



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

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE
MONTH OF DECEMBER 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 sixth report of the 2024/25 financial year which should give an indication of how the municipality has performed on its first six 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, audit opinion 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 (next six months) of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary and hopefully the contents of each report will help the Mayor, council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

1.1 The Political Oversight

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

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

2. Administration

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

3. Staff turnover

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 this report, we can confirm that the recruitment processes commenced as anticipated up to shortlisting that was concluded in the month of December 2024 while the interviews and finalisation of the anticipated recruitment will be concluded in January 2025. This unfortunately means that a replacement candidate may be expected to commence either towards the end of February or March 2025.

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 N0 4: Budget & Treasury																					
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		Mid-Year Measurable Performance Target	Non Financial Performance	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action
													Internal	External							
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	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	#####	#####	N/A	1. 100% reading of active electricity meters 2. 100% reading of active electricity meters	100% of (96 meters in July and 96 August; 96 meters September, 96 Oct.96 Nov and 96 Dec 2024) active electricity meters were read Mid year.	R 268 847,88	Achieved	N/A	N/A	N/A
				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	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	1. 100% billing of active consumer accounts for Property rates, Refuse and Electricity 2. 100% billing of active	100% active consumer accounts(2 070 July, 2 048 August and 2 045 Sept.2 045 in Oct; 2 043 in Nov; & 2 043 Accounts in Dec 2024) for Property	R -	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No	KPI Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measure	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action
															consumer accounts for Property rates, Refuse and Electricity	rates, refuse and electricity billed for Mid year.					
					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 6 month end procedure for consumer debtors, sundry debtors	Billing completed by the 3rd working day of each month (for July its 5/08/2024, August its 04/09/2024, Sept its 03/10/2024, Oct its 5/11/2024, Nov its 4/12/2024, Dec its 8/01/2024).	R -	Achieved	N/A	N/A	N/A
					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 1 monthly consumer statements for active accounts with email addresses and cellphones by June 2025	12 Monthly Statements distribution Report	R 7666,09	R 7666,09	N/A	Distributed 6 electronic monthly consumer statements for active accounts with email addresses and cellphones	3 months monthly statements distributed for July-Dec.	R 3412,93	Achieved	N/A	N/A	N/A

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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 Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action
				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	4.15	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	2 Quarterly Revenue enhancement meeting held	Quarter 1: Meeting was held on the 25th September 2024 Quarter 2: Meeting was held on the 21 Nov 2024	R-	Achieved	N/A	N/A	N/A
	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.	4.16	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	1. 100% of consumer accounts data updated on municipal billing system 2. N/A	100% of 25 consumer accounts data were updated on Municipal billing system (July to Dec)	R-	Achieved	N/A	N/A	N/A
					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.	4.17	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	1. N/A 2. 100% of consumer accounts that are beyond 90 days issued with summons	Zero account issued with summons for Mid year.	R-	Not Achieved	A sizeable bulk volume of accounts to be issued summons	A final report and verification of accounts to be summoned was completed however the services of a sheriff were not secured in time to implement the distribution of summons for	This will be aligned to Quarter 03 debt collection services

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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 Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action
																					the period Quarter 2 due to the volume of summons to be issued.
					100% business 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	4.18	0,25	2 Quarterly reports compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection by June 2025	02 reports	#####	#####	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	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 reviewal of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.19	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 6 monthly debtors, 6 monthly investments and 6 monthly rates reconciliation	Reviewed 6 monthly debtors,6 monthly investments and 6 monthly rates reconciliation	R-	Achieved	N/A	N/A	N/A
	Outdated Policies	Annually 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	4.110	0,25	03 Reviewed and adopted existing sectional policies (Credit control and debt,tariffs ,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	N/A	N/A	N/A	N/A

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Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No	KPI Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measure	Non Financial Performance	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action	
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	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 02 circular 93 reconciliations report	2 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs and proof submission 10 days after the end of the quarter has been prepared.	R-	Achieved	N/A	N/A	N/A	
				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	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	N/A	N/A	N/A	N/A	N/A
				Promulgation of the approved tariffs (gazetting) by June 2025	Gazette d property rates tariffs were advertised on East Griqualand News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1	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	N/A	N/A	N/A	N/A	N/A
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFM A 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	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	1. 100% (Creditors paid within 30 days of receipt of a valid invoice) 2. 100% (Creditors paid within 30 days	100% (Creditors paid within 30 days of receipt of a valid invoice) for July-Dec.	R-	Achieved	N/A	N/A	N/A	

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Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No	KPI Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action	
															of receipt of a valid invoice)							
	Datastrings that are submitted with incomplete information and month end procedures 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 submission from LG Portal not later than 10 working days after month end	R-	N/A	N/A	6 monthly datastrings submitted to LG Portal	Submitted 6 monthly datastrings LG Portal July to Dec.	R-	Achieved	N/A	N/A	N/A	
	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	6 monthly reviewed Commitment register	6 monthly reviewed Commitment register were done for July to Dec.	R-	Achieved	N/A	N/A	N/A	
	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	6 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	6 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation for July to Dec.	R-	Achieved	N/A	N/A	N/A	

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Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No	KPI Wei	Annual Target	Means of Verification	Budget	Budget Source	Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action	
					and reviewed.																
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation by June 2025	12 months monthly payroll recons (July to June) were prepared and signed	Monthly review of payroll reconciliation by the 7th working day of each month	Number of monthly review payroll reconciliations	4.25	0,25	12 Monthly Reviewed payroll reconciliation by June 2025	12 monthly payroll reconciliation	R -	N/A	N/A	6 monthly reviewed payroll reconciliations	6 monthly reviewed payroll reconciliations for July to Dec	R -	Achieved	N/A	N/A	N/A
	Outdated Policies	Annual Review of section Policies by June 2027		Reviewing sectional policies by June 2025	Payables accounts policy was reviewed and presented to council	Reviewal and approval of accounts payable policy by council	Number of reviewed and approved policies	4.26	0,25	1 Reviewed 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	N/A	N/A	N/A	N/A
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 128 - OCPO spending data	Non-compliance with circular 128 requirement - OCPO spending data submission	Submission of Monthly Circular 128 reports - OCPO Spending Data	Number of submitted reports NT portal	4.27	0,25	12 Submitted 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	06 submitted monthly circular 128 reports - OCPO Spending Data	6 monthly OCPO Spending data has been submitted for July to Dec.	R -	Achieved	N/A	N/A	N/A
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.	4.31	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	6 SCM reports compiled on procurement plan	6 SCM reports were compiled on procurement plan	R -	Achieved	N/A	N/A	N/A

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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 Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action
	The municipality needs to comply with all statutory training requirements	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	4.32	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	1. N/A 2. 4 SCM officials trained on Munsoft system or SCM Regulations.	6 SCM reports were compiled for July to Dec.	R 32 400,00	Achieved	N/A	N/A	N/A
					No training Conducted on Contract Management	Training of SCM staff on Contract Management	Number of trained SCM personnel on Contract Management	4.33	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	N/A	N/A	N/A	N/A
	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	4.34	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	6 monitoring meetings conducted on BTO contracts.	3 Monitoring Meetings were conducted on the 17th of October for both Travelling Agencies . Second meeting was conducted on the 24th of October with Turnmar t and 25th of October for Iheans. Last meeting was convened on the 13th of December for both Travelling Agencies. Monitoring meeting	N/A	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No	KPI Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action
																with Lilita Project were conducted in this quarter. Revenue section does not have any active contract.					
	Outdated and expired supplier Information	To have a fair competitive bidding process in all municipal thresholds 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	200 supplier information updated	220 Supplier information was updated for July to Dec.	R-	Achieved	N/A	N/A	N/A
	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. 1 Signed schedule of bid specification committees. 2. 1 Signed schedule of bid specification committees.	2 schedule of bid specification committees was signed	R-	Achieved	N/A	N/A	N/A
									4.3.7		1 Signed schedule of Bid Evaluation committee sittings ensuring each bid is evaluated within 30 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendance registers	R-	N/A	N/A	1. 1 Signed schedule of Bid evaluation committee Sittings. 2. 1 Signed schedule of Bid evaluation committee	2 schedule of bid evaluation committee was signed	R-	Achieved	N/A	N/A

KPA N0 4: Budget & Treasury																						
Outcome 9 Objective																						
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No	KPI Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measure	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action	
															ee Sittings							
								4.3		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. 1 Signed schedule of Sittings of Bid adjudication committee 2. 1 Signed schedule of Sittings of Bid adjudication committee	2 schedule of sitting of bid adjudication committee was signed	R -	Achieved	N/A	N/A	N/A	
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts by June 2027	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3	0,25	12 Contract registers reviewed by June 2025	12 monthly reviewed contract registers	R -	N/A	N/A	6 monthly contract registers reviewed	6 monthly contract registers were reviewed for July to Dec.	R -	Achieved	N/A	N/A	N/A	
	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	0,25	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and 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	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Su b- Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KP I No	KP I Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action
											Policy, resolution extract										
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	6 reviewed and approved fixed asset reconciliations.	6 monthly contract registers prepared and reviewed for July to Dec	N/A	N/A	N/A	N/A	N/A
					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	1. Submit Reconciliation between the 2023/24 Asset register and the asset management module 2. Clearing 50% of the reconciling items identified in quarter 1	Memo requesting conversion for asset management module has been written and approved. Inception meeting has taken place where a high level project plan with timelines was presented and accepted by management.	R -	Not Achieved	The root cause was the incorrect setting of the target based on a method which proved not to be viable.	Quarter 3 target relies on quarter 1 target which could not be achieved as the resolution of differences would result in the changes in the asset module interfacing to the GL which we did not want to affect. It then turned out that the conversion which we are	The remedial action is to complete the asset management module conversion by the end of February and to meet the target by end of March (third quarter)

KPA N0 4: Budget & Treasury																						
Outcome 9 Objective																						
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No	KPI Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action	
					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 940 008,00	1. 1 GRAP Compliant Asset Register reviewed and submitted to AG. 2. N/A	1 GRAP compliant fixed asset register was reviewed and submitted to the AG on 31st August 2024	R 2 410 585,45	Achieved	N/A	N/A	currently busy with due to be completed in February.	N/A
				All assets recorded in the FAR do exist and valued accurately by June 2025	Approved Assets Verification Report as at 30 June 2024	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	2 reviewed and approved Asset verification report.	2 asset verification report reviewed and approved for Q1 and Q2.	R -	Achieved	N/A	N/A	N/A	
				Basis and assumptions on which assets are accounted for to be well documented and approved by June 2025	Audited PPE methodology with no audit findings.	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	N/A	N/A	N/A	N/A	

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No	KPI Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action
				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	4.46	0,25	12 Reviewed and approved Inventory reconciliations by June 2025	12 Inventory reconciliations	R-	N/A	N/A	6 Reviewed and approved Inventory reconciliations	6 inventory reconciliations reviewed and approved.	R-	Achieved	N/A	N/A	N/A
				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	4.47	0,25	4 Reviewed and approved Inventory Count Reports by June 2025	4 Reviewed and signed Inventory Count Reports	R-	N/A	N/A	2 Reviewed and approved Inventory Count	2 Inventory counts conducted and inventory count reports has been reviewed and approved for July to Dec.	R-	Achieved	N/A	N/A	N/A
	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	4.48	0,25	100% supply of required stationery for municipal operations by June 2025	Stock request forms, delivery notes, Authorised Stock issue form	#####	#####	N/A	1. 100% supply of required stationery for municipal operations 2. 100% supply of required stationery for municipal operations	Stores section has supplied 100% of the stationery requested by departments for municipal operations.	R 1 215 522,15	Achieved	N/A	N/A	N/A
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2025		Annual review Asset and Inventory Management Policies by June 2025	Reviewed and approved Asset and Inventory Management Policies for 2023/24 financial year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies reviewed and approved.	4.49	0,25	1 Asset and 1 Inventory Management Policies reviewed and approved by 30 June 2025	reviewed Assets and Inventory Management Policies, council resolution extract	R-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No	KPI Wei	Annual Target	Means of Verification	Budget	Budget Source		Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action
	All council assets need to be fully insured to ensure going concern assumption of the municipality is not at risk.	Compliance with the requirements of MFMA section 63 by June 2025		Review of an effective Asset Management Plan by June 2025	Reviewed and approved Asset Management Plan	Review of Asset Management Plan	Number of Reviewed Asset Management Plan	4.4	0,5	1 Reviewed and signed Asset Management Plan by 30 June 2025	Reviewed and signed Assets Management Plan	R-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Financial Reporting	Financial statements with non-compliance with laws	To compile Annual Financial Statements that comply with all requirements by June 2027	4,5	Develop sound, strict and effective procedures for the compilation of AFS by June 2025	Audited Annual Financial Statements for 2022/23 with no compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Credible Annual and Interim Financial Statements submitted	4.5	0,5	Credible and fully compliant Annual and Interim Financial Statements submitted by 30 June 2025	Interim Financial statements, annual financial statements	R-	N/A	N/A	1. Credible and fully compliant 2023/24 Annual Financial Statements submitted to AG. 2. N/A	Credible and fully compliant 2023/24 Annual financial statements were submitted to Auditor General by 31 August 2024.	R-	Achieved	N/A	N/A	N/A
		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	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	#####	#####	N/A	1. 1 milestone taken Submitted 2023/24 Annual Financial Statements to AG 2. N/A	AG queries were responded to, 70 RFI's and 20 COAF's were submitted on time.	R 3 963 998,69	Achieved	N/A	N/A	N/A
		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	0,25	12 Reviewed bank reconciliations by June 2025	12 Signed monthly Bank Reconciliation	R-	N/A	N/A	6 Reviewed monthly Bank Reconciliation	6 monthly bank reconciliation were reviewed for July to Dec	R-	Achieved	N/A	N/A	N/A	

KPA N0 4: Budget & Treasury																					
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		Mid-Year Measure	Non Financial Performance	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action
		Adhere to compliance to Municipal budget and reporting requirements by June 2027		Preparation and submission of all in-year statutory reports which is section 71, 52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2025	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	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 6 s71 and 6 monthly FMG reports	6 s71 Report and 3 monthly FMG Reports were submitted for July to Dec	R -	Achieved	N/A	N/A	N/A
					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	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 2 Quarterly and 1 FMG Report	2 s52d Reports and 1 FMG Quarterly Reports were submitted	R -	Achieved	N/A	N/A	N/A
					s72 reports submitted.	Submission of the s72 report	Number of submitted s72 Report	4.5	0.25	Submitted 1 signed s72 Report (Mid Year assessment Report) by 25 June 2025	Proof of submission on s72 Report	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
					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	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	1. 3 Trained financial management interns to meet minimum competency requirements 2. N/A	3 Financial management interns attended training to meet minimum competency requirement	R 25 325,00	Achieved	N/A	N/A	N/A
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 regulate	4.6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets	Adjustments budget approved by 28 February 2024 and draft budget approved by 31 March 2024; final budget approve	Compile three budgets to be approved by council	Number of Approved budgets	4.6	0.5	1 Approved adjusted budget , 1 Draft Budget and 1 Approved budget for 2025/26 by 30 June 2025	Signed Adjusted budget 24024/25 ; Signed Draft budget 25/26; Signed Approved 25/26 Final Budget and Signed Council resolution	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No	KPI Wei	Annual Target	Means of Verification	Budget	Budget Source	Mid-Year Measur	Non Financial Perform	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget	Remedial Action	
		ions by June 2027		by June 2025	d 31 May 2024						s										
					Publication of all budgets approved by council	Publication of approved budgets	Number of publicized approved budgets	4.62	0.25	Publication of Adjustments, 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	N/A	N/A	N/A	N/A	
	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	4.63	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	N/A	N/A	N/A	

The table above shows that the department had 36 targets for the period between October to December 2024, from which 34 were achieved with two targets not achieved. A verification of the performance reported is being done by both Internal Audit and the municipality’s PMS office. A consolidated municipal report will be presented on the s52d and s72 reports.

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M06 December

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	21 713	21 532	–	617	19 721	10 766	8 955	83%	21 532
Service charges	53 841	56 844	–	4 158	27 231	28 422	(1 191)	-4%	56 844
Investment revenue	34 468	27 159	–	2 904	19 450	13 579	5 871	43%	27 159
Transfers and subsidies - Operational	352 621	394 792	–	124 121	292 085	197 396	94 689	0	394 792
Other own revenue	44 008	18 549	–	1 274	9 163	9 275	(112)	-1%	–
Total Revenue (excluding capital transfers and contributions)	506 652	518 876	–	133 073	367 651	259 438	108 213	42%	518 876
Employee costs	139 601	137 766	–	10 516	62 110	68 883	(6 773)	-10%	137 766
Remuneration of Councillors	26 454	29 876	–	2 260	14 250	14 938	(688)	-5%	29 876
Depreciation and amortisation	32 417	54 371	–	2 704	16 136	27 185	(11 049)	-41%	54 371
Interest	50	100	–	–	–	50	(50)	-100%	100
Inventory consumed and bulk purchases	43 467	61 876	–	4 355	27 322	30 938	(3 616)	-12%	61 876
Transfers and subsidies	2 805	4 216	–	–	–	2 108	(2 108)	-100%	4 216
Other expenditure	168 344	211 626	–	12 403	72 306	105 813	(33 507)	-32%	211 626
Total Expenditure	413 140	499 830	–	32 239	192 124	249 915	(57 791)	-23%	499 830
Surplus/(Deficit)	93 512	19 046	–	100 834	175 527	9 523	166 004	1743%	19 046
Transfers and subsidies - capital (monetary allocations)	68 482	64 754	–	8 472	32 753	32 377	376	1%	64 754
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	161 994	83 800	–	109 307	208 280	41 900	166 380	397%	83 800
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	161 994	83 800	–	109 307	208 280	41 900	166 380	397%	83 800
Capital expenditure & funds sources									
Capital expenditure	120 813	119 463	–	8 247	35 011	59 731	(24 721)	-41%	119 463
Capital transfers recognised	54 629	56 308	–	7 429	28 952	28 154	798	3%	56 308
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	66 184	63 154	–	818	6 059	31 577	(25 518)	-81%	63 154
Total sources of capital funds	120 813	119 463	–	8 247	35 011	59 731	(24 721)	-41%	119 463
Financial position									
Total current assets	569 149	323 623	–	–	740 469	–	–	–	323 623
Total non current assets	943 140	946 807	–	–	962 014	–	–	–	946 807
Total current liabilities	115 337	103 343	–	–	97 251	–	–	–	103 343
Total non current liabilities	11 950	11 485	–	–	11 950	–	–	–	11 485
Community wealth/Equity	1 385 002	1 155 603	–	–	1 593 282	–	–	–	1 155 603
Cash flows									
Net cash from (used) operating	221 586	189 425	–	96 604	192 742	94 712	(98 030)	-104%	189 425
Net cash from (used) investing	(120 813)	(161 090)	–	(9 922)	(64 577)	(80 545)	(15 968)	20%	(161 090)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	460 788	206 790	–	588 953	588 953	192 623	(396 330)	-206%	489 123
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	10 141	3 446	3 279	3 289	14 492	2 418	2 390	79 622	119 078
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

The table above shows a summary of the municipality's financial performance for the period ended 31 December 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) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		417 490	420 865	-	124 269	315 533	210 432	105 100	50%	420 865
Executive and council		100	-	-	-	-	-	-	-	-
Finance and administration		417 390	420 865	-	124 269	315 533	210 432	105 100	50%	420 865
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		5 369	5 830	-	21	1 604	2 915	(1 311)	-45%	5 830
Community and social services		703	1 383	-	21	229	692	(463)	-67%	1 383
Sport and recreation		-	200	-	-	-	100	(100)	-100%	200
Public safety		4 666	4 246	-	-	1 375	2 123	(748)	-35%	4 246
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		74 225	68 136	-	8 895	35 431	34 068	1 363	4%	68 136
Planning and development		5 382	2 936	-	8 895	30 152	1 468	28 684	1954%	2 936
Road transport		68 843	65 200	-	-	5 280	32 600	(27 321)	-84%	65 200
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		70 964	88 799	-	8 360	47 836	44 400	3 436	8%	88 799
Energy sources		63 813	79 600	-	7 761	41 794	39 800	1 994	5%	79 600
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7 151	9 199	-	600	6 042	4 599	1 442	31%	9 199
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	568 049	583 630	-	141 546	400 404	291 815	108 588	37%	583 630
Expenditure - Functional										
<i>Governance and administration</i>		165 541	220 562	-	13 472	85 627	110 281	(24 654)	-22%	220 562
Executive and council		59 119	63 053	-	4 479	28 785	31 526	(2 742)	-9%	63 053
Finance and administration		101 717	152 028	-	8 773	54 635	76 014	(21 379)	-28%	152 028
Internal audit		4 705	5 481	-	221	2 207	2 740	(533)	-19%	5 481
<i>Community and public safety</i>		29 225	36 259	-	1 990	12 707	18 129	(5 422)	-30%	36 259
Community and social services		8 095	14 083	-	460	4 116	7 042	(2 925)	-42%	14 083
Sport and recreation		2 549	3 104	-	190	1 132	1 552	(420)	-27%	3 104
Public safety		17 493	18 011	-	1 257	6 959	9 005	(2 046)	-23%	18 011
Housing		1 088	1 061	-	83	499	530	(31)	-6%	1 061
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		97 799	114 613	-	4 855	31 394	57 306	(25 913)	-45%	114 613
Planning and development		32 423	33 168	-	1 595	10 759	16 584	(5 825)	-35%	33 168
Road transport		62 836	78 631	-	3 104	19 469	39 316	(19 847)	-50%	78 631
Environmental protection		2 540	2 814	-	156	1 166	1 407	(241)	-17%	2 814
<i>Trading services</i>		110 076	124 133	-	11 657	60 888	62 066	(1 178)	-2%	124 133
Energy sources		81 010	93 136	-	8 833	45 447	46 568	(1 121)	-2%	93 136
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		29 066	30 996	-	2 824	15 441	15 498	(57)	0%	30 996
<i>Other</i>		3 413	4 264	-	264	1 508	2 132	(624)	-29%	4 264
Total Expenditure - Functional	3	406 055	499 830	-	32 239	192 124	249 915	(57 791)	-23%	499 830
Surplus/ (Deficit) for the year		161 994	83 800	-	109 307	208 280	41 900	166 380	3,9708702	83 800

The table above shows the municipality's financial performance for the period ended 30 December 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) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		49 713	52 684	-	3 756	24 798	26 342	(1 544)	-6%	52 684
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 128	4 160	-	402	2 433	2 080	353	17%	4 160
Sale of Goods and Rendering of Services		-	201	-	1	154	100	53	53%	201
Agency services		1 298	1 427	-	-	768	714	55	8%	1 427
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 795	3 556	-	377	2 067	1 778	289	16%	3 556
Interest from Current and Non Current Assets		34 468	27 159	-	2 904	19 450	13 579	5 871	43%	27 159
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 970	4 924	-	414	2 588	2 462	126	5%	4 924
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		15 272	190	-	17	234	95	139	146%	190
Non-Exchange Revenue										
Property rates		21 713	21 532	-	617	19 721	10 766	8 955	83%	21 532
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 286	579	-	0	27	289	(262)	-91%	579
Licence and permits		2 102	2 277	-	-	603	1 139	(536)	-47%	2 277
Transfers and subsidies - Operational		352 621	394 792	-	124 121	292 085	197 396	94 689	48%	394 792
Interest		5 200	5 396	-	465	2 723	2 698	25	1%	5 396
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		7 085	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		506 652	518 876	-	133 073	367 651	259 438	108 213	42%	518 876

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

- PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R16.6 million in the 1st month and a decrease to around 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 R3.7 million for the month and a year to date actual of R24.7 million. This is below the projection by about 6% (about R1544 thousand) which may add up to R3 million by the end of the year if attempts to better the situation do not yield the desired results. As previously reported, the municipality has installed a automated meter reading system to assist in reducing losses and detect areas where there might be tampering with the municipal infrastructure.

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. During the month of December 2024, the municipality received written approval from National Treasury to participate in the transversal contract as was previously report. The selection process and a kick-off meeting will be done during the month of January 2025, this will hopefully ensure completion of the necessary setup as well.

- **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 R402 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 R2.9 million worth of interest on investments with a year to date actual that is above the projection by 43% 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 R842 thousand for the period ended 31 December 2024 which is now more than the amount projected for the period by 16%. 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 almost (R300) not recorded any revenue on fines during the month of December 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 R414 thousand for the month of December 2024 which lead to the actual performance just above the projection by 5% which is a result of other revised contracts and adjustments related to the contractual arrangements.
- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for 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 has not reported any revenue for the period because the period coincided with the festive recess. This means that all the transactions related to December 2024 and January 2025 will appear on the January 2025 report. The municipality has generated below the projected collection by 47% which is an improvement from 37% 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 47% 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 R124.1 million has been transferred to revenue for the period ended 31 December 2024 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R292 million as this is the sixth month of the financial year and is above projected performance by 48% due to mainly the equitable share that has been received in advance for the next three 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 and December 2024.

d) Debt Collection

The table below shows a 64% overall collection rate for the month ended 31 December 2024. However, we note a 115% collection rate on leasehold fees, 67% on electricity, 77% on property rates and 61% 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	DEC	2nd QUARTER	TOTAL
RATES									
billed	16 662 106,71	616 545,86	616 545,86	17 895 198,43	616 545,86	616 545,86	616 545,86	1 849 637,58	19 744 836,01
payment received	560 360,57	8 063 604,64	3 640 688,04	12 264 653,25	591 264,05	644 717,56	471 725,26	1 707 706,87	13 972 360,12
% of billing received	3%	1308%	590%	69%	96%	105%	77%	92%	71%
ELECTRICITY									
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	3 847 504,62	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	2 585 663,51	5 606 978,49	14 953 705,07
% of billing received	123%	65%	65%	84%	80%	67%	67%	73%	80%
LEASEHOLD FEES									
billed	382 851,03	406 681,77	408 588,23	1 198 121,03	408 588,23	408 588,23	408 588,23	1 225 764,69	2 423 885,72
payment received	321 275,31	317 635,65	321 275,31	960 186,27	386 409,90	330 173,64	468 827,48	1 185 411,02	2 145 597,29
% of billing received	84%	78%	79%	80%	95%	81%	115%	97%	89%
VAT									
billed	662 584,42	683 596,32	686 633,47	2 032 814,21	693 290,95	698 334,07	698 745,56	2 090 370,58	4 123 184,79
payment received	751 496,17	446 637,17	450 472,69	1 648 606,03	180 185,48	477 048,98	494 124,72	1 151 359,18	2 799 965,21
% of billing received	113%	65%	66%	81%	26%	68%	71%	55%	68%
INTEREST									
billed	717 141,70	816 017,43	801 356,90	2 334 516,03	811 066,23	826 224,42	841 773,77	2 479 064,42	4 813 580,45
payment received	335 964,75	1 243 467,86	631 425,99	2 210 858,60	170 833,69	85 135,95	76 423,35	332 392,99	2 543 251,59
% of billing received	47%	152%	79%	95%	21%	10%	9%	13%	53%
REFUSE REMOVAL									
billed	404 110,00	404 110,00	404 110,00	1 212 330,00	404 110,00	402 210,00	402 210,00	1 208 530,00	2 420 860,00
payment received	209 010,75	237 121,39	218 637,23	664 769,37	312 714,59	284 696,51	245 765,28	843 176,38	1 507 945,75
% of billing received	52%	59%	54%	55%	77%	71%	61%	70%	62%
TOTAL INCOME									
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	6 815 368,04	20 354 873,54	52 321 988,96
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	4 342 529,60	13 412 688,44	37 922 825,03
% of billing received	30%	191%	116%	76%	69%	65%	64%	66%	72%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		139 601	137 766	-	10 516	62 110	68 883	(6 773)	-10%	137 766
Remuneration of councillors		26 454	29 876	-	2 260	14 250	14 938	(688)	-5%	29 876
Bulk purchases - electricity		43 467	53 792	-	4 004	25 077	26 896	(1 820)	-7%	53 792
Inventory consumed		-	8 083	-	351	2 245	4 042	(1 797)	-44%	8 083
Debt impairment		2 274	6 109	-	-	-	3 054	(3 054)	-100%	6 109
Depreciation and amortisation		32 417	54 371	-	2 704	16 136	27 185	(11 049)	-41%	54 371
Interest		50	100	-	-	-	50	(50)	-100%	100
Contracted services		82 811	123 545	-	7 476	42 338	61 773	(19 434)	-31%	123 545
Transfers and subsidies		2 805	4 216	-	-	-	2 108	(2 108)	-100%	4 216
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		64 637	81 972	-	4 927	29 967	40 986	(11 019)	-27%	81 972
Losses on Disposal of Assets		9 370	-	-	-	-	-	-	-	-
Other Losses		9 252	-	-	-	-	-	-	-	-
Total Expenditure		413 140	499 830	-	32 239	192 124	249 915	(57 791)	-23%	499 830

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

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended 31 December 2024 reflects an amount of R10.5 million for employee costs and R2.6 million for the remuneration of councillors. The remuneration of councillors shows a 5% 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 million on electricity purchases for month ended 31 December 2024 with a year to date actual of R25 million which is below the projected expenditure by 7%. Eskom has since changed their billing date to coincide with the month end from their traditional billing date of the 10th of the following month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter and recently monthly, resulting in the depreciation for December 2024 being R2.7 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 R7.4 million worth of expenditure during the month and a year to date of R42.3 million which is below the projection by about 31%. 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 months) 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) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		100	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		428	449	-	17	201	224	(24)	-10,7%	449
Vote 3 - Budget and Treasury Office		382 414	388 792	-	122 760	290 453	194 396	96 057	49,4%	388 792
Vote 4 - Community Services		12 520	15 029	-	621	7 645	7 514	131	1,7%	15 029
Vote 5 - Development Planning		37 251	31 734	-	1 494	25 011	15 867	9 143	57,6%	31 734
Vote 6 - Engineering Services		135 335	147 626	-	16 655	77 094	73 813	3 281	4,4%	147 626
Total Revenue by Vote	2	568 049	583 630	-	141 546	400 404	291 815	108 588	37,2%	583 630

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R16.6 million for the month with Budget and Treasury showing generation of over R122.7 million which may be attributable to equitable share, interest received on investments and debtors , Development planning at over R1.4 million as well as Community Services at over R621 thousand.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		80 850	87 695	-	5 795	38 634	43 848	(5 214)	-11,9%	87 695
Vote 2 - Corporate Services		45 857	68 785	-	3 062	22 873	34 392	(11 520)	-33,5%	68 785
Vote 3 - Budget and Treasury Office		21 672	43 075	-	2 579	15 317	21 538	(6 221)	-28,9%	43 075
Vote 4 - Community Services		78 890	92 455	-	6 647	38 369	46 228	(7 859)	-17,0%	92 455
Vote 5 - Development Planning		28 578	29 543	-	1 814	8 974	14 771	(5 797)	-39,2%	29 543
Vote 6 - Engineering Services		150 207	178 277	-	12 342	67 958	89 139	(21 180)	-23,8%	178 277
Total Expenditure by Vote	2	406 055	499 830	-	32 239	192 124	249 915	(57 791)	-23,1%	499 830
Surplus/ (Deficit) for the year	2	161 994	83 800	-	109 307	208 280	41 900	166 380	397,1%	83 800

The table above shows the expenditure by municipal vote. The total expenditure for the month of December 2024 amounted to above R32.2 million with a year to date of R192.1 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		49 713	52 684	-	3 756	24 798	26 342	(1 544)	-6%	52 684
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 128	4 160	-	402	2 433	2 080	353	17%	4 160
Sale of Goods and Rendering of Services		-	201	-	1	154	100	53	53%	201
Agency services		1 298	1 427	-	-	768	714	55	8%	1 427
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 795	3 556	-	377	2 067	1 778	289	16%	3 556
Interest from Current and Non Current Assets		34 468	27 159	-	2 904	19 450	13 579	5 871	43%	27 159
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 970	4 924	-	414	2 588	2 462	126	5%	4 924
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		15 272	190	-	17	234	95	139	146%	190
Non-Exchange Revenue										
Property rates		21 713	21 532	-	617	19 721	10 766	8 955	83%	21 532
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 286	579	-	0	27	289	(262)	-91%	579
Licence and permits		2 102	2 277	-	-	603	1 139	(536)	-47%	2 277
Transfers and subsidies - Operational		352 621	394 792	-	124 121	292 085	197 396	94 689	48%	394 792
Interest		5 200	5 396	-	465	2 723	2 698	25	1%	5 396
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		7 085	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		506 652	518 876	-	133 073	367 651	259 438	108 213	42%	518 876
Expenditure By Type										
Employee related costs		139 601	137 766	-	10 516	62 110	68 883	(6 773)	-10%	137 766
Remuneration of councillors		26 454	29 876	-	2 260	14 250	14 938	(688)	-5%	29 876
Bulk purchases - electricity		43 467	53 792	-	4 004	25 077	26 896	(1 820)	-7%	53 792
Inventory consumed		-	8 083	-	351	2 245	4 042	(1 797)	-44%	8 083
Debt impairment		2 274	6 109	-	-	-	3 054	(3 054)	-100%	6 109
Depreciation and amortisation		32 417	54 371	-	2 704	16 136	27 185	(11 049)	-41%	54 371
Interest		50	100	-	-	-	50	(50)	-100%	100
Contracted services		82 811	123 545	-	7 476	42 338	61 773	(19 434)	-31%	123 545
Transfers and subsidies		2 805	4 216	-	-	-	2 108	(2 108)	-100%	4 216
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		64 637	81 972	-	4 927	29 967	40 986	(11 019)	-27%	81 972
Losses on Disposal of Assets		9 370	-	-	-	-	-	-	-	-
Other Losses		9 252	-	-	-	-	-	-	-	-
Total Expenditure		413 140	499 830	-	32 239	192 124	249 915	(57 791)	-23%	499 830
Surplus/(Deficit)		93 512	19 046	-	100 834	175 527	9 523	166 004	0	19 046
Transfers and subsidies - capital (monetary allocations)		68 482	64 754	-	8 472	32 753	32 377	376	0	64 754
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	0	-
Surplus/(Deficit) after capital transfers & contributions		161 994	83 800	-	109 307	208 280	41 900	166 380	0	83 800
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		161 994	83 800	-	109 307	208 280	41 900	166 380	0	83 800
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		161 994	83 800	-	109 307	208 280	41 900	166 380	0	83 800
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		161 994	83 800	-	109 307	208 280	41 900	166 380	0	83 800

The municipality has so far recorded a surplus of over R208.2 million for the period ended 31 December 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 - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		44 749	57 640	-	8 169	27 610	28 820	1 210	4,2%	57 640
Roads Infrastructure		41 868	48 423	-	8 169	25 019	24 212	(807)	-3,3%	48 423
Roads		32 093	34 137	-	4 688	17 874	17 069	(805)	-4,7%	34 137
Road Structures		9 036	14 286	-	3 481	7 145	7 143	(2)	0,0%	14 286
Road Furniture		739	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	522	-	-	-	261	261	100,0%	522
HV Substations		-	522	-	-	-	261	261	100,0%	522
Solid Waste Infrastructure		2 881	8 696	-	-	2 591	4 348	1 757	40,4%	8 696
Landfill Sites		2 881	8 696	-	-	2 591	4 348	1 757	40,4%	8 696
Community Assets		2 357	19 979	-	-	894	9 990	9 096	91,1%	19 979
Community Facilities		2 227	11 118	-	-	894	5 559	4 665	83,9%	11 118
Halls		1 642	8 075	-	-	894	4 037	3 143	77,9%	8 075
Markets		585	3 043	-	-	-	1 522	1 522	100,0%	3 043
Sport and Recreation Facilities		130	8 861	-	-	-	4 430	4 430	100,0%	8 861
Indoor Facilities		-	8 696	-	-	-	4 348	4 348	100,0%	8 696
Outdoor Facilities		130	165	-	-	-	83	83	100,0%	165
Heritage assets		-	1 304	-	-	-	652	652	100,0%	1 304
Works of Art		-	1 304	-	-	-	652	652	100,0%	1 304
Computer Equipment		2 008	5 083	-	-	279	2 541	2 263	89,0%	5 083
Computer Equipment		2 008	5 083	-	-	279	2 541	2 263	89,0%	5 083
Furniture and Office Equipment		674	1 974	-	78	1 350	987	(363)	-36,8%	1 974
Furniture and Office Equipment		674	1 974	-	78	1 350	987	(363)	-36,8%	1 974
Machinery and Equipment		215	1 215	-	-	85	607	522	86,0%	1 215
Machinery and Equipment		215	1 215	-	-	85	607	522	86,0%	1 215
Transport Assets		5 298	5 070	-	-	120	2 535	2 415	95,3%	5 070
Transport Assets		5 298	5 070	-	-	120	2 535	2 415	95,3%	5 070
Total Capital Expenditure on new assets	1	55 302	92 264	-	8 247	30 337	46 132	15 795	34,2%	92 264

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		22 970	3 478	-	-	-	1 739	1 739	100,0%	3 478
Roads Infrastructure		19 940	3 478	-	-	-	1 739	1 739	100,0%	3 478
Roads		19 940	3 478	-	-	-	1 739	1 739	100,0%	3 478
Electrical Infrastructure		3 029	-	-	-	-	-	-	-	-
LV Networks		3 029	-	-	-	-	-	-	-	-
Other assets		(32)	-	-	-	-	-	-	-	-
Operational Buildings		(32)	-	-	-	-	-	-	-	-
Municipal Offices		(32)	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	22 938	3 478	-	-	-	1 739	1 739	100,0%	3 478

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		22 236	22 416	-	-	4 673	11 208	6 535	58,3%	22 416
Roads Infrastructure		22 236	16 764	-	-	4 673	8 382	3 708	44,2%	16 764
Roads		22 236	16 764	-	-	4 673	8 382	3 708	44,2%	16 764
Electrical Infrastructure		-	5 652	-	-	-	2 826	2 826	100,0%	5 652
LV Networks		-	5 652	-	-	-	2 826	2 826	100,0%	5 652
Community Assets		20 338	1 304	-	-	-	652	652	100,0%	1 304
Community Facilities		13 613	1 304	-	-	-	652	652	100,0%	1 304
Halls		13 613	1 304	-	-	-	652	652	100,0%	1 304
Sport and Recreation Facilities		6 725	-	-	-	-	-	-		-
Outdoor Facilities		6 725	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	42 574	23 720	-	-	4 673	11 860	7 187	60,6%	23 720

The above tables indicate that the municipality spent R8.2 million for the month from its capital budget for the period ended 31 December 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) - M06 December

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1 304	-	-	-	652	(652)	-100%	1 304
Vote 2 - Corporate Services		4 550	8 587	-	-	473	4 293	(3 820)	-89%	8 587
Vote 3 - Budget and Treasury Office		-	300	-	-	279	150	129	86%	300
Vote 4 - Community Services		8 061	13 928	-	78	3 297	6 964	(3 668)	-53%	13 928
Vote 5 - Development Planning		715	3 043	-	-	-	1 522	(1 522)	-100%	3 043
Vote 6 - Engineering Services		107 488	92 300	-	8 169	30 962	46 150	(15 187)	-33%	92 300
Total Capital single-year expenditure	4	120 813	119 463	-	8 247	35 011	59 731	(24 721)	-41%	119 463
Total Capital Expenditure		120 813	119 463	-	8 247	35 011	59 731	(24 721)	-41%	119 463
Capital Expenditure - Functional Classification										
Governance and administration		4 720	10 556	-	78	830	5 278	(4 448)	-84%	10 556
Executive and council		-	1 304	-	-	-	652	(652)	-100%	1 304
Finance and administration		4 720	9 252	-	78	830	4 626	(3 796)	-82%	9 252
Community and public safety		2 439	17 650	-	-	1 445	8 825	(7 380)	-84%	17 650
Community and social services		93	17 355	-	-	1 240	8 677	(7 437)	-86%	17 355
Sport and recreation		90	296	-	-	85	148	(63)	-43%	296
Public safety		2 256	-	-	-	120	-	120	#DIV/0!	-
Economic and environmental services		105 080	71 969	-	8 169	29 722	35 985	(6 263)	-17%	71 969
Planning and development		18 242	3 043	-	-	-	1 522	(1 522)	-100%	3 043
Road transport		86 838	68 926	-	8 169	29 722	34 463	(4 741)	-14%	68 926
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		8 574	19 287	-	-	3 013	9 644	(6 630)	-69%	19 287
Energy sources		3 029	7 374	-	-	-	3 687	(3 687)	-100%	7 374
Waste management		5 545	11 913	-	-	3 013	5 957	(2 943)	-49%	11 913
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	120 813	119 463	-	8 247	35 011	59 731	(24 721)	-41%	119 463
Funded by:										
National Government		54 629	55 621	-	7 429	28 952	27 811	1 141	4%	55 621
Provincial Government		-	687	-	-	-	343	(343)	-100%	687
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		54 629	56 308	-	7 429	28 952	28 154	798	3%	56 308
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		66 184	63 154	-	818	6 059	31 577	(25 518)	-81%	63 154
Total Capital Funding		120 813	119 463	-	8 247	35 011	59 731	(24 721)	-41%	119 463

The above table indicate that the municipality spent R8.2 million from its capital budget for the period ended 31 December 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 - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		12 177	42 655	-	1 307	8 051	21 327	13 277	62,3%	42 655
Roads Infrastructure		10 197	38 056	-	857	6 171	19 028	12 857	67,6%	38 056
Roads		9 781	534	-	33	572	267	(305)	-114,1%	534
Road Structures		45	36 383	-	748	5 190	18 192	13 001	71,5%	36 383
Road Furniture		371	1 139	-	77	409	569	160	28,1%	1 139
Electrical Infrastructure		1 605	550	-	-	233	275	42	15,2%	550
MV Networks		-	300	-	-	-	150	150	100,0%	300
LV Networks		1 605	250	-	-	233	125	(108)	-86,5%	250
Solid Waste Infrastructure		376	4 049	-	449	1 646	2 025	378	18,7%	4 049
Landfill Sites		-	3 000	-	449	1 125	1 500	375	25,0%	3 000
Waste Drop-off Points		376	1 049	-	-	521	525	3	0,6%	1 049
Community Assets		908	953	-	-	294	476	183	38,3%	953
Community Facilities		908	953	-	-	294	476	183	38,3%	953
Halls		563	338	-	-	271	169	(102)	-60,4%	338
Libraries		199	350	-	-	-	175	175	100,0%	350
Cemeteries/Crematoria		145	110	-	-	-	55	55	100,0%	110
Police		-	-	-	-	-	-	-	-	-
Parks		-	155	-	-	23	78	55	70,3%	155
Other assets		783	3 439	-	-	22	1 720	1 698	98,7%	3 439
Operational Buildings		783	3 439	-	-	22	1 720	1 698	98,7%	3 439
Municipal Offices		629	3 276	-	-	22	1 638	1 616	98,7%	3 276
Yards		154	164	-	-	-	82	82	100,0%	164
Intangible Assets		-	200	-	17	17	100	83	83,0%	200
Licences and Rights		-	200	-	17	17	100	83	83,0%	200
Computer Software and Applications		-	200	-	17	17	100	83	83,0%	200
Computer Equipment		21	31	-	-	-	16	16	100,0%	31
Computer Equipment		21	31	-	-	-	16	16	100,0%	31
Furniture and Office Equipment		167	267	-	-	-	133	133	100,0%	267
Furniture and Office Equipment		167	267	-	-	-	133	133	100,0%	267
Machinery and Equipment		982	901	-	-	-	450	450	100,0%	901
Machinery and Equipment		982	901	-	-	-	450	450	100,0%	901
Transport Assets		6 329	4 738	-	370	3 094	2 369	(725)	-30,6%	4 738
Transport Assets		6 329	4 738	-	370	3 094	2 369	(725)	-30,6%	4 738
Total Repairs and Maintenance Expenditure	1	21 366	53 184	-	1 694	11 477	26 592	15 115	56,8%	53 184

The table shows that the municipality spent R1.6 million on the maintenance of its assets and infrastructure during the month of December 2024 with a year to date actual below the projected spending by over 56.8% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		21 876	34 183	–	2 094	12 432	17 092	4 660	27,3%	34 183
Roads Infrastructure		20 525	32 724	–	1 980	11 752	16 362	4 610	28,2%	32 724
<i>Roads</i>		3 425	14 071	–	602	3 571	7 035	3 465	49,2%	14 071
<i>Road Structures</i>		16 167	18 165	–	1 343	7 973	9 083	1 110	12,2%	18 165
<i>Road Furniture</i>		933	488	–	35	209	244	35	14,4%	488
Storm water Infrastructure		544	588	–	46	274	294	20	6,9%	588
<i>Drainage Collection</i>		205	221	–	17	103	111	8	6,9%	221
<i>Storm water Conveyance</i>		339	366	–	29	171	183	13	6,9%	366
<i>Attenuation</i>		–	–	–	–	–	–	–		–
Electrical Infrastructure		640	691	–	54	322	345	24	6,9%	691
<i>MV Substations</i>		51	55	–	4	26	28	2	6,9%	55
<i>MV Switching Stations</i>		–	–	–	–	–	–	–		–
<i>MV Networks</i>		433	467	–	37	218	234	16	6,9%	467
<i>LV Networks</i>		156	168	–	13	78	84	6	6,9%	168
Solid Waste Infrastructure		167	181	–	14	84	90	6	6,9%	181
<i>Landfill Sites</i>		167	181	–	14	84	90	6	6,9%	181
Community Assets		5 675	9 089	–	205	1 218	4 545	3 327	73,2%	9 089
Community Facilities		4 904	6 344	–	142	845	3 172	2 327	73,4%	6 344
<i>Halls</i>		4 409	4 764	–	100	596	2 382	1 786	75,0%	4 764
<i>Crèches</i>		296	320	–	25	149	160	11	6,9%	320
<i>Cemeteries/Crematoria</i>		13	14	–	1	7	7	0	6,8%	14
<i>Parks</i>		101	1 068	–	9	51	534	483	90,5%	1 068
<i>Public Ablution Facilities</i>		27	114	–	2	13	57	43	76,3%	114
<i>Stalls</i>		58	64	–	5	29	32	3	9,5%	64
Sport and Recreation Facilities		771	2 745	–	63	373	1 373	999	72,8%	2 745
<i>Outdoor Facilities</i>		771	2 745	–	63	373	1 373	999	72,8%	2 745
Other assets		674	730	–	57	340	365	25	6,9%	730
Operational Buildings		662	716	–	56	333	358	25	6,9%	716
<i>Municipal Offices</i>		356	386	–	30	180	193	13	6,9%	386
<i>Pay/Enquiry Points</i>		3	4	–	0	2	2	0	6,7%	4
<i>Yards</i>		77	83	–	7	39	42	3	6,9%	83
<i>Stores</i>		115	125	–	10	58	62	4	6,9%	125
<i>Training Centres</i>		110	119	–	9	55	59	4	6,9%	119
Housing		13	14	–	1	6	7	0	6,8%	14
<i>Social Housing</i>		13	14	–	1	6	7	0	6,8%	14
Intangible Assets		129	170	–	17	101	85	(16)	-18,5%	170
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		129	170	–	17	101	85	(16)	-18,5%	170
<i>Computer Software and Applications</i>		129	170	–	17	101	85	(16)	-18,5%	170
Computer Equipment		1 780	2 809	–	139	827	1 404	578	41,1%	2 809
Computer Equipment		1 780	2 809	–	139	827	1 404	578	41,1%	2 809
Furniture and Office Equipment		331	1 341	–	60	327	671	343	51,2%	1 341
Furniture and Office Equipment		331	1 341	–	60	327	671	343	51,2%	1 341
Machinery and Equipment		865	4 550	–	23	231	2 275	2 044	89,8%	4 550
Machinery and Equipment		865	4 550	–	23	231	2 275	2 044	89,8%	4 550
Transport Assets		1 087	1 499	–	108	661	749	89	11,8%	1 499
Transport Assets		1 087	1 499	–	108	661	749	89	11,8%	1 499
Total Depreciation	1	32 417	54 371	–	2 704	16 136	27 185	11 049	40,6%	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: Roads	12/11/20 24	1,770.00	Request For Patching Of One Tyre For Bell Grader Registration No: Jcf-375 Ec; Tyre Size 17.5-25
Pondoland Times	Core Function: Human Resources	12/9/202 4	2,000.00	Request For Advertising Of Position Namely : Scm Officer Under Budget Treasury Office
Pondoland Times	Core Function: Project Management Unit	12/9/202 4	2,000.00	Request For Advertisement Of The Upgrading Of Guard House
Pondoland Times	Core Function: Economic Development/Plann	12/5/202 4	2,000.00	Request For Publication Of Re-Advert For Sourcing Of Service Provider Development Of Wild Coast Precinct Plan And Small Town Revitalization Per The Attached Specification
Pondoland Times	Core Function: Human Resources	12/5/202 4	2,000.00	Advertising Of Positions Namely: Dl/c Cashier And Ra Cashier Under Com Services
Group Two Media Company	Non-Core Function: Population Development	12/9/202 4	1998,7	Request Advertisement Of Library Facilities Maintenance And Library Ju Equipment
Group Two Media Company	Non-Core Function: Population Development	12/9/202 4	1998,7	Request For Re-Advertisement For Maintenance; Supply And Installation Cameras For 36 Months

13 767.4

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
Super Auto Midas	Core Function:Roads	12/5/2024	3,400.00	Request For Procument Of 2 Batteries For Isuzu Water Tank ; Battery Si Jfc 367 Ec
Lions Den Projects	Core Function:Community Parks (Including	12/9/2024	7,600.00	Repairs & Maintenance Of Brush Cutter Fs 460
Zuko And Pinky Trading And Ent	Core Function:Mayor And Council	12/19/2024	8,500.00	Request 1 Taxi For National Women Caucus To Be Held On The 10 Decembe St Johns...
Arena Holdings	Core Function:Municipal Manager Town Se	12/5/2024	8,694.00	Request For Advertising Of 01 Audit Committee Member
Stadio Pty Ltd	Core Function:Human Resources	12/9/2024	18,000.00	Payment For Study Fees. Y Ntshaqa
Athiyanda Trading And Project	Core Function:Mayor And Council	12/19/2024	19,000.00	Request Lunch With Soft Drinks For Constituency Workshop To Be Held On December 2024 At Sinawe Hall (100 On The 11 And 100 Othe The 12 Decem
Kalule And Family Trading	Core Function:Mayor And Council	12/9/2024	23,500.00	Request For Lunch For The 16 Days Of Activism Main Event
Da Black Horse	Non-Core Function:Population Development	12/3/2024	24,000.00	150x500ml Water
Xolani Sizwe Construction And	Core Function:Police Forces Traffic And	12/4/2024	29,700.00	Catering For 300 People For Community Awareness Campaign On The 02/12/

142,394.00

e. Procurement above R30 000 but below R200 000

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

Creditor Name	Function Name	Order Date	Value	Specifications
Loytshinqo01	Core Function:Roads	12/11/2024	52,000.00	Payment For Supply Of Cold Asphalt
Dream Bold Business Consultanc	Core Function:Police Forces Traffic And	12/19/2024	76,500.00	Payment For Central Line Road Marking
Sebekho Holdings	Core Function:Security Services	12/20/2024	78,200.00	Payment For Security Equipment
Magwace	Core Function:Solid Waste Removal	12/3/2024	198,795.00	Bales Of Toilet Paper
Kervel Group	Core Function:Mayor And Council	12/20/2024	228,000.00	Hire Cost For Elderly

633,495.00

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 December 2024

\	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
							Dec-24		
1	FAITH LWA 01 Pty Ltd	R 100,000.00	R 96,000.00	R -	96,000.00	WMM-LM 22/11/24 P & B 22/23 ARD	Printing and binding of 2022/2023 annual report document	Wednesday, December 11, 2024	Municipal Manager
2	JNW Trading Enterprise	R 260,000.00	R 223,100.00	R -	223,100.00	WMM LM 04/10/2024 S&D EPWP U	Supply and delivery of EPWP uniform	Monday, December 9, 2024	Community Services
3	Kervel Group Pty Ltd	R 200,336.00	R 228,000.00	R -	228,000.00	WMM LM 25/11/24/01 EWC	Elderly Wellness Campaign	Thursday, December 12, 2024	Municipal Manager
4	Masinyane and Son Pty Ltd	R 300,000.00	R 290,000.00	R -	290,000.00	WMM LM 21/11/24/01 OLE	Support For One Local Event	Wednesday, December 18, 2024	Development Planning
5	Dream Bold Business Consultancy Pty Ltd	R 160,000.00	R 108,850.00	R -	108,850.00	WMMLM 22/10/24 DAC	Disaster awareness campaign	Tuesday, November 26, 2024	Community services
6	Dream Bold Business Consultancy Pty Ltd	R 300,000.00	R 266,000.00	R -	266,000.00	WMM-LM 05/11/24/01 RMF	Records Management Facilitator	Monday, December 9, 2024	Development Planning
7	Eco South Partnership	R 110,000.00	R 150,075.00	R -	150,075.00	WMM-LM 04/10/24 CCSS	Customer Care Satisfactory Survey	Tuesday, December 10, 2024	Communication
		R 1,430,336.00	R 1,362,025.00	R -	R 1,362,025.00				

b) Tenders awarded during the month of December 2024

Competitive Bidding

- Two tenders were concluded and signed during the Month of December 2024, however they are still on the Notice of Award to allow bidders to exercise their rights.
 - ✓ Construction of Ward 32 Community Hall
 - ✓ Maintenance of Solar in WMM LM Wards for 36 Months

c) Status of current tenders

Decription of the Project	Bid Number	Chairpers on	Closing Date	Vali dity	Validity Period	SCM Official	Status	Departmen t	Members	Todays Date	Days Lapse d	Validity Check	Remaini ng Days
Multi Discipline Panel of Consultants	WMM LM 31/05/22/06 MDP	Not Yet Appointe d	Monday, October 21, 2024	90	Sunday, January 19, 2025	Not Yet Appointe d	Not yet Awarde d	Engineerin g Services	Not Yet Appointe d	Tuesday, January 7, 2025	78.00	Valid	12.00
Three Year Turnkey Contract for Electrical Service Providers	WMM LM 000103 TCE	Not Yet Appointe d	Monday, October 21, 2024	90	Sunday, January 19, 2025	Not Yet Appointe d	On Advert	Engineerin g Services	Not Yet Appointe d	Tuesday, January 7, 2025	78.00	Valid	12.00
Design, Manufacturing and Erection of the Life-Size Bronze Statue of Winnie Madikizela Mandlea	WMM LM 00097 S WMM B	Not Yet Appointe d	Friday, October 11, 2024	90	Thursday, January 9, 2025	Not Yet Appointe d	On Advert	Municipal Manager	Not Yet Appointe d	Tuesday, January 7, 2025	88.00	Valid	2.00
Car Wash Services	WMM LM 18/09/24/01 CWS	Not Yet Appointe d	Monday, October 21, 2024	90	Sunday, January 19, 2025	Not Yet Appointe d	On Advert	Corporate Services	Not Yet Appointe d	Tuesday, January 7, 2025	78.00	Valid	12.00

d) Deviations

No deviations were approved during the month.

e) Irregular, Fruitless and Wasteful Expenditure

No irregular expenditure identified during the month of December.

11. Database utilisation

The following table indicates the service providers that have been utilised for the month of December 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	Value	Specifications	CSDRefNumber	Ward Number
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Core Function:Roads	1,770.00	REQUEST FOR PATCHING OF ONE TYRE FOR BELL GRADER REGISTRATION NO: JCF-375 EC; TYRE SIZE 17.5-25	MAAA0408288	Ward 1
GROUP TWO MEDIA COMPANY	SHOP 16 TIAGOS BUILDING KOKSTAD 4700	Non-core Function:Population Development	1,998.70	REQUEST ADVERTISEMENT OF LIBRARY FACILITIES MAINTENANCE AND LIBRARY JU EQUIPMENT	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	SHOP 16 TIAGOS BUILDING KOKSTAD 4700	Non-core Function:Population Development	1,998.70	REQUEST FOR RE-ADVERTISEMENT FOR MAINTENANCE; SUPPLY AND INSTALLATION CAMERAS FOR 36 MONTHS	MAAA0943404	Kokstad
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function:Human Resources	2,000.00	REQUEST FOR ADVERTISING OF POSITION NAMELY : SCM OFFICER UNDER BUDGET TREASURY OFFICE	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function:Project Management Unit	2,000.00	REQUEST FOR ADVERTISEMENT OF THE UPGRADING OF GUARD HOUSE	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function:Economic Development/Plann	2,000.00	REQUEST FOR PUBLICATION OF RE-ADVERT FOR SOURCING OF SERVICE PROVIDER DEVELOPMENT OF WILD COAST PRECINCT PLAN AND SMALL TOWN REVITALIZATION PER THE ATTACHED SPECIFICATION	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function:Human Resources	2,000.00	ADVERTISING OF POSITIONS NAMELY: DLTC CASHIER AND RA CASHIER UNDER COM SERVICES	MAAA0570434	Ward 17
Super Auto Midas	116 MAIN STREET LUSIKISIKI 4820	Core Function:Roads	3,400.00	REQUEST FOR PROCUMENT OF 2 BATTERIES FOR ISUZU WATER TANK ; BATTERY SI JFC 367 EC	MAAA0490384	Lusikisiki
LIONS DEN PROJECTS	LUDEKE HALT BIZANA WARD 4 4800	Core Function:Community Parks (including	7,600.00	REPAIRS & MAINTENANCE OF BRUSH CUTTER FS 460	MAAA0391611	Ward
ZUKO AND PINKY TRADING AND ENT	AMANDELA A/A BIZANA; 4800 WARD 31 4800	Core Function:Mayor and Council	8,500.00	REQUEST 1 TAXI FOR NATIONAL WOMEN CAUCUS TO BE HELD ON THE 10 DECEMBE ST JOHNS.-...	MAAA0003410	Ward 4
ARENA HOLDINGS	P O BOX 1746 SAXONWOLD 8000 2132	Core Function:Municipal Manager Town Se	8,694.00	Request for advertising of 01 Audit Committee member	MAAA0076388	Saxonwo rld
MASINYANE AND SON	AMANKHWE A/A NIKHWE 4800 4800	Libraries and Archives:Librararies	12,420.00	PAYMENT FOR PERIODICALS. NOVEMBER 2024	MAAA0551580	Ward 17

Creditor Name	Creditor Address	Function Name	Value	Specifications	CSDRefNumber	Ward Number
		and A				
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Core Function:Roads	16,088.50	REQUEST FOR REPLACEMENT OF TWO TUYRE'S FOR TIPPER TRUCK REGISTRATION NO: HPZ-923 EC ;TYRE SIZE 315 /80R 225	MAAA0408288	Ward 1
DOSVENTS TD	SEAVIEW VILLAGE 1 SEAVIEW SP; SEAVIEW WARD 24 4800	Core Function:Economic Development/Plann	17,697.40	STORAGE BOXES	MAAA0684417	Ward 24
STADIO PTY LTD	OFFICE 101 VILLAGE SQUARE CITY OF CAPE TOWN DURBANVILLE 7550	Core Function:Human Resources	18,000.00	PAYMENT FOR STUDY FEES. Y NTSHAQA	MAAA0413631	Cape Town
THE MANE'S	SIPAQENI ADMIN AREA FLAGSTAFF WARD 17 4810	Core Function:Fleet Management	18,690.00	PAYMENT FOR CAR WASH SERVICES FOR OCTOBER AND NOVEMBER 2024	MAAA0100893	Ward 17
ATHIAYANDA TRADING AND PROJECT	PO BOX 509 BIZANA WARD 23 4800	Core Function:Mayor and Council	19,000.00	REQUEST LUNCH WITH SOFT DRINKS FOR CONSTITUENCY WORKSHOP TO BE HELD ON DECEMBER 2024 AT SINAWE HALL (100 ON THE 11 AND 100 OTHE THE 12 DECEM		Ward 23
SUGUDHAV-SEWPERSADH ATTORNEYS	P.O BOX 26582 OSLO BEACH 4240	Core Function:Legal Services	19,397.91	PAYMENT FOR LEGAL SERVICES. NOMONDE BAYI// WMM LM MATTER	MAAA0321444	Margate
SUGUDHAV-SEWPERSADH ATTORNEYS	P.O BOX 26582 OSLO BEACH 4240	Core Function:Legal Services	19,556.03	PAYMENT FOR LEGAL SERVICES. HLONGWE/WMM LM MATTER	MAAA0321444	Margate
N Z MTSHABE	ZIPHUNZANA LOCATION LIBODE MTHATHA 5060	Core Function:Legal Services	22,417.56	PAYMENT FOR LEGAL SERVICES. SOSTARZ CONSTRUCTION// MBIZANA LM CASE NO	MAAA0161315	Libode
EKS VEHICLE TRACKING	CROSSWAY OFFICE PARK 240 LENCHEN AVENUE; CENTURION 0129	Core Function:Fleet Management	22,864.70	PAYMENT FOR TRACKER. DECEMBER 2024	MAAA0419559	Ward 17
KALULE AND FAMILY TRADING	EXTENSION 04 BIZANA WARD 1 4800	Core Function:Mayor and Council	23,500.00	REQUEST FOR LUNCH FOR THE 16 DAYS OF ACTIVISM MAIN EVENT	MAAA1416684	Ward 1
DA BLACK HORSE	16 ALBANY BUILDING BIZANA 4800	Non-core Function:Population Development	24,000.00	150X500ML WATER	MAAA0445987	Ward 1
XOLANI SIZWE CONSTRUCTION AND	P.O. BOX 210014 MBIZANA NU; MBIZANA NU PORT EDWARD 4800	Core Function:Police Forces Traffic and	29,700.00	CATERING FOR 300 PEOPLE FOR COMMUNITY AWARENESS CAMPAIGN ON THE 02/12/	MAAA0106007	Ward 24

305,293.50

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

R 78,853.88

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 Diligent	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	15,821,404.16	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	9,004,846.64	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	-	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	15,633,486.72	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	606,795.54	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	1,593,600.00	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	1,115,667.82	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	7,932,320.25	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	12,713,679.95	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	Ziinzame 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	EKS Vehicle Tracking	Vehicle Tracking	1095	Thursday,	Sunday,	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
Contracts(RT-46)		Services		September 1, 2022	August 31, 2025	June 30, 2025	-	279,649.30	94,740.23	374,389.53		
WMM LM 30/06/22/01 TRA	Iheans Travelling Agency	Provision of Traveling Agency for 36 Months	1095	Wednesday, January 4, 2023	Saturday, January 3, 2026	Monday, June 30, 2025	-	4,340,956.19	1,753,129.56	6,094,085.75	valid	Long term Contract
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 Contract
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 Contract
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 Contract
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 Contract
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 Discipline 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

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	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
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	Ziinzame 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	Ziinzame 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 Esihle 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,	Wednesday, January 17,	Monday, June 30,	3,207,821.60	756,691.13	405,927.68	350,763.45	expired	Short Term Contract

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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
				2023	2024	2025						
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, January 1, 2024	Sunday, December 31, 2028	Monday, June 30, 2025	-	3,768,314.81	-	3,768,314.81	valid	Long term Contract
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	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	Pre-Capacity Building for GBS Manufacturing	121	Tuesday, May 21,	Thursday, September	Monday, June 30,	2,998,750.00	1,818,750.00	-	1,818,750.00	expired	Short Term Contract

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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
	Consultancy	Hubs		2024	19, 2024	2025						
WMM LM 13/09/04 CCS	Eco South Partnership	Customer Care Satisfactory Survey	30	Wednesday, May 22, 2024	Friday, June 21, 2024	Monday, June 30, 2025	195,822.00	-	-	-	expired	Short Term Contract
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	-	366,090.00	-	366,090.00	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	-	217,087.20	1,060,612.91	1,277,700.11	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	-	183,099.55	450,994.98	634,094.53	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	-	654,715.00	611,520.00	1,266,235.00	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	Ziinzame 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	Thursday, December	Monday, June 30,	3,283,800.85	1,864,700.85	-	1,864,700.85	expired	Short Term Contract

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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
				14, 2023	14, 2023	2025						
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Allocation of Dyifane Access Road	91	Thursday, September 14, 2023	Thursday, December 14, 2023	Monday, June 30, 2025	1,625,964.50	39,629.01	-	39,629.01	expired	Short Term Contract
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	Ziizame 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	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

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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
		Road(Disaster)										
WMM LM 04/08/22/01 EWM	Khulani Skills Development Center	Extension of Waste Management Services	1095	Tuesday, March 12, 2024	Friday, March 12, 2027	Monday, June 30, 2025	-	742,550.00	1,517,630.00	-	valid	Long term Contract
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	Ziinzame 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-Professional 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	Ziinzame 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	Ziinzame 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	Ziinzame Consulting Engineers	Allocation for Professional Services	182	Friday, May 17, 2024	Friday, November	Monday, June 30,	939,723.75	939,723.75	220,019.09	719,704.66	valid	Short Term Contract

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		of Lukhanyo Access Road			15, 2024	2025						
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 Conctract
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 Conctract
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 Conctract
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 Conctract
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 Conctract
WMM LM 00062 Part 1	LG Construction TA LGC Construction	Allocation of Mhlabomnyama Via Makhhalweni 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 Conctract
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 Conctract
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 Conctract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allcation of Consultants :Mhlabomnyama Via Makhhalweni 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 Conctract
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 Conctract
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 Conctract
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 Conctract

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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 25/03/22/01 MDP	Nikhwe Group	Allocation of Consultants :Construction of Sunyside Access Road	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
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	Allocation- 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
							426,670,352.	65,857,434	55,004,764	10,852,670		

PART 2 – SUPPORTING DOCUMENTATION

1. 2023/24 Audit and Formulation of the Audit Action Plan

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

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

The following milestones have been covered:

- Kick-off meeting was held on the 15th of August 2024
- AG and Municipal Management meeting scheduled for 22nd August 2024 to discuss issues circulating on Local newspaper about the municipality where one on one sessions were held between management and the management of the Office of the Auditor General.
- Presentation of the audit strategy done on the 19th of September 2024
- Engagement letter signed on the 23rd of September 2024
- Planning concluded on the 25th of September 2024
- 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.

A audit action plan framework has been developed and distributed to all members of the municipality's management team for inputs on the corrective measures relating to each item as raised on the management report.

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 - M06 December

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	15 896	–	1 212	7 690	7 948	(258)	-3%	15 896
Pension and UIF Contributions		–	1 325	–	100	637	662	(25)	-4%	1 325
Medical Aid Contributions		–	1 325	–	100	637	662	(25)	-4%	1 325
Motor Vehicle Allowance		–	6 623	–	496	3 146	3 312	(166)	-5%	6 623
Cellphone Allowance		–	3 384	–	251	1 502	1 692	(190)	-11%	3 384
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	1 325	–	100	637	662	(25)	-4%	1 325
Sub Total - Councillors		–	29 876	–	2 260	14 250	14 938	(688)	-5%	29 876
% increase	4		#DIV/0!							#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	5 602	–	467	3 011	2 801	210	8%	5 602
Pension and UIF Contributions		–	195	–	16	98	98	1	1%	195
Medical Aid Contributions		–	308	–	26	164	154	10	6%	308
Motor Vehicle Allowance		–	1 780	–	147	917	890	27	3%	1 780
Cellphone Allowance		–	94	–	8	49	47	2	5%	94
Housing Allowances		–	417	–	34	216	208	8	4%	417
Sub Total - Senior Managers of Municipality		–	8 396	–	698	4 456	4 198	258	6%	8 396
% increase	4		#DIV/0!							#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		–	81 477	–	6 808	39 213	40 738	(1 526)	-4%	81 477
Pension and UIF Contributions		–	13 562	–	1 089	6 454	6 781	(327)	-5%	13 562
Medical Aid Contributions		–	6 640	–	554	3 329	3 320	9	0%	6 640
Overtime		–	3 290	–	97	891	1 645	(754)	-46%	3 290
Performance Bonus		–	6 453	–	29	310	3 226	(2 916)	-90%	6 453
Motor Vehicle Allowance		–	8 829	–	717	4 264	4 414	(151)	-3%	8 829
Cellphone Allowance		–	1 257	–	52	307	629	(321)	-51%	1 257
Housing Allowances		–	4 373	–	354	2 122	2 186	(64)	-3%	4 373
Other benefits and allowances		–	3 489	–	119	764	1 745	(980)	-56%	3 489
Sub Total - Other Municipal Staff		–	129 370	–	9 819	57 654	64 685	(7 031)	-11%	129 370
% increase	4		#DIV/0!							#DIV/0!
Total Parent Municipality		–	167 642	–	12 777	76 360	83 821	(7 461)	-9%	167 642
TOTAL SALARY, ALLOWANCES & BENEFITS		–	167 642	–	12 777	76 360	83 821	(7 461)	-9%	167 642
% increase	4		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		–	137 766	–	10 516	62 110	68 883	(6 773)	-10%	137 766

4. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6 512	2 073	1 922	1 906	1 510	1 268	1 250	17 331	33 771	23 264	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	1 227	295	293	281	12 006	268	255	30 621	45 244	43 430	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	55	16	16	16	15	15	14	2 020	2 167	2 080	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	360	360	360	-	-	
Interest on Arrear Debtor Accounts	1810	1 667	807	797	810	719	673	684	20 095	26 253	22 982	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	680	254	252	276	242	195	187	9 196	11 283	10 096	-	-	
Total By Income Source	2000	10 141	3 446	3 279	3 289	14 492	2 418	2 390	79 622	119 078	102 212	-	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 204	604	578	637	12 293	470	426	35 265	51 477	49 090	-	-	
Commercial	2300	8 245	2 529	2 391	2 357	1 906	1 677	1 700	29 900	50 705	37 540	-	-	
Households	2400	692	313	310	295	294	271	265	14 458	16 897	15 582	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	10 141	3 446	3 279	3 289	14 492	2 418	2 390	79 622	119 078	102 212	-	-	

The table above shows municipal debtors for the month of December 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 - M06 December

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

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 - M06 December

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												
R thousands														
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,005970749	0	n/a	not fixed	468 413	2 797	(23 797)	119 814	567 227
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,0044711	0	n/a	not fixed	10 503	47	(3 280)	-	7 270
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,005732845	0	n/a	not fixed	1 148	7	(7)	-	1 148
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,004541625	0	n/a	not fixed	18 513	84	(8 323)	-	10 274
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,005732852	0	n/a	not fixed	96	1	-	-	97
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,005731147	0	n/a	not fixed	3	0	-	-	3
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,005732875	0	n/a	not fixed	2 273	13	-	-	2 286
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,005732829	0	n/a	not fixed	175	1	-	-	176
Municipality sub-total										501 125	2 949	(35 407)	119 814	588 481
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									501 125	2 949	(35 407)	119 814	588 481

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents increased during the month by over R87.3 million which lead to an increase in its investments for the month of December 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 - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		351 085	392 710	-	119 814	293 629	196 355	97 274	49,5%	392 710
Local Government Equitable Share		341 204	359 441	-	119 814	269 581	179 721	89 861	50,0%	359 441
Finance Management		2 100	2 100	-	-	2 100	1 050	1 050	100,0%	2 100
Integrated National Electrification Programme		-	25 362	-	-	19 862	12 681	7 181	56,6%	25 362
EPWP Incentive		3 042	2 981	-	-	2 086	1 491	596	40,0%	2 981
Municipal Infrastructure Grant		2 679	2 826	-	-	-	1 413	(1 413)	-100,0%	2 826
Municipal Disaster Response Grant		2 060	-	-	-	-	-	-	-	-
Provincial Government:		5 935	1 147	-	-	-	574	(574)	-100,0%	1 147
Sport and Recreation		500	1 147	-	-	-	574	(574)	-100,0%	1 147
Greenest Municipality Competition		200	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership		5 235	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	357 021	393 857	-	119 814	293 629	196 928	96 701	49,1%	393 857
Capital Transfers and Grants										
National Government:		71 968	53 686	-	-	37 337	26 843	10 494	39,1%	53 686
Municipal Infrastructure Grant (MIG)		50 906	53 686	-	-	37 337	26 843	10 494	39,1%	53 686
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership		3 932	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant		17 130	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	71 968	53 686	-	-	37 337	26 843	10 494	39,1%	53 686
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	428 989	447 543	-	119 814	330 966	223 772	107 195	47,9%	447 543

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		346 690	395 286	-	24 624	146 407	197 643	(51 236)	-25,9%	395 286
Local Government Equitable Share		341 204	359 441	-	20 684	125 692	179 721	(54 029)	-30,1%	359 441
Finance Management		2 100	2 100	-	33	1 238	1 050	188	17,9%	2 100
Integrated National Electrification Programme		-	25 362	-	3 738	15 555	12 681	2 874	22,7%	25 362
EPWP Incentive		3 042	2 981	-	-	2 756	1 491	1 265	84,9%	2 981
Municipal Infrastructure Grant		-	2 826	-	169	1 166	1 413	(247)	-17,5%	2 826
Disaster Reponse grant		344	2 577	-	-	-	1 288	(1 288)	-100,0%	2 577
Municipal Disaster Response Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		361	1 347	-	16	64	674	(609)	-90,4%	1 347
Sport and Recreation		361	1 147	-	16	64	574	(509)	-88,8%	1 147
Greenest Municipality Competition		-	200	-	-	-	100	(100)	-100,0%	200
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		347 051	396 633	-	24 640	146 471	198 317	(51 845)	-26,1%	396 633
Capital expenditure of Transfers and Grants										
National Government:		76 788	62 624	-	8 472	32 801	31 312	1 489	4,8%	62 624
Municipal Infrastructure Grant (MIG)		53 585	53 686	-	8 472	27 473	26 843	630	2,3%	53 686
Municipal Disaster Recovery Grant		9 128	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant		11 541	8 937	-	-	5 328	4 469	859	19,2%	8 937
Integrated National Electrification Programme Grant		2 534	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		76 788	62 624	-	8 472	32 801	31 312	1 489	4,8%	62 624
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		423 839	459 257	-	33 112	179 273	229 629	(50 356)	-21,9%	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 - M06 December

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		16 171	25 770	-	477	15 239	12 885	2 354	18%	25 770
Service charges		41 910	54 412	-	3 135	24 846	27 206	(2 360)	-9%	54 412
Other revenue		23 026	54 644	-	825	7 576	27 322	(19 746)	-72%	54 644
Transfers and Subsidies - Operational		-	393 546	-	119 814	273 885	196 773	77 112	39%	393 546
Transfers and Subsidies - Capital		-	54 286	-	-	57 199	27 143	30 056	111%	54 286
Interest		43 463	27 159	-	2 904	19 450	13 579	5 871	43%	27 159
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(330 248)	(420 293)	-	(30 552)	(205 452)	(210 146)	(4 694)	2%	(420 293)
Interest		(50)	(100)	-	-	-	(50)	(50)	100%	(100)
Transfers and Subsidies		427 313	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		221 586	189 425	-	96 604	192 742	94 712	(98 030)	-104%	189 425
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(120 813)	(161 090)	-	(9 922)	(64 577)	(80 545)	(15 968)	20%	(161 090)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(120 813)	(161 090)	-	(9 922)	(64 577)	(80 545)	(15 968)	20%	(161 090)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		100 773	28 335	-	86 683	128 165	14 167			28 335
Cash/cash equivalents at beginning:		360 015	178 456	-	502 271	460 788	178 456			460 788
Cash/cash equivalents at month/year end:		460 788	206 790	-	588 953	588 953	192 623			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 - M06 December

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		460 788	206 790	–	588 953	206 790
Trade and other receivables from exchange transactions		31 777	36 399	–	39 653	36 399
Receivables from non-exchange transactions		4 089	43 163	–	57 423	43 163
Current portion of non-current receivables		–	–	–	–	–
Inventory		786	1 264	–	1 576	1 264
VAT		–	17 160	–	32 948	17 160
Other current assets		71 709	18 847	–	19 917	18 847
Total current assets		569 149	323 623	–	740 469	323 623
Non current assets						
Investments		–	–	–	–	–
Investment property		49 294	42 210	–	49 294	42 210
Property, plant and equipment		892 082	902 875	–	911 057	902 875
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 261	1 261	–	1 261	1 261
Intangible assets		503	461	–	402	461
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		943 140	946 807	–	962 014	946 807
TOTAL ASSETS		1 512 289	1 270 430	–	1 702 484	1 270 430
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		497	497	–	462	497
Trade and other payables from exchange transactions		75 985	75 049	–	40 071	75 049
Trade and other payables from non-exchange transactions		14 409	–	–	14 006	–
Provision		1 067	19 919	–	1 674	19 919
VAT		2 514	7 878	–	41 038	7 878
Other current liabilities		20 864	–	–	–	–
Total current liabilities		115 337	103 343	–	97 251	103 343
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		11 950	11 485	–	11 950	11 485
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		11 950	11 485	–	11 950	11 485
TOTAL LIABILITIES		127 287	114 828	–	109 201	114 828
NET ASSETS	2	1 385 002	1 155 603	–	1 593 282	1 155 603
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 385 002	1 155 603	–	1 593 282	1 155 603
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 385 002	1 155 603	–	1 593 282	1 155 603

This is the report for December 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 December 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: 13/01/2025