



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

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

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## **PART 1 – IN-YEAR REPORT**

### **1. Executive Summary**

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

This is the ninth 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 and also coincides with the adoption of the 2025-26 MTREF budget which will be out for public consultations between April and May 2025 for final approval by 31 May 2025. 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 three 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  |

## **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 report, it was reported that recruitment processes had been concluded for the positions of Payroll Accountant and Supply Chain Management Officer. This report seeks to confirm that both appointed incumbents assumed duties and therefore resulting in both positions being filled. The filling of the Supply Chain Management Officer resulted in the vacancy in the position of the Secretary to the Chief Financial Officer as the successful candidate for the position previously occupied the now vacant position. This vacancy therefore added to the Asset Management Clerk position that was reported as vacant in the previous report where it can be confirmed that recruitment processes have not been completed with shortlisting still to be conducted. It can also be confirmed that both now vacant positions are in the shortlisting stage with the aim of recruitment processes being finalised by 30 April 2025 and hopefully all successful candidates commencing duties by 1 June 2025.

## **4. Implementation of mSCOA**

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

### **a) Challenges Identified**

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

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.9 has been released with MFMA circular No.129. Version 6.9 of the chart will be effective from 2025/26 and was 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](mailto: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>

#### c) Extension of RT25-2016 Service Level Agreements (SLA) for Financial Systems

The National Treasury received numerous queries about the extension of the SLA for the transversal contract for the procurement of municipal systems of financials management and internal control (RT25-2016).

The RT25-2016 contract has expired in May 2019. Therefore, the RT25-2016 could not be utilised to procure financial systems and Service Level Agreements (SLAs) entered into through the transversal contract could not be extended when they expire.

Municipalities that procured systems through the RT25-2016 transversal tender were advised approach the market to procure a new service provider for system support and maintenance. However, due to the high financial investment in procuring financial systems, it is not cost effective to change financial systems every 3 to 5 years. Also, the expiry of the SLA does not necessitate the procurement of a new financial system - unless the system that is being used is not complying with the required business processes and system specifications.

Furthermore, the Municipal SCM Regulations does not prohibit the use of long-term contracts as long as the needs analysis and market analysis are done to justify the continuous need for the service. Municipalities may utilise Section 33 of the MFMA, considering the municipality's specific circumstances, provided that the decision is legally sound and there is evidence to support the municipality's decision.

Where a municipality has entered into a SLA for the provision of system support and maintenance through an open procurement process, the SLA may be extended in terms of Section 116(3) of the MFMA.

It was further advised that, notwithstanding the above, since the ICT environment changes very quickly the municipality needs must be re-evaluated to ensure that the IT systems in place are still:

- 1) compatible with the needs and systems of the municipality,
- 2) aligned to modern technology and new legislative requirements and
- 3) cost effective prior to concluding long-term maintenance and support agreements in the event that there are other financial management solutions or systems that may be better or even more cost effective as opposed to the current ones that may be outdate

**d) Reasons for Extension**

The information contained in paragraph 4 above is extracted from MFMA Circular Number 112. The following apply to the municipality:

- The municipality procured its own financial management system before mSCOA

- The municipality's financial system was one of the approved financial management systems by National Treasury for the implementation of mSCOA
- The municipality's financial system was admitted to RT26-2016
- The municipality converted from its original contract to RT26-2016
- RT26-2016 was extended and expires at the end of the current financial year
- It would cost the municipality more to go through a procurement as any other outcome other than the current system would be more expensive and impractical for the municipality
- The current financial system will not have any set-up cost, only annual licensing and monthly support is required
- No set-up and data migration fees would be required from the municipality
- The costs to procure a new financial system would not justify the benefits to the municipality
- This would ensure smooth business continuity for the municipality
- The process is supported and recommended in terms of circular 112 and s116(3) of the MFMA

## **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 contract 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
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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 of February and a preliminary report submitted to the municipality highlighting areas that will require management and council attention for the project to be a success. A follow up and progress meeting is scheduled for the month of April 2025 to provide an update from both parties.

## 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. 4 Financial Viability																														
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	Adjusted Budget	Budget Source		Quarter 3 Measurable Performance Target	Non Financial Performance	Financial performance	Achieved /Not Achieved	Root Cause	Reason for budget variance	Remedial Action								
														Internal	External															
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4,1	Metering of all electricity consumption by June 2025	Electricity meters are read, recorded, and captured manually	Reading of conventional electricity meters	% of active electricity meters read	4.1.1	0,5	100% reading of active electricity meters by 30 June 2025	12 Months Meter reading Report.	R 1 500 000 ,00	R 900 000, 00	R 900 000, 00	N/A	100% reading of active electricity meters	100% of (96 Jan.96 Feb and 96 Mar 2025 ) active electricity meters were read for 3rd Quarter.	R -	Achieved	N/A	N/A	N/A								
				Monthly billing of all consumers for all services by June 2025	100% active consumer accounts for Property rates, refuse and electricity billed	Billing of 100% active consumer accounts for Property rates, Refuse and Electricity	% of active consumer accounts for property rates, refuse and electricity billed	4.1.2	0,25	100% billing of active consumer accounts for Property rates, Refuse and Electricity by 30 June 2025	12 monthly Billing Report	R -	R -	N/A	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity	Billing 100% of active consumer accounts for Property rates, refuse and electricity of 2 043 in Jan; 2 041 in Feb; & 2 043 Accounts in Mar 2025	R -	Achieved	N/A	N/A	N/A								
				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	complete d 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 -	R -	N/A	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors	Billing completed by the 3rd working day of each month	R -	Achieved	N/A	N/A	N/A								

KPA No. 4 Financial Viability																													
Outcome 9 Objective																													
Sub-	Issue	Strategic	Objective	Strategies	Baseline	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source		Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action							
					12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	4.1.4	0,25	Distributed 12 electronic 1 monthly consumer statements for active accounts with email addresses and cellphones by June 2025	12 Monthly Statements distributed on Report	R 7 666 ,09	R 7 666, 09	R 7 666, 09	N/A	Distributed 3 electronic 1 monthly consumer statements for active accounts with email addresses and cellphones	03 electronic 1 monthly consumer statements distributed for Jan, Feb and March for Quarter 3	R -	Achieved	N/A	N/A	N/A							
				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 -	R -	N/A	N/A	1 Quarterly Revenue enhancement meeting held	1 Revenue enhancement Strategy meeting conducted on 20 March 2025 for Quarter 3.	R -	Achieved	N/A	N/A	N/A							
	To achieve at least 95% collection of all debt by June 2027			Implementation of credit control measures by June 2025	Outdated and incomplete consumer information (contact and personal information) on municipal billing system	Implementation of Data cleansing on consumer debtors.	% of consumer accounts data updated on municipal billing system.	4.1.6	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	R 300 000, 00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A							
					Accounts owing beyond 3 years with a potential to be prescribed debt	Issue summons to consumer debtors accounts that have outstanding debt that is more than 90 days.	% of consumer accounts that are beyond 90 days issued with summons.	4.1.7	0,25	100% of consumer accounts that are beyond 90 days and irrecoverable issued with summons by 30 June 2025	02 Quarterly reports	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A							

KPA No. 4 Financial Viability																							
Outcome 9 Objective																							
Su b-	Issue	Strate gic	Obje ctive	Strategi es	Baselin e	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Bu dge	Adju sted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action		
					100% business accounts that are beyond 90 days were handed over for debt collection to debt collectors	Implementation of debt collection service for debt that is more than 90 days.	Number of reports compiled on 100% business accounts that are beyond 90 days handed over for debt collection to debt collectors	4.1.8	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	R 1 200 000, 00	N/A	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.	1 report of 62 business and 356 Household accounts have been handed over in Q3	R -	Achieved	N/A	N/A	N/A	
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2027			Performance of monthly debtors, rates and investment reconciliations by June 2025	The Credit control and debt collection policy,Tariff Policy,Property rates policy were reviewed	Monthly reviewal of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.9	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 -	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 for Q2	R -	Achieved	N/A	N/A	N/A
	Outdated Policies	Annually Review of sectional Policies by June 2027			Reviewing sectional policies by June 2025	The Credit control and debt collection policy,Tariff Policy,Property rates policy were reviewed	Reviewal of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	4.1.10	0,25	03 Reviewed and adopted existing sectional policies ( Credit control and debt,tariffs ,property rates policy) by June 2025	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy,resolution extract	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June			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 -	R -	N/A	N/A	Submitted 01 circular 93 reconciliations report	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs and proof submission 10 days after the	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																					
Outcome 9 Objective																					
Su b-	Issue	Strate gic	Obje ctive	Strategi es	Baselin e	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Bu dge	Adju sted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action
		2027														end of the quarter has been prepared in Q3					
				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 -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
				Promulgation of the approved tariffs (gazetting) by June 2025	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 -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
																N/A	N/A	N/A	N/A	N/A	N/A
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFM A by June 2027	4,2	Enforcement of system descriptions and processes as per the Account payable policy by June 2025	All creditors for July to June presented for payment were paid within 30 days	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2.1	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 -	R -	N/A	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	R -	Achieved	N/A	N/A	N/A
																100% (Creditors paid within 30 days of receipt of a valid invoice) for Q3					

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Su b-	Issue	Strate gic	Obje ctive	Strategi es	Baselin e	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Bu dge	Adju sted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action	
	Datastr ings that are submitt ed with incomple te inform ation and month end proced ures that are not perform ed on time	To achiev e a clean audit by June 2027		Develop sound, strict and effective procedu res for reportin g by June 2025	12 monthly datastrin gs to LG Portal and Reports were submitte d 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,cr editors,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 confirmat ions of submissi on from LG Portal not later than 10 working days after month end	R -	R -	N/A	N/A	3 monthly datastrin gs submitte d to LG Portal	Submitted 3 monthly datastrings LG Portal For Q3	R -	Achieved	N/A	N/A	N/A
	Inaccur ate and incomple te commit ment register			12 monthly commit ments registers were prepare d and signed.	Monthly reviewal of commitment register by the 7th working day of each month	Number of monthly reviewed commitm ent register	4.2.3	0,5	12 monthly Reviewed commitme nt register by June 2025	12 signed commitm ent register	R -	R -	N/A	N/A	3 monthly reviewe d Commit ment register	3 monthly reviewed Commitment register were done for Q3	R -	Achieved	N/A	N/A	N/A	
	Credito rs and grants with errors taking longer to identify and resolve			Perform ance of monthly conditio nal grants, creditors , retention and vat reconcili ation by June 2025	12 months monthly Condition al grants,1 2 monthly creditor s,12 monthly retention and 12 monthly vat reconcil aition were prepare d and reviewe d.	Monthly reviewal of conditional grants, creditors , retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed condition al grants, creditors, monthly retention and monthly vat reconcilia tion	4.2.4	0,5	12 monthly reviewed Conditiona l grants , 12 monthly creditors , 12 monthly retention and 12 monthly vat reconciliat ions by June 2025	12 Signed monthly Condition al grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconcilia tions	R -	R -	N/A	N/A	3 monthly reviewe d creditors , monthly retentio n, monthly conditio nal grants and monthly vat reconcili ation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation for Q3	R -	Achieved	N/A	N/A	N/A
	Payroll account s with errors taking longer to identify			Perform ance of monthly payroll reconcili ation by June 2025	12 months monthly payroll recons (July to June)we re	Monthly reviewal of payroll reconciliation by the 7th working day of each month	Number of monthly reviewd payroll reconcilia tions	4.2.5	0,25	12 Monthly Reviewed payroll reconciliat ion by June 2025	12 monthly payroll reconcilia tion	R -	R -	N/A	N/A	3 monthly reviewe d payroll reconcili ations	3 monthly reviewed payroll reconciliations for Q3	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																					
Outcome 9 Objective																					
Su b-	Issue	Strategic	Objective	Strategies	Baseline	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Bu dge	Adju sted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action
	and resolve				prepare d and signed																
	Outdat ed Policie s	Annual l Revie w of section al Policie s by June 2027		Reviewi ng sectiona l policies by June 2025	Payable s account s policy was reviewe d and presente d to council	Reviewal and approval of accounts payable policy by council	Number of reviewed and approved policies	4.2.6	0,25	1 Reviewed and Approved Accounts payables policy by June 2025	reviewed Accounts Payables Policy ,resolutio n extract	R -	R -	N/A	N/A						
	Compli ance with laws and regulati ons	To ensure proper regulati ons of the municip al powers and functio ns by June 2027		Submiss ion of circular 128 - OCPO spendin g data	Non-complia nce with circular 128 require ment - OCPO spendin g data submiss ion	Submission of Monthly Circular 128 reports - OCPO Spending Data	Number of submitted reports NT portal	4.2.7	0,25	12 Submitted monthly circular 128 reports - OCPO Spending Data by June 2025	proof of submissi on of circular 128 report - OCPO spending data to NT Portal	R -	R -	N/A	N/A	03 submitte d monthly circular 128 reports - OCPO Spendin g Data					
																3 monthly OCPO Spendin g data has been submitted for Q3	R -	Achieved	N/A	N/A	N/A
SUPPLY CHAIN MANAGEMENT	No clear monito ring of the procure ment plan	To have fully capacit ated Supply Chain Manag ement Person nel and effecti ve procur ement system by June 2027	4.3	By Monitor ing and adheren ce to procure ment plan by June 2025	12 monthly SCM Reports were prepare d	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitorin g of the procurem ent plan.	4.3.1	0,25	12 Reports Compiled on the monitoring of the procureme nt plan by June 2025	Signed SCM reports reporting on procurem ent plan	R -	R -	N/A	N/A	3 SCM reports compile d on procure ment plan					
																3 SCM reports compiled on monitoring of the Procurement Plan dor Quarter 3.	R -	Achieved	N/A	N/A	N/A
	The municip ality needs to comply with all statutor y training require ment	To have fully capacit ated Supply Chain Manag ement Person nel by June		Training of Supply Chain Manage ment Personnel and commun ication of all updates	4 SCM Official s 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.	Attendan ce register,c oncept document	R 30 000 ,00	R 30 000, 00	R 30 000, 00	N/A	N/A					
																N/A	N/A	N/A	N/A	N/A	N/A

KPA No. 4 Financial Viability																					
Outcome 9 Objective																					
Su b-	Issue	Strategic	Objective	Strategies	Baseline	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action
		2027		on SCM matters by June 2025																	
					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	R 70 000, 00	R 70 000, 00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Inadequate contract management processes	To have an effective contract management system by June 2027		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly meetings conducted with service provider for all BTO contracts .	Number of monitoring meetings conducted for all BTO contracts	4.3.4	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 -	R -	N/A	N/A	3 monitoring meetings conducted on BTO contracts.	R -	Achieved	N/A	N/A	N/A
	Outdated and expired supplier Information	To have a fair competitive bidding processes in all municipal thresholds by June 2027		Calling of all suppliers to update information by June 2025	Supplier database with bidders information updated.	Annual update of the supplier database	Number of suppliers updated information	4.3.5	0,25	400 Supplier database updated information by 30 June 2025	Advertisement and Munsoft audit trail	R -	R -	N/A	N/A	100 supplier information updated	R -	Achieved	N/A	N/A	N/A
	no schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2025	No Monitoring mechanism to ensure Bids are Awarded within the Validity period	Schedule of sitting of bid committees	Number of Schedule of bid committee sittings with confirmed dates	4.3.6	0,25	1 Signed Schedule of Bid Specification on 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 -	R -	N/A	N/A	1 Signed schedule of bid specification committees.	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Su b-	Issue	Strate gic	Obje ctive	Strategi es	Baselin e	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Bu dge	Adju sted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action	
								4.3.7		1 Signed schedule of Bid Evaluation committee sittings ensuring each bid is evaluated within 30 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendanc e registers	R -	R -	N/A	N/A	1 Signed schedule of Bid evaluati on committ ee Sittings	1 Signed schedule of Bid evaluation committee Sittings	R -	Achieved	N/A	N/A	N/A
								4.3.8		1 Signed Schedule of Bid Evaluation committee sittings ensuring each bid is adjudicate d within 60 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendanc e registers	R -	R -	N/A	N/A	1 Signed schedule of Sittings of Bid adjudica tion commiit tee	1 Signed schedule of Sitrings of Bid adjudication committee	R -	Achieved	N/A	N/A	N/A
	inadeq uate contrac t manage ment process es	To have valid and closely monito red municip al contrac ts by June 2027		Review of all existing contract s by June 20275	Contract registers approve d 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 -	R -	N/A	N/A	3 monthly contract registers reviewe d	3 monthly contract registers prepared and reviewed for Q3	R -	Achieved	N/A	N/A	N/A
	Outdat ed Policie s	Annual l Review of section al Policie s by June 2027		Reviewi ng sectiona l policies by June 2025	Sectiona l policies reviewe d 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 Manageme nt Policy, Contract Manageme nt Policy , Cost Containme nt Policy and Framewor k for Infrastruct ure	Reviewe d and approved Supply Chain Manage ment Policy, Contract Manage ment Policy , Cost Containt ment Policy and Framewo rk for	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA No. 4 Financial Viability																							
Outcome 9 Objective																							
Su b-	Issue	Strate gic	Obje ctive	Strategi es	Baselin e	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Bu dge	Adju sted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action		
										Developm ent Management Policy by June 2025	Infrastruc ture Development Management Policy, resolution extract												
Assets and Stores Management	Financial statements with non-compliance with laws	To achieve a clean audit by June 2027	4,4	To have an accurate GRAP compliant Asset Register by June 2025	Accurate and complete Fixed Assets Register as at 30 June 2023 with no Audit Findings	Reviewal and Approval of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconcilliations reviewed and approved.	4.4.1	0,5	12 Reviewed and approved Assets reconciliations by 30 June 2025	12 monthly asset reconcilia tions	R -	R -	N/A	N/A	3 reviewed and approved fixed asset reconciliations.	3 fixed asset reconciliations reviewed and approved for Q3	R -	Achieved	N/A	N/A	N/A	
					Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	4.4.2	0,25	100% alignment of Asset management register that is reconciled to the Asset management module as at 30 June 2025	Progress reports,Signed Reconciliation between the asset register and the asset management module	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
					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 3 017 164, 00	R 2 077 156, 00	R 940 008, 00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
					All assets recorded in the FAR do exist and valued	Approved Assets Verification Report as at 30 June	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of reviewed and approved quartely Assets Verificati	4.4.4	0,25	4 Reviewed and approved Assets Verification Reportss by June	4 Assets Verificati on Reports	R -	R -	N/A	N/A	1 reviewed and approved Asset verification report.	1 asset verification report reviewed and approved.	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																					
Outcome 9 Objective																					
Sub-	Issue	Strategic	Objective	Strategies	Baseline	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Budget	Adjusted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action
				accurately by June 2025	2024		on Reports			2025											
				Basis and assumptions on which assets are accounted for to be well documented and approved by June 2025	Audited PPE methodology with no audit findings.	Preparation and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	4.4.5	0,5	01 Reviewed and approved PPE Methodology by June 2025	PPE(movable assets) methodology signed and approved by CFO	R -	R -	N/A	N/A						
																N/A	N/A	N/A	N/A	N/A	N/A
				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 -	R -	N/A	N/A	3 Reviewed and approved Inventory reconciliations	3 inventory reconciliations reviewed and approved.	R -	Achieved	N/A	N/A
				Inventory updates once every quarter by June 2025	Approved Inventory Count report	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of Reviewed and approved Inventory Count with Reports	4.4.7	0,25	4 Reviewed and approved Inventory Count Reports by June 2025	4 Reviewed and signed Inventory Count Reports	R -	R -	N/A	N/A	1 Reviewed and approved Inventory Count	1 Inventory count performed, reviewed and approved for Quarter 3.	R -	Achieved	N/A	N/A
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 2025		Valid contract for provision of municipal stationery	Municipality have an existing contract for 12months	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 2 160 000 ,00	R 2 160 000 ,00	N/A	100% supply of required stationery for municipal operations	100% of stationery supplied for municipal operations	R 299 165,87	Achieved	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Su b-	Issue	Strate gic	Obje ctive	Strategi es	Baselin e	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Bu dge	Adju sted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action	
Financial Reporting	Outdat ed Asset and Invento ry Managem ent Policie s	Revie w of Asset and Invento ry Managem ent Policie s by June 2025		Annual review Asset and Inventor y Managem ent Policies by June 2025	Review ed and approve d Asset and Inventor y Managem ent Policies for 2023/24 financia l year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Inventory Managem ent Policies reviewed and approved.	4.4.9	0,25	1 Asset and 1 Inventory Managem ent Policies reviewed and approved by 30 June 2025	reviewed Assets and Inventory Manage ment Policies,c ouncil resolutio n extract	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	All council assets need to be fully insured to ensure going concer n assumption of the municipa lity is not at risk.	Compl iance with the require ments of MFM A section 63 by June 2025		Reviewa l of an effective Asset Manage ment Plan by June 2025	Review ed and approve d Asset Manage ment Plan	Reviewal of Asset Management Plan	Number of Reviewed Asset Managem ent Plan	4.4.10	0,5	1 Reviewed and signed Asset Manageme nt Plan by 30 June 2025	Reviewe d and signed Assets Manage ment Plan	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	Financial statements with non-complia ce with laws	To compil e Annual Financial Stateme nts that compl y with all require ments by June 2027	4,5	Develop sound, strict and effective procedu res for the compilat ion of AFS by June 2025	Audited Annual Financia l Stateme nts for 2022/23 with no complia nce findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Credible Annual and Interim Financial Stateme nts submitted	4.5.1	0,5	Credible and fully compliant Annual and Interim Financial Statements submitted by 30 June 2025	Interim Financial statement s,annual financial statement s	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
		To achiev e a clean audit by June 2027		Manage audit and ensure audit readines s by June 2025	Audited Annual Financia l Stateme nts for 2022/23 with no complia nce findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Number of mileston es taken to manage external audit and ensure audit readiness to achieve clean	4.5.2	0,25	04 Milestones taken to manage the external audit and ensure audit readiness to achieve clean audit	Proof of submissi on to AG, COAF register, Audit Action Plan, updated Audit Action Plan	R 5 743 904 ,40	R 5 743 904 ,40	R 5 743 904 ,40	N/A	1 mileston e taken Develop ed Audit Action plan, Implemen tation and monitori ng of	The Audit action plan is being monitored on monthly basis via departmental standing committees.	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Su b-	Issue	Strate gic	Obje ctive	Strategi es	Baselin e	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Bu dge	Adju sted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action	
							audit opinion			opinion as at 30 June 2025					Audit Action Plan							
				Perform ance of Monthly bank reconcili ations by June 2025	12 Review ed bank reconcil iations.	Performance of monthly reconciliations by the 7th working day of each month	Number of Reviewed bank reconcilia tions	4.5.3	0,25	12 Reviewed bank reconciliat ions by June 2025	12 Signed monthly Bank Reconcili ation	R -	R -	N/A	N/A	3 Reviewe d monthly Bank Reconcili ation	3 monthly Bank Reconciliation were reviewed for Quarter 3.	R -	Achieved	N/A	N/A	
		Adhere to compli ance to Municip al budget and reporti ng require ments by June 2027		Preparat ion and submissi on of all in-year statutory reports which is section 71,52d and 72 of the MFMA and FMG monthly and quarterl y Reports by June 2025	s71 Reports submitte d.	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 submissi on of 12 signed s71 Report and 12 signed FMG report	R -	R -	N/A	N/A	Submitt ed 3 s71 and 3 monthly FMG reports	3 s71 Reports and 3 monthly FMG reports were submitted for Quaretr 3.	R -	Achieved	N/A	N/A	
					s52d reports submitte d.	Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quartely FMG Reports submitted	4.5.5	0,25	Submitted 04 signed s52d Reports by 30 June 2025	Proof of submissi on of 4 Signed s52 Reports and 4 FMG Quartely Reports	R -	R -	N/A	N/A	Submitt ed 1 Quartely and 1 FMG Report	1 s52d Report submitted and 1 FMG Quartely report for Quarte 3.	R -	Achieved	N/A	N/A	
					s72 reports submitte d.	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0,5	Submitted 1 signed s72 Report (Mid Year assessment Report) by 25 June 2025	Proof of submissi on s72 Report	R -	R -	N/A	N/A	1 submitte d s72 Report	1 s72 Report submitted	R -	Achieved	N/A	N/A	
					Recruit ment of new interns	Training of newly appointed financial management Interns and finance officials to meet minimum competency requirements	Number of trained financial managem ent interns and finance staff to meet minimum competen cy requireme nts	4.5.7	0,25	4 Trained financial managem ent interns to meet minimum competenc y requireme nts by June 2025	attendanc e register Proof of registrati on of 1 intern and Attendan ce register	R 106 000 ,00	R 90 000, 00	N/A	R 90 000, 00	N/A						
																			N/A	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Su b-	Issue	Strate gic	Obje ctive	Strategi es	Baselin e	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verificat	Bu dge	Adju sted	Budget Source	Quarter 3	Non Financial Performance	Financial	Achieved /Not	Root Cause	Reason for	Remedial Action	
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budget s in line with the National Treasury guidelini es 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	Adjustm ents budget approve d by 28 Februar y 2024 and draft budget approve d by 31 March 2024; final budget approve d 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 Adjustme nt budget 24024/25 ; Signed Draft budget 25/26; Signed Approve d 25/26 Final Budget and Signed Council resolutions	R -	R -	N/A	N/A	Approve d budget adjustm ent 2024/25 ; Adopted Draft budget 2025/26	1 Adjustment budget was prepared and approved by council on the 27th February 2025	R -	Achieved	N/A	N/A	N/A
					Publicat ion of all budgets approve d by council	Publication of approved budgets	Number of publicize d approved budgets	4.6.2	0,25	Publicatio n of Adjustmen t, Draft and Final Budget by 30 June 2025	3 published adverts	R 68 304 ,00	R 68 304, 00	R 68 304, 00	N/A	Advertis ing of Adjustm ent budget	1 Adjustment budget was advertised on 1 local newspaper.	R 2 000,00	Achieved	N/A	N/A	N/A
	Outdat ed Policies	Annual ly Review of section al Policies by June 2027		Reviewing sectiona l 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	0,5	1 IDP and Budget policy reviewed and adopted by 30 June 2025	Reviewe d policy.res olution extract	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

Reporting against the above targets is done at the end of each quarter and as the month coincides with the end of the quarter, a preliminary report has been prepared and shows achievement of all targets set for the third quarter. A verification of the performance reported is being done by both Internal Audit and the municipality's PMS office, after which a final report is prepared and submitted to the structures of council.

## 7. In-year budget statement tables

### a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M09 March

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	21 713	21 532	23 421	201	20 124	17 566	2 558	15%	23 421
Service charges	53 841	56 844	53 764	1 729	40 052	40 323	(271)	-1%	53 764
Investment revenue	34 468	27 159	37 359	2 955	29 079	28 019	1 060	4%	37 359
Transfers and subsidies - Operational	352 621	394 792	368 591	90 419	368 594	276 443	92 151	0	368 591
Other own revenue	44 008	18 549	37 705	1 527	29 862	28 279	1 584	6%	—
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>506 652</b>	<b>518 876</b>	<b>520 839</b>	<b>96 832</b>	<b>487 712</b>	<b>390 629</b>	<b>97 083</b>	<b>25%</b>	<b>520 839</b>
Employee costs	139 601	137 766	141 477	10 589	93 452	106 108	(12 656)	-12%	141 477
Remuneration of Councillors	26 454	29 876	29 876	2 319	20 795	22 407	(1 612)	-7%	29 876
Depreciation and amortisation	32 417	54 371	49 371	2 655	23 906	37 028	(13 122)	-35%	49 371
Interest	50	100	100	—	—	75	(75)	-100%	100
Inventory consumed and bulk purchases	43 467	61 876	61 880	3 983	40 621	46 410	(5 789)	-12%	61 880
Transfers and subsidies	2 805	4 216	4 471	—	290	3 353	(3 063)	-91%	4 471
Other expenditure	168 344	211 626	231 822	12 461	111 579	173 867	(62 288)	-36%	231 822
<b>Total Expenditure</b>	<b>413 140</b>	<b>499 830</b>	<b>518 998</b>	<b>32 006</b>	<b>290 643</b>	<b>389 248</b>	<b>(98 605)</b>	<b>-25%</b>	<b>518 998</b>
<b>Surplus/(Deficit)</b>	<b>93 512</b>	<b>19 046</b>	<b>1 841</b>	<b>64 825</b>	<b>197 069</b>	<b>1 381</b>	<b>195 688</b>	<b>14170%</b>	<b>1 841</b>
Transfers and subsidies - capital (monetary allocations)	68 482	64 754	89 195	13 299	55 873	66 896	(11 024)	-16%	89 195
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>161 994</b>	<b>83 800</b>	<b>91 037</b>	<b>78 124</b>	<b>252 942</b>	<b>68 277</b>	<b>184 664</b>	<b>270%</b>	<b>91 037</b>
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>161 994</b>	<b>83 800</b>	<b>91 037</b>	<b>78 124</b>	<b>252 942</b>	<b>68 277</b>	<b>184 664</b>	<b>270%</b>	<b>91 037</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>120 813</b>	<b>119 463</b>	<b>162 334</b>	<b>14 798</b>	<b>63 675</b>	<b>121 751</b>	<b>(58 076)</b>	<b>-48%</b>	<b>162 334</b>
Capital transfers recognised	54 629	56 308	77 561	11 858	49 319	58 171	(8 851)	-15%	77 561
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	66 184	63 154	84 773	2 939	14 356	63 580	(49 224)	-77%	84 773
<b>Total sources of capital funds</b>	<b>120 813</b>	<b>119 463</b>	<b>162 334</b>	<b>14 798</b>	<b>63 675</b>	<b>121 751</b>	<b>(58 076)</b>	<b>-48%</b>	<b>162 334</b>
<b>Financial position</b>									
Total current assets	569 149	323 623	594 366		785 494				594 366
Total non current assets	943 140	946 807	1 050 903		982 510				1 050 903
Total current liabilities	115 337	103 343	142 145		119 213				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		1 636 840				1 491 174
<b>Cash flows</b>									
Net cash from (used) operating	221 586	189 425	218 141	107 304	276 331	163 606	(112 725)	-69%	218 141
Net cash from (used) investing	(120 813)	(161 090)	(214 363)	(15 134)	(93 322)	(160 772)	(67 450)	42%	(214 363)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
<b>Cash/cash equivalents at the month/year end</b>	<b>460 788</b>	<b>206 790</b>	<b>464 567</b>	<b>643 797</b>	<b>643 797</b>	<b>463 622</b>	<b>(180 175)</b>	<b>-39%</b>	<b>464 567</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	6 204	3 685	3 120	3 281	3 186	2 797	2 633	84 132	109 038
<b>Creditors Age Analysis</b>									
Total Creditors	—	—	—	—	—	—	—	—	—

The table above shows a summary of the municipality's financial performance for the period ended 31 March 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) - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>424 575</b>	<b>420 865</b>	<b>432 667</b>	<b>93 902</b>	<b>418 236</b>	<b>324 500</b>	93 736	29%	<b>432 667</b>
Executive and council		100	—	150	—	150	113	38	33%	150
Finance and administration		424 475	420 865	432 517	93 902	418 086	324 388	93 698	29%	432 517
Internal audit		—	—	—	—	—	—	—	—	—
<i><b>Community and public safety</b></i>		<b>5 369</b>	<b>5 830</b>	<b>5 730</b>	<b>39</b>	<b>2 584</b>	<b>4 297</b>	(1 713)	-40%	<b>5 730</b>
Community and social services		703	1 383	1 513	39	365	1 135	(770)	-68%	1 513
Sport and recreation		—	200	200	—	—	150	(150)	-100%	200
Public safety		4 666	4 246	4 016	0	2 219	3 012	(793)	-26%	4 016
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i><b>Economic and environmental services</b></i>		<b>74 225</b>	<b>68 136</b>	<b>85 901</b>	<b>12 114</b>	<b>52 915</b>	<b>64 426</b>	(11 511)	-18%	<b>85 901</b>
Planning and development		5 382	2 936	3 061	253	2 014	2 296	(282)	-12%	3 061
Road transport		68 843	65 200	82 840	11 861	50 901	62 130	(11 229)	-18%	82 840
Environmental protection		—	—	—	—	—	—	—	—	—
<i><b>Trading services</b></i>		<b>70 964</b>	<b>88 799</b>	<b>85 737</b>	<b>4 076</b>	<b>69 850</b>	<b>64 303</b>	<b>5 547</b>	9%	<b>85 737</b>
Energy sources		63 813	79 600	77 500	4 414	64 496	58 125	6 370	11%	77 500
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		7 151	9 199	8 237	(338)	5 354	6 178	(824)	-13%	8 237
<i><b>Other</b></i>	<b>4</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>575 133</b>	<b>583 630</b>	<b>610 035</b>	<b>110 130</b>	<b>543 585</b>	<b>457 526</b>	<b>86 059</b>	<b>19%</b>	<b>610 035</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>172 626</b>	<b>220 562</b>	<b>224 655</b>	<b>14 307</b>	<b>128 713</b>	<b>168 491</b>	(39 778)	-24%	<b>224 655</b>
Executive and council		59 119	63 053	67 824	5 164	42 855	50 868	(8 013)	-16%	67 824
Finance and administration		108 802	152 028	150 508	8 637	81 910	112 881	(30 971)	-27%	150 508
Internal audit		4 705	5 481	6 323	507	3 948	4 742	(794)	-17%	6 323
<i><b>Community and public safety</b></i>		<b>29 225</b>	<b>36 259</b>	<b>37 142</b>	<b>3 155</b>	<b>20 692</b>	<b>27 857</b>	(7 164)	-26%	<b>37 142</b>
Community and social services		8 095	14 083	14 379	1 421	7 550	10 784	(3 234)	-30%	14 379
Sport and recreation		2 549	3 104	2 938	146	1 591	2 204	(613)	-28%	2 938
Public safety		17 493	18 011	18 733	1 504	10 801	14 050	(3 249)	-23%	18 733
Housing		1 088	1 061	1 092	85	751	819	(68)	-8%	1 092
Health		—	—	—	—	—	—	—	—	—
<i><b>Economic and environmental services</b></i>		<b>97 799</b>	<b>114 613</b>	<b>122 594</b>	<b>5 482</b>	<b>46 991</b>	<b>91 946</b>	(44 954)	-49%	<b>122 594</b>
Planning and development		32 423	33 168	35 613	2 393	16 917	26 709	(9 792)	-37%	35 613
Road transport		62 836	78 631	84 155	2 874	28 302	63 116	(34 813)	-55%	84 155
Environmental protection		2 540	2 814	2 827	216	1 772	2 120	(349)	-16%	2 827
<i><b>Trading services</b></i>		<b>110 076</b>	<b>124 133</b>	<b>130 032</b>	<b>8 779</b>	<b>91 586</b>	<b>97 524</b>	<b>(5 938)</b>	-6%	<b>130 032</b>
Energy sources		81 010	93 136	93 414	5 635	66 871	70 060	(3 190)	-5%	93 414
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		29 066	30 996	36 618	3 144	24 715	27 464	(2 749)	-10%	36 618
<i><b>Other</b></i>		<b>3 413</b>	<b>4 264</b>	<b>4 574</b>	<b>283</b>	<b>2 661</b>	<b>3 431</b>	<b>(770)</b>	<b>-22%</b>	<b>4 574</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>413 140</b>	<b>499 830</b>	<b>518 998</b>	<b>32 006</b>	<b>290 643</b>	<b>389 248</b>	<b>(98 605)</b>	<b>-25%</b>	<b>518 998</b>
<b>Surplus/ (Deficit) for the year</b>		<b>161 994</b>	<b>83 800</b>	<b>91 037</b>	<b>78 124</b>	<b>252 942</b>	<b>68 277</b>	<b>184 664</b>	<b>2,704616252</b>	<b>91 037</b>

The table above shows the municipality's financial performance for the period ended 31 March 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) - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		49 713	52 684	49 584	1 492	36 955	37 188	(234)	-1%	49 584
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 128	4 160	4 180	237	3 097	3 135	(38)	-1%	4 180
Sale of Goods and Rendering of Services		-	201	19 881	1 304	18 223	14 911	3 312	22%	19 881
Agency services		1 298	1 427	1 427	-	1 060	1 070	(11)	-1%	1 427
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		3 795	3 556	3 593	(375)	1 404	2 694	(1 290)	-48%	3 593
Interest from Current and Non Current Assets		34 468	27 159	37 359	2 955	29 079	28 019	1 060	4%	37 359
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 970	4 924	5 054	142	3 611	3 790	(179)	-5%	5 054
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		15 272	190	390	22	362	292	69	24%	390
<b>Non-Exchange Revenue</b>		-	-	-	-	-	-	-	-	-
Property rates		21 713	21 532	23 421	201	20 124	17 566	2 558	15%	23 421
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 286	579	383	1	30	287	(257)	-90%	383
Licence and permits		2 102	2 277	2 277	1	1 156	1 708	(552)	-32%	2 277
Transfers and subsidies - Operational		352 621	394 792	368 591	90 419	368 594	276 443	92 151	33%	368 591
Interest		5 200	5 396	4 700	433	4 016	3 525	491	14%	4 700
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		7 085	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>506 652</b>	<b>518 876</b>	<b>520 839</b>	<b>96 832</b>	<b>487 712</b>	<b>390 629</b>	<b>97 083</b>	<b>25%</b>	<b>520 839</b>

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

- PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R16.6 million in the 1<sup>st</sup> month and a decrease to around R617 thousand for the following months to the end 30 June 2025. The current revenue recognised on this stream may seem to be 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 R1.4 million for the month and a year to date actual of R36.9 million. This is below the projection by about 1%, a regression from 7% surplus in the previous month 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 R237 thousand. This is below the projection by about 1%, a regression from a surplus in the previous month caused by the revision of the budget during the recent adjustment budget period. An investigation in the past has indicated that a decrease is seen during the year which is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes when customers raise queries.
- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R2.9 million worth of interest on investments with a year to date actual that is above the projection by 4% 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 R58 thousand for the period ended 31 March 2025 which is now below the amount projected for the period by 34%. 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 R1 thousand revenue on fines during the month of March 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 R142 thousand for the month of March 2025 which lead to the actual performance just below the projection by 5% which is a result of other revised contracts and adjustments related to the contractual arrangements.
- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for at least the past five years. This has been one of the municipality's promising revenue stream since the completion of the testing station. The municipality has recorded R1 thousand for the period. The municipality has generated below the projected collection by 32% which is a regression from 24% 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 32% 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 in the first month of implementation. The revenue generated for the month of March 2025 is R1.3 million with a year to date actual of R18.2 million.

- **Transfers and subsidies:** The municipality receives operating grants, both conditional and those without conditions. The report shows an amount of over R90 million on transferred revenue for the period ended March 2025 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R368 million as this is the ninth month of the financial year and is above projected performance by 33% due to mainly the equitable share that has been received in advance for the next three months of the financial year. This happens when the municipality has spent the grants according to the requirements of the funders or DORA. The biggest chunk of these transfers is equitable share that was received during the month of July 2024, December 2024 and March 2025.

#### d) Debt Collection

The table below shows a 70% overall collection rate for the month ended 31 March 2025. However, we note a 291% collection rate on leasehold fees, 75% on electricity, 66% on property rates and 61% on refuse removal for the period. In line with the billing on government properties reported in the earlier sections of the report, we also see the impact of that in the collection of property rates where government departments have paid for the billing as well.

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

YEAR ENDING: 30 June 2025

INCOME TYPE	JULY	AUG	SEPT	1st QUARTER	OCT	Nov	DEC	2nd QUARTER	JAN	FEB	MAR	3rd Quarter	TOTAL
<b>RATES</b>													
billed	16 662 106,71	616 545,86	616 545,86	17 895 198,43	616 545,86	616 545,86	616 545,86	1 849 637,58	616 545,86	588 172,53	587 171,81	1 791 890,20	21 536 726,21
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	388 922,89	2 792 155,08	16 769 262,64
% of billing received	3%	1308%	590%	69%	96%	105%	77%	93%	303%	90%	66%	156%	78%
<b>ELECTRICITY</b>													
billed	3 630 267,22	3 746 515,98	3 764 857,14	11 141 640,34	3 809 240,25	3 844 761,40	3 847 504,62	11 501 506,27	3 748 944,10	3 549 767,15	3 840 411,18	11 139 122,43	33 782 269,04
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	2 885 048,47	13 991 493,88	31 530 862,46
% of billing received	123%	65%	65%	84%	80%	67%	67%	71%	71%	238%	75%	126%	93%
<b>LEASEHOLD FEES</b>													
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	121 239,25	938 415,71	3 362 301,43
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	352 791,23	928 398,62	3 068 820,00
% of billing received	84%	78%	79%	80%	95%	81%	113%	96%	63%	78%	291%	99%	91%
<b>VAT</b>													
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	655 002,51	1 993 769,53	6 116 954,32
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	509 909,13	2 352 224,19	5 152 189,40
% of billing received	113%	65%	66%	81%	26%	68%	71%	55%	70%	208%	78%	118%	84%
<b>INTEREST</b>													
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	736 667,83	2 292 755,39	7 106 335,84
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	75 640,49	1 186 644,29	3 729 895,88
% of billing received	47%	152%	79%	95%	21%	10%	9%	13%	23%	122%	10%	52%	52%
<b>REFUSE REMOVAL</b>													
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	405 032,00	1 214 256,00	3 635 116,00
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	248 036,31	852 713,73	2 360 659,48
% of billing received	52%	59%	54%	55%	77%	71%	61%	70%	68%	82%	61%	70%	65%
<b>TOTAL INCOME</b>													
billed	22 459 061,08	6 673 467,36	6 682 091,60	35 814 620,04	6 742 841,52	6 796 663,98	6 815 368,04	20 354 873,54	6 655 610,25	6 369 074,43	6 345 524,58	19 370 209,26	75 539 702,84
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	4 460 348,52	22 103 629,79	62 611 689,86
% of billing received	30%	191%	116%	76%	69%	65%	64%	66%	86%	187%	70%	114%	83%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	10 589	93 452	106 108	(12 656)	-12%	141 477
Remuneration of councillors		26 454	29 876	29 876	2 319	20 795	22 407	(1 612)	-7%	29 876
Bulk purchases - electricity		43 467	53 792	53 792	3 502	36 621	40 344	(3 723)	-9%	53 792
Inventory consumed		–	8 083	8 088	482	4 000	6 066	(2 066)	-34%	8 088
Debt impairment		2 274	6 109	6 109	–	–	4 582	(4 582)	-100%	6 109
Depreciation and amortisation		32 417	54 371	49 371	2 655	23 906	37 028	(13 122)	-35%	49 371
Interest		50	100	100	–	–	75	(75)	-100%	100
Contracted services		82 811	123 545	136 958	7 774	67 056	102 719	(35 663)	-35%	136 958
Transfers and subsidies		2 805	4 216	4 471	–	290	3 353	(3 063)	-91%	4 471
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–
Operational costs		64 637	81 972	83 555	4 687	44 524	62 666	(18 143)	-29%	83 555
Losses on Disposal of Assets		9 370	–	5 200	–	–	3 900	(3 900)	-100%	5 200
Other Losses		9 252	–	–	–	–	–	–	–	–
Total Expenditure		413 140	499 830	518 998	32 006	290 643	389 248	(98 605)	-25%	518 998

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 March 2025 reflects an amount of R10.5 million for employee costs and R2.3 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 R3.5 million on electricity purchases for month ended 28 February 2025 with a year to date actual of R36.6 million which is below the projected expenditure by 9%. Eskom has since changed their billing date to coincide with the month end from their traditional billing date of the 10<sup>th</sup> of the following month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter and recently monthly, resulting in the depreciation for March 2025 being R2.6 million. An update of the depreciation amounts will be made in the months to follow as the asset register has just been reviewed to ensure that the assets are correctly accounted for in the annual financial statements. This has resulted in the depreciation recorded being below the projection for the month by about 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 R7.7 million worth of expenditure during the month and a year to date of R67 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 29% (a regression from 28% 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) - M09 March

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	113	38	33,3%	150
Vote 2 - Corporate Services		428	449	499	145	379	374	5	1,2%	499
Vote 3 - Budgetand Treasury Office		389 498	388 792	399 182	93 000	390 187	299 387	90 800	30,3%	399 182
Vote 4 - Community Services		12 520	15 029	13 967	(300)	7 938	10 475	(2 537)	-24,2%	13 967
Vote 5 - Development Planning		37 251	31 734	33 071	777	27 768	24 803	2 964	12,0%	33 071
Vote 6 - Engineering Services		135 335	147 626	163 166	16 508	117 163	122 374	(5 211)	-4,3%	163 166
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	575 133	583 630	610 035	110 130	543 585	457 526	86 059	18,8%	610 035

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R16.5 million for the month with Budget and Treasury showing generation of over R93 million which may be attributable to equitable share, interest received on investments and debtors, Planning and Development at over R777 thousand as well as Community Services at over R300 thousand correction.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		80 850	87 695	92 667	6 868	58 212	69 500	(11 288)	-16,2%	92 667
Vote 2 - Corporate Services		45 857	68 785	67 464	4 257	34 176	50 598	(16 422)	-32,5%	67 464
Vote 3 - Budget and Treasury Office		28 757	43 075	42 856	1 614	21 928	32 142	(10 214)	-31,8%	42 856
Vote 4 - Community Services		78 890	92 455	99 263	8 133	61 712	74 448	(12 735)	-17,1%	99 263
Vote 5 - Development Planning		28 578	29 543	32 642	2 044	14 759	24 482	(9 722)	-39,7%	32 642
Vote 6 - Engineering Services		150 207	178 277	184 106	9 089	99 855	138 079	(38 224)	-27,7%	184 106
<b>Total Expenditure by Vote</b>	2	<b>413 140</b>	<b>499 830</b>	<b>518 998</b>	<b>32 006</b>	<b>290 643</b>	<b>389 248</b>	<b>(98 605)</b>	<b>-25,3%</b>	<b>518 998</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>161 994</b>	<b>83 800</b>	<b>91 037</b>	<b>78 124</b>	<b>252 942</b>	<b>68 277</b>	<b>184 664</b>	<b>270,5%</b>	<b>91 037</b>

The table above shows the expenditure by municipal vote. The total expenditure for the month of February 2025 amounted to above R32 million with a year to date of R290.6 million.

## h) Municipality's financial performance

**EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March**

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	1 492	36 955	37 188	(234)	-1%	49 584
Service charges - Water		—	—	—	—	—	—	—	—	—
Service charges - Waste Water Management		—	—	—	—	—	—	—	—	—
Service charges - Waste management		4 128	4 160	4 180	237	3 097	3 135	(38)	-1%	4 180
Sale of Goods and Rendering of Services		—	201	19 881	1 304	18 223	14 911	3 312	22%	19 881
Agency services		1 298	1 427	1 427	—	1 060	1 070	(11)	-1%	1 427
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		3 795	3 556	3 593	(375)	1 404	2 694	(1 290)	-48%	3 593
Interest from Current and Non Current Assets		34 468	27 159	37 359	2 955	29 079	28 019	1 060	4%	37 359
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		7 970	4 924	5 054	142	3 611	3 790	(179)	-5%	5 054
Licence and permits		—	—	—	—	—	—	—	—	—
Operational Revenue		15 272	190	390	22	362	292	69	24%	390
Non-Exchange Revenue		—	—	—	—	—	—	—	—	—
Property rates		21 713	21 532	23 421	201	20 124	17 566	2 558	15%	23 421
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		1 286	579	383	1	30	287	(257)	-90%	383
Licence and permits		2 102	2 277	2 277	1	1 156	1 708	(552)	-32%	2 277
Transfers and subsidies - Operational		352 621	394 792	368 591	90 419	368 594	276 443	92 151	33%	368 591
Interest		5 200	5 396	4 700	433	4 016	3 525	491	14%	4 700
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	96 832	487 712	390 629	97 083	25%	520 839
Expenditure By Type										
Employee related costs		139 601	137 766	141 477	10 589	93 452	106 108	(12 656)	-12%	141 477
Remuneration of councillors		26 454	29 876	29 876	2 319	20 795	22 407	(1 612)	-7%	29 876
Bulk purchases - electricity		43 467	53 792	53 792	3 502	36 621	40 344	(3 723)	-9%	53 792
Inventory consumed		—	8 083	8 088	482	4 000	6 066	(2 066)	-34%	8 088
Debt impairment		2 274	6 109	6 109	—	—	4 582	(4 582)	-100%	6 109
Depreciation and amortisation		32 417	54 371	49 371	2 655	23 906	37 028	(13 122)	-35%	49 371
Interest		50	100	100	—	—	75	(75)	-100%	100
Contracted services		82 811	123 545	136 958	7 774	67 056	102 719	(35 663)	-35%	136 958
Transfers and subsidies		2 805	4 216	4 471	—	290	3 353	(3 063)	-91%	4 471
Irrecoverable debts written off		—	—	—	—	—	—	—	—	—
Operational costs		64 637	81 972	83 555	4 687	44 524	62 666	(18 143)	-29%	83 555
Losses on Disposal of Assets		9 370	—	5 200	—	—	3 900	(3 900)	-100%	5 200
Other Losses		9 252	—	—	—	—	—	—	—	—
Total Expenditure		413 140	499 830	518 998	32 006	290 643	389 248	(98 605)	-25%	518 998
Surplus/(Deficit)		93 512	19 046	1 841	64 825	197 069	1 381	195 688	0	1 841
Transfers and subsidies - capital (monetary allocations)		68 482	64 754	89 195	13 299	55 873	66 896	(11 024)	(0)	89 195
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		161 994	83 800	91 037	78 124	252 942	68 277	184 664	0	91 037
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		161 994	83 800	91 037	78 124	252 942	68 277	184 664	0	91 037
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	78 124	252 942	68 277	184 664	0	91 037
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		161 994	83 800	91 037	78 124	252 942	68 277	184 664	0	91 037

The municipality has so far recorded a surplus of over R252,9 million for the period ended March 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 - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>44 749</b>	<b>57 640</b>	<b>77 140</b>	<b>11 756</b>	<b>47 538</b>	<b>57 855</b>	<b>10 318</b>	<b>17,8%</b>	<b>77 140</b>
Roads Infrastructure		41 868	48 423	65 183	10 491	40 146	48 887	8 742	17,9%	65 183
Roads		32 093	34 137	50 897	5 792	25 102	38 173	13 071	34,2%	50 897
Road Structures		9 036	14 286	14 286	4 699	15 043	10 714	(4 329)	-40,4%	14 286
Road Furniture		739	—	—	—	—	—	—		—
Electrical Infrastructure		—	522	5 361	1 265	4 801	4 021	(780)	-19,4%	5 361
HV Substations		—	522	522	—	—	391	391	100,0%	522
MV Networks		—	—	4 840	1 265	4 801	3 630	(1 171)	-32,3%	4 840
Solid Waste Infrastructure		2 881	8 696	6 596	—	2 591	4 947	2 356	47,6%	6 596
Landfill Sites		2 881	8 696	6 596	—	2 591	4 947	2 356	47,6%	6 596
<b>Community Assets</b>		<b>2 357</b>	<b>19 979</b>	<b>22 400</b>	<b>1 598</b>	<b>5 534</b>	<b>16 800</b>	<b>11 266</b>	<b>67,1%</b>	<b>22 400</b>
Community Facilities		2 227	11 118	13 539	1 495	5 432	10 154	4 723	46,5%	13 539
Halls		1 642	8 075	8 756	625	1 519	6 567	5 048	76,9%	8 756
Markets		585	3 043	4 783	870	3 912	3 587	(325)	-9,1%	4 783
Sport and Recreation Facilities		130	8 861	8 861	102	102	6 646	6 543	98,5%	8 861
Indoor Facilities		—	8 696	8 696	—	—	6 522	6 522	100,0%	8 696
Outdoor Facilities		130	165	165	102	102	124	22	17,4%	165
<b>Heritage assets</b>		<b>—</b>	<b>1 304</b>	<b>1 304</b>	<b>—</b>	<b>—</b>	<b>978</b>	<b>978</b>	<b>100,0%</b>	<b>1 304</b>
Works of Art		—	1 304	1 304	—	—	978	978	100,0%	1 304
<b>Other assets</b>		<b>—</b>	<b>—</b>	<b>6 261</b>	<b>187</b>	<b>187</b>	<b>4 696</b>	<b>4 509</b>	<b>96,0%</b>	<b>6 261</b>
Operational Buildings		—	—	6 261	187	187	4 696	4 509	96,0%	6 261
Manufacturing Plant		—	—	6 261	187	187	4 696	4 509	96,0%	6 261
<b>Computer Equipment</b>		<b>2 008</b>	<b>5 083</b>	<b>4 187</b>	<b>59</b>	<b>337</b>	<b>3 140</b>	<b>2 802</b>	<b>89,3%</b>	<b>4 187</b>
Computer Equipment		2 008	5 083	4 187	59	337	3 140	2 802	89,3%	4 187
<b>Furniture and Office Equipment</b>		<b>674</b>	<b>1 974</b>	<b>3 392</b>	<b>201</b>	<b>1 678</b>	<b>2 544</b>	<b>866</b>	<b>34,0%</b>	<b>3 392</b>
Furniture and Office Equipment		674	1 974	3 392	201	1 678	2 544	866	34,0%	3 392
<b>Machinery and Equipment</b>		<b>215</b>	<b>1 215</b>	<b>1 110</b>	<b>—</b>	<b>85</b>	<b>832</b>	<b>747</b>	<b>89,8%</b>	<b>1 110</b>
Machinery and Equipment		215	1 215	1 110	—	85	832	747	89,8%	1 110
<b>Transport Assets</b>		<b>5 298</b>	<b>5 070</b>	<b>5 428</b>	<b>—</b>	<b>1 797</b>	<b>4 071</b>	<b>2 274</b>	<b>55,9%</b>	<b>5 428</b>
Transport Assets		5 298	5 070	5 428	—	1 797	4 071	2 274	55,9%	5 428
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>55 302</b>	<b>92 264</b>	<b>121 221</b>	<b>13 801</b>	<b>57 156</b>	<b>90 916</b>	<b>33 760</b>	<b>37,1%</b>	<b>121 221</b>

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>22 970</b>	<b>3 478</b>	<b>4 696</b>	<b>964</b>	<b>964</b>	<b>3 522</b>	<b>2 558</b>	<b>72,6%</b>	<b>4 696</b>
Roads Infrastructure		19 940	3 478	4 696	964	964	3 522	2 558	72,6%	4 696
Roads		19 940	3 478	4 696	964	964	3 522	2 558	72,6%	4 696
Electrical Infrastructure		3 029	—	—	—	—	—	—		—
LV Networks		3 029	—	—	—	—	—	—		—
<b>Other assets</b>		<b>(32)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>		<b>—</b>
Operational Buildings		(32)	—	—	—	—	—	—		—
Municipal Offices		(32)	—	—	—	—	—	—		—
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>22 938</b>	<b>3 478</b>	<b>4 696</b>	<b>964</b>	<b>964</b>	<b>3 522</b>	<b>2 558</b>	<b>72,6%</b>	<b>4 696</b>

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		22 236	22 416	35 783	–	5 011	26 837	21 827	81,3%	35 783
Roads Infrastructure		22 236	16 764	31 809	–	5 011	23 857	18 846	79,0%	31 809
Roads		22 236	16 764	31 809	–	5 011	23 857	18 846	79,0%	31 809
Electrical Infrastructure		–	5 652	3 974	–	–	2 980	2 980	100,0%	3 974
LV Networks		–	5 652	3 974	–	–	2 980	2 980	100,0%	3 974
<b>Community Assets</b>		20 338	1 304	634	34	545	476	(69)	-14,5%	634
Community Facilities		13 613	1 304	634	34	545	476	(69)	-14,5%	634
Halls		13 613	1 304	634	34	545	476	(69)	-14,5%	634
Sport and Recreation Facilities		6 725	–	–	–	–	–	–		–
Outdoor Facilities		6 725	–	–	–	–	–	–		–
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>42 574</b>	<b>23 720</b>	<b>36 417</b>	<b>34</b>	<b>5 555</b>	<b>27 313</b>	<b>21 758</b>	<b>79,7%</b>	<b>36 417</b>

The above tables indicate that the municipality spent R14.7 million for the month from its capital budget for the period ended March 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) - M09 March

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	–	–	–	–	–	–	–		–
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive and Council		–	1 304	1 304	–	–	978	(978)	-100%	1 304
Vote 2 - Corporate Services		4 550	8 587	6 547	93	2 754	4 910	(2 156)	-44%	6 547
Vote 3 - Budget and Treasury Office		–	300	474	–	279	355	(77)	-22%	474
Vote 4 - Community Services		8 061	13 095	12 366	102	3 399	9 275	(5 876)	-63%	12 366
Vote 5 - Development Planning		715	3 043	11 043	1 057	4 099	8 283	(4 183)	-51%	11 043
Vote 6 - Engineering Services		107 488	93 133	130 599	13 546	53 144	97 949	(44 805)	-46%	130 599
<b>Total Capital single-year expenditure</b>	<b>4</b>	120 813	119 463	162 334	14 798	63 675	121 751	(58 076)	-48%	162 334
<b>Total Capital Expenditure</b>		<b>120 813</b>	<b>119 463</b>	<b>162 334</b>	<b>14 798</b>	<b>63 675</b>	<b>121 751</b>	<b>(58 076)</b>	<b>-48%</b>	<b>162 334</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>4 720</b>	<b>10 556</b>	<b>9 970</b>	<b>93</b>	<b>3 111</b>	<b>7 478</b>	<b>(4 367)</b>	<b>-58%</b>	<b>9 970</b>
Executive and council		–	1 304	1 304	–	–	978	(978)	-100%	1 304
Finance and administration		4 720	9 252	8 666	93	3 111	6 499	(3 389)	-52%	8 666
Internal audit		–	–	–	–	–	–	–		–
<b>Community and public safety</b>		<b>2 439</b>	<b>17 650</b>	<b>18 757</b>	<b>728</b>	<b>2 173</b>	<b>14 068</b>	<b>(11 895)</b>	<b>-85%</b>	<b>18 757</b>
Community and social services		93	17 355	18 386	625	1 866	13 790	(11 924)	-86%	18 386
Sport and recreation		90	296	251	102	187	188	(1)	0%	251
Public safety		2 256	–	120	–	120	90	30	33%	120
<b>Economic and environmental services</b>		<b>105 080</b>	<b>71 969</b>	<b>113 143</b>	<b>12 713</b>	<b>50 577</b>	<b>84 857</b>	<b>(34 280)</b>	<b>-40%</b>	<b>113 143</b>
Planning and development		18 242	3 043	11 043	1 057	4 099	8 283	(4 183)	-51%	11 043
Road transport		86 838	68 926	102 099	11 656	46 477	76 574	(30 097)	-39%	102 099
<b>Trading services</b>		<b>8 574</b>	<b>19 287</b>	<b>20 464</b>	<b>1 265</b>	<b>7 814</b>	<b>15 348</b>	<b>(7 534)</b>	<b>-49%</b>	<b>20 464</b>
Energy sources		3 029	7 374	10 635	1 265	4 801	7 976	(3 175)	-40%	10 635
Waste management		5 545	11 913	9 829	–	3 013	7 372	(4 358)	-59%	9 829
<b>Other</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>120 813</b>	<b>119 463</b>	<b>162 334</b>	<b>14 798</b>	<b>63 675</b>	<b>121 751</b>	<b>(58 076)</b>	<b>-48%</b>	<b>162 334</b>
<b>Funded by:</b>										
National Government		54 629	55 621	76 874	11 756	49 217	57 656	(8 439)	-15%	76 874
Provincial Government		–	687	687	102	102	515	(413)	-80%	687
District Municipality		–	–	–	–	–	–	–		–
<b>Transfers recognised - capital</b>		<b>54 629</b>	<b>56 308</b>	<b>77 561</b>	<b>11 858</b>	<b>49 319</b>	<b>58 171</b>	<b>(8 851)</b>	<b>-15%</b>	<b>77 561</b>
<b>Borrowing</b>	<b>6</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Internally generated funds</b>		<b>66 184</b>	<b>63 154</b>	<b>84 773</b>	<b>2 939</b>	<b>14 356</b>	<b>63 580</b>	<b>(49 224)</b>	<b>-77%</b>	<b>84 773</b>
<b>Total Capital Funding</b>		<b>120 813</b>	<b>119 463</b>	<b>162 334</b>	<b>14 798</b>	<b>63 675</b>	<b>121 751</b>	<b>(58 076)</b>	<b>-48%</b>	<b>162 334</b>

The above table indicate that the municipality spent R14.7 million from its capital budget for the period ended March 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 - M09 March

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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		12 177	42 655	46 085	787	11 248	34 564	23 316	67,5%	46 085
Roads Infrastructure		10 197	38 056	40 213	787	8 478	30 160	21 682	71,9%	40 213
Roads		9 781	534	1 134	–	629	851	222	26,1%	1 134
Road Structures		45	36 383	37 535	711	7 222	28 151	20 930	74,3%	37 535
Road Furniture		371	1 139	1 544	77	628	1 158	530	45,8%	1 544
Electrical Infrastructure		1 605	550	1 073	–	233	805	572	71,0%	1 073
MV Networks		–	300	823	–	–	617	617	100,0%	823
LV Networks		1 605	250	250	–	233	188	(46)	-24,3%	250
Solid Waste Infrastructure		376	4 049	4 799	–	2 537	3 599	1 062	29,5%	4 799
Landfill Sites		–	3 000	3 000	–	1 576	2 250	674	30,0%	3 000
Waste Drop-off Points		376	1 049	1 799	–	961	1 349	388	28,8%	1 799
<b>Community Assets</b>		908	953	767	–	351	575	224	39,0%	767
Community Facilities		908	953	767	–	351	575	224	39,0%	767
Halls		563	338	338	–	328	253	(75)	-29,5%	338
Libraries		199	350	350	–	–	263	263	100,0%	350
Cemeteries/Crematoria		145	110	10	–	–	7	7	100,0%	10
Parks		–	155	69	–	23	52	29	55,6%	69
<b>Other assets</b>		783	3 439	3 281	160	202	2 461	2 258	91,8%	3 281
Operational Buildings		783	3 439	3 281	160	202	2 461	2 258	91,8%	3 281
Municipal Offices		629	3 276	3 098	3	46	2 323	2 278	98,0%	3 098
Yards		154	164	184	157	157	138	(19)	-13,9%	184
<b>Intangible Assets</b>		–	200	200	–	17	150	133	88,7%	200
Licences and Rights		–	200	200	–	17	150	133	88,7%	200
Computer Software and Applications		–	200	200	–	17	150	133	88,7%	200
<b>Computer Equipment</b>		21	31	101	–	–	76	76	100,0%	101
Computer Equipment		21	31	101	–	–	76	76	100,0%	101
<b>Furniture and Office Equipment</b>		167	267	212	–	8	159	151	95,2%	212
Furniture and Office Equipment		167	267	212	–	8	159	151	95,2%	212
<b>Machinery and Equipment</b>		982	901	851	–	–	638	638	100,0%	851
Machinery and Equipment		982	901	851	–	–	638	638	100,0%	851
<b>Transport Assets</b>		6 329	4 738	5 946	119	4 313	4 460	147	3,3%	5 946
Transport Assets		6 329	4 738	5 946	119	4 313	4 460	147	3,3%	5 946
<b>Total Repairs and Maintenance Expenditure</b>	1	21 366	53 184	57 443	1 067	16 139	43 082	26 944	62,5%	57 443

The table shows that the municipality spent R1 million on the maintenance of its assets and infrastructure during the month of March 2025 with a year to date actual below the projected spending by over 62.5% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>21 876</b>	<b>34 183</b>	<b>30 183</b>	<b>2 094</b>	<b>18 513</b>	<b>22 638</b>	4 125	<b>18,2%</b>	<b>30 183</b>
Roads Infrastructure		20 525	32 724	28 724	1 980	17 501	21 543	4 042	<b>18,8%</b>	28 724
Roads		3 425	14 071	14 071	602	5 317	10 553	5 236	<b>49,6%</b>	14 071
Road Structures		16 167	18 165	14 165	1 343	11 873	10 624	(1 249)	<b>-11,8%</b>	14 165
Road Furniture		933	488	488	35	311	366	55	<b>15,0%</b>	488
Storm water Infrastructure		544	588	588	46	407	441	33	<b>7,6%</b>	588
Drainage Collection		205	221	221	17	153	166	13	<b>7,6%</b>	221
Storm water Conveyance		339	366	366	29	254	275	21	<b>7,6%</b>	366
Attenuation		—	—	—	—	—	—	—		—
Electrical Infrastructure		640	691	691	54	479	518	39	<b>7,6%</b>	691
MV Substations		51	55	55	4	38	42	3	<b>7,6%</b>	55
MV Switching Stations		—	—	—	—	—	—	—		—
MV Networks		433	467	467	37	324	350	27	<b>7,6%</b>	467
LV Networks		156	168	168	13	116	126	10	<b>7,6%</b>	168
Solid Waste Infrastructure		167	181	181	14	125	136	10	<b>7,6%</b>	181
Landfill Sites		167	181	181	14	125	136	10	<b>7,6%</b>	181
<b>Community Assets</b>		<b>5 675</b>	<b>9 089</b>	<b>7 089</b>	<b>205</b>	<b>1 814</b>	<b>5 317</b>	<b>3 503</b>	<b>65,9%</b>	<b>7 089</b>
Community Facilities		4 904	6 344	4 344	142	1 258	3 258	2 000	<b>61,4%</b>	4 344
Halls		4 409	4 764	2 764	100	887	2 073	1 186	<b>57,2%</b>	2 764
Crèches		296	320	320	25	222	240	18	<b>7,6%</b>	320
Cemeteries/Crematoria		13	14	14	1	10	11	1	<b>7,5%</b>	14
Parks		101	1 068	1 068	9	76	801	725	<b>90,6%</b>	1 068
Public Ablution Facilities		27	114	114	2	20	85	65	<b>76,4%</b>	114
Stalls		58	64	64	5	43	48	5	<b>10,2%</b>	64
Sport and Recreation Facilities		771	2 745	2 745	63	556	2 059	1 503	<b>73,0%</b>	2 745
Outdoor Facilities		771	2 745	2 745	63	556	2 059	1 503	<b>73,0%</b>	2 745
<b>Other assets</b>		<b>674</b>	<b>730</b>	<b>730</b>	<b>57</b>	<b>506</b>	<b>547</b>	<b>41</b>	<b>7,6%</b>	<b>730</b>
Operational Buildings		662	716	716	56	496	537	41	<b>7,6%</b>	716
Municipal Offices		356	386	386	30	267	289	22	<b>7,6%</b>	386
Pay/Enquiry Points		3	4	4	0	3	3	0	<b>7,4%</b>	4
Yards		77	83	83	7	58	62	5	<b>7,6%</b>	83
Stores		115	125	125	10	86	93	7	<b>7,6%</b>	125
Training Centres		110	119	119	9	82	89	7	<b>7,6%</b>	119
Housing		13	14	14	1	10	10	1	<b>7,5%</b>	14
Social Housing		13	14	14	1	10	10	1	<b>7,5%</b>	14
<b>Intangible Assets</b>		<b>129</b>	<b>170</b>	<b>170</b>	<b>17</b>	<b>150</b>	<b>128</b>	<b>(22)</b>	<b>-17,6%</b>	<b>170</b>
Licences and Rights		129	170	170	17	150	128	(22)	<b>-17,6%</b>	170
Computer Software and Applications		129	170	170	17	150	128	(22)	<b>-17,6%</b>	170
<b>Computer Equipment</b>		<b>1 780</b>	<b>2 809</b>	<b>1 309</b>	<b>106</b>	<b>1 194</b>	<b>981</b>	<b>(213)</b>	<b>-21,7%</b>	<b>1 309</b>
Computer Equipment		1 780	2 809	1 309	106	1 194	981	(213)	<b>-21,7%</b>	1 309
<b>Furniture and Office Equipment</b>		<b>331</b>	<b>1 341</b>	<b>1 341</b>	<b>56</b>	<b>491</b>	<b>1 006</b>	<b>516</b>	<b>51,2%</b>	<b>1 341</b>
Furniture and Office Equipment		331	1 341	1 341	56	491	1 006	516	<b>51,2%</b>	1 341
<b>Machinery and Equipment</b>		<b>865</b>	<b>4 550</b>	<b>4 050</b>	<b>10</b>	<b>265</b>	<b>3 038</b>	<b>2 772</b>	<b>91,3%</b>	<b>4 050</b>
Machinery and Equipment		865	4 550	4 050	10	265	3 038	2 772	<b>91,3%</b>	4 050
<b>Transport Assets</b>		<b>1 087</b>	<b>1 499</b>	<b>1 499</b>	<b>108</b>	<b>974</b>	<b>1 124</b>	<b>150</b>	<b>13,3%</b>	<b>1 499</b>
Transport Assets		1 087	1 499	1 499	108	974	1 124	150	<b>13,3%</b>	1 499
<b>Total Depreciation</b>	<b>1</b>	<b>32 417</b>	<b>54 371</b>	<b>46 371</b>	<b>2 655</b>	<b>23 906</b>	<b>34 778</b>	<b>10 872</b>	<b>31,3%</b>	<b>46 371</b>

## **9.Asset Management**

MFMA requires that the municipality accounts for all assets in terms of Generally Recognised Accounting Practice (GRAP). To ensure that the asset registers of the municipality are free from material errors or omissions and ultimately fairly present the financial position of the municipality at reporting date, GRAP requires that assessments on assets be conducted periodically as guided by the WMMLM Asset Management Policy. Assets of the municipality can be separated into two main categories, namely immovable assets and movable assets.

The management, maintenance, and update of the movable asset register is conducted inhouse by the asset management section and conditional assessments are conducted through quarterly physical asset verification. The immovable asset register is managed, maintained and updated conducted with the assistance of a qualified service provider due to specialised aspects which need qualified professionals such as engineers, surveyors and valuers who are independent from the municipality.

### **a. Update of the immovable asset register**

The municipality has, over the years had to do the immovable asset register update at the end of the financial year which has resulted in the municipality being in danger of not making a timeous submission within the statutory date for the Annual Financial Statements to the Auditor General due to challenges faced at year with the compilation of the asset register.

To respond to this risk, the asset management section, with consultation with the other departments within the municipality, has introduced quarterly updating of the immovable asset register wherein the infrastructure additions would be capitalised closer to the time they have been completed while the project is still current. This strategy was expected to improve the gathering of information as engineering services traditionally relies on consultants to give asset management the required information and it is traditionally more difficult for engineering section to obtain information after the final retention has been released. As a result of the above, the municipality has been able to unbundle and capitalised the following infrastructure with the combined value of R 9 891 625,38:

- Khaleni Access road
- Ndela to ward 11 access road
- Ndayini access road

The following roads even though completed could not be capitalised by the end of the third quarter because of a number of reasons summarised below:

- Sunnyside village access road
- Khutshi to voting station
- Cabhane to Krestu access road
- Civic center
- Gxeni access road
- Labane access road

### **i. Challenges on the capitalisation of assets identified**

The challenges range from differences between the actual expenditure (payments made) and the bill of quantities which were not resolved by the end of the third quarter. These are the differences which typically take a long time to resolve and it is often difficult to obtain the necessary information:

No.	ROAD NAME	EXPENDITURE REPORT (EXCL. VAT)	BILLS OF QUANTITIES	DIFFERENCE
1.	LABANE ACCESS ROAD	R4 106 162,00	R3 634 561,00	R471 601,00
2.	CABHANE ACCESS ROAD	R2 555 430,00	R2 240 050,00	R315 380,00
3.	KHUTSHI ACCESS ROAD	R2 729 743,01	R2 320 445,00	R409 298,01
4.	SUNNYSIDE ACCESS ROAD	R2 919 945,00	R2 475 400,00	R444 545,00

### **Civic center**

The civic center will be the biggest capitalisation of the 2024/25 financial year and even though it has been completed in July of the financial year, it has been difficult for the asset management section to obtain the relevant information. This poses an audit risk, due to the significant amount of the project, if the matter is not attended to timeously. Some of the challenges facing us include the following:

- Actual expenditure vs bill of quantities does not agree
- There was furniture bought and total of furniture does not agree to the amount on the bill of quantities
- Completion certificate was not submitted
- No reconciliation between actual expenditure and bill of quantities despite numerous requests

The consequence of the above is that the asset management section has not been able to capitalise the Civic center and all the furniture in the civic center that was bought under the project.

## b. Disposal of municipal assets

The municipality took a resolution at the start of the current year to dispose certain items of property, plant and equipment through an action. The municipality therefore started a process to acquire services of a qualified service provider to assist with the disposal process which was completed during the month of March 2025 after a number of attempts failed to yield the expected result. As part of the preparation for the disposal process, the municipality through fleet management and other departments has identified other assets that must be added to the list for council to also approve. Below is the identified list of assets with the reasons for the proposals:

VEHICLE REGISTRATION	DESCRIPTION	AGE	HISTORICAL COST TO MUNICIPALITY OVER PAST 8 YEARS	REASON FOR DISPOSAL
FZY309EC	TOYOTA HILUX 3.0D-4D DC 4X4	10.1	144 472,40	The vehicle is not drivable and has been parked in the municipal yard for months. The vehicle also does not have a key and is likely to be sold at the auction as a non-runner. No spare keys could be located for the vehicle either.
HMG225EC	TOYOTA QUANTUM 2.5D-4D GL	8.0	361 445,31	This vehicle has is old and has aged. It has rising mechanical issues which have been escalating over the past 3 years and is no longer safe to drive for long distances.
HLT043EC	VW Crafter 22-seater		772 320,57	This vehicle has is old and has aged. It has rising mechanical issues which have been escalating over the past 3 years and is no longer safe to drive for long distances.
JFC804EC	ISUZU KB300D D/CAB LX_AUT	5.8	249 691,05	Over the past years, the vehicle has had significant engine failures which seem to escalate. This vehicle has also spent a lot of time in repairs and often being returned shortly after repairs due to its problematic nature. The vehicle also reportedly has intermittent warning lights on the dashboard which make the car lose power.
JFC813EC	ISUZU KB300D D/CAB LX_AUT	5.8	280 774,69	The vehicle is currently in disrepair and not drivable. The management has taken a decision to sell the car as is as it is prone to mechanical faults. The vehicle has undergone two major repairs over R80 000 over the past 2 years each year.
JFC823EC	ISUZU 300 D-TEQ D/CAB LX 4	6.1	317 210,19	The running costs of the vehicle have escalate over the past 3 years costing the municipality R256 000 in just the last 3 year period. This vehicle has proven to be unreliable an prone to mechanical breakdowns

VEHICLE REGISTRATION	DESCRIPTION	AGE	HISTORICAL COST TO MUNICIPALITY OVER PAST 8 YEARS	REASON FOR DISPOSAL
KCB883EC	Kariki	3	0	No plans to use the Kariki in the near future and the vehicles are in disrepair from years of standing in the rain. Better for municipality to dispose before they deteriorate any further.
KCB880EC	Kariki	3	0	No plans to use the Kariki in the near future and the vehicles are in disrepair from years of standing in the rain. Better for municipality to dispose before they deteriorate any further.
KCB875EC	Kariki	3	0	No plans to use the Kariki in the near future and the vehicles are in disrepair from years of standing in the rain. Better for municipality to dispose before they deteriorate any further.
KCB869EC	Kariki	3	0	No plans to use the Kariki in the near future and the vehicles are in disrepair from years of standing in the rain. Better for municipality to dispose before they deteriorate any further.

### c. Insurance claims report

The below is a list of the claims made during the third quarter.

Claim Number	Risk Description	Claim Description	Vehicle Registration Number	Risk Type	Claim Status	Date of Loss	Gross claim	Excess
CLGRMUM-908837	SPECIFIED EQUIPMENT	Laptop Fell And Got Damaged		Electronic Equipment	Processing	25/02/2025	25,000	2,500.00
CLGRMUM-909013	KFG946EC - 2023, TOYOTA, HILUX DC 2.4GD6 4X4 SR 6MT	Third party bumped into Insured vehicle while he was trying to reverse he hit a pole (hit and run)	KFG946EC	Motor Vehicles Exceeding R 500K	Settling	6/3/2025	15,955.08	5,000.00
CLGRMUM-909083	OTHER	Third party bumped the insured on the right-hand side door with a trailer whilst overtaking	KLY268EC	Motor Liability	Reported	28/02/2025	30,000	0

Claim Number	Risk Description	Claim Description	Vehicle Registration Number	Risk Type	Claim Status	Date of Loss	Gross claim	Excess
CLGRMUM-909824	TRUCKS	Stone Damage	HFS091EC	Motor - Fleet	Settling	28/03/2025	287.5	0
CLGRMUM-909826	LDV'S	Stone Damage	HLN081EC	Motor - Fleet	Settling	28/03/2025	287.5	0
CLGRMUM-909827	TRUCKS	Stone Damage	DTH289EC	Motor - Fleet	Settling	28/03/2025	287.5	0
CLGRMUM-909828	LDV'S	Stone Damage	FZY309EC	Motor - Fleet	Settling	28/03/2025	287.5	0
CLGRMUM-909830	LDV'S	Stone Damage	HLN089EC	Motor - Fleet	Settling	28/03/2025	287.5	0
CLGRMUM-909831	LDV'S	Stone Damage	HLT157EC	Motor - Fleet	Settling	28/03/2025	287.5	0
CLGRMUM-909832	LDV'S	Stone Damage	JFC813EC	Motor - Fleet	Settling	28/03/2025	287.5	0
CLGRMUM-909835	LDV'S	Stone Damage	JFC823EC	Motor - Fleet	Settling	28/03/2025	287.5	0
CLGRMUM-909836	LDV'S	Stone Damage	JNX731EC	Motor - Fleet	Settling	28/03/2025	287.5	0
CLGRMUM-909914	Business All Risks	Damaged laptop		Business All Risks	Processing	20/02/2025	19,500	1,950.00
CLGRMUM-908864	JRS357EC - 2020, ISUZU, D-MAX LX 4X4 D/C P/U, including manufacturer fitted extras	Insured was driving behind the truck that shed the crush-stones onto his winscreen and he lost control and hit a V-drain and damaged the front bumper and windscreen	JRS357EC	Motor Vehicles Exceeding R 500K	Processing	28/02/2025	50,000	5,000.00

Claim Number	Risk Description	Claim Description	Vehicle Registration Number	Risk Type	Claim Status	Date of Loss	Gross claim	Excess
CLGRMUM-908826	TRUCKS	Insured was driving on Gravel lost diesel cap and tail light on the left side at the back.	FVS109EC	Motor - Fleet	Closed - Repudiated	17/02/2025	1,414.5	0
CLGRMUM-908909	51 Winnie Madikizela Mandela, Bizana, 4800	damaged stadium fence		Combined	Processing	25/01/2025	99,000	10,000.00
CLGRMUM-907099	LDV'S	two people shot the insured's vehicle damaging windscreen and tyre	HLT147EC	Motor - Fleet	Closed - Repudiated	8/1/2025	1,414.5	0
CLGRMUM-908853	LDV'S	Third party bumped the insured on the right-hand side door with a trailer whilst overtaking	KLY268EC	Motor - Fleet	Processing	28/02/2025	50,000	5,000.00

### Insurance comments

- The repudiations were due to amount of damages being within the access amount to covered by the municipality.
- Fleet vehicles with cracked winds screens were identified and a claim was lodged for them to be replaced
- There is one third party claim against the municipality which is being handled by the insurers legal department.

## **10. 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	Function Name	Order Date	Value	Specifications
Group Two Media Company	Core Function:Human Resources	2025/03/26	1 998,70	Request For Advertising Of Positions Namely : Manager :Administration Auxiliary Services Under Corporate Services ( Permanently) ; Finance I Under Budget And Treasury Office ( Fixed Contract)
Pondoland Times	Non-Core Function:Population Development	2025/03/17	2 000,00	Request Re-Advert For Library Jungle Gym
Pondoland Times	Core Function:Project Management Unit	2025/03/12	2 000,00	Request Advert For Resurfacing Of 1km Road Using Alternative Technolog Advert Required On The 28/02/25
Pondoland Times	Core Function:Human Resources	2025/03/07	2 000,00	Request For Advertising Of Positions Namely: Secretary To The Cfo Unde & Treasury Office ( Contract Attached To The Cfo) And Labour Relation Under Corporate Services ( Permanent)
Pondoland Times	Core Function:Finance	2025/03/06	2 000,00	Request For Advertising Of Adjusted Budget 2024/2025

**9 998,70**

#### 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	Function Name	Order Date	Value	Specifications
Likiho Trading	Core Function:Economic Development/Plann	2025/03/19	2 850,00	High Tea For 30 People Who Will Be Attending A Meeting On 13/03/25 At Re
Songo Trading And Projects	Core Function:Mayor And Council	2025/03/26	3 190,00	Request Lunch With Soft Drinks For Mpac Standing Committee Meeting To The 20th March 2025 At Council Chamber Civic Centre At 10hrs
Gees And Bulie's Trading And P	Core Function:Economic Development/Plann	2025/03/18	4 020,00	Request For The Hiring Of 1x2 Poles Tent For Horse Race Event On The 1 In Ward 31 Dyifani.
Likiho Trading	Core Function:Human Resources	2025/04/01	6 250,00	Request For High Tea For 20 People ( Family Members)
Asilondele Trading	Core Function:Mayor And Council	2025/03/31	6 500,00	Request Lunch With Soft Drinks For Constituency Work Programme To Be H 30 March 2025 At Municipal Council Chamber Civic Centre At 13h00
Somgi And Son Construction	Core Function:Mayor And Council	2025/03/27	6 800,00	Request 15 Seater Taxi To Transport Cdw To Attend Awareness Campaign T The 25 March 2025 At Ward 2 Mkhambathi Village At 10h00
Kwik-Fit Bizana	Core Function:Roads	2025/03/11	6 999,98	Request For Two New Batteries For Tipper Truck Hpz-909 Ec Registration No: Hpz-909 Ec ;The Sizeof The Batteries -683x2
Woman Of Virtue Health	Core Function:Human Resources	2025/03/17	7 200,00	Payment For Medical Checkups - Referral
University Of South Africa	Core Function:Human Resources	2025/03/19	8 590,00	Study Assistance For Yonela Tibe
Zamantambo Construction And Pr	Core Function:Mayor And Council	2025/03/24	9 350,00	Request Lunch With Soft Drinks For Special Council Meeting To Be Held March 2025 At Municipal Council Chamber Civic Centre At 10hrs
Sisinam Pty Ltd	Core Function:Mayor And Council	2025/04/01	9 500,00	Lunch With Soft Drinks For Annual General Meeting For Masakhane Projec 26
Stadio Pty Ltd	Core Function:Human Resources	2025/03/07	10 810,00	Study Assistance For Ms. Y. Ntshaqa
Meyife Construction And Projec	Core Function:Mayor And Council	2025/03/27	10 975,00	Request Lunch With Soft Drinks For Special Council Meeting To Be Held March 2025 At Municipal Council Chamber-Civic Center At 10h00.
Yona Yethu Trading Enterprise	Core Function:Human Resources	2025/03/06	11 700,00	Request For Two Taxis For Transportation Of Wmmlm Employees To Attend Funeral Of Mrs N.S Xakata On The 01march 2025.
The Wildlife And Environment S	Core Function:Biodiversity And Landscape	2025/04/01	12 888,75	Payment For Pilot Status
Kwik-Fit Bizana	Core Function:Fleet Management	2025/03/24	12 919,99	Request For Allterain Tyres For Registration Number Kly270ec Size 265/
Magholo Trading And	Core Function:Biodiversity And	2025/03/		Request For 90 Lunch Packs ( 30 Lunch Packs For 3 Days) For Climate Ch The 27;28 And 31 March 2025

Creditor Name	Function Name	Order Date	Value	Specifications
Projects	Landscape	24	13 770,00	
Bongwas Catering And Project	Core Function:Mayor And Council	2025/03/31	14 800,00	Request For Ablution Facilities For Human Rights Day To Be Held On The 2025 At Mkhambathi Village (Ward 2) At 10h00
Mancosa	Core Function:Human Resources	2025/04/01	16 866,00	Study Assistance For N.P Ncame
Mancosa	Core Function:Human Resources	2025/03/26	17 550,00	Study Assistance For Nontembiso Sakha
Athiayanda Trading And Project	Core Function:Mayor And Council	2025/03/31	17 790,00	Request Lunch With Soft Drinks For Ordinary Council Meeting To Be Held March 2025 At Municipal Council Chamber Civic Centre At 10h00
Likiho Trading	Core Function:Solid Waste Removal	2025/03/19	20 000,00	Request Catering(Lunch Packs) For 180 Participants For Waste Educatio At Mphuthumi Mafumbatha Stadium 19-20/03/25
Kwik-Fit Bizana	Core Function:Police Forces Traffic And	2025/03/07	20 399,48	Request For 4 Tyres For Corolla Hln 089 Ec; Size 195/65/R15
University Of South Africa	Core Function:Human Resources	2025/04/01	20 425,00	Study Assistance For A Khohli
Tyres & More Kokstad	Core Function:Roads	2025/03/17	21 850,00	Request For Replacement Of One (1) New Back Left Tyre For Cat Grader Registration No: Fsc-245 Ec; Tyre Size 17;5-25
Kango Construction	Core Function:Community Parks (Including	2025/03/31	22 275,00	Request For 10x 50kg Bags Of Cement (Material For Installation Of Pali Ext 2 Wetland Park)
Kwik-Fit Bizana	Core Function:Roads	2025/03/19	23 862,50	Request For Purchasing Of Grease Oil 25l X4
Voli Projects	Core Function:Mayor And Council	2025/03/19	24 560,00	Request Branded Back Bags For Awareness Campaign In School.
Zamantambo Construction And Pr	Core Function:Corporate Wide Strategic P	2025/03/13	26 000,00	Request Lunch With Soft Drinks For Idp Rep Forum To Be Held On The 14 At Wmmlm Civic Centre At 10h00
G-U Trading And Projects	Core Function:Mayor And Council	2025/03/19	29 400,00	Request Lunch With Soft Drinks For Training Of Ward Committee Members 18th And 19th March 2025 For 85 Members Per Day At 10h00
Thomson Construction And Proje	Core Function:Mayor And Council	2025/03/27	29 850,00	Catering For Cdw Campaign At Ward 2

449 941,70

### e. Procurement above R30 000 but below R300 000

Procurement of goods and services above R30 000.00 but below R300 000.00 is done through a system of advertising on website and the tender notice board and reports to be evaluated using PPPFA.

Creditor Name	Function Name	Date	Value	Specification
Transport - Driving License Ca	Non-Core Function:Road And Traffic Regul	2025/03/11	30 336,00	Payment For New Card Orders
Hambanikuzonke	Core Function:Marketing Customer Relati	2025/03/27	40 500,00	Request For Payment Of The Service Provider Who Printed 1500 Copies (Second Edition) Municipal Newsletter
Jnw Trading Enterprise	Core Function:Community Parks (Including	2025/04/01	44 700,00	Payment For Maintenance Of Grass Cutting Accessories
Loytshingo01	Core Function:Mayor And Council	2025/03/07	50 040,00	Payment For Back To School Campaign
Faith Lwa 01 (Pty) Ltd	Core Function:Mayor And Council	2025/03/27	68 200,00	Payment Annual Report Consultations Catering. Monwabisi Mfingwana/Ngcinilizwe And Civic Centre
Dream Bold Business Consultanc	Core Function:Police Forces Traffic And	2025/03/31	76 500,00	Payment For Centreline Road Marking
Dosvents Td	Core Function:Mayor And Council	2025/03/11	77 584,50	Payment For Supply Of Printing Papers
Stadio Pty Ltd	Core Function:Human Resources	2025/04/01	79 150,00	Study Assistance For B. Nontlanga
Hambanikuzonke	Core Function:Mayor And Council	2025/03/26	81 450,00	Payment For Educational Tools For 3 Ecdc's
Imidhlume General Trading	Core Function:Roads	2025/03/07	97 450,00	Payment For Procurement Of Plate Compactor And Road Stamper
Woman Of Virtue Health	Core Function:Human Resources	2025/03/13	99 000,00	Payment For Medical Check Ups - Q2
The Mane's	Core Function:Community Parks (Including	2025/03/31	102 390,00	Payment For Supply; Delivery And Installation Of Park Equipment
Nongcula Airconditions And Ref	Core Function:Roads	2025/03/07	103 500,00	Payment For Supply; Delivery And Installation Of Air Conditioners In O
Aphiwe Qhamani Group Society	Non-Core Function:Population Development	2025/04/02	164 394,08	Payment For Maintenance Of Solar Ward 7 And 31
B M I Electrical	Core Function:Licensing And Control Of A	2025/03/07	180 331,50	Payment For Maintenance Of Pound Shelters; Generator And Shearing Mach
Ludwala Investment Services	Core Function:Police Forces Traffic And	2025/03/27	184 300,00	Payment For Procurement Of Road Marking Paint And Road Signs

1 479 826,08

## 11. 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 March 2025

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Konke Holdings Pty Ltd	R 299 000,00	R 143 513,00	R -	R 143 513,00	WMM 22/01/25/03 RRD LM	Replacement of double roman concrete roofing tiles and sisalation for municipal offices	Monday, 03 March 2025	Engineering services
2	Sihe Pot Trading	R 140 000,00	R 117 200,00	R -	R 117 200,00	WMM 29/01/25/02 IAC LM	Indigent awareness campaign	Friday, 07 March 2025	Community services
3	Imidihlume General Trading	R 80 000,00	R 70 800,00	R -	R 70 800,00	WMM 16/01/24/04 CLE LM	Procurement of Cleaning Material	Wednesday, 05 March 2025	Corporate Services
4	Evetho Trading 8207	R 180 000,00	R 130 370,00	R -	R 130 370,00	WMM 22/01/25/02 PPC LM	Procurement of protective clothing O&M	Thursday, 13 March 2025	Engineering services
5	FAITH LWA 01 Pty Ltd	R 10 544,00	R 68 200,00	R -	R 68 200,00	WMM 03/03/25/01 ARP LM	Annual report 23/24 FY consultations	Thursday, 13 March 2025	Municipal manager
6	Imidihlume General Trading	R 200 000,00	R 183 721,00	R -	R 183 721,00	WMM 03/03/25/11 LM	Mayoral school achievement awards	Thursday, 27 March 2025	Municipal manager
7	Mageez Holdings	R 152 202,50	R 122 350,00	R -	R 122 350,00	WMM 07/02/25/01 LAC LM	Library awareness campaign	Thursday, 20 March 2025	Community services
8	LYL Holdings	R 100 000,00	R 150 000,00	R -	R 150 000,00	WMM 03/03/25/10 THR LM	Service provider for traditional horse racing	Friday, 21 March 2025	Municipal manager
9	Evetho Trading 8207	R 300 000,00	R 300 000,00	R -	R 300 000,00	WMM 03/03/25/06 POM LM	Supply and delivery of product owners material	Monday, 31 March 2025	Local Economic development
<b>TOTAL</b>		<b>R 1 461 746,50</b>	<b>R 1 286 154,00</b>	<b>R -</b>	<b>R 1 286 154,00</b>				

## b) Tenders awarded during the month of March 2025

### Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Mvumeza Construction	R 12 881 912,45	WMM LM 00062-MIG Roads	Construction of Mtamvuna to Ndayingana Via Mabhelani Access Road	Wednesday, 12 March 2025	Engineering Services
2	ODG Technologies	R 748 605,00	RFQ-Pre Engineering 2025/26	Pre and Construction Monitoring of 2025/26 Households Connection at Nomlacu Village	Wednesday, 12 March 2025	Engineering Services
3	Thake Electrical	R 1 886 775,00	RFQ-Pre Engineering 2025/26	Pre and Construction Monitoring of 2025/26 Households Connection at Zizityaneni Village	Wednesday, 12 March 2025	Engineering Services
4	ODG Technologies	R 877 535,00	RFQ-Pre Engineering 2025/26	Pre and Construction Monitoring of 2025/26 Households Connection at Kwa Jali Village	Wednesday, 12 March 2025	Engineering Services
5	Thake Electrical	R 630 000,00	RFQ-Pre Engineering 2025/26	Pre and Construction Monitoring of 2025/26 Households Connection at Msarhweni Village	Wednesday, 12 March 2025	Engineering Services
<b>Total</b>		<b>R 17 024 827,45</b>				

## c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
Multi Discipline Panel of Consultants	WMM LM 31/05/22/06 MDP	Mr.V.N ontanda	Monday, 21 October 2024	90	30	Sunday, 19 January 2025	Mr.M. Mtetandaba	ON Evaluation	Engineering Services	Mr.M.Madikizela, Miss.N.Jokweni	Friday, 04 April 2025	165, 00	Expired	- 75,00
Three Year Turnkey Contract for Electrical Service Providers	WMM LM 000103 TCE	Mr V.Mqina	Monday, 21 October 2024	90	30	Sunday, 19 January 2025	Mr. M. Mtetandaba	ON Evaluation	Engineering Services	Mr S.Morlock and Ms N. Jokweni	Friday, 04 April 2025	165, 00	Expired	- 75,00
Appointment of Maintenance of Roads for Winnie Madikizela Mandela Municipality For a Period of 18 Months-Part 2	WMM LM 00063	Mr. V. Nontanda	Monday, 24 February 2025	90	0	Sunday, 25 May 2025	Mr. S. Morlock	ON Evaluation	Engineering Services	Mr. M. Madikizela and Ms. Z. Bhengu	Friday, 04 April 2025	39,00	Valid	51,00
Car Wash Services	WMM LM 18/09/24/01 CWS	Mrs.N.	Monday, 21	90	30	Sunday,	Mr.M.	ON	Corporat	Mr.M.Madikize	Friday,	165,	Expi	-

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
		Rabie-Xakatha	October 2024			19 January 2025	Mtetan daba	Evaluation	e Services	la . Mr.V.Mqina	04 April 2025	00	red	75,00
Contract for Service and Maintenance of Back up Generator	WMM LM 13/04/23/01 BUG	Mrs.N. Rabie-Xakatha	Monday, 21 October 2024	90	30	Sunday, 19 January 2025	Mr.M. Mtetan daba	ON Evaluation	Engineering Services	Mr.M.Madikizela . Mr.V.Mqina	Friday, 04 April 2025	165,00	Expired	-75,00
Maintenance of CCTV Cameras for 36 months	WMM LM 00058 CCTV C	Not Yet Appointed	Monday, 21 April 2025	90	0	Sunday, 20 July 2025	Not appointed	On Advert	Community Services	Not Yet Appointed	Friday, 04 April 2025	-17,00	Valid	107,00
Maintenance of Library Facilities	WMM LM 22/01/25/09 MLF	Ms. L. Mhlele mbana	Friday, 21 February 2025	90	0	Thursday, 22 May 2025	Ms. L. Mbhele	ON Evaluation	Community Services	Mr. M. Madikizela and Ms. N. Ngejane	Friday, 04 April 2025	42,00	Valid	48,00
Maintenance of Electricity Infrastructure and Energy Performance Certificate	WMM LM 21/01/25/04 IEP	Mr V.Mqina	Thursday, 13 February 2025	90	0	Wednesday, 14 May 2025	Mr S.Morlock	ON Evaluation	Engineering Services	Ms N.Mshweshwe and Ms N.Ngejane	Friday, 04 April 2025	50,00	Valid	40,00
Upgrade of Low Voltage Lines	WMM LM 21/01/25/05 LVL	Mr V.Mqina	Thursday, 13 February 2025	90	0	Wednesday, 14 May 2025	Mr S.Morlock	ON Evaluation	Engineering Services	Ms N.Mshweshwe and Ms N.Ngejane	Friday, 04 April 2025	50,00	Valid	40,00
Upgrade of 315KV S/S in Albany	WMM LM 21/01/25/06 USS	Mr V.Mqina	Thursday, 13 February 2025	90	0	Wednesday, 14 May 2025	Mr S.Morlock	ON Evaluation	Engineering Services	Ms N.Mshweshwe and Ms N.Ngejane	Friday, 04 April 2025	50,00	Valid	40,00
Pre-Monitoring of 2025/26 MIG Roads	REF: RFQS WMM LM 31/05/22/06 MDP	Mrs.S.Sako	Wednesday, 26 February 2025	90	0	Tuesday, 27 May 2025	Mr.S.Morlock	ON Evaluation	Engineering Services	Mr.S.Morlock	Friday, 04 April 2025	37,00	Valid	53,00
Back-Up System (Solar) at Civic Centre	WMM LM 21/01/25/07 ESS	Mr V.Mqina	Thursday, 13 February 2025	90	0	Wednesday, 14 May 2025	Mr S.Morlock	ON Evaluation	Corporate Services	Ms N.Mshweshwe and Ms N.Ngejane	Friday, 04 April 2025	50,00	Valid	40,00

Decription of the Project	Bid Number	Chairper son	Closing Date	Va lid ity	Extens ion of Validit y	Validity Period	SCM Official	Status	Departmen t	Members	Todays Date	Day s Lap sed	Valid ity Chec k	Rema ining Days
Procurement of PABX for 3 years	WMM LM 21/01/25/01 PAB	Mr. N. Ntlanga	Thursday, 27 February 2025	9 0	0	Wednes day, 28 May 2025	Mr. M. Mtetan daba	ON Evalu ation	Corpora te Services	Mr. M. Madikizela	Friday, 04 April 2025	36,0 0	Valid	54,0 0
Procurement of Mobile Contracts for 3 years	WMM LM 21/01/25/02 PMC	Ms. N. Ntlanga	Thursday, 27 February 2025	9 0	0	Wednes day, 28 May 2025	Mr. M. Mtetan daba	ON Evalu ation	Corpora te Services	Mr. M. Madikizela	Friday, 04 April 2025	36,0 0	Valid	54,0 0
Panel of Attorney's for 36 Months	WMM LM 0054 PA 36 M	Ms. M. Madikiz ela	Monday, 24 February 2025	9 0	0	Sunday, 25 May 2025	Mr. S. Morloc k	ON Evalu ation	Corpora te Services	Ms. N. Ntlanga and Ms. N. Ngejane	Friday, 04 April 2025	39,0 0	Valid	51,0 0
Procurement of Laptops	WMM LM 05/02/25/01 POL	Ms. N. Ntlanga	Thursday, 27 February 2025	9 0	0	Wednes day, 28 May 2025	Mr. S. Morloc k	ON Evalu ation	Corpora te Services	Ms. N. Ntlanga and Ms. N. Ngejane	Friday, 04 April 2025	36,0 0	Valid	54,0 0
Service provider for Transilation of HR Policies	WMM LM 22/01/25/01 THP	Ms. N. Mshw eshwe	Friday, 14 March 2025	9 0	0	Thursday , 12 June 2025	Mr. M. Mtetan daba	ON Evalu ation	Corpora te Services	Ms. N. Ntlanga and Ms. N. Ngejane	Friday, 04 April 2025	21,0 0	Valid	69,0 0
Andile to Mbhongweni Access Road	REF-RFQs WMM LM 00063	Mr. S. Morlo ck	Wednesda y, 26 February 2025	9 0	0	Tuesday, 27 May 2025	Ms. L. Mbhel e	ON Evalu ation	Engineer ing Services	Mr. S. Songca and Ms. N. Ngejane	Friday, 04 April 2025	37,0 0	Valid	53,0 0
Cwaka to Phathekile Access Road	REF-RFQs WMM LM 00063	Mr. S. Morlo ck	Wednesda y, 26 February 2025	9 0	0	Tuesday, 27 May 2025	Ms. L. Mbhel e	ON Evalu ation	Engineer ing Services	Mr. S. Songca and Ms. N. Ngejane	Friday, 04 April 2025	37,0 0	Valid	53,0 0
Zindleleni via Groundini Access Road	REF-RFQs WMM LM 00063	Mr. S. Morlo ck	Wednesda y, 26 February 2025	9 0	0	Tuesday, 27 May 2025	Ms. L. Mbhel e	ON Evalu ation	Engineer ing Services	Mr. S. Songca and Ms. N. Ngejane	Friday, 04 April 2025	37,0 0	Valid	53,0 0
Mphetshwa to Nqabeni Access Road	REF-RFQs WMM LM 00063	Mr. S. Morlo	Wednesda y, 26	9 0	0	Tuesday, 27 May	Ms. L. Mbhel	ON Evalu	Engineer ing	Mr. S. Songca and Ms. N.	Friday, 04	37,0 0	Valid	53,0 0

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
		ck	February 2025			2025	e	ation	Services	Ngejane	April 2025			
Mzamba Mouth to Reformed Village Access Road	REF-RFQs LM 00063 WMM	Mr. V. Nontanda	Wednesday, 26 February 2025	90	0	Tuesday, 27 May 2025	Mr. M. Mtetandaba	ON Evaluation	Engineering Services	Mr. M. Madikizela and Ms. N. Ngejane	Friday, 04 April 2025	37,00	Valid	53,00
Mbuthweni Access Road	REF-RFQs LM 00063 WMM	Mr. V. Nontanda	Wednesday, 26 February 2025	90	0	Tuesday, 27 May 2025	Mr. M. Mtetandaba	ON Evaluation	Engineering Services	Mr. M. Madikizela and Ms. N. Ngejane	Friday, 04 April 2025	37,00	Valid	53,00
Gwabeni Access Road	REF-RFQs LM 00063 WMM	Mr. V. Nontanda	Wednesday, 26 February 2025	90	0	Tuesday, 27 May 2025	Mr. M. Mtetandaba	ON Evaluation	Engineering Services	Mr. M. Madikizela and Ms. N. Ngejane	Friday, 04 April 2025	37,00	Valid	53,00
Ncenjana Access Road	REF-RFQs LM 00063 WMM	Mr. V. Nontanda	Wednesday, 26 February 2025	90	0	Tuesday, 27 May 2025	Mr. M. Mtetandaba	ON Evaluation	Engineering Services	Mr. M. Madikizela and Ms. N. Ngejane	Friday, 04 April 2025	37,00	Valid	53,00
Mfundambini Access Road in Ward 12	REF-RFQs LM 00063 WMM	Ms. S. Sako	Wednesday, 26 February 2025	90	0	Tuesday, 27 May 2025	Mr. M. Mtetandaba	ON Evaluation	Engineering Services	Ms. Z. Bhengu and Mr. S. Songca	Friday, 04 April 2025	37,00	Valid	53,00
Gcinisizwe (Concrete Slab) ward 25	REF-RFQs LM 00063 WMM	Ms. S. Sako	Wednesday, 26 February 2025	90	0	Tuesday, 27 May 2025	Mr. M. Mtetandaba	ON Evaluation	Engineering Services	Ms. Z. Bhengu and Mr. S. Songca	Friday, 04 April 2025	37,00	Valid	53,00
Qobo to Gubethuka Access Road	REF-RFQs LM 00063 WMM	Ms. S. Sako	Wednesday, 26 February 2025	90	0	Tuesday, 27 May 2025	Mr. M. Mtetandaba	ON Evaluation	Engineering Services	Ms. Z. Bhengu and Mr. S. Songca	Friday, 04 April 2025	37,00	Valid	53,00
Proposal for Alternative Methods of Surfacing	WMM-LM 18/01/03 AMS	Not Yet Appointed	Monday, 07 April 2025	90	0	Sunday, 06 July 2025	Not appointed	On Advert	Engineering Services	Not Yet Appointed	Friday, 04 April 2025	- 3,00	Valid	93,00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
Surfacing of Roads, Sidewalk and Stormwater	WMM-LM 00064	Not Yet Appointed	Monday, 07 April 2025	90	0	Sunday, 06 July 2025	Not appointed	On Advert	Engineering Services	Not Yet Appointed	Friday, 04 April 2025	- 3,00	Valid	93,00
Supply, Delivery and Installation of Jungle Gym	WMM-LM 000113 SD&I JGE	Not Yet Appointed	Thursday, 03 April 2025	90	0	Wednesday, 02 July 2025	Not appointed	On Advert	Planning Development	Not Yet Appointed	Friday, 04 April 2025	1,00	Valid	89,00
Procurement of Agricultural Inputs	WMM-LM 27/02/25/01 PAI	Mr. B. Hlanga bezo	Thursday, 20 March 2025	90	0	Wednesday, 18 June 2025	Ms. L. Mbhel e	ON Evaluation	Planning Development	Ms. N. Xoko and Ms. N. Ngejane	Friday, 04 April 2025	15,00	Valid	75,00
Procurement of Cannabis Production inputs	WMM-LM 27/02/25/01 PCP	Mr. B. Hlanga bezo	Thursday, 20 March 2025	90	0	Wednesday, 18 June 2025	Ms. L. Mbhel e	ON Evaluation	Planning Development	Ms. N. Xoko and Ms. N. Ngejane	Friday, 04 April 2025	15,00	Valid	75,00
Website revamp and Maintenance for 5 Years	WMM-LM 05/02/25/02 WRM	Ms. N. Mshw eshwe	Friday, 07 March 2025	90	0	Thursday, 05 June 2025	Mr. M. Mteta ndaba	ON Evaluation	Corporate Services	Ms. N. Ntlanga and Ms. N. Ngejane	Friday, 04 April 2025	28,00	Valid	62,00
Supply and Implementation of Microsoft Office 365 for 3 Years	WMM-LM 05/02/25/03 PML	Ms. N. Mshw eshwe	Friday, 07 March 2025	90	0	Thursday, 05 June 2025	Mr. M. Mteta ndaba	ON Evaluation	Corporate Services	Ms. N. Ntlanga and Ms. N. Ngejane	Friday, 04 April 2025	28,00	Valid	62,00
Construction of Sidanga Road and Bridge phase 1	RFQs WWW 00062	Ms. S. Sako	Monday, 31 March 2025	90	0	Sunday, 29 June 2025	Ms. L. Mbhel e	ON Evaluation	Engineering Services	Mr. Morlock and Ms. S. N. Ngejane	Friday, 04 April 2025	4,00	Valid	86,00
Construction of Ntinga Bridge and Access Road	RFQs WWW 00062	Ms. S. Sako	Monday, 31 March 2025	90	0	Sunday, 29 June 2025	Ms. L. Mbhel e	ON Evaluation	Engineering Services	Mr. Morlock and Ms. S. N. Ngejane	Friday, 04 April 2025	4,00	Valid	86,00
Construction of pele-pele Bridge and Access road	RFQs WWW 00062	Ms. S. Sako	Monday, 31 March 2025	90	0	Sunday, 29 June 2025	Ms. L. Mbhel e	ON Eval	Engineering	Mr. Morlock and Ms. S. N. Ngejane	Friday, 04 April 2025	4,00	Valid	86,00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
			2025			2025	e	uation	Services	Ms. N. Ngejane	April 2025			
Construction of Mqonjwana to Greenville Access road	RFQs WWW 00062	Ms. S. Sako	Monday, 31 March 2025	90	0	Sunday, 29 June 2025	Ms. L. Mbhel	ON Evaluation	Engineering Services	Mr. Morlock and Ms. N. Ngejane	Friday, 04 April 2025	4,00	Valid	86,00

#### 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 March 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								Perso n Liable (Offici al or Politica l Office Beare r)	Type of Prohibite d Expendit ure	Status								
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVER Y	Total Remaining Balance	Descripti on of Incident			✓								
										U I	D P	C C	T R	P	W O	General commen ts		
Opening Balance	n/a	Various	R 167 516 492,94	R 1 842 061		R 165 674 432	Opening balance Irregular exepnditur e		Irregular expenditur e	✓					✓	Written- off by council		
Opening Balance	n/a	Various	R 20 400,00			R 20 400	Opening balance fruitless		Fruitless Expenditur e	✓						Refer to MPAC for investigati on		
n/a	n/a	Tunimart	R 1 700,00			R 1 700	No Show - Late Cancellatio n of car hire		Fruitless Expenditur e	✓					✓	Cancellati on of car hire		
n/a	n/a	Tunimart	R 5 424,35			R 5 424	Car hire returned late on 18/01/202 5 instead of 17/01/202 5		Fruitless Expenditur e	✓					✓	Car hire returned late		

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																
Transaction details								Person Liable (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"/>	<input type="checkbox"/>
										U I	D P	C C	T R	P	W O	General comments
Wednesday, 31 January 2024	Varios	Ziinzame Consulting Engineers	R 4 474 462,01				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 Constitution, some not transparent and some not competitive
Wednesday, 31 January 2024	Varios	ODG Technologies PTY LTD	R 4 495 123,09				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	Varios	Nikhwe Group	R 2 869 997,18				Bidder's allocation process was found not to be in line with		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

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																
Transaction details								Person Liable (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"/>	<input type="checkbox"/>
										U I	D P	C C	T R	P	W O	General comments
							s217 of the Constitution									line with s217 of the Constitution, some not transparent and some not competitive
Wednesday, 31 January 2024	Various	Thake Electrical	R 885 459,95				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	Various	MVI Construction and Maintenance	R 5 236 496,77				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

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																
Transaction details								Person Liable (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"/>	<input type="checkbox"/>
										U I	D P	C C	T R	P	W O	General comments
																nt and some not competitive
Wednesday, 31 January 2024	Various	LG Construction	R 3 849 507,39				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	Various	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

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																
Transaction details								Perso n Liable (Offici al or Politica l Office Beare r)	Type of Prohibite d Expendit ure	Status						
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVER Y	Total Remaining Balance	Descripti on of Incident			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
										U I	D P	C C	T R	P P	W O	General commen ts
Wednesday, 31 January 2024	Varios	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
Wednesday, 31 January 2024	Varios	Eyethu Construction & Plant Hire	R 3 750 817,47				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	Varios	Masilo JV Castlehill	R 2 556 735,35				Bidder's allocation process was found not to be in line with		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

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																
Transaction details								Person Liable (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"/>	<input type="checkbox"/>
										U I	D P	C C	T R	P	W O	General comments
							s217 of the Constitution								line with s217 of the Constitution, some not transparent and some not competitive	
Wednesday, 31 January 2024	Varius	Mvumeza	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 Constitution, some not transparent and some not competitive
Wednesday, 31 January 2024	Varius	Thake Electrical	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 Constitution, some not transparent

Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																
Transaction details								Person Liable (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"/>	<input type="checkbox"/>
										UI	DP	CC	TR	P	WO	General comments
															nt and some not competitive	
Wednesday, 31 January 2024	Various	Nikhwe Group	R 146 537,99				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"/>	Allocation process for panel members found not to be in line with s217 of the Constitution, some not transparent and some not competitive	
			R 222 729 268,72	R 1 842 061	R -	R 165 701 956										

## 12. Database utilisation

The following table indicates the service providers that have been utilised for the month of March 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	Status	Specifications	CSDRef Number	Ward no.
GROUP TWO MEDIA COMPANY	Human Resources	2025/03/26	1 998,70	RECEIVED	ADVERTISING OF POSITIONS NAMELY : MANAGER :ADMINISTRATION AUXILIARY SERVICES UNDER CORPORATE SERVICES ( PERMANENTLY) ; FINANCE I UNDER BUDGET	MAAA0 943404	Kokstad

Creditor Name	Function Name	Order Date	Value	Status	Specifications	CSDRef Number	Ward no.
					AND TREASURY OFFICE ( FIXED CONTRACT)		
Pondoland Times	Population Development	2025/03/17	2 000,00	RECEIVED	REQUEST RE-ADVERT FOR LIBRARY JUNGLE GYM	MAAA0 570434	Ward 17
Pondoland Times	Project Management Unit	2025/03/12	2 000,00	RECEIVED	REQUEST ADVERT FOR RESURFACING OF 1KM ROAD USING ALTERNATIVE TECHNOLOG ADVERT REQUIRED ON THE 28/02/25	MAAA0 570434	Ward 17
Pondoland Times	Human Resources	2025/03/07	2 000,00	RECEIVED	REQUEST FOR ADVERTISING OF POSITIONS NAMELY: SECRETARY TO THE CFO UNDE & TREASURY OFFICE ( CONTRACT ATTACHED TO THE CFO) AND LABOUR RELATION UNDER CORPORATE SERVICES ( PERMANENT)	MAAA0 570434	Ward 17
Pondoland Times	Finance	2025/03/06	2 000,00	RECEIVED	Request for advertising of Adjusted Budget 2024/2025	MAAA0 570434	Ward 17
LIKIHO TRADING	Economic Development/Plan ning	2025/03/19	2 850,00	RECEIVED	HIGH TEA FOR 30 PEOPLE WHO WILL BE ATTENDING A MEETING ON 13/03/25 AT RE	MAAA0 022525	Ward 17
SONGO TRADING AND PROJECTS	Mayor and Council	2025/03/26	3 190,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR MPAC STANDING COMMITTEE MEETING TO THE 20TH MARCH 2025 AT COUNCIL CHAMBER CIVIC CENTRE AT 10HRS	MAAA1 403418	Ward 13
LIASA	Libraries and Archives	2025/03/07	3 811,50	OPEN	PAYMENT FOR MEMBERSHIP FEES TO LIASA FOR LIBRARIES	MAAA0 149951	Johanne sburg
GEES AND BULIE'S TRADING AND P	Economic Development/Plan ning	2025/03/18	4 020,00	RECEIVED	REQUEST FOR THE HIRING OF 1X2 POLES TENT FOR HORSE RACE EVENT ON THE 1 IN WARD 31 DYIFANI.	MAAA0 491577	Ward 4
LIKIHO TRADING	Human Resources	2025/04/01	6 250,00	OPEN	REQUEST FOR HIGH TEA FOR 20 PEOPLE ( FAMILY MEMBERS)	MAAA0 022525	Ward 17
ASILONDELE TRADING	Mayor and Council	2025/03/31	6 500,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR CONSTITUENCY WORK PROGRAMME TO BE H 30 MARCH 2025 AT MUNICIPAL COUNCIL CHAMBER CIVIC CENTRE AT 13H00	MAAA0 673600	Ward 31
SOMGI AND SON CONSTRUCTION	Mayor and Council	2025/03/27	6 800,00	RECEIVED	REQUEST 15 SEATER TAXI TO TRANSPORT CDW TO ATTEND AWARENESS CAMPAIGH T THE 25 MARCH 2025 AT WARD 2 MKHAMBATHI VILLAGE AT 10H00	MAAA0 074701	Ward 6
KWIK-FIT BIZANA	Roads	2025/03/11	6 999,98	RECEIVED	REQUEST FOR TWO NEW BATTERIES FOR TIPPER TRUCK HPZ-909 EC REGISTRATION NO: HPZ-909 EC ;THE SIZEOF THE BATTERIES -683x2	MAAA0 408288	Ward 1
MASINYANE AND SON	Libraries and Archives	2025/03/13	7 000,00	RECEIVED	PAYMENT FOR SUPPLY OF PERIODICALS FOR . FEB. 2025	MAAA0 551580	Ward 17
Munsoft	Finance	2025/03/19	8 050,00	OPEN	REQUEST FOR ASSET MANAGEMENT TRAINING/WORKSHOP MADIKIZELA AND MTHIMDE	MAAA0 175705	Pretoria
University of South Africa	Human Resources	2025/03/19	8 590,00	RECEIVED	STUDY ASSISTANCE FOR YONELA TIBE	MAAA0 229105	Durban
ZAMANTAMBO CONSTRUCTION AND PR	Mayor and Council	2025/03/24	9 350,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR SPECIAL COUNCIL MEETING TO BE HELD MARCH 2025 AT MUNICIPAL COUNCIL CHAMBER CIVIC CENTRE AT 10HRS	MAAA0 168017	Ward 1
SISINAM PTY LTD	Mayor and Council	2025/03/31	9 500,00	OPEN	LUNCH WITH SOFT DRINKS FOR ANNUAL GENERAL MEETING FOR MASAKHANE PROJEC	MAAA0	Ward 26

Creditor Name	Function Name	Order Date	Value	Status	Specifications	CSDRef Number	Ward no.
					26	571625	
STADIO PTY LTD	Human Resources	2025/03/07	10 810,00	RECEIVED	STUDY ASSISTANCE FOR MS. Y. NTSHAQA	MAAA0 413631	Durban
MEYIFE CONSTRUCTION AND PROJEC	Mayor and Council	2025/03/27	10 975,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR SPECIAL COUNCIL MEETING TO BE HELD MARCH 2025 AT MUNICIPAL COUNCIL CHAMBER-CIVIC CENTER AT 10H00.	MAAA0 108394	Ward 9
YONA YETHU TRADING ENTERPRISE	Human Resources	2025/03/06	11 700,00	RECEIVED	REQUEST FOR TWO TAXIS FOR TRANSPORTATION OF WMMLM EMPLOYEES TO ATTEND FUNERAL OF MRS N.S XAKATA ON THE 01MARCH 2025.	MAAA0 575837	Ward 4
uMngeni-uThukela Water	Biodiversity and Landscape	2025/03/12	12 328,00	RECEIVED	PAYMENT FOR WATER SAMPLING. INV 90021033	MAAA0 355022	Pietermaritzburg
THE WILDLIFE AND ENVIRONMENT S	Biodiversity and Landscape	2025/04/01	12 888,75	OPEN	PAYMENT FOR PILOT STATUS	MAAA0 054453	Pietermaritzburg
KWIK-FIT BIZANA	Fleet Management	2025/03/24	12 919,99	OPEN	REQUEST FOR ALLTERAIN TYRES FOR REGISTRATION NUMBER KLY270EC SIZE 265/	MAAA0 408288	Ward 1
MAGHOLO TRADING AND PROJECTS	Biodiversity and Landscape	2025/03/24	13 770,00	RECEIVED	REQUEST FOR 90 LUNCH PACKS ( 30 LUNCH PACKS FOR 3 DAYS) FOR CLIMATE CH THE 27;28 AND 31 MARCH 2025	MAAA0 015080	Ward 13
BONGWAS CATERING AND PROJECT	Mayor and Council	2025/03/31	14 800,00	RECEIVED	REQUEST FOR ABLUSION FACILITIES FOR HUMAN RIGHTS DAY TO BE HELD ON THE 2025 AT MKHAMBATHI VILLAGE (WARD 2) AT 10H00	MAAA0 365674	Ward 25
MANCOSA	Human Resources	2025/04/01	16 866,00	OPEN	STUDY ASSISTANCE FOR N.P NCAME	MAAA0 075855	Durban
Milpark Education	Human Resources	2025/03/19	17 250,00	RECEIVED	STUDY ASSITANCE FOR NJONGO NGALONKULU	MAAA0 186811	Johannesburg
MANCOSA	Human Resources	2025/03/26	17 550,00	OPEN	STUDY ASSISTANCE FOR NONTEMBISO SAKHA	MAAA0 075855	Durban
LIKIHO TRADING	Solid Waste Removal	2025/03/19	20 000,00	RECEIVED	REQUEST CATERING(LUNCH PACKS) FOR 180 PARTICIPANTS FOR WASTE EDUCATIO AT MPHUTHUMI MAFUMBATHA STADIUM 19-20/03/25	MAAA0 022525	Ward 17
KWIK-FIT BIZANA	Police Forces Traffic and regulations	2025/03/07	20 399,48	RECEIVED	REQUEST FOR 4 TYRES FOR COROLLA HLN 089 EC; SIZE 195/65/R15	MAAA0 408288	Ward 1
University of South Africa	Human Resources	2025/04/01	20 425,00	OPEN	STUDY ASSISTANCE FOR A KHOHLI	MAAA0 229105	Durban
TYRES & MORE KOKSTAD	Roads	2025/03/17	21 850,00	OPEN	REQUEST FOR REPLACEMENT OF ONE (1) NEW BACK LEFT TYRE FOR CAT GRADER REGISTRATION NO: FSC-245 EC; TYRE SIZE 17;5-25	MAAA0 218212	Kokstad
KANGO CONSTRUCTION	Community Parks	2025/03/31	22 275,00	OPEN	REQUEST FOR 10X 50KG BAGS OF CEMENT (MATERIAL FOR INSTALLATION OF PALI EXT 2 WETLAND PARK)	MAAA0 836704	Ward 4
EKS VEHICLE TRACKING	Fleet Management	2025/03/06	23 231,77	RECEIVED	PAYMENT FOR VEHICLE TRACKING. FEB 2025	MAAA0 419559	Pretoria
KWIK-FIT BIZANA	Roads	2025/03/19	23 862,50	OPEN	REQUEST FOR PURCHASING OF GREASE OIL 25L x4	MAAA0	Ward 1

Creditor Name	Function Name	Order Date	Value	Status	Specifications	CSDRef Number	Ward no.
						408288	
Auditor-General of South Afric	Finance	2025/03/06	24 484,88	RECEIVED	PAYMENT FOR EXTERNAL AUDIT FEES. INV 420545	MAAA0 096620	Pretoria
VOLI PROJECTS	Mayor and Council	2025/03/19	24 560,00	RECEIVED	REQUEST BRANDED BACK BAGS FOR AWARENESS CAMPAIGN IN SCHOOL.	MAAA0 181906	Ward 1
ZAMANTAMBO CONSTRUCTION AND PR	Corporate Wide Strategic Planning	2025/03/13	26 000,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR IDP REP FORUM TO BE HELD ON THE 14 AT WMMLM CIVIC CENTRE AT 10H00	MAAA0 168017	Ward 1
G-U TRADING AND PROJECTS	Mayor and Council	2025/03/19	29 400,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR TRAINING OF WARD COMMITTEE MEMBERS 18TH AND 19TH MARCH 2025 FOR 85 MEMBERS PER DAY AT 10H00	MAAA0 462634	Ward 10
THOMSON CONSTRUCTION AND PROJE	Mayor and Council	2025/03/27	29 850,00	RECEIVED	CATERING FOR CDW CAMPAIGN AT WARD 2	MAAA0 929303	Ward 2

Total 531 106,55

### 13. 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 FOR 2024/25 FINANCIAL YEAR							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Tuesday, 16 July 2024	INV2007832	Institute for Local Government	R 1 070,00	Membership Fees	Z.Zukulu	Friday, 05 July 2024	Corporate Services	NO	One quote	Sole Provider
Tuesday, 30 July	PINV04635	ESRI South	R 18	Licence Fees	Z.Zukulu	Tuesday, 23 July	LED	NO	One quote	Sole Provider

SECTION 17 TRANSACTION DETAILS FOR 2024/25 FINANCIAL YEAR								PROCUREMENT PROCESS		
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
2024		Africa	997,08			2024				
Tuesday, 30 July 2024	300066985	The Institute of Internal Auditors	R 12 534,05	Membership Fees	Z.Zukulu	Friday, 12 July 2024	Municipal Managers office	NO	One route	Sole Provider
Thursday, 26 September 2024	200048736/37	IODSA	R 7 400,00	Training	Z.Zukulu	Thursday, 26 September 2024	Municipal Managers office	NO	One route	Sole Provider
Tuesday, 15 October 2024	200006248	Leadership Academy	R 38 852,75	Study Fees	Z.Zukulu	Wednesday, 02 October 2024	Municipal Managers office	NO	One route	Sole Provider
Tuesday, 15 October 2024	2024938	WITS	R 15 541,67	Study Fees	Z.Zukulu	Monday, 30 September 2024	Corporate Services	NO	One route	Sole Provider
Monday, 30 December 2024	INV-165982	Institute of Chartered Accountant	R 5 041,01	Membership Fees	Z.Zukulu	Wednesday, 31 January 2024	Corporate Services	NO	One route	Sole Provider
Wednesday, 15 January 2025	DFI56188114	MIE	R 4 912,47	Verification	Z.Zukulu	Wednesday, 11 December 2024	Corporate Services	NO	One route	Sole Provider
Wednesday, 15 January 2025	22408085/224 1	Stadio	R 18 000,00	Study Fees	Z.Zukulu	Tuesday, 03 December 2024	Corporate Services	NO	One route	Sole Provider
Thursday, 16 January 2025	INV219413398 563	Mancosa	R 28 865,04	Study Fees	Z.Zukulu	Wednesday, 11 December 2024	Corporate Services	NO	One route	Sole Provider
Wednesday, 15 January 2025	90020458	Umgeni Water	R 6 164,00	LAB	Z.Zukulu	Wednesday, 15 January 2025	Corporate Services	NO	One route	Sole Provider
Wednesday, 15 January 2025	200047241	The Institute of Internal Auditors	R 4 554,00	Membership Fees	Z.Zukulu	Wednesday, 15 January 2025	Corporate Services	NO	One route	Sole Provider
Thursday, 16 January 2025	58032983	UNISA	R 7 380,00	Study Fees	Z.Zukulu	Wednesday, 01 January 2025	Corporate Services	NO	One route	Sole Provider
Tuesday, 25 February 2025	90020716/900 20733	Umgeni Water	R 12 328,00	LAB	Z.Zukulu	Wednesday, 12 February 2025	Community Services	NO	One route	Sole Provider
Tuesday, 25 February 2025	90020460	Umgeni Water	R 6 164,00	LAB	Z.Zukulu	Monday, 10 February 2025	Community Services	NO	One route	Sole Provider
Thursday, 13 March 2025	22410177/202 51	Stadio	R 10 810,00	Study Fees	Z.Zukulu	Thursday, 06 March 2025	Corporate Services	NO	One route	Sole Provider
N/A	N/A	LIASA	R3 811,50	Training	Z.Zukulu	Thursday, 06 March 2025	Corporate Services	NO	One route	Sole Provider
Thursday, 13 March 2025	90021033/900 21035	Umgeni Water	R 12 328,00	LAB	Z.Zukulu	Monday, 10 March 2025	Community Services	NO	One route	Sole Provider

SECTION 17 TRANSACTION DETAILS FOR 2024/25 FINANCIAL YEAR								PROCUREMENT PROCESS		
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Thursday, 27 March 2025	IN0000000266071	Milpark Education	R 17 250,00	Study Fees	Z.Zukulu	Wednesday, 19 March 2025	Corporate Services	NO	One quote	Sole Provider
Tuesday, 25 March 2025	54420156	UNISA	R 8 590,00	Study Fees	Z.Zukulu	Wednesday, 19 March 2025	Corporate Services	NO	One quote	Sole Provider
N/A	N/A	Mancosa	R 17 550,00	Study Fees	Z.Zukulu	Wednesday, 19 March 2025	Corporate Services	NO	One quote	Sole Provider
N/A	N/A	WESSA	R 12 888,75	LAB	Z.Zukulu	Thursday, 27 March 2025	Community Services	NO	One quote	Sole Provider
Tuesday, 01 April 2025	L772015	Mancosa	R 16 866,00	Study Fees	Z.Zukulu	Friday, 28 March 2025	Corporate Services	NO	One quote	Sole Provider
Tuesday, 01 April 2025	5400374721/L EB0431	UNISA	R 20 425,00	Study Fees	Z.Zukulu	Friday, 28 March 2025	Corporate Services	NO	One quote	Sole Provider
Tuesday, 01 April 2025	VARRIOUS	Stadio	R 79 150,00	Study Fees	Z.Zukulu	Friday, 28 March 2025	Corporate Services	NO	One quote	Sole Provider

**TOTAL**

**R 387 473,32**

## 14. 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 Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
MBIZLM27/02/18/02ENG	Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	1856	Tuesday, 12 June 2018	Thursday, 20 July 2023	12	Friday, 19 July 2024	R 86 428 299,70	R 5 113 523,92	R -	R 5 113 523,92	expired
MBIZ LM ICT Due Diligent	Munsoft (PTY) LTD	Financial and Billing System	1095	Wednesday, 01 July 2020	Saturday, 01 July 2023	24	Monday, 30 June 2025	R -	-R 15 213 097,52	R 608 306,64	-R 15 821 404,16	expired
Fef:6/1/1/5	Conlog	Prepaid electricity agent	1460	Wednesday, 01 August 2018	Sunday, 31 July 2022	24	Tuesday, 30 July 2024	R -	-R 8 938 021,85	R 129 524,83	-R 9 067 546,68	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	R 0,13	-R 3 717 913,42	R -	-R 3 717 913,42	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	R 5 300 000,00	R 208 042,19	R -	R 208 042,19	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	R -	-R 14 610 423,05	R 4 206 347,98	-R 18 816 771,03	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	R 2 129 902,23	-R 216 850,34	R 389 945,20	-R 606 795,54	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	R 30 850 200,00	R 2 753 400,00	R 4 347 000,00	-R 1 593 600,00	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	R -	-R 1 085 263,34	R 95 967,35	-R 1 181 230,69	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	R -	-R 6 535 185,26	R 3 125 797,10	-R 9 660 982,36	expired
WMM LM 25/08/21	Z.N.Mtshabe	Provision of Legal	1095	Thursday,	Sunday, 26	0	Sunday, 26	R	-R	R	-R 13 414	expired

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
		Services		27 January 2022	January 2025		January 2025	-	11 694 794,57	1 719 811,77	606,34	
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	R 6 581 971,41	R 5 168 509,72	R 560 210,26	R 4 608 299,46	expired
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	0	Sunday, 28 June 2026	R 3 256 364,38	R 102 691,34	R -	R 102 691,34	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	R -	-R 279 649,30	R 117 604,93	-R 397 254,23	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	R -	-R 4 340 956,19	R 3 926 454,16	-R 8 267 410,35	valid
WMM LM 30/06/22/01 TRA	Tunimart(PTY)LTD	Provision of Traveling Agency for 36 Months	1095	Wednesday, 04 January 2023	Saturday, 03 January 2026	0	Saturday, 03 January 2026	R -	-R 6 994 961,67	R 3 173 511,99	-R 10 168 473,66	valid
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	R 19 990 389,66	R 999 557,78	R -	R 999 557,78	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	R 4 061 813,16	R 140,43	R -	R 140,43	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	R -	R -	R -	R -	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	R -	-R 2 087 870,00	R 696 280,00	-R 2 784 150,00	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	R -	R -	R -	R -	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	R -	R -	R -	R -	expired
WMM LM 08/12/22/02 HPC	Manyobo Group	Hiring of Construction Plant	365	Wednesday, 15 March	Thursday, 14 March	6	Thursday, 12	R -	R -	R -	R -	expired

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
		and Trucks		2023	2024		September 2024					
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	R -	R -	R -	R -	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	R 759 732,35	R 69 066,57	R -	R 066,57	69 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	R -	R -	R -	R -	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	R -	-R 1 831 558,87	R 591 558,44	-R 117,31	2 423 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	R -	-R 3 135 083,88	R 1 552 861,84	-R 945,72	4 687 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	R -	-R 30 600,00	R -	-R 600,00	30 valid
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Descipline Panel of Consultants for a Period of 3 years	1095	Friday, 23 June 2023	Monday, 22 June 2026	0	Monday, 22 June 2026	R -	R -	R -	R -	valid
MBIZLM27/02/18/02ENG	VHB and Associates	Construction of Mbizana Civic Centre	365	Monday, 22 May 2023	Tuesday, 21 May 2024	12	Wednesday, 21 May 2025	R 7 379 831,38	R -	R -	R -	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	R -	R -	R -	R -	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	R -	R -	R -	R -	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	R 3 491 945,22	R 356 458,25	R 325 666,52	R 791,73	30 expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting	Multi Descipline	1095	Wednesday, 05 July	Saturday, 04 July	0	Saturday, 04 July	R -	R	R	R	valid

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
	Engineers	Panel of Consultants for a Period of 3 years		2023	2026		2026		-	-		
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Proffesional Services of Majazi Landfill Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	0	Saturday, 28 September 2024	R 10 217 253,61	R 8 127 995,27	R 1 005 116,56	R 7 122 878,71	expired
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resourses	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	0	Sunday, 23 August 2026	R -	-R 1 527 574,68	R 562 996,00	-R 2 090 570,68	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	R 5 743 276,13	R 937 982,32	R -	R 982,32	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	R 1 035 116,46	-R 0,01	R -	-R 0,01	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	R 4 621 749,00	R 231 002,57	R 792 622,84	-R 561 620,27	expired
WMM LM 000104 CS W08	Alutha Holding 82/ Show Love and Care	Construction to Ntshikitshane to Bhukuveni Access Road	121	Friday, 06 October 2023	Sunday, 04 February 2024	0	Sunday, 04 February 2024	R 2 495 075,00	R 246 806,77	R 124 414,48	R 122 392,29	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	R 4 395 182,41	R 1 402 778,91	R 561 075,65	R 841 703,26	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	R 5 122 592,20	R 341 782,15	R 251 621,58	R 90 160,57	expired
WMM LM 0018 MZ/ A/R	Vitsha Trading	Construction of Mwilini Access Road	304	Monday, 04 December 2023	Friday, 11 October 2024	0	Friday, 11 October 2024	R 5 790 907,51	R 1 287 849,29	R 1 125 764,56	R 162 084,73	expired
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	R 9 685 836,19	R 2 710 223,69	R 1 743 903,13	R 966 320,56	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	R -	-R 569 006,76	R 359 946,55	-R 928 953,31	valid
WMM LM 04/05/23/02	Masilo Projects 85	Electrification of	91	Tuesday, 25	Wednesday,	0	Wednesday,	R	R	R	R 350	expired

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
EMP		Masarhweni Phase 2		July 2023	17 January 2024		17 January 2024	3 207 821,60	756 691,13	405 927,68	763,45	
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	R -	-R 3 768 314,81	R 770 918,53	-R 4 539 233,34	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	R 883 300,00	R -	R -	R -	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	R -	-R 1 091 888,74	R 382 669,86	-R 1 474 558,60	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	R 200 000,00	R 200 000,00	R 150 890,00	R 49 110,00	expired
WMM LM 00012 BS	West Bank Limited	Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	0	Sunday, 31 December 2028	R -	-R 1 198 674,31	R 3 150 223,00	-R 4 348 897,31	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	R 573 850,00	R -	R -	R -	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	R 8 972 421,01	R 8 972 421,01	R 271 547,61	R 8 700 873,40	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	R 494 500,00	R 241 500,00	R -	R 241 500,00	valid
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	0	Wednesday, 27 November 2024	R 1 917 600,00	R 34 419,00	R -	R 34 419,00	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Construction of Mwilini Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	0	Wednesday, 27 November 2024	R 1 423 057,26	R 30 259,99	R -	R 30 259,99	expired
WMM LM 31/05/22/06 MDP	Masinyane and Son	Supply and Delivery of SMME Equipment	30	Friday, 09 February 2024	Sunday, 10 March 2024	0	Sunday, 10 March 2024	R 750 000,00	R -	R -	R -	expired
WMM LM 00019 NS A/R	S ZOKO CONSULTING	Construction of Ntlanezwe to Sizabonke Access	182	Monday, 04 December 2023	Wednesday, 05 June 2024	0	Wednesday, 05 June 2024	R 6 790 555,42	R 1 373 706,74	R 855 382,17	R 518 324,57	expired

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
		Road										
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	R 1 416 776,31	R 68 174,36	R -	R 174,36	68 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	R 4 127 551,32	R 1 437 402,78	R -	R 402,78	1 437 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	R 23 694 774,37	R 17 800 633,72	R 9 554 271,34	R 362,38	8 246 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	R 403 650,00	R -	R -	R -	- 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	R 2 998 750,00	R 1 818 750,00	R -	R 750,00	1 818 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	R 195 822,00	R -	R 150 075,00	-R 075,00	150 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	R -	R -	R -	R -	- 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	R 5 526 582,57	R 5 526 582,57	R 1 620 644,21	R 938,36	3 905 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	R -	-R 366 090,00	R -	-R 090,00	366 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	R -	-R 217 087,20	R 1 107 909,81	-R 997,01	1 324 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	R -	-R 183 099,55	R 450 994,98	-R 094,53	634 valid
WMM LM 00053 W&OHP 36M	Woman of Virtue	Wellness and	1095	Wednesday, 05 June	Saturday, 05 June	0	Saturday, 05 June	R 2 481	R	R	R	2 481 valid

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
	Health	Occupational Health Practitioner for 36 Months		2024	2027		2027	050,00	2 481 050,00	-	050,00	
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	R -	-R 654 715,00	R 991 520,00	-R 235,00 1 646	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	R 2 283 458,58	R 1 278 663,38	R -	R 1 278 663,38	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	R 2 659 375,00	R 2 299 630,85	R 851 112,29	R 1 448 518,56	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	R 2 622 137,43	R -	R -	R -	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	R 4 262 638,07	R 1 992 932,96	R 1 683 594,46	R 309 338,50	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	R 2 657 043,09	R -	R -	R -	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	R 2 054 348,50	R 9 221,85	R -	R 9 221,85	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	R 1 590 105,00	R -	R -	R -	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	R 3 283 800,85	R 1 864 700,85	R -	R 1 864 700,85	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	R 1 625 964,50	R 39 629,01	R -	R 39 629,01	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	R 1 000 305,05	R -	R -	R -	expired

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
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	R 2 931 010,28	R 29,90	R -	R 29,90	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	R 4 601 357,50	R 440,33	R -	R 440,33	expired
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Allocation of Lundini to Mtshawedikazi Access Road	91	Thursday, 14 September 2023	Monday, 18 December 2023	0	Monday, 18 December 2023	R 2 208 057,50	R 0,09	R -	R 0,09	expired
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	R 2 052 749,50	-R 0,01	R -	-R 0,01	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	R 3 799 600,00	R 75 123,75	R -	R 123,75	75 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	R 2 244 332,12	R 49 368,52	R -	R 368,52	49 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	R 2 598 341,63	R -	R -	R -	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	R 2 380 513,80	R 89 642,50	R -	R 642,50	89 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	R 4 540 072,40	R 2 255 632,40	R 1 998 674,61	R 957,79	256 expired
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Allocation-Rehabilitation of Ndela to Ward 11 Access Road	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	R 2 913 661,30	R 857 239,12	R 274 363,50	R 875,62	582 expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation-Rehabilitation of Matshezini(Disaster )	182	Monday, 28 November 2022	Monday, 29 May 2023	0	Monday, 29 May 2023	R 307 674,95	R -	R -	R -	expired
WMM LM 08/12/22/02 HPC	Nikhwe Group	Allocation-Rehabilitation of	182	Monday, 22 April 2024	Wednesday, 30 October 2024	0	Wednesday, 30 October 2024	R 2 936 509,72	R 152	R 146 537,99	R 749,99	5 expired

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
		Mtomkhulu Access Road(Disaster )							287,98			
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	R 4 904 976,55	R 2 761 471,80	R 2 101 372,93	R 660 098,87	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	R -	-R 742 550,00	R 1 939 900,00	-R 2 682 450,00	valid
WMM LM 24/08/22 RTE	Eco South Partneship	Revalidation of Township Establishment	182	Sunday, 07 April 2024	Sunday, 06 October 2024	0	Sunday, 06 October 2024	R 672 865,00	R -	R -	R -	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	R 386 345,00	R -	R -	R -	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation-Rehabilitation of Mhlwazini Access Road	182	Monday, 05 December 2022	Monday, 05 June 2023	0	Monday, 05 June 2023	R 523 794,47	R 14 620,00	R -	R 14 620,00	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	R 893 906,17	R 893 906,17	R 804 515,55	R 89 390,62	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	R 390 000,00	R -	R -	R -	expired
WMM-LM 00064 0 OE	Sword Group	Supply and Delivery of Office Furniture	121	Wednesday, 10 July 2024	Friday, 08 November 2024	0	Friday, 08 November 2024	R 299 900,00	R 299 900,00	R 299 900,00	R -	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	R 2 404 799,80	R 1 345 901,90	R 355 420,15	R 990 481,75	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	R 405 100,00	R 405 100,00	R -	R 405 100,00	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	R 5 864 368,09	R 3 274 296,11	R 927 453,17	R 2 346 842,94	valid

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
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	R 561 821,00	R 561 821,00	R 561 821,00	R -	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation- Profesional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	0	Thursday, 14 November 2024	R 1 161 286,46	R 1 161 286,46	R 325 335,00	R 951,46	835 expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Proffesional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	0	Tuesday, 03 December 2024	R -	R -	R -	R -	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Professional Services of Mkhasweni Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	0	Friday, 15 November 2024	R 1 053 979,73	R 1 053 979,73	R 395 476,84	R 502,89	658 expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Professional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	0	Friday, 15 November 2024	R 939 723,75	R 939 723,75	R 503 596,13	R 127,62	436 expired
WMM LM 00062 Part 1	Eyethu Construction and Plant Hire	Allocatio- Coonstruction of Ndlavini Access Road and Bridge	182	Thursday, 08 February 2024	Monday, 03 February 2025	0	Monday, 03 February 2025	R 6 440 046,23	R 6 440 046,23	R 3 258 586,04	R 460,19	3 181 expired
WMM LM 00062 Part 1	Masilo Jv CastleHill	Allocation- Construction of Sunyside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	0	Wednesday, 06 November 2024	R 3 131 381,00	R 3 131 381,00	R 2 556 690,35	R 690,65	574 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	R 4 498 048,51	R 4 498 048,51	R 3 347 147,99	R 900,52	1 150 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	R 2 766 871,25	R 2 766 871,25	R 2 263 524,30	R 346,95	503 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	R 2 935 362,93	R 2 935 362,93	R 1 058 243,80	R 119,13	1 877 expired

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
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	R 4 498 048,51	R 4 498 048,51	R 1 365 635,59	R 412,92 3 132	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allacation of Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	0	Friday, 07 February 2025	R 876 009,40	R 608 516,57	R 267 492,83	R 023,74 341	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allacation of Consultants :Construction of Nyanisweni Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	R 625 059,82	R 625 059,82	R 239 436,06	R 623,76 385	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allacation of Consultants :Mhlabomnyama Via Makhalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	R 1 037 281,67	R 244 607,45	R 285 745,33	-R 137,88 41	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allacation 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	R 801 334,39	R 801 334,39	R 77 625,00	R 709,39 723	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allacation of Consultants :Khutshi to Voting Station	365	Tuesday, 14 May 2024	Wednesday, 14 May 2025	0	Wednesday, 14 May 2025	R 583 161,04	R 583 161,04	R 583 050,00	R 111,04	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allacation of Consultants :cabane to Krestu Access Road	365	Wednesday, 15 May 2024	Thursday, 15 May 2025	0	Thursday, 15 May 2025	R 421 365,14	R 421 365,14	R 423 717,50	-R 352,36 2	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allacation of Consultants :Construction of Sunyside Access Road	365	Thursday, 16 May 2024	Friday, 16 May 2025	0	Friday, 16 May 2025	R 669 706,94	R 669 706,94	R 666 683,75	R 023,19 3	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for proffesional services of Thaleni Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	0	Thursday, 04 July 2024	R 1 013 641,64	R 1 013 641,64	R 1 280 078,09	-R 436,45 266	expired

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
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	R -	R -	R -	R -	valid
WMM-LM 13/09/23/05 IVR	CrossCheck Information Bureau Pty Ltd	Indigent Register Data Managaement Verification for 36 Months	1095	Monday, 26 August 2024	Thursday, 26 August 2027	0	Thursday, 26 August 2027	R 1 463 335,44	R 1 463 335,44	R -	R 1 463 335,44	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	R 1 400 000,00	R 1 400 000,00	R 1 190 000,01	R 209 999,99	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	R 4 675 814,60	R 4 675 814,60	R 3 498 869,43	R 1 176 945,17	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	R -	R -	R -	R -	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	R 2 935 362,93	R 2 935 362,93	R 2 300 539,01	R 634 823,92	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	R 13 609 568,67	R 13 609 568,67	R 12 248 611,82	R 1 360 956,85	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	R -	R -	R 58 140,57	-R 140,57	58 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	R 4 994 581,21	R 4 994 581,21	R 3 318 582,65	R 1 675 998,56	expired
WMM 000 103 TCE	Thake Electrical	Allocatio- Electrification of 206 Households - at Matwebu Village	182	Wednesday, 06 November 2024	Wednesday, 07 May 2025	0	Wednesday, 07 May 2025	R 4 936 928,15	R 4 936 928,15	R 2 590 763,36	R 2 346 164,79	expired
WMM LM 18/01/24/01 TCE	Thake Electrical	Allocation - Electrification of	365	Tuesday, 09 July 2024	Wednesday, 09 July	0	Wednesday, 09 July	R 570	R 570	R 499 651,61	R 71 267,13	valid

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
		Nkanini Village for Designs			2025		2025	918,74	918,74			
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	R 4 994 581,21	R 4 994 581,21	R -	R 4 994 581,21	valid
WMM-LM 000101 PSS	Gijima KM Security Services	Provision of Security Sevices fro 36 Months	1095	Friday, 13 September 2024	Monday, 13 September 2027	0	Monday, 13 September 2027	R -	R -	R 1 932 206,02	-R 206,02	1 932
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	R -	R -	R 220 999,07	-R 999,07	220
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	R 1 321 459,80	R 1 321 459,80	R 427 945,98	R 513,82	893
WMM LM 000106	ML Industries (Pty)Ltd	Spartial Development Framework	243	Tuesday, 26 November 2024	Sunday, 27 July 2025	0	Sunday, 27 July 2025	R 585 000,00	R 585 000,00	R 175 500,00	R 500,00	409
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	R 4 173 243,52	R 4 173 243,52	R -	R 243,52	4 173
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	R 4 173 243,52	R -	R -	R -	-
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	R -	R -	R -	R -	-
WMM-LM 22/10/24/01 DMP	Banabanzi Projects (PTY) LTD	Reviewal of Disatser Mngement Plan	91	Thursday, 06 February 2025	Thursday, 08 May 2025	0	Thursday, 08 May 2025	R 590 000,00	R 590 000,00	R -	R 000,00	590
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	R 1 691 650,00	R 1 691 650,00	R -	R 650,00	1 691
WMM LM 19/04/23/02 CCP	ML Industries (Pty)Ltd T/A Inguquko Planning	Wild Cioast Precinct Plans	243	Thursday, 06 February 2025	Tuesday, 07 October 2025	0	Saturday, 15 August 2026	R 460 000,00	R 460 000,00	R -	R 000,00	460
WMM LM 00063-Part 1	PMB Projects	Panel of Service Providers for	547	Friday, 14 February	Saturday, 15 August	0	Thursday, 13 August	R -	R -	R -	R -	-

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
		Maintanance of Roads for a Period of 18 Months		2025	2026		2026					
WMM LM 00063-Part 1	Lat Number Jv liszwe 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	Friday, 14 August 2026	R -	R -	R -	R -	valid
WMM LM 00063-Part 1	Camlulo T/A Eyethu Projects and Plant Hire	Panel of Service Providers for Maintanance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	0	Thursday, 13 August 2026	R -	R -	R -	R -	valid
WMM LM 00063-Part 1	Wosa Nawe 16	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	R -	R -	R -	R -	valid
WMM LM 00063-Part 1	Athindura Trading	Panel of Service Providers for Maintanance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Friday, 14 August 2026	R -	R -	R -	R -	valid
WMM LM 00063-Part 1	Citi Cargo	Panel of Service Providers for Maintanance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	0	Thursday, 13 August 2026	R -	R -	R -	R -	valid
WMM LM 00063-Part 1	NSG 122011 Trading Enterprise (PTY)LTD	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	R -	R -	R -	R -	valid
WMM LM 00063-Part 1	Mabozela Trading and Enterprise	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	R -	R -	R -	R -	valid
WMM LM 00063-Part 1	Imibongo Engineering (PTY) LTD	Panel of Service Providers for Maintanance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Saturday, 00 January 1900	R -	R -	R -	R -	

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	As @ 30 June 2024
								446 284 429,04	81 084 318,24	111 261 824,33	-30 177 506,09	

## **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 30<sup>th</sup> 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																			
N o	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 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 on 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 statements 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?	Adjusted In 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																			
N o	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)
	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, pertaining to a reported target, is reported on	Adequate review of performance information and ensure that 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?	Adjusted In 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	<b>The management should ensure that:</b>  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																			
N o	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?	Adjusted 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	Report to council Committees for investigation	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.

he 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 was presented on the 12<sup>th</sup> of March 2025, only then were 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 revise 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 should then be 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 had been confirmed until 12 March
- Provincial budget allocations still not available due to the delays in the National budget
- Draft budget process behind by 3 weeks
- Departments were unable to make realistic expenditure submissions on time without knowing the revenue available
- Draft budget deadlines for municipalities have not been revised
- There may not be sufficient time for all budget structures to consider the budget before presentation to the Executive Committee and therefore the council
- Thorough consultations and engagements will need to take place with both the communities and within the council structures during the budget engagements to ensure that the final budget to be approved in May is as realistic as humanly possible
- Management efforts have been intensified to ensure that the draft budget presented is close to being the realistic budget as required by the MFMA and supporting regulations

- Uncertainties on the municipal decision making as there still remains uncertainties on the National budget as major stakeholders still express not to support the budget in its current form

#### **b) Process followed**

The Budget and Treasury office consolidated all the budget guidelines from the national budget, MFMA budget circulars, the Division of Revenue Bill, the Provincial Treasury Gazette, Guidelines from NERSA in relation to the electricity tariffs, and inputs from departments.

The municipality's realistically anticipated revenues were worked out using these guidelines mentioned above.

Expenditure limits for departments were also worked out using the same guidelines to ensure affordability and funding of the budget as required by the MFMA and the Municipal Budgeting and Reporting Regulations.

c) Summary of Grants allocations

Reconciliation of Winnie Madikizela-Mandela Local Municipality allocations for 2025/26 MTREF						
	2024/25 Allocations	Change	% Change	2025/26	2026/27	2027/28
<b>National Allocations</b>						
<i>Operational</i>	<b>399 023 600</b>	<b>-10 597 350</b>		<b>388 426 250</b>	<b>376 119 550</b>	<b>393 108 850</b>
Equitable Share	359 441 000	-1 586 000	0%	357 855 000	355 590 000	371 655 000
Financial Management Grant	2 100 000	-	0%	2 100 000	2 300 000	2 400 000
Municipal Disaster Management Grant	6 314 000	-6 314 000	-100%	-	-	-
Expanded Public Works Programme	2 981 000	130 000	4%	3 111 000	-	-
Municipal Infrastructure Grant	2 825 600	526 650	19%	3 352 250	3 229 550	3 375 850
Integrated National Electrification Grant	25 362 000	-3 354 000	-13%	22 008 000	15 000 000	15 678 000
<i>Capital</i>	<b>75 515 400</b>	<b>-11 822 650</b>		<b>63 692 750</b>	<b>62 361 450</b>	<b>65 141 150</b>
<i>Government Support Grant</i>	-	-	0%	-	-	-
<i>Neighbourhood Development Partnership Grant(Capital)</i>	-	-	0%	-	1 000 000	1 000 000
Municipal Infrastructure Grant	53 686 400	10 006 350	19%	63 692 750	61 361 450	64 141 150
Municipal Disaster Recovery Grant	21 829 000	-21 829 000	-100%	-	-	-
<b>Provincial Allocations</b>						
<i>Operational</i>	<b>1 347 000</b>	<b>-200 000</b>		<b>1 147 000</b>	<b>1 147 000</b>	<b>1 199 000</b>
Green Municipality Grant	200 000	-200 000	-100%	-	-	-
Library Grant	1 147 000	-	0%	1 147 000	1 147 000	1 199 000
				-	-	-
				-	-	-
<b>TOTAL ALLOCATIONS</b>	<b>475 886 000</b>	<b>-22 620 000</b>	<b>-5%</b>	<b>453 266 000</b>	<b>439 628 000</b>	<b>459 449 000</b>

The above table shows the total of both conditional and unconditional grants to the municipality as confirmed on the Division of Revenue Bill excluding the Provincial Treasury Gazette that is still delayed due to the delays on the national budget processes. From the table, we see a overall decrease of over R22.6 million on the grants total compared with the with the revised budget. A reduction is seen on the equitable share, the Integrated National Electrification grant which is used to provide electricity in the rural areas of the municipality as well as the Disaster Recovery grant which the municipality has no allocation for the 2025/26 financial year. An increase of just over R10 million is seen on the municipal infrastructure Grant which is made up of the top-up allocation for the construction of sport facilities in the form of required improvements at the Mphuthumi Mafumbatha Stadium as well as price adjustment cushioning in relation of the current economic climate

## 4. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	15 896	15 896	1 248	11 185	11 922	(737)	-6%	15 896
Pension and UIF Contributions		-	1 325	1 325	103	927	993	(66)	-7%	1 325
Medical Aid Contributions		-	1 325	1 325	103	927	993	(66)	-7%	1 325
Motor Vehicle Allowance		-	6 623	6 623	510	4 575	4 967	(392)	-8%	6 623
Cellphone Allowance		-	3 384	3 384	251	2 254	2 538	(284)	-11%	3 384
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	1 325	1 325	103	927	993	(66)	-7%	1 325
<b>Sub Total - Councillors</b>		-	29 876	29 876	2 319	20 795	22 407	(1 612)	-7%	29 876
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	5 602	5 868	467	4 413	4 401	12	0%	5 868
Pension and UIF Contributions		-	195	207	16	146	155	(9)	-6%	207
Medical Aid Contributions		-	308	328	26	241	246	(5)	-2%	328
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1 780	1 865	147	1 357	1 399	(42)	-3%	1 865
Cellphone Allowance		-	94	102	8	73	77	(4)	-5%	102
Housing Allowances		-	417	438	34	319	328	(10)	-3%	438
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	8 396	8 808	698	6 549	6 606	(58)	-1%	8 808
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	81 477	82 460	6 760	58 938	61 845	(2 907)	-5%	82 460
Pension and UIF Contributions		-	13 562	13 757	1 106	9 740	10 318	(578)	-6%	13 757
Medical Aid Contributions		-	6 640	7 671	618	5 167	5 753	(586)	-10%	7 671
Overtime		-	3 290	3 389	89	1 409	2 542	(1 133)	-45%	3 389
Performance Bonus		-	6 453	6 777	87	480	5 083	(4 603)	-91%	6 777
Motor Vehicle Allowance		-	8 829	9 240	709	6 402	6 930	(528)	-8%	9 240
Cellphone Allowance		-	1 257	1 269	51	462	952	(490)	-51%	1 269
Housing Allowances		-	4 373	4 555	349	3 179	3 416	(237)	-7%	4 555
Other benefits and allowances		-	3 489	3 551	123	1 126	2 663	(1 538)	-58%	3 551
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		-	129 370	132 669	9 891	86 903	99 502	(12 599)	-13%	132 669
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>		-	167 642	171 353	12 908	114 247	128 515	(14 268)	-11%	171 353
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	167 642	171 353	12 908	114 247	128 515	(14 268)	-11%	171 353
<b>% increase</b>	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		-	137 766	141 477	10 589	93 452	106 108	(12 656)	-12%	141 477

## 5. Debtors' analysis

### Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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	4 386	2 238	1 839	1 966	1 899	1 567	1 466	11 468	26 828	18 365			
Receivables from Non-exchange Transactions - Property Rates	1400	624	318	299	293	290	271	247	40 407	42 750	41 509			
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–			
Receivables from Exchange Transactions - Waste Management	1600	37	18	16	16	13	12	12	2 007	2 129	2 058			
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	360	360	360			
Interest on Arrear Debtor Accounts	1810	737	760	712	757	742	713	692	20 784	25 897	23 688			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	420	352	254	248	243	235	216	9 106	11 074	10 049			
Total By Income Source	2000	6 204	3 685	3 120	3 281	3 186	2 797	2 633	84 132	109 038	96 029	–	–	
2023/24 - totals only										–	–			
Debtors Age Analysis By Customer Group														
Organs of State	2200	563	536	507	580	576	604	578	47 364	51 310	49 704			
Commercial	2300	5 268	2 839	2 315	2 406	2 343	1 927	1 789	21 718	40 605	30 183			
Households	2400	374	309	298	295	267	265	265	15 050	17 122	16 141			
Other	2500	–	–	–	–	–	–	–	–	–	–			
Total By Customer Group	2600	6 204	3 685	3 120	3 281	3 186	2 797	2 633	84 132	109 038	96 029	–	–	

The table above shows municipal debtors for the month of March 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 - M09 March

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

The above table shows the municipality's creditors and their ageing. No creditors recorded were not within the 30 days requirement with no creditors beyond the 30 days. The municipality continues to find ways to ensure that this status quo is maintained at all times.

## 7. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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 <sup>a</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,005030242	0	n/a	not fixed	539 027	2 711	(18 211)	89 860	613 387
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,004889083	0	n/a	not fixed	2 363	12	(1 581)	–	794
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,005520507	0	n/a	not fixed	771	4	(4)	–	771
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,004514272	0	n/a	not fixed	12 981	59	(8 514)	10 945	15 471
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,005520509	0	n/a	not fixed	49	0	–	–	49
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,00552131	0	n/a	not fixed	3	0	–	–	3
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,021717784	0	n/a	not fixed	1 920	42	–	21 829	23 791
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,005520518	0	n/a	not fixed	178	1	–	–	179
<b>Municipality sub-total</b>										<b>557 292</b>	<b>2 829</b>	<b>(28 311)</b>	<b>122 634</b>	<b>654 444</b>
<b>Entities</b>														
														–
														–
														–
														–
														–
<b>Entities sub-total</b>										<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>557 292</b>	<b>2 829</b>	<b>(28 311)</b>	<b>122 634</b>	<b>654 444</b>

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 R97.1 million which lead to an increase in its investments for the month of March 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 - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		351 085	392 710	367 595	89 860	364 522	275 696	88 826	32,2%	367 595
Local Government Equitable Share		341 204	359 441	359 441	89 860	359 441	269 581	89 860	33,3%	359 441
Finance Management		2 100	2 100	2 100	–	2 100	1 575	525	33,3%	2 100
Integrated National Electrification Programme		–	25 362	247	–	–	185	(185)	-100,0%	247
EPWP Incentive		3 042	2 981	2 981	–	2 981	2 236	745	33,3%	2 981
Municipal Infrastructure Grant		2 679	2 826	2 826	–	–	2 119	(2 119)	-100,0%	2 826
Municipal Disaster Response Grant		2 060	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		5 935	1 147	1 147	–	–	860	(860)	-100,0%	1 147
Sport and Recreation		500	1 147	1 147	–	–	860	(860)	-100,0%	1 147
Greenest Municipality Competition		200	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership		5 235	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	357 021	393 857	368 742	89 860	364 522	276 556	87 966	31,8%	368 742
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		71 968	53 686	81 081	38 274	103 703	60 811	42 892	70,5%	81 081
Municipal Infrastructure Grant (MIG)		50 906	53 686	53 686	10 945	56 512	40 265	16 247	40,4%	53 686
Municipal Disaster Recovery Grant		–	–	21 829	21 829	21 829	16 372	5 457	33,3%	21 829
Integrated National Electrification Programme Grant		–	–	5 566	5 500	25 362	4 174	21 188	507,6%	5 566
Neighbourhood Development Partnership		3 932	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant		17 130	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	71 968	53 686	81 081	38 274	103 703	60 811	42 892	70,5%	81 081
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	428 989	447 543	449 823	128 134	468 225	337 367	130 858	38,8%	449 823

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

## b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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	22 088	215 383	290 358	(74 975)	-25,8%	387 144
Local Government Equitable Share		341 204	359 441	359 441	21 673	192 479	269 581	(77 102)	-28,6%	359 441
Finance Management		2 100	2 100	2 100	183	1 521	1 575	(54)	-3,4%	2 100
Integrated National Electrification Programme		–	25 362	19 797	–	16 635	14 847	1 788	12,0%	19 797
EPWP Incentive		3 042	2 981	2 981	–	2 981	2 236	745	33,3%	2 981
Municipal Infrastructure Grant		–	2 826	2 826	232	1 766	2 119	(353)	-16,6%	2 826
Disaster Reponse grant		344	2 577	–	–	–	–	–	–	–
Municipal Disaster Response Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		361	1 347	1 347	118	213	1 010	(797)	-78,9%	1 347
Sport and Recreation		361	1 147	1 147	15	111	860	(750)	-87,1%	1 147
Greenest Municipality Competition		–	200	200	102	102	150	(48)	-31,7%	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	22 206	215 596	291 368	(75 772)	-26,0%	388 491
Capital expenditure of Transfers and Grants										
National Government:		76 788	65 200	81 520	13 299	55 718	61 140	(5 423)	-8,9%	81 520
Municipal Infrastructure Grant (MIG)		53 585	53 686	53 686	11 861	45 033	40 265	4 768	11,8%	53 686
Municipal Disaster Recovery Grant		9 128	–	16 344	–	–	12 258	(12 258)	-100,0%	16 344
Neighbourhood grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant		11 541	11 514	5 924	–	5 711	4 443	1 268	28,5%	5 924
Integrated National Electrification Programme Gran		2 534	–	5 566	1 437	4 974	4 174	800	19,2%	5 566
		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		76 788	65 200	81 520	13 299	55 718	61 140	(5 423)	-8,9%	81 520
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		423 839	461 834	470 161	35 504	271 314	352 508	(81 195)	-23,0%	470 011

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

EC443 Winnie Madikizela Mandela - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates		521	9 082	4 001	617	541	477	1 777	507	393	2 148	2 148	3 559	25 770	27 141	25 006
Service charges - Electricity revenue		5 282	2 718	4 633	4 448	2 851	2 802	5 660	10 277	3 783	4 058	4 058	(1 872)	48 699	50 940	53 283
Service charges - Water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Mangement		270	364	258	474	411	333	368	1 290	340	476	476	652	5 712	3 987	4 531
Rental of facilities and equipment		499	484	398	246	487	540	413	488	510	410	410	168	5 054	5 261	5 622
Interest earned - external investments		3 103	3 608	3 579	3 116	3 140	2 904	3 521	3 153	2 955	2 263	2 263	3 753	37 359	28 408	29 715
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		8	17	17	28	11	1	10	14	11	4	4	175	300	100	100
Licences and permits		53	8	1	2	0	–	–	–	1	190	190	1 831	2 277	2 382	2 491
Agency services		499	1 028	880	854	787	290	950	737	1 077	–	–	(5 674)	1 427	1 493	1 562
Transfers and Subsidies - Operational		149 813	2 845	–	72	1 341	119 814	150	895	111 837	–	–	(18 186)	368 581	361 765	349 251
Other revenue		140	58	383	(178)	40	(6)	56	94	64	4 203	2 608	38 455	45 916	39 180	37 712
<b>Cash Receipts by Source</b>		<b>160 188</b>	<b>20 213</b>	<b>14 151</b>	<b>9 679</b>	<b>9 609</b>	<b>127 156</b>	<b>12 904</b>	<b>17 455</b>	<b>120 971</b>	<b>13 752</b>	<b>12 157</b>	<b>22 862</b>	<b>541 096</b>	<b>520 657</b>	<b>509 273</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		27 967	–	–	18 732	10 500	–	–	8 230	16 445	–	–	(7 746)	74 128	74 019	77 596
<b>Total Cash Receipts by Source</b>		<b>188 155</b>	<b>20 213</b>	<b>14 151</b>	<b>28 411</b>	<b>20 109</b>	<b>127 156</b>	<b>12 904</b>	<b>25 685</b>	<b>137 416</b>	<b>13 752</b>	<b>12 157</b>	<b>15 115</b>	<b>615 224</b>	<b>594 676</b>	<b>586 869</b>
<b>Cash Payments by Type</b>																
Employee related costs		14 092	12 094	13 385	12 902	13 968	12 896	12 774	13 546	12 133	11 549	11 549	34 333	175 220	144 865	151 584
Remuneration of councillors		–	–	–	–	–	–	1 412	–	1 463	2 490	2 490	22 022	29 876	31 250	32 657
Interest		–	–	–	–	–	–	–	–	–	8	8	83	100	100	100
Bulk purchases - Electricity		5 254	6 453	6 705	4 884	4 966	4 604	4 590	4 659	4 027	4 483	4 483	(1 315)	53 792	62 238	72 009
Acquisitions - water & other inventory		432	342	598	709	244	1 036	631	736	473	664	664	1 440	7 969	8 326	8 701
Contracted services		8 273	2 129	3 936	3 718	2 759	2 250	4 271	2 635	3 910	8 262	8 262	57 093	107 498	101 165	107 584
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		17 306	2 649	26 344	1 304	9 455	9 766	13 293	3 758	8 106	7 367	7 367	(30 814)	75 901	93 084	97 326
<b>Cash Payments by Type</b>		<b>45 357</b>	<b>23 667</b>	<b>50 967</b>	<b>23 517</b>	<b>31 392</b>	<b>30 552</b>	<b>36 971</b>	<b>25 333</b>	<b>30 111</b>	<b>34 823</b>	<b>34 823</b>	<b>82 842</b>	<b>450 356</b>	<b>441 028</b>	<b>469 960</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		22 434	10 494	16 153	1 216	4 359	9 922	7 866	5 745	15 134	12 460	12 460	42 848	161 090	129 891	110 459
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Cash Payments by Type</b>		<b>67 791</b>	<b>34 161</b>	<b>67 120</b>	<b>24 732</b>	<b>35 752</b>	<b>40 473</b>	<b>44 837</b>	<b>31 078</b>	<b>45 246</b>	<b>47 283</b>	<b>47 283</b>	<b>125 690</b>	<b>611 445</b>	<b>570 920</b>	<b>580 419</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>120 364</b>	<b>(13 948)</b>	<b>(52 968)</b>	<b>3 679</b>	<b>(15 643)</b>	<b>86 683</b>	<b>(31 933)</b>	<b>(5 393)</b>	<b>92 170</b>	<b>(33 531)</b>	<b>(35 125)</b>	<b>(110 575)</b>	<b>3 778</b>	<b>23 756</b>	<b>6 450</b>
Cash/cash equivalents at the month/year beginning:		460 788	581 152	567 204	514 235	517 914	502 271	588 953	557 021	551 627	643 797	610 266	575 141	460 788	464 567	488 323
Cash/cash equivalents at the month/year end:		581 152	567 204	514 235	517 914	502 271	588 953	557 021	551 627	643 797	610 266	575 141	464 567	464 567	488 323	494 773

## 9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		16 171	25 770	25 770	393	17 916	19 328	(1 411)	-7%	25 770
Service charges		41 910	54 412	54 412	4 123	46 563	40 809	5 754	14%	54 412
Other revenue		23 026	54 644	83 546	1 663	12 000	62 660	(50 660)	-81%	83 546
Transfers and Subsidies - Operational		-	393 546	368 581	111 837	386 766	276 435	110 331	40%	368 581
Transfers and Subsidies - Capital		-	54 286	81 681	16 445	81 874	61 261	20 613	34%	81 681
Interest		43 463	27 159	37 359	2 955	29 080	28 019	1 061	4%	37 359
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(330 248)	(420 293)	(433 108)	(30 111)	(297 868)	(324 831)	(26 963)	8%	(433 108)
Interest		(50)	(100)	(100)	-	-	(75)	(75)	100%	(100)
Transfers and Subsidies		427 313	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>221 586</b>	<b>189 425</b>	<b>218 141</b>	<b>107 304</b>	<b>276 331</b>	<b>163 606</b>	<b>(112 725)</b>	<b>-69%</b>	<b>218 141</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(120 813)	(161 090)	(214 363)	(15 134)	(93 322)	(160 772)	(67 450)	42%	(214 363)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(120 813)</b>	<b>(161 090)</b>	<b>(214 363)</b>	<b>(15 134)</b>	<b>(93 322)</b>	<b>(160 772)</b>	<b>(67 450)</b>	<b>42%</b>	<b>(214 363)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>100 773</b>	<b>28 335</b>	<b>3 778</b>	<b>92 170</b>	<b>183 009</b>	<b>2 834</b>			<b>3 778</b>
Cash/cash equivalents at beginning:		360 015	178 456	460 788	551 627	460 788	460 788			460 788
Cash/cash equivalents at month/year end:		460 788	206 790	464 567	643 797	643 797	463 622			464 567

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 - M09 March

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		460 788	206 790	464 567	643 797	464 567
Trade and other receivables from exchange transactions		31 777	36 399	44 113	31 027	44 113
Receivables from non-exchange transactions		4 089	43 163	50 018	55 976	50 018
Current portion of non-current receivables		—	—	—	—	—
Inventory		786	1 264	2 679	1 661	2 679
VAT		—	17 160	14 148	33 115	14 148
Other current assets		71 709	18 847	18 842	19 917	18 842
<b>Total current assets</b>		<b>569 149</b>	<b>323 623</b>	<b>594 366</b>	<b>785 494</b>	<b>594 366</b>
<b>Non current assets</b>						
Investments		—	—	—	—	—
Investment property		49 294	42 210	49 294	49 294	49 294
Property, plant and equipment		892 082	902 875	1 000 015	931 602	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	353	333
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
<b>Total non current assets</b>		<b>943 140</b>	<b>946 807</b>	<b>1 050 903</b>	<b>982 510</b>	<b>1 050 903</b>
<b>TOTAL ASSETS</b>		<b>1 512 289</b>	<b>1 270 430</b>	<b>1 645 269</b>	<b>1 768 003</b>	<b>1 645 269</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		—	—	—	—	—
Financial liabilities		—	—	—	—	—
Consumer deposits		497	497	497	464	497
Trade and other payables from exchange transactions		75 985	75 049	106 734	25 168	106 734
Trade and other payables from non-exchange transactions		14 409	—	6 885	51 914	6 885
Provision		1 067	19 919	21 932	1 545	21 932
VAT		2 514	7 878	6 098	40 122	6 098
Other current liabilities		20 864	—	—	—	—
<b>Total current liabilities</b>		<b>115 337</b>	<b>103 343</b>	<b>142 145</b>	<b>119 213</b>	<b>142 145</b>
<b>Non current liabilities</b>						
Financial liabilities		—	—	—	—	—
Provision		11 950	11 485	11 950	11 950	11 950
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	—	—	—	—
<b>Total non current liabilities</b>		<b>11 950</b>	<b>11 485</b>	<b>11 950</b>	<b>11 950</b>	<b>11 950</b>
<b>TOTAL LIABILITIES</b>		<b>127 287</b>	<b>114 828</b>	<b>154 096</b>	<b>131 163</b>	<b>154 096</b>
<b>NET ASSETS</b>	2	<b>1 385 002</b>	<b>1 155 603</b>	<b>1 491 174</b>	<b>1 636 840</b>	<b>1 491 174</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		1 385 002	1 155 603	1 491 174	1 636 840	1 491 174
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 385 002</b>	<b>1 155 603</b>	<b>1 491 174</b>	<b>1 636 840</b>	<b>1 491 174</b>

## **11. Recommendations**

- a) The irregular expenditure reported on the report be referred to the executive committee to recommend to council for investigation
- b) The committee recommends the extension of the Financial Management System Contract for a period of three years to avoid incurring more costs on the procurement of a new system
- c) The assets referred to above be recommended to the executive committee for inclusion in the disposal list of assets already approved by council

## 12. Municipal Manager's quality certification

### Quality Certificate

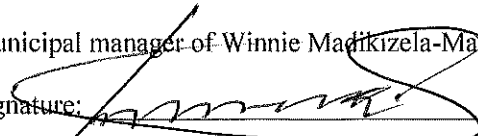
I, Luvuyo Mahlaka, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

☐ The monthly budget statement

for the month of March 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: 14/04/2025