



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

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE
MONTH OF FEBRUARY 2025**

Table of Contents

Part 1 – in-year report	1
1. Executive Summary	1
1.1 The Political Oversight	1
2. Administration	2
3. Staff turnover	2
4. Implementation of mSCOA	2
5. Implementation of the Municipal Cost containment regulations	4
a. Supply and Delivery of Municipal Vehicles	5
b. Provision of vehicle fleet management services for the period 1 April 2021 to 31 March 2026.....	6
c. Provision of Debt Collection Services to the State for the Period of 01 April 2024 to 31 March 2029	7
6. Strategic Objectives	10
7. In-year budget statement tables.....	27
8. Capital programme performance	41
9. Supply chain management	46
a. Acquisition management.....	46
b. Handling of tenders during and Post COVID-19	46
c. Procurement requests below R2000.00.....	48
d. Procurement requests above R2, 000.00 but below R30, 000.00.....	49
e. Procurement above R30 000 but below R200 000.....	50
10. Status of Tenders.....	51
11. Database utilisation	59
12. Regulation 17(1) c Procurement.....	62
13. Contract Management	63
Part 2 – supporting documentation	76
1. Implementation of the 2023/24 Audit Action Plan	76
2. Implementation of the Finance Management Internship Programme	87
3. 2026 Draft Budget Process	87
4. Councillor and Staff Benefits	89
5. Debtors’ analysis.....	90
6. Creditors’ analysis	91
7. Investment portfolio analysis	92
8. Allocation and grant receipts and expenditure.....	93
9. Cash flow Statement	95
10. Statement of Financial Position	96
11. Municipal Manager’s quality certification.....	97

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 eighth report of the 2024/25 financial year which comes after the municipality's mid-year adjustment budget process of reprioritising its budget in response to the assessments done for the first six months of the financial year. This is generally a period where activity worth reporting has already started taking shape after completion of appointments, finalisation of Audits, approval of the audit action plans, as well as departments ensuring targets are met for the third quarter with catch-up plans for those not met in the first two quarters. 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 four 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 N. Mantangayi | Committee Member – Contract 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

In the previous reports, it was reported that movement of staff has left vacancies in the department in the form of Payroll Accountant, SCM Officer and Asset Management Clerk who all have moved to other state organs for senior positions. In this report, we can confirm that the recruitment processes commenced as anticipated, shortlisting concluded and final appointments made for Payroll Accountant as well as SCM Officer while the Asset Management Clerk position is awaiting shortlisting and interviews which we hope will be concluded by the end of March and all positions filled.

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 6.9 has been released with MFMA circular No.129. Version 6.9 of the chart will be effective from 2025/26 and must be used to compile the 2025/26 MTREF.

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities are required to use the linkages on GoMuni referred to in the circular and not the formulas in the regulated MBRR Schedules when generating their data strings. The MBRR Schedules (A to F) and non-financial data string (A1S) has also been confirmed to be aligned to chart version 6.9.

Municipalities are required to verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities are required prepare their 2025/26 MTREF budgets using the budget modules of their integrated systems solution, generate their financial and non-financial data string and produce the Schedule A1 directly from the integrated systems solution. The manual preparation of these documents outside the integrated systems solution is not allowed in terms of the mSCOA.

Regulations.

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 and utilises to prepare reports as required.

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.

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

b) Regulation of the minimum business processes and technical specifications for mSCOA

In terms of Regulation 6(1) and 7(1) of Municipal Regulations on Standard Chart of Accounts (2014), the Minister of Finance may determine the minimum business process requirements and system requirements for municipalities and municipal entities to enable the implementation of the regulations.

In 2024, extensive work was done regarding the regulations. The project consists of the following main outputs and planned time frames:

No	Output	Planned Time Frame
1	Review and update the minimum business processes for mSCOA	April 2024 to March 2025
2	Develop standard operating procedures for mSCOA	February 2025 to April 2025
3	Review and update the minimum technical specifications for mSCOA	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for mSCOA to the updated mSCOA requirements	
5	Develop Regulations on the minimum business processes and technical specifications for mSCOA	Oct/November 2025
6	Training on the new Regulations	November 2025 to Feb 2026

The comments and inputs received at the working groups engagements and via the dedicated email box on the minimum business processes for mSCOA have been considered and incorporated as applicable. Stakeholders are encouraged to provide their final inputs by **31 January 2025** to mSCOAREgs@treasury.gov.za

All presentations and draft documents for comments can be located on the MFMA Webpage under mSCOA – Municipal Standard Chart of Accounts/Regulations on Minimum Business Processes and Technical Specifications for mSCOA/Working Groups on the following link: <https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx>

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.

c. Provision of Debt Collection Services to the State for the Period of 01 April 2024 to 31 March 2029

Winnie Madikizela-Mandela Local Municipality applied for participation on the Treasury arranged agreements in line with the Cost Containment Regulations of 2019 to assist on debt collection services to improve the municipality's collection levels.

This contract will be subject to the Transversal Master Agreement Contract and all its annexures issued in accordance with Chapter 16A of the Treasury Regulations published in terms of the Public Finance Management Act, 1999 (Act 1 of 1999). The Special Conditions of Contract and all the annexures are supplementary to that of the Transversal Master Agreement Contract.

Where, however, the Transversal Master Agreement Contract is in conflict with the Participation Agreement, General Conditions of Contract and Special Conditions of Contract the Transversal Master Agreement Contract will prevail.

The municipality selected 4 bidders and offered them an opportunity to present their service offering in line with their appointed scope of work which were selected from the transversal bidders list for the provision of debt collection services.

The presentation is management tool to select a suitable service provider (SP) with which a contract may be entered into that will carry out the services described as per RT 27 Contract for the municipality. These Terms of Reference and the service provider’s proposal and presentation will form the basis of the contract and SLA.

Presentation were requested from four (4) SP in a meeting hosted by the municipality for each SP separately on the 27th of January 2025 using a virtual platform Microsoft Teams. These were the invited SP’s:

SERVICE PROVIDER	RISK BASED RATE (%) AS PER RT 27 2024 CONTRACT
1. 2 T Innovation Business Consulting and Projects (Name changed to IBC Forensics and Recovery)	8.5
2. L Guzana Inc. Attorneys	9.5
3. Noko Maimela Inc	8.5
4. Ntiyiso Consulting (Pty) Ltd (DECLINED)	8.97

BASIS FOR SELECTION

During the presentations, the municipality wanted to establish the following as the basis for preference:

- Footprint in the Eastern Cape Province
- Availability of dedicated resources
- Flexibility to respond to the municipality’s changing needs
- System integration with the municipality’s accounting system
- The municipality’s access to the system used by the provider
- Transfer of skills
- Cost to the municipality

It was therefore recommended that:

- the municipality selects 2 T Innovation Business Consulting and Projects (Name changed to IBC Forensics and Recovery) at their Risk Based Rate of 8.5%, and

- enter into a Participation Agreement as drafted by National Treasury with Winnie Madikizela Mandela Local Municipality for the provision of Debt Collection Services in line with the duration period of the RT 27 Transversal Contract ending 31 March 2029.
- The municipality's SLA that will be entered into will be reviewable annually from the start date provided for in the contract

We can report that an inception meeting was held during the month and a preliminary report has been submitted to the municipality highlighting areas that will require management and council attention for the project to be a success.

6. Strategic Objectives

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

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
				Promulgation of revenue policies and credit control policies into by-laws by June 2025	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.12	0.25	2 Promulgated of property rates policy and credit control policy by 30 June 2025	Promulgated property rates policy and credit control policy	R-	N/A	N/A	N/A	N/A	N/A	2 Promulgated of property rates policy and credit control policy	WMM LM	Revenue Management	Manager: Revenue and Expenditure
				Promulgation of the approved tariffs (gazetting) by June 2025	Gazetted property rates tariffs were advertised on East Griqual and News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1.13	0.25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2025	Promulgated of the approved tariffs (gazetting)	R-	N/A	N/A	N/A	N/A	N/A	1 Promulgated of the approved tariffs (gazetting)	WMM LM	Revenue Management	Manager: Revenue and Expenditure
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2027	4.2	Enforcement of system descriptions and processes as per the Account payable policy by June 2025	All creditors for July to June presented for payment were paid within 30 days	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2.1	0.25	100% payment of presented acceptable invoices within 30 days from receipt of invoice by June 2025	Invoice register and age analysis report	R-	N/A	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	WMM LM	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	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 submissions from LG Portal not later than 10 working days after month end	R -	N/A	N/A	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	WMM LM	Revenue Management	Manager: Revenue and Expenditure
	Inaccurate and incomplete commitment register			12 monthly commitments registers were prepared and signed.	Monthly review of commitment register by the 7th working day of each month	Number of monthly reviewed commitment register	4.2.3	0.5	12 monthly Reviewed commitment register by June 2025	12 signed commitment register	R -	N/A	N/A	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	WMM LM	Expenditure Management	Manager: Revenue and Expenditure	
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, retention and vat reconciliation by June 2025	12 months monthly Conditional grants,12 monthly creditors,12 monthly retention and 12 monthly vat reconciliation were prepared	Monthly review of conditional grants, creditors, retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2.4	0.5	12 monthly reviewed Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations by June 2025	12 Signed monthly Conditional grants, 12 monthly creditors,12 monthly retention and 12 monthly vat reconciliations	R -	N/A	N/A	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	WMM LM	Expenditure Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

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

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Result	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance			Ward	Responsible Section	Responsible Manager	
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4.6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2025	Adjustments budget approved by 28 February 2024 and draft budget approved by 31 March 2024; final budget approved 31 May 2024	Compile three budgets to be approved by council	Number of Approved budgets	4.6.1	0.5	1 Approved adjusted budget , 1 Draft Budget and 1 Approved budget for 2025/26 by 30 June 2025	Signed Adjustment budget 24024/25; Signed Draft budget 25/26; Signed Approved 25/26 Final Budget and Signed Council resolutions	R -	N/A	N/A	N/A	N/A	Approved budget adjustment 2024/25; Adopted Draft budget 2025/26	Approved 2025/26 Budget	WMM LM	Budgeting	Manager: Budgeting and Reporting
						Publication of approved budgets	Number of publicized approved budgets	4.6.2	0.25	Publication of Adjustment, Draft and Final Budget by 30 June 2025	3 published adverts	R 68,304.00	R 68,304.00	N/A	N/A	N/A	Advertising of Adjusted budget	Advertising of adopted Draft budget; Advertising of Approved final budget	WMM LM	Budgeting	Manager: Budgeting and Reporting
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2025	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0.25	1 IDP and Budget policy reviewed and adopted by 30 June 2025	Reviewed policy, resolution extract	R -	N/A	N/A	N/A	N/A	N/A	1 Reviewed and adopted IDP/Budget Policy.	WMM LM	Budgeting	Manager: Budgeting and Reporting

Reporting against the above targets is done at the end of each quarter. A verification of the performance reported is being done by both Internal Audit and the municipality's PMS office.

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M08 February

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	23 421	(415)	19 923	15 614	4 309	28%	21 532
Service charges	53 841	56 844	53 764	4 315	38 323	35 843	2 480	7%	56 844
Investment revenue	34 468	27 159	37 359	3 153	26 124	24 906	1 218	5%	27 159
Transfers and subsidies - Operational	352 621	394 792	368 591	(17 808)	278 176	245 727	32 448	0	394 792
Other own revenue	44 008	18 549	37 705	17 346	28 335	25 136	3 198	13%	-
Total Revenue (excluding capital transfers and contributions)	506 652	518 876	520 839	6 592	390 880	347 226	43 654	13%	518 876
Employee costs	139 601	137 766	141 477	10 455	82 863	94 318	(11 455)	-12%	137 766
Remuneration of Councillors	26 454	29 876	29 876	1 966	18 476	19 917	(1 441)	-7%	29 876
Depreciation and amortisation	32 417	54 371	49 371	2 424	21 251	32 914	(11 662)	-35%	54 371
Interest	50	100	100	-	-	67	(67)	-100%	100
Inventory consumed and bulk purchases	43 467	61 876	61 880	4 941	36 638	41 254	(4 616)	-11%	61 876
Transfers and subsidies	2 805	4 216	4 471	-	290	2 981	(2 691)	-90%	4 216
Other expenditure	168 344	211 626	231 822	7 617	99 119	154 548	(55 430)	-36%	211 626
Total Expenditure	413 140	499 830	518 998	27 403	258 637	345 999	(87 362)	-25%	499 830
Surplus/(Deficit)	93 512	19 046	1 841	(20 811)	132 244	1 228	131 016	10673%	19 046
Transfers and subsidies - capital (monetary allocations)	68 482	64 754	89 195	6 627	42 574	59 463	(16 889)	-28%	64 754
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	161 994	83 800	91 037	(14 185)	174 818	60 691	114 127	188%	83 800
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	161 994	83 800	91 037	(14 185)	174 818	60 691	114 127	188%	83 800
Capital expenditure & funds sources									
Capital expenditure	120 813	119 463	162 334	6 840	48 877	108 223	(59 346)	-55%	119 463
Capital transfers recognised	54 629	56 308	77 561	6 088	37 461	51 707	(14 246)	-28%	56 308
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	66 184	63 154	84 773	752	11 416	56 515	(45 099)	-80%	63 154
Total sources of capital funds	120 813	119 463	162 334	6 840	48 877	108 223	(59 346)	-55%	119 463
Financial position									
Total current assets	569 149	323 623	594 366		693 997				594 366
Total non current assets	943 140	946 807	1 050 903		970 367				1 050 903
Total current liabilities	115 337	103 343	142 145		93 697				142 145
Total non current liabilities	11 950	11 485	11 950		11 950				11 950
Community wealth/Equity	1 385 002	1 155 603	1 491 174		1 558 716				1 491 174
Cash flows									
Net cash from (used) operating	221 586	189 425	218 141	351	169 027	145 427	(23 599)	-16%	189 425
Net cash from (used) investing	(120 813)	(161 090)	(214 363)	(5 745)	(78 188)	(142 908)	(64 721)	45%	(161 090)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	460 788	206 790	464 567	551 627	551 627	463 307	(88 320)	-19%	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	10 255	3 328	3 221	3 230	2 655	2 681	13 203	73 374	111 947
Creditors Age Analysis									
Total Creditors	304	-	-	-	-	-	-	-	304

The table above shows a summary of the municipality's financial performance for the period ended 28 February 2025. 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) - M08 February

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>		424 575	420 865	432 667	3 861	324 334	288 444	35 890	12%	420 865
Executive and council		100	-	150	150	150	100	50	50%	-
Finance and administration		424 475	420 865	432 517	3 711	324 184	288 344	35 840	12%	420 865
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		5 369	5 830	5 730	372	2 545	3 820	(1 275)	-33%	5 830
Community and social services		703	1 383	1 513	59	326	1 009	(683)	-68%	1 383
Sport and recreation		-	200	200	-	-	133	(133)	-100%	200
Public safety		4 666	4 246	4 016	313	2 219	2 678	(459)	-17%	4 246
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		74 225	68 136	85 901	3 292	40 801	57 267	(16 466)	-29%	68 136
Planning and development		5 382	2 936	3 061	250	1 761	2 041	(279)	-14%	2 936
Road transport		68 843	65 200	82 840	3 043	39 040	55 226	(16 187)	-29%	65 200
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		70 964	88 799	85 737	5 693	65 774	57 158	8 615	15%	88 799
Energy sources		63 813	79 600	77 500	6 552	60 081	51 667	8 414	16%	79 600
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7 151	9 199	8 237	(859)	5 693	5 491	201	4%	9 199
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	575 133	583 630	610 035	13 218	433 455	406 690	26 765	7%	583 630
Expenditure - Functional										
<i>Governance and administration</i>		172 626	220 562	224 655	11 426	114 406	149 770	(35 364)	-24%	220 562
Executive and council		59 119	63 053	67 824	3 748	37 692	45 216	(7 525)	-17%	63 053
Finance and administration		108 802	152 028	150 508	7 269	73 273	100 339	(27 066)	-27%	152 028
Internal audit		4 705	5 481	6 323	410	3 441	4 215	(774)	-18%	5 481
<i>Community and public safety</i>		29 225	36 259	37 142	2 355	17 537	24 761	(7 224)	-29%	36 259
Community and social services		8 095	14 083	14 379	983	6 129	9 586	(3 457)	-36%	14 083
Sport and recreation		2 549	3 104	2 938	142	1 445	1 959	(514)	-26%	3 104
Public safety		17 493	18 011	18 733	1 147	9 297	12 489	(3 192)	-26%	18 011
Housing		1 088	1 061	1 092	83	666	728	(62)	-8%	1 061
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		97 799	114 613	122 594	5 475	41 509	81 729	(40 220)	-49%	114 613
Planning and development		32 423	33 168	35 613	2 147	14 525	23 742	(9 217)	-39%	33 168
Road transport		62 836	78 631	84 155	3 103	25 429	56 103	(30 674)	-55%	78 631
Environmental protection		2 540	2 814	2 827	225	1 556	1 885	(328)	-17%	2 814
<i>Trading services</i>		110 076	124 133	130 032	7 850	82 807	86 688	(3 881)	-4%	124 133
Energy sources		81 010	93 136	93 414	5 720	61 236	62 276	(1 040)	-2%	93 136
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		29 066	30 996	36 618	2 129	21 571	24 412	(2 841)	-12%	30 996
<i>Other</i>		3 413	4 264	4 574	297	2 377	3 050	(672)	-22%	4 264
Total Expenditure - Functional	3	413 140	499 830	518 998	27 403	258 637	345 999	(87 362)	-25%	499 830
Surplus/ (Deficit) for the year		161 994	83 800	91 037	(14 185)	174 818	60 691	114 127	188%	83 800

The table above shows the municipality's financial performance for the period ended 28 February 2025 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) - M08 February

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	49 584	4 295	35 462	33 056	2 406	7%	52 684
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 128	4 160	4 180	21	2 860	2 787	74	3%	4 160
Sale of Goods and Rendering of Services		-	201	19 881	16 716	16 919	13 254	3 665	28%	201
Agency services		1 298	1 427	1 427	129	1 060	952	108	11%	1 427
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 795	3 556	3 593	(654)	1 779	2 395	(616)	-26%	3 556
Interest from Current and Non Current Assets		34 468	27 159	37 359	3 153	26 124	24 906	1 218	5%	27 159
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 970	4 924	5 054	450	3 469	3 369	100	3%	4 924
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		15 272	190	390	85	340	260	80	31%	190
Non-Exchange Revenue										
Property rates		21 713	21 532	23 421	(415)	19 923	15 614	4 309	28%	21 532
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 286	579	383	2	29	255	(227)	-89%	579
Licence and permits		2 102	2 277	2 277	184	1 155	1 518	(363)	-24%	2 277
Transfers and subsidies - Operational		352 621	394 792	368 591	(17 808)	278 176	245 727	32 448	13%	394 792
Interest		5 200	5 396	4 700	435	3 584	3 133	450	14%	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	520 839	6 592	390 880	347 226	43 654	13%	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 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 as well as corrections and reversals necessitated by information coming up from time to time in terms of changes in either property values or categories.

- ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R4.2 million for the month and a year to date actual of R35.4 million. This is above the projection by about 7% an improvement caused by the revision of the budget during the recent adjustment budget period.
- 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 R21 thousand which is more than the projection by 3%. An investigation in the past has indicated that a decrease is seen during the year which is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes when customers raise queries.
- Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R3.1 million worth of interest on investments with a year to date actual that is above the projection by 5% which has been affected by the adjustment budget that has adjusted up the anticipated revenue based on the performance recorded in the previous months.
- 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 reversal of R220 thousand for the period ended 28 February 2025 which is now below the amount projected for the period by 11%. 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 recorded approximately R2 thousand revenue on fines during the month of February 2025. Even if there was significant 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 R450 thousand for the month of February 2025 which lead to the actual performance just above the projection by 3% 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 recorded R184 thousand for the period. The municipality has generated below the projected collection by 24% which is an improvement from 27% 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 24% has been recorded.
- **Sale of goods and rendering of services:** The municipality has been reporting a change in the way INEP is treated and accounted for where the municipality is utilising the appropriation to construct infrastructure in areas where it is not currently distributing. This change has resulted in the revenue recognised from the allocation being regarded as construction revenue as the municipality is considered to be electrifying on behalf of Eskom. This change has been implemented fully in the current adjustment budget and therefore resulting in revenue that was previously recognised a transfers being recognised as general revenue for rendering of services. This resulted in an increase of R16.7 million on the revenue item and a decrease in the transfers revenue.

- **Transfers and subsidies:** The municipality receives operating grants, both conditional and those without conditions. The report shows an effective correction of R17.8 million on transferred revenue for the period ended 28 February 2025 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R278 million as this is the eighth month of the financial year and is above projected performance by 13% 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 187% overall collection rate for the month ended 28 February 2025. However, we note a 78% collection rate on leasehold fees, 238% on electricity, 90% on property rates and 82% 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	JAN	FEB	3rd 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	616 545,86	588 172,53	1 204 718,39	20 949 554,40
payment received	560 360,57	8 063 604,64	3 640 688,04	12 264 653,25	591 264,05	644 717,56	476 472,70	1 712 454,31	1 871 088,97	532 143,22	2 403 232,19	16 380 339,75
% of billing received	3%	1308%	590%	69%	96%	105%	77%	93%	303%	90%	199%	78%
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	11 501 506,27	3 748 944,10	3 549 767,15	7 298 711,25	29 941 857,86
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	8 192 642,00	2 655 934,75	8 450 510,66	11 106 445,41	28 645 813,99
% of billing received	123%	65%	65%	84%	80%	67%	67%	71%	71%	238%	152%	96%
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	408 588,23	408 588,23	817 176,46	3 241 062,18
payment received	321 275,31	317 635,65	321 275,31	960 186,27	386 409,90	330 173,64	463 651,57	1 180 235,11	257 971,74	317 635,65	575 607,39	2 716 028,77
% of billing received	84%	78%	79%	80%	95%	81%	113%	96%	63%	78%	70%	84%
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	684 258,77	654 508,25	1 338 767,02	4 807 443,56
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	478 768,21	1 363 546,85	1 842 315,06	3 278 733,42
% of billing received	113%	65%	66%	81%	26%	68%	71%	55%	70%	208%	138%	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	793 081,29	763 006,27	1 556 087,56	6 369 668,01
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	179 516,10	931 487,70	1 111 003,80	3 654 255,39
% of billing received	47%	152%	79%	95%	21%	10%	9%	13%	23%	122%	71%	57%
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	404 192,00	405 032,00	809 224,00	3 230 084,00
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	274 571,35	330 106,07	604 677,42	2 112 623,17
% of billing received	52%	59%	54%	55%	77%	71%	61%	70%	68%	82%	75%	65%
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	6 655 610,25	6 369 074,43	13 024 684,68	68 539 670,01
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	4 342 101,13	13 412 259,97	5 717 851,12	11 925 430,15	17 643 281,27	56 787 794,49
% of billing received	30%	191%	116%	76%	69%	65%	64%	66%	86%	187%	135%	83%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	141 477	10 455	82 863	94 318	(11 455)	-12%	137 766
Remuneration of councillors		26 454	29 876	29 876	1 966	18 476	19 917	(1 441)	-7%	29 876
Bulk purchases - electricity		43 467	53 792	53 792	4 051	33 120	35 862	(2 742)	-8%	53 792
Inventory consumed		-	8 083	8 088	890	3 518	5 392	(1 874)	-35%	8 083
Debt impairment		2 274	6 109	6 109	-	-	4 073	(4 073)	-100%	6 109
Depreciation and amortisation		32 417	54 371	49 371	2 424	21 251	32 914	(11 662)	-35%	54 371
Interest		50	100	100	-	-	67	(67)	-100%	100
Contracted services		82 811	123 545	136 958	5 352	59 282	91 306	(32 024)	-35%	123 545
Transfers and subsidies		2 805	4 216	4 471	-	290	2 981	(2 691)	-90%	4 216
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		64 637	81 972	83 555	2 265	39 837	55 703	(15 866)	-28%	81 972
Losses on Disposal of Assets		9 370	-	5 200	-	-	3 467	(3 467)	-100%	-
Other Losses		9 252	-	-	-	-	-	-	-	-
Total Expenditure		413 140	499 830	518 998	27 403	258 637	345 999	(87 362)	-25%	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 28 February 2025 reflects an amount of R10.4 million for employee costs and R1.9 million for the remuneration of councillors. The remuneration of councillors shows a 7% underspending compared to what is expected at the same period. Employee costs have continued to record a 12% 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 January 2025 with a year to date actual of R33.1 million which is below the projected expenditure by 8%. 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 February 2025 being R2.4 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 35%.

- **Contracted Services:** This relates to the municipality's general expenses that have been incurred during the month where only external service providers could be used to render the service or procure goods. This shows that the municipality incurred R5.3 million worth of expenditure during the month and a year to date of R59.2 million which is below the projection by about 35% which has also been contributed to by the adjustments made in the budget. 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 28% (a regression from 21% 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 as well as additional budgets allocated during the current adjustment budget. This requires though that departments that are currently underspending be sensitised of the matter and be encouraged to come up with turnaround plans.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	-	150	150	150	100	50	50,0%	-
Vote 2 - Corporate Services		428	449	499	17	234	333	(99)	-29,7%	449
Vote 3 - Budget and Treasury Office		389 498	388 792	399 182	3 263	297 187	266 122	31 066	11,7%	388 792
Vote 4 - Community Services		12 520	15 029	13 967	(486)	8 238	9 311	(1 073)	-11,5%	15 029
Vote 5 - Development Planning		37 251	31 734	33 071	510	26 990	22 047	4 943	22,4%	31 734
Vote 6 - Engineering Services		135 335	147 626	163 166	9 766	100 655	108 777	(8 122)	-7,5%	147 626
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	575 133	583 630	610 035	13 218	433 455	406 690	26 765	6,6%	583 630

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R9.7 million for the month with Budget and Treasury showing generation of over R3.2 million which may be attributable to equitable share, interest received on investments and debtors, Planning and Development at over R510 thousand as well as Community Services at over R468 thousand correction.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	92 667	5 140	51 344	61 778	(10 434)	-16,9%	87 695
Vote 2 - Corporate Services		45 857	68 785	67 464	3 277	29 920	44 976	(15 056)	-33,5%	68 785
Vote 3 - Budget and Treasury Office		28 757	43 075	42 856	1 474	20 314	28 571	(8 257)	-28,9%	43 075
Vote 4 - Community Services		78 890	92 455	99 263	6 273	53 579	66 176	(12 597)	-19,0%	92 455
Vote 5 - Development Planning		28 578	29 543	32 642	1 896	12 715	21 762	(9 047)	-41,6%	29 543
Vote 6 - Engineering Services		150 207	178 277	184 106	9 343	90 766	122 737	(31 971)	-26,0%	178 277
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	413 140	499 830	518 998	27 403	258 637	345 999	(87 362)	-25,2%	499 830
Surplus/ (Deficit) for the year	2	161 994	83 800	91 037	(14 185)	174 818	60 691	114 127	188,0%	83 800

The table above shows the expenditure by municipal vote. The total expenditure for the month of February 2025 amounted to above R27.4 million with a year to date of R258.6 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		49 713	52 684	49 584	4 295	35 462	33 056	2 406	7%	52 684
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 128	4 160	4 180	21	2 860	2 787	74	3%	4 160
Sale of Goods and Rendering of Services		-	201	19 881	16 716	16 919	13 254	3 665	28%	201
Agency services		1 298	1 427	1 427	129	1 060	952	108	11%	1 427
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 795	3 556	3 593	(654)	1 779	2 395	(616)	-26%	3 556
Interest from Current and Non Current Assets		34 468	27 159	37 359	3 153	26 124	24 906	1 218	5%	27 159
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 970	4 924	5 054	450	3 469	3 369	100	3%	4 924
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		15 272	190	390	85	340	260	80	31%	190
Non-Exchange Revenue										
Property rates		21 713	21 532	23 421	(415)	19 923	15 614	4 309	28%	21 532
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 286	579	383	2	29	255	(227)	-89%	579
Licence and permits		2 102	2 277	2 277	184	1 155	1 518	(363)	-24%	2 277
Transfers and subsidies - Operational		352 621	394 792	368 591	(17 808)	278 176	245 727	32 448	13%	394 792
Interest		5 200	5 396	4 700	435	3 584	3 133	450	14%	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	520 839	6 592	390 880	347 226	43 654	13%	518 876
Expenditure By Type										
Employee related costs		139 601	137 766	141 477	10 455	82 863	94 318	(11 455)	-12%	137 766
Remuneration of councillors		26 454	29 876	29 876	1 966	18 476	19 917	(1 441)	-7%	29 876
Bulk purchases - electricity		43 467	53 792	53 792	4 051	33 120	35 862	(2 742)	-8%	53 792
Inventory consumed		-	8 083	8 088	890	3 518	5 392	(1 874)	-35%	8 083
Debt impairment		2 274	6 109	6 109	-	-	4 073	(4 073)	-100%	6 109
Depreciation and amortisation		32 417	54 371	49 371	2 424	21 251	32 914	(11 662)	-35%	54 371
Interest		50	100	100	-	-	67	(67)	-100%	100
Contracted services		82 811	123 545	136 958	5 352	59 282	91 306	(32 024)	-35%	123 545
Transfers and subsidies		2 805	4 216	4 471	-	290	2 981	(2 691)	-90%	4 216
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-
Operational costs		64 637	81 972	83 555	2 265	39 837	55 703	(15 866)	-28%	81 972
Losses on Disposal of Assets		9 370	-	5 200	-	-	3 467	(3 467)	-100%	-
Other Losses		9 252	-	-	-	-	-	-	-	-
Total Expenditure		413 140	499 830	518 998	27 403	258 637	345 999	(87 362)	-25%	499 830
Surplus/(Deficit)		93 512	19 046	1 841	(20 811)	132 244	1 228	131 016	0	19 046
Transfers and subsidies - capital (monetary allocations)		68 482	64 754	89 195	6 627	42 574	59 463	(16 889)	(0)	64 754
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		161 994	83 800	91 037	(14 185)	174 818	60 691	114 127	0	83 800
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		161 994	83 800	91 037	(14 185)	174 818	60 691	114 127	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	91 037	(14 185)	174 818	60 691	114 127	0	83 800
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		161 994	83 800	91 037	(14 185)	174 818	60 691	114 127	0	83 800

The municipality has so far recorded a surplus of over R174 million for the period ended 28 February 2025. 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 - M08 February

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	77 140	6 088	35 782	51 427	15 645	30,4%	57 640
Roads Infrastructure		41 868	48 423	65 183	2 551	29 654	43 456	13 801	31,8%	48 423
Roads		32 093	34 137	50 897	473	19 310	33 932	14 622	43,1%	34 137
Road Structures		9 036	14 286	14 286	2 079	10 344	9 524	(820)	-8,6%	14 286
Road Furniture		739	-	-	-	-	-	-		-
Electrical Infrastructure		-	522	5 361	3 536	3 536	3 574	38	1,1%	522
HV Substations		-	522	522	-	-	348	348	100,0%	522
MV Networks		-	-	4 840	3 536	3 536	3 226	(310)	-9,6%	-
Solid Waste Infrastructure		2 881	8 696	6 596	-	2 591	4 397	1 806	41,1%	8 696
Landfill Sites		2 881	8 696	6 596	-	2 591	4 397	1 806	41,1%	8 696
Community Assets		2 357	19 979	22 400	443	3 936	14 933	10 997	73,6%	19 979
Community Facilities		2 227	11 118	13 539	443	3 936	9 026	5 090	56,4%	11 118
Halls		1 642	8 075	8 756	-	894	5 838	4 944	84,7%	8 075
Markets		585	3 043	4 783	443	3 042	3 188	146	4,6%	3 043
Sport and Recreation Facilities		130	8 861	8 861	-	-	5 907	5 907	100,0%	8 861
Indoor Facilities		-	8 696	8 696	-	-	5 797	5 797	100,0%	8 696
Outdoor Facilities		130	165	165	-	-	110	110	100,0%	165
Heritage assets		-	1 304	1 304	-	-	870	870	100,0%	1 304
Works of Art		-	1 304	1 304	-	-	870	870	100,0%	1 304
Other assets		-	-	6 261	-	-	4 174	4 174	100,0%	-
Operational Buildings		-	-	6 261	-	-	4 174	4 174	100,0%	-
Manufacturing Plant		-	-	6 261	-	-	4 174	4 174	100,0%	-
Computer Equipment		2 008	5 083	4 187	-	279	2 791	2 512	90,0%	5 083
Computer Equipment		2 008	5 083	4 187	-	279	2 791	2 512	90,0%	5 083
Furniture and Office Equipment		674	1 974	3 392	-	1 477	2 261	784	34,7%	1 974
Furniture and Office Equipment		674	1 974	3 392	-	1 477	2 261	784	34,7%	1 974
Machinery and Equipment		215	1 215	1 110	-	85	740	655	88,5%	1 215
Machinery and Equipment		215	1 215	1 110	-	85	740	655	88,5%	1 215
Transport Assets		5 298	5 070	5 428	-	1 797	3 618	1 821	50,3%	5 070
Transport Assets		5 298	5 070	5 428	-	1 797	3 618	1 821	50,3%	5 070
Total Capital Expenditure on new assets	1	55 302	92 264	121 221	6 530	43 355	80 814	37 459	46,4%	92 264

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

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	4 696	-	-	3 131	3 131	100,0%	3 478
Roads Infrastructure		19 940	3 478	4 696	-	-	3 131	3 131	100,0%	3 478
Roads		19 940	3 478	4 696	-	-	3 131	3 131	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	4 696	-	-	3 131	3 131	100,0%	3 478

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

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	35 783	-	5 011	23 855	18 845	79,0%	22 416
Roads Infrastructure		22 236	16 764	31 809	-	5 011	21 206	16 195	76,4%	16 764
<i>Roads</i>		22 236	16 764	31 809	-	5 011	21 206	16 195	76,4%	16 764
Electrical Infrastructure		-	5 652	3 974	-	-	2 649	2 649	100,0%	5 652
<i>LV Networks</i>		-	5 652	3 974	-	-	2 649	2 649	100,0%	5 652
Community Assets		20 338	1 304	634	309	511	423	(88)	-20,9%	1 304
Community Facilities		13 613	1 304	634	309	511	423	(88)	-20,9%	1 304
<i>Halls</i>		13 613	1 304	634	309	511	423	(88)	-20,9%	1 304
Sport and Recreation Facilities		6 725	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>		6 725	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	42 574	23 720	36 417	309	5 522	24 278	18 757	77,3%	23 720

The above tables indicate that the municipality spent R6.8 million for the month from its capital budget for the period ended 28 February 2025. 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) - M08 February

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	1 304	-	-	870	(870)	-100%	1 304
Vote 2 - Corporate Services		4 550	8 587	6 547	309	2 661	4 365	(1 703)	-39%	8 587
Vote 3 - Budget and Treasury Office		-	300	474	-	279	316	(37)	-12%	300
Vote 4 - Community Services		8 061	13 095	12 366	-	3 297	8 244	(4 948)	-60%	13 095
Vote 5 - Development Planning		715	3 043	11 043	443	3 042	7 362	(4 320)	-59%	3 043
Vote 6 - Engineering Services		107 488	93 133	130 599	6 088	39 598	87 066	(47 468)	-55%	93 133
Total Capital single-year expenditure	4	120 813	119 463	162 334	6 840	48 877	108 223	(59 346)	-55%	119 463
Total Capital Expenditure		120 813	119 463	162 334	6 840	48 877	108 223	(59 346)	-55%	119 463
Capital Expenditure - Functional Classification										
Governance and administration		4 720	10 556	9 970	309	3 018	6 647	(3 629)	-55%	10 556
Executive and council		-	1 304	1 304	-	-	870	(870)	-100%	1 304
Finance and administration		4 720	9 252	8 666	309	3 018	5 777	(2 759)	-48%	9 252
Community and public safety		2 439	17 650	18 757	-	1 445	12 505	(11 059)	-88%	17 650
Community and social services		93	17 355	18 386	-	1 240	12 258	(11 017)	-90%	17 355
Sport and recreation		90	296	251	-	85	167	(82)	-49%	296
Public safety		2 256	-	120	-	120	80	40	50%	-
Economic and environmental services		105 080	71 969	113 143	2 994	37 864	75 429	(37 565)	-50%	71 969
Planning and development		18 242	3 043	11 043	443	3 042	7 362	(4 320)	-59%	3 043
Road transport		86 838	68 926	102 099	2 551	34 821	68 066	(33 245)	-49%	68 926
Trading services		8 574	19 287	20 464	3 536	6 550	13 643	(7 093)	-52%	19 287
Energy sources		3 029	7 374	10 635	3 536	3 536	7 090	(3 554)	-50%	7 374
Waste management		5 545	11 913	9 829	-	3 013	6 553	(3 539)	-54%	11 913
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	120 813	119 463	162 334	6 840	48 877	108 223	(59 346)	-55%	119 463
Funded by:										
National Government		54 629	55 621	76 874	6 088	37 461	51 249	(13 788)	-27%	55 621
Provincial Government		-	687	687	-	-	458	(458)	-100%	687
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		54 629	56 308	77 561	6 088	37 461	51 707	(14 246)	-28%	56 308
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		66 184	63 154	84 773	752	11 416	56 515	(45 099)	-80%	63 154
Total Capital Funding		120 813	119 463	162 334	6 840	48 877	108 223	(59 346)	-55%	119 463

The above table indicate that the municipality spent R6.8 million from its capital budget for the period ended 28 February 2025 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 - M08 February

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	46 085	1 100	10 461	30 723	20 263	66,0%	42 655
Roads Infrastructure		10 197	38 056	40 213	702	7 691	26 809	19 118	71,3%	38 056
<i>Roads</i>		9 781	534	1 134	-	629	756	127	16,8%	534
<i>Road Structures</i>		45	36 383	37 535	702	6 511	25 023	18 512	74,0%	36 383
<i>Road Furniture</i>		371	1 139	1 544	-	551	1 029	478	46,5%	1 139
Electrical Infrastructure		1 605	550	1 073	-	233	715	482	67,4%	550
<i>MV Networks</i>		-	300	823	-	-	549	549	100,0%	300
<i>LV Networks</i>		1 605	250	250	-	233	167	(66)	-39,9%	250
Solid Waste Infrastructure		376	4 049	4 799	397	2 537	3 199	662	20,7%	4 049
<i>Landfill Sites</i>		-	3 000	3 000	225	1 576	2 000	424	21,2%	3 000
<i>Waste Drop-off Points</i>		376	1 049	1 799	172	961	1 199	238	19,9%	1 049
Community Assets		908	953	767	57	351	511	160	31,4%	953
Community Facilities		908	953	767	57	351	511	160	31,4%	953
<i>Halls</i>		563	338	338	57	328	225	(103)	-45,6%	338
<i>Libraries</i>		199	350	350	-	-	233	233	100,0%	350
<i>Cemeteries/Crematoria</i>		145	110	10	-	-	7	7	100,0%	110
<i>PurIs</i>		-	155	69	-	23	46	23	50,0%	155
Other assets		783	3 439	3 281	6	43	2 188	2 145	98,1%	3 439
Operational Buildings		783	3 439	3 281	6	43	2 188	2 145	98,1%	3 439
<i>Municipal Offices</i>		629	3 276	3 098	6	43	2 065	2 023	97,9%	3 276
<i>Yards</i>		154	164	184	-	-	122	122	100,0%	164
Intangible Assets		-	200	200	-	17	133	116	87,3%	200
Licences and Rights		-	200	200	-	17	133	116	87,3%	200
<i>Computer Software and Applications</i>		-	200	200	-	17	133	116	87,3%	200
Computer Equipment		21	31	101	-	-	68	68	100,0%	31
Computer Equipment		21	31	101	-	-	68	68	100,0%	31
Furniture and Office Equipment		167	267	212	-	8	141	134	94,6%	267
Furniture and Office Equipment		167	267	212	-	8	141	134	94,6%	267
Machinery and Equipment		982	901	851	-	-	567	567	100,0%	901
Machinery and Equipment		982	901	851	-	-	567	567	100,0%	901
Transport Assets		6 329	4 738	5 946	995	4 194	3 964	(230)	-5,8%	4 738
Transport Assets		6 329	4 738	5 946	995	4 194	3 964	(230)	-5,8%	4 738
Total Repairs and Maintenance Expenditure	1	21 366	53 184	57 443	2 157	15 072	38 295	23 223	60,6%	53 184

The table shows that the municipality spent R2.1 million on the maintenance of its assets and infrastructure during the month of February 2025 with a year to date actual below the projected spending by over 60.6% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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	30 183	1 892	16 418	20 122	3 704	18,4%	34 183
Roads Infrastructure		20 525	32 724	28 724	1 788	15 521	19 149	3 629	18,9%	32 724
Roads		3 425	14 071	14 071	543	4 716	9 381	4 665	49,7%	14 071
Road Structures		16 167	18 165	14 165	1 213	10 530	9 443	(1 086)	-11,5%	18 165
Road Furniture		933	488	488	32	276	325	50	15,2%	488
Storm water Infrastructure		544	588	588	42	361	392	30	7,8%	588
Drainage Collection		205	221	221	16	136	148	11	7,8%	221
Storm water Conveyance		339	366	366	26	225	244	19	7,8%	366
Electrical Infrastructure		640	691	691	49	425	461	36	7,8%	691
MV Substations		51	55	55	4	34	37	3	7,8%	55
MV Networks		433	467	467	33	287	312	24	7,8%	467
LV Networks		156	168	168	12	103	112	9	7,8%	168
Solid Waste Infrastructure		167	181	181	13	111	120	9	7,8%	181
Landfill Sites		167	181	181	13	111	120	9	7,8%	181
Community Assets		5 675	9 089	7 089	185	1 608	4 726	3 118	66,0%	9 089
Community Facilities		4 904	6 344	4 344	129	1 116	2 896	1 780	61,5%	6 344
Halls		4 409	4 764	2 764	91	787	1 842	1 056	57,3%	4 764
Crèches		296	320	320	23	197	213	17	7,8%	320
Cemeteries/Crematoria		13	14	14	1	9	10	1	7,7%	14
Parks		101	1 068	1 068	8	67	712	645	90,6%	1 068
Public Ablution Facilities		27	114	114	2	18	76	58	76,5%	114
Stalls		58	64	64	4	38	43	4	10,4%	64
Sport and Recreation Facilities		771	2 745	2 745	57	493	1 830	1 337	73,1%	2 745
Outdoor Facilities		771	2 745	2 745	57	493	1 830	1 337	73,1%	2 745
Other assets		674	730	730	52	449	486	38	7,8%	730
Operational Buildings		662	716	716	51	440	477	37	7,8%	716
Municipal Offices		356	386	386	27	237	257	20	7,8%	386
Pay/Enquiry Points		3	4	4	0	2	2	0	7,6%	4
Yards		77	83	83	6	51	55	4	7,8%	83
Stores		115	125	125	9	77	83	6	7,8%	125
Training Centres		110	119	119	8	73	79	6	7,8%	119
Housing		13	14	14	1	9	9	1	7,7%	14
Social Housing		13	14	14	1	9	9	1	7,7%	14
Intangible Assets		129	170	170	15	133	113	(20)	-17,4%	170
Licences and Rights		129	170	170	15	133	113	(20)	-17,4%	170
Computer Software and Applications		129	170	170	15	133	113	(20)	-17,4%	170
Computer Equipment		1 780	2 809	1 309	121	1 088	872	(215)	-24,7%	2 809
Computer Equipment		1 780	2 809	1 309	121	1 088	872	(215)	-24,7%	2 809
Furniture and Office Equipment		331	1 341	1 341	51	435	894	460	51,4%	1 341
Furniture and Office Equipment		331	1 341	1 341	51	435	894	460	51,4%	1 341
Machinery and Equipment		865	4 550	4 050	10	255	2 700	2 445	90,6%	4 550
Machinery and Equipment		865	4 550	4 050	10	255	2 700	2 445	90,6%	4 550
Transport Assets		1 087	1 499	1 499	98	866	999	133	13,3%	1 499
Transport Assets		1 087	1 499	1 499	98	866	999	133	13,3%	1 499
Total Depreciation	1	32 417	54 371	46 371	2 424	21 251	30 914	9 662	31,3%	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.

Creditor Name	Fuction	Date	Value	Specification
Kwik-Fit Bizana	Core Function:Roads	2025/0 2/06	1 150,00	Request Patching Of 2 Tyres For Tipper Truck; Reg No: Hpz 923 Ec; Mile 46017. Both Tyres Were Punctured By Nails And The Truck Is Now Current Unable To Work On Site.
Songo Trading And Projects	Core Function:Governance Function	2025/0 2/24	1 900,00	Request For Catering (Lunch; Drinks And Bottled Water)
Sthwale Trading 88 (Pty) Ltd	Core Function:Economic Development/Plann	2025/0 2/17	1 950,00	Request For Catering By Means Of Lunch For 15 People Who Will Be Atten Standing Committee Meeting On 14/02/25 At Civic Center And Should Be S 12h00 At Civic Center.
Group Two Media Company	Core Function:Municipal Manager Town Se	2025/0 2/06	1 998,70	Advertising For Draft Annual Report.
Group Two Media Company	Non-Core Function:Population Development	2025/0 2/05	1 998,70	Request For Re-Advertisement Of Library Maintenance
Fakade Construction (Pty) Ltd	Core Function:Mayor And Council	2025/0 2/14	2 000,00	Request For Catering For 20 People (Soft Drinks And Lunch)
Likiho Trading	Core Function:Economic Development/Plann	2025/0 2/10	2 000,00	Request For The Provision Of Catering By Means Of Lunch With Bottled W 20 People That Will Be Attending Izinini Joint Task Team Meeting At Mm On The 07 February 2025. Water To Be Served At 09h00 And Lunch At 12h0
Pondoland Times	Core Function:Property Services	2025/0 2/28	2 000,00	Request For Publication Of Public Notice For Inspection Of The General Roll
Pondoland Times	Core Function:Human Resources	2025/0 2/28	2 000,00	Request For Re-Advert Of Translation Of Hr Policies.
Pondoland Times	Core Function:Human Resources	2025/0 2/10	2 000,00	Request For Advertising Of Position Namely :Vip Officer Under Communit
Pondoland Times	Core Function:Human Resources	2025/0 2/10	2 000,00	Request For Advertisement - Procurement Of Laptops; Website Revamp And Maintenance For 3 Years And Supply And Implementation Of Microsoft Off For 3 Years.
Pondoland Times	Core Function:Municipal Manager Town Se	2025/0 2/06	2 000,00	Advertising For Draft Anual Report
Pondoland Times	Core Function:Economic Development/Plann	2025/0 2/06	2 000,00	Requet To Advertise A Public Notice For Inspection Of Draft Valuation

24 997,40

d. Procurement requests above R2, 000.00 but below R30, 000.00

Procurement of goods and services above R2000.00 but below R30 000.00 is done through a three-quotation system

Creditor Name	Fuction	Date	Value	Specification
Sthwale Trading 88 (Pty) Ltd	Core Function:Mayor And Council	2025/02/11	5 175,00	Request Lunch With Soft Drinks For Local Aids Council To Be Held On Th 18 February 2025 At Council Chamber At 10h00
N And P Beverage Trading And Pr	Core Function:Mayor And Council	2025/02/10	6 235,00	Request Name Tags Of Ward Committees With Municipal Logo; Name And Sur
Siphosakhe Trading Enterprise	Core Function:Solid Waste Removal	2025/02/24	6 300,00	Request Catering For 60 Participants For Waste Management Committee Me The 20th Of March 2025 At Council Chambers
Forward We Go Development	Core Function:Biodiversity And Landscape	2025/03/04	7 250,00	Request Catering For 50 People For Coastal Committee At Mdatya Sss On March 2025
African Compass Trading 37cc	Core Function:Mayor And Council	2025/02/27	7 680,00	Request Lunch Packs For Mpac Project Verification Program To Be Held O February; 02 March And 03 March 2025 At Various Wards (16 Lunch Pack
Zamantambo Construction And Pr	Core Function:Mayor And Council	2025/02/20	11 900,00	Request Lunch With Soft Drinks For Support Functioning Of Pwd Forum To On The 18 February 2025 At Bizana Youth Centre
Sizisa Ukhanyo Trading 1119	Core Function:Human Resources	2025/02/27	12 000,00	Request For Two Taxis For Transportation Of Employees
Kwik-Fit Bizana	Core Function:Fleet Management	2025/02/05	12 397,00	Request For Four All Terrain Tyres For Kcb798ec Size 265/60r18
Likiho Trading	Core Function:Human Resources	2025/02/27	14 350,00	Request For High Tea For 50 People(Family Members)
Siyathuthuka 101 Enterprise	Core Function:Mayor And Council	2025/02/17	17 185,65	Request 25kg Rice
Gavu Taag	Core Function:Mayor And Council	2025/02/28	17 970,00	Request Lunch With Soft Drinks For Community Education Program To Be H 04 March 2025 At Nomangesi Malunga -Mlomo Community Hall At 10h00
Savage Dynasty	Core Function:Mayor And Council	2025/03/04	20 000,00	Request Lunch With Soft Drinks For Elderly Annual General Meeting To B Held On The 26 February 2025 At Youth Centre At 10h00.
Da Black Horse	Core Function:Mayor And Council	2025/02/14	21 000,00	Non Stock Request For Catering For 3days For 300 People For Career Exhibition 20
Gumla Construction	Core Function:Mayor And Council	2025/02/27	21 100,00	Request Lunch With Soft Drinks For Community Education Program To Be H 26 February 2025 At Afm Church Hall At 10h00
Lustarz Project	Core Function:Mayor And Council	2025/02/20	21 500,00	Request Branded Black Pens For Awereness Campaign In Schools
Sia Nomp Group	Core Function:Mayor And Council	2025/03/04	21 780,00	Request Lunch With Soft Drinks For Community Education Program To Be H 05 March 2025 At Amos Nogxina Community Hall At 10h00
Kwik-Fit Bizana	Core Function:Roads	2025/02/27	21 963,07	Requesting Purchase Of One Bell Grader Tyre; Reg No: Jcf 375 Ec To Rep That Could Not Be Patched.
Asilondele Trading	Core Function:Marketing Customer Relati	2025/02/24	22 000,00	Request Lunch With Soft Drinks For Customer Care Awareness To Be Held February 2025 At Ward 01
Somashishins Production	Core Function:Solid Waste Removal	2025/02/24	22 250,00	Request Catering For 50 Participants For Clean-Up Campaign On The 19 February 2025
Philakona	Core Function:Mayor And Council	2025/02/27	22 500,00	Request Lunch Packs With Soft Drinks For Initiation Awareness Campaign Held On 25 February 2025 At Bizana Multi-Purpose Youth Centre At 10h00
Mbunjana Construction & Enterp	Core Function:Solid Waste Removal	2025/02/14	23 560,00	Request For Catering For 60 Participants For Waste Education Program A And Kwa Bulala On The 20th February 2025
Amazabe Enterprise	Core Function:Mayor And Council	2025/02/20	24 420,00	Request Lunch With Soft Drinks For Community Education To Be Held On T February 2025 Ngcingo Community Hall At 10h00
Tamati Transport Pty Ltd	Core Function:Mayor And Council	2025/02/06	25 000,00	Request 4 Taxis For Strategies To Prevant Gender Based Violence Worksh Against Woman And Children To Be Held On The 01 February 2025 At Mount
Ludwala Investment Services	Core Function:Biodiversity And Landscape	2025/02/14	25 600,00	Request For Catering For 60 Participants For Climate Change Strategy O 19 February 2025 At Imizizi Tribal Authority (Ward 18)

Creditor Name	Fuction	Date	Value	Specification
---------------	---------	------	-------	---------------

411 115,72

e. Procurement above R30 000 but below R200 000

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

Creditor Name	Function Name	Date	Value	Specification
Loytshinqo01	Non-Core Function:Population Development	2025/02/27	181 772,00	Payment For Supply And Delivery Of Recreational Facilities Cleaning Ma
Wayise Enterprise	Core Function:Police Forces Traffic And	2025/02/27	192 960,00	Payment For Procurement Of Animal Feed

374 732,00

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 February 2025

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Hambanikuzonke	R 103 500,00	R 81 450,00	R -	R 81 450,00	WMM LM 29/01/25/04ETE	Procurement of Educational tools 3 Early ECDC	Friday, 28 February 2025	Municipal manager
2	BMI Electrical Pty Ltd	R 190 000,00	R 180 331,50	R -	R 180 331,50	WMM LM 16/01/25/06 POU	Maintanance of pound shelter,back up generator and shearing machine	Thursday, 13 February 2025	Community services
3	Evetho Trading	R 207 000,00	R 129 850,00	R -	R 129 850,00	WMM LM 16/01/24/02	Supply and delivery of Electricity protective clothing	Thursday, 13 February 2025	Engineering services
4	Imidihlume General Trading	R 100 000,00	R 97 450,00	R -	R 97 450,00	WMM LM 29/01/25/01 PCR	Procurement of plate compactor and road stamper	Tuesday, 25 February 2025	Engineering services
5	Wayise Enterprise	R 300 000,00	R 192 960,00	R -	R 192 960,00	WMM LM 16/01/25/08 ANI	Procurement of animal feed	Friday, 07 February 2025	Community services
6	Five star Enterprise	R 300 000,00	Rates	R -	R	WMM LM 22/01/25/05 ADL	Provision of auctioneer for disposal of livestock and other municipal assets	Wednesday, 26 February 2025	Community services
7	JNW Trading Enterprise	R 300 000,00	Rates	R -	R	WMM LM 16/01/25/05 GRA	Maintenance,supply ,replacement and procurement of grass cutting machines	Friday, 28 February 2025	Community services
8	Loytsinqo01 Pty LTD	R 57 000,00	R 50 040,00	R -	R 50 040,00	WMM LM 29/01/25/03 BSC	Back to school campaign	Tuesday, 25 February 2025	Community services
9	Langenithemba Construction	R 250 000,00	R 152 761,30	R -	R 152 761,30	WMM LM	Procurement of road funiture and installation	Tuesday, 25 February 2025	Engineering services
10	Ludwala Investments	R 200 000,00	R 184 300,00	R-	R 184300	WMM LM 22/01/25/06 RMP	Procurement of road marking paint and road signs	Friday, 28 February 2025	Community services
11	Hambanikuzonke	R 150 000,00	R 146 000,00	R -	R 146 000,00	WMM LM 15/07/24 RS 10 M	Radio slots for 10 months	Friday, 07 February 2025	Municipal manager
		R 2 157 500,00	R 1 215 142,80	R -	R 1 030 842,80				

b) Tenders awarded during the month of February 2025

Competitive Bidding

- Four tenders were concluded and signed during the Month of February 2025, however they were still on the Notice of Award to allow bidders to exercise their rights.
 - ✓ Reviewal of Disaster Management Plan
 - ✓ Rehabilitation and Maintenance of Ext 3 Disposal Site
 - ✓ Development of Small-Town Revitalization Plan
 - ✓ Development of Wild Coast Precinct Plans

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED
1	Manyobo Group	Rates	WMM LM 00062	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	Friday, 29 November 2024
2	Athindura Trading	Rates	WMM LM 00062	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	Friday, 29 November 2024
3	Wosa Nawe Trading 16	Rates	WMM LM 00062	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	Friday, 29 November 2024
4	Nase Construction	Rates	WMM LM 00062	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	Friday, 29 November 2024
5	Mabozela Trading and Enterprise	Rates	WMM LM 00062	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	Friday, 29 November 2024
6	Kaazi Engineering Group	Rates	WMM LM 00062	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	Friday, 29 November 2024
7	NSG 122011 Trading Enterprise	Rates	WMM LM 00062	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	Friday, 29 November 2024
8	Vuyile Xolie Construction and Civil	Rates	WMM LM 00062	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	Friday, 29 November 2024
Total		R -			

c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validit y	Extensio n of Validity	Validity Period	SCM Official	Status	Department	Members	Today s Date	Days Lapse d	Validit y Check	Remainin g Days
Multi Discipline Panel of Consultants	WMM LM 31/05/22/06	Mr.V.Nontanda	Monday, 21	90	30	Sunday, 19 January	Mr.M.Mtetanda ba	ON Evaluatio	Engineering Services	Mr.M.Madikize la ,	Friday, 07	137,00	Expire d	-17.00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validit y	Extensio n of Validity	Validity Period	SCM Official	Status	Department	Members	Today s Date	Days Lapse d	Validit y Check	Remainin g Days
	MDP		October 2024			2025		n		Miss.N.Jokweni	March 2025			
Three Year Turnkey Contract for Electrical Service Providers	WMM LM 000103 TCE	Mr.Mqina	Monday, 21 October 2024	90	30	Sunday, 19 January 2025	Mr. M. Mtetandaba	ON Evaluatio n	Engineering Services	Ms. N. Jokweni and Mr. Morlock	Friday, 07 March 2025	137,00	Expire d	-47,00
Appointment of Maintenance of Roads for Winnie Madikizela Mandela Municipality For a Period of 18 Months-Part 2	WMM LM 00063	Not Yet Appointed	Monday, 24 February 2025	90	0	Sunday, 25 May 2025	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	Friday, 07 March 2025	11,00	Valid	79,00
Design, Manufacturing and Erection of the Life- Size Bronze Statue of Winnie Madikizela Mandlea	WMM LM 00097 S WMM B	Not Yet Appointed	Thursda y, 13 February 2025	90	0	Wednesda y, 14 May 2025	Not Yet Appointed	On Advert	Municipal Manager	Not Yet Appointed	Friday, 07 March 2025	22,00	Valid	68,00
Car Wash Services	WMM LM 18/09/24/0 1 CWS	Mrs.N.Rabie-Xakatha	Monday, 21 October 2024	90	30	Sunday, 19 January 2025	Mr.M.Mtetanda ba	ON Evaluatio n	Corporate Services	Mr.M.Madikize la . Mr.V.Mqina	Friday, 07 March 2025	137,00	Expire d	-47,00
Contract for Service and Maintanance of Back up Generator	WMM LM 13/04/23/0 1 BUG	Mrs.N.Rabie-Xakatha	Monday, 21 October 2024	90	30	Sunday, 19 January 2025	Mr.M.Mtetanda ba	ON Evaluatio n	Engineering Services	Mr.M.Madikize la . Mr.V.Mqina	Friday, 07 March 2025	137,00	Expire d	-47,00
Support and Capacity Building for MSMEs and Incubatees	WMM LM 000113 S&CB MSMEs	Mr.M.Madikize la	Monday, 06 January 2025	90	0	Sunday, 06 April 2025	Mr.S.Morlock	ON Evaluatio n	Developme nt Planning	Mr.S.Songca, Mr.D.Luphoko, Mr.B.Hlngabez o	Friday, 07 March 2025	60,00	Valid	30,00
Maintenance of CCTV Cameras for 36 months	WMM LM 00058 CCTV C	Mr.M.Madikize la	Monday, 27 January 2025	90	0	Sunday, 27 April 2025	Mr.S.Morlock	ON Evaluatio n	Community Services	Mr.S.Songca, Mr.D.Luphoko, Mr.B.Hlngabez o	Friday, 07 March 2025	39,00	Valid	51,00
Upgrading of Guard House	WMM LM 05/12/24/0 1 MMB	Mr.M.Madikize la	Tuesday, 07 January 2025	90	0	Monday, 07 April 2025	Mr.S.Morlock	ON Evaluatio n	Engineering Services	Mr.S.Songca, Mr.D.Luphoko, Mr.B.Hlngabez o	Friday, 07 March 2025	59,00	Valid	31,00
Mainance of Library Facilities	WMM LM 22/01/25/0 9 MLF	Not Yet Appointed	Friday, 21 February 2025	90	0	Thursday, 22 May 2025	Not Yet Appointed	On Advert	Community Services	Not Yet Appointed	Friday, 07 March 2025	14,00	Valid	76,00
Maintanance of Electricity Infrastructure and Energy Perfomance Certificate	WMM LM 21/01/25/0 4 IEP	Not Yet Appointed	Thursda y, 13 February 2025	90	0	Wednesda y, 14 May 2025	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	Friday, 07 March 2025	22,00	Valid	68,00
Upgrade of Low Voltage Lines	WMM LM 21/01/25/0 5 LVL	Not Yet Appointed	Thursda y, 13 February 2025	90	0	Wednesda y, 14 May 2025	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	Friday, 07 March 2025	22,00	Valid	68,00
Upgrade of 315Kva S/S in Albany	WMM LM 21/01/25/0 6 USS	Not Yet Appointed	Thursda y, 13 February 2025	90	0	Wednesda y, 14 May 2025	Not Yet Appointed	On Advert	Engineering Services	Not Yet Appointed	Friday, 07 March 2025	22,00	Valid	68,00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validit y	Extensio n of Validity	Validity Period	SCM Official	Status	Department	Members	Today s Date	Days Lapse d	Validit y Check	Remainin g Days
			2025								2025			
Back-Up System (Solar) at Civic Centre	WMM LM 21/01/25/07 ESS	Not Yet Appointed	Thursday, 13 February 2025	90	0	Wednesday, 14 May 2025	Not Yet Appointed	On Advert	Corporate Services	Not Yet Appointed	Friday, 07 March 2025	22,00	Valid	68,00
Procurement of PABX for 3 years	WMM LM 21/01/25/01 PAB	Not Yet Appointed	Thursday, 27 February 2025	90	0	Wednesday, 28 May 2025	Not Yet Appointed	On Advert	Corporate Services	Not Yet Appointed	Friday, 07 March 2025	8,00	Valid	82,00
Procurement of Mobile Contracts for 3 years	WMM LM 21/01/25/02 PMC	Not Yet Appointed	Thursday, 27 February 2025	90	0	Wednesday, 28 May 2025	Not Yet Appointed	On Advert	Corporate Services	Not Yet Appointed	Friday, 07 March 2025	8,00	Valid	82,00
Panel of Attorney's for 36 Months	WMM LM 0054 PA 36 M	Not Yet Appointed	Monday, 24 February 2025	90	0	Sunday, 25 May 2025	Not Yet Appointed	On Advert	Corporate Services	Not Yet Appointed	Friday, 07 March 2025	11,00	Valid	79,00
Procurement of Laptops	WMM LM 05/02/25/01 POL	Not Yet Appointed	Thursday, 27 February 2025	90	0	Wednesday, 28 May 2025	Not Yet Appointed	To be evaluated	Corporate Services	Not Yet Appointed	Friday, 07 March 2025	8,00	Valid	82,00
Service provider for Transilation of HR Policies	WMM LM 22/01/25/01 THP	On Advert	Friday, 14 March 2025	90	0	Thursday, 12 June 2025	Not Yet Appointed	On Advert	Corporate Services	Not Yet Appointed	Friday, 07 March 2025	-7,00	Valid	97,00
Procurement of Agricultural Inputs	WMM LM 27/0225/01 PAI	On Advert	Tuesday, 25 March 2025	90	0	Monday, 23 June 2025	Not Yet Appointed	On Advert	Corporate Services	Not Yet Appointed	Friday, 07 March 2025	-18,00	Valid	108,00
Procurement of Cannabis Production Inputs	WMM-LM 27/02/25/02 PCP	On Advert	Tuesday, 25 March 2025	90	0	Monday, 23 June 2025	Not Yet Appointed	On Advert	Corporate Services	Not Yet Appointed	Friday, 07 March 2025	-18,00	Valid	108,00

d) Deviations

No deviations were approved during the month.

e) Irregular, Fruitless and Wasteful Expenditure

There is irregular expenditure related to expenditures incurred between July 2024 to February 2025 related to appointments already made through panels that are affected by the issues raised in the Audit report that are still being updated and a register of those will be presented separately and consolidated into the report for submission to external stakeholders.

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																
Transaction details								Person Liab (Officia l or Politica l Office Bearer)	Type of Prohibited Expenditure	Status						
Date of Payment	Payment Number	Creditor Name	Amount	WRITE-OFFS	RECOVERY	Total Remaining Balance	Description of Incident			U	D	C	T	P	W	General comments
										I	P	C	R	P	O	
Opening Balance	n/a	Various	R 167 516 492,94	R 1 842 061		R 165 674 432	Opening balance irregular expenditure		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Written-off by council
Opening Balance	n/a	Various	R 20 400,00			R 20 400	Opening balance fruitless		Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Refer to MPAC for investigation
n/a	n/a	Tunimart	R 1 700,00			R 1 700	No Show - Late Cancellation of car hire		Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Cancellation of car hire
n/a	n/a	Tunimart	R 5 424,35			R 5 424	Car hire returned late on 18/01/2025 instead of 17/01/2025		Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Car hire returned late
Wednesday, 31 January 2024	Various	Ziinzame Consulting Engineers	R 3 547 976,55				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25

Transaction details											Status					
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVERY	Total Remaining Balance	Description of Incident	Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General comments
										U	D	C	T	P	W	
Wednesday, 31 January 2024	Variou s	ODG Techno logies PTY LTD	R 3 318 582,65				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
Wednesday, 31 January 2024	Variou s	Nikhwe Group	R 2 076 411,25				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
Wednesday, 31 January 2024	Variou s	Thake Electric al	R 741 431,28				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
Wednesday, 31 January 2024	Variou s	MVI Constru ction and Mainte nance	R 5 030 742,45				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitution, some not

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25

Transaction details											Status					
Date of Payment	Payment Number	Creditor Name	Amount	WRITE-OFFS	RECOVERY	Total Remaining Balance	Description of Incident	Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General comments
										U	D	C	T	P	W	
																transparent and some not competitive
Wednesday, 31 January 2024	Variou s	LG Constru ction	R 3 364 310,21				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
Wednesday, 31 January 2024	Variou s	Wosa Nawe 16	R 857 060,34				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive
Wednesday, 31 January 2024	Variou s	Siti Cargo	R 4 364 897,23				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25

Transaction details											Status					
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVERY	Total Remaining Balance	Description of Incident	Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General comments
										U	D	C	T	P	W	
Wednesday, 31 January 2024	Variou s	Eyethu Constru ction & Plant Hire	R 2 823 865,34				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitutio n, some not transparent and some not competitive
Wednesday, 31 January 2024	Variou s	Masilo JV Castleh ill	R 2 153 047,40				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitutio n, some not transparent and some not competitive
Wednesday, 31 January 2024	Variou s	Mvume za	R 2 300 539,01				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitutio n, some not transparent and some not competitive
Wednesday, 31 January 2024	Variou s	Thake Electric al	R 19 397 617,65				Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitutio n, some not

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																
Transaction details								Person Liabile (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVERY	Total Remaining Balance	Description of Incident			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
										U	D	C	T	P	W	General comments
Wednesday, 31 January 2024	Variou s	Nikhwe Group	R 146 537,99										transparent and some not competitive			
			R 217 667 036,64	R 1 842 061	R -	R 165 701 956	Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive

11. Database utilisation

The following table indicates the service providers that have been utilised for the month of February 2025. This is in keeping in line with demonstrating that we are making strides in ensuring that there is rotation of service providers and no single provider is preferred.

Creditor Name	Function Name	Order Date	Value	Specifications
KWIK-FIT BIZANA	Roads	2025/02/06	150,00	1 REQUEST PATCHING OF 2 TYRES FOR TIPPER TRUCK; REG NO: HPZ 923 EC; MILE 46017. BOTH TYRES WERE PUNCTURED BY NAILS AND THE TRUCK IS NOW CURRENT UNABLE TO WORK ON SITE.
SONGO TRADING AND PROJECTS	Governance Function	2025/02/24	900,00	1 REQUEST FOR CATERING (LUNCH; DRINKS AND BOTTLED WATER)
STHWALE TRADING 88 (PTY) LTD	Economic Development/ Planning	2025/02/17	950,00	1 REQUEST FOR CATERING BY MEANS OF LUNCH FOR 15 PEOPLE WHO WILL BE ATTEN STANDING COMMITTEE MEETING ON 14/02/25 AT CIVIC CENTER AND SHOULD BE S 12H00 AT CIVIC CENTER.
GROUP TWO MEDIA COMPANY	Municipal Manager	2025/02/06	998,70	1 ADVERTISING FOR DRAFT ANNUAL REPORT.

Creditor Name	Function Name	Order Date	Value	Specifications
GROUP TWO MEDIA COMPANY	Population Development	2025/02/05	998,70	1 REQUEST FOR RE-ADVERTISEMENT OF LIBRARY MAINTENANCE
FAKADE CONSTRUCTION (PTY) LTD	Mayor and Council	2025/02/14	000,00	2 REQUEST FOR CATERING FOR 20 PEOPLE (SOFT DRINKS AND LUNCH)
LIKIHO TRADING	Economic Development/ Planning	2025/02/10	000,00	2 REQUEST FOR THE PROVISION OF CATERING BY MEANS OF LUNCH WITH BOTTLED W 20 PEOPLE THAT WILL BE ATTENDING IZININI JOINT TASK TEAM MEETING AT MM ON THE 07 FEBRUARY 2025. WATER TO BE SERVED AT 09H00 AND LUNCH AT 12H0
Pondoland Times	Property Services	2025/02/28	000,00	2 REQUEST FOR PUBLICATION OF PUBLIC NOTICE FOR INSPECTION OF THE GENERAL ROLL
Pondoland Times	Human Resources	2025/02/28	000,00	2 REQUEST FOR RE-ADVERT OF TRANSLATION OF HR POLICIES.
Pondoland Times	Human Resources	2025/02/10	000,00	2 REQUEST FOR ADVERTISING OF POSITION NAMEDLY :VIP OFFICER UNDER COMMUNIT
Pondoland Times	Human Resources	2025/02/10	000,00	2 Request for Advertisement - Procurement of Laptops; Website Revamp and Maintenance for 3 Years and Supply and Implementation of Microsoft Off for 3 Years.
Pondoland Times	Municipal Manager	2025/02/06	000,00	2 ADVERTISING FOR DRAFT ANUAL REPORT
Pondoland Times	Economic Development/ Planning	2025/02/06	000,00	2 REQUET TO ADVERTISE A PUBLIC NOTICE FOR INSPECTION OF DRAFT VALUATION
STHWALE TRADING 88 (PTY) LTD	Mayor and Council	2025/02/11	175,00	5 REQUEST LUNCH WITH SOFT DRINKS FOR LOCAL AIDS COUNCIL TO BE HELD ON TH 18 FEBRUARY 2025 AT COUNCIL CHAMBER AT 10H00
uMngeni-uThukela Water	Biodiversity and Landscape	2025/02/20	164,00	6 PAYMENT FOR INVOICE NUMBER 90020460
uMngeni-uThukela Water	Biodiversity and Landscape	2025/02/11	164,00	6 PAYMENT FOR BLUE FLAG FOR MZAMBA BEACH INVOICE NO:90020459
N AND P BEVARGE TRADING AND PR	Mayor and Council	2025/02/10	235,00	6 REQUEST NAME TAGS OF WARD COMMITTEES WITH MUNICIPAL LOGO; NAME AND SUR
SIPHOSAKHE TRADING ENTERPRISE	Solid Waste Removal	2025/02/24	300,00	6 REQUEST CATERING FOR 60 PARTICIPANTS FOR WASTE MANAGEMENT COMMITTEE ME THE 20TH OF MARCH 2025 AT COUNCIL CHAMBERS
FORWARD WE GO DEVELOPMENT	odiversity and Landscape	2025/03/04	250,00	7 REQUEST CATERING FOR 50 PEOPLE FOR COASTAL COMMITTEE AT MDATYA SSS ON MARCH 2025
AFRICAN COMPASS TRADING 37CC	Mayor and Council	2025/02/27	680,00	7 REQUEST LUNCH PACKS FOR MPAC PROJECT VERIFICATION PROGRAM TO BE HELD O FEBRUARY; 02 MARCH AND 03 MARCH 2025 AT VARIOUS WARDS (16 LUNCH PACK
MASINYANE AND SON	Libraries and Archives	2025/02/11	800,00	8 SUPPLY AND DELIVERY OF LIBRARY PERIODICALS
ZAMANTAMBO CONSTRUCTION AND PR	Mayor and Council	2025/02/20	900,00	11 REQUEST LUNCH WITH SOFT DRINKS FOR SUPPORT FUNCTIONING OF PWD FORUM TO ON THE 18 FEBRUARY 2025 AT BIZANA YOUTH CENTRE
SIZISA UKHANYO TRADING 1119	Human Resources	2025/02/27	000,00	12 REQUEST FOR TWO TAXIS FOR TRANSPORTATION OF EMPLOYEES
uMngeni-uThukela Water	Biodiversity and Landscape	2025/02/20	328,00	12 PAYMENT FOR INVOICE NO 90020716

Creditor Name	Function Name	Order Date	Value	Specifications
PURE GREAT	Mayor and Council	2025/02/24	345,00	12 REQUEST LAPTOP FOR PWD SUPPORT
KWIK-FIT BIZANA	Fleet Management	2025/02/05	397,00	12 REQUEST FOR FOUR ALL TERRAIN TYRES FOR KCB798EC SIZE 265/60R18
LIKIHO TRADING	Human Resources	2025/02/27	350,00	14 REQUEST FOR HIGH TEA FOR 50 PEOPLE(Family members)
SIYATHUTHUKA 101 ENTERPRISE	Mayor and Council	2025/02/17	185,65	17 REQUEST 25KG RICE
GAVU TAAG	Mayor and Council	2025/02/28	970,00	17 LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 04 MARCH 2025 AT NOMANGESI MALUNGA -MLOMO COMMUNITY HALL
SAVAGE DYNASTY	Mayor and Council	2025/03/04	000,00	20 REQUEST LUNCH WITH SOFT DRINKS FOR ELDERLY ANNUAL GENERAL MEETING TO B HELD ON THE 26 FEBRUARY 2025 AT YOUTH CENTRE AT 10h00.
DA BLACK HORSE	Mayor and Council	2025/02/14	000,00	21 NON STOCK REQUEST FOR CATERING FOR 3DAYS FOR 300 PEOPLE FOR CAREER EXHIBITION 20
GUMLA CONSTRUCTION	Mayor and Council	2025/02/27	100,00	21 REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 26 FEBRUARY 2025 AT AFM CHURCH HALL AT 10H00
LUSTARZ PROJECT	Mayor and Council	2025/02/20	500,00	21 REQUEST BRANDED BLACK PENS FOR AWERENESS CAMPAIGN IN SCHOOLS
SIA NOMP GROUP	Mayor and Council	2025/03/04	780,00	21 REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 05 MARCH 2025 AT AMOS NOGXINA COMMUNITY HALL AT 10H00
KWIK-FIT BIZANA	Roads	2025/02/27	963,07	21 REQUESTING PURCHASE OF ONE BELL GRADER TYRE; REG NO: JCF 375 EC TO REP THAT COULD NOT BE PATCHED.
ASILONDELE TRADING	Marketing Customer Relations	2025/02/24	000,00	22 REQUEST LUNCH WITH SOFT DRINKS FOR CUSTOMER CARE AWARENESS TO BE HELD FEBRUARY 2025 AT WARD 01
SOMASHISHINS PRODUCTION	Solid Waste Removal	2025/02/24	250,00	22 REQUEST CATERING FOR 50 PARTICIPANTS FOR CLEAN-UP CAMPAIGN ON THE 19 FEBRUARY 2025
PHILAKONA	Mayor and Council	2025/02/27	500,00	22 UNCH PACKS WITH SOFT DRINKS FOR INITIATION AWARENESS CAMPAIGN HELD ON 25 FEBRUARY 2025 AT BIZANA MULTI-PURPOSE YOUTH CENTRE AT 10h00
MBUNJANA CONSTRUCTION & ENTERP	Solid Waste Removal	2025/02/14	560,00	23 REQUEST FOR CATERING FOR 60 PARTICIPANTS FOR WASTE EDUCATION PROGRAM A AND KWA BULALA ON THE 20TH FEBRUARY 2025
University of South Africa	Human Resources	2025/02/27	285,00	24 STUDY ASSISTANCE FOR SIVUYISIWE SIRAMZA
AMANZABE ENTERPRISE	Mayor and Council	2025/02/20	420,00	24 REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION TO BE HELD ON T FEBRUARY 2025 NGCINGO COMMUNITY HALL AT 10H00
TAMATI TRANSPORT PTY LTD	Mayor and Council	2025/02/06	000,00	25 REQUEST 4 TAXIS FOR STRATEGIES TO PREVANT GENDER BASED VIOLENCE WORKSH AGAINST WOMAN AND CHILDREN TO BE HELD ON THE 01 FEBRUARY 2025 AT MOUNT
LUDWALA INVESTMENT SERVICES	Biodiversity and Landscape	2025/02/14	600,00	25 REQUEST FOR CATERING FOR 60 PARTICIPANTS FOR CLIMATE CHANGE STRATEGY O 19 FEBRUARY 2025 AT IMIZIZI TRIBAL AUTHORITY (WARD 18)
Transport - Driving License Ca	Road and Traffic Regulations	2025/02/17	571,00	27 DRIVING LICENCE CARDS FOR THE MONTH OFJANUARY 2025
DOSVENTS TD	Population Development	2025/02/28	599,50	29 Stationery
DOSVENTS TD	Population Development	2025/02/28	599,50	29 Stationery

Creditor Name	Function Name	Order Date	Value	Specifications
---------------	---------------	------------	-------	----------------

592
969,12

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							
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	
Tuesday, 16 July 2024	INV2007832	Institute for Local Government	R 1 070,00	Membership Fees	Z.Zukulu	Friday, 05 July 2024	
Tuesday, 30 July 2024	PINV04635	ESRI South Africa	R 18 997,08	Licence Fees	Z.Zukulu	Tuesday, 23 July 2024	
Tuesday, 30 July 2024	300066985	The Institute of Internal Auditors	R 12 534,05	Membership Fees	Z.Zukulu	Friday, 12 July 2024	
Thursday, 26 September 2024	200048736/37	IODSA	R 7 400,00	Training	Z.Zukulu	Thursday, 26 September 2024	
Tuesday, 15 October 2024	200006248	Leadership Academy	R 38 852,75	Study Fees	Z.Zukulu	Wednesday, 02 October 2024	
Tuesday, 15 October 2024	2024938	WITS	R 15 541,67	Study Fees	Z.Zukulu	Monday, 30 September 2024	
Monday, 30 December 2024	INV-165982	Institute of Chartered Accountant	R 5 041,01	Membership Fees	Z.Zukulu	Wednesday, 31 January 2024	
Wednesday, 15 January 2025	DFI56188114	MIE	R 4 912,47	Verification	Z.Zukulu	Wednesday, 11 December 2024	
Wednesday, 15 January 2025	22408085/2241	Stadio	R 18 000,00	Study Fees	Z.Zukulu	Tuesday, 03 December 2024	
Thursday, 16 January 2025	INV219413398563	MANCOSA	R 28 865,04	Study Fees	Z.Zukulu	Wednesday, 11 December 2024	
Wednesday, 15 January 2025	90020458	UMGENI WATER	R 6 164,00	LAB	Z.Zukulu	Wednesday, 15 January 2025	
Wednesday, 15 January 2025	200047241	The Institute of Internal Auditors	R 4 554,00	Membership Fees	Z.Zukulu	Wednesday, 15 January 2025	
Friday, 17 January 2025	58032983	UNISA	R 7 380,00	Study Fees	Z.Zukulu	Wednesday, 01 January 2025	
Tuesday, 25 February 2025	90020716/90020733	UMGENI WATER	R 12 328,00	LAB	Z.Zukulu	Wednesday, 12 February 2025	
Tuesday, 25 February 2025	90020460	UMGENI WATER	R 6 164,00	LAB	Z.Zukulu	Monday, 10 February 2025	

SECTION 17 TRANSACTION DETAILS						
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved
TOTAL			R 187 804,07			

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 2026																
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024	
MBIZLM27/02/18/02EN G	Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	1856	Tuesday, 12 June 2018	Thursday, 20 July 2023	12	Friday, 19 July 2024	Monday, 30 June 2025	R 86 428 299,70	R 14 803 942,51	R 5 113 523,92	R -	R 5 113 523,92	expired	expired	
MBIZ LM ICT Due Deligent	Munsoft (PTY) LTD	Financial and Billing System	1095	Wednesday, 01 July 2020	Saturday, 01 July 2023	24	Monday, 30 June 2025	Monday, 30 June 2025	R -	R 5 164 284,96	-R 15 213 097,52	R 608 306,64	-R 15 821 404,16	valid	expired	

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
Fef:6/1/1/5	Conlog	Prepaid electricity agent	1460	Wednesday, 01 August 2018	Sunday, 31 July 2022	24	Tuesday, 30 July 2024	Monday, 30 June 2025	R -	R 770 312,62	-R 8 938 021,85	R 129 524,83	-R 9 067 546,68	expired	expired
MBIZ LM 00022 DCS	Kumyolz Investments	Debt collection services for 3 years	1095	Friday, 13 December 2019	Monday, 12 December 2022	0	Monday, 12 December 2022	Monday, 30 June 2025	R 0,13	R 926 120,93	-R 3 717 913,42	R -	-R 3 717 913,42	expired	expired
MBIZ LM 0035 IFRA	Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	1095	Friday, 31 January 2020	Monday, 30 January 2023	0	Monday, 30 January 2023	Monday, 30 June 2025	R 5 300 000,00	R -	R 208 042,19	R -	R 208 042,19	expired	expired
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Monday, 28 April 2025	0	Monday, 28 April 2025	Monday, 30 June 2025	R -	R 4 761 971,14	-R 14 610 423,05	R 1 023 063,67	-R 15 633 486,72	valid	expired
MBIZ LM 0085 AMR'S	Emerald Metering and Utility Management Pty Ltd	Supply & Maintenance of Automated Meter Reading System for 3 years	1095	Thursday, 10 June 2021	Sunday, 09 June 2024	3	Sunday, 08 September 2024	Monday, 30 June 2025	R 2 129 902,23	R 1 417 974,30	-R 216 850,34	R 389 945,20	-R 606 795,54	expired	expired
WMM LM 08/12/20/03 PSC	Bukhobethu Security Services	Provision of Private Security Services	1095	Friday, 22 October 2021	Monday, 21 October 2024	0	Monday, 21 October 2024	Monday, 30 June 2025	R 30 850 200,00	R 10 623 700,00	R 2 753 400,00	R 4 347 000,00	-R 1 593 600,00	expired	expired
WMM LM 16/09/20/01	Phahle Construction	Maintenance of Recreational Facilities	1095	Tuesday, 03 May 2022	Friday, 02 May 2025	0	Friday, 02 May 2025	Monday, 30 June 2025	R -	R 644 077,34	-R 1 085 263,34	R 95 967,35	-R 1 181 230,69	valid	expired
WMM LM 25/08/21	Dr Sugudhav-Sewpersadh Attorneys	Provision of Legal Services	1095	Thursday, 27 January 2022	Sunday, 26 January 2025	0	Sunday, 26 January 2025	Monday, 30 June 2025	R -	R 3 767 005,82	-R 6 535 185,26	R 1 526 522,44	-R 8 061 707,70	expired	expired
WMM LM 25/08/21	Z.N.Mtshabe	Provision of Legal Services	1095	Thursday, 27 January 2022	Sunday, 26 January 2025	0	Sunday, 26 January 2025	Monday, 30 June 2025	R -	R 6 487 075,81	-R 11 694 794,57	R 1 719 811,77	-R 13 414 606,34	expired	expired
WMM LM 21/12/21/01 PRI	Techseeds Pty Ltd	Supply and Delivery of Printers	1095	Friday, 08 April 2022	Monday, 07 April 2025	0	Monday, 07 April 2025	Monday, 30 June 2025	R 6 581 971,41	R 728 658,31	R 5 168 509,72	R 560 210,26	R 4 608 299,46	valid	expired
MBIZ LM 0055 CON	Ziiname Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	0	Sunday, 28 June 2026	Monday, 30 June 2025	R 3 256 364,38	R -	R 102 691,34	R -	R 102 691,34	valid	valid
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, 01 September 2022	Sunday, 31 August 2025	0	Sunday, 31 August 2025	Monday, 30 June 2025	R -	R 113 576,92	-R 279 649,30	R 117 604,93	-R 397 254,23	valid	valid
WMM LM 30/06/22/01 TRA	Iheans Travelling Agency	Provision of Traveling Agency for 36 Months	1095	Wednesday, 04 January 2023	Saturday, 03 January 2026	0	Saturday, 03 January 2026	Monday, 30 June 2025	R -	R 4 167 032,91	-R 4 340 956,19	R 2 050 759,56	-R 6 391 715,75	valid	valid
WMM LM 30/06/22/01 TRA	Tunimart(PTY)LTD	Provision of Traveling Agency for 36 Months	1095	Wednesday, 04 January	Saturday, 03 January 2026	0	Saturday, 03 January 2026	Monday, 30 June	R -	R 6 508 959,41	-R 6 994 961,67	R 1 549 844,10	-R 8 544 805,77	valid	valid

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
				2023				2025							
WMM LM 00098	Thahle Project Jv Ayagu Construction	Construction of Sidanga Access Road with Bridges	304	Friday, 06 January 2023	Friday, 17 November 2023	0	Friday, 17 November 2023	Monday, 30 June 2025	R 19 990 389,66	R 2 998 552,36	R 999 557,78	R -	R 999 557,78	expired	expired
WMM LM 25/05/22/05 ECDC	XS Dollarz	Construction of Ward 13 ECDC	365	Tuesday, 14 March 2023	Wednesday, 13 March 2024	0	Wednesday, 13 March 2024	Monday, 30 June 2025	R 4 061 813,16	R 2 323 157,93	R 140,43	R -	R 140,43	expired	expired
WMM LM 08/12/22/02 HPC	Thahle Projects Jv Ayagu Trading	Hiring of Construction Plant and Trucks	365	Friday, 17 March 2023	Saturday, 16 March 2024	6	Saturday, 14 September 2024	Monday, 30 June 2025	R -	R -	R -	R -	R -	expired	expired
WMM LM 0064 SRM	Moya Trading and Projects	Social and Disaster Relief Material for 3 years	1095	Thursday, 29 September 2022	Sunday, 28 September 2025	0	Sunday, 28 September 2025	Monday, 30 June 2025	R -	R 1 129 750,00	-R 2 087 870,00	R 696 280,00	-R 2 784 150,00	valid	valid
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Hiring of Construction Plant and Trucks	365	Wednesday, 15 March 2023	Thursday, 14 March 2024	6	Thursday, 12 September 2024	Monday, 30 June 2025	R -	R -	R -	R -	R -	expired	expired
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Hiring of Construction Plant and Trucks	365	Friday, 17 March 2023	Saturday, 16 March 2024	0	Saturday, 16 March 2024	Monday, 30 June 2025	R -	R -	R -	R -	R -	expired	expired
WMM LM 08/12/22/02 HPC	Manyobo Group	Hiring of Construction Plant and Trucks	365	Wednesday, 15 March 2023	Thursday, 14 March 2024	6	Thursday, 12 September 2024	Monday, 30 June 2025	R -	R -	R -	R -	R -	expired	expired
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Hiring of Construction Plant and Trucks	365	Monday, 20 March 2023	Tuesday, 19 March 2024	6	Tuesday, 17 September 2024	Monday, 30 June 2025	R -	R -	R -	R -	R -	expired	expired
MBIZ LM 0055 CON	Restsam Engineering PTY Ltd	Electrification of Msarhweni Village Phase 2	304	Monday, 07 August 2023	Thursday, 06 June 2024	0	Thursday, 06 June 2024	Monday, 30 June 2025	R 759 732,35	R 690 665,78	R 69 066,57	R -	R 69 066,57	expired	expired
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Hiring of Construction Plant and Trucks	365	Friday, 31 March 2023	Saturday, 30 March 2024	6	Saturday, 28 September 2024	Monday, 30 June 2025	R -	R -	R -	R -	R -	expired	expired
WMM LM 06/10/22/03 IAS	Mayile Solutions	Provision of Internal Audit Services	1095	Monday, 24 April 2023	Thursday, 23 April 2026	0	Thursday, 23 April 2026	Monday, 30 June 2025	R -	R 1 180 980,87	-R 1 831 558,87	R 591 558,44	-R 2 423 117,31	valid	valid
WMM LM 04/08/22/02 RMD	Manyobo Group	Rehabilitation of Dumping Site for a Period of 18 Months	547	Wednesday, 21 June 2023	Thursday, 19 December 2024	0	Thursday, 19 December 2024	Monday, 30 June 2025	R -	R 2 900 683,88	-R 3 135 083,88	R 1 552 861,84	-R 4 687 945,72	expired	expired
WMM LM 03/11/22/05 EMT	Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	1095	Tuesday, 20 June 2023	Friday, 19 June 2026	0	Friday, 19 June 2026	Monday, 30 June 2025	R -	R 30 600,00	-R 30 600,00	R -	-R 30 600,00	valid	valid
WMM LM 25/03/22/01	Nikhwe Group	Multi Discipline	1095	Friday, 23	Monday,	0	Monday,	Monday	R	R	R	R	R	valid	valid

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
MDP		Panel of Consultants for a Period of 3 years		June 2023	22 June 2026		22 June 2026	, 30 June 2025	-	-	-	-	-		
MBIZLM27/02/18/02EN G	VHB and Associates	Construction of Mbizana Civic Centre	365	Monday, 22 May 2023	Tuesday, 21 May 2024	12	Wednesday, 21 May 2025	Monday, 30 June 2025	R 7 379 831,38	R 6 998 648,14	R -	R -	R -	valid	expired
WMM LM 08/12/22/02 HPC	Nikhwe Group	Hiring of Construction Plant and Trucks	365	Monday, 27 March 2023	Tuesday, 26 March 2024	6	Tuesday, 24 September 2024	Monday, 30 June 2025	R -	R -	R -	R -	R -	expired	expired
WMM LM 08/12/22/02 HPC	Citi Cargo	Hiring of Construction Plant and Trucks	365	Monday, 27 March 2023	Tuesday, 26 March 2024	6	Tuesday, 24 September 2024	Monday, 30 June 2025	R -	R -	R -	R -	R -	expired	expired
WMM LM 00081 RVL	Masilo 85 Projects	Refurbishment of Low Voltage Lines in Extension 4	182	Monday, 26 June 2023	Thursday, 04 January 2024	0	Thursday, 04 January 2024	Monday, 30 June 2025	R 3 491 945,22	R 3 135 486,97	R 356 458,25	R 325 666,52	R 30 791,73	expired	expired
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	0	Saturday, 04 July 2026	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
MBIZ LM 0055 CON	Zinzame Consulting Engineers	Professional Services of Majazi Landfill Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	0	Saturday, 28 September 2024	Monday, 30 June 2025	R 10 217 253,61	R 902 995,80	R 8 127 995,27	R 1 005 116,56	R 7 122 878,71	expired	expired
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resources	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	0	Sunday, 23 August 2026	Monday, 30 June 2025	R -	R 1 527 574,68	-R 1 527 574,68	R 562 996,00	-R 2 090 570,68	valid	valid
WMM LM 04/05/23/01 ENP	Masilo Jv Kresta Green	Nomlacu Electrification Phase 2	243	Tuesday, 25 July 2023	Monday, 17 June 2024	0	Monday, 17 June 2024	Monday, 30 June 2025	R 5 743 276,13	R 4 805 293,81	R 937 982,32	R -	R 937 982,32	expired	expired
WMM LM 04/05/23/01 ENP	ODG Technologies PTY Ltd	Nomlacu Electrification Phase 2	243	Tuesday, 03 October 2023	Sunday, 02 June 2024	0	Sunday, 02 June 2024	Monday, 30 June 2025	R 1 035 116,46	R 1 035 116,47	-R 0,01	R -	-R 0,01	expired	expired
WMM LM 000103 M W18	Stira Construction	Construction of Mgqutsalala Access Road	152	Friday, 06 October 2023	Wednesday, 13 March 2024	0	Wednesday, 13 March 2024	Monday, 30 June 2025	R 4 621 749,00	R 4 390 746,43	R 231 002,57	R 792 622,84	-R 561 620,27	expired	expired
WMM LM 000104 CS W08	Alutha Holding 82/ Show Love and Care	Construction to Ntshikitsane to Bhukuvuni Access Road	121	Friday, 06 October 2023	Sunday, 04 February 2024	0	Sunday, 04 February 2024	Monday, 30 June 2025	R 2 495 075,00	R 2 248 268,23	R 246 806,77	R 124 414,48	R 122 392,29	expired	expired
WMM LM 00020 M A/R	Mvumeza Trading Enterprise	Construction of Mhlwazini Access Road	182	Monday, 04 December 2023	Monday, 03 June 2024	0	Monday, 03 June 2024	Monday, 30 June 2025	R 4 395 182,41	R 2 992 403,50	R 1 402 778,91	R 561 075,65	R 841 703,26	expired	expired
WMM LM 00013 M A/R	Isivuno Esihle Construction	Construction of Mgomanzi Access Road	182	Tuesday, 07 November 2023	Thursday, 09 May 2024	0	Thursday, 09 May 2024	Monday, 30 June 2025	R 5 122 592,20	R 4 780 810,05	R 341 782,15	R 251 621,58	R 90 160,57	expired	expired
WMM LM 0018 MZ/ A/R	Vitsha Trading	Construction of Mwilini Access	304	Monday, 04	Friday, 11 October	0	Friday, 11 October	Monday, 30	R 5 790	R 4 503	R 1 287	R 1 125 764,56	R 162	expired	expired

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
		Road		December 2023	2024		2024	June 2025	907,51	058,22	849,29		084,73		
WMM LM 00017 MDG	Vitsha Trading	Upgrading of Mbongwana via Dotye to Greenville Access Road	182	Monday, 04 December 2023	Tuesday, 11 June 2024	0	Tuesday, 11 June 2024	Monday, 30 June 2025	R 9 685 836,19	R 6 975 612,50	R 2 710 223,69	R 1 743 903,13	R 966 320,56	expired	expired
WMM-LM 27/10/21/01 PIS	Ndzila Investments	Provision of insurance Services for 36 Months	1095	Wednesday, 20 December 2023	Saturday, 19 December 2026	0	Saturday, 19 December 2026	Monday, 30 June 2025	R -	R 569 006,76	-R 569 006,76	R 359 946,55	-R 928 953,31	valid	valid
WMM LM 04/05/23/02 EMP	Masilo Projects 85	Electrification of Masarhweni Phase 2	91	Tuesday, 25 July 2023	Wednesday, 17 January 2024	0	Wednesday, 17 January 2024	Monday, 30 June 2025	R 3 207 821,60	R 2 451 130,47	R 756 691,13	R 405 927,68	R 350 763,45	expired	expired
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, 01 January 2024	Sunday, 31 December 2028	0	Sunday, 31 December 2028	Monday, 30 June 2025	R -	R 3 768 314,81	-R 3 768 314,81	R 770 918,53	-R 4 539 233,34	valid	valid
WMM LM 00052 P AGRIC I	Vilo Security Services	Procurement of Agricultural Inputs	30	Wednesday, 31 January 2024	Friday, 01 March 2024	0	Friday, 01 March 2024	Monday, 30 June 2025	R 883 300,00	R 883 300,00	R -	R -	R -	expired	expired
WMM LM 00016 M TL 3Y	ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	1095	Thursday, 21 December 2023	Sunday, 20 December 2026	0	Sunday, 20 December 2026	Monday, 30 June 2025	R -	R 1 091 888,74	-R 1 091 888,74	R 382 669,86	-R 1 474 558,60	valid	valid
WMM LM 13/09/23/02 COC	Mabozela Trading and Enterprise	Call Out for Crane Truck Hiring Services	365	Wednesday, 31 January 2024	Thursday, 30 January 2025	0	Thursday, 30 January 2025	Monday, 30 June 2025	R 200 000,00	R -	R 200 000,00	R 150 890,00	R 49 110,00	expired	expired
WMM LM 00012 BS	West Bank Limited	Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	0	Sunday, 31 December 2028	Monday, 30 June 2025	R -	R 1 198 674,31	-R 1 198 674,31	R 1 010 894,01	-R 2 209 568,32	valid	valid
WMM LM 11/08/22/02 MHR	Eco South Partnership	Mbizana Heritage Reseach	182	Wednesday, 31 January 2024	Wednesday, 31 July 2024	0	Wednesday, 31 July 2024	Monday, 30 June 2025	R 573 850,00	R 573 850,00	R -	R -	R -	expired	expired
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	0	Tuesday, 30 January 2029	Monday, 30 June 2025	R 8 972 421,01	R -	R 8 972 421,01	R 271 547,61	R 8 700 873,40	valid	valid
WMM LM 03/11/22/02	Blue Cycle Trading Services	Reviewal of ICT Disaster Recovery	730	Monday, 05 February 2024	Wednesday, 04 February 2026	0	Wednesday, 04 February 2026	Monday, 30 June 2025	R 494 500,00	R 253 000,00	R 241 500,00	R -	R 241 500,00	valid	valid
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	0	Wednesday, 27 November 2024	Monday, 30 June 2025	R 1 917 600,00	R 1 883 181,00	R 34 419,00	R -	R 34 419,00	expired	expired
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Construction of Mwilini Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	0	Wednesday, 27 November 2024	Monday, 30 June 2025	R 1 423 057,26	R 1 392 797,27	R 30 259,99	R -	R 30 259,99	expired	expired
WMM LM 31/05/22/06 MDP	Masinyane and Son	Supply and Delivery of SMME	30	Friday, 09 February	Sunday, 10 March	0	Sunday, 10 March	Monday, 30	R 750	R 750 000,00	R -	R -	R -	expired	expired

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
		Equipment		2024	2024		2024	June 2025	000,00						
WMM LM 00019 NS A/R	S ZOKO CONSULTING	Construction of Ntlanezwe to Sizabonke Access Road	182	Monday, 04 December 2023	Wednesday, 05 June 2024	0	Wednesday, 05 June 2024	Monday, 30 June 2025	R 6 790 555,42	R 5 416 848,68	R 1 373 706,74	R 855 382,17	R 518 324,57	expired	expired
WMM LM 00066 E SV	ODG Technologies PTY Ltd	Electrification of Zizityaneni 2022/2023	517	Wednesday, 28 September 2022	Tuesday, 27 February 2024	0	Tuesday, 27 February 2024	Monday, 30 June 2025	R 1 416 776,31	R 580 631,64	R 68 174,36	R -	R 68 174,36	expired	expired
WMM LM 04/05/23/03 ELE	Siya and Aya JV S One	Electrification of Lower Ethridge Village Phase 2	121	Wednesday, 26 July 2023	Friday, 24 November 2023	0	Friday, 24 November 2023	Monday, 30 June 2025	R 4 127 551,32	R 2 690 148,54	R 1 437 402,78	R -	R 1 437 402,78	expired	expired
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, 15 April 2024	Friday, 11 April 2025	0	Friday, 11 April 2025	Monday, 30 June 2025	R 23 694 774,37	R 5 894 140,65	R 17 800 633,72	R 9 554 271,34	R 8 246 362,38	valid	expired
WMM LM 24/06/23/02 MLA	Eco South Partnership	Municipal Land Audit	243	Wednesday, 24 April 2024	Monday, 23 December 2024	0	Monday, 23 December 2024	Monday, 30 June 2025	R 403 650,00	R 403 650,00	R -	R -	R -	expired	expired
WMM-LM 10/06/22 B GBS C	Dream Bold Business Consultancy	Pre-Capacity Building for GBS Manufacturing Hubs	121	Tuesday, 21 May 2024	Thursday, 19 September 2024	0	Thursday, 19 September 2024	Monday, 30 June 2025	R 2 998 750,00	R 1 180 000,00	R 1 818 750,00	R -	R 1 818 750,00	expired	expired
WMM LM 13/09/04 CCS	Eco South Partnership	Customer Care Satisfactory Survey	30	Wednesday, 22 May 2024	Friday, 21 June 2024	0	Friday, 21 June 2024	Monday, 30 June 2025	R 195 822,00	R 195 822,00	R -	R 150 075,00	-R 150 075,00	expired	expired
WMM LM 18/01/24/01 TCE	Thake Electrical	3 Year Turnkey Contract for Electricity Services	1095	Wednesday, 22 May 2024	Saturday, 22 May 2027	0	Saturday, 22 May 2027	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM LM 00061 FAR	Lilitha Project Managers	GRAP Compliant Immovable Asset Register for 2023-26 Financial Years	1095	Monday, 27 May 2024	Thursday, 27 May 2027	0	Thursday, 27 May 2027	Monday, 30 June 2025	R 5 526 582,57	R -	R 5 526 582,57	R 1 620 644,21	R 3 905 938,36	valid	valid
WMM LM 00051 PPE PS 36M	Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	0	Friday, 04 June 2027	Monday, 30 June 2025	R -	R 366 090,00	-R 366 090,00	R -	-R 366 090,00	valid	valid
WMM LM 00056 PMS 12M	Dosvents TD	Supply and Delivery of Stationery for 12 Months	365	Tuesday, 04 June 2024	Wednesday, 04 June 2025	0	Wednesday, 04 June 2025	Monday, 30 June 2025	R -	R 217 087,20	-R 217 087,20	R 1 107 909,81	-R 1 324 997,01	valid	expired
WMM LM 04/08/22/01 SDC	Masinyane and Son	Supply and Delivery of Cleaning Resources for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	0	Friday, 04 June 2027	Monday, 30 June 2025	R -	R 183 099,55	-R 183 099,55	R 450 994,98	-R 634 094,53	valid	valid
WMM LM 00053 W&OHP 36M	Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36	1095	Wednesday, 05 June 2024	Saturday, 05 June 2027	0	Saturday, 05 June 2027	Monday, 30 June 2025	R 2 481 050,00	R -	R 2 481 050,00	R -	R 2 481 050,00	valid	valid

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
		Months													
WMM LM 00051 P PPE 24M	Moya Trading and Projects	Procurement of PPE: Environmental Services for 24 Months	730	Thursday, 08 February 2024	Saturday, 07 February 2026	0	Saturday, 07 February 2026	Monday, 30 June 2025	R -	R 654 715,00	-R 654 715,00	R 991 520,00	-R 1 646 235,00	valid	valid
WMM LM 00055 CBD R	Ibala Consulting	CBD Road Maintenance	91	Thursday, 07 March 2024	Wednesday, 26 June 2024	0	Wednesday, 26 June 2024	Monday, 30 June 2025	R 2 283 458,58	R 1 004 795,20	R 1 278 663,38	R -	R 1 278 663,38	expired	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	0	Tuesday, 22 October 2024	Monday, 30 June 2025	R 2 659 375,00	R 359 744,15	R 2 299 630,85	R 851 112,29	R 1 448 518,56	expired	expired
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Allocation of Shesi Access Road	91	Thursday, 28 March 2024	Tuesday, 02 July 2024	0	Tuesday, 02 July 2024	Monday, 30 June 2025	R 2 622 137,43	R 2 622 137,43	R -	R -	R -	expired	expired
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Khaleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	0	Wednesday, 24 July 2024	Monday, 30 June 2025	R 4 262 638,07	R 2 269 705,11	R 1 992 932,96	R 1 683 594,46	R 309 338,50	expired	expired
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Mthamvuna Nature Reserve Access Road	91	Thursday, 28 March 2024	Tuesday, 02 July 2024	0	Tuesday, 02 July 2024	Monday, 30 June 2025	R 2 657 043,09	R 2 657 043,09	R -	R -	R -	expired	expired
WMM LM 25/03/22/01 MDP	Wosa Nawe 16	Allocation of Dinizulu Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	0	Thursday, 14 December 2023	Monday, 30 June 2025	R 2 054 348,50	R 2 045 126,65	R 9 221,85	R -	R 9 221,85	expired	expired
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation of MabhaNqana Access Road	91	Friday, 15 September 2023	Monday, 18 December 2023	0	Monday, 18 December 2023	Monday, 30 June 2025	R 1 590 105,00	R 1 590 105,00	R -	R -	R -	expired	expired
WMM LM 08/12/22/02 HPC	Manyobo Group	Allocation of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	0	Thursday, 14 December 2023	Monday, 30 June 2025	R 3 283 800,85	R 1 419 100,00	R 1 864 700,85	R -	R 1 864 700,85	expired	expired
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Allocation of Dyifane Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	0	Thursday, 14 December 2023	Monday, 30 June 2025	R 1 625 964,50	R 1 586 335,49	R 39 629,01	R -	R 39 629,01	expired	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation of Mabutho Access Road	91	Thursday, 14 September 2023	Monday, 18 December 2023	0	Monday, 18 December 2023	Monday, 30 June 2025	R 1 000 305,05	R 1 000 305,05	R -	R -	R -	expired	expired
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Rockville to Mkhulu Access Road	91	Friday, 15 September 2023	Monday, 18 December 2023	0	Monday, 18 December 2023	Monday, 30 June 2025	R 2 931 010,28	R 2 930 980,38	R 29,90	R -	R 29,90	expired	expired
WMM LM 08/12/22/02 HPC	Thahle Projects Jv Ayagu Trading	Allocation of Goxe Access Road	91	Tuesday, 26 September 2023	Tuesday, 26 December 2023	0	Tuesday, 26 December 2023	Monday, 30 June 2025	R 4 601 357,50	R 4 600 817,16	R 440,33	R -	R 440,33	expired	expired
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Allocation of Lundini to	91	Thursday, 14	Monday, 18	0	Monday, 18	Monday, 30	R 2 208	R 2 208	R 0,09	R -	R 0,09	expired	expired

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
		Mtshawedikazi Access Road		September 2023	December 2023		December 2023	June 2025	057,50	057,41					
WMM LM 25/03/22/01 MDP	LG Construction TA LGC Construction	Allocation of Mlindazwe Access Road	91	Tuesday, 28 March 2023	Sunday, 02 July 2023	0	Sunday, 02 July 2023	Monday, 30 June 2025	R 2 052 749,50	R 2 052 749,51	-R 0,01	R -	-R 0,01	expired	expired
WMM LM 08/12/22/02 HPC	Mabozela Trading and Enterprise	Allocation of Zinini Access Road	91	Thursday, 28 March 2024	Tuesday, 02 July 2024	0	Tuesday, 02 July 2024	Monday, 30 June 2025	R 3 799 600,00	R 3 724 476,25	R 75 123,75	R -	R 75 123,75	expired	expired
WMM LM 08/12/22/02 HPC	Thahle Projects Jv Ayagu Trading	Allocation of Marina Access Road	91	Tuesday, 28 March 2023	Sunday, 02 July 2023	0	Sunday, 02 July 2023	Monday, 30 June 2025	R 2 244 332,12	R 2 194 963,60	R 49 368,52	R -	R 49 368,52	expired	expired
WMM LM 25/03/22/01 MDP	Manyobo Group	Allocation of Marhelane to Mhlabuvelile Access Road	91	Wednesday, 29 March 2023	Monday, 03 July 2023	0	Monday, 03 July 2023	Monday, 30 June 2025	R 2 598 341,63	R 2 598 341,63	R -	R -	R -	expired	expired
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation of Bholorhweni Access Road	91	Tuesday, 28 March 2023	Thursday, 04 July 2024	0	Thursday, 04 July 2024	Monday, 30 June 2025	R 2 380 513,80	R 2 290 871,30	R 89 642,50	R -	R 89 642,50	expired	expired
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Allocation-Rehabilitation of Ndayini Access Road(Disaster)	182	Thursday, 25 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	Monday, 30 June 2025	R 4 540 072,40	R 2 284 440,00	R 2 255 632,40	R 1 998 674,61	R 256 957,79	expired	expired
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Allocation-Rehabilitation of Ndeli to Ward 11 Access Road	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	Monday, 30 June 2025	R 2 913 661,30	R 2 056 422,18	R 857 239,12	R 274 363,50	R 582 875,62	expired	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation-Rehabilitation of Matshwezini(Disaster)	182	Monday, 28 November 2022	Monday, 29 May 2023	0	Monday, 29 May 2023	Monday, 30 June 2025	R 307 674,95	R 59 083,23	R -	R -	R -	expired	expired
WMM LM 08/12/22/02 HPC	Nikhwe Group	Allocation-Rehabilitation of Mtomkhulu Access Road(Disaster)	182	Monday, 22 April 2024	Wednesday, 30 October 2024	0	Wednesday, 30 October 2024	Monday, 30 June 2025	R 2 936 509,72	R 2 784 221,74	R 152 287,98	R 146 537,99	R 5 749,99	expired	expired
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation-Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	Monday, 30 June 2025	R 4 904 976,55	R 2 148 504,75	R 2 761 471,80	R 2 101 372,93	R 660 098,87	expired	expired
WMM LM 04/08/22/01 EWM	Khulani Skills Development Center	Extension of Waste Management Services	1095	Tuesday, 12 March 2024	Friday, 12 March 2027	0	Friday, 12 March 2027	Monday, 30 June 2025	R -	R 742 550,00	-R 742 550,00	R 1 939 900,00	-R 2 682 450,00	valid	valid
WMM LM 24/08/22 RTE	Eco South Partnership	Revalidation of Township Establishment	182	Sunday, 07 April 2024	Sunday, 06 October 2024	0	Sunday, 06 October 2024	Monday, 30 June 2025	R 672 865,00	R 672 865,00	R -	R -	R -	expired	expired
WMM LM 00056 S&D FE&M	Masinyane and Son	Supply and Delivery of Fishing Equipment	30	Sunday, 16 June 2024	Tuesday, 16 July 2024	0	Tuesday, 16 July 2024	Monday, 30 June 2025	R 386 345,00	R 386 345,00	R -	R -	R -	expired	expired

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Allocation-Rehabilitation of Mhlwazini Access Road	182	Monday, 05 December 2022	Monday, 05 June 2023	0	Monday, 05 June 2023	Monday, 30 June 2025	R 523 794,47	R 509 174,47	R 14 620,00	R -	R 14 620,00	expired	expired
WMM LM 04/04/24/01	Mabhula Force	Ward 4 Community Hall Paving	121	Wednesday, 10 July 2024	Friday, 08 November 2024	0	Friday, 08 November 2024	Monday, 30 June 2025	R 893 906,17	R -	R 893 906,17	R 804 515,55	R 89 390,62	expired	expired
WMM LM 28/11/23/01 RID	Bern and Willie Projects	Development of Inventory Records	30	Friday, 21 June 2024	Sunday, 21 July 2024	0	Sunday, 21 July 2024	Monday, 30 June 2025	R 390 000,00	R 390 000,00	R -	R -	R -	expired	expired
WMM-LM 00064 O OE	Sword Group	Supply and Delivery of Office Furniture	121	Wednesday, 10 July 2024	Friday, 08 November 2024	0	Friday, 08 November 2024	Monday, 30 June 2025	R 299 900,00	R -	R 299 900,00	R 299 900,00	R -	expired	expired
WMM-LM00060 ICC-MMB	Techseeds Telecommunications	Intergration of Civic Center with the Main Building	121	Thursday, 27 June 2024	Saturday, 26 October 2024	0	Saturday, 26 October 2024	Monday, 30 June 2025	R 2 404 799,80	R 1 058 897,90	R 1 345 901,90	R 355 420,15	R 990 481,75	expired	expired
WMM-LM 00064 MMS F& YCC	Sword Group	Supply, Delivery and Installation of Mphuthumi Mafumbatha Stadium Furniture	121	Wednesday, 10 July 2024	Friday, 08 November 2024	0	Friday, 08 November 2024	Monday, 30 June 2025	R 405 100,00	R -	R 405 100,00	R -	R 405 100,00	expired	expired
WMM LM 0015 FMLS	Nikhwe Group	Majazi Landfill Site Pase 1/Revised Fencing of Ext 3 Disposal Site	730	Wednesday, 26 July 2023	Wednesday, 13 May 2026	0	Wednesday, 13 May 2026	Monday, 30 June 2025	R 5 864 368,09	R 2 590 071,98	R 3 274 296,11	R 927 453,17	R 2 346 842,94	valid	valid
WMM-LM 13/09/23/03 STM	BMI Electrical	Maintanance of Street Lights	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	0	Tuesday, 03 December 2024	Monday, 30 June 2025	R 561 821,00	R -	R 561 821,00	R 561 821,00	R -	expired	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation-Professional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	0	Thursday, 14 November 2024	Monday, 30 June 2025	R 1 161 286,46	R -	R 1 161 286,46	R 325 335,00	R 835 951,46	expired	expired
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Allocation for Professional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	0	Tuesday, 03 December 2024	Monday, 30 June 2025	R -	R -	R -	R -	R -	expired	expired
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Allocation for Professional Services of Mkhaweni Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	0	Friday, 15 November 2024	Monday, 30 June 2025	R 1 053 979,73	R -	R 1 053 979,73	R 395 476,84	R 658 502,89	expired	expired
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Allocation for Professional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	0	Friday, 15 November 2024	Monday, 30 June 2025	R 939 723,75	R -	R 939 723,75	R 503 596,13	R 436 127,62	expired	expired
WMM LM 00062 Part 1	Eyethu Construction and	Allocatio-Coconstruction of	182	Thursday, 08	Monday, 03	0	Monday, 03	Monday, 30	R 6 440	R -	R 6 440	R 3 258 586,04	R 3 181	expired	expired

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
	Plant Hire	Ndlavini Access Road and Bridge		February 2024	February 2025		February 2025	June 2025	046,23		046,23		460,19		
WMM LM 00062 Part 1	Masilo Jv CastleHill	Allocation-Construction of Sunside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	0	Wednesday, 06 November 2024	Monday, 30 June 2025	R 3 131 381,00	R -	R 3 131 381,00	R 2 556 690,35	R 574 690,65	expired	expired
WMM LM 00062 Part 1	Mvi Construction and Maintenance	Allocation-Construction of Nyanisweni Access Road	182	Monday, 05 August 2024	Friday, 31 January 2025	0	Friday, 31 January 2025	Monday, 30 June 2025	R 4 498 048,51	R -	R 4 498 048,51	R 3 347 147,99	R 1 150 900,52	expired	expired
WMM LM 00062 Part 1	Citi Cargo	Allocation of Cabane to Crestu Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	0	Monday, 03 February 2025	Monday, 30 June 2025	R 2 766 871,25	R -	R 2 766 871,25	R 2 263 524,30	R 503 346,95	expired	expired
WMM LM 00062 Part 1	Mvumeza Trading Enterprise	Allocation Construction of Khutshi Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	0	Monday, 03 February 2025	Monday, 30 June 2025	R 2 935 362,93	R -	R 2 935 362,93	R 1 058 243,80	R 1 877 119,13	expired	expired
WMM LM 00062 Part 1	LG Construction TA LGC Construction	Allocation of Mhlabomnyama Via Makhalweni to Plangweni	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	0	Wednesday, 06 November 2024	Monday, 30 June 2025	R 4 498 048,51	R -	R 4 498 048,51	R 1 365 635,59	R 3 132 412,92	expired	expired
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Allcation of Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	0	Friday, 07 February 2025	Monday, 30 June 2025	R 876 009,40	R 267 492,83	R 608 516,57	R 267 492,83	R 341 023,74	expired	expired
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Allcation of Consultants :Construction of Nyanisweni Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	Monday, 30 June 2025	R 625 059,82	R -	R 625 059,82	R 239 436,06	R 385 623,76	valid	expired
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Allcation of Consultants :Mhlabomnyama Via Makhalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	Monday, 30 June 2025	R 1 037 281,67	R 792 674,22	R 244 607,45	R 285 745,33	-R 41 137,88	valid	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :Construction of 116 to Somgungqu to Khwanyana Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	Monday, 30 June 2025	R 801 334,39	R -	R 801 334,39	R 77 625,00	R 723 709,39	valid	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :Khutshi to Voting Station	365	Tuesday, 14 May 2024	Wednesday, 14 May 2025	0	Wednesday, 14 May 2025	Monday, 30 June 2025	R 583 161,04	R -	R 583 161,04	R 583 050,00	R 111,04	valid	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :cabane to Krestu Access Road	365	Wednesday, 15 May 2024	Thursday, 15 May 2025	0	Thursday, 15 May 2025	Monday, 30 June 2025	R 421 365,14	R -	R 421 365,14	R 423 717,50	-R 2 352,36	valid	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allcation of Consultants :Construction of	365	Thursday, 16 May 2024	Friday, 16 May 2025	0	Friday, 16 May 2025	Monday, 30 June 2025	R 669 706,94	R -	R 669 706,94	R 666 683,75	R 3 023,19	valid	expired

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
		Sunside Access Road						2025							
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Allocation for professional services of Thaleni Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	0	Thursday, 04 July 2024	Monday, 30 June 2025	R 1 013 641,64	R -	R 1 013 641,64	R 1 280 078,09	-R 266 436,45	expired	expired
WMM LM 31/05/22/06 MDP	Ubuhle Bempisi Consulting Engineers	Panel of Consultants for period of 3 years	1095	Monday, 26 August 2024	Thursday, 26 August 2027	0	Thursday, 26 August 2027	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM-LM 13/09/23/05 IVR	CrossCheck Information Bureau Pty Ltd	Indigent Register Data Management Verification for 36 Months	1095	Monday, 26 August 2024	Thursday, 26 August 2027	0	Thursday, 26 August 2027	Monday, 30 June 2025	R 1 463 335,44	R -	R 1 463 335,44	R -	R 1 463 335,44	valid	valid
WMM LM 00013 GRV	Black Dot Property Consultants	General Valuation Roll 2024/2029	1826	Thursday, 26 September 2024	Wednesday, 26 September 2029	0	Wednesday, 26 September 2029	Monday, 30 June 2025	R 1 400 000,00	R -	R 1 400 000,00	R 1 190 000,01	R 999,99	valid	valid
WMM LM 24/08/23/01 BMM	Nikhwe Group	Bizana Mini market Phase 2	365	Monday, 01 July 2024	Tuesday, 01 July 2025	0	Tuesday, 01 July 2025	Monday, 30 June 2025	R 4 675 814,60	R -	R 4 675 814,60	R 3 498 869,43	R 1 176 945,17	valid	valid
WMM 000 103 TCE	ODG Technologies	Panel of Service Providers (Tunkey Contract Electricity) for 3 years	1095	Monday, 26 August 2024	Thursday, 26 August 2027	0	Thursday, 26 August 2027	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM LM 00062 Part 1	Mvumeza Trading Enterprise	Allocation-Construction of Kutshi Access Road	182	Friday, 02 August 2024	Friday, 31 January 2025	0	Friday, 31 January 2025	Monday, 30 June 2025	R 2 935 362,93	R -	R 2 935 362,93	R 2 300 539,01	R 634 823,92	expired	expired
WMM LM 18/01/24/01 TCE	Thake Electrical	Allocation-Nomlacu Phase 3	243	Friday, 26 July 2024	Wednesday, 26 March 2025	0	Wednesday, 26 March 2025	Monday, 30 June 2025	R 13 609 568,67	R -	R 13 609 568,67	R 12 248 611,82	R 1 360 956,85	valid	expired
WMM LM 00088 PVMS	Conlog	Multi Utility Online Pre-Paid Electricity Vending Management System	1095	Wednesday, 06 November 2024	Saturday, 06 November 2027	0	Saturday, 06 November 2027	Monday, 30 June 2025	R -	R -	R -	R 58 140,57	-R 58 140,57	valid	valid
WMM 000 103 TCE	ODG Technologies PTY Ltd	Allocation-Electrification 167 Households at Nkanini Village for 2024/2025	182	Wednesday, 06 November 2024	Wednesday, 07 May 2025	0	Wednesday, 07 May 2025	Monday, 30 June 2025	R 4 994 581,21	R -	R 4 994 581,21	R 3 318 582,65	R 1 675 998,56	valid	expired
WMM 000 103 TCE	Thake Electrical	Allocation-Electrification of 206 Households - at Matwebu Village	182	Wednesday, 06 November 2024	Wednesday, 07 May 2025	0	Wednesday, 07 May 2025	Monday, 30 June 2025	R 4 936 928,15	R -	R 4 936 928,15	R 2 590 763,36	R 2 346 164,79	valid	expired
WMM LM 18/01/24/01 TCE	Thake Electrical	Allocation - Electrification of Nkanini Village for	365	Tuesday, 09 July 2024	Wednesday, 09 July 2025	0	Wednesday, 09 July 2025	Monday, 30 June 2025	R 570 918,74	R -	R 570 918,74	R 499 651,61	R 71 267,13	valid	valid

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
		Designs													
WMM LM 18/01/24/01 TCE	ODG Technologies PTY Ltd	Allocation - Electrification of Nkanini Village	365	Tuesday, 05 November 2024	Wednesday, 05 November 2025	0	Wednesday, 05 November 2025	Monday, 30 June 2025	R 4 994 581,21	R -	R 4 994 581,21	R -	R 4 994 581,21	valid	valid
WMM-LM 000101 PSS	Gijima KM Security Services	Provision of Security Services for 36 Months	1095	Friday, 13 September 2024	Monday, 13 September 2027	0	Monday, 13 September 2027	Monday, 30 June 2025	R -	R -	R -	R 1 932 206,02	-R 1 932 206,02	valid	valid
WMM LM 00064 HSS 36M	Amantlele Trading Company	Honey sucking Services for 36 Months	1095	Tuesday, 26 November 2024	Friday, 26 November 2027	0	Friday, 26 November 2027	Monday, 30 June 2025	R -	R -	R -	R 220 999,07	-R 220 999,07	valid	valid
WMM LM 000108 SMP	Eco South Partnership	Surveying of municipal properties	182	Tuesday, 26 November 2024	Tuesday, 27 May 2025	0	Tuesday, 27 May 2025	Monday, 30 June 2025	R 1 321 459,80	R -	R 1 321 459,80	R 427 945,98	R 893 513,82	valid	expired
WMM LM 000106	ML Industries (Pty)Ltd	Spartial Development Framework	243	Tuesday, 26 November 2024	Sunday, 27 July 2025	0	Sunday, 27 July 2025	Monday, 30 June 2025	R 585 000,00	R -	R 585 000,00	R 175 500,00	R 409 500,00	valid	valid
WMM LM 000104 W16 CM	XS Dollarz	Construction of Ward 16 Community Hall	273	Wednesday, 11 December 2024	Wednesday, 10 September 2025	0	Wednesday, 10 September 2025	Monday, 30 June 2025	R 4 173 243,52	R -	R 4 173 243,52	R -	R 4 173 243,52	valid	valid
WMM LM 000105 W32	XS Dollarz	Construction of Ward 32 Community Hall	365	Friday, 13 December 2024	Saturday, 13 December 2025	0	Saturday, 13 December 2025	Monday, 30 June 2025	R 4 173 243,52	R -	R -	R -	R -	valid	valid
WMM LM 000900 MS WMM LM	Aphiwe Qhamani Group Society (Pty)ltd	Maintenance of Solar in WMM LM Wards for 36 Months	1095	Monday, 13 January 2025	Thursday, 13 January 2028	0	Thursday, 13 January 2028	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM-LM 22/10/24/01 DMP	Banabanzi Projects (PTY) LTD	Reviewal of Disatser Mnagement Plan	91	Thursday, 06 February 2025	Thursday, 08 May 2025	0	Thursday, 08 May 2025	Monday, 30 June 2025	R 590 000,00	R -	R 590 000,00	R -	R 590 000,00	valid	expired
WMM-LM 22/01/25/09 MLF	Eco South Partnership NPC	Small Town Revitalisation Plan	243	Thursday, 06 February 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Monday, 30 June 2025	R 1 691 650,00	R -	R 1 691 650,00	R -	R 1 691 650,00	valid	valid
WMM LM 19/04/23/02 CCP	ML Industries (Pty)Ltd T/A Inguquko Planning	Wild Coast Precinct Plans	243	Thursday, 06 February 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Monday, 30 June 2025	R 460 000,00	R -	R 460 000,00	R -	R 460 000,00	valid	valid
WMM LM 00063-Part 1	PMB Projects	Panel of Service Providers for Maintanance of Roads for a Period of 18 Months	547	Friday, 14 February 2025	Saturday, 15 August 2026	0	Saturday, 15 August 2026	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM LM 00063-Part 1	Lat Number Jv Iizwe Samalanga	Panel of Service Providers for Maintanance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM LM 00063-Part 1	Camlulo T/A	Panel of Service	547	Thursday,	Friday, 14	0	Friday, 14	Monday	R	R	R	R	R	valid	valid

Contract Register 2026															
Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Contract Amount	Expenditure 2023/24	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	As @ 30 June 2024
	Eyethu Projects and Plant Hire	Providers for Maintenance of Roads for a Period of 18 Months		13 February 2025	August 2026		August 2026	, 30 June 2025	-	-	-	-	-		
WMM LM 00063-Part 1	Wosa Nawe 16	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM LM 00063-Part 1	Athindura Trading	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM LM 00063-Part 1	Citi Cargo	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	0	Friday, 14 August 2026	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM LM 00063-Part 1	NSG 122011 Trading Enterprise (PTY)LTD	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM LM 00063-Part 1	Mabozela Trading and Enterprise	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
WMM LM 00063-Part 1	Imibongo Engineering (PTY) LTD	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Monday, 30 June 2025	R -	R -	R -	R -	R -	valid	valid
									446 284 429,04	204 930 872,93	81 084 318,24	100 840 573,88	-19 756 255,64		

PART 2 – SUPPORTING DOCUMENTATION

1. Implementation of the 2023/24 Audit Action Plan

As previously reported, a audit action plan framework was developed and distributed to all members of the municipality’s management team for inputs on the corrective measures relating to each item as raised on the management report.

During the month of January 2025, the Chief Financial Officer convened a session with all affected departments to discuss the corrective measures together with internal audit. The corrective action plan was the presented to the Executive Committee in a meeting where the Chairperson of the Audit Committee, the Chairperson of MPAC, Whip of Council and the Speaker were invited during the month.

This was therefore presented to Council on the 30th of January 2025 for approval and monitoring. The audit action plan has since been split into matters affecting each department which would need to be presented to each standing committee on a monthly basis. Internal audit has been tasked with verifying corrections claimed by each responsible department for each item included in the action plan.

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
Internal Audit Function																			
	Non-compliance MFMA section 62 and IIA standard 1312	Co AF 01	Compliance	Internal Audit	Non-Compliance with Laws		No	Yes	No	High	Lack of proper planning for procurement processes to ensure targets are met	The accounting officer should ensure that an external assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization	An independent suitably qualified external quality review assessor will be outsourced. In compliance with Attribute Standards 1312, the Internal Audit Unit will facilitate the processes for re-advert during October 2024 for the appointment of professional service provider.	N/A	Manager: Internal Audit	Internal Audit	15-Jan-25	The professional service provider was appointed by end of November 2024 to conduct external quality assessment of Internal Audit Activity. The final report will be issued beginning Of January 2025	External Quality Assessment Report, Quality Improvement Plan
	Quarter 4 internal audit reports not presented to the Audit Committee	Co AF 02	Compliance	Internal Audit	Non-Compliance with Laws		No	No	No	Medium	This is due to prolonged anticipated discussion with management regarding the internal audit reports prior to presenting the reports to the audit committee	The internal audit unit should communicate the processes and time frames of communicating findings to management. The findings should be closed after the communicated timelines, to prevent delaying the process of finalising the internal audit reports on time	During the presentation of Internal Audit Strategy, the time line for each audit cycle will be discussed with relevant department. The Internal Audit Manager will also share with the management Internal Audit Engagement Letter which sets up the timing, scope and resources signed both by Senior Manager for each department and Internal Audit Manager.	N/A	Manager: Internal Audit	Internal Audit	30-Jun-25	Internal Audit Engagement Letter and Notification Letter are being issued to the cycle being audited.	Engagement Letter, Notification Letter
Uncorrected Misstatements																			

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Additional Disclosure - Uncorrected prior year misstatements	Co AF 19	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not ensure that the prior year misstatements were adjusted for in the comparative to the annual financial statements	Management should ensure that misstatements identified during the audit and the prior year are corrected and adjusted in the correct accounts and correct periods	1. A reconciliation of uncorrected misstatements will be developed to use a checklist when the 2025 AFS are being prepared 2. The Audited caseware file will be confirmed against the reconciliation before rolling forward to ensure all corrections are carried over 3. The last caseware file will be from which the submitted AFS will be drawn will be reconciled with the reconciliation of all misstatements in the Audit report	N/A	Manager: Budgeting and Reporting	Internal Audit	31-May-25		
Immovable assets																			
	Work-In-Progress - Differences between the AFS and Work-In-Progress Register	Co AF 13	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not adequately review the reported information as to ensure that it agrees with the supporting schedules to the reported information on the AFS	Management should perform proper review of the Annual Financial Statements (AFS) and Related Notes to ensure accuracy and fair presentation of the AFS	A reconciliation between the amounts disclosed on the AFS and the WIP registers on capitalisation will be submitted where there are items not capitalised from the WIP Register	N/A	Manager: Assets and Stores Management	Internal Audit	31-Jul-25	The issue identified was correctly explained to the auditors, the corrective action is meant to avoid a similar misunderstanding in the next audit	
	Movable and immovable assets - Differences between the AFS and fixed or movable asset register audit finding	Co AF 16	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not adequately review the reported information as to ensure that it agrees with the supporting schedules to the reported information	Management should perform proper review of the Annual Financial Statements (AFS) and Related Notes to ensure accuracy and fair presentation	Management will correct the identified misstatements by : 1. Correcting the 2023 FY impairment for furniture on the movable asset register. 2. Processing a journal to	N/A	Manager: Assets and Stores Management	Internal Audit	31-Jan-25	Not yet started with journal processing for infrastructure . Not yet started with correcting the 2023 impairment for furniture	

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24																			
No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
											on the AFS	of the AFS	dispose infrastructure which should have been disposed in 2023 FY.					in the Asset register. Both correcting actions to be done in January 2025	
Operating Expenditure																			
	Differences between Contracted expenditure and VAT input	Co AF 10	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Low	The management did not properly account the VAT amount since they pay the VAT on internal revenue	The management should account the expenditure and input VAT properly to reflect the substance of the transactions	To provide analysis schedule on transactions where input vat was not accounted for (ie vat on retention)	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	Done	
	Rental operating lease expenditure - Presentation and disclosure	Co AF 11	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	Yes	Medium	Management have omitted other part on operating accounting policy	The management should complete the accounting policy to reflect the correct treatment of the lease operating transactions	To draft accounting policy to reflect the correct treatment of the lease operating transactions	N/A	Manager: Revenue and Expenditure	Internal Audit	30-Jun-25	In progress	
	General expense: Free basic services	Co AF 17	Financial	Community Services	Misstatement in financial statements		No	No	No	High	Lack of adequate communication and controls between Eskom and the municipality. As the municipality is the one that prepares the valid indigent register with valid indigent beneficiaries and sends it to Eskom however Eskom does not discard prior year registers they accumulate the new information together with the old and	Management should adequately communicate their internal processes with Eskom to ensure that a valid indigent register with valid indigent beneficiaries is used by Eskom, in order to provide free electricity to valid indigent beneficiaries. Consequences of using an invalid register should also be communicated to Eskom	A meeting will be held with Eskom to ensure that Eskom does not continue to subsidise households that are not in the Council Approved Indigent register. Management will posit to Eskom a new financial year Council approved verified indigent register and letter requesting ESKOM to discard previously submitted indigent register.	N/A	Manager: Social and Indigent Support Services	Internal Audit	28-Feb-25	Service Provider for the verification indigent register has been appointed	Copies of appointment letter of service provider for verification of indigent register, Council resolution extract for indigent register and letter to Eskom

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24																			
No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
											end up subsidizing consumers who were not validated in the current year		All invoices and supporting documents will be reviewed and confirmed against the approved register, monthly						
Predetermined Objectives																			
	Difference between APR and BSD Listings submitted	Co AF 03	Performance Management	Engineering Services	Misstatement in financial statements		No	No	No	Medium	Inadequate review procedures applied on the performance information in verifying the accuracy of performance reported in the APR	Management should ensure that annual performance report provided for audit is accurate and complete and is supported and evidenced by accurate and valid information as required by section 121 of the MFMA	To develop review mechanisms that will ensure all reports are signed for by Managers responsible and the Senior Manager to ensuring accurate capturing and reviewing of performance information to align with POE and actual performance.	N/A	Manager: Project Management Unit	Internal Audit	15-Jul-25		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Differences between Reported Information Amount and the Capitalised Amount	Co AF 05	Performance Management	Engineering Services	Misstatement in financial statements		No	No	No	High	Management did not adequately review the reported information as to ensure all expenditure incurred is reported on	Management should ensure that annual performance report provided for audit is accurate and complete and is supported and evidenced by accurate and valid information	Department to keep project files that will be reconciled with the Asset Register before submission for Auditing Managers to review project files on a quarterly basis and provide proof of review The Annual performance report to include a sign-off by asset management for expenditure recorded	N/A	Manager: Project Management Unit	Internal Audit	Quarterly		
	Difference between APR and POE submitted	Co AF 07	Performance Management	Engineering Services	Misstatement in financial statements		No	No	No	High	Inadequate review procedures applied of the performance information in verifying the accuracy of performance reported in the APR	Management should ensure that annual performance report provided for audit is accurate and complete and is supported and evidenced by accurate and valid information as required by section 121 of the MFMA	To develop review mechanisms that will ensure all reports are signed for by Managers responsible and the Senior Manager to ensuring accurate capturing and reviewing of performance information to align with POE and actual performance.	N/A	Manager: Project Management Unit	Internal Audit	15-Jul-25		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjusted InJl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Beneficiaries who claim electricity are not on the Indigent register	Co AF 08	Performance Management	Community Services	Misstatement in financial statements		No	No	No	High	Lack of adequate communication and controls between Eskom and the municipality. As the municipality is the one that prepares the valid indigent register with valid indigent beneficiaries and sends it to Eskom however Eskom does not discard prior year registers they accumulate the new information together with the old and end up subsidizing consumers who were not validated in the current year	Management should adequately communicate their internal processes with Eskom to ensure that a valid indigent register with valid indigent beneficiaries is used by Eskom, in order to provide free electricity to valid indigent beneficiaries. Consequences of using an invalid register should also be communicated to Eskom	<p>A meeting will be held with Eskom to ensure that Eskom does not continue to subsidise households that are not in the Council Approved Indigent register.</p> <p>Management will posit to Eskom a new financial year Council approved verified indigent register and letter requesting ESKOM to discard previously submitted indigent register.</p> <p>All invoices and supporting documents will be reviewed and confirmed against the approved register, monthly</p>	N/A	Manager: Social and Indigent Support Services	Internal Audit	28-Feb-25	Service Provider for the verification indigent register has been appointed	Copies of appointment letter of service provider for verification of indigent register, Council resolution extract for indigent register and letter to Eskom
	Differences between Reported Information Amount and the AFS	Co AF 09	Performance Management	Community Services	Misstatement in financial statements		No	No	No	High	Management did not adequately review the reported information as to ensure all expenditure incurred, pertaining to the indicator KPI 1.10.1 is reported on	Management should adequately review the reported information as to ensure all expenditure incurred per departmental target is reported on and also synchronises with the actual expenditure report and AFS	N/A	Manager: Social and Indigent Support Services	Internal Audit	31-Jan-25	Performance report (expenditure report) has been reviewed for 2024/25 financial year. Q2 and Mid Term SDBIP report	Copies of SDBIP performance report with correct expenditure report	

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Segment information: Differences in the amounts disclosed	Co AF 12	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Low	This is due to incorrect typing when capturing information for the segment reporting purposes	Management should ensure that the amounts included in the financial statements in the segment report agrees to the amount included in the face of the financial statement	1. A reconciliation of uncorrected mistatements will be developed to use a checklist when the 2025 AFS are being prepared 2. The Audited caseware file will be confirmed against the reconciliation before rolling forward to ensure all corrections are carried over 3. The last caseware file will be from which the submitted AFS will be drawn will be reconciled with the reconciliation of all mistatements in the Audit report	N/A	Manager: Budgeting and Reporting	Internal Audit	31-Jul-25		
Procurement and Contract Management																			

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	SCM: Procurement and Contract Management – Competitive Bids	Co AF 20	Compliance	Budget and Treasury Office	Non-Compliance with Laws		Yes	No	No	High	The management was not aware of the alleged fraudulent appointment letters at the time of appointment of the supplier. Subsequent to the matter being raised by the Internal Audit Unit, management did not adequately follow-up, on the internal auditors findings and recommendations timeously	The management should ensure that: There are internal controls in place to avoid the re-occurrence of the irregular appointment. The audit committee should ensure that all the risks tabled by internal audit are properly addressed and followed up. The communication between other organ of state does not break up and follow up should be made where no response has received	1. All appointment letters and completion certificates to be accompanied by client reference letters with only official contact details and email addresses to verify the documents submitted. 2. Appointment letters for all recommended bidders to be verified by the bid evaluation committee and submit proof. 3. All bidders found to have submitted fraudulent appointment letters to be reported to National Treasury for blacklisting	Report to National Treasury for Blacklisting	Manager: Supply Chain Management	Internal Audit	31-Jan-25		
Related Parties																			
	Overstatement of Councilors	Co AF 15	Financial	Budget and Treasury Office	Misstatement in financial statements		No	No	No	Low	Inadequate review of the annual financial statements to ensure accuracy of the presented information	Management should ensure that the amounts included in the financial statements are accurate and agree to the supporting evidence/schedules submitted	A correction of error in the disclosure note. An analysis of the disclosure and supporting information has revealed that the amount of R735 473 has been included twice in the disclosure, as compensation for Whip of council and also as part of the councilors' compensation.	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This finding was resolved and closed	

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24

No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
Revenue																			
	Presentation and disclosure of Revenue from exchange transactions	Co AF 06	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not adequately review the reported information as to ensure all interest received from receivables is correctly reported	Management should perform proper review of the Annual Financial Statements (AFS) and Related Notes to ensure accuracy and fair presentation of the AFS	The correction of the interest is included as part of prior period error Note 62 and 63 of the 2023-24 Annual financial statements item: receivables from exchange transactions and item interest received from receivables.	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This finding was resolved and closed	
	Revenue from exchange transactions - Classification of Construction contracts	Co AF 14	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Guidelines from NT on the correct MSCOA account to use were not provided timeously to allow the municipality to fully effect the changes on the GL. Therefore, management made a decision to pass caseware journals to amend the financial statements and did not make changes to the GL for the 23/24 financial year	Management should adequately account for indirect grants using the Municipal Standard Chart of Accounts (mSCOA) when they transacted and reported as prescribed by the guidance on the recording of Integrated National Electrification Programme (INEP) Grant in mSCOA	An analysis and recalculation of Output Vat on INEP revenue for current financial year and Prior years.	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	Done	
Taxes																			
	VAT Payable: Output Tax - Not Recognised on INEP grant in 2023-24	Co AF 14	Financial	Budget and Treasury	Misstatement in financial statements	Yes	No	No	Yes	High	Management had raised concerns about the guidelines which were provided by the NT, on how to account for the INEP Grant, however	Management should adequately account for indirect grants using the Municipal Standard Chart of Accounts (mSCOA) when they transacted	A session with SARS and Treasury will be arranged to clarify the VAT implications of the implementation of the INEP Accounting Guidelines	N/A	Chief Financial Officer	Internal Audit	28-Feb-25		

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24																			
No	Issues identified	Co AF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
											there was still no response from Treasury by the 31st of August, on the issues management had raised relating to the Output VAT issue	and reported as prescribed by the guidance on the recording of Integrated National Electrification Programme (INEP) Grant in mSCOA							
Unauthorised, Irregular, Fruitless and Wasteful Expenditure																			
	Procurement and contract management: Allocation of work within the panel	Co AF 18	Compliance	Budget and Treasury Office	Misstatement in financial statements	Yes	Yes	No	No	High	The municipality implemented a practice which is commonly accepted. However, did not develop appropriate processes to ensure that the municipality does not detract from the underlying principles of public procurement	Management should review the SCM policy and ensure that the method of awarding through a panel is in line with the requirements of PPR 2017 and other relevant laws and regulations	Develop Standard Operating Procedure Review SCM Policy to ensure that Allocation of Panels is in line with SCM prescribed Regulations All requests for quotations from panels to include information to be considered when deciding which bidder will be allocated in addition to price considerations	<i>Report to council Committees for investigation</i>	Manager: Supply Chain Management	Internal Audit	31-Jan-25	Central Email address for submission of quotations already created, closing registers to be created for quotations received	

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. 2026 Draft Budget Process

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

The process starts with the state of the nation address by the president of the republic which is later followed by the national budget speech. The budget speech was supposed to be presented by the minister in February 2025 as part of the deadlines within which the processes must comply with. Unfortunately this was not the case and as such the National Budget is expected to be presented on the 12th of March

2025, only then will we be able to commence fully with the preparations of the draft budget as required. The process followed to formulate a budget is then as follows for the municipality:

- Gather, analyse and distribute guiding MFMA circular
- Departments required to revised tariffs
- Departments requested to submit their revenue projections together with plans to improve revenue generation
- Corporate Services consolidates budgets submissions for all employee related costs for the municipality
- Departments requested to make submissions of all their budget needs for the year ahead
- Budget and Treasury consolidates revenues to determine the municipality's revenue basket
- Budget and Treasury consolidates all expenditure submissions and reconciles these to the anticipated revenues to ensure a balanced budget
- The budget is then presented to the Budget Steering Committee after which it is presented to the Executive committee and thereafter presented to council.

a) Challenges in the draft budget processes

- No grants allocations have been confirmed
- Draft budget process behind by 3 weeks
- Departments are unable to make expenditure submissions without knowing the revenue available
- Draft budget deadlines for municipalities have not been revised
- Uncertainties on the municipal decision making

4. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

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	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	15 896	15 896	1 034	9 937	10 597	(660)	-6%	15 896
Pension and UIF Contributions		-	1 325	1 325	86	824	883	(59)	-7%	1 325
Medical Aid Contributions		-	1 325	1 325	86	824	883	(59)	-7%	1 325
Motor Vehicle Allowance		-	6 623	6 623	423	4 065	4 415	(350)	-8%	6 623
Cellphone Allowance		-	3 384	3 384	251	2 003	2 256	(252)	-11%	3 384
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	1 325	1 325	86	824	883	(59)	-7%	1 325
Sub Total - Councillors		-	29 876	29 876	1 966	18 476	19 917	(1 441)	-7%	29 876
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	5 602	5 868	467	3 946	3 912	34	1%	5 602
Pension and UIF Contributions		-	195	207	16	130	138	(8)	-6%	195
Medical Aid Contributions		-	308	328	26	216	219	(3)	-2%	308
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1 780	1 865	147	1 210	1 243	(33)	-3%	1 780
Cellphone Allowance		-	94	102	8	65	68	(3)	-5%	94
Housing Allowances		-	417	438	34	285	292	(7)	-2%	417
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	8 396	8 808	698	5 851	5 872	(21)	0%	8 396
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	81 477	82 460	6 479	52 178	54 973	(2 795)	-5%	81 477
Pension and UIF Contributions		-	13 562	13 757	1 097	8 635	9 171	(537)	-6%	13 562
Medical Aid Contributions		-	6 640	7 671	612	4 550	5 114	(564)	-11%	6 640
Overtime		-	3 290	3 389	299	1 320	2 259	(940)	-42%	3 290
Performance Bonus		-	6 453	6 777	29	393	4 518	(4 125)	-91%	6 453
Motor Vehicle Allowance		-	8 829	9 240	715	5 693	6 160	(467)	-8%	8 829
Cellphone Allowance		-	1 257	1 269	52	411	846	(435)	-51%	1 257
Housing Allowances		-	4 373	4 555	355	2 829	3 036	(207)	-7%	4 373
Other benefits and allowances		-	3 489	3 551	119	1 003	2 367	(1 365)	-58%	3 489
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	129 370	132 669	9 757	77 012	88 446	(11 434)	-13%	129 370
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	167 642	171 353	12 421	101 339	114 235	(12 897)	-11%	167 642
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	167 642	171 353	12 421	101 339	114 235	(12 897)	-11%	167 642
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	137 766	141 477	10 455	82 863	94 318	(11 455)	-12%	137 766

5. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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	6 640	2 004	1 926	1 967	1 468	1 504	1 236	12 413	29 157	18 587	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	1 307	296	292	285	251	226	11 122	29 543	43 323	41 427	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	55	16	13	12	12	12	11	1 996	2 128	2 044	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	360	360	360	-	-	
Interest on Arrear Debtor Accounts	1810	1 478	760	744	725	695	704	626	20 133	25 865	22 883	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	775	252	245	241	229	235	208	8 929	11 114	9 842	-	-	
Total By Income Source	2000	10 255	3 328	3 221	3 230	2 655	2 681	13 203	73 374	111 947	95 143	-	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 064	580	576	604	578	637	11 465	35 267	50 773	48 552	-	-	
Commercial	2300	8 515	2 446	2 371	2 353	1 804	1 776	1 470	23 362	44 096	30 764	-	-	
Households	2400	676	302	273	273	273	269	268	14 745	17 078	15 827	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	10 255	3 328	3 221	3 230	2 655	2 681	13 203	73 374	111 947	95 143	-	-	

The table above shows municipal debtors for the month of February 2025 per income source and per customer group. It should be noted that the municipality's leading source of income when it comes to debtors is property rate followed by interest on arrears which is an indication that we have more debtors that have stayed for longer periods outstanding. It should also be noted that the municipality's majority of debtors are more than 150 days old. This could prompt a write-off at some point if these are not collected as they overstate the municipality's balance sheet.

The biggest category of debtors is government and they owe the municipality long outstanding amounts followed by households. This is due to some accounts that are being disputed by consumers and government schools that public works says are not surveyed and therefore they cannot pay according to their processes until they have been surveyed.

6. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	304	-	-	-	-	-	-	-	-	304
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	304	-	-	-	-	-	-	-	-	304

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.

7. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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	0,005599626	0	n/a	not fixed	546 027	3 058	(10 058)		539 027
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,007912097	0	n/a	not fixed	2 345	19	-	-	2 363
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,00497714	0	n/a	not fixed	813	4	(46)	-	771
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,009751511	0	n/a	not fixed	5 211	51	(511)	8 230	12 981
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,004940568	0	n/a	not fixed	66	0	(17)	-	49
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,757760161	0	n/a	not fixed	3	3	(898)	895	3
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,004986304	0	n/a	not fixed	1 910	10	-	-	1 920
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,004986295	0	n/a	not fixed	177	1	-	-	178
Municipality sub-total										556 552	3 144	(11 529)	9 125	557 292
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									556 552	3 144	(11 529)	9 125	557 292

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 just over R740 which lead to an increase in its investments for the month of February 2025. It should however be noted that this only reflects the difference between what was received and what was spent.

8. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

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	367 595	895	274 662	245 063	29 599	12,1%	392 710
Local Government Equitable Share		341 204	359 441	359 441	-	269 581	239 627	29 954	12,5%	359 441
Finance Management		2 100	2 100	2 100	-	2 100	1 400	700	50,0%	2 100
Integrated National Electrification Programme		-	25 362	247	-	-	165	(165)	-100,0%	25 362
EPWP Incentive		3 042	2 981	2 981	895	2 981	1 987	994	50,0%	2 981
Municipal Infrastructure Grant		2 679	2 826	2 826	-	-	1 884	(1 884)	-100,0%	2 826
Municipal Disaster Response Grant		2 060	-	-	-	-	-	-	-	-
Provincial Government:		5 935	1 147	1 147	-	-	765	(765)	-100,0%	1 147
Sport and Recreation		500	1 147	1 147	-	-	765	(765)	-100,0%	1 147
Greenest Municipality Competition		200	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership		5 235	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	4	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	357 021	393 857	368 742	895	274 662	245 828	28 834	11,7%	393 857
Capital Transfers and Grants										
National Government:		71 968	53 686	81 081	8 230	65 429	54 054	11 375	21,0%	53 686
Municipal Infrastructure Grant (MIG)		50 906	53 686	53 686	8 230	45 567	35 791	9 776	27,3%	53 686
Municipal Disaster Recovery Grant		-	-	21 829	-	-	14 553	(14 553)	-100,0%	-
Integrated National Electrification Programme Gran		-	-	5 566	-	19 862	3 710	16 152	435,3%	-
Neighbourhood Development Partnership		3 932	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant		17 130	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	71 968	53 686	81 081	8 230	65 429	54 054	11 375	21,0%	53 686
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	428 989	447 543	449 823	9 125	340 091	299 882	40 209	13,4%	447 543

The above table shows grants received during the month of February 2025.

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	387 144	15 333	193 295	258 096	(64 801)	-25,1%	395 286
Local Government Equitable Share		341 204	359 441	359 441	19 138	170 806	239 627	(68 821)	-28,7%	359 441
Finance Management		2 100	2 100	2 100	43	1 338	1 400	(62)	-4,4%	2 100
Integrated National Electrification Programme		-	25 362	19 797	(4 019)	16 635	13 198	3 437	26,0%	25 362
EPWP Incentive		3 042	2 981	2 981	-	2 981	1 987	994	50,0%	2 981
Municipal Infrastructure Grant		-	2 826	2 826	171	1 534	1 884	(350)	-18,6%	2 826
Disaster Reponse grant		344	2 577	-	-	-	-	-	-	2 577
Municipal Disaster Response Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		361	1 347	1 347	14	93	898	(805)	-89,7%	1 347
Sport and Recreation		361	1 147	1 147	14	93	765	(62)	-87,9%	1 147
Greenest Municipality Competition		-	200	200	-	-	133	(133)	-100,0%	200
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	150	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District IDP Grant		-	-	150	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		347 051	396 633	388 641	15 348	193 388	258 994	(65 606)	-25,3%	396 633
Capital expenditure of Transfers and Grants										
National Government:		76 788	65 200	81 520	6 676	42 150	54 347	(12 196)	-22,4%	62 624
Municipal Infrastructure Grant (MIG)		53 585	53 686	53 686	3 140	32 903	35 791	(2 888)	-8,1%	53 686
Municipal Disaster Recovery Grant		9 128	-	16 344	-	-	10 896	(10 896)	-100,0%	-
Neighbourhood grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Response Grant		11 541	11 514	5 924	-	5 711	3 949	1 762	44,6%	8 937
Integrated National Electrification Programme Grant		2 534	-	5 566	3 536	3 536	3 710	(174)	-4,7%	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		76 788	65 200	81 520	6 676	42 150	54 347	(12 196)	-22,4%	62 624
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		423 839	461 834	470 161	22 024	235 538	313 341	(77 803)	-24,8%	459 257

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

c) Expenditure on approved rollovers

Approve roll-overs have been included in the adjustment budget and report to follow thereafter will contain the details.

9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	25 770	507	17 523	17 180	343	2%	25 770
Service charges		41 910	54 412	54 412	11 567	42 440	36 275	6 165	17%	54 412
Other revenue		23 026	54 644	83 546	1 333	10 337	55 697	(45 360)	-81%	54 644
Transfers and Subsidies - Operational		-	393 546	368 581	895	274 930	245 720	29 209	12%	393 546
Transfers and Subsidies - Capital		-	54 286	81 681	8 230	65 429	54 454	10 975	20%	54 286
Interest		43 463	27 159	37 359	3 153	26 124	24 906	1 219	5%	27 159
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(330 248)	(420 293)	(433 108)	(25 333)	(267 756)	(288 738)	(20 982)	7%	(420 293)
Interest		(50)	(100)	(100)	-	-	(67)	(67)	100%	(100)
Transfers and Subsidies		427 313	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		221 586	189 425	218 141	351	169 027	145 427	(23 599)	-16%	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)	(214 363)	(5 745)	(78 188)	(142 908)	(64 721)	45%	(161 090)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(120 813)	(161 090)	(214 363)	(5 745)	(78 188)	(142 908)	(64 721)	45%	(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	3 778	(5 393)	90 839	2 519			28 335
Cash/cash equivalents at beginning:		360 015	178 456	460 788	557 021	460 788	460 788			460 788
Cash/cash equivalents at month/year end:		460 788	206 790	464 567	551 627	551 627	463 307			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.

10. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	464 567	551 627	464 567
Trade and other receivables from exchange transactions		31 777	36 399	44 113	34 028	44 113
Receivables from non-exchange transactions		4 089	43 163	50 018	55 894	50 018
Current portion of non-current receivables		-	-	-	-	-
Inventory		786	1 264	2 679	1 670	2 679
VAT		-	17 160	14 148	30 861	14 148
Other current assets		71 709	18 847	18 842	19 917	18 842
Total current assets		569 149	323 623	594 366	693 997	594 366
Non current assets						
Investments		-	-	-	-	-
Investment property		49 294	42 210	49 294	49 294	49 294
Property, plant and equipment		892 082	902 875	1 000 015	919 442	1 000 015
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		1 261	1 261	1 261	1 261	1 261
Intangible assets		503	461	333	370	333
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	1 050 903	970 367	1 050 903
TOTAL ASSETS		1 512 289	1 270 430	1 645 269	1 664 363	1 645 269
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		497	497	497	471	497
Trade and other payables from exchange transactions		75 985	75 049	106 734	24 496	106 734
Trade and other payables from non-exchange transactions		14 409	-	6 885	27 369	6 885
Provision		1 067	19 919	21 932	888	21 932
VAT		2 514	7 878	6 098	40 474	6 098
Other current liabilities		20 864	-	-	-	-
Total current liabilities		115 337	103 343	142 145	93 697	142 145
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		11 950	11 485	11 950	11 950	11 950
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		11 950	11 485	11 950	11 950	11 950
TOTAL LIABILITIES		127 287	114 828	154 096	105 647	154 096
NET ASSETS	2	1 385 002	1 155 603	1 491 174	1 558 716	1 491 174
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 385 002	1 155 603	1 491 174	1 558 716	1 491 174
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 385 002	1 155 603	1 491 174	1 558 716	1 491 174

This is the report for February 2025 and we would like the Committee to consider its contents.

10. Municipal Manager’s quality certification

Quality Certificate

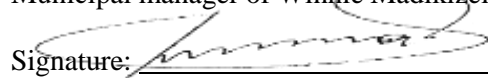
I, L u v u y o M a h l a k a.., the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

- The monthly budget statement

for the month of February 2025 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: Luvuyo Mahlaka

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

Signature:  _____

Date: 12/03/2025