng
G-U TRADING AND PROJECTS	Police Forces Traffic and	15,750.00	FRUIT PACKS FOR COMMUNITY SAFETY AWARENESS. ON THE 24/09/24 STILL WATER; BANANA; ORANGE AND APPLE	MAAA0 462634	Ward 10
SOMGI AND SON CONSTRUCTION	Mayor and Council	16,500.00	REQUEST FOR TWO TAXIS FROM BIZANA TO DURBAN ON THE 21 SEPTEMBER 2024 FOR BIZANA CITY BOYS AND BIZANA ACTION BOYS TO ISICATHAMIYA COMPETITIO	MAAA0 074701	Ward 6
SPA AND VUYO	Mayor and Council	16,500.00	REQUEST FOR CATERING FOR 150 PEOPLE AT NEWTOWN HALL WARD 10 ON 12 SEPTEMBER 2024 AT 10:00	MAAA0 590514	Ward 10
MTHOBELI MSIZA	Mayor and Council	16,920.00	REQUEST TAXIS FOR WATER AND SANITATION MEETING TO BE HELD ON THE 20 SE 2024 AT MT AYLIFF	MAAA0 291502	Ward 12
TYRES & MORE KOKSTAD	Police Forces Traffic and	16,960.10	REPLACEMENT OF 4TYRES FOR ISUZU JDS 687 EC	MAAA0 218212	Kokstad
LIKIHO TRADING	Mayor and Council	17,000.00	REQUEST FOR LUNCH WITH SOFT DRINKS FOR INITIATION AWARENESS CAMPAIGN	MAAA0 022525	Ward 17
CUJANA	Population Development	17,050.00	REQUEST 500MLX150 STILL WATER FOR INDIGENT AWARENESS CAMPAIGN	MAAA0 368446	Ward 15
ZIZENTLE TRADING ENTERPRISE	Mayor and Council	17,400.00	REQUEST FOR A TAXI FROM BIZANA TO GQEBERA ON ON THE 17-18 SEPTEMBER 20	MAAA0 706853	Ward 24
KWIK-FIT BIZANA	Roads	17,698.50	REQUEST FOR TWO (2) NEW TYRE'S FOR TIPPER TRUCK TYRE SIZE 315/80R 22.5 ; REGISTRATION NO:JJR 076 EC	MAAA0 408288	Ward 1
LELE CONSTRUCTION	Finance	17,854.45	ROYAL BLUE WORKSUITS (BRANDED)	MAAA1 372681	Ward 17
ESRI SOUTH AFRICA	Economic Development/Planning	18,997.08	PAYMENT FOR LICENSE FEES FOR ESRI 24-25 FY	MAAA0 003912	Pretoria
N AND P BEVARGE TRADING AND PR	Marketing Customer Relations	20,000.00	REQUEST FRAMED PHOTOGRAPHS	MAAA0 272697	Ward 27
BHALA KADUDUDU TRADING	Mayor and Council	20,080.00	LUNCH WITH SOFT DRINKS FOR 150PEOPLE IN WARD 01 FOR COMMUNITY EDUCATIO ON 18/07/2024	MAAA0 856525	Ward 9
Billy and Chris (PTY)LTD	Economic Development/Planning	20,250.00	REQUEST FOR HIRING OF SOUND SYSTEM AND GENERATOR FOR THE EVENT THAT WI AT NGQINDILILI HALL ON THE 20TH OF AUGUST 2024. TO BE DELIVERED AT 08	MAAA0 601727	Ward 13
ASILONDELE TRADING	Mayor and Council	20,700.00	LUNCH WITH SOFT DRINK FOR COMMUNITY EDUCATION PROGRAM TO BE HELD ON TH AUGUST AT ZITYANENI VILLAGE WARD 31 AT 10:00	MAAA0 673600	Ward 31
TYRES & MORE KOKSTAD	Roads	21,850.00	REQUEST FOR REPLACEMENT OF ONE NEW BACK-LEFT TYRE FOR BELL GRADER . REG.NO:JCF-375 EC ; THE TYRE SIZE 17.5-25	MAAA0 218212	Kokstad
TYRES & MORE KOKSTAD	Roads	21,999.50	REQUEST FOR REPLACEMENT OF OE NEW BACK LEFT TYRE FOR GRADER REGISTRATI FSC-245 EC THE TYRE SIZE IS 17.5-25	MAAA0 218212	Kokstad
PRAY AND PROSPER CONSTRUCTION	Mayor and Council	22,300.00	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 12 SEPTEMBER 2024 AT NKOSI GWEBITYALA GOBOLEMAMBA COMMUNITY HALL AT 10 WARD 30	MAAA1 089129	Ward 30
DA BLACK HORSE	Mayor and Council	23,700.00	REQUEST LUNCH PACKS FOR INKCIYO SUPPORT TO BE HELD ON THE 14-15 SEPT AT NTABANKULU AT LWANDLUBOMVU TRADITIONAL COUNCIL (150 LUNCH PACKS O 14 SEPTEMBER 2024 AND 150 ON THE 15 SEPTEMBER 2024).	MAAA0 445987	Ward 1

Creditor Name	Function Name	Value	Specifications	CSDRef Number	Ward no.
ZAMANTAMBO CONSTRUCTION AND PR	Economic Development/Planning	24,000.00	RREQUEST FOR BOTTLED WATER FOR 200 PEOPLE WHO WILL BE ATTENDING A MEET WHOLESALERS AND RETAILERS ON THE 11 SEPTEMBER 2024 AT YOUTH CENTERE A SHOULD BE DELIVERED AT 09H00.	MAAA0 168017	Ward 1
BELL EQUIPMENT CO S A (PTY)LTD	Roads	24,722.83	REQUEST FOR REPLACEMENT OF TWO NEW BATTERIES FOR A BELL GRADER REGISTRATION NUMBER JCF-375 EC		Mpa ngeni
AMAMPINGE TRADING	Mayor and Council	25,800.00	CATERING LUNCH WITH SOFT DRINKS FOR 200 IN WARD30 ON 23/09/2024 FOR CO EDUCATION	MAAA0 040588	Ward 30
Transport - Driving License Ca	Road and Traffic Regulations	25,991.00	PAYMENT FOR NEW CARDS. AUGUST 2024	MAAA0 357741	Preto ria
OONYANA TRADING	Mayor and Council	27,000.00	REQUEST 1 TAXI FOR NATIONAL SASCE COMPETITIONS TO BE HELD ON THE 06-10 2024 AT JOHANNESBURG.	MAAA1 360504	Ward 22
ATHAYANDA TRADING AND PROJECT	Corporate Wide Strategic Planning	28,000.00	CATERING FOR 200 PEOPLE ON 17TH SEPTEMBER AT THE CIVIC CENTER AT 10:00		Ward 1
LUSTARZ PROJECT	Mayor and Council	28,000.00	REQUEST ROOFKOTE 20L FOR NELSON MANDELA 67 MINUTES TO BE HELD ON THE 1 2024 AT WARD 04	MAAA0 325089	Ward 8
THAHLE KANDAYINI TRADING AND	Roads	28,063.85	REQUEST FOR 3 LEVER LOCKSET SABS	MAAA0 100953	Ward 15
SENZWA CIVILS AND PROJECTS	Mayor and Council	29,440.00	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 26 SEPTEMBER 2024 AT MAJOLA TSHUTSHA COMMUNITY HALL AT 10H00 AT WARD 2	MAAA0 105361	Ward 29
ZANEMPILO PROJECTS CO-OPERATIV	Mayor and Council	29,509.80	REQUEST 20 LITRE PAINT ROOF COTE	MAAA0 535287	Ward 30
MTSHIKITSHO CONSTRUCTION	Population Development	29,750.00	REQUEST TOILET PAPER FOR RECREATIONAL FACILITIES CLEANING MATERIAL	MAAA0 530799	Ward 7
QHAMKAZI	Administrative and Corporate Support	29,950.00	REQUEST FOR 48S'2PLY BALES TOILET PAPERS		Ward 17

1,197,808.05

15. 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.

CONTRACT REGISTER FOR 2024/25 FINANCIAL YEAR													
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	Revised End Date	Contract Amount	Closing Balance 2024	Expenditure 2025	Closing Balance	Status (To Date)	As @ 30 June 2024	Categories of Contract	Contract type
MBIZLM27/02/18/02ENG	Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	1856	Tuesday, 12 June 2018	Friday, 19 July 2024	86 428 299,70	5 113 523,92	-	5 113 523,92	expired	expired	Long term Contract	Capital Contract
Valuation Roll 2019/2024	Sizanane Consulting	General Valuation Roll 2019/2024	1460	Friday, 13 April 2018	Tuesday, 12 April 2022	1 576 425,00	581 897,44	-	581 897,44	expired	expired	Long term Contract	Operating Contract
MBIZ LM ICT Due Deligent	Munsoft (PTY) LTD	Financial and Billing System	1095	Wednesday, 01 July 2020	Monday, 30 June 2025	-	15 821 404,16	608 306,64	-16 429 710,80	valid	expired	Long term Contract	Operating Contract
Fef:6/1/1/5	Conlog	Prepaid electricity agent	1460	Wednesday, 01 August 2018	Tuesday, 30 July 2024	-	9 004 846,64	66 824,79	-9 071 671,43	expired	expired	Long term Contract	Operating Contract
MBIZ LM 00022 DCS	Kumyolz Investments	Debt collection services for 3 years	1095	Friday, 13 December 2019	Monday, 12 December 2022	0,13	3 717 913,42	-	-3 717 913,42	expired	expired	Long term Contract	Operating Contract
MBIZ LM 0035 IFRA	Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	1095	Friday, 31 January 2020	Monday, 30 January 2023	5 300 000,00	208 042,19	-	208 042,19	expired	expired	Long term Contract	Operating Contract
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Monday, 28 April 2025	-	15 633 486,72	1 023 063,67	-16 656 550,39	valid	expired	Long term Contract	Operating Contract
MBIZ LM 0085 AMR'S	Emerald Metering and Utility Management Pty Ltd	Supply & Maintenance of Automated Meter Reading System for 3 years	1095	Thursday, 10 June 2021	Sunday, 08 September 2024	2 129 902,23	-516 559,40	299 709,06	-816 268,46	expired	expired	Long term Contract	Operating Contract
WMM LM	Bukhobethu Security	Provision of Private	1095	Friday, 22	Monday, 21	30				valid	expired	Long term	Operating Contract

CONTRACT REGISTER FOR 2024/25 FINANCIAL YEAR													
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	Revised End Date	Contract Amount	Closing Balance 2024	Expenditure 2025	Closing Balance	Status (To Date)	As @ 30 June 2024	Categories of Contract	Contract type
08/12/20/03 PSC	Services	Security Services		October 2021	October 2024	850 200,00	1 014 600,00	1 738 800,00	-724 200,00			Contract	
WMM LM 16/09/20/01	Phahle Construction	Maintanance of Recreational Facilities	1095	Tuesday, 03 May 2022	Friday, 02 May 2025	-	1 115 667,82	30 404,48	-1 146 072,30	valid	expired	Long term Contract	Operating Contract
WMM LM 25/08/21	Dr Sugudhav-Sewpersadh Attorneys	Provisson of Legal Services	1095	Thursday, 27 January 2022	Sunday, 26 January 2025	-	7 420 770,15	885 584,89	-8 306 355,04	valid	expired	Long term Contract	Operating Contract
WMM LM 25/08/21	Z.N.Mtshabe	Provisson of Legal Services	1095	Thursday, 27 January 2022	Sunday, 26 January 2025	-	12 465 946,07	771 151,50	-13 237 097,57	valid	expired	Long term Contract	Operating Contract
WMM LM 21/12/21/01 PRI	Techseeds Pty Ltd	Supply and Delivery of Printers	1095	Friday, 08 April 2022	Monday, 07 August 2025	6 581 971,41	4 943 279,92	225 229,80	4 718 050,12	valid	expired	Long term Contract	Operating Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	3 256 364,38	102 691,34	-	102 691,34	valid	valid	Short Term Contract	Capital Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, 01 September 2022	Sunday, 31 August 2025	-	-328 660,13	49 010,83	-377 670,96	valid	valid	Long term Contract	Operating Contract
WMM LM 30/06/22/01 TRA	Iheans Travelling Agency	Provison of Traveling Agency for 36 Months	1095	Wednesday, 04 January 2023	Saturday, 03 January 2026	-	6 094 085,75	1 753 129,56	-7 847 215,31	valid	valid	Long term Contract	Operating Contract
WMM LM 30/06/22/01 TRA	Tunimart(PTY)LTD	Provison of Traveling Agency for 36 Months	1095	Wednesday, 04 January 2023	Saturday, 03 January 2026	-	8 029 250,23	1 034 288,56	-9 063 538,79	valid	valid	Long term Contract	Operating Contract
WMM LM 00098	Thahle Project jv Ayagu Construction	Construction of Sidanga Access Road with Bridges	304	Friday, 06 January 2023	Friday, 17 November 2023	19 990 389,66	999 557,78	-	999 557,78	expired	expired	Short Term Contract	Capital Contract
WMM LM 25/05/22/05 ECDC	XS Dollarz	Construction of Ward 13 ECDC	365	Tuesday, 14 March 2023	Wednesday, 13 March 2024	4 061 813,16	140,43	-	140,43	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Thahle Projects Jv Ayagu Trading	Hiring of Construction Plant and Trucks	365	Friday, 17 March 2023	Saturday, 14 September 2024	-	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 0064 SRM	Moya Trading and Projects	Social and Disaster Relief Material for 3 years	1095	Thursday, 29 September 2022	Sunday, 28 September 2025	-	2 550 370,00	462 500,00	-3 012 870,00	valid	valid	Long term Contract	Operating Contract
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Hiring of Construction Plant and Trucks	365	Wednesday, 15 March 2023	Thursday, 12 September 2024	-	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	365	Friday, 17 March 2023	Saturday, 16 March 2024	-	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Hiring of Construction Plant and Trucks	365	Wednesday, 15 March 2023	Thursday, 12 September 2024	-	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Hiring of Construction Plant and Trucks	365	Monday, 20 March 2023	Tuesday, 17 September 2024	-	-	-	-	expired	expired	Short Term Contract	Capital Contract
MBIZ LM 0055 CON	Restsam Engineering PTY Ltd	Electrification of Msarhweni Village Phase 2	304	Monday, 07 August 2023	Thursday, 06 June 2024	759 732,35	69 066,57	-	69 066,57	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Hiring of Construction Plant and Trucks	365	Friday, 31 March 2023	Saturday, 28 September 2024	-	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 06/10/22/03 IAS	Mayile Solutions	Provisson of Internal Services	1095	Monday, 24 April 2023	Thursday, 23 April 2026	-	2 274 752,53	443 193,66	-2 717 946,19	valid	valid	Long term Contract	Operating Contract
WMM LM 04/08/22/02 RMD	Manyobo Group	Rehabilitation of Dumping Site for a Period of 18 Months	547	Wednesday, 21 June 2023	Thursday, 19 December 2024	-	2 359 045,01	-	-2 359 045,01	valid	expired	Long term Contract	Operating Contract

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Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	Revised End Date	Contract Amount	Closing Balance 2024	Expenditure 2025	Closing Balance	Status (To Date)	As @ 30 June 2024	Categories of Contract	Contract type
WMM LM 03/11/22/05 EMT	Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	1095	Tuesday, 20 June 2023	Friday, 19 June 2026	-	-30 600,00	-	-30 600,00	valid	valid	Long term Contract	Operating Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Friday, 23 June 2023	Monday, 22 June 2026	-	-	-	-	valid	valid	Long term Contract	Capital Contract
MBIZLM27/02/18/02ENG	VHB and Associates	Construction of Mbizana Civic Centre	365	Monday, 22 May 2023	Wednesday, 21 May 2025	7 379 831,38	-	-	-	valid	expired	Long term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Nikhwe Group	Hiring of Construction Plant and Trucks	365	Monday, 27 March 2023	Tuesday, 24 September 2024	-	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Hiring of Construction Plant and Trucks	365	Monday, 27 March 2023	Tuesday, 24 September 2024	-	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 00081 RVL	Masilo 85 Projects	Refurbishment of Low Voltage Lines in Extension 4	182	Monday, 26 June 2023	Thursday, 04 January 2024	3 491 945,22	182 264,53	174 193,72	8 070,81	expired	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	-	-	-	-	valid	valid	Long term Contract	Capital Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Professional Services of Majazi Landfill Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	10 217 253,61	8 530 575,47	320 909,80	8 209 665,67	expired	expired	Short Term Contract	Operating Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resources	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	-	1 624 074,68	96 500,00	-1 720 574,68	valid	valid	Long term Contract	Operating Contract
WMM LM 04/05/23/01 ENP	Masilo Jv Kresta Green	Nomlacu Electrification Phase 2	243	Tuesday, 25 July 2023	Monday, 17 June 2024	5 743 276,13	937 982,32	-	937 982,32	expired	expired	Short Term Contract	Capital Contract
WMM LM 04/05/23/01 ENP	ODG Technologies PTY Ltd	Nomlacu Electrification Phase 2	243	Tuesday, 03 October 2023	Sunday, 02 June 2024	1 035 116,46	-0,01	-	-0,01	expired	expired	Short Term Contract	Capital Contract
WMM LM 000103 M W18	Stira Construction	Construction of Mqgusalala Access Road	152	Friday, 06 October 2023	Wednesday, 13 March 2024	4 621 749,00	231 002,57	-	231 002,57	expired	expired	Short Term Contract	Capital Contract
WMM LM 000104 CS W08	Alutha Holding 82/ Show Love and Care	Construction to Nshikitshane to Bhukuveni Access Road	121	Friday, 06 October 2023	Sunday, 04 February 2024	2 495 075,00	620 050,20	-	620 050,20	expired	expired	Short Term Contract	Capital Contract
WMM LM 00020 M A/R	Mvumeza Trading Enterprise	Construction of Mhlwazini Access Road	182	Monday, 04 December 2023	Monday, 03 June 2024	4 395 182,41	1 402 778,91	-	1 402 778,91	expired	expired	Short Term Contract	Capital Contract
WMM LM 00013 M A/R	Isivuno Esihle Construction	Construction of Mgomanzi Access Road	182	Tuesday, 07 November 2023	Thursday, 09 May 2024	5 122 592,20	90 160,56	-	90 160,56	expired	expired	Short Term Contract	Capital Contract
WMM LM 0018 MZ/ A/R	Vitsha Trading	Construction of Mwilini Access Road	304	Monday, 04 December 2023	Friday, 11 October 2024	5 790 907,51	1 287 849,29	-	1 287 849,29	expired	expired	Short Term Contract	Capital Contract
WMM LM 00017 MDG	Vitsha Trading	Upgrading of Mbongwana via Dotye to Greenville Access Road	182	Monday, 04 December 2023	Tuesday, 11 June 2024	9 685 836,19	2 710 223,69	-	2 710 223,69	expired	expired	Short Term Contract	Capital Contract
WMM-LM 27/10/21/01 PIS	Ndzila Investments	Provision of insurance Services for 36 Months	1095	Wednesday, 20 December 2023	Saturday, 19 December 2026	-	-908 100,74	359 946,55	-1 268 047,29	valid	valid	Long term Contract	Operating Contract
WMM LM 04/05/23/02 EMP	Masilo Projects 85	Electrification of Masarhweni Phase 2	91	Tuesday, 25 July 2023	Wednesday, 17 January 2024	3 207 821,60	350 763,45	405 927,68	-55 164,23	expired	expired	Short Term Contract	Capital Contract
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, 01 January 2024	Sunday, 31 December 2028	-	3 768 314,81	-	-3 768 314,81	valid	valid	Long term Contract	Operating Contract
WMM LM 00052 P AGRIC1	Vilo Security Services	Procurement of Agricultural Inputs	30	Wednesday, 31 January 2024	Friday, 01 March 2024	883 300,00	-	-	-	expired	expired	Short Term Contract	Operating Contract

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WMM LM 00016 M TL 3Y	ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	1095	Thursday, 21 December 2023	Sunday, 20 December 2026	-	1 337 588,67	245 699,93	-1 583 288,60	valid	valid	Long term Contract	Operating Contract
WMM LM 13/09/23/02 COC	Mabozela Trading and Enterprise	Call Out for Crane Truck Hiring Services	365	Wednesday, 31 January 2024	Thursday, 30 January 2025	200 000,00	-30 560,00	30 560,00	-61 120,00	valid	expired	Short Term Contract	Capital Contract
WMM LM 00012 BS	West Bank Limited	Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	-	2 209 568,32	1 010 894,01	-3 220 462,33	valid	valid	Long term Contract	Operating Contract
WMM LM 11/08/22/02 MHR	Eco South Partnership	Mbizana Heritage Reseach	182	Wednesday, 31 January 2024	Wednesday, 31 July 2024	573 850,00	-	-	-	expired	expired	Short Term Contract	Operating Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	8 972 421,01	8 808 135,30	164 285,71	8 643 849,59	valid	valid	Long term Contract	Operating Contract
WMM LM 03/11/22/02	Blue Cycle Trading Services	Reviewal of ICT Disaster Recovery	730	Monday, 05 February 2024	Wednesday, 04 February 2026	494 500,00	241 500,00	-	241 500,00	valid	valid	Short Term Contract	Operating Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	1 917 600,00	34 419,00	-	34 419,00	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Construction of Mwilini Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	1 423 057,26	30 259,99	-	30 259,99	valid	expired	Short Term Contract	Capital Contract
WMM LM 31/05/22/06 MDP	Masinyane and Son	Supply and Delivery of SMME Equipment	30	Friday, 09 February 2024	Sunday, 10 March 2024	750 000,00	-	-	-	expired	expired	Short Term Contract	Operating Contract
WMM LM 00019 NS A/R	Mvumeza Trading Enterprise	Construction of Ntlanezwe to Sizabonke Access Road	182	Monday, 04 December 2023	Wednesday, 05 June 2024	6 790 555,42	1 373 706,74	-	1 373 706,74	expired	expired	Short Term Contract	Capital Contract
WMM LM 00066 E SV	ODG Technologies PTY Ltd	Electrification of Zizityaneni 2022/2023	517	Wednesday, 28 September 2022	Tuesday, 27 February 2024	1 416 776,31	68 174,36	-	68 174,36	expired	expired	Short Term Contract	Capital Contract
WMM LM 04/05/23/03 ELE	Siya and Aya JV S One	Electrification of Lower Ethridge Village Phase 2	121	Wednesday, 26 July 2023	Friday, 24 November 2023	4 127 551,32	1 437 402,78	-	1 437 402,78	expired	expired	Short Term Contract	Capital Contract
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, 15 April 2024	Friday, 11 April 2025	23 694 774,37	15 328 480,90	2 472 152,82	12 856 328,08	valid	expired	Short Term Contract	Capital Contract
WMM LM 24/06/23/02 MLA	Eco South Partnership	Municipal Land Audit	243	Wednesday, 24 April 2024	Monday, 23 December 2024	403 650,00	-	-	-	valid	expired	Short Term Contract	Operating Contract
WMM-LM 10/06/22 B GBS C	Dream Bold Business Consultancy	Pre-Capacity Building for GBS Manufacturing Hubs	121	Tuesday, 21 May 2024	Thursday, 19 September 2024	2 998 750,00	1 818 750,00	-	1 818 750,00	expired	expired	Short Term Contract	Operating Contract
WMM LM 13/09/04 CCS	Eco South Partnership	Customer Care Satisfactory Survey	30	Wednesday, 22 May 2024	Friday, 21 June 2024	195 822,00	-	-	-	expired	expired	Short Term Contract	Operating Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	3 Year Turnkey Contract for Electricity Services	1095	Wednesday, 22 May 2024	Saturday, 22 May 2027	-	-	-	-	valid	valid	Long term Contract	Capital Contract
WMM LM 00061 FAR	Lilitha Project Managers	GRAP Compliant Immovable Asset Register for 2023-26 Financial Years	1095	Monday, 27 May 2024	Thursday, 27 May 2027	5 526 582,57	3 905 938,36	1 620 644,21	2 285 294,15	valid	valid	Long term Contract	Operating Contract
WMM LM 00051 PPE PS 36M	Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	-	-366 090,00	-	-366 090,00	valid	valid	Long term Contract	Operating Contract
WMM LM 00056 PMS 12M	Dosvents TD	Supply and Delivery of Stationery for 12 Months	365	Tuesday, 04 June 2024	Wednesday, 04 June 2025	-	-757 229,40	540 142,20	-1 297 371,60	valid	expired	Long term Contract	Operating Contract

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WMM LM 04/08/22/01 SDC	Masinyane and Son	Supply and Delivery of Cleaning Resources for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	-	-269 099,53	85 999,98	-355 099,51	valid	valid	Long term Contract	Operating Contract
WMM LM 00053 W&OHP 36M	Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36 Months	1095	Wednesday, 05 June 2024	Saturday, 05 June 2027	2 481 050,00	2 481 050,00	-	2 481 050,00	valid	valid	Long term Contract	Operating Contract
WMM LM 00051 P PPE 24M	Moya Trading and Projects	Procurement of PPE: Environmental Services for 24 Months	730	Thursday, 08 February 2024	Saturday, 07 February 2026	-	1 031 595,00	376 880,00	-1 408 475,00	valid	valid	Long term Contract	Operating Contract
WMM LM 00055 CBD R	Ibala Consulting	CBD Road Maintenance	91	Thursday, 07 March 2024	Wednesday, 26 June 2024	283 458,58	1 278 663,38	-	1 278 663,38	expired	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	2 659 375,00	2 299 630,85	-	2 299 630,85	valid	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Allocation of Shesi Access Road	91	Thursday, 28 March 2024	Tuesday, 02 July 2024	2 622 137,43	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Khaleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	4 262 638,07	718 948,48	1 273 984,48	-555 036,00	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Mthamvuna Nature Reserve Access Road	91	Thursday, 28 March 2024	Tuesday, 02 July 2024	2 657 043,09	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Wosa Nawe 16	Allocation of Dinizulu Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	2 054 348,50	9 221,85	-	9 221,85	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation of MabhaNqana Access Road	91	Friday, 15 September 2023	Monday, 18 December 2023	1 590 105,00	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Allocation of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	3 283 800,85	1 864 700,85	-	1 864 700,85	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Allocation of Dyifane Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	1 625 964,50	39 629,01	-	39 629,01	expired	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation of Mabutho Access Road	91	Thursday, 14 September 2023	Monday, 18 December 2023	1 000 305,05	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Rockville to Mkhulu Access Road	91	Friday, 15 September 2023	Monday, 18 December 2023	2 931 010,28	29,90	-	29,90	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Thahle Projects Jv Ayagu Trading	Allocation of Goxe Access Road	91	Tuesday, 26 September 2023	Tuesday, 26 December 2023	4 601 357,50	440,33	-	440,33	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Allocation of Lundini to Mtshawedikazi Access Road	91	Thursday, 14 September 2023	Monday, 18 December 2023	2 208 057,50	0,09	-	0,09	expired	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	LG Construction TA LGC Construction	Allocation of Mlindazwe Access Road	91	Tuesday, 28 March 2023	Sunday, 02 July 2023	2 052 749,50	-0,01	-	-0,01	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Allocation of Zinini Access Road	91	Thursday, 28 March 2024	Tuesday, 02 July 2024	3 799 600,00	75 123,75	-	75 123,75	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Thahle Projects Jv Ayagu Trading	Allocation of Marina Access Road	91	Tuesday, 28 March 2023	Sunday, 02 July 2023	2 244 332,12	49 368,52	-	49 368,52	expired	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Manyobo Group	Allocation of Marhelane to Mhlabuvelile Access Road	91	Wednesday, 29 March 2023	Monday, 03 July 2023	2 598 341,63	-	-	-	expired	expired	Short Term Contract	Capital Contract

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WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation of Bholorhweni Access Road	91	Tuesday, 28 March 2023	Thursday, 04 July 2024	2 380 513,80	89 642,50	-	89 642,50	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Allocation-Rehabilitation of Ndayini Access Road(Disaster)	182	Thursday, 25 April 2024	Thursday, 24 October 2024	4 540 072,40	256 957,79	1 998 674,61	-1 741 716,82	valid	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Allocation-Rehabilitation of Ndela to Ward 11 Access Road	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	2 913 661,30	582 875,62	274 363,50	308 512,12	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation-Rehabilitation of Matshezini(Disaster)	182	Monday, 28 November 2022	Monday, 29 May 2023	307 674,95	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Nikhwe Group	Allocation-Rehabilitation of Mtomkhulu Access Road(Disaster)	182	Monday, 22 April 2024	Wednesday, 30 October 2024	2 936 509,72	-656 355,86	955 181,83	-1 611 537,69	valid	expired	Short Term Contract	Capital Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation-Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	4 904 976,55	2 343 880,35	417 591,45	1 926 288,90	valid	expired	Short Term Contract	Capital Contract
WMM LM 04/08/22/01 EWM	Khulani Skills Development Center	Extension of Waste Management Services	1095	Tuesday, 12 March 2024	Friday, 12 March 2027	-	-742 550,00	-	-742 550,00	valid	valid	Long term Contract	Operating Contract
WMM LM 24/08/22 RTE	Eco South Partneship	Revalidation of Township Establishment	182	Sunday, 07 April 2024	Sunday, 06 October 2024	672 865,00	-	-	-	expired	expired	Short Term Contract	Operating Contract
WMM LM 00056 S&D FE&M	Masinyane and Son	Supply and Delivery of Fishing Equipment	30	Sunday, 16 June 2024	Tuesday, 16 July 2024	386 345,00	-	-	-	expired	expired	Short Term Contract	Operating Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation-Rehabilitation of Mhlwazini Access Road	182	Monday, 05 December 2022	Monday, 05 June 2023	523 794,47	14 620,00	-	14 620,00	expired	expired	Short Term Contract	Capital Contract
WMM LM 04/04/24/01	Mabhula Force	Ward 4 Community Hall Paving	121	Wednesday, 10 July 2024	Friday, 08 November 2024	893 906,17	89 390,62	804 515,55	-715 124,93	valid	expired	Short Term Contract	Capital Contract
WMM LM 28/11/23/01 RID	Bern and Willie Projects	Development of Inventory Records	30	Friday, 21 June 2024	Sunday, 21 July 2024	390 000,00	-	-	-	expired	expired	Short Term Contract	Capital Contract
WMM-LM 00064 O OE	Sword Group	Supply and Delivery of Office Furniture	121	Wednesday, 10 July 2024	Friday, 08 November 2024	299 900,00	-	299 900,00	-299 900,00	valid	expired	Short Term Contract	Operating Contract
WMM-LM00060 ICC-MMB	Techseeds Telecommunications	Intergration of Civic Center with the Main Building	121	Thursday, 27 June 2024	Saturday, 26 October 2024	2 404 799,80	1 345 901,90	-	1 345 901,90	valid	expired	Long term Contract	Operating Contract
WMM-LM 00064 MMS F& YCC	Sword Group	Supply , Delivery and Installation of Mphuthumi Mafumbatha Stadium Furniture	121	Wednesday, 10 July 2024	Friday, 08 November 2024	405 100,00	405 100,00	-	405 100,00	valid	expired	Short Term Contract	Operating Contract
WMM LM 0015 FMLS	Nikhwe Group	Majazi Landfill Site Pase 1/Revised Fencing of Ext 3 Disposal Site	730	Wednesday, 26 July 2023	Wednesday, 13 May 2026	5 864 368,09	2 346 842,94	927 453,17	1 419 389,77	valid	valid	Short Term Contract	Capital Contract
WMM-LM 13/09/23/03 STM	BMI Electrical	Maintanance of Street Lights	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	561 821,00	338 468,00	223 353,00	115 115,00	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation-Professional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	1 161 286,46	835 951,46	325 335,00	510 616,46	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation for Professional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	-	-	-	-	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01	Ziizame Consulting Engineers	Allocation for Professional Services of Mkhasweni	182	Friday, 17 May 2024	Friday, 15 November	-	-	-	-	valid	expired	Short Term Contract	Capital Contract

CONTRACT REGISTER FOR 2024/25 FINANCIAL YEAR													
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	Revised End Date	Contract Amount	Closing Balance 2024	Expenditure 2025	Closing Balance	Status (To Date)	As @ 30 June 2024	Categories of Contract	Contract type
MDP		Access Road			2024								
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Professional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	939 723,75	719 704,66	220 019,09	499 685,57	valid	expired	Short Term Contract	Capital Contract
WMM LM 00062 Part 1	Eyethu Construction and Plant Hire	Allocation- Coonstruction of Ndlavini Access Road and Bridge	182	Thursday, 08 February 2024	Monday, 03 February 2025	440 046,23	4 993 705,03	1 446 341,20	3 547 363,83	valid	expired	Short Term Contract	Capital Contract
WMM LM 00062 Part 1	Masilo Jv CastleHill	Allocation-Construction of Sunside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	131 381,00	720 957,61	1 506 181,07	-785 223,46	valid	expired	Short Term Contract	Capital Contract
WMM LM 00062 Part 1	Mvi Construction and Maintenance	Allocation-Construction of Nyanisweni Access Road	182	Monday, 05 August 2024	Friday, 31 January 2025	498 048,51	2 117 874,51	2 380 174,00	-262 299,49	valid	expired	Short Term Contract	Capital Contract
WMM LM 00062 Part 1	Citi Cargo	Allocation of Cabane to Crestu Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	766 871,25	1 299 977,25	996 544,00	303 433,25	valid	expired	Short Term Contract	Capital Contract
WMM LM 00062 Part 1	Mmumeza	Allocation Construction of Khutshi Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	935 362,93	2 935 362,93	-	2 935 362,93	valid	expired	Short Term Contract	Capital Contract
WMM LM 00062 Part 1	LG Construction TA LGC Construction	Allocation of Mhlabomnyama Via Makhhalweni to Plangweni	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	498 048,51	3 256 842,92	1 241 205,59	2 015 637,33	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allcation of Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	876 009,40	608 516,57	-	608 516,57	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allcation of Consultants :Construction of Nyanisweni Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	625 059,82	625 059,82	-	625 059,82	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allcation of Consultants :Mhlabomnyama Via Makhhalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	037 281,67	244 607,45	-	244 607,45	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :Construction of 116 to SONGUNGQU to Khwanyana Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	801 334,39	723 709,39	77 625,00	646 084,39	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :Khutshi to Voting Station	365	Tuesday, 14 May 2024	Wednesday, 14 May 2025	583 161,04	373 401,04	209 760,00	163 641,04	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :cabane to Krestu Access Road	365	Wednesday, 15 May 2024	Thursday, 15 May 2025	421 365,14	153 645,14	267 720,00	-114 074,86	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :Construction of Sunside Access Road	365	Thursday, 16 May 2024	Friday, 16 May 2025	669 706,94	343 226,94	326 480,00	16 746,94	valid	expired	Short Term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for professional services of Thaleni Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	013 641,64	1 013 641,64	-	1 013 641,64	expired	expired	Short Term Contract	Capital Contract
WMM LM 31/05/22/06 MDP	Ubuhle Bempisi Consulting Engineers	Panel of Consultants for period of 3 years	1095	Monday, 26 August 2024	Thursday, 26 August 2027	-	-	-	-	valid	valid	Short Term Contract	Capital Contract
WMM-LM 13/09/23/05 IVR	CrossCheck Information Bureau Pty Ltd	Indigent Register Data Managaement Verification for 36 Months	1095	Monday, 26 August 2024	Thursday, 26 August 2027	463 335,44	1 463 335,44	-	1 463 335,44	valid	valid	Short Term Contract	Capital Contract
WMM LM 00013 GRV	Black Dot Property Consultants	General Valuation Roll 2024/2029	1460	Monday, 26 September 2024	Monday, 25 September 2028	400 000,00	1 400 000,00	-	1 400 000,00	valid	valid	Short Term Contract	Capital Contract
WMM LM 24/08/23/01	Nikhwe Group	Bizana Mini market Phase 2	365	Monday, 01 July 2024	Tuesday, 01 July 2025	675 814,60	4 675 814,60	-	4 675 814,60	valid	expired	Short Term Contract	Capital Contract

CONTRACT REGISTER FOR 2024/25 FINANCIAL YEAR													
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	Revised End Date	Contract Amount	Closing Balance 2024	Expenditure 2025	Closing Balance	Status (To Date)	As @ 30 June 2024	Categories of Contract	Contract type
BMM													
WMM 000 103 TCE	ODG Technologies	Panel of Service Providers (Tunkey Contract Electricity) for 3 years	1095	Monday, 26 August 2024	Thursday, 26 August 2027	-	-	-	-	valid	valid	Short Term Contract	Capital Contract
WMM LM 00062 Part 1	Mvumeza Trading Enterprise	Allocation-Construction of Kutshi Access Road	182	Friday, 02 August 2024	Friday, 31 January 2025	2 935 362,93	1 877 119,13	1 058 243,80	818 875,33	valid	expired	Short Term Contract	Capital Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	Allocation- Nomlacu Phase 3	243	Friday, 26 July 2024	Wednesday, 26 March 2025	13 609 568,87	3 531 210,59	10 078 358,28	-6 547 147,69	valid	expired	Short Term Contract	Capital Contract
						418 315 268,36	11 902 883,80	44 604 938,67	-32 702 054,87				

16. Regulation 17(1) c Procurement

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

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

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Tuesday, July 16, 2024	INV2007832	Institute for Local Government	R 1,070.00	Membership Fees	Z.Zukulu	Friday, July 5, 2024	Corporate Services	NO	One quote	Sole Provider
Tuesday, July 30, 2024	PINV04635	ESRI South Africa	R 18,997.08	Licence Fees	Z.Zukulu	Tuesday, July 23, 2024	LED	NO	One quote	Sole Provider
Tuesday, July 30, 2024	300066985	The Institute of Internal Auditors	R 12,534.05	Membership Fees	Z.Zukulu	Friday, July 12, 2024	Municipal Managers office	NO	One quote	Sole Provider
N/A	N/A	Institute of Directors in South Africa	R 7,400.00	Membership Fees	Z.Zukulu	Thursday, September 26, 2024	Municipal Managers office	NO	One quote	Sole Provider
N/A	N/A	Leadership Academy	R38,852.75	Study Fees	Z.Zukulu	Wednesday, October 2, 2024	Municipal Managers office	NO	One quote	Sole Provider

R 78,853.88

PART 2 – SUPPORTING DOCUMENTATION

1. Preparation of the Annual Financial Statements

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

2. Preparation Process

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

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

a. Stock Count

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

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

- Finance
- Refuse removal
- Cultural Village
- Electricity

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

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

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

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

b. Compilation of the movables assets register

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

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

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

c. Review of Infrastructure register

Review of Infrastructure register

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

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

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

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

- Unbundling of completed assets

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

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

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
PLANNING									
1	Infrastructure Assets	Kick-off meeting	Kick-off meeting with client to clarify scope of work and way forward as well as meeting frequency	Lilitha	M Majikija	H	04/06/2024	Completed	Kick-off meeting held in Mbizana
2	Infrastructure Assets	Compile Project Action Plan & Programme	Draft project plan with all deliverables and milestones	Lilitha	M Majikija	H	10/06/2024	Completed	Draft Project Plan compiled and circulated for comment.
EXECUTION									
3	Infrastructure Assets	Obtain Updated Project List/Contracts Register/Commitments Register & Retention Register	Obtain existing municipal data e.g. asset lists, maps, GIS data, Project data (incl. Bills of Quantity) and As-built Drawings	Lilitha/WMMLM	M Majikija	H	05/07/2024	Completed	
4	Infrastructure Assets	Compile/Update project Lists & files since 1 July 2022 to AR	Identify projects completed since 1 July 2023 and provide the following: <ul style="list-style-type: none"> - Practical completion certificate - Drawing showing the location and extent of the project - Total project expenditure – consultant and construction costs - Bill of quantities attached to the last payment certificate - As-Built drawings - Obtain Coordinates for each project - Check expenditure on all projects since 1 July 2020 and that it reconciles with the Financial System. 	Lilitha/WMMLM	M Majikija / O Mhasa	H	28/08/2024	Complete	The following are issues that resulted in the delays on the process: 1) Mphutumi Mafumbatha Stadium BoQ for running track and Combi Courts not reconciling to the amounts spent on the items 2) Zamilizwe Access Road with completion corticate in 2022/23 had expenditure that was incurred in the 2023/24 financial year (need confirmation of the road length)
5	Infrastructure Assets	Prior Year Errors	Prior year's adjustment errors will be dealt with separately. This will include verification in the field and meetings with technical staff.	Lilitha/WMMLM	M.Mqina	H	10/07/2024	Completed	Prior year projects i.e. Sicambeni, Mbongwana, Fencing of Recreational Facilities were added.Erf 169 under investment properties were removed.
6	Infrastructure Assets	Data Collection	Conditional Assessment of Low Life Assets	Lilitha	M Majikija	H	31/07/2024	Completed	The Conditional Assessment of Low Life Assets were completed on the 26 of July and the 361 assets were processed and added to the register
7	Infrastructure Assets	Spatial Maps of Infrastructure Assets	Prepare spatial maps of infrastructure for technical staff to verify coverage and existence.	Lilitha	O. Mhasa & GIS specialist	M	28/08/2024	Completed	Spatial files for maintenance, rehab and new projects were uploaded spatially and digitised. There were some issues

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
									with the electrical lines provided by the Engineering Department as the low voltage lines for extension 4 is only 9,8 km of the 11km on the BoQ.
8	Infrastructure Assets	Classify additional assets for inclusion into register	Specify types of assets to be linked to the Asset Catalogue.	Lilitha	F Durr	L	10/08/2024	Completed	
9	Infrastructure Assets	Record assets and relevant information (including Project data & WIP Expenditure)	Import Assets into Asset Register format. Completed Projects to be identified spatially and recoded as actual costs. Expenditure for WIP projects to be recorded. (This will be updated as information is made available)	Lilitha	F Durr	M	28/08/2024	Completed	Prior year additions and corrections for 2022/23 the additions for 2023/24 were imported into the register. WIP register for 2023/24 has been updated.
10	Infrastructure Assets	Record all asset movements (incl Land & Buildings)	Record all additions/impairments/disposals, reviewed conditions, Replacement/Refurbishment and RUL. This will include movement in values of Land & Buildings	Lilitha	F Durr & Accountant	H	28/08/2024	Completed	Additions for 2023/24 are completed although some projects were unbundled from Summary pages or added as a one-line item which were later then corrected when the information was submitted. e.g. low voltages lines in extension 4 and Mphuthumi Mafumbatha Stadium running track and combi courts expenditure.
11	Infrastructure Assets	Financial Accounting Support	Passing of Journals, Preparation of Notes to the Financial Statements	Lilitha	Accountant	H	28/08/2024	Completed	Mphuthumi Mafumbatha depreciation updated once a reconciling BoQ was received Zamilizwe Access road length took longer to confirm Impairments for Sidanga, Mbongwana and other roads assessed on 24 August 2024, calculated and processed
12	Investment Property	Assessment	Assess all properties controlled by the WMMLM Local Municipality to ensure that they are correctly classified as either Investment Property or Land and Building.	Lilitha	Penny Lindstrom/Mr Stulo	H	10/08/2024	Completed	Special Investment Properties were revalued and added to the Register for 2023/24
13	Investment Property	Valuation	Determine the fair value of the Investment Property as at 30 June 2023 and provide detailed workings and methodology	Lilitha	Penny Lindstrom/Mr Stulo	H	10/08/2023	Completed	Investment Values updated and imported into register
REPORTING AND UPLOADING ON MUNSOFT									

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
14	Infrastructure Assets	Draft Register	Submit Draft FAR	Lilitha	F Durr	H	18/08/2024	Completed	The first draft of the FAR was submitted on the 9th of August and included the prior year additions and corrections for 2022/23 the and the additions for 2023/24. Journals have been passed by Munic on Prior Year Correction and Additions. The impairment testing and the disposals areas have been processed after the GIS person is verified the distances of the roads spatially with the distances provided. It was confirmed that all sports faculties had impairments from 2022/23 that won't be reversed. The Impairments of the Roads are still being verified spatially by the GIS person and will be completed by the 26th of August 2024.
15	Infrastructure Assets	Final Review & Submission of Asset Register	Check register for completeness and correctness	Lilitha	F Durr/M Madikizela	H	28/08/2024	Completed	Register delayed due to information related to infrastructure projects reflected above
16	Infrastructure Assets	Update Project Spatial Files	Ensure that all project as-built drawings or sketched is updated on the GIS system	Lilitha	F Durr/O. Mhasa	M	21/08/2024	Completed	All new raods have been digitised in spatial form
17	Infrastructure Assets	Asset Management Plan	Compile Asset Management Plan related to Fixed Assets	Lilitha	F Durr	M	30/03/2025		
18	Infrastructure Assets	Skills Transfer	Transfer Skills Related to Compilation of the Asset Register to Municipal Staff	Lilitha	F Durr/O Mhasa	M	30/03/2025		
RESPONDING TO AUDIT QUERIES									
19	Infrastructure Assets	Audit queries	Attend to any RFI's & COAF's Audit Queries after submission of Register, Audit Action Plan inputs if required	Lilitha	F Durr/M Majikija	H	1 Sept 2024 to 30 Nov 2024		

Disposals or write-offs from the unbundling process of completed assets

The unbundling of completed assets involves the following activities:

- Compilation of a list of completed projects
 - New projects
 - Rehabilitation
 - Maintenance
- Submission of project files with signed completion certificates indicating completion dates
- Submission of soft copy BoQs detailing activities done on each project and the value of each activity
- Site visits to verify existence, completion status, length and condition after completion
- Plotting the projects completed on the MAP to identify areas where a road was done where there is already an existing road

From the exercise indicated above, where there is work that is capital in nature (extending the life of an asset, or adding something that was not there initially) on an asset that is already on the register, the old portion is then written-off from the register and then replaced with the new portion recently completed. This exercise is then referred to as a disposal or write-off which both mean the asset is disposed.

Below is a summary of assets disposed or written-off that the executive committee must then approve and report to council as the decision to identify assets to be either built, rehabilitated or maintained is a decision of council through the executive committee:

	2024 DISPOSALS OR WRITE-OFFS				
Asset Class	Asset Cost: Disposals/Write-offs	Acc Depr: Disposals/write-offs	Net Book Value: Opening Balance	Net Book Value: Closing Balance	
Community Assets	-R 145,000.00	-R 60,463.01	R 87,000.00	R	-
Market Place	-R 145,000.00	-R 60,463.01	R 87,000.00	R	-
Infrastructure Assets	-R 30,569,376.31	-R 19,222,599.13	R 11,883,202.42	R	-
Electricity	-R 854,829.58	-R 299,971.51	R 576,951.08	R	-
Road Transport	-R 29,714,546.73	-R 18,922,627.62	R 11,306,251.34	R	-
Grand Total	R 30,714,376.31	R 19,283,062.14	R 11,970,202.42	R	-

Challenges resulting to delays in the completion of the Infrastructure Fixed Asset Register and therefore delaying the finalisation of the Annual Financial Statements are as follows:

- Mphuthumi Mafumbatha BOQs reconciling to the amounts paid for two items that were completed after year-end (running track and combi courts)
- Confirmation of whether there was additional work in Zamilizwe together with confirmation of the length of additional works if any
- Sidanga and Mqonjwana Access Roads requiring physical verification to assess the extent of the damages since the projects have remained uncompleted for years

These have resulted in the register submitted to the municipality on the targeted date of the 22nd of August 2024 being incomplete and the final register being submitted on the 28th of August 2024.

Follow up engagements were being made with infrastructure department to get these resolved and finalised before close of business day on the 26th of August 2024, which was therefore achieved 2 days later.

d. Correction of prior year errors

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

- Change of accounting treatment for all INEP related expenditure and the corresponding revenues to be reclassified from grants to construction revenue
- Roads completed in the prior year but not included in the list of completed projects submitted and no signed completion certificates could be found until the current year
- Removal of Erf 169 from the municipality's records due to information received that the property is owned by the department of Agriculture, it was an error to have these included in the municipality's property register
- Billing for electricity for some conventional meter customer where they were linked to incorrect categories or tariffs
- Employee costs and corresponding employee provisions for senior managers whose salaries were only revised during the current year but with effect from the prior years where no adjustments were made
- Correction of employee costs affected by the labour dispute judgement against the municipality where three employees were found to have been underpaid over the past three financial years
- Accrued income related to amounts not paid over by Conlog for electricity sales in the previous years that have since been followed up and paid over to the municipality.
- Invoices relating to the free basic energy supply and maintenance by KES that were not settled before the end of their contract with Department of Energy
- Correction of cellphone and data allowance for councillors as a result of the Summary of the current year outcomes.
- Present value correction of the dumping site rehabilitation resulting from the confirmation of the discount rate that should have been used.
- Reversal of prepayments for Electrification projects that were completed in March 2019 but there was no information provided to reverse the prepayments until the current financial year
- Remuneration of councillors affecting a councillor who was suspended by the party represented who was restated in accordance with the directive from IEC and paid all the remuneration not paid during the period

e. SUMMARY OF THE CURRENT YEAR OUTCOMES

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

a) Financial Position

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

- Property, Plant and Equipment
- Investment Properties
- Cash and Cash Equivalents
- Operating lease asset
- Statutory receivables
- Receivables from exchange transactions

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

- Payables from exchange transactions
- Unspent conditional grants (GBS Grant and Disaster Response Grant)
- Employee benefits obligation

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

These results are still pending finalisation of the following items:

- Finalisation of the three outstanding issues on the review of the infrastructure assets register expected to be completed by the 26th of August 2024
 - Mphuthumi Mafumbatha reconciling BoQ
 - Zamilizwe additional work and confirmation of the length
 - Impairment of assets that have taken longer to complete

b) Financial performance

The municipality's financial performance indicates how revenue and expenditures were managed during the year. The municipality has recorded an operation surplus of over R170 million for the year which is also in line with the increase on the municipality's net worth.

The municipality's total revenue has increased from R555 million to R569 million with the following areas to be noted:

- Interest received
- Government grants and subsidies
- Service Charges (electricity)
- Rental of facilities

The municipality's total expenditure has increased from R362 million to R393 million with the following areas contributing to the increase:

- Contracted services
- Bulk purchases
- Employee Related costs

c) Cash flow

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

The municipality has seen an increase in net cash flows from operating activities of R11.5 million from R217 million to R229 million with the following areas contributing:

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

A decrease on investing activities has also been recorded from R134 million to R128 million, this relates to creation of assets in the form of infrastructure investment.

3. Implementation of the Finance Management Internship Programme

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

- a) Number of interns, which is 5 at all times

- b) The minimum requirements for recruitment of the interns
- c) The recruitment process to be followed
- d) The duration of the programme
- e) The remuneration structure and limits
- f) The reporting requirements
- g) The structure of the programme

During the month, the department received a request from Internal Audit requesting an extension of the contracts that were coming to an end for two interns allocated within Internal Audit for a further 12 months as permitted by the internship program guidelines which was approved and a submission to both Provincial and National Treasury has been made in this regard. As reported on the earlier part of the report dealing with staff movement, one of the interns enrolled in the program was successful in the replacement of the member in the payroll section who resigned and that has left a vacancy on the Internship program which we expect the recruitment processes to be concluded by the end of October 2024.

4. Asset Management

S63 of the MFMA requires the accounting officer to manage

- a. the assets of the municipality, including the safeguarding and maintenance of those assets,
- b. the liabilities of the municipality

The section further requires the accounting officer to take all reasonable steps to ensure:

- a) that the municipality has and maintains a management, accounting and information system that account for the assets and liabilities of the municipality;
- b) that the municipality's assets and liabilities are valued in accordance with the standards of general recognised practice; and
- c) that the municipality has and maintains a system of internal controls of assets and liabilities, including an assets and liabilities register as may be prescribed

The municipality has noticed an increase in instances of accidents and damages on the municipal assets as well as reports of immovable assets being lost. It is recommended that the municipality establishes two committees that will assist in improving the municipality's asset management function:

- Claims and loss control committee – to identify and assess root causes of damages and claims to recommend improvements on the municipality’s internal controls and possible consequence management approaches
- Acquisition, repair and disposal committee – to assess all needs for acquisitions, repairs and disposal of assets and also recommend on the best possible approaches

The proposed composition of the said committees is as follows:

- **Claims and loss control committee**
 - Senior Manager: Corporate Services – Chairperson
 - Manager Assets and Stores
 - Manager: ICT
 - Manager Legal Services
 - Senior Internal Auditor
 - Manager: Environment Management
 - Manager: Operation and Maintenance
 - Asset Management officer – Scriber
- **Acquisition, repair and disposal committee**
 - Senior Manager: Engineering Services – Chairperson
 - Senior Manager: Community Services
 - Chief Financial Officer
 - Manager Internal Audit
 - Manager: Supply Chain Management
 - Manager: Municipal Operations
 - Manager: Assets and Stores

Once these committees have been established, the accounting officer will therefore develop and approve their respective terms of reference.

5. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		-	15 896	-	1 177	3 522	3 974	(452)	-11%	15 896
Pension and UIF Contributions		-	1 325	-	98	292	331	(39)	-12%	1 325
Medical Aid Contributions		-	1 325	-	98	292	331	(39)	-12%	1 325
Motor Vehicle Allowance		-	6 623	-	481	1 441	1 656	(215)	-13%	6 623
Cellphone Allowance		-	3 384	-	251	750	846	(96)	-11%	3 384
Other benefits and allowances		-	1 325	-	98	292	331	(39)	-12%	1 325
Sub Total - Councillors		-	29 876	-	2 202	6 589	7 469	(880)	-12%	29 876
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	5 602	-	467	1 610	1 401	209	15%	5 602
Pension and UIF Contributions		-	195	-	16	51	49	2	4%	195
Medical Aid Contributions		-	308	-	26	86	77	9	12%	308
Motor Vehicle Allowance		-	1 780	-	147	477	445	32	7%	1 780
Cellphone Allowance		-	94	-	8	26	23	3	11%	94
Housing Allowances		-	417	-	34	114	104	10	9%	417
Sub Total - Senior Managers of Municipality		-	8 396	-	697	2 363	2 099	265	13%	8 396
Other Municipal Staff										
Basic Salaries and Wages		-	81 477	-	7 349	18 987	20 369	(1 382)	-7%	81 477
Pension and UIF Contributions		-	13 562	-	1 093	3 180	3 391	(211)	-6%	13 562
Medical Aid Contributions		-	6 640	-	248	2 063	1 660	402	24%	6 640
Overtime		-	3 290	-	173	338	823	(485)	-59%	3 290
Performance Bonus		-	6 453	-	67	149	1 613	(1 464)	-91%	6 453
Motor Vehicle Allowance		-	8 829	-	771	2 112	2 207	(96)	-4%	8 829
Cellphone Allowance		-	1 257	-	52	152	314	(162)	-52%	1 257
Housing Allowances		-	4 373	-	384	1 064	1 093	(29)	-3%	4 373
Other benefits and allowances		-	3 489	-	129	400	872	(473)	-54%	3 489
Sub Total - Other Municipal Staff		-	129 370	-	10 265	28 444	32 342	(3 898)	-12%	129 370
Total Parent Municipality		-	167 642	-	13 164	37 397	41 910	(4 514)	-11%	167 642
TOTAL SALARY, ALLOWANCES & BENEFITS		-	167 642	-	13 164	37 397	41 910	(4 514)	-11%	167 642
TOTAL MANAGERS AND STAFF		-	137 766	-	10 963	30 808	34 441	(3 634)	-11%	137 766

6. Implementation of the Finance Management Internship Programme

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

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

During the month of August 2024, the department received a request from Internal Audit requesting an extension of the contracts that were coming to an end for two interns allocated within Internal Audit for a further 12 months as permitted by the internship program guidelines which was approved and a submission to both Provincial and National Treasury has been made in this regard. As reported on the earlier part of the report dealing with staff movement, one of the interns enrolled in the program was successful in the replacement of the member in the payroll section who resigned and that has left a vacancy on the Internship program which we expect the recruitment processes to be concluded by the end of October 2024.

7. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 327	2 157	1 947	1 655	1 657	1 617	1 391	15 315	30 066	21 635			
Receivables from Non-exchange Transactions - Property Rates	1400	989	335	12 047	277	273	261	255	30 226	44 663	31 292			
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-			
Receivables from Exchange Transactions - Waste Management	1600	37	17	16	15	15	28	14	2 078	2 220	2 150			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	372	372	372			
Interest on Arrear Debtor Accounts	1810	801	831	716	694	707	708	702	18 956	24 114	21 767			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820													
Other	1900	457	308	251	217	212	233	643	8 530	10 851	9 835			
Total By Income Source	2000	6 612	3 649	14 976	2 858	2 863	2 847	3 006	75 476	112 287	87 051			
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	614	661	12 332	474	430	435	865	34 327	50 139	36 532			
Commercial	2300	5 622	2 671	2 334	2 100	2 157	2 092	1 897	26 716	45 591	34 963			
Households	2400	376	317	309	284	275	320	244	14 432	16 557	15 555			
Other	2500													
Total By Customer Group	2600	6 612	3 649	14 976	2 858	2 863	2 847	3 006	75 476	112 287	87 051			

The table above shows municipal debtors for the period ended 30 September 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.

8. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
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	523	-	-	-	-	-	-	-	-	523	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions			-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	523	-	-	-	-	-	-	-	-	523	-

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

9. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,022358506	0	n/a	not fixed	427 394	9 556	(97 556)	164 100	503 495
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,058107422	0	n/a	not fixed	1 504	87	(17 050)	15 459	-
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	#DIV/0!	0	n/a	not fixed	-	14	(14)	2 101	2 101
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	#DIV/0!	0	n/a	not fixed	-	257	(15 354)	18 606	3 509
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,018309247	0	n/a	not fixed	142	3	-	-	144
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	719,7313312	0	n/a	not fixed	0	9	-	746	755
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,010045521	0	n/a	not fixed	10 957	110	(8 235)	-	2 832
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,015852059	0	n/a	not fixed	7 862	125	(7 814)	-	173
Municipality sub-total										447 858	10 161	(146 024)	201 012	513 008
TOTAL INVESTMENTS AND INTEREST	2									447 858	10 161	(146 024)	201 012	513 008

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents increased during the quarter by over R65.1 million which lead to an increase in its investments for the quarter ended 30 September 2024. It should however be noted that this only reflects the difference between what was received and what was spent.

10. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	392 710	-	-	152 612	98 177	54 435	55,4%	392 710
Local Government Equitable Share		-	359 441	-	-	149 767	89 860	59 907	66,7%	359 441
Finance Management		-	2 100	-	-	2 100	525	1 575	300,0%	2 100
Integrated National Electrification Programme		-	25 362	-	-	-	6 341	(6 341)	-100,0%	25 362
EPWP Incentive		-	2 981	-	-	745	745	(0)	0,0%	2 981
Municipal Infrastructure Grant		-	2 826	-	-	-	706	(706)	-100,0%	2 826
Provincial Government:		-	1 147	-	-	-	287	(287)	-100,0%	1 147
Sport and Recreation		-	1 147	-	-	-	287	(287)	-100,0%	1 147
Greenest Municipality Competition		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	393 857	-	-	152 612	98 464	54 148	55,0%	393 857
Capital Transfers and Grants										
National Government:		-	53 686	-	-	27 967	13 422	14 545	108,4%	53 686
Municipal Infrastructure Grant (MIG)		-	53 686	-	-	18 605	13 422	5 183	38,6%	53 686
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		-	-	-	-	9 362	-	9 362	#DIV/0!	-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	53 686	-	-	27 967	13 422	14 545	108,4%	53 686
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	447 543	-	-	180 579	111 886	68 693	61,4%	447 543

The above table shows grants received for the period ended 30 September 2024.

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	395 286	-	32 442	70 306	98 822	(28 515)	-28,9%	395 286
Local Government Equitable Share		-	359 441	-	21 853	58 807	89 860	(31 053)	-34,6%	359 441
Finance Management		-	2 100	-	33	102	525	(423)	-80,5%	2 100
Integrated National Electrification Programme		-	25 362	-	10 340	10 816	6 341	4 476	70,6%	25 362
EPWP Incentive		-	2 981	-	-	-	745	(745)	-100,0%	2 981
Municipal Infrastructure Grant		-	2 826	-	216	581	706	(126)	-17,8%	2 826
Disaster Reponse grant		-	2 577	-	-	-	644	(644)	-100,0%	2 577
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1 347	-	15	31	337	(306)	-90,9%	1 347
Sport and Recreation		-	1 147	-	15	31	287	(256)	-89,4%	1 147
Greenest Municipality Competition		-	200	-	-	-	50	(50)	-100,0%	200
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	396 633	-	32 457	70 337	99 158	(28 822)	-29,1%	396 633
Capital expenditure of Transfers and Grants										
National Government:		-	62 624	-	14 457	20 419	15 656	4 763	30,4%	62 624
Municipal Infrastructure Grant (MIG)		-	53 686	-	13 393	15 689	13 422	2 268	16,9%	53 686
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Gran		-	-	-	-	-	-	-	-	-
Disaster Reponse grant		-	8 937	-	1 065	4 730	2 234	2 495	111,7%	8 937
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	62 624	-	14 457	20 419	15 656	4 763	30,4%	62 624
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	459 257	-	46 914	90 756	114 814	(24 059)	-21,0%	459 257

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

c) Expenditure on approved rollovers

The municipality submitted roll-over applications at the end of August 2024 but no feedback has been received yet, therefore no approved rollovers to report against.

11. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	25 770	-	4 001	13 604	6 443	7 161	111%	25 770
Service charges		-	54 412	-	4 892	13 525	13 603	(77)	-1%	54 412
Other revenue		-	54 644	-	1 680	4 474	13 661	(9 187)	-67%	54 644
Transfers and Subsidies - Operational		-	393 546	-	-	152 658	98 386	54 272	55%	393 546
Transfers and Subsidies - Capital		-	54 286	-	-	27 967	13 572	14 395	106%	54 286
Interest		-	27 159	-	3 579	10 291	6 790	3 501	52%	27 159
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(420 293)	-	(50 967)	(119 991)	(105 073)	14 918	-14%	(420 293)
Interest		-	(100)	-	-	-	(25)	(25)	100%	(100)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	189 425	-	(36 816)	102 527	47 356	(55 171)	-117%	189 425
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(161 090)	-	(16 153)	(49 080)	(40 272)	8 808	-22%	(161 090)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(161 090)	-	(16 153)	(49 080)	(40 272)	8 808	-22%	(161 090)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	28 335	-	(52 968)	53 447	7 084			28 335
Cash/cash equivalents at beginning:		-	178 456	-	567 204	460 788	178 456			460 788
Cash/cash equivalents at month/year end:		-	206 790	-	514 235	514 235	185 539			489 123

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

12. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	206 790	–	514 235	206 790
Trade and other receivables from exchange transactions		–	36 399	–	37 159	36 399
Receivables from non-exchange transactions		–	43 163	–	55 896	43 163
Current portion of non-current receivables		–	–	–	–	–
Inventory		–	1 264	–	617	1 264
VAT		–	17 160	–	37 249	17 160
Other current assets		–	18 847	–	19 917	18 847
Total current assets		–	323 623	–	665 073	323 623
Non current assets						
Investments		–	–	–	–	–
Investment property		–	42 210	–	49 294	42 210
Property, plant and equipment		–	902 875	–	906 636	902 875
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	1 261	–	1 261	1 261
Intangible assets		–	461	–	452	461
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		–	946 807	–	957 644	946 807
TOTAL ASSETS		–	1 270 430	–	1 622 717	1 270 430
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		–	497	–	457	497
Trade and other payables from exchange transactions		–	75 049	–	44 144	75 049
Trade and other payables from non-exchange transactions		–	–	–	3 721	–
Provision		–	19 919	–	310	19 919
VAT		–	7 878	–	21 528	7 878
Other current liabilities		–	–	–	–	–
Total current liabilities		–	103 343	–	70 160	103 343
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	11 485	–	11 950	11 485
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		–	11 485	–	11 950	11 485
TOTAL LIABILITIES		–	114 828	–	82 110	114 828
NET ASSETS	2	–	1 155 603	–	1 540 607	1 155 603
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		–	1 155 603	–	1 540 607	1 155 603
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	1 155 603	–	1 540 607	1 155 603

This is the report for the period ended 30 September 2024 and we would like the Council and its Committees to consider its contents.

13. Municipal Manager's quality certification

Quality Certificate

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

Quarterly report on implementation of the budget and financial state of affairs of the municipality for the quarter ended 30 September 2024 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: LUNUYO MAHLAKA

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

Signature: 

Date: 17/10/2024