



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

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

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## **PART 1 – IN-YEAR REPORT**

### **1. Executive Summary**

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

This is the fifth report of the 2024/25 financial year which should give an indication of how the municipality has performed on its first five months of operation in the indicated year. This is generally a period where activity worth reporting has already started taking shape after completion of appointments, submission of the annual financial statements to the Auditor General for auditing and coincides with the end of the Audit where an audit opinion will be issued, as well as departments ensuring targets are met for the second quarter with catch-up plans for those not met in the first quarter. The performance is expected be better this year compared to the same period in the previous years as procurement for some projects is in advanced stages and some have been appointed. The information reported below sets the tone for the remainder of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary and hopefully the contents of each report will help council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

#### **1.1 The Political Oversight**

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

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

## **2. Administration**

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

## **3. Staff turnover**

The department of Budget and Treasury, towards the end of the month of October 2024 received news of a resignation of one of the accountants in the form of Payroll Accountant who has received a senior offer in another government institution in the republic. This left a vacancy which the department hopes will be filled as soon as possible due to the nature of operational importance. In the month of August's report we confirmed filling of the vacancy of the payroll clerk which resulted in a vacancy on the finance internship program. Recruitment processes commenced as anticipated and concluded by the end of the of the month of October to allow the successful candidate to commence duties by November 2024 which was achieved.

## **4. Implementation of mSCOA**

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

### **a) Challenges Identified**

#### **i. Version Changes**

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

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

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

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

ii. IDP Budgeting

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

iii. Production of in-year reports

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

## **5. Implementation of the Municipal Cost containment regulations**

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

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

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

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

### **a. Supply and Delivery of Municipal Vehicles**

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

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

- The municipality to identify the need
- Development specification

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

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

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

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

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

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

- Shoddy work performed by some appointed mechanics

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

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

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

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

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

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



## 6. Strategic Objectives

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
													Internal	External	Q1	Q2	Q3	Q4			
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4.1	Metering of all electricity consumption by June 2025	Electricity meters are read, recorded, and captured manually	Reading of conventional electricity meters	% of active electricity meters read	4.1.1	0.5	100% reading of active electricity meters utilizing the automated system by 30 June 2025	12 Months Meter reading Report from the AMR System, invoice and GRV	R 1,500,000.00	R 1,500,000.00	N/A	100% reading of active electricity meters	100% reading of active electricity meters	100% reading of active electricity meters	100% reading of active electricity meters	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Monthly billing of all consumers for all services by June 2025	100% active consumer accounts for Property rates, refuse and electricity billed	Billing of 100% active consumer accounts for Property rates, Refuse and Electricity	% of active consumer accounts for property rates, refuse and electricity billed	4.1.2	0.25	100% billing of active consumer accounts for Property rates, Refuse and Electricity by 30 June 2025	12 monthly Billing Report	R -	N/A	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	Ward 01	Revenue Management	Manager: Revenue and Expenditure

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**Outcome 9 Objective**

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

**KPA NO 3: FINANCIAL PLANNING AND BUDGETING**

**Outcome 9 Objective**

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

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**Outcome 9 Objective**

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

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**Outcome 9 Objective**

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

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

**KPA NO 3: FINANCIAL PLANNING AND BUDGETING**

**Outcome 9 Objective**

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

**KPA NO 3: FINANCIAL PLANNING AND BUDGETING**

**Outcome 9 Objective**

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



**KPA NO 3: FINANCIAL PLANNING AND BUDGETING**

**Outcome 9 Objective**

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

**KPA NO 3: FINANCIAL PLANNING AND BUDGETING**

**Outcome 9 Objective**

Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
								4.3.7		1 Signed schedule of Bid Evaluation committee sittings ensuring each bid is evaluate d within 30 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendance registers	R -	N/A	N/A	1 Signed schedule of Bid evaluation committee Sittings	1 Signed schedule of Bid evaluation committee Sittings	1 Signed schedule of Bid evaluation committee Sittings	1 Signed schedule of Bid evaluation committee Sittings	WMM LM	Supply Chain Management	Manager: Supply Chain Management
								4.3.8		1 Signed Schedule of Bid Evaluation committee sittings ensuring each bid is adjudicated within 60 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendance registers	R -	N/A	N/A	1 Signed schedule of Sittings of Bid adjudication committee	1 Signed schedule of Sittings of Bid adjudication committee	1 Signed schedule of Sittings of Bid adjudication committee	1 Signed schedule of Sittings of Bid adjudication committee	WMM LM	Supply Chain Management	Manager: Supply Chain Management
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts by June 20275	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3.7	0.25	12 Contract registers reviewed by June 2025	12 monthly reviewed contract registers	R -	N/A	N/A	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	WMM LM	Supply Chain Management	Manager: Supply Chain Management

**KPA NO 3: FINANCIAL PLANNING AND BUDGETING**

**Outcome 9 Objective**

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

**KPA NO 3: FINANCIAL PLANNING AND BUDGETING**

**Outcome 9 Objective**

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

**KPA NO 3: FINANCIAL PLANNING AND BUDGETING**

**Outcome 9 Objective**

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

**KPA NO 3: FINANCIAL PLANNING AND BUDGETING**

**Outcome 9 Objective**

Su- b- Re	Issue	Strate- gic Objec- t	Objec- tive No.	Strateg- ies	Baselin- e Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Wei- ght	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance			Ward	Responsible Section	Responsible Manager	
	Outdat- ed Asset and Invent- ory Manag- ement Policie- s	Revie- w of Asset and Invent- ory Manag- ement Policie- s by June 2025		Annual review Asset and Invent- ory Manag- ement Policie- s by June 2025	Review ed and approve d Asset and Invent- ory Manag- ement Policie- s for 2023/2 4 financi- al year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Invent- ory Manag- ement Policie- s reviewed and approve d	4.4.9	0.2 5	1 Asset and 1 Invent- ory Manag- ement Policie- s reviewed and approve d by 30 June 2025	reviewed Assets and Invent- ory Manag- ement Policie- s, cou- ncil resolution extract	R -	N/A	N/A	N/A	N/A	N/A	Reviewe d 1 Asset and 1 Invent- ory Manag- ement Policie- s	WMM LM	Stores	Manager: Assets and Stores Management
	All council assets need to be fully insure d to ensure going concer- n assum- ption of the munici- pality is not at risk.	Compli- ance with the require- ments of MFMA sectio- n 63 by June 2025		Review al of an effectiv- e Asset Manag- ement Plan by June 2025	Review ed and approve d Asset Manag- ement Plan	Reviewal of Asset Management Plan	Number of Reviewe d Asset Manag- ement Plan	4.4.10	0.5	1 Reviewe d and signed Asset Manag- ement Plan by 30 June 2025	Reviewed and signed Assets Manag- ement Plan	R -	N/A	N/A	N/A	N/A	N/A	1 Reviewe d asset manag- ement plan.	WMM LM	Asset Management	Manager: Assets and Stores Management
Financial Reporting	Financi- al statem- ents with non- compli- ance with laws	To compil- e Annual Financi- al State- ments that comply with all require- ments by June 2027	4.5	Develo- p sound, strict and effectiv- e procedu- res for the compila- tion of AFS by June 2025	Audited Annual Financi- al Statem- ents for 2022/2 3 with no compli- ance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Credible Annual and Interim Financi- al Statem- ents submitte d	4.5.1	0.5	Credible and fully compliant Annual and Interim Financi- al Statem- ents submitte d by 30 June 2025	Interim Financial statements, annual financial statements	R -	N/A	N/A	Credible and fully compliant 2023/2 4 Annual Financi- al Statem- ents submitte d to AG.	N/A	N/A	Credible and fully compliant 2024/25 Interim Financial Statem- ents submitte d to CFO.	WMM LM	Reporting	Manager: Budgeting and Reporting

**KPA NO 3: FINANCIAL PLANNING AND BUDGETING**

**Outcome 9 Objective**

Sub-Report	Issue	Strategic Objective	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
	To achieve a clean audit by June 2027			Manage audit and ensure audit readiness by June 2025	Audited Annual Financial Statements for 2022/23 with no compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Number of milestones taken to manage external audit and ensure audit readiness to achieve clean audit opinion	4.5.2	0.25	04 Milestones taken to manage the external audit and ensure audit readiness to achieve clean audit opinion as at 30 June 2025	Proof of submission to AG, COAF register, Audit Action Plan, updated Audit Action Plan	R 5,743,904.40	R 5,743,904.40	N/A	1 milestone taken Submitted 2023/24 Annual Financial Statements to AG	1 milestone taken Responded to AG's queries and provide CoAf register	1 milestone taken Developed Audit Action plan, Implementation and monitoring of Audit Action Plan	1 milestone taken Implementation and monitoring of Audit Action Plan	WMM LM	Reporting	Manager: Budgeting and Reporting
				Performance of Monthly bank reconciliations by June 2025	12 Reviewed bank reconciliations.	Performance of monthly reconciliations by the 7th working day of each month	Number of Reviewed bank reconciliations	4.5.3	0.25	12 Reviewed bank reconciliations by June 2025	12 Signed monthly Bank Reconciliation	R -	N/A	N/A	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	WMM LM	Reporting	Manager: Budgeting and Reporting
				Adherence to compliance to Municipal budget and reports	Preparation and submission of all in-year statutory reports which is s71 Reports submitted.	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	4.5.4	0.5	Submitted 12 signed s71 and FMG Reports by 30 June 2025	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	N/A	N/A	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	WMM LM	Reporting	Manager: Budgeting and Reporting

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
		Strategic requirements by June 2027		section 71,52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2025	s52d reports submitted.	Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quarterly FMG Reports submitted	4.5.5	0.25	Submitted 04 signed s52d Reports by 30 June 2025	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R-	N/A	N/A	Submitted 1 Quarterly and 1 FMG Report	Submitted 1 Quarterly and 1 FMG Report	Submitted 1 Quarterly and 1 FMG Report	Submitted 1 Quarterly and 1 FMG Report	WMM LM	Reporting	Manager: Budgeting and Reporting
					s72 reports submitted.	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0.25	Submitted 1 signed s72 Report (Mid Year assessment Report) by 25 June 2025	Proof of submission s72 Report	R-	N/A	N/A	N/A	N/A	1 submitted s72 Report	N/A	WMM LM	Reporting	Manager: Budgeting and Reporting
					Recruitment of new interns	Training of newly appointed financial management Interns and finance officials to meet minimum competency requirements	Number of trained financial management interns and finance staff to meet minimum competency requirements	4.5.7	0.25	3 Trained financial management interns to meet minimum competency requirements by June 2025	attendance register	R 16,000.00	R 16,000.00	N/A	3 Trained financial management interns to meet minimum competency requirements	N/A	N/A	N/A	WMM LM	Reporting	Manager: Budgeting and Reporting



KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance			Ward	Responsible Section	Responsible Manager	
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4.6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2025	Adjustments budget approved by 28 February 2024 and draft budget approved by 31 March 2024; final budget approved by 31 May 2024	Compile three budgets to be approved by council	Number of Approved budgets	4.6.1	0.5	1 Approved adjusted budget, 1 Draft Budget and 1 Approved budget for 2025/26 by 30 June 2025	Signed Adjustment budget 24/25; Signed Draft budget 25/26; Signed Approved 25/26 Final Budget and Signed Council resolutions	R -	N/A	N/A	N/A	N/A	Approved budget adjustment 2024/25; Adopted Draft budget 2025/26	Approved 2025/26 Budget	WMM LM	Budgeting	Manager: Budgeting and Reporting
						Publication of approved budgets	Number of publicized approved budgets	4.6.2	0.25	Publication of Adjustment, Draft and Final Budget by 30 June 2025	3 published adverts	R 68,304.00	R 68,304.00	N/A	N/A	N/A	Advertising of Adjustment budget	Advertising of adopted Draft budget; Advertising of Approved final budget	WMM LM	Budgeting	Manager: Budgeting and Reporting
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2025	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0.25	1 IDP and Budget policy reviewed and adopted by 30 June 2025	Reviewed policy, resolution extract	R -	N/A	N/A	N/A	N/A	N/A	1 Reviewed and adopted IDP/Budget Policy.	WMM LM	Budgeting	Manager: Budgeting and Reporting

Reporting against the targets indicated above is done at the end of each quarter.

## 7. In-year budget statement tables

### a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M05 November

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	21 713	21 532	-	617	19 105	8 972	10 133	113%	21 532
Service charges	53 841	56 844	-	4 294	23 073	23 685	(612)	-3%	56 844
Investment revenue	34 468	27 159	-	3 140	16 546	11 316	5 230	46%	27 159
Transfers and subsidies - Operational	352 621	394 792	-	650	167 964	164 496	3 468	0	394 792
Other own revenue	44 008	18 549	-	1 596	7 889	7 729	160	2%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>506 652</b>	<b>518 876</b>	<b>-</b>	<b>10 295</b>	<b>234 577</b>	<b>216 198</b>	<b>18 379</b>	<b>9%</b>	<b>518 876</b>
Employee costs	127 726	137 766	-	10 469	51 594	57 402	(5 809)	-10%	137 766
Remuneration of Councillors	26 454	29 876	-	3 200	11 990	12 448	(459)	-4%	29 876
Depreciation and amortisation	41 670	54 371	-	2 675	13 432	22 655	(9 222)	-41%	54 371
Interest	41	100	-	-	-	42	(42)	-100%	100
Inventory consumed and bulk purchases	49 228	61 876	-	4 554	22 967	25 782	(2 815)	-11%	61 876
Transfers and subsidies	2 805	4 216	-	-	-	1 756	(1 756)	-100%	4 216
Other expenditure	165 215	211 626	-	11 278	59 903	88 178	(28 275)	-32%	211 626
<b>Total Expenditure</b>	<b>413 140</b>	<b>499 830</b>	<b>-</b>	<b>32 175</b>	<b>159 885</b>	<b>208 263</b>	<b>(48 378)</b>	<b>-23%</b>	<b>499 830</b>
<b>Surplus/(Deficit)</b>	<b>93 512</b>	<b>19 046</b>	<b>-</b>	<b>(21 879)</b>	<b>74 692</b>	<b>7 936</b>	<b>66 757</b>	<b>841%</b>	<b>19 046</b>
Transfers and subsidies - capital (monetary allocations)	68 482	64 754	-	3 069	24 281	26 981	(2 700)	-10%	64 754
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>161 994</b>	<b>83 800</b>	<b>-</b>	<b>(18 810)</b>	<b>98 973</b>	<b>34 917</b>	<b>64 056</b>	<b>183%</b>	<b>83 800</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>161 994</b>	<b>83 800</b>	<b>-</b>	<b>(18 810)</b>	<b>98 973</b>	<b>34 917</b>	<b>64 056</b>	<b>183%</b>	<b>83 800</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>120 813</b>	<b>119 463</b>	<b>-</b>	<b>2 976</b>	<b>26 764</b>	<b>49 776</b>	<b>(23 012)</b>	<b>-46%</b>	<b>119 463</b>
Capital transfers recognised	54 629	56 308	-	2 711	21 523	23 462	(1 939)	-8%	56 308
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	66 184	63 154	-	265	5 241	26 314	(21 074)	-80%	63 154
<b>Total sources of capital funds</b>	<b>120 813</b>	<b>119 463</b>	<b>-</b>	<b>2 976</b>	<b>26 764</b>	<b>49 776</b>	<b>(23 012)</b>	<b>-46%</b>	<b>119 463</b>
<b>Financial position</b>									
Total current assets	569 149	323 623	-	-	649 873	-	-	-	323 623
Total non current assets	943 140	946 807	-	-	956 471	-	-	-	946 807
Total current liabilities	115 337	103 343	-	-	110 418	-	-	-	103 343
Total non current liabilities	11 950	11 485	-	-	11 950	-	-	-	11 485
Community wealth/Equity	<b>1 385 002</b>	<b>1 155 603</b>	<b>-</b>	<b>-</b>	<b>1 483 976</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 155 603</b>
<b>Cash flows</b>									
Net cash from (used) operating	221 586	189 425	-	(11 284)	96 138	78 927	(17 211)	-22%	189 425
Net cash from (used) investing	(120 813)	(161 090)	-	(4 359)	(54 656)	(67 121)	(12 465)	19%	(161 090)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>460 788</b>	<b>206 790</b>	<b>-</b>	<b>502 271</b>	<b>502 271</b>	<b>190 262</b>	<b>(312 009)</b>	<b>-164%</b>	<b>489 123</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	10 263	3 350	3 352	14 921	2 563	2 395	2 433	77 479	116 755
<b>Creditors Age Analysis</b>									
Total Creditors	50	-	-	-	-	-	-	-	50

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

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		424 575	420 865	-	4 746	191 264	175 360	15 903	9%	420 865
Executive and council		100	-	-	-	-	-	-	-	-
Finance and administration		424 475	420 865	-	4 746	191 264	175 360	15 903	9%	420 865
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		5 369	5 830	-	320	1 583	2 429	(847)	-35%	5 830
Community and social services		703	1 383	-	23	208	576	(369)	-64%	1 383
Sport and recreation		-	200	-	-	-	83	(83)	-100%	200
Public safety		4 666	4 246	-	296	1 375	1 769	(394)	-22%	4 246
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		74 225	68 136	-	3 503	26 536	28 390	(1 854)	-7%	68 136
Planning and development		5 382	2 936	-	3 281	21 256	1 223	20 033	1638%	2 936
Road transport		68 843	65 200	-	222	5 280	27 167	(21 887)	-81%	65 200
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		70 964	88 799	-	4 796	39 476	37 000	2 476	7%	88 799
Energy sources		63 813	79 600	-	4 150	34 033	33 167	867	3%	79 600
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7 151	9 199	-	646	5 442	3 833	1 609	42%	9 199
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>575 133</b>	<b>583 630</b>	<b>-</b>	<b>13 365</b>	<b>258 858</b>	<b>243 179</b>	<b>15 678</b>	<b>6%</b>	<b>583 630</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		172 626	220 562	-	15 581	72 154	91 901	(19 746)	-21%	220 562
Executive and council		59 119	63 053	-	5 944	24 306	26 272	(1 966)	-7%	63 053
Finance and administration		108 802	152 028	-	9 151	45 863	63 345	(17 482)	-28%	152 028
Internal audit		4 705	5 481	-	486	1 986	2 284	(297)	-13%	5 481
<b>Community and public safety</b>		29 225	36 259	-	2 276	10 717	15 108	(4 391)	-29%	36 259
Community and social services		8 095	14 083	-	833	3 656	5 868	(2 212)	-38%	14 083
Sport and recreation		2 549	3 104	-	189	943	1 293	(351)	-27%	3 104
Public safety		17 493	18 011	-	1 171	5 702	7 504	(1 802)	-24%	18 011
Housing		1 088	1 061	-	83	416	442	(26)	-6%	1 061
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		97 799	114 613	-	6 075	26 539	47 755	(21 216)	-44%	114 613
Planning and development		32 423	33 168	-	2 219	9 164	13 820	(4 656)	-34%	33 168
Road transport		62 836	78 631	-	3 579	16 365	32 763	(16 398)	-50%	78 631
Environmental protection		2 540	2 814	-	278	1 010	1 173	(163)	-14%	2 814
<b>Trading services</b>		110 076	124 133	-	7 957	49 231	51 722	(2 491)	-5%	124 133
Energy sources		81 010	93 136	-	5 638	36 614	38 807	(2 193)	-6%	93 136
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		29 066	30 996	-	2 320	12 617	12 915	(298)	-2%	30 996
<b>Other</b>		3 413	4 264	-	286	1 244	1 777	(533)	-30%	4 264
<b>Total Expenditure - Functional</b>	3	<b>413 140</b>	<b>499 830</b>	<b>-</b>	<b>32 175</b>	<b>159 885</b>	<b>208 263</b>	<b>(48 378)</b>	<b>-23%</b>	<b>499 830</b>
<b>Surplus/ (Deficit) for the year</b>		<b>161 994</b>	<b>83 800</b>	<b>-</b>	<b>(18 810)</b>	<b>98 973</b>	<b>34 917</b>	<b>64 056</b>	<b>1,8345441</b>	<b>83 800</b>

The table above shows the municipality's financial performance for the period ended 31 November 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) - M05 November

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		49 713	52 684	-	3 890	21 042	21 952	(909)	-4%	52 684
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 128	4 160	-	404	2 031	1 733	297	17%	4 160
Sale of Goods and Rendering of Services		14 316	201	-	19	153	84	69	83%	201
Agency services		1 298	1 427	-	167	768	595	174	29%	1 427
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 795	3 556	-	363	1 690	1 482	209	14%	3 556
Interest from Current and Non Current Assets		34 468	27 159	-	3 140	16 546	11 316	5 230	46%	27 159
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 970	4 924	-	432	2 174	2 052	123	6%	4 924
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		957	190	-	22	216	79	137	173%	190
<b>Non-Exchange Revenue</b>										
Property rates		21 713	21 532	-	617	19 105	8 972	10 133	113%	21 532
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 286	579	-	-	27	241	(214)	-89%	579
Licence and permits		2 102	2 277	-	130	603	949	(346)	-36%	2 277
Transfers and subsidies - Operational		352 621	394 792	-	650	167 964	164 496	3 468	2%	394 792
Interest		5 200	5 396	-	464	2 258	2 248	9	0%	5 396
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		7 085	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>506 652</b>	<b>518 876</b>	<b>-</b>	<b>10 295</b>	<b>234 577</b>	<b>216 198</b>	<b>18 379</b>	<b>9%</b>	<b>518 876</b>

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 1<sup>st</sup> month and a decrease to around R617 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 R3.8 million for the month and a year to date actual of R21 million. This is below the projection by about 4% (about R909 thousand) which may add up to R2,1 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.

In the previous months, 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. The month of November was targeted as the month where the transversal contract would start being utilised but unavailability of personnel from the Office of the Chief Procurement Officer to approve the municipality's application to participate in the contract resulted in the target not being met as follow-ups were still being made on when can the municipality expect written approval.

- **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 R404 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 R3.1 million worth of interest on investments with a year to date actual that is above the projection by 46% 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 R826 thousand for the period ended 30 November 2024 which is now more than the amount projected for the period by 14%. 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 has not recorded any revenue on fines during the month of November 2024. Even if there was revenue recorded, 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 R432 thousand for the month of November 2024 which lead to the actual performance just above the projection by 6% 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 at least the past five years. This has been one of the municipality's promising revenue stream since the completion of the testing station. The municipality only generated R130 thousand worth of revenue for the period. The municipality has generated below the projected collection by 36% which is an improvement from 38% reported in the previous month. 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. Since this has been corrected, an improvement from 86% underperformance to the current 36% has been recorded.

- **Transfers and subsidies:** The municipality receives operating grants, both conditional and those without conditions. The report shows that an amount of over R650 thousand has been transferred to revenue for the period ended 30 November 2024 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R167,9 million as this is the fifth month of the financial year and is above projected performance by just 2% due to mainly the equitable share that has been received in advance for the first six months of the financial year as well as spending on the INEP and disaster grants. 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 65% overall collection rate for the month ended 30 November 2024. However, we note a 81% collection rate on leasehold fees, 67% on electricity, 105% on property rates and 71% 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	OCT	Nov	2nd QUARTER	TOTAL
<b>RATES</b>								
billed	16 662 106,71	616 545,86	616 545,86	17 895 198,43	616 545,86	616 545,86	1 233 091,72	19 128 290,15
payment received	560 360,57	8 063 604,64	3 640 688,04	12 264 653,25	591 264,05	644 717,56	1 235 981,61	13 500 634,86
% of billing received	3%	1308%	590%	69%	96%	105%	100%	71%
<b>ELECTRICITY</b>								
billed	3 630 267,22	3 746 515,98	3 764 857,14	11 141 640,34	3 809 240,25	3 844 761,40	7 654 001,65	18 795 641,99
payment received	4 460 803,36	2 422 607,71	2 463 315,51	9 346 726,58	3 035 235,01	2 571 743,48	5 606 978,49	14 953 705,07
% of billing received	123%	65%	65%	84%	80%	67%	73%	80%
<b>LEASEHOLD FEES</b>								
billed	382 851,03	406 681,77	408 588,23	1 198 121,03	408 588,23	408 588,23	817 176,46	2 015 297,49
payment received	321 275,31	317 635,65	321 275,31	960 186,27	386 409,90	330 173,64	716 583,54	1 676 769,81
% of billing received	84%	78%	79%	80%	95%	81%	88%	83%
<b>VAT</b>								
billed	662 584,42	683 596,32	686 633,47	2 032 814,21	693 290,95	698 334,07	1 391 625,02	3 424 439,23
payment received	751 496,17	446 637,17	450 472,69	1 648 606,03	180 185,48	477 048,98	657 234,46	2 305 840,49
% of billing received	113%	65%	66%	81%	26%	68%	47%	67%
<b>INTEREST</b>								
billed	717 141,70	816 017,43	801 356,90	2 334 516,03	811 066,23	826 224,42	1 637 290,65	3 971 806,68
payment received	335 964,75	1 243 467,86	631 425,99	2 210 858,60	170 833,69	85 135,95	255 969,64	2 466 828,24
% of billing received	47%	152%	79%	95%	21%	10%	16%	62%
<b>REFUSE REMOVAL</b>								
billed	404 110,00	404 110,00	404 110,00	1 212 330,00	404 110,00	402 210,00	806 320,00	2 018 650,00
payment received	209 010,75	237 121,39	218 637,23	664 769,37	312 714,59	284 696,51	597 411,10	1 262 180,47
% of billing received	52%	59%	54%	55%	77%	71%	74%	63%
<b>TOTAL INCOME</b>								
billed	22 459 061,08	6 673 467,36	6 682 091,60	35 814 620,04	6 742 841,52	6 796 663,98	13 539 505,50	49 354 125,54
payment received	6 638 910,91	12 731 074,42	7 725 814,77	27 095 800,10	4 676 642,72	4 393 516,12	9 070 158,84	36 165 958,94
% of billing received	30%	191%	116%	76%	69%	65%	67%	73%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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										
<b>Expenditure By Type</b>										
Employee related costs		127 726	137 766	–	10 469	51 594	57 402	(5 809)	-10%	137 766
Remuneration of councillors		26 454	29 876	–	3 200	11 990	12 448	(459)	-4%	29 876
Bulk purchases - electricity		43 467	53 792	–	4 318	21 073	22 414	(1 341)	-6%	53 792
Inventory consumed		5 761	8 083	–	236	1 894	3 368	(1 474)	-44%	8 083
Debt impairment		2 150	6 109	–	–	–	2 545	(2 545)	-100%	6 109
Depreciation and amortisation		41 670	54 371	–	2 675	13 432	22 655	(9 222)	-41%	54 371
Interest		41	100	–	–	–	42	(42)	-100%	100
Contracted services		91 858	123 545	–	5 738	34 862	51 477	(16 615)	-32%	123 545
Transfers and subsidies		2 805	4 216	–	–	–	1 756	(1 756)	-100%	4 216
Irrecoverable debts written off		124	–	–	–	–	–	–	–	–
Operational costs		61 713	81 972	–	5 539	25 040	34 155	(9 115)	-27%	81 972
Losses on Disposal of Assets		9 370	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>413 140</b>	<b>499 830</b>	<b>–</b>	<b>32 175</b>	<b>159 885</b>	<b>208 263</b>	<b>(48 378)</b>	<b>-23%</b>	<b>499 830</b>

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 November 2024 reflects an amount of R10.4 million for employee costs and R3.2 million for the remuneration of councillors. The remuneration of councillors shows a 4% underspending compared to what is expected at the same period. Employee costs have continued to record a 10% 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 R4.3 million on electricity purchases for month ended 30 November 2024 with a year to date actual of R21 million which is below the projected expenditure by 6%. Eskom has since changed their billing date to coincide with the month end from their traditional billing date of the 10<sup>th</sup> 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 November 2024 being R2.6 million. An update of the depreciation amounts will be made in the months to follow as the asset register has just been 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 R5.7 million worth of expenditure during the month and a year to date of R34.8 million which is below the projection by about 32%. 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 27% (and improvement from 29% 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) - M05 November

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		100	-	-	-	-	-	-		-
Vote 2 - Corporate Services		428	449	-	16	184	187	(3)	-1,7%	449
Vote 3 - Budget and Treasury Office		389 498	388 792	-	3 239	167 693	161 997	5 697	3,5%	388 792
Vote 4 - Community Services		12 520	15 029	-	966	7 025	6 262	763	12,2%	15 029
Vote 5 - Development Planning		37 251	31 734	-	1 509	23 517	13 223	10 294	77,9%	31 734
Vote 6 - Engineering Services		135 335	147 626	-	7 634	60 439	61 511	(1 072)	-1,7%	147 626
<b>Total Revenue by Vote</b>	2	<b>575 133</b>	<b>583 630</b>	<b>-</b>	<b>13 365</b>	<b>258 858</b>	<b>243 179</b>	<b>15 678</b>	<b>6,4%</b>	<b>583 630</b>

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R7.6 million for the month with Budget and Treasury showing generation of over R3.2 million which may be attributable to interest received on investments and debtors, Development planning at over R1.5 million as well as Community Services at over R996 thousand.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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										
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		80 850	87 695	-	8 087	32 838	36 540	(3 701)	-10,1%	87 695
Vote 2 - Corporate Services		45 857	68 785	-	3 238	19 811	28 660	(8 849)	-30,9%	68 785
Vote 3 - Budget and Treasury Office		28 757	43 075	-	3 291	12 738	17 948	(5 210)	-29,0%	43 075
Vote 4 - Community Services		78 890	92 455	-	6 446	31 722	38 523	(6 801)	-17,7%	92 455
Vote 5 - Development Planning		28 578	29 543	-	1 351	7 160	12 309	(5 150)	-41,8%	29 543
Vote 6 - Engineering Services		150 207	178 277	-	9 762	55 616	74 282	(18 666)	-25,1%	178 277
<b>Total Expenditure by Vote</b>	2	<b>413 140</b>	<b>499 830</b>	-	<b>32 175</b>	<b>159 885</b>	<b>208 263</b>	<b>(48 378)</b>	<b>-23,2%</b>	<b>499 830</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>161 994</b>	<b>83 800</b>	-	<b>(18 810)</b>	<b>98 973</b>	<b>34 917</b>	<b>64 056</b>	<b>183,5%</b>	<b>83 800</b>

The table above shows the expenditure by municipal vote. The total expenditure for the month of November 2024 amounted to above R32.1 million with a year to date of R159.8 million.

## h) Municipality's financial performance

**EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November**

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		49 713	52 684	-	3 890	21 042	21 952	(909)	-4%	52 684
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 128	4 160	-	404	2 031	1 733	297	17%	4 160
Sale of Goods and Rendering of Services		14 316	201	-	19	153	84	69	83%	201
Agency services		1 298	1 427	-	167	768	595	174	29%	1 427
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 795	3 556	-	363	1 690	1 482	209	14%	3 556
Interest from Current and Non Current Assets		34 468	27 159	-	3 140	16 546	11 316	5 230	46%	27 159
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 970	4 924	-	432	2 174	2 052	123	6%	4 924
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		957	190	-	22	216	79	137	173%	190
<b>Non-Exchange Revenue</b>										
Property rates		21 713	21 532	-	617	19 105	8 972	10 133	113%	21 532
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 286	579	-	-	27	241	(214)	-89%	579
Licence and permits		2 102	2 277	-	130	603	949	(346)	-36%	2 277
Transfers and subsidies - Operational		352 621	394 792	-	650	167 964	164 496	3 468	2%	394 792
Interest		5 200	5 396	-	464	2 258	2 248	9	0%	5 396
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		7 085	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>506 652</b>	<b>518 876</b>	<b>-</b>	<b>10 295</b>	<b>234 577</b>	<b>216 198</b>	<b>18 379</b>	<b>9%</b>	<b>518 876</b>
<b>Expenditure By Type</b>										
Employee related costs		127 726	137 766	-	10 469	51 594	57 402	(5 809)	-10%	137 766
Remuneration of councillors		26 454	29 876	-	3 200	11 990	12 448	(459)	-4%	29 876
Bulk purchases - electricity		43 467	53 792	-	4 318	21 073	22 414	(1 341)	-6%	53 792
Inventory consumed		5 761	8 083	-	236	1 894	3 368	(1 474)	-44%	8 083
Debt impairment		2 150	6 109	-	-	-	2 545	(2 545)	-100%	6 109
Depreciation and amortisation		41 670	54 371	-	2 675	13 432	22 655	(9 222)	-41%	54 371
Interest		41	100	-	-	-	42	(42)	-100%	100
Contracted services		91 858	123 545	-	5 738	34 862	51 477	(16 615)	-32%	123 545
Transfers and subsidies		2 805	4 216	-	-	-	1 756	(1 756)	-100%	4 216
Irrecoverable debts written off		124	-	-	-	-	-	-	-	-
Operational costs		61 713	81 972	-	5 539	25 040	34 155	(9 115)	-27%	81 972
Losses on Disposal of Assets		9 370	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>413 140</b>	<b>499 830</b>	<b>-</b>	<b>32 175</b>	<b>159 885</b>	<b>208 263</b>	<b>(48 378)</b>	<b>-23%</b>	<b>499 830</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		68 482	64 754	-	3 069	24 281	26 981	(2 700)	(0)	64 754
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>161 994</b>	<b>83 800</b>	<b>-</b>	<b>(18 810)</b>	<b>98 973</b>	<b>34 917</b>	<b>64 056</b>	<b>0</b>	<b>83 800</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>161 994</b>	<b>83 800</b>	<b>-</b>	<b>(18 810)</b>	<b>98 973</b>	<b>34 917</b>	<b>64 056</b>	<b>0</b>	<b>83 800</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>161 994</b>	<b>83 800</b>	<b>-</b>	<b>(18 810)</b>	<b>98 973</b>	<b>34 917</b>	<b>64 056</b>	<b>0</b>	<b>83 800</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>161 994</b>	<b>83 800</b>	<b>-</b>	<b>(18 810)</b>	<b>98 973</b>	<b>34 917</b>	<b>64 056</b>	<b>0</b>	<b>83 800</b>

The municipality has so far recorded a surplus of over R98.9 million for the period ended 30 November 2024. This must be seen in the correct perspective as there has been receipts of the expected grants from the national purse. The municipality is still heavily reliant on grant funding and as such the surpluses still need to be seen in that perspective as they relate to expenditures that are still to be incurred. Measures still need to be put in place to move the municipality towards self-sustainability.

## 8. Capital programme performance

### a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		44 749	57 640	-	2 517	19 441	24 017	4 576	19,1%	57 640
Roads Infrastructure		41 868	48 423	-	2 517	16 850	20 176	3 326	16,5%	48 423
Roads		32 093	34 137	-	1 242	13 186	14 224	1 038	7,3%	34 137
Road Structures		9 036	14 286	-	1 275	3 664	5 952	2 289	38,5%	14 286
Road Furniture		739	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	522	-	-	-	217	217	100,0%	522
HV Substations		-	522	-	-	-	217	217	100,0%	522
Solid Waste Infrastructure		2 881	8 696	-	-	2 591	3 623	1 032	28,5%	8 696
Landfill Sites		2 881	8 696	-	-	2 591	3 623	1 032	28,5%	8 696
<b>Community Assets</b>		2 357	19 979	-	-	894	8 325	7 431	89,3%	19 979
Community Facilities		2 227	11 118	-	-	894	4 633	3 739	80,7%	11 118
Halls		-	8 075	-	-	894	3 364	2 471	73,4%	8 075
Crèches		1 642	-	-	-	-	-	-	-	-
Markets		585	3 043	-	-	-	1 268	1 268	100,0%	3 043
Sport and Recreation Facilities		130	8 861	-	-	-	3 692	3 692	100,0%	8 861
Indoor Facilities		-	8 696	-	-	-	3 623	3 623	100,0%	8 696
Outdoor Facilities		130	165	-	-	-	69	69	100,0%	165
<b>Heritage assets</b>		-	1 304	-	-	-	543	543	100,0%	1 304
Works of Art		-	1 304	-	-	-	543	543	100,0%	1 304
<b>Computer Equipment</b>		2 008	5 083	-	-	279	2 118	1 839	86,8%	5 083
Computer Equipment		2 008	5 083	-	-	279	2 118	1 839	86,8%	5 083
<b>Furniture and Office Equipment</b>		674	1 974	-	60	1 272	822	(450)	-54,7%	1 974
Furniture and Office Equipment		674	1 974	-	60	1 272	822	(450)	-54,7%	1 974
<b>Machinery and Equipment</b>		215	1 215	-	85	85	506	421	83,2%	1 215
Machinery and Equipment		215	1 215	-	85	85	506	421	83,2%	1 215
<b>Transport Assets</b>		5 298	5 070	-	120	120	2 112	1 992	94,3%	5 070
Transport Assets		5 298	5 070	-	120	120	2 112	1 992	94,3%	5 070
<b>Total Capital Expenditure on new assets</b>	1	55 302	92 264	-	2 782	22 090	38 444	16 353	42,5%	92 264

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

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
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		22 970	3 478	-	-	-	1 449	1 449	100,0%	3 478
Roads Infrastructure		19 940	3 478	-	-	-	1 449	1 449	100,0%	3 478
Roads		19 940	3 478	-	-	-	1 449	1 449	100,0%	3 478
Electrical Infrastructure		3 029	-	-	-	-	-	-	-	-
LV Networks		3 029	-	-	-	-	-	-	-	-
<b>Other assets</b>		(32)	-	-	-	-	-	-	-	-
Operational Buildings		(32)	-	-	-	-	-	-	-	-
Municipal Offices		(32)	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	22 938	3 478	-	-	-	1 449	1 449	100,0%	3 478



EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

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
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		22 236	22 416	-	194	4 673	9 340	4 667	50,0%	22 416
Roads Infrastructure		22 236	16 764	-	194	4 673	6 985	2 311	33,1%	16 764
Roads		22 236	16 764	-	194	4 673	6 985	2 311	33,1%	16 764
Electrical Infrastructure		-	5 652	-	-	-	2 355	2 355	100,0%	5 652
LV Networks		-	5 652	-	-	-	2 355	2 355	100,0%	5 652
<b>Community Assets</b>		20 338	1 304	-	-	-	543	543	100,0%	1 304
Community Facilities		13 613	1 304	-	-	-	543	543	100,0%	1 304
Halls		13 613	1 304	-	-	-	543	543	100,0%	1 304
Sport and Recreation Facilities		6 725	-	-	-	-	-	-		-
Outdoor Facilities		6 725	-	-	-	-	-	-		-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	42 574	23 720	-	194	4 673	9 883	5 210	52,7%	23 720

The above tables indicate that the municipality spent R2.9 million for the month from its capital budget for the period ended 30 November 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) - M05 November

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	1 304	-	-	-	543	(543)	-100%	1 304
Vote 2 - Corporate Services		4 550	8 587	-	30	473	3 578	(3 105)	-87%	8 587
Vote 3 - Budget and Treasury Office		-	300	-	-	279	125	154	123%	300
Vote 4 - Community Services		8 154	13 928	-	205	3 218	5 803	(2 585)	-45%	13 928
Vote 5 - Development Planning		715	3 043	-	-	-	1 268	(1 268)	-100%	3 043
Vote 6 - Engineering Services		107 394	92 300	-	2 741	22 794	38 458	(15 665)	-41%	92 300
<b>Total Capital single-year expenditure</b>	4	120 813	119 463	-	2 976	26 764	49 776	(23 012)	-46%	119 463
<b>Total Capital Expenditure</b>		<b>120 813</b>	<b>119 463</b>	<b>-</b>	<b>2 976</b>	<b>26 764</b>	<b>49 776</b>	<b>(23 012)</b>	<b>-46%</b>	<b>119 463</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>4 720</b>	<b>10 556</b>	<b>-</b>	<b>30</b>	<b>752</b>	<b>4 398</b>	<b>(3 647)</b>	<b>-83%</b>	<b>10 556</b>
Executive and council		-	1 304	-	-	-	543	(543)	-100%	1 304
Finance and administration		4 720	9 252	-	30	752	3 855	(3 103)	-80%	9 252
<b>Community and public safety</b>		<b>2 439</b>	<b>17 650</b>	<b>-</b>	<b>205</b>	<b>1 445</b>	<b>7 354</b>	<b>(5 909)</b>	<b>-80%</b>	<b>17 650</b>
Community and social services		93	17 355	-	-	1 240	7 231	(5 991)	-83%	17 355
Sport and recreation		90	296	-	85	85	123	(38)	-31%	296
Public safety		2 256		-	120	120	-	120	#DIV/0!	
<b>Economic and environmental services</b>		<b>105 080</b>	<b>71 969</b>	<b>-</b>	<b>2 741</b>	<b>21 553</b>	<b>29 987</b>	<b>(8 434)</b>	<b>-28%</b>	<b>71 969</b>
Planning and development		18 242	3 043	-	-	-	1 268	(1 268)	-100%	3 043
Road transport		86 838	68 926	-	2 741	21 553	28 719	(7 166)	-25%	68 926
<b>Trading services</b>		<b>8 574</b>	<b>19 287</b>	<b>-</b>	<b>-</b>	<b>3 013</b>	<b>8 036</b>	<b>(5 023)</b>	<b>-63%</b>	<b>19 287</b>
Energy sources		3 029	7 374	-	-	-	3 072	(3 072)	-100%	7 374
Waste management		5 545	11 913	-	-	3 013	4 964	(1 950)	-39%	11 913
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>120 813</b>	<b>119 463</b>	<b>-</b>	<b>2 976</b>	<b>26 764</b>	<b>49 776</b>	<b>(23 012)</b>	<b>-46%</b>	<b>119 463</b>
<b>Funded by:</b>										
National Government		54 629	55 621	-	2 711	21 523	23 176	(1 652)	-7%	55 621
Provincial Government		-	687	-	-	-	286	(286)	-100%	687
District Municipality		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		<b>54 629</b>	<b>56 308</b>	<b>-</b>	<b>2 711</b>	<b>21 523</b>	<b>23 462</b>	<b>(1 939)</b>	<b>-8%</b>	<b>56 308</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		<b>66 184</b>	<b>63 154</b>	<b>-</b>	<b>265</b>	<b>5 241</b>	<b>26 314</b>	<b>(21 074)</b>	<b>-80%</b>	<b>63 154</b>
<b>Total Capital Funding</b>		<b>120 813</b>	<b>119 463</b>	<b>-</b>	<b>2 976</b>	<b>26 764</b>	<b>49 776</b>	<b>(23 012)</b>	<b>-46%</b>	<b>119 463</b>

The above table indicate that the municipality spent R2.9 million from its capital budget for the period ended 30 November 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 - M05 November

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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		12 177	42 655	–	1 507	6 744	17 773	11 029	62,1%	42 655
Roads Infrastructure		10 197	38 056	–	1 051	5 314	15 857	10 543	66,5%	38 056
Roads		45	534	–	–	538	223	(316)	-141,9%	534
Road Structures		9 781	36 383	–	1 051	4 443	15 160	10 717	70,7%	36 383
Road Furniture		371	1 139	–	–	333	474	142	29,9%	1 139
Electrical Infrastructure		1 605	550	–	233	233	229	(4)	-1,7%	550
MV Networks		–	300	–	–	–	125	125	100,0%	300
LV Networks		1 605	250	–	233	233	104	(129)	-123,8%	250
Solid Waste Infrastructure		376	4 049	–	223	1 197	1 687	490	29,0%	4 049
Landfill Sites		–	3 000	–	–	676	1 250	574	45,9%	3 000
Waste Drop-off Points		376	1 049	–	223	521	437	(84)	-19,3%	1 049
<b>Community Assets</b>		908	953	–	–	294	397	103	26,0%	953
Community Facilities		908	953	–	–	294	397	103	26,0%	953
Halls		563	338	–	–	271	141	(130)	-92,5%	338
Libraries		199	350	–	–	–	146	146	100,0%	350
Cemeteries/Crematoria		145	110	–	–	–	46	46	100,0%	110
Parks		–	155	–	–	23	65	42	64,3%	155
<b>Other assets</b>		783	3 439	–	1	22	1 433	1 411	98,5%	3 439
Operational Buildings		783	3 439	–	1	22	1 433	1 411	98,5%	3 439
Municipal Offices		629	3 276	–	1	22	1 365	1 343	98,4%	3 276
Yards		154	164	–	–	–	68	68	100,0%	164
<b>Intangible Assets</b>		–	200	–	–	–	83	83	100,0%	200
Licences and Rights		–	200	–	–	–	83	83	100,0%	200
Computer Software and Applications		–	200	–	–	–	83	83	100,0%	200
<b>Computer Equipment</b>		21	31	–	–	–	13	13	100,0%	31
Computer Equipment		21	31	–	–	–	13	13	100,0%	31
<b>Furniture and Office Equipment</b>		167	267	–	–	–	111	111	100,0%	267
Furniture and Office Equipment		167	267	–	–	–	111	111	100,0%	267
<b>Machinery and Equipment</b>		982	901	–	–	–	375	375	100,0%	901
Machinery and Equipment		982	901	–	–	–	375	375	100,0%	901
<b>Transport Assets</b>		6 329	4 738	–	691	2 724	1 974	(750)	-38,0%	4 738
Transport Assets		6 329	4 738	–	691	2 724	1 974	(750)	-38,0%	4 738
<b>Total Repairs and Maintenance Expenditure</b>	1	21 366	53 184	–	2 200	9 784	22 160	12 376	55,8%	53 184

The table shows that the municipality spent R2.2 million on the maintenance of its assets and infrastructure during the month of November 2024 with a year to date actual below the projected spending by over 55.8% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		21 876	34 183	–	2 027	10 337	14 243	3 906	27,4%	34 183
Roads Infrastructure		20 525	32 724	–	1 916	9 772	13 635	3 863	28,3%	32 724
Roads		3 425	14 071	–	582	2 969	5 863	2 894	49,4%	14 071
Road Structures		16 167	18 165	–	1 300	6 630	7 569	939	12,4%	18 165
Road Furniture		933	488	–	34	174	203	30	14,6%	488
Storm water Infrastructure		544	588	–	45	228	245	17	7,1%	588
Drainage Collection		205	221	–	17	86	92	7	7,1%	221
Storm water Conveyance		339	366	–	28	142	153	11	7,1%	366
Electrical Infrastructure		640	691	–	52	267	288	20	7,1%	691
MV Substations		51	55	–	4	21	23	2	7,1%	55
MV Networks		433	467	–	35	181	195	14	7,1%	467
LV Networks		156	168	–	13	65	70	5	7,1%	168
Solid Waste Infrastructure		167	181	–	14	70	75	5	7,1%	181
Landfill Sites		167	181	–	14	70	75	5	7,1%	181
<b>Community Assets</b>		5 675	9 089	–	199	1 013	3 787	2 774	73,3%	9 089
Community Facilities		4 904	6 344	–	138	702	2 643	1 941	73,4%	6 344
Halls		4 409	4 764	–	97	495	1 985	1 489	75,0%	4 764
Centres		–	–	–	–	–	–	–	–	–
Crèches		296	320	–	24	124	133	9	7,1%	320
Cemeteries/Crematoria		13	14	–	1	6	6	0	7,0%	14
Parks		101	1 068	–	8	42	445	403	90,5%	1 068
Public Ablution Facilities		27	114	–	2	11	47	36	76,3%	114
Stalls		58	64	–	5	24	27	3	9,7%	64
Sport and Recreation Facilities		771	2 745	–	61	310	1 144	833	72,9%	2 745
Outdoor Facilities		771	2 745	–	61	310	1 144	833	72,9%	2 745
<b>Other assets</b>		674	730	–	55	282	304	22	7,1%	730
Operational Buildings		662	716	–	54	277	298	21	7,1%	716
Municipal Offices		356	386	–	29	149	161	11	7,1%	386
Pay/Enquiry Points		3	4	–	0	1	2	0	6,9%	4
Yards		77	83	–	6	32	35	2	7,1%	83
Stores		115	125	–	9	48	52	4	7,1%	125
Training Centres		110	119	–	9	46	49	4	7,1%	119
Housing		13	14	–	1	5	6	0	7,0%	14
Social Housing		13	14	–	1	5	6	0	7,0%	14
<b>Intangible Assets</b>		129	170	–	16	84	71	(13)	-18,2%	170
Licences and Rights		129	170	–	16	84	71	(13)	-18,2%	170
Computer Software and Applications		129	170	–	16	84	71	(13)	-18,2%	170
<b>Computer Equipment</b>		1 780	2 809	–	137	687	1 170	483	41,3%	2 809
Computer Equipment		1 780	2 809	–	137	687	1 170	483	41,3%	2 809
<b>Furniture and Office Equipment</b>		331	1 341	–	92	268	559	291	52,1%	1 341
Furniture and Office Equipment		331	1 341	–	92	268	559	291	52,1%	1 341
<b>Machinery and Equipment</b>		865	4 550	–	41	209	1 896	1 687	89,0%	4 550
Machinery and Equipment		865	4 550	–	41	209	1 896	1 687	89,0%	4 550
<b>Transport Assets</b>		1 087	1 499	–	108	552	624	72	11,5%	1 499
Transport Assets		1 087	1 499	–	108	552	624	72	11,5%	1 499
<b>Total Depreciation</b>	1	32 417	54 371	–	2 675	13 432	22 655	9 222	40,7%	54 371

## **9. Supply chain management**

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

### **a. Acquisition management**

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

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

### **b. Handling of tenders during and Post COVID-19**

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

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

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

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

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

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

**c. Procurement requests below R2000.00**

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

Bidder	Fuction	Date	Value	Specification
Kwik-Fit Bizana	Core Function:Solid Waste Removal	11/14/2024	172.50	Request For Tyre Patching Of Kfg 940 Ec
Kwik-Fit Bizana	Core Function:Roads	11/20/2024	1,767.95	Request For One Tyre Patching For Bell Grader Registration-Jcf 375 Ec; Tyre Size 17.5.-25
Group Two Media Company	Core Function:Human Resources	11/12/2024	1,998.70	Request For Advertising Of Position Namely: Accountant Payroll Under B Treasury Office
Pondoland Times	Core Function:Economic Development/Plann	11/7/2024	2,000.00	Request For A Newspaper Advert For The Support And Capacity Building F And Incubatees As The Attached Document.
			5,939.15	

#### 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	Fuction	Date	Value	Specification
Ndzila Investments	Core Function:Fleet Management	12/2/2024	2,686.31	Payment For Fuel Recovery
Kwik-Fit Bizana	Core Function:Electricity	11/12/2024	3,053.25	Request For Replacement Of One Truck Wheel For Cherry Picker Truck Registration No:Hff-091 Ec ; Tyre Size Is 215/75r /17.5
Zuko And Pinky Trading And Ent	Core Function:Biodiversity And Landscape	11/7/2024	4,800.00	Request For 2x15 Seater Taxis (1 From Ward 24 To Ward 28) And (1 From Ward 28) For Coastal Committee Meeting In Mdatya S.S.S On The 12th Of 2024
Salga Ec	Core Function:Human Resources	11/12/2024	5,000.00	Payment For Provincial Members Assembly Affiliation
Zuko And Pinky Trading And Ent	Core Function:Mayor And Council	11/12/2024	5,100.00	Request For 1 Quantam To Mount Frere For The Launch And Prayer Day For Season
Chartered Institute Of Governm	Core Function:Finance	11/15/2024	5,537.00	Payment For Ms. Mehlo. Registration Fees . Cigfaro
Phinduluse Trading Enterprise	Core Function:Mayor And Council	11/15/2024	6,050.00	Hiring Of Tent For 150 People At Qobo On 14/11/2024
Isiqhamo Sa Bambo	Core Function:Biodiversity And Landscape	11/29/2024	6,300.00	Request Catering For 60 Participants For Climate Change Strategy Aware Amatshangase Tribal Authority On The 27 November 2024
Msutu Gantsa	Core Function:Solid Waste Removal	11/7/2024	6,300.00	Request Catering For 60 Participants For Waste Management Committee Me The 14th Of November 2024 At Council Chamber
Mvazanas Constructions	Core Function:Mayor And Council	11/19/2024	6,800.00	Transport For 16 People / 1 Quantum From Bizana To Mt Frere 18-20/11/2
Kwik-Fit Bizana	Core Function:Roads	11/20/2024	6,842.50	Request To Purchase Of New Front Left Tyre For Tib (Fsc 235 Ec) Size 12.5/80-18r4
Kwik-Fit Bizana	Core Function:Solid Waste Removal	11/15/2024	7,463.50	Request For Replacement Of 1 Tyre Size 295/80r22.5 For Jtg 283 Ec
Maphalala Trading	Core Function:Biodiversity And Landscape	11/12/2024	9,000.00	Catering For 60 Participants For Coastal Committee Meeting At Mdatya S 12th November 2024
Swenca Trading And Projects	Core Function:Solid Waste Removal	11/26/2024	10,500.00	Request For 100 Lunch Packs (25 Per Days For 4 Days) For Waste Educati On The 20 November 2024 To 25 November 2024
M A T Trading Enterprise	Core Function:Corporate Wide Strategic P	11/7/2024	11,940.00	Request For Lunch For 150 People For The Mayoral Imbizo To Be Held At Ngqindillii Community Hall
Cujana	Core Function:Corporate Wide Strategic P	11/7/2024	12,294.00	Request For Lunch For 150 At Makhosonke Community Hall Ward 15 (Mayoral Imbizo)
Green Mnciva Trading	Core Function:Corporate Wide Strategic P	11/12/2024	13,644.00	Request For Lunch For 150 People For The Mayoral Imbizo At Etnyi Community Hall Ward 21
Bhukwani Farming	Core Function:Corporate Wide Strategic P	11/7/2024	14,670.00	Request For Lunch For 150 People For The Mayoral Imbizo At Afm Hall
101 Monwabcy Consultancy Sevir	Core Function:Corporate Wide Strategic P	11/7/2024	14,690.00	Request For Lunch For 150 People For The Mayoral Imbizo At Ntabezulu H 19
Siyathuthuka 101 Enterprise	Core Function:Corporate Wide Strategic P	11/15/2024	16,620.00	Catering For 150 People In Ward 12 For Mayoral Imbizo
Mtshikitsho Construction	Core Function:Corporate Wide Strategic P	11/7/2024	16,620.00	Request For Lunch For 150 People At Mzamba Community Hall (Mayoral Im Ward 7
Qhakuphela Trading Cc	Core Function:Mayor And Council	11/7/2024	17,750.00	Request For Lunch For 200 People For The Launch Of 16 Days Of Activism
Reinmo Construction And Projec	Core Function:Corporate Wide Strategic P	11/12/2024	18,120.00	Lunch For Mayoral Imbizo At Meje Community Hall Ward 14 First Awarded Service Provider Declined Because Of Short Notice And Ha



Bidder	Fuction	Date	Value	Specification
Thanks To Give Trading And Pro	Core Function:Corporate Wide Strategic P	11/7/2024	18,720.00	Request For Lunch For 150 People For The Mayoral Imbizo To Be Held At Kartjies Sports Ground
Techseeds Telecommunications	Core Function:Information Technology	11/29/2024	19,550.00	Request For Website Maintenance
Sopalini Farmers	Core Function:Corporate Wide Strategic P	11/7/2024	19,740.00	Request For Lunch For 150 People For The Mayoral Imbizo To Be Held At Theophilus Tshangela Communnity Hall
Kwik-Fit Bizana	Core Function:Roads	11/20/2024	22,597.50	Request For Replacement Of New Tyre For Bell Grader Jcf 375 Ec
Mlobothi's Construction And En	Core Function:Mayor And Council	12/2/2024	23,500.00	Request For Lunch With Soft Drinks For Business Imbizo
Transport - Driving License Ca	Non-Core Function:Road And Traffic Regul	11/15/2024	26,781.00	Payment For New Card Orders. October 2024
Stira Construction And Project	Core Function:Roads	11/26/2024	28,100.00	3 Lever Lockset Sabs
Kwik-Fit Bizana	Core Function:Fleet Management	11/19/2024	29,900.00	Request For Four Allterrain Tyres Of Vehicle With Registration Number Size 265/60r18
Nongcula Airconditions And Ref	Core Function:Roads	11/29/2024	30,000.00	Repair Of 20 Airconditioners

440,669.06

**e. Procurement above R30 000 but below R200 000**

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

Creditor Name	Function Name	Date	Value	Specification
Myn 9612 Trading Enterprise	Core Function:Community Halls And Facili	11/15/2024	46,200.00	Payment For Honey Sucking For 38 Loads
Munsoft	Core Function:Finance	11/26/2024	48,300.00	Payment For Contract And Scm & Procurement Working Seession For 5 Scm
Munsoft	Core Function:Finance	11/15/2024	54,625.00	Payhment To Munsoft For Bto Management Annual Gm
Fefez Enterprise	Core Function:Community Parks (Including	11/13/2024	85,000.00	Payment For Supply And Delivery Of Grass Cutting Machines
Woman Of Virtue Health	Core Function:Human Resources	11/15/2024	107,500.00	Payment For Risk Assessment In Municipal Vehicles
			341,625.00	

## 10. Status of Tenders

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

### a) Mini Tender progress for November 2024

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
							<b>Nov-23</b>		
1	Sebekho holdings PTY LTD	R 78,200.00	R 78,200.00	R -	R 78,200.00	WMM-LM 15/10/24/01 PSE	Procurement of security equipment	Thursday, November 28, 2024	Community Services
2	Isiqhamo Sa Bambo	R 56,500.00	R 104,640.00	R -	R 104,640.00	WMMLM 10/10/24 CSAC 24	Community Safety awareness campaign	Thursday, November 28, 2024	Community Services
3	Imidihlume general trading	R 180,000.00	R 112,255.60	R -	R 112,255.60	WMM LM 06/11/24 IEY F	Inkiyo end year function	Thursday, November 28, 2024	Municipal Manager
4	Dream bold business consultancy	R 276,000.00	R 153,000.00	R -	R 153,000.00	WMMM-LM 03/10/24 CLRM	Centre line road markings	Friday, November 22, 2024	Community Services
5	Loytshinqo01 Pty Ltd	R 232,875.00	R 112,700.00	R -	R 112,700.00	WMM-LM 15/10/24/01 LAC	Library awareness campaign ( Nkantolo)	Thursday, November 28, 2024	Community Services
6	Givron Accounting and professional Services	R 114,768.00	R 295,400.00	R -	R 295,400.00	WMM-LM 08/08/24 EQA	External quality assessment review of IA function	Thursday, November 28, 2024	Municipal Manager
7	Loytshinqo01 Pty Ltd	R 130,000.00	R 181,772.00	R -	R 181,772.00	WMMLM 04/10/24 S&D CM RF	Supply and delivery of cleaning material recreational facilities	Thursday, November 28, 2024	Community Services
		<b>R 1,068,343.00</b>	<b>R 1,037,967.60</b>	<b>R -</b>	<b>R 1,037,967.60</b>				

## b) Tenders awarded during the month of November 2024

### Competitive Bidding

- Four tenders were concluded and signed during the Month of November 2024, however they are still on the Notice of Award to allow bidders to exercise their rights.
  - ✓ Construction of Ward 16 Community Hall
  - ✓ Surveying of Municipal Properties
  - ✓ Spatial Development Framework
  - ✓ Panel for Road Maintenance for 18 months

## c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
Contract for Service and Maintenance of Backup 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	Engineering Services	Not Yet Appointed	Friday, December 6, 2024	45.00	Valid	45.00
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	Engineering Services	Not Yet Appointed	Friday, December 6, 2024	46.00	Valid	44.00
Construction of Ward 32 Community Hall	WMM LM 000105 W32 CM	Mr. V. Nontandana	Friday, September 27, 2024	90	Thursday, December 26, 2024	Mr. M. Mtetandaba	To be adjudicated	Engineering Services	Mr. M. Mtetandaba, Ms. N. Ngejane and Mrs. N. Rabie- Xakata	Thursday, October 3, 2024	6.00	Valid	84.00
Maintenance of Solar in WMM LM Wards for 36 Months	WMM LM 000900 MS	Mrs. L. Mhlelembana	Tuesday, October 15, 2024	90	Monday, January 13, 2025	Mr. M. Mtetandaba	To be adjudicated	Community Services	Mr. M Mtetandaba, Mrs. N. Rabie- Xakata and Mr. V. Mqina	Friday, December 6, 2024	52.00	Valid	38.00
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	Friday, December 6, 2024	46.00	Valid	44.00
Design, Manufacturing and Erection of the Life- Size Bronze Statue of Winnie Madikizela Mandela	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	Friday, December 6, 2024	56.00	Valid	34.00
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	Friday, December 6, 2024	46.00	Valid	44.00
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	Intention to Award	Community Services	Ms. N. Mshweshwe, Ms. H.N. Ngejane, Ms. A. Ntongana	Thursday, October 3, 2024	24.00	Valid	66.00
Supply and Delivery of Fishing Equipment and Material	WMM LM 000112 S&D FE&M	Not Yet Appointed	Tuesday, September 10, 2024	90	Monday, December 9, 2024	Ms. A. Ntongana	Not yet Awarded	Planning and Development	Not Yet Appointed	Monday, October 7, 2024	27.00	Valid	63.00

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
Supply Delivery and Installation of Jungle Gym Equipment	WMM LM 000113 SD&I JGE	Not Yet Appointed	Monday, January 6, 2025	90	Sunday, April 6, 2025	Not Yet Appointed	On Advert	Community Services	Not Yet Appointed	Friday, December 6, 2024	- 31.00	Valid	121.00
Development of Wild Coast Precinct Plans	WMM LM 19/04/23/02 CPP	Not Yet Appointed	Monday, January 6, 2025	90	Sunday, April 6, 2025	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	Friday, December 6, 2024	- 31.00	Valid	121.00
Development of small town revitalisation plan	WMM LM 000107 DSTRP	Not Yet Appointed	Monday, January 6, 2025	90	Sunday, April 6, 2025	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	Friday, December 6, 2024	- 31.00	Valid	121.00
Support and Capacity Building for MSMEs and Incubatees	WMM LM 000113 S&CB MSMEs	Not Yet Appointed	Monday, January 6, 2025	90	Sunday, April 6, 2025	Not Yet Appointed	On Advert	Development Planning	Not Yet Appointed	Friday, December 6, 2024	- 31.00	Valid	121.00
Maintenance of CCTV Cameras for 36 months	WMM LM 00058 CCTV C	Not Yet Appointed	Thursday, January 9, 2025	90	Wednesday, April 9, 2025	Not Yet Appointed	On Advert	Community Services	Not Yet Appointed	Friday, December 6, 2024	- 34.00	Valid	124.00
Upgrading of Guard House	WMM LM 05/12/24/01 MMB	Not Yet Appointed	Tuesday, January 7, 2025	90	Monday, April 7, 2025	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	Friday, December 6, 2024	- 32.00	Valid	122.00

**d) Deviations**

No deviations were approved during the month.

**e) Irregular, 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	Total Remaining Balance	Description of Incident			U	D	C	T	P	W	
										I	P	C	R	P	O	
Opening Balance	n/a	Various	R 1 842 061	R 1 842 061		-R 0	Opening balance Irregular expenditure						a	Written-off by council		
Opening Balance	n/a	Various	R 20 400			R 20 400	Opening balance fruitless		a					Refer to MPAC for investigation		
Friday, 09 February 2024	EF008346-0001	Eskom Holdings	R 40 555		R 40 555	-R 0	Interest on overdue account				a			Recommended for recovery from the person identified as having caused the expenditure		
Thursday, 29 February 2024	Hof.0108982	Tunimart	R 622	R 622	R -	R -	Cancellation on fee charges						a	Certified irrecoverable and written off by council as the cost would be more than the benefit		
Monday, 18 March 2024	SARS	SARS	R 9 607	R 9 607	R -	R -	SARS fines and penalties						a	Certified irrecoverable and written off by council as the cost would be more than the benefit		
Friday, 28 June 2024	MANY	Laz Investments	R 62 104	R -	R -	R 62 104	The bidder's quotation had calculation errors which were not picked up while other bidders		a					This relates to expenditure incurred in the current year on a contract that has already been reported to council for investigation		

Winnie Madikizela-Mandela Local Municipality

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2023-24

Transaction details								Person Liable (Offi cial or Polit ical Office Bearer )	Type of Prohibited Expendit ure	Status						General comments
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVERY	Total Remaining Balance	Descriptio n of Incident			U I	D P	C C	T R	P	W O	
							were eliminated for the same reasons									
Thursday, 11 April 2024	EF008405-0013	Vilo Security	R 300 883	R -		R 300 883	The Bidder did not submit Bill of quantities to support total Bidd Amount		Irregular expenditure	a					Bidder did not include Original pricing schedule included in the tender document to support the price offered	
July 2023 - June 2024	Various	Iqhayiya Design Workshop	R 772 287				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a					Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive	
July 2023 - June 2024	Various	ODG Technologies PTY LTD	R 490 3 175				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a					Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive	
July 2023 - June 2024	Various	Restsam Engineering PTY LTD	R 843 1 735				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a					Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive	

Winnie Madikizela-Mandela Local Municipality

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2023-24

Transaction details								Person Liab (Offic al or Polit ical Office Bearer )	Type of Prohibit ed Expen ditur e	Status						General comments
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVERY	Total Remaining Balance	Description of Incident			U I	D P	C C	T R	P P	W O	
July 2023 - June 2024	Various	S.Zoko Consulting	R 325 1 834				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a					Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive	
July 2023 - June 2024	Various	TPA Consulting JV Lisa Solutions	R 599 658				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a					Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive	
July 2023 - June 2024	Various	VBH Associates	R 465 6 617				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a					Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive	
July 2023 - June 2024	Various	Ziinzame Consulting Engineers	R 178 6 769				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a					Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive	



Winnie Madikizela-Mandela Local Municipality

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2023-24

Transaction details								Person Liab (Offi al or Polit ical Office Bearer )	Type of Prohibited Expendit ure	Status						General comments
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVERY	Total Remaining Balance	Description of Incident			U I	D P	C C	T R	P	W O	
July 2023 - June 2024	Various	LG Constructi on	R 7 589 469				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
July 2023 - June 2024	Various	Mabozela Trading and Enterprise	R 7 035 678				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
July 2023 - June 2024	Various	Manyobo Group	R 5 987 950				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
July 2023 - June 2024	Various	MVI Constructi on and Maintenan ce	R 8 230 349				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive

Winnie Madikizela-Mandela Local Municipality

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2023-24

Transaction details								Person Liab (Offic al or Polit ical Office Bearer )	Type of Prohibited Expendit ure	Status						General comments
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVERY	Total Remaining Balance	Description of Incident			U I	D P	C C	T R	P P	W O	
July 2023 - June 2024	Various	Nikhwe Group	R 3 784 527				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
July 2023 - June 2024	Various	Siti Cargo	R 6 454 890				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
July 2023 - June 2024	Various	Thahle JV Ayagu Trading	R 7 045 790				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
July 2023 - June 2024	Various	Wosa Nawe 16	R 6 884 983				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
			<b>R 76 950 960</b>	<b>R 1 852 290</b>	<b>R 40 555</b>	<b>R 965 804</b>										

During the audit of the 2023/24 financial year, the office of the Auditor General identified practices that were found not to fulfil the transparency requirements on the allocation of work for contractors that are on the panels set up by the municipality. These went back to as far as 2013 in identifying all transactions affected by the same issue. These are therefore submitted for council and its structures to investigate and decide how these must be dealt with.

## 11. Database utilisation

The following table indicates the service providers that have been utilised for the month of November 2024. This is in keeping in line with demonstrating that we are making strides in ensuring that there is rotation of service providers and no single provider is preferred.

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRef Number	Ward No.
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	11/20/2024	1,767.95	OPEN	REQUEST FOR ONE TYRE PATCHING FOR BELL GRADER REGISTRATION-JCF 375 EC; TYRE SIZE 17.5.-25	MAAA0408288	Ward 1
GROUP TWO MEDIA COMPANY	SHOP 16 TIAGOS BUILDING KOKSTAD 4700	Human Resources	11/12/2024	1,998.70	RECEIVED	REQUEST FOR ADVERTISING OF POSITION NAMELY: ACCOUNTANT PAYROLL UNDER B TREASURY OFFICE	MAAA0943404	Kokstad
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Economic Development/Planning	11/7/2024	2,000.00	RECEIVED	REQUEST FOR A NEWSPAPER ADVERT FOR THE SUPPORT AND CAPACITY BUILDING F AND INCUBATEES AS THE ATTACHED DOCUMENT.	MAAA0570434	Ward 17
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Electricity	11/12/2024	3,053.25	RECEIVED	REQUEST FOR REPLACEMENT OF ONE TRUCK WHEEL FOR CHERRY PICKER TRUCK REGISTRATION NO:HFF-091 EC ; TYRE SIZE IS 215/75R /17.5	MAAA0408288	Ward 1
ZUKO AND PINKY TRADING AND ENT	AMANDELA A/A BIZANA; 4800 WARD 31 4800	Biodiversity and Landscape	11/7/2024	4,800.00	RECEIVED	REQUEST FOR 2X15 SEATER TAXIS (1 FROM WARD 24 TO WARD 28) AND (1 FROM WARD 28) FOR COASTAL COMMITTEE MEETING IN MDTATYA S.S.S ON THE 12TH OF 2024	MAAA0003410	Ward 31
ZAMANTAMBO CONSTRUCTION AND PR	HIGHLAND VIEW MBIZANA WARD 1 4800	Mayor and Council	11/26/2024	4,950.00	OPEN	Lunch for 50 people	MAAA0168017	Ward 1
SALGA EC	P.O. BOX 7457 EAST LONDON	Human Resources	11/12/2024	5,000.00	RECEIVED	PAYMENT FOR PROVINCIAL MEMBERS ASSEMBLY AFFILIATION	MAAA0408288	East London
ZUKO AND PINKY TRADING AND ENT	AMANDELA A/A BIZANA; 4800 WARD 31 4800	Mayor and Council	11/12/2024	5,100.00	RECEIVED	REQUEST FOR 1 QUANTAM TO MOUNT FRERE FOR THE LAUNCH AND PRAYER DAY FOR SEASON	MAAA0003410	Ward 31
FAKADE CONSTRUCTION (PTY) LTD	P.O.BOX 307 BIZANA WARD 1 4800	Economic Development/Planning	11/26/2024	5,500.00	OPEN	catering for 50 people	MAAA0125170	Ward 1
Chartered Institute of Governm	PO BOX 4003 KEMPTON PARK GAUTENG 1620	Finance	11/15/2024	5,537.00	RECEIVED	PAYMENT FOR MS. MEHLO. REGISTRATION FEES . CIGFARO	MAAA0129791	Gauteng
PHINDULUSE TRADING ENTERPRISE	CLARKVILLE A/A BIZANA BIZANA 4800	Mayor and Council	11/15/2024	6,050.00	RECEIVED	HIRING OF TENT FOR 150 PEOPLE AT QOBO ON 14/11/2024	MAAA0566925	Ward 27

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRef Number	Ward No.
ISIQHAMO SA BAMBO	DUMSI LOCATION NTSHANGANE AA BIZANA 4800 KOKSTAD 4800	Biodiversity and Landscape	11/29/2024	6,300.00	OPEN	REQUEST CATERING FOR 60 PARTICIPANTS FOR CLIMATE CHANGE STRATEGY AWARE AMATSHANGASE TRIBAL AUTHORITY ON THE 27 NOVEMBER 2024	MAAA0732805	Ward 3
MSUTU GANTSA	MSIZAZWE R61 ROAD BIZANA WARD 24 4800	Solid Waste Removal	11/7/2024	6,300.00	RECEIVED	REQUEST CATERING FOR 60 PARTICIPANTS FOR WASTE MANAGEMENT COMMITTEE ME THE 14TH OF NOVEMBER 2024 AT COUNCIL CHAMBER	MAAA1402490	Ward 24
MVAZANAS CONSTRUCTIONS	HIGHLAND VIEW EXT 4 BIZANA EASTERN CAPE 4800 BIZANA 4800	Mayor and Council	11/19/2024	6,800.00	RECEIVED	TRANSPORT FOR 16 PEOPLE / 1 QUANTUM FROM BIZANA TO MT FRERE 18-20/11/2	MAAA0015090	Ward 1
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	11/20/2024	6,842.50	OPEN	REQUEST TO PURCHASE OF NEW FRONT LEFT TYRE FOR TLB (FSC 235 EC) SIZE 12.5/80-18R4	MAAA0408288	Ward 1
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Solid Waste Removal	11/15/2024	7,463.50	RECEIVED	REQUEST FOR REPLACEMENT OF 1 TYRE SIZE 295/80R22.5 FOR JTG 283 EC	MAAA0408288	Ward 1
DA BLACK HORSE	16 ALBANY BUILDING BIZANA 4800	Mayor and Council	11/29/2024	9,000.00	OPEN	Request for fruit packs for 100 people	MAAA0445987	Ward 1
MAPHALALA TRADING	MNGUNGU ADMIN AREA BIZANA WARD 28 4800	Biodiversity and Landscape	11/12/2024	9,000.00	RECEIVED	CATERING FOR 60 PARTICIPANTS FOR COASTAL COMMITTEE MEETING AT MDATYA S 12TH NOVEMBER 2024	MAAA0616983	Ward 28
SWENCA TRADING AND PROJECTS	AMADIBA AA BIZANA; 4800 ward 25 4800	Solid Waste Removal	11/26/2024	10,500.00	RECEIVED	REQUEST FOR 100 LUNCH PACKS (25 PER DAYS FOR 4 DAYS) FOR WASTE EDUCATION THE 20 NOVEMBER 2024 TO 25 NOVEMBER 2024	MAAA1487214	Ward 25
M A T TRADING ENTERPRISE	IMIZI ADMINISTRATIVE AREA REDOUBT WARD 18 4801	Corporate Wide Strategic Planning	11/7/2024	11,940.00	RECEIVED	REQUEST FOR LUNCH FOR 150 PEOPLE FOR THE MAYORAL IMBIZO TO BE HELD AT NGQINDILILI COMMUNITY HALL	MAAA0361787	Ward 18
CUJANA	P O BOX534 BIZANA ward 15 4800	Corporate Wide Strategic Planning	11/7/2024	12,294.00	RECEIVED	REQUEST FOR LUNCH FOR 150 AT MAKHOSONKE COMMUNITY HALL WARD 15 (MAYORAL IMBIZO)	MAAA0368446	Ward 15
GREEN MNCIVA TRADING	GREENVILLE LOCATION BIZANA BIZANA 4800	Corporate Wide Strategic Planning	11/12/2024	13,644.00	RECEIVED	REQUEST FOR LUNCH FOR 150 PEOPLE FOR THE MAYORAL IMBIZO AT ETYNI COMMUNITY HALL WARD 21	MAAA0395450	Ward 21
Bhukwani Farming	MTAYISI LOCATION AMADIBA ADMINISTRATION AREA WARD 16 4800	Corporate Wide Strategic Planning	11/7/2024	14,670.00	RECEIVED	REQUEST FOR LUNCH FOR 150 PEOPLE FOR THE MAYORAL IMBIZO AT AFM HALL	MAAA0364783	Ward 16
101 MONWABCY CONSULTANCY SEVIR	Ntozelo store p.o.box 25 mbizana 4800	Corporate Wide Strategic Planning	11/7/2024	14,690.00	RECEIVED	REQUEST FOR LUNCH FOR 150 PEOPLE FOR THE MAYORAL IMBIZO AT NTABEZULU H 19	MAAA1155745	Ward 19
ATHIAYANDA TRADING AND PROJECT	PO BOX 509 BIZANA WARD 23 4800	Mayor and Council	11/29/2024	15,200.00	RECEIVED	Catering for 200 people	MAAA0142804	Ward 23
SIYATHUTHUKA 101 ENTERPRISE	DAYIMANI LOCATION BIZANA WARD 12 4800	Corporate Wide Strategic Planning	11/15/2024	16,620.00	RECEIVED	CATERING FOR 150 PEOPLE IN WARD 12 FOR MAYORAL IMBIZO	MAAA1443964	Ward 12
MTSHIKITSHO CONSTRUCTION	P O BOX 280 MBIZANA NU; MBIZANA NU WARD 07 4800	Corporate Wide Strategic Planning	11/7/2024	16,620.00	RECEIVED	REQUEST FOR LUNCH FOR 150 PEOPLE AT MZAMBA COMMUNITY HALL (MAYORAL IMBIZO) WARD 7	MAAA0530799	Ward 7
QHAKUPHELA TRADING CC	DAWN STREET 24 MAIN STREET	Mayor and Council	11/7/2024	17,750.00	RECEIVED	REQUEST FOR LUNCH FOR 200 PEOPLE FOR THE LAUNCH OF 16 DAYS OF ACTIVISM	MAAA0236413	Ward 11
REINMO CONSTRUCTION	P.O.BOX 31 BIZANA WARD 14 4800	Corporate Wide Strategic	11/12/2024	18,120.00	RECEIVED	LUNCH FOR MAYORAL IMBIZO AT MEJE COMMUNITY HALL WARD 14 FIRST AWARDED SERVICE PROVIDER DECLINED BECAUSE OF SHORT NOTICE AND HA	MAAA0142804	Ward 14

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRef Number	Ward No.
AND PROJEC		Planning		0	D			
THANKS TO GIVE TRADING AND PRO	AMANIKHWE A/A AMANIKHWE A/A BIZANA 4800	Corporate Wide Strategic Planning	11/7/2024	18,720.00	RECEIVED	REQUEST FOR LUNCH FOR 150 PEOPLE FOR THE MAYORAL IMBIZO TO BE HELD AT KARTJIES SPORTS GROUND	MAAA0447568	Ward 32
Sopalini Farmers	AMADIBA A/A BIZANA WARD 25 4800	Corporate Wide Strategic Planning	11/7/2024	19,740.00	RECEIVED	REQUEST FOR LUNCH FOR 150 PEOPLE FOR THE MAYORAL IMBIZO TO BE HELD AT THEOPHILUS TSHANGELA COMMUNUNITY HALL	MAAA0241645	Ward 25
Munsoft	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T 0157	Finance	11/29/2024	21,850.00	OPEN	PAYMENT FOR MUNSOFT AGM DELEGATION	MAAA0175705	Pretoria
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	11/20/2024	22,597.50	RECEIVED	REQUEST FOR REPLACEMENT OF NEW TYRE FOR BELL GRADER JCF 375 EC	MAAA0408288	Ward 1
MLOBOTHI'S CONSTRUCTION AND EN	AMADIBA A/A BIZANA WARD 25 4800	Mayor and Council	12/2/2024	23,500.00	OPEN	REQUEST FOR LUNCH WITH SOFT DRINKS FOR BUSINESS IMBIZO	MAAA0126522	Ward 25
stira construction and project	2030 TEDDER AVENUE MARGATE WARD 25 4275	Roads	11/26/2024	28,100.00	OPEN	3 LEVER LOCKSET SABS	MAAA0111039	Ward 25
CMAM SOUTH AFRICA	G7 BENCORRUM 183 PRINCE STREET DURBAN 4001	Finance	11/7/2024	29,842.50	OPEN	Asset management training	MAAA0879470	Durban
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Fleet Management	11/19/2024	29,900.00	RECEIVED	REQUEST FOR FOUR ALLTERRAIN TYRES OF VEHICLE WITH REGISTRATION NUMBER SIZE 265/60R18	MAAA0408288	Ward 1

**Total**      453,760

## 12. Regulation 17(1) c Procurement

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

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

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Tuesday, July 16, 2024	INV2007832	Institute for Local Government	R 1,070.00	Membership Fees	Z.Zukulu	Friday, July 5, 2024	Corporate Services	NO	One quote	Sole Provider
Tuesday, July 30, 2024	PINV04635	ESRI South Africa	R 18,997.08	Licence Fees	Z.Zukulu	Tuesday, July 23, 2024	LED	NO	One quote	Sole Provider
Tuesday, July 30, 2024	300066985	The Institute of Internal Auditors	R 12,534.05	Membership Fees	Z.Zukulu	Friday, July 12, 2024	Municipal Managers office	NO	One quote	Sole Provider
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
			<b>R 78,853.88</b>							

## 13. Contract Management

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

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

d) Regularly report to the municipal council on the management of the contract or agreement and the performance of the contractor.

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

CONTRACT REGISTER FOR 2024/25 FINANCIAL YEAR												
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Categories of Contract
MBIZLM27/02/18/02ENG	Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	1856	Tuesday, June 12, 2018	Friday, July 19, 2024	Monday, June 30, 2025	86,428,299.70	5,113,523.92	-	5,113,523.92	expired	Long term Contract
MBIZ LM ICT Due Deligent	Munsoft (PTY) LTD	Financial and Billing System	1095	Wednesday, July 1, 2020	Monday, June 30, 2025	Monday, June 30, 2025	-	15,213,097.52	608,306.64	-	valid	Long term Contract
Fef:6/1/1/5	Conlog	Prepaid electricity agent	1460	Wednesday, August 1, 2018	Tuesday, July 30, 2024	Monday, June 30, 2025	-	8,938,021.85	66,824.79	-	expired	Long term Contract
MBIZ LM 00022 DCS	Kumyolz Investments	Debt collection services for 3 years	1095	Friday, December 13, 2019	Monday, December 12, 2022	Monday, June 30, 2025	0.13	3,717,913.42	-	-	expired	Long term Contract
MBIZ LM 0035 IFRA	Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	1095	Friday, January 31, 2020	Monday, January 30, 2023	Monday, June 30, 2025	5,300,000.00	208,042.19	-	208,042.19	expired	Long term Contract
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, April 28, 2020	Monday, April 28, 2025	Monday, June 30, 2025	-	14,610,423.05	1,023,063.67	-	valid	Long term 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, June 10, 2021	Sunday, September 8, 2024	Monday, June 30, 2025	2,129,902.23	216,850.34	389,945.20	-	expired	Long term Contract
WMM LM 08/12/20/03 PSC	Bukhobethu Security Services	Provision of Private Security Services	1095	Friday, October 22, 2021	Monday, October 21, 2024	Monday, June 30, 2025	30,850,200.00	2,753,400.00	4,347,000.00	-	expired	Long term Contract
WMM LM 16/09/20/01	Phahle Construction	Maintanance of Recreational Facilities	1095	Tuesday, May 3, 2022	Friday, May 2, 2025	Monday, June 30, 2025	-	1,085,263.34	30,404.48	-	valid	Long term Contract
WMM LM 25/08/21	Dr Sugudhav-Sewpersadh Attorneys	Provision of Legal Services	1095	Thursday, January 27, 2022	Sunday, January 26, 2025	Monday, June 30, 2025	-	6,535,185.26	1,397,134.99	-	valid	Long term Contract
WMM LM 25/08/21	Z.N.Mtshabe	Provision of Legal Services	1095	Thursday, January 27, 2022	Sunday, January 26, 2025	Monday, June 30, 2025	-	11,694,794.57	1,018,885.38	-	valid	Long term Contract
WMM LM 21/12/21/01 PRI	Techseeds Pty Ltd	Supply and Delivery of Printers	1095	Friday, April 8, 2022	Monday, April 7, 2025	Monday, June 30, 2025	6,581,971.41	5,168,509.72	225,229.80	4,943,279.92	valid	Long term Contract
MBIZ LM 0055 CON	Ziizame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, June 29, 2022	Sunday, June 28, 2026	Monday, June 30, 2025	3,256,364.38	102,691.34	-	102,691.34	valid	Short Term Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, September 1, 2022	Sunday, August 31, 2025	Monday, June 30, 2025	-	279,649.30	94,740.23	-	valid	Long term Contract
WMM LM 30/06/22/01	Iheans Travelling	Provision of Traveling	1095	Wednesday,	Saturday,	Monday,	-	-	-	-	valid	Long term Contract

CONTRACT REGISTER FOR 2024/25 FINANCIAL YEAR												
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Categories of Contract
TRA	Agency	Agency for 36 Months		January 4, 2023	January 3, 2026	June 30, 2025	-	4,340,956.19	1,753,129.56	6,094,085.75		
WMM LM 30/06/22/01 TRA	Tunimart(PTY)LTD	Provision of Traveling Agency for 36 Months	1095	Wednesday, January 4, 2023	Saturday, January 3, 2026	Monday, June 30, 2025	-	6,994,961.67	1,034,288.56	8,029,250.23	valid	Long term Contract
WMM LM 00098	Thahle Project jv Ayagu Construction	Construction of Sidanga Access Road with Bridges	304	Friday, January 6, 2023	Friday, November 17, 2023	Monday, June 30, 2025	19,990,389.66	999,557.78	-	999,557.78	expired	Short Term Conctract
WMM LM 25/05/22/05 ECDC	XS Dollarz	Construction of Ward 13 ECDC	365	Tuesday, March 14, 2023	Wednesday, March 13, 2024	Monday, June 30, 2025	4,061,813.16	140.43	-	140.43	expired	Short Term Conctract
WMM LM 08/12/22/02 HPC	Thahle Projects Jv Ayagu Trading	Hiring of Construction Plant and Trucks	365	Friday, March 17, 2023	Saturday, September 14, 2024	Monday, June 30, 2025	-	-	-	-	expired	Short Term Conctract
WMM LM 0064 SRM	Moya Trading and Projects	Social and Disaster Relief Material for 3 years	1095	Thursday, September 29, 2022	Sunday, September 28, 2025	Monday, June 30, 2025	-	2,087,870.00	696,280.00	2,784,150.00	valid	Long term Contract
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Hiring of Construction Plant and Trucks	365	Wednesday, March 15, 2023	Thursday, September 12, 2024	Monday, June 30, 2025	-	-	-	-	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	365	Friday, March 17, 2023	Saturday, March 16, 2024	Monday, June 30, 2025	-	-	-	-	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Hiring of Construction Plant and Trucks	365	Wednesday, March 15, 2023	Thursday, September 12, 2024	Monday, June 30, 2025	-	-	-	-	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Hiring of Construction Plant and Trucks	365	Monday, March 20, 2023	Tuesday, September 17, 2024	Monday, June 30, 2025	-	-	-	-	expired	Short Term Contract
MBIZ LM 0055 CON	Restsam Engineering PTY Ltd	Electrification of Msarhweni Village Phase 2	304	Monday, August 7, 2023	Thursday, June 6, 2024	Monday, June 30, 2025	759,732.35	69,066.57	-	69,066.57	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Hiring of Construction Plant and Trucks	365	Friday, March 31, 2023	Saturday, September 28, 2024	Monday, June 30, 2025	-	-	-	-	expired	Short Term Conctract
WMM LM 06/10/22/03 IAS	Mayile Solutions	Provision of Internal Services	1095	Monday, April 24, 2023	Thursday, April 23, 2026	Monday, June 30, 2025	-	1,831,558.87	443,193.66	2,274,752.53	valid	Long term Contract
WMM LM 04/08/22/02 RMD	Manyobo Group	Rehabilitation of Dumping Site for a Period of 18 Months	547	Wednesday, June 21, 2023	Thursday, December 19, 2024	Monday, June 30, 2025	-	2,359,045.01	777,503.48	3,136,548.49	valid	Long term Contract
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, June 20, 2023	Friday, June 19, 2026	Monday, June 30, 2025	-	30,600.00	-	30,600.00	valid	Long term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Descipline Panel of Consultants for a Period of 3 years	1095	Friday, June 23, 2023	Monday, June 22, 2026	Monday, June 30, 2025	-	-	-	-	valid	Long term Contract
MBIZLM27/02/18/02ENG	VHB and Associates	Construction of Mbizana Civic Centre	365	Monday, May 22, 2023	Wednesday, May 21, 2025	Monday, June 30, 2025	7,379,831.38	-	-	-	valid	Long term Contract



**CONTRACT REGISTER FOR 2024/25 FINANCIAL YEAR**

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Categories of Contract
WMM LM 08/12/22/02 HPC	Nikhwe Group	Hiring of Construction Plant and Trucks	365	Monday, March 27, 2023	Tuesday, September 24, 2024	Monday, June 30, 2025	-	-	-	-	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Hiring of Construction Plant and Trucks	365	Monday, March 27, 2023	Tuesday, September 24, 2024	Monday, June 30, 2025	-	-	-	-	expired	Short Term Contract
WMM LM 00081 RVL	Masilo 85 Projects	Refurbishment of Low Voltage Lines in Extension 4	182	Monday, June 26, 2023	Thursday, January 4, 2024	Monday, June 30, 2025	3,491,945.22	356,458.25	174,193.72	182,264.53	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Wednesday, July 5, 2023	Saturday, July 4, 2026	Monday, June 30, 2025	-	-	-	-	valid	Long term Contract
MBIZ LM 0055 CON	Ziizame Consulting Engineers	Professional Services of Majazi Landfill Site	547	Friday, March 31, 2023	Saturday, September 28, 2024	Monday, June 30, 2025	10,217,253.61	8,851,485.27	320,909.80	8,530,575.47	expired	Short Term Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resources	1095	Thursday, August 24, 2023	Sunday, August 23, 2026	Monday, June 30, 2025	-	1,527,574.68	238,000.00	1,765,574.68	valid	Long term Contract
WMM LM 04/05/23/01 ENP	Masilo Jv Kresta Green	Nomlacu Electrification Phase 2	243	Tuesday, July 25, 2023	Monday, June 17, 2024	Monday, June 30, 2025	5,743,276.13	937,982.32	-	937,982.32	expired	Short Term Contract
WMM LM 04/05/23/01 ENP	ODG Technologies PTY Ltd	Nomlacu Electrification Phase 2	243	Tuesday, October 3, 2023	Sunday, June 2, 2024	Monday, June 30, 2025	1,035,116.46	-0.01	-	-0.01	expired	Short Term Contract
WMM LM 000103 M W18	Stira Construction	Construction of Mgqutsalala Access Road	152	Friday, October 6, 2023	Wednesday, March 13, 2024	Monday, June 30, 2025	4,621,749.00	231,002.57	-	231,002.57	expired	Short Term Contract
WMM LM 000104 CS W08	Alutha Holding 82/ Show Love and Care	Construction to Ntshikitshane to Bhukuveni Access Road	121	Friday, October 6, 2023	Sunday, February 4, 2024	Monday, June 30, 2025	2,495,075.00	620,050.20	-	620,050.20	expired	Short Term Contract
WMM LM 00020 M A/R	Mvumeza Trading Enterprise	Construction of Mhlwazini Access Road	182	Monday, December 4, 2023	Monday, June 3, 2024	Monday, June 30, 2025	4,395,182.41	1,402,778.91	-	1,402,778.91	expired	Short Term Contract
WMM LM 00013 M A/R	Isivuno Eshle Construction	Construction of Mgomanzi Access Road	182	Tuesday, November 7, 2023	Thursday, May 9, 2024	Monday, June 30, 2025	5,122,592.20	90,160.56	-	90,160.56	expired	Short Term Contract
WMM LM 0018 MZ/ A/R	Vitsha Trading	Construction of Mwilini Access Road	304	Monday, December 4, 2023	Friday, October 11, 2024	Monday, June 30, 2025	5,790,907.51	1,287,849.29	-	1,287,849.29	expired	Short Term Contract
WMM LM 00017 MDG	Vitsha Trading	Upgrading of Mbongwana via Dotye to Greenville Access Road	182	Monday, December 4, 2023	Tuesday, June 11, 2024	Monday, June 30, 2025	9,685,836.19	2,710,223.69	-	2,710,223.69	expired	Short Term Contract
WMM-LM 27/10/21/01 PIS	Ndzila Investments	Provision of insurance Services for 36 Months	1095	Wednesday, December 20, 2023	Saturday, December 19, 2026	Monday, June 30, 2025	-	548,154.19	359,946.55	908,100.74	valid	Long term Contract
WMM LM 04/05/23/02 EMP	Masilo Projects 85	Electrification of Masarhweni Phase 2	91	Tuesday, July 25, 2023	Wednesday, January 17, 2024	Monday, June 30, 2025	3,207,821.60	756,691.13	405,927.68	350,763.45	expired	Short Term Contract
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, January 1,	Sunday, December	Monday, June 30,	-	3,768,314.81	-	3,768,314.81	valid	Long term Contract

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				2024	31, 2028	2025						
WMM LM 00052 P AGRIC I	Vilo Security Services	Procurement of Agricultural Inputs	30	Wednesday, January 31, 2024	Friday, March 1, 2024	Monday, June 30, 2025	883,300.00	-	-	-	expired	Short Term Contract
WMM LM 00016 M TL 3Y	ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	1095	Thursday, December 21, 2023	Sunday, December 20, 2026	Monday, June 30, 2025	-	1,091,888.74	382,669.86	1,474,558.60	valid	Long term Contract
WMM LM 13/09/23/02 COC	Mabozela Trading and Enterprise	Call Out for Crane Truck Hiring Services	365	Wednesday, January 31, 2024	Thursday, January 30, 2025	Monday, June 30, 2025	200,000.00	-	112,690.00	-	valid	Short Term Contract
WMM LM 00012 BS	West Bank Limited	Fuel	1826	Monday, January 1, 2024	Sunday, December 31, 2028	Monday, June 30, 2025	-	1,198,674.31	1,010,894.01	2,209,568.32	valid	Long term Contract
WMM LM 11/08/22/02 MHR	Eco South Partnership	Mbizana Heritage Reseach	182	Wednesday, January 31, 2024	Wednesday, July 31, 2024	Monday, June 30, 2025	573,850.00	-	-	-	expired	Short Term Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, January 31, 2024	Tuesday, January 30, 2029	Monday, June 30, 2025	8,972,421.01	8,972,421.01	215,416.66	8,757,004.35	valid	Long term Contract
WMM LM 03/11/22/02	Blue Cycle Trading Services	Reviewal of ICT Disaster Recovery	730	Monday, February 5, 2024	Wednesday, February 4, 2026	Monday, June 30, 2025	494,500.00	241,500.00	-	241,500.00	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, November 28, 2022	Wednesday, November 27, 2024	Monday, June 30, 2025	1,917,600.00	34,419.00	-	34,419.00	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Construction of Mwilini Access Road	730	Monday, November 28, 2022	Wednesday, November 27, 2024	Monday, June 30, 2025	1,423,057.26	30,259.99	-	30,259.99	valid	Short Term Contract
WMM LM 31/05/22/06 MDP	Masinyane and Son	Supply and Delivery of SMME Equipment	30	Friday, February 9, 2024	Sunday, March 10, 2024	Monday, June 30, 2025	750,000.00	-	-	-	expired	Short Term Contract
WMM LM 00019 NS A/R	Mvumeza Trading Enterprise	Construction of Ntlanezwe to Sizabonke Access Road	182	Monday, December 4, 2023	Wednesday, June 5, 2024	Monday, June 30, 2025	6,790,555.42	1,373,706.74	-	1,373,706.74	expired	Short Term Contract
WMM LM 00066 E SV	ODG Technologies PTY Ltd	Electrification of Zizityaneni 2022/2023	517	Wednesday, September 28, 2022	Tuesday, February 27, 2024	Monday, June 30, 2025	1,416,776.31	68,174.36	-	68,174.36	expired	Short Term Contract
WMM LM 04/05/23/03 ELE	Siya and Aya JV S One	Electrification of Lower Ethridge Village Phase 2	121	Wednesday, July 26, 2023	Friday, November 24, 2023	Monday, June 30, 2025	4,127,551.32	1,437,402.78	-	1,437,402.78	expired	Short Term Contract
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, April 15, 2024	Friday, April 11, 2025	Monday, June 30, 2025	23,694,774.37	17,800,633.72	2,472,152.82	15,328,480.90	valid	Short Term Contract
WMM LM 24/06/23/02 MLA	Eco South Partnership	Municipal Land Audit	243	Wednesday, April 24, 2024	Monday, December 23, 2024	Monday, June 30, 2025	403,650.00	-	-	-	valid	Short Term Contract
WMM-LM 10/06/22 B GBS C	Dream Bold Business Consultancy	Pre-Capacity Building for GBS Manufacturing Hubs	121	Tuesday, May 21, 2024	Thursday, September 19, 2024	Monday, June 30, 2025	2,998,750.00	1,818,750.00	-	1,818,750.00	expired	Short Term Contract
WMM LM 13/09/04 CCS	Eco South Partnership	Customer Care Satisfactory Survey	30	Wednesday, May 22,	Friday, June 21, 2024	Monday, June 30,	195,822.00	-	-	-	expired	Short Term Contract

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				2024		2025						
WMM LM 18/01/24/01 TCE	Thake Electrical	3 Year Turnkey Contract for Electricity Services	1095	Wednesday, May 22, 2024	Saturday, May 22, 2027	Monday, June 30, 2025	-	-	-	-	valid	Long term Contract
WMM LM 00061 FAR	Lilitha Project Managers	GRAP Compliant Immovable Asset Register for 2023-26 Financial Years	1095	Monday, May 27, 2024	Thursday, May 27, 2027	Monday, June 30, 2025	5,526,582.57	5,526,582.57	1,620,644.21	3,905,938.36	valid	Long term Contract
WMM LM 00051 PPE PS 36M	Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	1095	Tuesday, June 4, 2024	Friday, June 4, 2027	Monday, June 30, 2025	-	-	-	-	valid	Long term Contract
WMM LM 00056 PMS 12M	Dosvents TD	Supply and Delivery of Stationery for 12 Months	365	Tuesday, June 4, 2024	Wednesday, June 4, 2025	Monday, June 30, 2025	-	-	1,060,612.91	-	valid	Long term Contract
WMM LM 04/08/22/01 SDC	Masinyane and Son	Supply and Delivery of Cleaning Resources for 36 Months	1095	Tuesday, June 4, 2024	Friday, June 4, 2027	Monday, June 30, 2025	-	-	450,994.98	-	valid	Long term Contract
WMM LM 00053 W&OHP 36M	Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36 Months	1095	Wednesday, June 5, 2024	Saturday, June 5, 2027	Monday, June 30, 2025	2,481,050.00	2,481,050.00	-	2,481,050.00	valid	Long term Contract
WMM LM 00051 P PPE 24M	Moya Trading and Projects	Procurement of PPE: Environmental Services for 24 Months	730	Thursday, February 8, 2024	Saturday, February 7, 2026	Monday, June 30, 2025	-	-	611,520.00	-	valid	Long term Contract
WMM LM 00055 CBD R	Ibala Consulting	CBD Road Maintenance	91	Thursday, March 7, 2024	Wednesday, June 26, 2024	Monday, June 30, 2025	2,283,458.58	1,278,663.38	-	1,278,663.38	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziiname Consulting Engineers	Allocation for Mqonjwana Access Road	182	Tuesday, April 23, 2024	Tuesday, October 22, 2024	Monday, June 30, 2025	2,659,375.00	2,299,630.85	-	2,299,630.85	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Allocation of Shesi Access Road	91	Thursday, March 28, 2024	Tuesday, July 2, 2024	Monday, June 30, 2025	2,622,137.43	-	-	-	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Khaleni Access Road	91	Wednesday, April 24, 2024	Wednesday, July 24, 2024	Monday, June 30, 2025	4,262,638.07	1,992,932.96	1,273,984.48	718,948.48	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Mthamvuna Nature Reserve Access Road	91	Thursday, March 28, 2024	Tuesday, July 2, 2024	Monday, June 30, 2025	2,657,043.09	-	-	-	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Wosa Nawe 16	Allocation of Dinizulu Access Road	91	Thursday, September 14, 2023	Thursday, December 14, 2023	Monday, June 30, 2025	2,054,348.50	9,221.85	-	9,221.85	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation of MabhaNqana Access Road	91	Friday, September 15, 2023	Monday, December 18, 2023	Monday, June 30, 2025	1,590,105.00	-	-	-	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Allocation of Mfuneli Access Road	91	Thursday, September 14, 2023	Thursday, December 14, 2023	Monday, June 30, 2025	3,283,800.85	1,864,700.85	-	1,864,700.85	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Allocation of Dyifane Access Road	91	Thursday, September	Thursday, December	Monday, June 30,	1,625,964.50	39,629.01	-	39,629.01	expired	Short Term Contract

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				14, 2023	14, 2023	2025						
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation of Mabutho Access Road	91	Thursday, September 14, 2023	Monday, December 18, 2023	Monday, June 30, 2025	1,000,305.05	-	-	-	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Rockville to Mkhulu Access Road	91	Friday, September 15, 2023	Monday, December 18, 2023	Monday, June 30, 2025	2,931,010.28	29.90	-	29.90	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Thahle Projects Jv Ayagu Trading	Allocation of Goxe Access Road	91	Tuesday, September 26, 2023	Tuesday, December 26, 2023	Monday, June 30, 2025	4,601,357.50	440.33	-	440.33	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Allocation of Lundini to Mtshawedikazi Access Road	91	Thursday, September 14, 2023	Monday, December 18, 2023	Monday, June 30, 2025	2,208,057.50	0.09	-	0.09	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	LG Construction TA LGC Construction	Allocation of Mlindazwe Access Road	91	Tuesday, March 28, 2023	Sunday, July 2, 2023	Monday, June 30, 2025	2,052,749.50	-0.01	-	-0.01	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Allocation of Zinini Access Road	91	Thursday, March 28, 2024	Tuesday, July 2, 2024	Monday, June 30, 2025	3,799,600.00	75,123.75	-	75,123.75	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Thahle Projects Jv Ayagu Trading	Allocation of Marina Access Road	91	Tuesday, March 28, 2023	Sunday, July 2, 2023	Monday, June 30, 2025	2,244,332.12	49,368.52	-	49,368.52	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Manyobo Group	Allocation of Marhelane to Mhlabuvelile Access Road	91	Wednesday, March 29, 2023	Monday, July 3, 2023	Monday, June 30, 2025	2,598,341.63	-	-	-	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation of Bholorhweni Access Road	91	Tuesday, March 28, 2023	Thursday, July 4, 2024	Monday, June 30, 2025	2,380,513.80	89,642.50	-	89,642.50	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Allocation- Rehabilitation of Ndayini Access Road(Disaster)	182	Thursday, April 25, 2024	Thursday, October 24, 2024	Monday, June 30, 2025	4,540,072.40	2,255,632.40	1,998,674.61	256,957.79	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Allocation- Rehabilitation of Ndela to Ward 11 Access Road	182	Tuesday, April 23, 2024	Thursday, October 24, 2024	Monday, June 30, 2025	2,913,661.30	857,239.12	274,363.50	582,875.62	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation- Rehabilitation of Matshezini(Disaster )	182	Monday, November 28, 2022	Monday, May 29, 2023	Monday, June 30, 2025	307,674.95	-	-	-	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Nikhwe Group	Allocation- Rehabilitation of Mtomkhulu Access Road(Disaster )	182	Monday, April 22, 2024	Wednesday, October 30, 2024	Monday, June 30, 2025	2,936,509.72	298,825.97	955,181.83	656,355.86	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation- Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, April 23, 2024	Thursday, October 24, 2024	Monday, June 30, 2025	4,904,976.55	2,761,471.80	1,752,267.43	1,009,204.37	expired	Short Term Contract
WMM LM 04/08/22/01 EWM	Khulani Skills Development	Extension of Waste Management Services	1095	Tuesday, March 12,	Friday, March 12,	Monday, June 30,	-	742,550.00	1,517,630.00	2,260,180.00	valid	Long term Contract

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	Center			2024	2027	2025						
WMM LM 24/08/22 RTE	Eco South Partneship	Revalidation of Township Establishment	182	Sunday, April 7, 2024	Sunday, October 6, 2024	Monday, June 30, 2025	672,865.00	-	-	-	expired	Short Term Contract
WMM LM 00056 S&D FE&M	Masinyane and Son	Supply and Delivery of Fishing Equipment	30	Sunday, June 16, 2024	Tuesday, July 16, 2024	Monday, June 30, 2025	386,345.00	-	-	-	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziiname Consulting Engineers	Allocation- Rehabilitation of Mhlwazini Access Road	182	Monday, December 5, 2022	Monday, June 5, 2023	Monday, June 30, 2025	523,794.47	14,620.00	-	14,620.00	expired	Short Term Contract
WMM LM 04/04/24/01	Mabhula Force	Ward 4 Community Hall Paving	121	Wednesday, July 10, 2024	Friday, November 8, 2024	Monday, June 30, 2025	893,906.17	893,906.17	804,515.55	89,390.62	valid	Short Term Contract
WMM LM 28/11/23/01 RID	Bern and Willie Projects	Development of Inventory Records	30	Friday, June 21, 2024	Sunday, July 21, 2024	Monday, June 30, 2025	390,000.00	-	-	-	expired	Short Term Contract
WMM-LM 00064 0 OE	Sword Group	Supply and Delivery of Office Furniture	121	Wednesday, July 10, 2024	Friday, November 8, 2024	Monday, June 30, 2025	299,900.00	299,900.00	299,900.00	-	valid	Short Term Contract
WMM-LM00060 ICC-MMB	Techseeds Telecommunications	Intergration of Civic Center with the Main Building	121	Thursday, June 27, 2024	Saturday, October 26, 2024	Monday, June 30, 2025	2,404,799.80	1,345,901.90	-	1,345,901.90	expired	Long term Contract
WMM-LM 00064 MMS F& YCC	Sword Group	Supply , Delivery and Installation of Mphuthumi Mafumbatha Stadium Furniture	121	Wednesday, July 10, 2024	Friday, November 8, 2024	Monday, June 30, 2025	405,100.00	405,100.00	-	405,100.00	valid	Short Term Contract
WMM LM 0015 FMLS	Nikhwe Group	Majazi Landfill Site Pase 1/Revised Fencing of Ext 3 Disposal Site	730	Wednesday, July 26, 2023	Wednesday, May 13, 2026	Monday, June 30, 2025	5,864,368.09	3,274,296.11	927,453.17	2,346,842.94	valid	Short Term Contract
WMM-LM 13/09/23/03 STM	BMI Electrical	Maintanance of Street Lights	182	Tuesday, June 4, 2024	Tuesday, December 3, 2024	Monday, June 30, 2025	561,821.00	561,821.00	526,861.00	34,960.00	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation-Profesional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, May 16, 2024	Thursday, November 14, 2024	Monday, June 30, 2025	1,161,286.46	1,161,286.46	325,335.00	835,951.46	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziiname Consulting Engineers	Allocation for Proffesional Services of Ntinga Access Road	182	Tuesday, June 4, 2024	Tuesday, December 3, 2024	Monday, June 30, 2025	-	-	-	-	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziiname Consulting Engineers	Allocation for Professional Services of Mkhasweni Access Road	182	Friday, May 17, 2024	Friday, November 15, 2024	Monday, June 30, 2025	-	-	-	-	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziiname Consulting Engineers	Allocation for Professional Services of Lukhanyo Access Road	182	Friday, May 17, 2024	Friday, November 15, 2024	Monday, June 30, 2025	939,723.75	939,723.75	220,019.09	719,704.66	valid	Short Term Contract

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WMM LM 00062 Part 1	Eyethu Construction and Plant Hire	Allocation- Coonstruction of Ndlavini Access Road and Bridge	182	Thursday, February 8, 2024	Monday, February 3, 2025	Monday, June 30, 2025	6,440,046.23	6,440,046.23	1,446,341.20	4,993,705.03	valid	Short Term Contract
WMM LM 00062 Part 1	Masilo Jv CastleHill	Allocation- Construction of Sunyside Access Road	182	Wednesday, May 8, 2024	Wednesday, November 6, 2024	Monday, June 30, 2025	3,131,381.00	2,227,138.68	1,717,548.00	509,590.68	expired	Short Term Contract
WMM LM 00062 Part 1	Mvi Construction and Maintenance	Allocation- Construction of Nyanisweni Access Road	182	Monday, August 5, 2024	Friday, January 31, 2025	Monday, June 30, 2025	4,498,048.51	4,498,048.51	2,550,063.50	1,947,985.01	valid	Short Term Contract
WMM LM 00062 Part 1	Citi Cargo	Allocation of Cabane to Crestu Access Road	182	Monday, August 5, 2024	Monday, February 3, 2025	Monday, June 30, 2025	2,766,871.25	2,296,521.25	996,544.00	1,299,977.25	valid	Short Term Contract
WMM LM 00062 Part 1	Mmumeza	Allocation Construction of Khutshi Access Road	182	Monday, August 5, 2024	Monday, February 3, 2025	Monday, June 30, 2025	2,935,362.93	2,935,362.93	-	2,935,362.93	valid	Short Term Contract
WMM LM 00062 Part 1	LG Construction TA LGC Construction	Allocation of Mhlabomnyama Via Makhalweni to Plangweni	182	Wednesday, May 8, 2024	Wednesday, November 6, 2024	Monday, June 30, 2025	4,498,048.51	4,498,048.51	1,241,205.59	3,256,842.92	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allcation of Consultants :Construction Ndlavini Access Road	365	Thursday, February 8, 2024	Friday, February 7, 2025	Monday, June 30, 2025	876,009.40	608,516.57	-	608,516.57	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allcation of Consultants :Construction of Nyanisweni Access Road	365	Monday, May 13, 2024	Tuesday, May 13, 2025	Monday, June 30, 2025	625,059.82	625,059.82	-	625,059.82	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allcation of Consultants :Mhlabomnyama Via Makhalweni to Plangweni	365	Monday, May 13, 2024	Tuesday, May 13, 2025	Monday, June 30, 2025	1,037,281.67	244,607.45	-	244,607.45	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :Construction of 116 to Somgungqu to Khwanyana Access Road	365	Monday, May 13, 2024	Tuesday, May 13, 2025	Monday, June 30, 2025	801,334.39	801,334.39	77,625.00	723,709.39	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :Khutshi to Voting Station	365	Tuesday, May 14, 2024	Wednesday, May 14, 2025	Monday, June 30, 2025	583,161.04	583,161.04	209,760.00	373,401.04	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :cabane to Krestu Access Road	365	Wednesday, May 15, 2024	Thursday, May 15, 2025	Monday, June 30, 2025	421,365.14	421,365.14	267,720.00	153,645.14	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :Construction of	365	Thursday, May 16, 2024	Friday, May 16, 2025	Monday, June 30, 2025	669,706.94	669,706.94	326,480.00	343,226.94	valid	Short Term Contract

CONTRACT REGISTER FOR 2024/25 FINANCIAL YEAR												
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Categories of Contract
		Sunyside Access Road										
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for professional services of Thaleni Bridge	365	Wednesday, July 5, 2023	Thursday, July 4, 2024	Tuesday, July 1, 2025	1,013,641.64	1,013,641.64	-	1,013,641.64	expired	Short Term Contract
WMM LM 31/05/22/06 MDP	Ubuhle Bempisi Consulting Engineers	Panel of Consultants for period of 3 years	1095	Monday, August 26, 2024	Thursday, August 26, 2027	Wednesday, July 2, 2025	-	-	-	-	valid	Short Term Contract
WMM-LM 13/09/23/05 IVR	CrossCheck Information Bureau Pty Ltd	Indigent Register Data Management Verification for 36 Months	1095	Monday, August 26, 2024	Thursday, August 26, 2027	Thursday, July 3, 2025	1,463,335.44	1,463,335.44	-	1,463,335.44	valid	Short Term Contract
WMM LM 00013 GRV	Black Dot Property Consultants	General Valuation Roll 2024/2029	1460	Thursday, September 26, 2024	Monday, September 25, 2028	Friday, July 4, 2025	1,400,000.00	1,400,000.00	350,000.00	1,050,000.00	valid	Short Term Contract
WMM LM 24/08/23/01 BMM	Nikhwe Group	Bizana Mini market Phase 2	365	Monday, July 1, 2024	Tuesday, July 1, 2025	Saturday, July 5, 2025	4,675,814.60	4,675,814.60	-	4,675,814.60	valid	Short Term Contract
WMM 000 103 TCE	ODG Technologies	Panel of Service Providers ( Tunkey Contract Electricity) for 3 years	1095	Monday, August 26, 2024	Thursday, August 26, 2027	Sunday, July 6, 2025	-	-	-	-	valid	Short Term Contract
WMM LM 00062 Part 1	Mvumeza Trading Enterprise	Allocation- Construction of Kutshi Access Road	182	Friday, August 2, 2024	Friday, January 31, 2025	Monday, July 7, 2025	2,935,362.93	2,935,362.93	1,058,243.80	1,877,119.13	valid	Short Term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	Allocation- Nomlacu Phase 3	243	Friday, July 26, 2024	Wednesday, March 26, 2025	Tuesday, July 8, 2025	13,609,568.87	13,609,568.87	10,544,543.91	3,065,024.96	valid	Short Term Contract
WMM LM 00088 PVMS	Conlog	Multi Utility Online Pre-Paid Electricity Vending Management System	1095	Wednesday, November 6, 2024	Saturday, November 6, 2027	Wednesday, July 9, 2025	-	-	-	-	valid	Short Term Contract
WMM 000 103 TCE	ODG Technologies PTY Ltd	Allocation- Electrification 167 Households at Nkanini Village for 2024/2025	182	Wednesday, November 6, 2024	Wednesday, May 7, 2025	Thursday, July 10, 2025	4,994,581.21	4,994,581.21	-	4,994,581.21	valid	Short Term Contract
WMM 000 103 TCE	Thake Electrical	Allocatio- Electrification of 206 Households -at Matwebu Village	182	Wednesday, November 6, 2024	Wednesday, May 7, 2025	Friday, July 11, 2025	4,936,928.15	4,936,928.15	-	4,936,928.15	valid	Short Term Contract
							<b>426,670,352.</b>	<b>65,857,434</b>	<b>55,004,764</b>	<b>10,852,670</b>		

## **PART 2 – SUPPORTING DOCUMENTATION**

### **1. 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 15<sup>th</sup> of August 2024
- AG and Municipal Management meeting scheduled for 22<sup>nd</sup> 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 19<sup>th</sup> of September 2024
- Engagement letter signed on the 23<sup>rd</sup> of September 2024
- Planning concluded on the 25<sup>th</sup> of September 2024
- 70 RFIs were issued and all submitted within stipulated times
- 20 CoAFs were issued compared to 25 CoAFs in the previous audit at the same time with the same areas having issues:
  - Internal Audit quality assurance not done (One responded late)
  - Internal Audit reports not presented to the Audit Committee
  - Inconsistencies on AoPo and supporting information
    - Number reported for electrification projects that could not be verified



- Incorrect locations of electrification projects (GPS co-ordinates)
- Amounts recorded in the performance report for infrastructure not the same as amounts confirmed on the asset register
- Numbers reported for indigent support incorrect
- Amount reported as spent on support of indigents not supported
- Indigent beneficiaries not on the indigent register
- Contracts with no evidence that they were monitored monthly
- Service providers submitting fraudulent appointment letters not reported to Treasury for possible blacklisting
- VAT incorrectly accounted for on the INEP related revenue recognised
- WIP registers not tying to the amounts reported on the Annual Financial Statements
- Incorrect process followed in the allocation of work for contractors on the panels

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 continues being under serious scrutiny
- Civic center completion and expenditure reconciliation will be under scrutiny
- Information submitted with the audit file to carry more wait than information submitted later
- Information not on the audit file to be requested separately
- The validity and completeness of the indigent register has attracted serious attention from the auditors as information surfaces that some beneficiaries are not on the register

The audit was indeed concluded by 30 November 2024 as expected with the municipality confirmed to have received an Unqualified Audit opinion with a compliance paragraph on Supply Chain Management processes related to allocation of work on panels. An audit action plan will therefore be prepared and submitted to the structures of council in January 2025.

## **2. Implementation of the Finance Management Internship Programme**

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

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

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 the expected recruitment processes was concluded by the end of October 2024.

### 3. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14 147	15 896	-	1 779	6 478	6 623	(145)	-2%	15 896
Pension and UIF Contributions		1 173	1 325	-	147	537	552	(15)	-3%	1 325
Medical Aid Contributions		1 173	1 325	-	147	537	552	(15)	-3%	1 325
Motor Vehicle Allowance		5 787	6 623	-	728	2 650	2 760	(110)	-4%	6 623
Cellphone Allowance		3 003	3 384	-	251	1 251	1 410	(159)	-11%	3 384
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 173	1 325	-	147	537	552	(15)	-3%	1 325
<b>Sub Total - Councillors</b>		<b>26 454</b>	<b>29 876</b>	<b>-</b>	<b>3 200</b>	<b>11 990</b>	<b>12 448</b>	<b>(459)</b>	<b>-4%</b>	<b>29 876</b>
<b>% increase</b>	4		<b>12,9%</b>							<b>12,9%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 580	5 602	-	467	2 544	2 334	210	9%	5 602
Pension and UIF Contributions		206	195	-	16	82	81	1	1%	195
Medical Aid Contributions		317	308	-	26	138	128	10	7%	308
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 700	1 780	-	147	770	742	29	4%	1 780
Cellphone Allowance		99	94	-	8	41	39	2	6%	94
Housing Allowances		421	417	-	34	182	174	9	5%	417
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 324</b>	<b>8 396</b>	<b>-</b>	<b>698</b>	<b>3 759</b>	<b>3 498</b>	<b>260</b>	<b>7%</b>	<b>8 396</b>
<b>% increase</b>	4		<b>0,9%</b>							<b>0,9%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		73 681	81 477	-	6 567	32 404	33 949	(1 544)	-5%	81 477
Pension and UIF Contributions		12 314	13 562	-	1 094	5 365	5 651	(286)	-5%	13 562
Medical Aid Contributions		6 137	6 640	-	557	2 775	2 767	9	0%	6 640
Overtime		2 496	3 290	-	225	794	1 371	(577)	-42%	3 290
Performance Bonus		6 106	6 453	-	79	282	2 689	(2 407)	-90%	6 453
Motor Vehicle Allowance		8 089	8 829	-	718	3 546	3 679	(132)	-4%	8 829
Cellphone Allowance		593	1 257	-	52	255	524	(269)	-51%	1 257
Housing Allowances		3 957	4 373	-	353	1 768	1 822	(54)	-3%	4 373
Other benefits and allowances		6 029	3 489	-	126	645	1 454	(809)	-56%	3 489
<b>Sub Total - Other Municipal Staff</b>		<b>119 402</b>	<b>129 370</b>	<b>-</b>	<b>9 771</b>	<b>47 835</b>	<b>53 904</b>	<b>(6 069)</b>	<b>-11%</b>	<b>129 370</b>
<b>% increase</b>	4		<b>8,3%</b>							<b>8,3%</b>
<b>Total Parent Municipality</b>		<b>154 180</b>	<b>167 642</b>	<b>-</b>	<b>13 668</b>	<b>63 584</b>	<b>69 851</b>	<b>(6 267)</b>	<b>-9%</b>	<b>167 642</b>
			<b>8,7%</b>							<b>8,7%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>154 180</b>	<b>167 642</b>	<b>-</b>	<b>13 668</b>	<b>63 584</b>	<b>69 851</b>	<b>(6 267)</b>	<b>-9%</b>	<b>167 642</b>
<b>% increase</b>	4		<b>8,7%</b>							<b>8,7%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>127 726</b>	<b>137 766</b>	<b>-</b>	<b>10 469</b>	<b>51 594</b>	<b>57 402</b>	<b>(5 809)</b>	<b>-10%</b>	<b>137 766</b>

## 4. Debtors' analysis

### Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 570	1 987	1 959	1 889	1 385	1 252	1 254	16 157	32 452	21 936	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	1 306	294	281	12 041	268	255	251	30 475	45 170	43 289	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	55	16	16	16	15	14	27	2 010	2 169	2 082	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	360	360	360	-	-	
Interest on Arrear Debtor Accounts	1810	1 636	799	813	730	684	685	689	19 453	25 488	22 241	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	696	255	283	245	212	189	212	9 024	11 116	9 882	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>10 263</b>	<b>3 350</b>	<b>3 352</b>	<b>14 921</b>	<b>2 563</b>	<b>2 395</b>	<b>2 433</b>	<b>77 479</b>	<b>116 755</b>	<b>99 790</b>	<b>-</b>	<b>-</b>	
<b>2023/24 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	1 244	585	642	12 332	474	430	435	34 968	51 110	48 639	-	-	
Commercial	2300	8 336	2 455	2 415	2 294	1 818	1 700	1 679	28 301	48 998	35 792	-	-	
Households	2400	682	311	295	294	271	265	318	14 210	16 647	15 359	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>10 263</b>	<b>3 350</b>	<b>3 352</b>	<b>14 921</b>	<b>2 563</b>	<b>2 395</b>	<b>2 433</b>	<b>77 479</b>	<b>116 755</b>	<b>99 790</b>	<b>-</b>	<b>-</b>	

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

## 5. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	50	-	-	-	-	-	-	-	-	50	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>

The above table shows the municipality's creditors and their ageing. No creditors recorded were not 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.

## 6. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
<b>R thousands</b>														
<b>Municipality</b>														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,006011374	0	n/a	not fixed	493 495	2 967	(28 048)	-	468 413
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,00573954	0	n/a	not fixed	3	0	10 500	-	10 503
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,005691757	0	n/a	not fixed	1 148	7	(7)	-	1 148
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,005250393	0	n/a	not fixed	22 241	117	(3 844)	-	18 513
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,005691801	0	n/a	not fixed	96	1	-	-	96
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	1,652047563	0	n/a	not fixed	2	3	(1 343)	1 341	3
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,005537197	0	n/a	not fixed	2 491	14	(231)	-	2 273
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,005691809	0	n/a	not fixed	174	1	-	-	175
<b>Municipality sub-total</b>										<b>519 649</b>	<b>3 109</b>	<b>(22 973)</b>	<b>1 341</b>	<b>501 125</b>
<b>Entities</b>														
														-
														-
														-
														-
														-
<b>Entities sub-total</b>										<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>										<b>519 649</b>	<b>3 109</b>	<b>(22 973)</b>	<b>1 341</b>	<b>501 125</b>

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the month by over R18.8 million which lead to a decrease in its investments for the month of November 2024. It should however be noted that this only reflects the difference between what was received and what was spent.

## 7. Allocation and grant receipts and expenditure

### a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		27 880	392 710	-	11 841	173 815	163 629	10 186	6,2%	392 710
Local Government Equitable Share		-	359 441	-	-	149 767	149 767	(0)	0,0%	359 441
Finance Management		2 100	2 100	-	-	2 100	875	1 225	140,0%	2 100
Integrated National Electrification Programme		14 067	25 362	-	10 500	19 862	10 568	9 295	88,0%	25 362
EPWP Incentive		3 042	2 981	-	1 341	2 086	1 242	844	67,9%	2 981
Municipal Infrastructure Grant		2 679	2 826	-	-	-	1 177	(1 177)	-100,0%	2 826
RSC Levy Replacement	3									
Disaster Response grant		2 060		-	-	-	-	-		
GBS Grant (Operational)		3 932								
<b>Provincial Government:</b>		700	1 147	-	-	-	478	(478)	-100,0%	1 147
Sport and Recreation		500	1 147	-	-	-	478	(478)	-100,0%	1 147
Greenest Municipality Competition		200	-	-	-	-	-	-		-
Other transfers and grants [insert description]				-						
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	28 580	393 857	-	11 841	173 815	164 107	9 708	5,9%	393 857
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		73 271	53 686	-	-	37 337	22 369	14 968	66,9%	53 686
Municipal Infrastructure Grant (MIG)		50 906	53 686	-	-	37 337	22 369	14 968	66,9%	53 686
Municipal Disaster Response Grant		17 130	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
GBS Grant		5 235		-						
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	73 271	53 686	-	-	37 337	22 369	14 968	66,9%	53 686
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	101 852	447 543	-	11 841	211 152	186 476	24 676	13,2%	447 543

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		24 783	395 286	–	23 546	121 919	164 703	(42 784)	-26.0%	395 286
Local Government Equitable Share		–	359 441	–	23 101	105 008	149 767	(44 759)	-29.9%	359 441
Finance Management		2 100	2 100	–	91	1 205	875	330	37.7%	2 100
Integrated National Electrification Programme		14 067	25 362	–	–	11 818	10 568	1 250	11.8%	25 362
EPWP Incentive		3 042	2 981	–	136	2 891	1 242	1 649	132.8%	2 981
Municipal Infrastructure Grant		2 679	2 826	–	219	997	1 177	(180)	-15.3%	2 826
Disaster Response grant		2 895	2 577	–	–	–	1 074	(1 074)	-100.0%	2 577
GBS Grant (Operational)		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		361	1 347	–	14	48	561	(513)	-91.4%	1 347
Sport and Recreation		361	1 147	–	14	48	478	(430)	-89.9%	1 147
Greenest Municipality Competition		–	200	–	–	–	83	(83)	-100.0%	200
		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		25 144	396 633	–	23 560	121 967	165 264	(43 297)	-26.2%	396 633
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		63 811	62 624	–	3 069	24 329	26 093	(1 764)	-6.8%	62 624
Municipal Infrastructure Grant (MIG)		50 906	53 686	–	2 848	19 001	22 369	(3 368)	-15.1%	53 686
Municipal Disaster Response Grant		10 371	8 937	–	222	5 328	3 724	1 604	43.1%	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Disaster Response grant		–	–	–	–	–	–	–	–	8 937
		–	–	–	–	–	–	–	–	–
GBS Grant		2 534	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		63 811	62 624	–	3 069	24 329	26 093	(1 764)	-6.8%	62 624
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		88 954	459 257	–	26 630	146 296	191 357	(45 061)	-23.5%	459 257

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



c) Expenditure on approved rollovers

No roll-overs have been approved yet.

## 8. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		19 758	25 770	-	541	14 762	10 738	4 024	37%	25 770
Service charges		52 241	54 412	-	3 262	21 710	22 672	(961)	-4%	54 412
Other revenue		9 108	54 644	-	1 325	6 750	22 768	(16 018)	-70%	54 644
Transfers and Subsidies - Operational		357 040	393 546	-	1 341	154 071	163 977	(9 906)	-6%	393 546
Transfers and Subsidies - Capital		70 273	54 286	-	10 500	57 199	22 619	34 580	153%	54 286
Interest		43 463	27 159	-	3 140	16 546	11 316	5 230	46%	27 159
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(330 248)	(420 293)	-	(31 392)	(174 900)	(175 122)	(221)	0%	(420 293)
Interest		(50)	(100)	-	-	-	(42)	(42)	100%	(100)
Transfers and Subsidies		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>221 586</b>	<b>189 425</b>	<b>-</b>	<b>(11 284)</b>	<b>96 138</b>	<b>78 927</b>	<b>(17 211)</b>	<b>-22%</b>	<b>189 425</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(120 813)	(161 090)	-	(4 359)	(54 656)	(67 121)	(12 465)	19%	(161 090)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(120 813)</b>	<b>(161 090)</b>	<b>-</b>	<b>(4 359)</b>	<b>(54 656)</b>	<b>(67 121)</b>	<b>(12 465)</b>	<b>19%</b>	<b>(161 090)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>100 773</b>	<b>28 335</b>	<b>-</b>	<b>(15 643)</b>	<b>41 483</b>	<b>11 806</b>			<b>28 335</b>
Cash/cash equivalents at beginning:		360 015	178 456	-	517 914	460 788	178 456			460 788
Cash/cash equivalents at month/year end:		460 788	206 790	-	502 271	502 271	190 262			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.

## 9. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		460 788	206 790	–	502 271	206 790
Trade and other receivables from exchange transactions		31 777	36 399	–	37 902	36 399
Receivables from non-exchange transactions		48 725	43 163	–	56 851	43 163
Current portion of non-current receivables		–	–	–	–	–
Inventory		786	1 264	–	891	1 264
VAT		–	17 160	–	32 041	17 160
Other current assets		27 073	18 847	–	19 917	18 847
<b>Total current assets</b>		<b>569 149</b>	<b>323 623</b>	<b>–</b>	<b>649 873</b>	<b>323 623</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		49 294	42 210	–	49 294	42 210
Property, plant and equipment		892 082	902 875	–	905 497	902 875
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 261	1 261	–	1 261	1 261
Intangible assets		503	461	–	419	461
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>943 140</b>	<b>946 807</b>	<b>–</b>	<b>956 471</b>	<b>946 807</b>
<b>TOTAL ASSETS</b>		<b>1 512 289</b>	<b>1 270 430</b>	<b>–</b>	<b>1 606 344</b>	<b>1 270 430</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		497	497	–	462	497
Trade and other payables from exchange transactions		75 985	75 049	–	40 630	75 049
Trade and other payables from non-exchange transactions		14 409	–	–	26 785	–
Provision		1 067	19 919	–	1 688	19 919
VAT		2 514	7 878	–	40 852	7 878
Other current liabilities		20 864	–	–	–	–
<b>Total current liabilities</b>		<b>115 337</b>	<b>103 343</b>	<b>–</b>	<b>110 418</b>	<b>103 343</b>
<b>Non current liabilities</b>						
Financial liabilities		–	–	–	–	–
Provision		11 950	11 485	–	11 950	11 485
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>11 950</b>	<b>11 485</b>	<b>–</b>	<b>11 950</b>	<b>11 485</b>
<b>TOTAL LIABILITIES</b>		<b>127 287</b>	<b>114 828</b>	<b>–</b>	<b>122 368</b>	<b>114 828</b>
<b>NET ASSETS</b>	2	<b>1 385 002</b>	<b>1 155 603</b>	<b>–</b>	<b>1 483 976</b>	<b>1 155 603</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1 385 002	1 155 603	–	1 483 976	1 155 603
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 385 002</b>	<b>1 155 603</b>	<b>–</b>	<b>1 483 976</b>	<b>1 155 603</b>

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

**10. Municipal Manager’s quality certification**

**Quality Certificate**

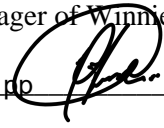
I, Luvuyo Mahlaka....., the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

The monthly budget statement

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

Print name: Luvuyo Mahlaka

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

Signature: 

Date: 12/12/2024