



WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY MONTHLY REPORT

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

Table of Contents

Part 1 – in-year report	1
1. Executive Summary	1
1.1 The Political Oversight	1
2. Administration	2
3. Staff turnover	2
4. Implementation of mSCOA	2
5. Implementation of the Municipal Cost containment regulations	5
a. Supply and Delivery of Municipal Vehicles	5
b. Provision of vehicle fleet management services for the period 1 April 2021 to 31 March 2026.....	6
c. Provision of Debt Collection Services to the State for the Period of 01 April 2024 to 31 March 2029	8
6. Strategic Objectives	10
7. In-year budget statement tables.....	27
8. Capital programme performance	45
9. Audit and Token Identifier (TID) Conversion of Existing Prepayment Meters and The Supply, Delivery, Installation, Management, and Maintenance of Smart Metering Solution to the State for a Period 1 June 2024 to 31 May 2027	50
a. Selection process followed.....	50
b. Basis for selection	50
c. Recommendation	51
10. Supply chain management	52
a. Acquisition management.....	52
b. Handling of tenders during and Post COVID-19	52
c. Procurement requests below R2000.00.....	54
d. Procurement requests above R2, 000.00 but below R30, 000.00.....	55
e. Procurement above R30 000 but below R300 000.....	57
11. Status of Tenders.....	59
12. Database utilisation	70
13. Regulation 17(1) c Procurement.....	75
14. Contract Management	76
Part 2 – supporting documentation	92
1. 2024/25 Audit Progress	92
2. Implementation of the 2023/24 Audit Action Plan.....	93
3. Implementation of the Finance Management Internship Programme	103
4. Councillor and Staff Benefits	104
5. Debtors' analysis.....	105
6. Creditors' analysis	106
7. Investment portfolio analysis	107
8. Allocation and grant receipts and expenditure.....	108

9. Cash flow Statement 111

10. Statement of Financial Position 112

11. Recommendations..... 113

12. Municipal Manager’s quality certification..... 114

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 tenth 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 post adoption of the 2025-26 MTREF budget which is currently being sent 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 that annual targets are met for the by the end of the fourth quarter with catch-up plans for those not met in the last three quarters. The financial performance is expected be better this year compared to the same period in the previous years as procurement for some projects is in advanced stages and some have been appointed. The information reported below sets the tone for the remainder of the financial year and the baseline for the next financial year while also guiding 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 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 had not been completed with shortlisting still to be conducted. It can now be confirmed that recruitment processes have been concluded for the position of the secretary to the Chief Financial Officer with the successful candidate expected to commence duties at the start of May 2025. It can, however, be confirmed that there has not been much progress on the recruitment processes for the position of the Asset Management Clerk as shortlisting had not been done by the end of April 2025. The department will follow up with Corporate Services and request shortlisting to be concluded as soon as possible.

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

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:

5. Implementation of the Municipal Cost containment regulations

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

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

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

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

a. Supply and Delivery of Municipal Vehicles

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BASIS FOR SELECTION

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

- Footprint in the Eastern Cape Province
- Availability of dedicated resources

- Flexibility to respond to the municipality's changing needs
- System integration with the municipality's accounting system
- The municipality's access to the system used by the provider
- Transfer of skills
- Cost to the municipality

6. Strategic Objectives

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

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

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Su b- Re	Issue	Strate gic Object	Obje ctive No.	Strateg ies	Baselin e Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
					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 complete d by the 3rd day of each month following the billing month by June 2025	12 Month end closing Reports	R -	N/A	N/A	Perform 3 month end procedure for consumer debtors , sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Ward 01	Revenue Management	Manager: Revenue and Expenditure
					12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	4.1.4	0.25	Distribute d 12 electronic monthly consumer statements for active accounts with email addresses and cellphones by June 2025	12 Monthly Statements distribution Report	R 7,666.09	R 7,666.09	N/A	Distribute d 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distribute d 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distribute d 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distribute d 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Ward 01	Revenue Management	Manager: Revenue and Expenditure
					Review and Implementation of the Revenue enhancement Strategy by June 2025	4 Revenue enhancement strategy Meetings were held	Monitoring of the Revenue enhancement Strategy Action Plan	Number of meetings held to monitor the revenue enhancement strategy action plan	4.1.5	0.25	4 meetings held in monitoring revenue enhancement strategy action plan by June 2025	4 reports and 4 attendance registers	R -	N/A	N/A	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	Ward 01	Revenue Management

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
		To achieve at least 95% collection of all debt by June 2027		Implementation of credit control measures by June 2025	Outdated and incomplete consumer information (contact and personal information) on municipal billing system	Implementation of Data cleansing on consumer debtors.	% of consumer accounts data updated on municipal billing system.	4.1.6	0.25	100% of consumer accounts data updated on municipal billing system by June 2025	01 Consumer Master file extract report with complete consumer contact and personal information from municipal billing system.	R 300,000.00	R 300,000.00	N/A	100% of consumer accounts data updated on municipal billing system	N/A	N/A	N/A	Ward 01	Revenue Management	Manager: Revenue and Expenditure	
			Accounts owing beyond 3 years with a potential to be prescribed debt		Issue summons to consumer debtors accounts that have outstanding debt that is more than 90 days.	% of consumer accounts that are beyond 90 days issued with summons.	4.1.7	0.25	100% of consumer accounts that are beyond 90 days issued with summons by 30 June 2025	03 Quarterly reports	R -	N/A	N/A	N/A	100% of consumer accounts that are beyond 90 days issued with summons	100% of consumer accounts that are beyond 90 days issued with summons	100% of consumer accounts that are beyond 90 days issued with summons		Ward 01	Revenue Management	Manager: Revenue and Expenditure	
			100% businesses accounts that are beyond 90 days were handed over for debt collection to debt collectors		Implementation of debt collection service for debt that is more than 90 days.	Number of reports compiled on 100% business accounts that are beyond 90 days handed over for debt collection to debt collectors	4.1.8	0.25	2 Quarterly reports compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection by 30 June 2025	02 reports	R 1,200,000.00	R 1,200,000.00	N/A	N/A	N/A	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.		Ward 01	Revenue Management	Manager: Revenue and Expenditure	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2027		Performance of monthly debtors, rates and investment reconciliations by June 2025	The Credit control and debt collection policy,Tariff Policy,Property rates policy were reviewed	Monthly review of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.9	0.25	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation by June 2025	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation	R -	N/A	N/A	Reviewed 3 monthly debtors ,3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors,3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors,3 monthly investments and 3 monthly rates reconciliation	WMM LM	Revenue Management	Manager: Revenue and Expenditure
	Outdated Policies	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 -	N/A	N/A	N/A	N/A	N/A	3 reviewed sectional policies (Credit control and debt collection policy, Tariffs Policy, Property Rates Policy adopted by council.	WMM LM	Revenue Management	Manager: Revenue and Expenditure
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 93 Reconciliations	Non-compliance with circular 93 requirement	Submission of circular 93 Reconciliations - General Valuation Roll Vs Financial Billing System	Number of submitted circular 93 quarterly Reconciliations report	4.1.11	0.25	Submitted 04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System by June 2025	04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System	R -	N/A	N/A	Submitted 01 circular 93 reconciliations report	Submitted 01 circular 93 reconciliations report	Submitted 01 circular 93 reconciliations report	Submitted 01 circular 93 reconciliations report	WMM LM	Revenue Management	Manager: Revenue and Expenditure

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
				Promulgation of revenue policies and credit control policies into by-laws by June 2025	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.12	0.25	2 Promulgated of property rates policy and credit control policy by 30 June 2025	Promulgated property rates policy and credit control policy	R -	N/A	N/A	N/A	N/A	N/A	2 Promulgated of property rates policy and credit control policy	WMM LM	Revenue Management	Manager: Revenue and Expenditure
				Promulgation of the approved tariffs (gazetting) by June 2025	Gazetted property rates tariffs were advertised on East Griqual and News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1.13	0.25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2025	Promulgated of the approved tariffs (gazetting)	R -	N/A	N/A	N/A	N/A	N/A	1 Promulgated of the approved tariffs (gazetting)	WMM LM	Revenue Management	Manager: Revenue and Expenditure
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2027	4.2	Enforcement of system descriptions and processes as per the Account payable policy by June 2025	All creditors for July to June presented for payment were paid within 30 days	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2.1	0.25	100% payment of presented acceptable invoices within 30 days from receipt of invoice by June 2025	Invoice register and age analysis report	R -	N/A	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	WMM LM	Revenue Management	Manager: Revenue and Expenditure

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

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
					d and reviewed.																
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation by June 2025	12 months monthly payroll recons (July to June)were prepared and signed	Monthly reviewal of payroll reconciliation by the 7th working day of each month	Number of monthly reviewd payroll reconciliations	4.2.5	0.25	12 Monthly Reviewe d payroll reconcilia tion by June 2025	12 monthly payroll reconciliation	R -	N/A	N/A	3 monthly reviewe d payroll reconciliations	3 monthly reviewe d payroll reconciliations	3 monthly reviewed payroll reconcilia tions	3 monthly reviewed payroll reconcilia tions	WMM LM	Expenditure Management	Manager: Revenue and Expenditure
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2025	Payables account s policy was reviewe d and present ed to council	Reviewal and approval of accounts payable policy by council	Number of reviewed and approved policies	4.2.6	0.25	1 Reviewe d and Approved Accounts payables policy by June 2025	reviewed Accounts Payables Policy ,resolution extract	R -	N/A	N/A	N/A	N/A	N/A	1 Reviewe d and approved Accounts Payables policy	WMM LM	Expenditure Management	Manager: Revenue and Expenditure
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 128 - OCPO spending data	Non-compliance with circular 128 requirement - OCPO spending data submission	Submission of Monthly Circular 128 reports - OCPO Spending Data	Number of submitted reports NT portal	4.2.7	0.25	12 Submitte d monthly circular 128 reports - OCPO Spending Data by June 2025	proof of submission of circular 128 report - OCPO spending data to NT Portal	R -	N/A	N/A	03 submitte d monthly circular 128 reports - OCPO Spendin g Data	03 submitte d monthly circular 128 reports - OCPO Spending Data	03 submitte d monthly circular 128 reports - OCPO Spending Data	03 submitte d monthly circular 128 reports - OCPO Spending Data	WMM LM	Expenditure Management	Manager: Revenue and Expenditure

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
SUPPLY CHAIN MANAGEMENT	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027	4.3	By Monitoring and adherence to procurement plan by June 2025	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitoring of the procurement plan.	4.3.1	0.25	12 Reports Compiled on the monitoring of the procurement plan by June 2025	Signed SCM reports reporting on procurement plan	R -	N/A	N/A	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	WMM LM	Supply Chain Management	Manager: Supply Chain Management
	The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management Personnel by June 2027		Training of Supply Chain Management Personnel and communication of all updates on SCM matters by June 2025	4 SCM Officials were trained on SCM modules by Munsoft	Training SCM officials on Munsoft or SCM Regulations	Number of trained SCM personnel	4.3.2	0.25	4 SCM officials trained on Munsoft system or SCM regulations by 30 June 2025.	Attendance register, concept document	R 30,000.00	N/A	R 30,000.00	N/A	4 SCM officials trained on Munsoft system or SCM Regulations.	N/A	N/A	WMM LM	Supply Chain Management	Manager: Supply Chain Management
					No training Conducted on Contract Management	Training of SCM staff on Contract Management	Number of trained SCM personnel on Contract Management	4.3.3	0.25	3 SCM staff trained on Contract Management by June 2025	Signed Concept Document, Attendance Register	R 70,000.00	N/A	R 70,000.00	N/A	N/A	N/A	3 SCM staff trained on Contract Management	WMM LM	Supply Chain Management	Manager: Supply Chain Management

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	Inadequate contract management processes	To have an effective contract management system by June 2027		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly meetings conducted with service provider for all BTO contracts .	Number of monitoring meetings conducted for all BTO contracts	4.3.4	0.25	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts by 30 June 2025	12 Monthly monitoring reports and 12 attendance registers	R -	N/A	N/A	3 monitoring meetings conducted on BTO contracts.	3 monitoring meetings conducted on BTO contracts.	3 monitoring meetings conducted on BTO contracts .	3 monitoring meetings conducted on BTO contracts .	WMM LM	Supply Chain Management	Manager: Supply Chain Management
	Outdated and expired supplier Information	To have a fair competitive bidding process in all municipal thresholds by June 2027		Calling of all suppliers to update information by June 2025	Supplier database with bidders information updated.	Annual update of the supplier database	Number of suppliers updated information	4.3.5	0.25	400 Supplier database updated information by 30 June 2025	Advertisement and Munsoft audit trail	R -	N/A	N/A	100 supplier information updated	100 supplier information updated	100 supplier information updated	100 supplier information updated and Publication of the call to suppliers to update their information	WMM LM	Supply Chain Management	Manager: Supply Chain Management
	no schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2025	No Monitoring mechanism to ensure Bids are Awarded within the Validity period	Schedule of sitting of bid committees	Number of Schedule of bid committee sittings with confirmed dates	4.3.6	0.25	1 Signed Schedule of Bid Specification committee sittings ensuring each bid is concluded within 7 days after the appointment by June 2025	Signed schedule of bid specification committees , Appointment letter and attendance registers	R -	N/A	N/A	1 Signed schedule of bid specification committees.	1 Signed schedule of bid specification committees.	1 Signed schedule of bid specification committees.	1 Signed schedule of bid specification committees.	WMM LM	Supply Chain Management	Manager: Supply Chain Management

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
								4.3.7		1 Signed schedule of Bid Evaluation committee sittings ensuring each bid is evaluated within 30 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendance registers	R -	N/A	N/A	1 Signed schedule of Bid evaluation committee Sittings	1 Signed schedule of Bid evaluation committee Sittings	1 Signed schedule of Bid evaluation committee Sittings	1 Signed schedule of Bid evaluation committee Sittings	WMM LM	Supply Chain Management	Manager: Supply Chain Management	
								4.3.8		1 Signed Schedule of Bid Evaluation committee sittings ensuring each bid is adjudicated within 60 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendance registers	R -	N/A	N/A	1 Signed schedule of Sittings of Bid adjudication committee	1 Signed schedule of Sittings of Bid adjudication committee	1 Signed schedule of Sittings of Bid adjudication committee	1 Signed schedule of Sittings of Bid adjudication committee	WMM LM	Supply Chain Management	Manager: Supply Chain Management	
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts by June 2027	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3.7	0.25	12 Contract registers reviewed by June 2025	12 monthly reviewed contract registers	R -	N/A	N/A	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	WMM LM	Supply Chain Management	Manager: Supply Chain Management	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Sub-Report	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2025	Sectional policies reviewed annually	Review of existing sectional policies and approval by the council.	Number of reviewed and approved sectional policies	4.3.8	0.25	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy by June 2025	Reviewed and approved Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy, resolution extract	R -	N/A	N/A	N/A	N/A	N/A	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy.	WMM LM	Supply Chain Management	Manager: Supply Chain Management	
Assets and Stores Management	Financial statements with non-compliance with laws	To achieve a clean audit by June 2027	4.4	To have an accurate GRAP compliant Asset Register by June 2025	Accurate and complete Fixed Assets Register as at 30 June 2023 with no Audit Findings	Reviewal and Approval of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconciliations reviewed and approved	4.4.1	0.5	12 Reviewed and approved Assets reconciliations by 30 June 2025	12 monthly asset reconciliations	R -	N/A	N/A	3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	WMM LM	Asset Management	Manager: Asset & Stores Management	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Su b- Re	Issue	Strate gic Object	Obje ctive No.	Strateg ies	Baselin e Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
					Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	4.4.2	0.25	100% alignment of Asset management register that is reconciled to the Asset management module as at 30 June 2025	Progress reports, Signed Reconciliation between the asset register and the asset management module	R -	N/A	N/A	Submit Reconciliation between the 2023/24 Asset register and the asset management module	Clearing 50% of the reconciling items identified in quarter 1	Clearing 50% of the reconciling items identified in quarter 1	100% alignment of Asset management register that is reconciled to the Asset management module	WMM LM	Asset Management	Manager: Asset & Stores Management
					GRAP Compliant asset register as at 30 June 2024	Reviewal and submission of the GRAP compliant fixed asset register	Number of reviewed and submitted GRAP compliant fixed asset register	4.4.3	0.25	Reviewed and Submitted 01 GRAP compliant asset register to AG by June 2025	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI register	R 2,917,164.00	R 1,977,155.20	R 940,008.00	1 GRAP Compliant Asset Register reviewed and submitted to AG.	N/A	N/A	N/A	WMM LM	Asset Management	Manager: Asset & Stores Management
					All assets recorded in the FAR do exist and valued accurately by June 2025	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of reviewed and approved quarterly Assets Verification Reports	4.4.4	0.25	4 Reviewed and approved Assets Verification Reports by June 2025	4 Assets Verification Reports	R -	N/A	N/A	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	WMM LM	Asset Management	Manager: Asset & Stores Management
					Basis and assumptions on which assets are accounted for to be	Preparation and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	4.4.5	0.5	01 Reviewed and approved PPE Methodology by June 2025	PPE(movable assets) methodology signed and approved by CFO	R -	N/A	N/A	N/A	N/A	N/A	01 Reviewed and Approved PPE(movable assets) Methodology	WMM LM	Asset Management	Manager: Assets and Stores Management

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
				well documented and approved by June 2025																	
				Monthly update on inventory movements by June 2025	Inventory report and listing as at 30 June 2024	Reviewal and Approval of monthly Inventory reconciliations within 5 working days after month closure.	Number of Reviewed and approved Inventory reconciliations	4.4.6	0.25	12 Reviewed and approved Inventory reconciliations by June 2025	12 Inventory reconciliations	R -	N/A	N/A	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	WMM LM	Stores	Manager: Assets and Stores Management
				Inventory updates once every quarter by June 2025	Approved Inventory Count report	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of Reviewed and approved Inventory Count with Reports	4.4.7	0.25	4 Reviewed and approved Inventory Count Reports by June 2025	4 Reviewed and signed Inventory Count Reports	R -	N/A	N/A	1 Reviewed and approved Inventory Count	1 Reviewed and approved Inventory Count	1 Reviewed and approved Inventory Count	1 Reviewed and approved Inventory Count	WMM LM	Stores	Manager: Assets and Stores Management
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 2025		Valid contract for provision of municipal stationery	Municipality have an existing contract for 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 1,760,000.00	N/A	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	WMM LM	Stores	Manager: Assets and Stores Management

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Su b- Re	Issue	Strate gic Object	Obje ctive No.	Strateg ies	Baselin e Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	Outdat ed Asset and Invent ory Manag ement Policie s	Revie w of Asset and Invent ory Manag ement Policie s by June 2025		Annual review Asset and Invent ory Manag ement Policies by June 2025	Review ed and approve d Asset and Invent ory Manag ement Policies for 2023/2 4 financia l year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Inventory Manage ment Policies reviewed and approved .	4.4.9	0.2 5	1 Asset and 1 Inventory Manage ment Policies reviewed and approved by 30 June 2025	reviewed Assets and Inventory Manageme nt Policies,cou ncil resolution extract	R -	N/A	N/A	N/A	N/A	N/A	Reviewe d 1 Asset and 1 Inventory Manage ment Policies	WMM LM	Stores	Manager: Assets and Stores Management
	All council assets need to be fully insure d to ensure going concer n assum ption of the munici pality is not at risk.	Compli ance with the require ments of MFMA sectio n 63 by June 2025		Review al of an effectiv e Asset Manage ment Plan by June 2025	Review ed and approve d Asset Manage ment Plan	Reviewal of Asset Management Plan	Number of Reviewe d Asset Manage ment Plan	4.4.10	0.5	1 Reviewe d and signed Asset Manage ment Plan by 30 June 2025	Reviewed and signed Assets Manageme nt Plan	R -	N/A	N/A	N/A	N/A	N/A	1 Reviewe d asset manage ment plan.	WMM LM	Asset Management	Manager: Assets and Stores Management
Financial Reporting	Financ ial statem ents with non- compl iace with laws	To comp ile Annual Financi al State ments that compl y with all require ments by June 2027	4.5	Develo p sound, strict and effectiv e procedu res for the compila tion of AFS by June 2025	Audited Annual Financi al Statem ents for 2022/2 3 with no complia nce findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Credible Annual and Interim Financial Stateme nts submitte d	4.5.1	0.5	Credible and fully compliant Annual and Interim Financial Statemen ts submitte d by 30 June 2025	Interim Financial statements, annual financial statements	R -	N/A	N/A	Credibl e and fully complia nt 2023/2 4 Annual Financi al Statem ents submitt ed to AG.	N/A	N/A	Credible and fully compliant 2024/25 Interim Financial Statemen ts submitte d to CFO.	WMM LM	Reporting	Manager: Budgeting and Reporting

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
		To achieve a clean audit by June 2027		Manage audit and ensure audit readiness by June 2025	Audited Annual Financial Statements for 2022/23 with no compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Number of milestones taken to manage external audit and ensure audit readiness to achieve clean audit opinion	4.5.2	0.25	04 Milestones taken to manage the external audit and ensure audit readiness to achieve clean audit opinion as at 30 June 2025	Proof of submission to AG, COAF register, Audit Action Plan, updated Audit Action Plan	R 5,743,904.40	R 5,743,904.40	N/A	1 milestone taken Submitted 2023/24 Annual Financial Statements to AG	1 milestone taken Responded to AG's queries and provide CoAf register	1 milestone taken Developed Audit Action plan, Implementation and monitoring of Audit Action Plan	1 milestone taken Implementation and monitoring of Audit Action Plan	WMM LM	Reporting	Manager: Budgeting and Reporting
				Performance of Monthly bank reconciliations by June 2025	12 Reviewed bank reconciliations.	Performance of monthly reconciliations by the 7th working day of each month	Number of Reviewed bank reconciliations	4.5.3	0.25	12 Reviewed bank reconciliations by June 2025	12 Signed monthly Bank Reconciliation	R -	N/A	N/A	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	WMM LM	Reporting	Manager: Budgeting and Reporting
		Adhere to compliance to Municipal budget and reporting		Preparation and submission of all in-year statutory reports which is	s71 Reports submitted.	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	4.5.4	0.5	Submitted 12 signed s71 and FMG Reports by 30 June 2025	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	N/A	N/A	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	Submitted 3 s71 and 3 monthly FMG reports	WMM LM	Reporting	Manager: Budgeting and Reporting

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Sub-Re	Issue	Strategic Object ng requirements by June 2027	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
				section 71,52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2025	s52d reports submitted.	Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quarterly FMG Reports submitted	4.5.5	0.25	Submitted 04 signed s52d Reports by 30 June 2025	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R -	N/A	N/A	Submitted 1 Quarterly and 1 FMG Report	Submitted 1 Quarterly and 1 FMG Report	Submitted 1 Quarterly and 1 FMG Report	Submitted 1 Quarterly and 1 FMG Report	WMM LM	Reporting	Manager: Budgeting and Reporting	
					s72 reports submitted.	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0.25	Submitted 1 signed s72 Report (Mid Year assessment Report) by 25 June 2025	Proof of submission s72 Report	R -	N/A	N/A	N/A	N/A	1 submitted s72 Report	N/A	WMM LM	Reporting	Manager: Budgeting and Reporting	
					Recruitment of new interns	Training of newly appointed financial management Interns and finance officials to meet minimum competency requirements	Number of trained financial management interns and finance staff to meet minimum competency requirements	4.5.7	0.25	3 Trained financial management interns to meet minimum competency requirements by June 2025	attendance register	R 16,000.00	R 16,000.00	N/A	3 Trained financial management interns to meet minimum competency requirements	N/A	N/A	N/A	WMM LM	Reporting	Manager: Budgeting and Reporting	

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4.6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2025	Adjustments budget approved by 28 February 2024 and draft budget approved by 31 March 2024; final budget approved 31 May 2024	Compile three budgets to be approved by council	Number of Approved budgets	4.6.1	0.5	1 Approved adjusted budget , 1 Draft Budget and 1 Approved budget for 2025/26 by 30 June 2025	Signed Adjustment budget 24024/25; Signed Draft budget 25/26; Signed Approved 25/26 Final Budget and Signed Council resolutions	R -	N/A	N/A	N/A	N/A	Approved budget adjustment 2024/25; Adopted Draft budget 2025/26	Approved 2025/26 Budget	WMM LM	Budgeting	Manager: Budgeting and Reporting
					Publication of all budgets approved by council	Publication of approved budgets	Number of publicized approved budgets	4.6.2	0.25	Publication of Adjustment, Draft and Final Budget by 30 June 2025	3 published adverts	R 68,304.00	R 68,304.00	N/A	N/A	N/A	Advertising of adopted Draft budget; Advertising of Approved final budget	WMM LM	Budgeting	Manager: Budgeting and Reporting	
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2025	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0.25	1 IDP and Budget policy reviewed and adopted by 30 June 2025	Reviewed policy, resolution extract	R -	N/A	N/A	N/A	N/A	N/A	1 Reviewed and adopted IDP/Budget Policy.	WMM LM	Budgeting	Manager: Budgeting and Reporting

Reporting against the above targets is done at the end of each quarter. A verification of the performance reported is 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 - M10 April

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	21 713	21 532	23 421	587	20 711	19 518	1 194	6%	23 421
Service charges	53 841	56 844	53 764	4 087	44 139	44 803	(664)	-1%	53 764
Investment revenue	34 468	27 159	37 359	3 736	32 816	31 132	1 684	5%	37 359
Transfers and subsidies - Operational	352 621	394 792	368 591	494	369 088	307 159	61 930	0	368 591
Other own revenue	44 008	18 549	37 705	1 584	31 447	31 421	26	0%	–
Total Revenue (excluding capital transfers and contributions)	506 652	518 876	520 839	10 489	498 202	434 033	64 169	15%	520 839
Employee costs	139 601	137 766	141 477	10 303	103 755	117 898	(14 143)	-12%	141 477
Remuneration of Councillors	26 454	29 876	29 876	3 789	24 584	24 897	(313)	-1%	29 876
Depreciation and amortisation	32 417	54 371	49 371	2 554	26 460	41 142	(14 682)	-36%	49 371
Interest	50	100	100	–	–	83	(83)	-100%	100
Inventory consumed and bulk purchases	43 467	61 876	61 880	4 773	45 394	51 567	(6 173)	-12%	61 880
Transfers and subsidies	2 805	4 216	4 471	287	577	3 726	(3 149)	-85%	4 471
Other expenditure	168 344	211 626	231 822	15 444	127 023	193 185	(66 163)	-34%	231 822
Total Expenditure	413 140	499 830	518 998	37 149	327 793	432 498	(104 706)	-24%	518 998
Surplus/(Deficit)	93 512	19 046	1 841	(26 660)	170 409	1 534	168 875	11006%	1 841
Transfers and subsidies - capital (monetary allocations)	68 482	64 754	89 195	1 220	57 093	74 329	(17 236)	-23%	89 195
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	161 994	83 800	91 037	(25 440)	227 502	75 864	151 638	200%	91 037
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	161 994	83 800	91 037	(25 440)	227 502	75 864	151 638	200%	91 037
Capital expenditure & funds sources									
Capital expenditure	120 813	119 463	162 334	4 065	67 740	135 279	(67 539)	-50%	162 334
Capital transfers recognised	54 629	56 308	77 561	974	50 293	64 634	(14 341)	-22%	77 561
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	66 184	63 154	84 773	3 091	17 446	70 644	(53 198)	-75%	84 773
Total sources of capital funds	120 813	119 463	162 334	4 065	67 740	135 279	(67 539)	-50%	162 334
Financial position									
Total current assets	569 149	323 623	594 366		758 548				594 366
Total non current assets	943 140	946 807	1 050 903		984 027				1 050 903
Total current liabilities	115 337	103 343	142 145		119 219				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		1 611 407				1 491 174
Cash flows									
Net cash from (used) operating	221 586	189 425	218 141	(25 791)	250 540	181 784	(68 756)	-38%	218 141
Net cash from (used) investing	(120 813)	(161 090)	(214 363)	(5 086)	(98 408)	(178 636)	(80 227)	45%	(214 363)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	460 788	206 790	464 567	612 920	612 920	463 937	(148 983)	-32%	464 567
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 498	3 601	3 058	3 065	3 246	2 809	2 770	86 308	111 356
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

The table above shows a summary of the municipality's financial performance for the period ended 30 April 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) - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		424 575	420 865	432 667	5 668	423 904	360 556	63 348	18%	432 667
Executive and council		100	–	150	–	150	125	25	20%	150
Finance and administration		424 475	420 865	432 517	5 668	423 754	360 431	63 323	18%	432 517
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		5 369	5 830	5 730	44	2 628	4 775	(2 147)	-45%	5 730
Community and social services		703	1 383	1 513	44	409	1 261	(852)	-68%	1 513
Sport and recreation		–	200	200	–	–	167	(167)	-100%	200
Public safety		4 666	4 246	4 016	0	2 219	3 347	(1 127)	-34%	4 016
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		74 225	68 136	85 901	1 572	54 487	71 584	(17 097)	-24%	85 901
Planning and development		5 382	2 936	3 061	384	2 398	2 551	(152)	-6%	3 061
Road transport		68 843	65 200	82 840	1 187	52 088	69 033	(16 945)	-25%	82 840
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		70 964	88 799	85 737	4 426	74 276	71 448	2 828	4%	85 737
Energy sources		63 813	79 600	77 500	3 917	68 412	64 584	3 829	6%	77 500
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		7 151	9 199	8 237	509	5 863	6 864	(1 001)	-15%	8 237
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	575 133	583 630	610 035	11 710	555 294	508 362	46 932	9%	610 035
Expenditure - Functional										
<i>Governance and administration</i>		172 626	220 562	224 655	15 466	144 179	187 213	(43 033)	-23%	224 655
Executive and council		59 119	63 053	67 824	7 100	49 956	56 520	(6 564)	-12%	67 824
Finance and administration		108 802	152 028	150 508	7 785	89 695	125 424	(35 729)	-28%	150 508
Internal audit		4 705	5 481	6 323	581	4 529	5 269	(740)	-14%	6 323
<i>Community and public safety</i>		29 225	36 259	37 142	3 425	24 118	30 952	(6 834)	-22%	37 142
Community and social services		8 095	14 083	14 379	1 480	9 031	11 983	(2 952)	-25%	14 379
Sport and recreation		2 549	3 104	2 938	227	1 818	2 449	(630)	-26%	2 938
Public safety		17 493	18 011	18 733	1 633	12 433	15 611	(3 178)	-20%	18 733
Housing		1 088	1 061	1 092	85	835	910	(74)	-8%	1 092
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		97 799	114 613	122 594	7 261	54 253	102 162	(47 909)	-47%	122 594
Planning and development		32 423	33 168	35 613	3 249	20 166	29 677	(9 511)	-32%	35 613
Road transport		62 836	78 631	84 155	3 672	31 975	70 129	(38 154)	-54%	84 155
Environmental protection		2 540	2 814	2 827	340	2 112	2 356	(244)	-10%	2 827
<i>Trading services</i>		110 076	124 133	130 032	10 724	102 310	108 360	(6 050)	-6%	130 032
Energy sources		81 010	93 136	93 414	6 180	73 051	77 845	(4 794)	-6%	93 414
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		29 066	30 996	36 618	4 544	29 259	30 515	(1 256)	-4%	36 618
<i>Other</i>		3 413	4 264	4 574	273	2 933	3 812	(879)	-23%	4 574
Total Expenditure - Functional	3	413 140	499 830	518 998	37 149	327 793	432 498	(104 706)	-24%	518 998
Surplus/ (Deficit) for the year		161 994	83 800	91 037	(25 440)	227 502	75 864	151 638	1,998821059	91 037

The table above shows the municipality's financial performance for the period ended 30 April 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) - M10 April

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	3 679	40 634	41 320	(687)	-2%	49 584
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		4 128	4 160	4 180	408	3 506	3 483	22	1%	4 180
Sale of Goods and Rendering of Services		-	201	19 881	43	18 267	16 568	1 699	10%	19 881
Agency services		1 298	1 427	1 427	-	1 060	1 189	(130)	-11%	1 427
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		3 795	3 556	3 593	304	1 708	2 994	(1 286)	-43%	3 593
Interest from Current and Non Current Assets		34 468	27 159	37 359	3 736	32 816	31 132	1 684	5%	37 359
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		7 970	4 924	5 054	772	4 383	4 212	172	4%	5 054
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		15 272	190	390	46	408	325	83	26%	390
Non-Exchange Revenue		-	-	-	-	-	-	-		-
Property rates		21 713	21 532	23 421	587	20 711	19 518	1 194	6%	23 421
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		1 286	579	383	2	32	319	(287)	-90%	383
Licence and permits		2 102	2 277	2 277	-	1 156	1 898	(742)	-39%	2 277
Transfers and subsidies - Operational		352 621	394 792	368 591	494	369 088	307 159	61 930	20%	368 591
Interest		5 200	5 396	4 700	416	4 433	3 917	516	13%	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	10 489	498 202	434 033	64 169	15%	520 839

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

- PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R16.6 million in the 1st month and a decrease to around R617 thousand for the following months to the end 30 June 2025. The current revenue recognised on this stream may seem to be above the monthly target but it is important to note that this is only due to properties levied only at the beginning of the financial for the whole year as well as corrections and reversals necessitated by information coming up from time to time in terms of changes in either property values or categories.

- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R3.6 million for the month and a year to date actual of R40.6 million. This is below the projection by about 2%, a regression from 1% in the previous month.
- **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 R408 thousand. This is above the projection by about 1%, an improvement from a 1% deficit in the previous month after 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 R3.7 million worth of interest on investments with a year to date actual that is above the projection by 5% which has been noted after 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 R720 thousand for the period ended 30 April 2025 which is now below the amount projected for the period by 30%. This still requires intense debt

collection initiatives. A higher interest generation would mean the municipality's debtors are more than what they were projected to be.

- **Fines:** The municipality has a traffic department which enforces traffic laws and the municipality's by-laws. Anyone found to have contravened these laws is charged a fine accordingly. These fines also include fines for electricity tempering. The municipality has recorded approximately R2 thousand revenue on fines during the month of April 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 R772 thousand for the month of April 2025 which lead to the actual performance above the projection by 4% 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 eight years. This has been one of the municipality's promising revenue stream since the completion of the testing station. The report shows no revenue recorded for the month but it has been confirmed that an amount of R230 thousand was recorded after the month end procedures were performed resulting in the amount reflecting in the following month. The municipality has generated below the projected collection by 27% 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 April 2025 is R43 thousand 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 R 494 thousand on transferred revenue for the period ended April 2025 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R369 million as this is the ninth month of the financial year and is above projected performance by 20% 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 69% overall collection rate for the month ended 30 April 2025. However, we note a 3% collection rate on leasehold fees, 77% on electricity, 125% on property rates and 71% on refuse removal for the period. In line with the billing on government properties reported in the earlier sections of the report, we also see the impact of that in the collection of property rates where government departments have paid for the billing as well.

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

YEAR ENDING: 30 June 2025

INCOME TYPE	JULY	AUG	SEPT	1st QUARTER	OCT	Nov	DEC	2nd QUARTER	JAN	FEB	MAR	APR	3rd Quarter	TOTAL
RATES														
billed	16 662 106,71	616 545,86	616 545,86	17 895 198,43	616 545,86	616 545,86	616 545,86	1 849 637,58	616 545,86	588 172,53	587 171,81	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	735 592,55	2 792 155,08	16 769 262,64
% of billing received	3%	1308%	590%	69%	96%	105%	77%	93%	303%	90%	66%	125%	156%	78%
ELECTRICITY														
billed	3 630 267,22	3 746 515,98	3 764 857,14	11 141 640,34	3 809 240,25	3 844 761,40	3 847 504,62	11 501 506,27	3 748 944,10	3 549 767,15	3 840 411,18	3 637 565,18	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	2 815 160,29	13 991 493,88	31 530 862,46
% of billing received	123%	65%	65%	84%	80%	67%	67%	71%	71%	238%	75%	77%	126%	93%
LEASEHOLD FEES														
billed	382 851,03	406 681,77	408 588,23	1 198 121,03	408 588,23	408 588,23	408 588,23	1 225 764,69	408 588,23	408 588,23	121 239,25	432 887,96	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	12 433,36	928 398,62	3 068 820,00
% of billing received	84%	78%	79%	80%	95%	81%	113%	96%	63%	78%	291%	3%	99%	91%
VAT														
billed	662 584,42	683 596,32	686 633,47	2 032 814,21	693 290,95	698 334,07	698 745,56	2 090 370,58	684 258,77	654 508,25	655 002,51	671 322,99	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	466 507,40	2 352 224,19	5 152 189,40
% of billing received	113%	65%	66%	81%	26%	68%	71%	55%	70%	208%	78%	69%	118%	84%
INTEREST														
billed	717 141,70	816 017,43	801 356,90	2 334 516,03	811 066,23	826 224,42	841 773,77	2 479 064,42	793 081,29	763 006,27	736 667,83	720 030,27	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	121 021,92	1 186 644,29	3 729 895,88
% of billing received	47%	152%	79%	95%	21%	10%	9%	13%	23%	122%	10%	17%	52%	52%
REFUSE REMOVAL														
billed	404 110,00	404 110,00	404 110,00	1 212 330,00	404 110,00	402 210,00	402 210,00	1 208 530,00	404 192,00	405 032,00	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	287 676,39	852 713,73	2 360 659,48
% of billing received	52%	59%	54%	55%	77%	71%	61%	70%	68%	82%	61%	71%	70%	65%
TOTAL INCOME														
billed	22 459 061,08	6 673 467,36	6 682 091,60	35 814 620,04	6 742 841,52	6 796 663,98	6 815 368,04	20 354 873,54	6 655 610,25	6 369 074,43	6 345 524,58	6 454 010,21	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	4 438 391,91	22 103 629,79	62 611 689,86
% of billing received	30%	191%	116%	76%	69%	65%	64%	66%	86%	187%	70%	69%	114%	83%

PAYMENT RECEIVED ALLOCATION PER AGEING - APRIL 2025

SERVICE DESC	SETTLED RECEIPT AMOUNT	ADVANCE	CURRENT	CURRENT VAT	30 DAYS	30 DAYS VAT	60 DAYS	60 DAYS VAT	90 DAYS	90 DAYS VAT	120 DAYS	120 DAYS VAT	120 DAYS + (REST)	120 DAYS + (REST VAT)
VAT	1 046,65	-	-	-	-	-	-	-	-	-	-	-	-	1 046,65
INTEREST	9 077,80	-	-	-	-	-	-	-	-	-	-	-	9 077,80	-
ADJUSTMENTS	56,89	-	-	-	-	-	-	-	-	-	-	-	56,89	-
ELECTRICITY	3 266 585,94	-	84 001,04	12 809,08	1 795 522,66	268 888,83	450 571,71	66 763,73	38 170,26	5 489,18	25 051,06	3 536,35	452 428,76	63 353,28
REFUSE	365 001,78	-	7 588,36	1 138,25	132 088,38	19 793,45	38 955,56	5 802,95	3 396,78	504,52	633,22	91,85	139 224,99	15 783,47
RATES	546 610,38	-	26 762,41	-	299 785,61	-	47 191,30	-	6 552,53	-	1 213,22	-	165 105,31	-
BASIC ELECTRICI	109 034,71	-	4 040,75	397,18	63 038,53	9 662,24	8 678,77	1 294,01	1 503,09	207,37	3 916,21	552,10	13 872,04	1 872,42
LEASEHOLD	174 110,06	-	138 966,70	20 845,00	12 433,36	1 865,00	-	-	-	-	-	-	-	-
RECEIPT	(53 032,30)	38 867,70	-	-	-	-	(2 000,00)	-	(2 000,00)	-	-	-	(87 900,00)	-
LAND SALES	14 900,00	-	-	-	-	-	-	-	-	-	-	-	14 900,00	-
ELECTRICITY FINES	5 000,00	-	-	-	-	-	-	-	-	-	-	-	5 000,00	-
	4 438 391,91	38 867,70	261 359,26	35 189,51	2 302 868,54	300 209,52	543 397,34	73 860,69	47 622,66	6 201,07	30 813,71	4 180,30	711 765,79	82 055,82
		1%	6%	1%	52%	7%	12%	2%	1%	0%	1%	0%	16%	2%

The above table takes the analysis of the receipts a step further by ensuring that a comparison of the old debt against the amounts received during the month of reporting.

e) Debt collection progress report

Handover Book Type of Debt

Below is the original handover file summary by type of debt – We have updated the type of debt to reflect account type by owner description:

Row Labels	Count of Client Reference	Sum of December 2024 Balances
Business	52	19 576 675,10
Public Service Infrastructure	25	594 303,55
Government Property	7	166 165,03
Municipal Property	2	309 775,52
Residential	326	9 005 134,78
Withdraw	5	260 095,96
Sundry Debtor	2	797 293,84
Vacant Land	1	14 311,26
Grand Total	420	30 723 755,04

- IBC Forensic and Recoveries has received 420 accounts to the value of R 30 723 755.04 with the above summary type of debt
- Handed over debt includes residential accounts with a balance of R 9 005 134.78
- Business accounts constitute R 19 576 675.1 of the book which includes business farms.
- Identified as vacant stands with a balance of R 14 311.26 with 1 account.
- We have identified 25 Public Service to the value of R 594 303.55. This includes traditional land and farms

Balance Category Summary

Row Labels	Count of Swordfish Reference	Sum of Current Balance (incl, VAT)
Above 1 million	5	14 250 450,68
Between 999k - 500k	3	2 156 890,46
Between 499k - 100k	18	4 299 677,52
Between 99k - 50k	50	3 463 450,95
balance less than 50k	344	6 553 285,43
Grand Total	420	30 723 755,04

The above are balance categories which indicates high balance accounts to low accounts. We then prioritize accounts per balance for our team to activate new PTP's and cash.

Total Active Book – Collection Status Summary

The below summary is a summary of active statuses within our call centre with different statuses as at April 2025

Row Labels	Count of Accounts	Sum of Current Balance
Active PTP	139	6 442 221.8
Collection Process - Call back later	4	390 783.85
Collection Process - call ended	29	1 171 572.42
Collection Process - Invalid Number	1	841 274.79
Collection Process - Left Message TCB	17	5 296 858.89
Collection Process - No answer	172	7 339 791.25
Collection Process - Unemployment	1	30 554.69
Collection Process - voice mail	37	7 517 311.94
Collection Process - Query	4	611 876.75
Collection Process - No Contact Established	16	1 081 508.66
Grand Total	420	30 723 755.04

- From the above summary we have included all accounts which are active/Inactive to showcase on which statuses they are sitting on.
- We have **172** accounts to the value of **R 7 339 791.25** in no answer action status and still being campaign on as it is still early campaigning days.
- The active accounts are actively being campaigned on to convert accounts into PTP's and actively search for new numbers on the wrong contact sub statuses.
- Our team is sending early-stage communication and driving new PTP activations

Query Summary

Row Labels	Count of Client Reference	Sum of December 2024 Balances
Query - Account Dispute	2	80 599,45
Query - Write	1	356 722,22
Query on Account	1	174 555,08
Grand Total	4	611 876,75

The below summary showcases the number of queries identified and type of queries per account.

- The above summary is based on queries raised by debtors ranging from Property sold to billing etc.
- We have a total of 4 accounts that needs investigation and updating as this will assist to convert the accounts into fixed arrangements

Pre-Legal Stage

The below accounts are identified for pre-legal stage and we have sent out summons letter and we have start on the legal process to push debtors to pay accounts. Account is attached to the report for view and advise from the municipality. Our Team is ready to issue more Final Letter of Demands upon receiving confirmation from the municipality on the identified accounts.

Row Labels	Count of Client Reference	Sum of December 2024 Balances
Pre-Legal – Final letter of Demands Issued. “Section 129”	118	27 219 832.41
Grand Total	118	27 219 832.41

Monthly Collection

Month	Count of Account No	Sum of Payment Amt
March 2025	35	- 240 876,71
Grand Total	35	- 240 876,71

Challenges and Project Development Areas

- Poor data and old contact information received via handover file.
- High risk accounts identified and doubtful debt which includes deceased, Unemployed etc
- Residential allocation over 60% from the handed over book
- No Match accounts with no identity numbers provided
- Queries raised with no resolutions or feedback
- Limited information with no service agreements

Way Forward

- Do data cleansing which will assist with new contact information.
- Withdrawal of all high-risk accounts identified.
- To allocate Deceased account into a special project
- Update indigent residence
- Introduction of debit order system
- Create more incentives to assist debtors pay off their debt

f) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	10 303	103 755	117 898	(14 143)	-12%	141 477
Remuneration of councillors		26 454	29 876	29 876	3 789	24 584	24 897	(313)	-1%	29 876
Bulk purchases - electricity		43 467	53 792	53 792	4 145	40 766	44 827	(4 061)	-9%	53 792
Inventory consumed		–	8 083	8 088	628	4 628	6 740	(2 112)	-31%	8 088
Debt impairment		2 274	6 109	6 109	–	–	5 091	(5 091)	-100%	6 109
Depreciation and amortisation		32 417	54 371	49 371	2 554	26 460	41 142	(14 682)	-36%	49 371
Interest		50	100	100	–	–	83	(83)	-100%	100
Contracted services		82 811	123 545	136 958	8 868	75 924	114 132	(38 208)	-33%	136 958
Transfers and subsidies		2 805	4 216	4 471	287	577	3 726	(3 149)	-85%	4 471
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–
Operational costs		64 637	81 972	83 555	6 575	51 099	69 629	(18 531)	-27%	83 555
Losses on Disposal of Assets		9 370	–	5 200	–	–	4 333	(4 333)	-100%	5 200
Other Losses		9 252	–	–	–	–	–	–	–	–
Total Expenditure		413 140	499 830	518 998	37 149	327 793	432 498	(104 706)	-24%	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 April 2025 reflects an amount of R10.3 million for employee costs and R3.7 million for the remuneration of councillors. The remuneration of councillors shows a 1% underspending compared to what is expected at the same period. Employee costs have continued to record a 12% saving that is always expected considering issues like, annual increment for senior managers, annual and long-term bonuses, resignations, leave provisions and vacant positions.
- Bulk Purchases:** The municipality purchases electricity in bulk from Eskom for distribution to the town customers. This is the main input cost to the distribution of electricity. The table shows that the municipality spent about R4.1 million on electricity purchases for month ended 31 March 2025 with a year to date actual of R40.7 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 10th of the following month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter and recently monthly, resulting in the depreciation for April 2025 being R2.5 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 36%.
- 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 R8.8 million worth of expenditure during the month and a year to date of R75.9 million which is below the projection by about 33% 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 27% (an improvement from 29% recorded in the previous months) which might be as a result of the slow spending during the first months of each financial year which is always experienced at this time of the year 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.

g) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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	189	339	125	214	171,6%	150
Vote 2 - Corporate Services		428	449	499	17	396	416	(20)	-4,9%	499
Vote 3 - Budget and Treasury Office		389 498	388 792	399 182	3 901	394 088	332 652	61 436	18,5%	399 182
Vote 4 - Community Services		12 520	15 029	13 967	553	8 491	11 639	(3 148)	-27,0%	13 967
Vote 5 - Development Planning		37 251	31 734	33 071	1 772	29 539	27 559	1 980	7,2%	33 071
Vote 6 - Engineering Services		135 335	147 626	163 166	5 278	122 441	135 971	(13 531)	-10,0%	163 166
Total Revenue by Vote	2	575 133	583 630	610 035	11 710	555 294	508 362	46 932	9,2%	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 R5.2 million for the month with Budget and Treasury showing generation of over R3.9 million which may be attributable to interest received on investments and debtors, Planning and Development at over R1.7 million as well as Community Services at over R553 thousand correction.

h) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		80 850	87 695	92 667	9 252	67 464	77 222	(9 758)	-12,6%	92 667
Vote 2 - Corporate Services		45 857	68 785	67 464	3 206	37 382	56 220	(18 837)	-33,5%	67 464
Vote 3 - Budget and Treasury Office		28 757	43 075	42 856	1 741	23 669	35 713	(12 045)	-33,7%	42 856
Vote 4 - Community Services		78 890	92 455	99 263	10 017	71 730	82 720	(10 990)	-13,3%	99 263
Vote 5 - Development Planning		28 578	29 543	32 642	2 698	17 457	27 202	(9 745)	-35,8%	32 642
Vote 6 - Engineering Services		150 207	178 277	184 106	10 236	110 091	153 421	(43 330)	-28,2%	184 106
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	413 140	499 830	518 998	37 149	327 793	432 498	(104 706)	-24,2%	518 998
Surplus/ (Deficit) for the year	2	161 994	83 800	91 037	(25 440)	227 502	75 864	151 638	199,9%	91 037

The table above shows the expenditure by municipal vote. The total expenditure for the month of April 2025 amounted to above R37.1 million with a year to date of R327.7 million.

i) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	3 679	40 634	41 320	(687)	-2%	49 584
Service charges - Water		—	—	—	—	—	—	—	—	—
Service charges - Waste Water Management		—	—	—	—	—	—	—	—	—
Service charges - Waste management		4 128	4 160	4 180	408	3 506	3 483	22	1%	4 180
Sale of Goods and Rendering of Services		—	201	19 881	43	18 267	16 568	1 699	10%	19 881
Agency services		1 298	1 427	1 427	—	1 060	1 189	(130)	-11%	1 427
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		3 795	3 556	3 593	304	1 708	2 994	(1 286)	-43%	3 593
Interest from Current and Non Current Assets		34 468	27 159	37 359	3 736	32 816	31 132	1 684	5%	37 359
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		7 970	4 924	5 054	772	4 383	4 212	172	4%	5 054
Licence and permits		—	—	—	—	—	—	—	—	—
Operational Revenue		15 272	190	390	46	408	325	83	26%	390
Non-Exchange Revenue										
Property rates		21 713	21 532	23 421	587	20 711	19 518	1 194	6%	23 421
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		1 286	579	383	2	32	319	(287)	-90%	383
Licence and permits		2 102	2 277	2 277	—	1 156	1 898	(742)	-39%	2 277
Transfers and subsidies - Operational		352 621	394 792	368 591	494	369 088	307 159	61 930	20%	368 591
Interest		5 200	5 396	4 700	416	4 433	3 917	516	13%	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	10 489	498 202	434 033	64 169	15%	520 839
Expenditure By Type										
Employee related costs		139 601	137 766	141 477	10 303	103 755	117 898	(14 143)	-12%	141 477
Remuneration of councillors		26 454	29 876	29 876	3 789	24 584	24 897	(313)	-1%	29 876
Bulk purchases - electricity		43 467	53 792	53 792	4 145	40 766	44 827	(4 061)	-9%	53 792
Inventory consumed		—	8 083	8 088	628	4 628	6 740	(2 112)	-31%	8 088
Debt impairment		2 274	6 109	6 109	—	—	5 091	(5 091)	-100%	6 109
Depreciation and amortisation		32 417	54 371	49 371	2 554	26 460	41 142	(14 682)	-36%	49 371
Interest		50	100	100	—	—	83	(83)	-100%	100
Contracted services		82 811	123 545	136 958	8 868	75 924	114 132	(38 208)	-33%	136 958
Transfers and subsidies		2 805	4 216	4 471	287	577	3 726	(3 149)	-85%	4 471
Irrecoverable debts written off		—	—	—	—	—	—	—	—	—
Operational costs		64 637	81 972	83 555	6 575	51 099	69 629	(18 531)	-27%	83 555
Losses on Disposal of Assets		9 370	—	5 200	—	—	4 333	(4 333)	-100%	5 200
Other Losses		9 252	—	—	—	—	—	—	—	—
Total Expenditure		413 140	499 830	518 998	37 149	327 793	432 498	(104 706)	-24%	518 998
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		68 482	64 754	89 195	1 220	57 093	74 329	(17 236)	0	89 195
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	(0)	—
Surplus/(Deficit) after capital transfers & contributions		161 994	83 800	91 037	(25 440)	227 502	75 864	151 638	0	91 037
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		161 994	83 800	91 037	(25 440)	227 502	75 864	151 638	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	(25 440)	227 502	75 864	151 638	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	(25 440)	227 502	75 864	151 638	0	91 037

The municipality has so far recorded a surplus of over R227 million for the period ended April 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 - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		44 749	57 640	77 140	1 229	48 766	64 284	15 517	24,1%	77 140
Roads Infrastructure		41 868	48 423	65 183	974	41 119	54 319	13 200	24,3%	65 183
Roads		32 093	34 137	50 897	974	26 076	42 415	16 338	38,5%	50 897
Road Structures		9 036	14 286	14 286	–	15 043	11 905	(3 138)	-26,4%	14 286
Road Furniture		739	–	–	–	–	–	–		–
Electrical Infrastructure		–	522	5 361	–	4 801	4 468	(333)	-7,5%	5 361
HV Substations		–	522	522	–	–	435	435	100,0%	522
MV Networks		–	–	4 840	–	4 801	4 033	(768)	-19,0%	4 840
Solid Waste Infrastructure		2 881	8 696	6 596	255	2 846	5 496	2 650	48,2%	6 596
Landfill Sites		2 881	8 696	6 596	255	2 846	5 496	2 650	48,2%	6 596
Community Assets		2 357	19 979	22 400	1 554	7 088	18 667	11 578	62,0%	22 400
Community Facilities		2 227	11 118	13 539	1 554	6 986	11 283	4 296	38,1%	13 539
Halls		1 642	8 075	8 756	1 554	3 074	7 297	4 223	57,9%	8 756
Markets		585	3 043	4 783	–	3 912	3 986	73	1,8%	4 783
Sport and Recreation Facilities		130	8 861	8 861	–	102	7 384	7 282	98,6%	8 861
Indoor Facilities		–	8 696	8 696	–	–	7 246	7 246	100,0%	8 696
Outdoor Facilities		130	165	165	–	102	138	35	25,6%	165
Heritage assets		–	1 304	1 304	–	–	1 087	1 087	100,0%	1 304
Works of Art		–	1 304	1 304	–	–	1 087	1 087	100,0%	1 304
Other assets		–	–	6 261	–	187	5 217	5 030	96,4%	6 261
Operational Buildings		–	–	6 261	–	187	5 217	5 030	96,4%	6 261
Manufacturing Plant		–	–	6 261	–	187	5 217	5 030	96,4%	6 261
Computer Equipment		2 008	5 083	4 187	–	337	3 489	3 151	90,3%	4 187
Computer Equipment		2 008	5 083	4 187	–	337	3 489	3 151	90,3%	4 187
Furniture and Office Equipment		674	1 974	3 392	–	1 678	2 826	1 149	40,6%	3 392
Furniture and Office Equipment		674	1 974	3 392	–	1 678	2 826	1 149	40,6%	3 392
Machinery and Equipment		215	1 215	1 110	–	85	925	840	90,8%	1 110
Machinery and Equipment		215	1 215	1 110	–	85	925	840	90,8%	1 110
Transport Assets		5 298	5 070	5 428	–	1 797	4 523	2 726	60,3%	5 428
Transport Assets		5 298	5 070	5 428	–	1 797	4 523	2 726	60,3%	5 428
Total Capital Expenditure on new assets	1	55 302	92 264	121 221	2 783	59 939	101 017	41 078	40,7%	121 221

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		22 970	3 478	4 696	1 282	2 245	3 913	1 668	42,6%	4 696
Roads Infrastructure		19 940	3 478	4 696	1 282	2 245	3 913	1 668	42,6%	4 696
Roads		19 940	3 478	4 696	1 282	2 245	3 913	1 668	42,6%	4 696
Electrical Infrastructure		3 029	–	–	–	–	–	–		–
LV Networks		3 029	–	–	–	–	–	–		–
Other assets		(32)	–	–	–	–	–	–		–
Operational Buildings		(32)	–	–	–	–	–	–		–
Municipal Offices		(32)	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	22 938	3 478	4 696	1 282	2 245	3 913	1 668	42,6%	4 696

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		22 236	22 416	35 783	–	5 011	29 819	24 809	83,2%	35 783
Roads Infrastructure		22 236	16 764	31 809	–	5 011	26 508	21 497	81,1%	31 809
Roads		22 236	16 764	31 809	–	5 011	26 508	21 497	81,1%	31 809
Electrical Infrastructure		–	5 652	3 974	–	–	3 312	3 312	100,0%	3 974
LV Networks		–	5 652	3 974	–	–	3 312	3 312	100,0%	3 974
Community Assets		20 338	1 304	634	–	545	529	(16)	-3,1%	634
Community Facilities		13 613	1 304	634	–	545	529	(16)	-3,1%	634
Halls		13 613	1 304	634	–	545	529	(16)	-3,1%	634
Sport and Recreation Facilities		6 725	–	–	–	–	–	–		–
Outdoor Facilities		6 725	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	42 574	23 720	36 417	–	5 555	30 348	24 792	81,7%	36 417

The above tables indicate that the municipality spent R4 million for the month from its capital budget for the period ended April 2025. Although this is a much better performance compared to the performance recorded at the same time in the previous financial years, it is still troubling to report that the municipality has not been performing well on internally funded projects on infrastructure. This places a burden on the next financial year's budget as these projects will still need to be implemented as commitments and in some, appointments already made. This then requires that the next two months be used as much as possible to speed up performance on the affected projects.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	1 304	1 304	–	–	1 087	(1 087)	-100%	1 304
Vote 2 - Corporate Services		4 550	8 587	6 547	–	2 754	5 456	(2 702)	-50%	6 547
Vote 3 - Budget and Treasury Office		–	300	474	–	279	395	(116)	-29%	474
Vote 4 - Community Services		8 061	13 095	12 366	255	3 654	10 305	(6 651)	-65%	12 366
Vote 5 - Development Planning		715	3 043	11 043	–	4 099	9 203	(5 103)	-55%	11 043
Vote 6 - Engineering Services		107 488	93 133	130 599	3 810	56 954	108 833	(51 879)	-48%	130 599
Total Capital single-year expenditure	4	120 813	119 463	162 334	4 065	67 740	135 279	(67 539)	-50%	162 334
Total Capital Expenditure		120 813	119 463	162 334	4 065	67 740	135 279	(67 539)	-50%	162 334
Capital Expenditure - Functional Classification										
Governance and administration		4 720	10 556	9 970	–	3 111	8 308	(5 198)	-63%	9 970
Executive and council		–	1 304	1 304	–	–	1 087	(1 087)	-100%	1 304
Finance and administration		4 720	9 252	8 666	–	3 111	7 221	(4 111)	-57%	8 666
Community and public safety		2 439	17 650	18 757	1 554	3 727	15 631	(11 903)	-76%	18 757
Community and social services		93	17 355	18 386	1 554	3 420	15 322	(11 902)	-78%	18 386
Sport and recreation		90	296	251	–	187	209	(22)	-10%	251
Public safety		2 256	–	120	–	120	100	20	20%	120
Economic and environmental services		105 080	71 969	113 143	2 256	52 832	94 286	(41 453)	-44%	113 143
Planning and development		18 242	3 043	11 043	–	4 099	9 203	(5 103)	-55%	11 043
Road transport		86 838	68 926	102 099	2 256	48 733	85 083	(36 350)	-43%	102 099
Trading services		8 574	19 287	20 464	255	8 069	17 054	(8 984)	-53%	20 464
Energy sources		3 029	7 374	10 635	–	4 801	8 863	(4 062)	-46%	10 635
Waste management		5 545	11 913	9 829	255	3 268	8 191	(4 923)	-60%	9 829
Total Capital Expenditure - Functional Classification	3	120 813	119 463	162 334	4 065	67 740	135 279	(67 539)	-50%	162 334
Funded by:										
National Government		54 629	55 621	76 874	974	50 191	64 062	(13 871)	-22%	76 874
Provincial Government		–	687	687	–	102	572	(470)	-82%	687
District Municipality		–	–	–	–	–	–	–		–
Transfers recognised - capital		54 629	56 308	77 561	974	50 293	64 634	(14 341)	-22%	77 561
Borrowing		–	–	–	–	–	–	–		–
Internally generated funds	6	66 184	63 154	84 773	3 091	17 446	70 644	(53 198)	-75%	84 773
Total Capital Funding		120 813	119 463	162 334	4 065	67 740	135 279	(67 539)	-50%	162 334

The above table indicate that the municipality spent R4 million from its capital budget for the period ended April 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 - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		12 177	42 655	46 085	3 207	14 455	38 404	23 949	62,4%	46 085
Roads Infrastructure		10 197	38 056	40 213	1 742	10 220	33 511	23 291	69,5%	40 213
Roads		9 781	534	1 134	98	727	945	219	23,1%	1 134
Road Structures		45	36 383	37 535	1 297	8 519	31 279	22 760	72,8%	37 535
Road Furniture		371	1 139	1 544	347	975	1 287	312	24,2%	1 544
Electrical Infrastructure		1 605	550	1 073	–	233	894	661	73,9%	1 073
MV Networks		–	300	823	–	–	686	686	100,0%	823
LV Networks		1 605	250	250	–	233	208	(25)	-11,9%	250
Solid Waste Infrastructure		376	4 049	4 799	1 465	4 002	3 999	(2)	-0,1%	4 799
Landfill Sites		–	3 000	3 000	1 065	2 640	2 500	(140)	-5,6%	3 000
Waste Drop-off Points		376	1 049	1 799	400	1 361	1 499	138	9,2%	1 799
Community Assets		908	953	767	22	373	639	266	41,6%	767
Community Facilities		908	953	767	22	373	639	266	41,6%	767
Halls		563	338	338	–	328	281	(46)	-16,5%	338
Libraries		199	350	350	–	–	292	292	100,0%	350
Cemeteries/Crematoria		145	110	10	–	–	8	8	100,0%	10
PurIs		–	155	69	22	45	58	12	21,4%	69
Other assets		783	3 439	3 281	172	374	2 734	2 360	86,3%	3 281
Operational Buildings		783	3 439	3 281	172	374	2 734	2 360	86,3%	3 281
Municipal Offices		629	3 276	3 098	172	218	2 581	2 364	91,6%	3 098
Yards		154	164	184	–	157	153	(4)	-2,5%	184
Intangible Assets		–	200	200	–	17	167	150	89,8%	200
Licences and Rights		–	200	200	–	17	167	150	89,8%	200
Computer Software and Applications		–	200	200	–	17	167	150	89,8%	200
Computer Equipment		21	31	101	–	–	85	85	100,0%	101
Computer Equipment		21	31	101	–	–	85	85	100,0%	101
Furniture and Office Equipment		167	267	212	33	41	176	136	76,9%	212
Furniture and Office Equipment		167	267	212	33	41	176	136	76,9%	212
Machinery and Equipment		982	901	851	–	–	709	709	100,0%	851
Machinery and Equipment		982	901	851	–	–	709	709	100,0%	851
Transport Assets		6 329	4 738	5 946	210	4 523	4 955	432	8,7%	5 946
Transport Assets		6 329	4 738	5 946	210	4 523	4 955	432	8,7%	5 946
Total Repairs and Maintenance Expenditure	1	21 366	53 184	57 443	3 644	19 783	47 869	28 087	58,7%	57 443

The table shows that the municipality spent R3.6 million on the maintenance of its assets and infrastructure during the month of April 2025 with a year to date actual below the projected spending by over 58.7% for the same period.

d) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		21 876	34 183	30 183	2 027	20 539	25 153	4 613	18,3%	30 183
Roads Infrastructure		20 525	32 724	28 724	1 916	19 417	23 937	4 520	18,9%	28 724
Roads		3 425	14 071	14 071	582	5 899	11 726	5 826	49,7%	14 071
Road Structures		16 167	18 165	14 165	1 300	13 173	11 804	(1 368)	-11,6%	14 165
Road Furniture		933	488	488	34	345	407	62	15,2%	488
Storm water Infrastructure		544	588	588	45	452	490	38	7,7%	588
Drainage Collection		205	221	221	17	170	184	14	7,7%	221
Storm water Conveyance		339	366	366	28	282	305	24	7,7%	366
Electrical Infrastructure		640	691	691	52	531	576	44	7,7%	691
MV Substations		51	55	55	4	43	46	4	7,7%	55
MV Networks		433	467	467	35	359	389	30	7,7%	467
LV Networks		156	168	168	13	129	140	11	7,7%	168
Solid Waste Infrastructure		167	181	181	14	139	151	12	7,7%	181
Landfill Sites		167	181	181	14	139	151	12	7,7%	181
Community Assets		5 675	9 089	7 089	199	2 012	5 908	3 895	65,9%	7 089
Community Facilities		4 904	6 344	4 344	138	1 396	3 620	2 224	61,4%	4 344
Halls		4 409	4 764	2 764	97	984	2 303	1 319	57,3%	2 764
Crèches		296	320	320	24	246	266	21	7,7%	320
Cemeteries/Crematoria		13	14	14	1	11	12	1	7,6%	14
Parks		101	1 068	1 068	8	84	890	806	90,6%	1 068
Public Ablution Facilities		27	114	114	2	22	95	72	76,5%	114
Stalls		58	64	64	5	48	54	6	10,3%	64
Sport and Recreation Facilities		771	2 745	2 745	61	617	2 288	1 671	73,0%	2 745
Outdoor Facilities		771	2 745	2 745	61	617	2 288	1 671	73,0%	2 745
Other assets		674	730	730	55	561	608	47	7,7%	730
Operational Buildings		662	716	716	54	550	596	46	7,7%	716
Municipal Offices		356	386	386	29	297	321	25	7,7%	386
Pay/Enquiry Points		3	4	4	0	3	3	0	7,5%	4
Yards		77	83	83	6	64	69	5	7,7%	83
Stores		115	125	125	9	96	104	8	7,7%	125
Training Centres		110	119	119	9	91	99	8	7,7%	119
Housing		13	14	14	1	11	12	1	7,6%	14
Social Housing		13	14	14	1	11	12	1	7,6%	14
Intangible Assets		129	170	170	16	166	142	(25)	-17,5%	170
Licences and Rights		129	170	170	16	166	142	(25)	-17,5%	170
Computer Software and Applications		129	170	170	16	166	142	(25)	-17,5%	170
Computer Equipment		1 780	2 809	1 309	92	1 286	1 091	(196)	-17,9%	1 309
Computer Equipment		1 780	2 809	1 309	92	1 286	1 091	(196)	-17,9%	1 309
Furniture and Office Equipment		331	1 341	1 341	54	544	1 118	574	51,3%	1 341
Furniture and Office Equipment		331	1 341	1 341	54	544	1 118	574	51,3%	1 341
Machinery and Equipment		865	4 550	4 050	8	273	3 375	3 102	91,9%	4 050
Machinery and Equipment		865	4 550	4 050	8	273	3 375	3 102	91,9%	4 050
Transport Assets		1 087	1 499	1 499	103	1 077	1 249	171	13,7%	1 499
Transport Assets		1 087	1 499	1 499	103	1 077	1 249	171	13,7%	1 499
Total Depreciation	1	32 417	54 371	46 371	2 554	26 460	38 642	12 182	31,5%	46 371

9. Audit and Token Identifier (TID) Conversion of Existing Prepayment Meters and The Supply, Delivery, Installation, Management, and Maintenance of Smart Metering Solution to the State for a Period 1 June 2024 to 31 May 2027

Winnie Madikizela-Mandela Local Municipality applied for participation on the Treasury arranged agreements in line with the Cost Containment Regulations of 2019 for the Supply, Delivery, Installation, Management and Maintenance of Smart Metering Solution to the municipality for up to 31 May 2027 in line with Scope of Works Outlined in Annexure A: Technical Specification Requirements RT29-2024 to improve the meter reading, billing and curbing of electricity losses.

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.

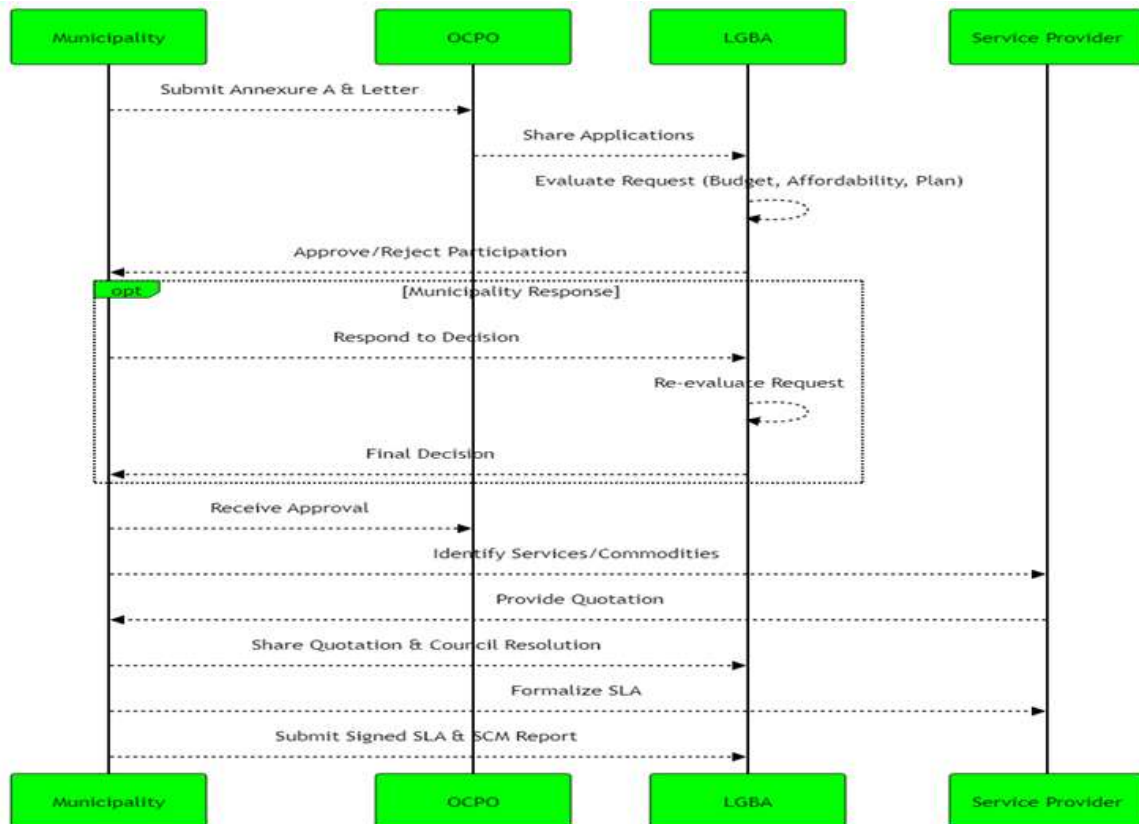
a. Selection process followed

Winnie Madikizela-Mandela Local Municipality issued an RFQ to all seven (07) participants as per Annexure B: Contract Pricing and RT29-2024 Transversal Contract Circular document of the contract an opportunity to quote for their services offering in line with their appointed scope of work as per the contract of Supply, Delivery, Installation, Management and Maintenance of smart metering solution to the municipality. The request for quotation 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 29 Contract for the municipality and in line with Annexure E: Transversal Contracting Agreement and Annexure G: Implementation Process and Guideline document from National treasury RT29-2024

b. Basis for selection

These Terms of Reference and the service provider's proposal and presentation will form the basis of the contract and SLA. Below is the workflow as outlined in the Annexure that the municipality is following

Administrative Procedure – Workflow (as per Annexure E)



Three out of Seven participants responded to the issued RFQ by the municipality and only One out the three responded participant was responsive and recommended for the appointment of CONLOG (Pty) LTD for the contract of Supply, Delivery, Installation, Management and Maintenance of smart metering solution to the municipality for the period up to 31 May 2027 based on the Rates (Price) submitted with the RFQ evaluated that were in line with the Rates (Price) submitted on the evaluated Bid For RT29-2004 to National Treasury, Office of the Chief Procurement Officer.

Participants to the RT29-2024 contract Responded to the Municipality RFQ Procurement Process:

No.	Name of the Bidders	Bid Amount
1.	ISANDISO PIPELINES AND ENGINEERING	RATES
2.	CONLOG (PTY) LTD	RATES
3.	AFRICAN METERING SOLUTIONS	RATES

c. Recommendation

It is therefore against this background and the issues considered above that the municipality selects and recommends that:

- **CONLOG (Pty) LTD** is accepted as the suitable provider for the Supply, Delivery, Installation, Management and Maintenance of smart metering solution to the municipality for the period up to 31 May 2027

- The municipal manager be permitted to enter into a service level agreement (SLA) with CONLOG (Pty) LTD on the contract of Supply, Delivery, Installation, Management and Maintenance of smart metering solution to the municipality for the period up to 31 May 2027 in line with the Rates (Price) on RT29-2004 by National Treasury's Office of the Chief Procurement Officer.
- The municipality's SLA entered into be reviewed annually from the start date provided for in the contract

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	Non-Core Function:Population Development	2025/04/04	1 998,70	Request For Re-Advert For Maintenance & Installation Of Cctv Cameras F Months
Group Two Media Company	Core Function:Corporate Wide Strategic P	2025/04/04	1 998,70	Public Notice Adopted Oversight Report On The Annual Report For 2023/2 In 2 Local Papers P-1
Group Two Media Company	Core Function:Corporate Wide Strategic P	2025/04/04	1 998,70	Public Notice For Idp And Budget Roadshows On Draft Idp For 2025/2026 And Draft Budget For 2025/2026 Financial Period In 2 Local Papers
Group Two Media Company	Core Function:Corporate Wide Strategic P	2025/04/04	1 998,70	Public Notice On Draft Idp For Fy And Annual Budget For 2025/2026 Fy I Local Papers
Pondoland Times	Core Function:Solid Waste Removal	2025/04/29	2 000,00	Request For Advertisement Of Decommissioning Of Ext 3 Disposal Site-La And Material For Mechanically Stabilized Earth (Mse) Berm
Pondoland Times	Core Function:Human Resources	2025/04/17	2 000,00	Request For Re-Advert Of The Position Namely:Receptionist Under Corpor Services Department.
Pondoland Times	Core Function:Finance	2025/04/17	2 000,00	Supply And Delivery Of Stationery For 12 Months
Pondoland Times	Core Function:Corporate Wide Strategic P	2025/04/04	2 000,00	Public Notice On Draft Idp For Fy And Annual Budget For 2025/2026 Fy I Papers
Pondoland Times	Core Function:Corporate Wide Strategic P	2025/04/04	2 000,00	Public Notice Adopted Oversight Report On The Annual Report For 2023/2 Yf In 2 Local Papers
Pondoland Times	Core Function:Project Management Unit	2025/04/04	2 000,00	This A Request To Re-Advertise Upgrading Of Guard House Urgently.
Pondoland Times	Core Function:Corporate Wide Strategic P	2025/04/04	2 000,00	Public Notice For Idp And Budget Roadshows On Draft Idp For 2025/2026 Draft Budget For 2025/2026 Financial Period In 2 Local Papers

21 994,80

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
Pondoland Times	Core Function:Finance	2025/04/04	4 500,00	Request For Advertisement For Draft Budget And Tariffs For 2026
Chartered Institute Of Governm	Core Function:Human Resources	2025/04/10	7 900,01	Payment To Cigfaro For L Mditshwa
African Compass Trading 37cc	Core Function:Human Resources	2025/04/17	9 250,00	Request For High Tea For 25 People(Family Members)
Asilondele Trading	Core Function:Mayor And Council	2025/04/29	10 000,00	Request For Fruit Packs...Apple;Bannan;330ml Juice And 40g Simba Chips
Cujana	Core Function:Corporate Wide Strategic P	2025/04/23	11 394,00	Request Lunch For 150 Peole For Idp Roadshow At Makhosonke Comm Hall O 25/04/2025
Gees And Bulie's Trading And P	Core Function:Corporate Wide Strategic P	2025/04/23	12 102,00	Request Lunch For 150 People For Idp Roadshow At Sizal Utambo Comm Hal 23/04/2025
Cabhani Construction	Core Function:Corporate Wide Strategic P	2025/04/23	12 120,00	Request For Lunch For 150 People At Ngcingo Comm Hall
Umngeni-Uthukela Water	Core Function:Biodiversity And Landscape	2025/05/02	12 328,00	Payment For Water Sampling Inv. 90021347
Daximode	Core Function:Corporate Wide Strategic P	2025/04/23	13 230,00	Request Lunch For 150 People For Idp Roadshow At Amantshangase Tribal On The 23/04/2025
Makhalendlovu Enterprise	Core Function:Corporate Wide Strategic P	2025/04/23	13 626,00	Requets Lunch For 150 People For Idp Roadshow At Ntshamathe Comm Hall 24/04/2025
Andiave Construction	Core Function:Corporate Wide Strategic P	2025/04/29	13 722,00	Request Lunch For 150 Peole For Idp Roadshow At Ntabendlovu Comm Hall 07/05/2025
Kwik-Fit Bizana	Core Function:Roads	2025/04/29	13 788,50	Request Purchase Of 2 New Tyres Of Low Bed Truck; Reg No: Fvs 102 Ec; 315/80 R22;5. This Is Urgently Requested As Truck Is Immobile Now.
Sange2611	Core Function:Corporate Wide Strategic P	2025/05/05	14 160,00	Catering For 150 People Idp Roadshows At Mzamba Comm Hall 07/05/25
Bhukwani Farming	Core Function:Corporate Wide Strategic P	2025/04/23	14 220,00	Request Lunch For 150 People For Idp Roadshow At Afm Church On The 25/
Green Mnciva Trading	Core Function:Corporate Wide Strategic P	2025/04/23	14 260,00	Request Lunch For 150 People For The Idp Roadshow At Etyeni Comm Hall 24/04/2025
Admire Trading	Core Function:Corporate Wide Strategic P	2025/05/05	14 370,00	Catering For Id Roadshows At Monwabisi Mfingwana Hall On The 06/04/25
Ludwala Investment Services	Core Function:Corporate Wide Strategic P	2025/04/23	14 440,00	Request Lunch For 150 Peole For The Idp Roadshow At Nomangesi Malunga On The 22/04/2025
Umlandeli Trading	Core Function:Corporate Wide Strategic P	2025/04/23	14 520,00	Request Lunch For 150 People For Idp Roadshow At Theophilus Tshangela On The 25/04/2025
G-U Trading And Projects	Core Function:Corporate Wide Strategic P	2025/05/02	14 564,00	Request Lunch For 150 People For Idp Roadshow At Mampingeni Comm Hall 06/05/2025
Amampinge Trading	Core Function:Corporate Wide Strategic P	2025/04/23	14 670,00	Request Lunch For 150 People For The Idp Roadshow At Nkosi Gwebityala On The 25/04/2025
Ezamavovo Trading	Core Function:Corporate Wide Strategic P	2025/04/23	14 930,00	Request For Lunch For 150 People For The Idp Roadshow At Sicelo Bhani On The 24/04/2025
Tabzoe Tradings (Pty) Ltd	Core Function:Corporate Wide Strategic P	2025/04/23	14 960,00	Request For Lunch For 150 People For Idp Roadshows At Meje Comm Hall O 25/04/2025
Masixasane Trading And Constru	Core Function:Corporate Wide Strategic P	2025/04/23	15 080,00	Request Lunch For 150 People For The Idp Roadshow At Lundini Comm Hall 25/04/2025

Creditor Name	Function Name	Order Date	Value	Specifications
Zizente Trading Enterprise	Core Function:Corporate Wide Strategic P	2025/04/23	15 120,00	Request Lunch For 150 People For The Idp Roadshow At Ebenezer Communit The 22/04/2025
Bhala Kadududu Trading	Core Function:Corporate Wide Strategic P	2025/04/23	15 180,00	Request Lunch For 150 People For The Idp Roadshow At Multi-Purpose You On The 24/04/2025
Guyana Trading	Core Function:Corporate Wide Strategic P	2025/04/23	15 860,00	Request Lunch For 150 People For The Idp Roadshow At Nonkulwana Comm H 23/04/2025
Meyife Construction And Projec	Core Function:Corporate Wide Strategic P	2025/05/05	15 870,00	Lunch For 150 People For Idp Roadshow At Nkosi Gcinilizwe Comm Hall 07/04/25
University Of The Witwatersran	Core Function:Human Resources	2025/04/15	16 366,00	Study Assistance For Viwe Bhenxa
Senzwa Civils And Projects	Core Function:Corporate Wide Strategic P	2025/04/23	16 560,00	Request Lunch For 150 People For The Idp Roadshow At Majola Tshutsha C On The 22/04/2025
Yanda And Collection	Core Function:Corporate Wide Strategic P	2025/04/23	17 310,00	Request Lunch For 150 People For The Idp Roadshow At Lukholo Jss
Base Line Enterprise	Core Function:Corporate Wide Strategic P	2025/04/23	17 388,00	Request Lunch For 150 People For The Idp Roadshow At Amos Nogxina Comm On The 22/04/2025
Nongcula Airconditions And Ref	Core Function:Corporate Wide Strategic P	2025/04/29	17 860,00	Request Lunch For 150 People For Idp Roadshow At Wawa Abednigo Hlangab Hall On The 23/04/2025
Axole Enterprise	Core Function:Corporate Wide Strategic P	2025/04/23	19 470,00	Request Lunch For 150 People For Idp Roadshow At Qobo Jss On The 23/04
Ibc Forensics And Recovery (Pt	Core Function:Finance	2025/05/02	20 474,52	Payment For Debt Colection Performed March 2025
Magholo Trading And Projects	Core Function:Mayor And Council	2025/04/29	20 800,00	Request 15 Seater Taxis For Provincial Freedom Day Celebrations To Be The 27 April 2025 At North End Stadium - Matatiele At 10h00
Izakhuxolo Contruction&Project	Core Function:Mayor And Council	2025/04/16	21 000,00	Request Lunch With Soft Drinks For Community Education Programs To Be The 16 April 2025 At Mbizana Civic Centre Ward 01 At 10h00
Kwik-Fit Bizana	Core Function:Fleet Management	2025/04/10	22 000,01	Request For Four All Trrian Tyres Size 265/60r18 For Municipal Vehic Registration Number Kht034ec.
Poshy A(Pty)Ltd	Core Function:Corporate Wide Strategic P	2025/04/29	22 680,00	Request Lunch For 150 People For The Idp Roadshw At Izikhuba Community The 22/04/2025
Hlongwanes Son Trading Enterpr	Core Function:Mayor And Council	2025/04/30	24 000,00	Request 4 Taxis To Transport Councillors To Attend Strategies To Preve Based Violence Against Women And Children Workshop To Be Held On The 2 At Matatiele
Ziphonathi Trading Enterprise	Core Function:Mayor And Council	2025/04/04	25 840,00	Request 2x1kg Magarine For Inkciyo Support To Be Held On The 05-06 Apr Lucingweni Village Ward 24.
H V Test Academy (Pty) Ltd	Core Function:Human Resources	2025/04/10	27 929,84	Payment For Training For Xhalabile And Mbhele For High Volatage System
Bomvana Development Enterprise	Core Function:Biodiversity And Landscape	2025/04/15	29 200,00	Request For 50 Environmental Services Calendar(8x11; 12x12 Inches)Pro Material For Environmental Career Expo

675 042,88

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
Ibc Forensics And Recovery (Pt)	Core Function:Finance	2025/05/02	20 474,52	Payment For Debt Collection Performed March 2025
Magholo Trading And Projects	Core Function:Mayor And Council	2025/04/29	20 800,00	Request 15 Seater Taxis For Provincial Freedom Day Celebrations To Be The 27 April 2025 At North End Stadium- Matatiele At 10h00
Izakhxolo Contruction&Project	Core Function:Mayor And Council	2025/04/16	21 000,00	Request Lunch With Soft Drinks For Community Education Programs To Be The 16 April 2025 At Mbizana Civic Centre Ward 01 At 10h00
Kwik-Fit Bizana	Core Function:Fleet Management	2025/04/10	22 000,01	Request For Four All Trrian Tyres Size 265/60r18 For Municipal Vehic Registration Number Kht034ec.
Poshy A(Pty)Ltd	Core Function:Corporate Wide Strategic P	2025/04/29	22 680,00	Request Lunch For 150 People For The Idp Roadshw At Izikhuba Community The 22/04/2025
Hlongwanes Son Trading Enterpr	Core Function:Mayor And Council	2025/04/30	24 000,00	Request 4 Taxis To Transport Councillors To Attend Strategies To Preve Based Violence Against Women And Children Workshop To Be Held On The 2 At Matatiele
Ziphonathi Trading Enterprise	Core Function:Mayor And Council	2025/04/04	25 840,00	Request 2x1kg Magarine For Inkiyo Support To Be Held On The 05-06 Apr Lucingweni Village Ward 24.
H V Test Academy (Pty) Ltd	Core Function:Human Resources	2025/04/10	27 929,84	Payment For Training For Xhalabile And Mbhele For High Volatage System
Bomvana Development Enterprise	Core Function:Biodiversity And Landscape	2025/04/15	29 200,00	Request For 50 Environmental Services Calendar(8x11; 12x12 Inches)Pro Material For Environmental Career Expo
Transport - Driving License Ca	Non-Core Function:Road And Traffic Regul	2025/04/14	30 889,00	Payment For New Cards. March 2025
Loytshinqo01	Non-Core Function:Population Development	2025/04/30	39 250,00	Paynment For Cleaning Equipment. Recreational Facilities
Firststrand	Core Function:Roads	2025/04/10	47 967,00	Fuel Tanker
Government Printing Works	Core Function:Legal Services	2025/04/30	50 440,00	Request To Gazzet By Laws Electricity And Credit Control And Debt Collection
Enterprises University Of Pret	Core Function:Finance	2025/04/04	55 650,00	Training For 5 Scm Officals In Contract Management
Wits School Of Governance	Core Function:Finance	2025/04/10	62 000,00	Payment For Mfmp Course Ms. N. Qadi
Leadership Academy For Guardia	Core Function:Supply Chain Management	2025/05/02	67 955,80	Payment For Training Risk And Audit Control For; Internal Audit
Faith Lwa 01 (Pty) Ltd	Core Function:Municipal Manager Town Se	2025/04/14	96 000,00	Payment For Printing And Binding Of Annual Report
Dream Bold Business Consultanc	Non-Core Function:Population Development	2025/04/30	108 850,00	Payment For Disaster Awareness Sound System
Sthe Nteyi Projects	Core Function:Police Forces Traffic And	2025/04/15	115 300,00	Payment For Traffic Awareness Catering
Kati Kabizwayo (Pty) Ltd	Core Function:Police Forces Traffic And	2025/04/30	132 979,00	Payment For Delivery Of Protective Clothing
Dosvents Td	Core Function:Police Forces Traffic And	2025/04/15	136 894,80	White Printing Papers
Jnw Trading Enterprise	Non-Core Function:Population Development	2025/04/15	141 100,00	Payment For Supply And Delivery Of Epwp Uniform

Creditor Name	Function Name	Date	Value	Specification
Lyl Holdings	Core Function:Legal Services	2025/04/ 15	150 000,00	Payment For Horse Racing Winners Prizes
Lithemba Construction	Core Function:Roads	2025/05/ 02	152 761,30	Payment For Procurement Of Road Furniture And Installation
Konke Holdings And Projects	Core Function:Roads	2025/04/ 15	171 148,00	Payment For Removal Of Double Roman Concrete Roofing

1 773 109,27

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 April 2025

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
						Apr-25			
1	Imidihlume General Trading	R 300 000,00	R 136 000,00	R -	R 136 000,00	WMM LM 03/03/25/05 CLR	Renewal of centre line road marking	Wednesday, 02 April 2025	Community services
2	Sama business solutions	R 300 000,00	R 189 010,00	R -	R 189 010,00	WMM LM 03/03/25/03 ARC	Purchase of animal remedies and consumables	Wednesday, 02 April 2025	Community services
3	Wandile and Sons Trading	R 37 500,00	R 29 250,00	R -	R 29 250,00	WMM LM 03/03/25/07 NBV	Supply and delivery of notice boards for valuation	Monday, 14 April 2025	Development Planning
4	Sthe Nteyi Projects	R 96 632,00	R 115 300,00	R 115 300,00	R -	WMM LM 03/03/25/04 CSA	Community Safety awareness campaign	Tuesday, 08 April 2025	Community services
5	Loytshinqo01	R -	R 184 885,00	R -	R 184 885,00	WMM LM 09/04/25/01 EPA	Ebenezer public awareness campaign	Tuesday, 29 April 2025	Community services
6	Konke Holdings Pty Ltd	R 172 500,00	R 194 000,00	R -	R 194 000,00	WMM LM 03/03/25/08 DBP	Development of business plan for sikhombe campsite	Wednesday, 02 April 2025	Development Planning
7	Loytshinqo01	57 672.50	R 39 250,00	R -	R 39 250,00	WMM LM 03/03/25/11 CMR	Cleaning equipment for recreational facilities	Thursday, 03 April 2025	Community services
		R 906 632,00	R 887 695,00						

b) Tenders awarded during the month of April 2025

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Ubuhle Bempisi Consulting Engineers	R 1 501 758,31	Consultants of 2025-26 MIG Projects	Monti to Ntsimbini Access Road	Friday, 04 April 2025	Engineering Services
2	Ubuhle Bempisi Consulting Engineers	R 770 875,59	Consultants of 2025-26 MIG Projects	Vuyisile to Ntsingizi Access Road	Friday, 04 April 2025	Engineering Services
3	Ubuhle Bempisi Consulting Engineers	R 867 364,50	Consultants of 2025-26 MIG Projects	Ntsingizi to Mbenya Access Road	Friday, 04 April 2025	Engineering Services
4	Ubuhle Bempisi Consulting Engineers	R 1 086 291,59	Consultants of 2025-26 MIG Projects	Ngcingo to Matwebu Access Road	Friday, 04 April 2025	Engineering Services
5	Ziinzame Consulting Engineers	R 993 026,88	Consultants of 2025-26 MIG Projects	Mgwede(Mosco)Access Road	Friday, 04 April 2025	Engineering Services
6	Ziinzame Consulting Engineers	R 777 340,51	Consultants of 2025-26 MIG Projects	Garhane Access Road	Friday, 04 April 2025	Engineering Services
7	Ziinzame Consulting Engineers	R 822 721,25	Consultants of 2025-26 MIG Projects	Mbhatshe Access Road	Friday, 04 April 2025	Engineering Services
8	Ziinzame Consulting Engineers	R 577 950,92	Consultants of 2025-26 MIG Projects	Ward 16 to Hub Access Road	Friday, 04 April 2025	Engineering Services
9	Ubuhle Bempisi Consulting Engineers	R 704 357,21	Consultants of 2025-26 MIG Projects	Ward 8 Road to Hub Access Road	Friday, 04 April 2025	Engineering Services
10	Ubuhle Bempisi Consulting Engineers	R 1 127 685,97	Consultants of 2025-26 MIG Projects	Mbuthweni to Nokhatshile Access Road	Friday, 04 April 2025	Engineering Services
11	Siiti Cargo	R 4 248 280,95	RFQ WMM LM 0063	Maintenance of Qobo to Gubethuka Access Road	Friday, 04 April 2025	Engineering Services
12	Imibongo Engineering	R 1 848 978,64	RFQ WMM LM 0063	Maintenance of Andile to Mbhongweni Access Road	Friday, 04 April 2025	Engineering Services
13	Mabozela Trading	R 3 973 147,38	RFQ WMM LM 0063	Maintenance of Gwabeni Access Road	Friday, 04 April 2025	Engineering Services
14	Mabozela Trading	R 2 672 158,58	RFQ WMM LM 0063	Maintanance of Mbuthweni Access Road	Friday, 04 April 2025	Engineering Services
15	Imibongo Engineering	R 3 230 501,03	RFQ WMM LM 0063	Maintanance of Mfundambini Access Road	Friday, 04 April 2025	Engineering Services
16	Camlulo Trading t/a Eyethu Projects and Plant Hire	R 2 427 515,25	RFQ WMM LM 0063	Maintenance of Mphetshwa to Nqabeni Access Road	Friday, 04 April 2025	Engineering Services
17	Imibongo Engineering	R 4 064 662,69	RFQ WMM LM 0063	Maintenance of Zindleleni via Groundini Access Road	Friday, 04 April 2025	Engineering Services
18	Athindura Trading	R 3 481 370,00	RFQ WMM LM 0063	Maintenance of Mzamba Mouth to Reformed Church Access Road	Friday, 04 April 2025	Engineering Services
19	NSG 122011 PTY LTD	R 2 204 281,13	RFQ WMM LM 0063	Maintenance of Cwaka to Phatekile Access Road	Friday, 04 April 2025	Engineering Services
20	Vuyie Xolie Construction	R 8 799 921,71	WMMLM 0062	Construction of Mqonjwana to Greenville Access Road	Thursday, 17 April 2025	Engineering Services
21	Eyethu Projects and Plant Hire	R 12 402 538,17	WMMLM 0062	Construction of Pele Pele Access Road	Thursday, 24 April 2025	Engineering Services
22	MVI Construction and Maintenance	R 10 903 370,12	WMMLM 0062	Construction of Sidanga Access Road	Thursday, 17 April 2025	Engineering Services

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
23	Vitsha Trading	R 112,67	WMM LM 0062	Construction of Ntinga Access Road and Bridge	Thursday, 17 April 2025	Engineering Services
24	Lumda Trading Enterprise	R 699,79	WMM -LM 21/01/25/05 LVL	Upgrade of Low Voltage Lines	Thursday, 17 April 2025	Engineering Services
25	Aphiwe Qhamani Group	R 14,67	WMM LM 21/01/25/07	Backup Energy System(Solar)at Civic Centre	Thursday, 17 April 2025	Engineering Services
26	The Manes	R 250,00	WMML-LM05/02/25/02 POL	Supply and Delivery of Laptops	Wednesday, 30 April 2025	Engineering Services
27	Wandile and Son	R 880,00	WMMLM 27/02/25/02/ PCP	Procurement of Cannabis Production Inputs	Wednesday, 30 April 2025	Engineering Services
TOTAL		R 85 009 055,51				

c) Status of current tenders

Decription of the Project	Bid Number	Chairpers on	Closing Date	Valid ity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Laps ed	Valid ity Chec k	Remain ing Days
Appointment of Maintenance of Roads for Winnie Madikizela Mandela Municipality For a Period of 18 Months-Part 2	WMM LM 00063	Mr. V. Nontan da	Monday, 24 February 2025	90	Sunday, 25 May 2025	Mr. S. Morlock	ON Evaluati on	Engineerin g Services	Mr. M. Madikizela and Ms. Z. Bhengu	Thursd ay, 08 May 2025	73,00	Valid	17,00
Maintenance of CCTV Cameras for 36 months	WMM LM 00058 CCTV C	Not Yet Appoint ed	Friday, 09 May 2025	90	Thursday , 07 August 2025	Not appointed	On Advert	Communit y Services	Not Yet Appointed	Thursd ay, 08 May 2025	-1,00	Valid	91,00
Maintanancde of Electricity Infrastructure and Energy Perfomance Certificate	WMM LM 21/01/25 /04 IEP	Mr V.Mqina	Thursd ay, 13 Februa ry 2025	90	Wednes day, 14 May 2025	Mr S.Morlock	ON Evaluati on	Engineeri ng Services	Ms N.Mshwes hwe and Ms N.Ngejane	Thursd ay, 08 May 2025	84,00	Valid	6,00
Procurement of PABX for 3 years	WMM LM 21/01/25 /01 PAB	Not Yet Appoint ed	Monday, 02 June 2025	90	Sunday, 31 August 2025	Not appointed	On Advert	Corporat e Services	Not Yet Appointed	Thursd ay, 08 May 2025	-25,00	Valid	115,00
Procurement of Mobile Contracts for 3 years	WMM LM 21/01/25 /02 PMC	Not Yet Appoint ed	Monday, 02 June 2025	90	Sunday, 31 August 2025	Not appointed	On Advert	Corporat e Services	Not Yet Appointed	Thursd ay, 08 May 2025	-25,00	Valid	115,00
Panel of Attorney's for 36 Months	WMM LM 0054	Ms. M. Madikiz	Monday, 24	90	Sunday, 25 May	Mr. S. Morlock	ON Evaluati	Corporat e Services	Ms. N. Ntlanga	Thursd ay, 08	73,00	Valid	17,00

Decription of the Project	Bid Number	Chairpers on	Closing Date	Valid ity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Laps ed	Valid ity Chec k	Remain ing Days
	PA 36 M	ela	Februa ry 2025		2025		on		and Ms. N. Ngejane	May 2025			
Service provider for Transilation of HR Policies	WMM LM 22/01/25 /01 THP	Not Yet Appoint ed	Friday, 23 May 2025	90	Thursday , 21 August 2025	Not appointed	On Advert	Corporate Services	Not Yet Appointed	Thursd ay, 08 May 2025	- 15,0 0	Valid	105,00
Proposal for Alternative Methods of Surfacing	WMM-LM 18/01/03 AMS	Ms. S. Sako	Monda y, 07 April 2025	90	Sunday, 06 July 2025	Mr. M. Mtetand aba	to be adjudica ted	Engineeri ng Services	Ms. N. Jokweni and Ms. L. Mhlelemb ana	Thursd ay, 08 May 2025	31,0 0	Valid	59,00
Surfacing of Roads, Sidewalk and Stormwater	WMM-LM 00064	Mr. S. Morlock	Monda y, 07 April 2025	90	Sunday, 06 July 2025	Mr. M. Mtetand aba	ON Evaluati on	Engineeri ng Services	Mr. V. Nontanda and Ms. N. Ngejane	Thursd ay, 08 May 2025	31,0 0	Valid	59,00
Supply, Delivery and Installation of Jungle Gym	WMM-LM 000113 SD&I JGE	Mr. M. Madikiz ela	Thursd ay, 03 April 2025	90	Wednes day, 02 July 2025	Ms. L. Mbhele	To be evaluate d	Planning Developm ent	Ms. L. Mhlelemb ana and Ms. N. Jokweni	Thursd ay, 08 May 2025	35,0 0	Valid	55,00
Procurement of Agricultural Inputs	WMM-LM 27/02/25 /01 PAI	Mr. B. Hlangab ezo	Thursd ay, 20 March 2025	90	Wednes day, 18 June 2025	Ms. L. Mbhele	ON Evaluat ion	Planning Develop ment	Ms. N. Xoko and Ms. N. Ngejane	Thursd ay, 08 May 2025	49,0 0	Valid	41,00
Website revamp and Maintenance for 5 Years	WMM-LM 05/02/25 /02 WRM	Not Yet Appoint ed	Monda y, 02 June 2025	90	Sunday, 31 August 2025	Not appointed	On Advert	Corporat e Services	Not Yet Appointed	Thursd ay, 08 May 2025	- 25,0 0	Valid	115,00
Supply and Implementation of Microsoft Office 365 for 3 Years	WMM-LM 05/02/25 /03 PML	Not Yet Appoint ed	Monda y, 02 June 2025	90	Sunday, 31 August 2025	Not appointed	On Advert	Corporate Services	Not Yet Appointed	Thursd ay, 08 May 2025	- 25,0 0	Valid	115,00
Supply and Delivery of Stationery for 12 Months	WMM-LM 20/03/24 SDS	Not Yet Appoint ed	Monda y, 19 May 2025	90	Sunday, 17 August 2025	Not appointed	On Advert	Budget and treasury	Not Yet Appointed	Thursd ay, 08 May 2025	- 11,0 0	Valid	101,00

Decription of the Project	Bid Number	Chairpers on	Closing Date	Valid ity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Laps ed	Valid ity Chec k	Remain ing Days
Decommissioning of Ext. 3 Dumping Site-Landscaping and Matarial	WMM-LM 10/04/25 /01 DDS	Ms. N. Xoko	Friday, 02 May 2025	90	Thursday , 31 July 2025	Mr. M. Mtetanda ba	To be evaluat ed	Communi ty Services	Ms. L. Mhlemb ana and Mr. V. Nontanda	Thursd ay, 08 May 2025	6,00	Valid	84,00
Paving of Ward 20 Amos Nogxina Community Hall	WMM-LM 10/04/25 /01 PWA	Ms. N. Xoko	Friday, 02 May 2025	90	Thursday , 31 July 2025	Mr. M. Mtetand aba	To be evaluat ed	Communi ty Services	Ms. L. Mhlemb ana and Mr. V. Nontanda	Thursd ay, 08 May 2025	6,00	Valid	84,00
Pre-Monitoring for Flood Damages	REQ-Floods-WMM LM 31/05/22 /06 MDP	Sisekho Sako	Friday, 02 May 2025	90	Thursday , 31 July 2025	Ms. L. Mbhele	To be evaluat ed	Engineeri ng Services	Ms. N. Mshwesh we and Ms. N. Ngejane	Thursd ay, 08 May 2025	6,00	Valid	84,00
Disaster MDRG 2024/25	REQ-Floods-WMM LM 31/05/22 /06 MDP	Sisekho Sako	Friday, 02 May 2025	90	Thursday , 31 July 2025	Ms. L. Mbhele	To be evaluat ed	Engineeri ng Services	Ms. N. Mshwesh we and Ms. N. Ngejane	Thursd ay, 08 May 2025	6,00	Valid	84,00

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								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
Opening Balance	n/a	Various	R 167 516 492,94	R 1 842 061		R 165 674 432	Opening balance Irregular expenditure		Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Written- off by council
Opening Balance	n/a	Various	R 20 400,00			R 20 400	Opening balance fruitless		Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Refer to MPAC for investigation
n/a	n/a	Tunimart	R 1 700,00			R 1 700	No Show - Late Cancellation of car hire		Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Cancellation of car hire
n/a	n/a	Tunimart	R 5 424,35			R 5 424	Car hire returned late on 18/01/2025 instead of 17/01/2025		Fruitless Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Car hire returned late

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	W O	General commen ts
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								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	Various	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	Various	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	Various	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"/>
										U I	D P	C C	T R	P	W O	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 April 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	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no.
Pondoland Times	P O BOX 127 NTSINGIZI A SP;	Solid Waste Removal	2025/04/29	000,00	2 RECEIVED	REQUEST FOR ADVERTISEMENT OF DECOMMISSIONING OF EXT 3	MAAA0570434	Ward 17

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no.
	NTSINGIZI A WARD 17 4800					DISPOSAL SITE-LA AND MATERIAL FOR MECHANICALLY STABILIZED EARTH (MSE) BERM		
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Human Resources	2025/04/17	000,00	2 RECEIVED	REQUEST FOR RE-ADVERT OF THE POSITION NAMELY: RECEPTIONIST UNDER CORPOR SERVICES DEPARTMENT.	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Finance	2025/04/17	000,00	2 RECEIVED	SUPPLY AND DELIVERY OF STATIONERY FOR 12 MONTHS	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Corporate Wide Strategic Planning	2025/04/04	000,00	2 RECEIVED	PUBLIC NOTICE ON DRAFT IDP FOR FY AND ANNUAL BUDGET FOR 2025/2026 FY I PAPERS	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Corporate Wide Strategic Panning	2025/04/04	000,00	2 RECEIVED	PUBLIC NOTICE ADOPTED OVERSIGHT REPORT ON THE ANNUAL REPORT FOR 2023/2 YF IN 2 LOCAL PAPERS	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Project Management Unit	2025/04/04	000,00	2 RECEIVED	THIS A REQUEST TO RE-ADVERTISE UPGRADING OF GUARD HOUSE URGENTLY.	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Corporate Wide Strategic Planning	2025/04/04	000,00	2 RECEIVED	PUBLIC NOTICE FOR IDP AND BUDGET ROADSHOWS ON DRAFT IDP FOR 2025/2026 DRAFT BUDGET FOR 2025/2026 FINANCIAL PERIOD IN 2 LOCAL PAPERS	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Finance	2025/04/04	500,00	4 RECEIVED	REQUEST FOR ADVERTISEMENT FOR DRAFT BUDGET AND TARIFFS FOR 2026	MAAA0570434	Ward 17
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Human Resources	2025/04/17	250,00	9 RECEIVED	REQUEST FOR HIGH TEA FOR 25 PEOPLE(FAMILY MEMBERS)	MAAA0121475	Ward 31
ASILONDELE TRADING	PO BOX 290 BIZANA WARD 31 4810	Mayor and Council	2025/04/29	10 000,00	RECEIVED	REQUEST FOR FRUIT PACKS...APPLE;BANNAN;330ml JUICE AND 40g SIMBA CHIPS	MAAA0673600	Ward 31
CUJANA	P O BOX534 BIZANA ward 15 4800	Corporate Wide Strategic Panning	2025/04/23	11 394,00	OPEN	REQUEST LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT MAKHOSONKE COMM HALL O 25/04/2025	MAAA0368446	Ward 15
GEES AND BULIE'S TRADING AND P	PO BOX 134 BIZANA SP; BIZANA WARD 04 4800	Corporate Wide Strategic Planning	2025/04/23	12 102,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT SIZAL UTAMBO COMM HAL 23/04/2025	MAAA0491577	Ward 4

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no.
CABHANI CONSTRUCTION	PO BOX210570 BIZANA WARD 13 4800	Corporate Wide Strategic Planning	2025/04/23	12 120,00	RECEIVED	REQUEST FOR LUNCH FOR 150 PEOPLE AT NGCINGO COMM HALL	MAAA0175485	Ward 13
uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	Biodiversity and Landscape	2025/05/02	12 328,00	OPEN	PAYMENT FOR WATER SAMPLING INV. 90021347	MAAA0355022	PieterMaritzburg
JNW TRADING ENTERPRISE	QEBEDU LOCATION LUSIKISIKI WARD 31 4820	Community Parks (including cemeteries)	2025/04/30	12 400,00	RECEIVED	PAYMENT FOR MAINTENANCE OF GRASS CUTTING ACCESSORIES	MAAA0252021	Ward 31
DAXIMODE	NTLENZI ADMINISTRATION AREA NTLENZI WARD 03 4810	Corporate Wide Strategic Planning	2025/04/23	13 230,00	OPEN	REQUEST LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT AMANTSHANGASE TRIBAL ON THE 23/04/2025	MAAA0328183	Ward 3
Makhalendlovu Enterprise	P O Box 210241 Bizana Bizana 4800	Corporate Wide Strategic Planning	2025/04/23	13 626,00	RECEIVED	REQUETS LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT NTSHAMATHE COMM HALL 24/04/2025		Ward 6
ANDIAVE CONSTRUCTION	P.O.BOX 625 BIZANA WARD 12 4800	Corporate Wide Strategic Planning	2025/04/29	13 722,00	OPEN	REQUEST LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT NTABENDLOVU COMM HALL 07/05/2025		Ward 12
SANGE2611	P.O.BOX 9 WARD 7 BIZANA 4800	Corporate Wide Strategic Planning	2025/05/05	14 160,00	OPEN	CATERING FOR 150 PEOPLE IDP ROADSHOWS AT MZAMBA COMM HALL 07/05/25	MAAA0982551	Ward 23
Bhukwani Farming	MTAYISI LOCATION AMADIBA ADMINISTRATION AREA WARD 16 4800	Corporate Wide Strategic Planning	2025/04/23	14 220,00	OPEN	REQUEST LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT AFM CHURCH ON THE 25/	MAAA0364783	Ward 16
GREEN MNCIVA TRADING	GREENVILLE LOCATION BIZANA BIZANA 4800	Corporate Wide Strategic Panning	2025/04/23	14 260,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT ETYENI COMM HALL 24/04/2025	MAAA0395450	Ward 21
ADMIRE TRADING	BOX 1083 FLAGSTAFF	Corporate Wide Strategic Planning	2025/05/05	14 370,00	OPEN	CATERING FOR ID ROADSHOWS AT MONWABISI MFINGWANA HALL ON THE 06/04/25		Ward 8
LUDWALA INVESTMENT SERVICES	NYAKA LOCATION WARD 18 BIZANA 4800	Corporate Wide Strategic Planning	2025/04/23	14 440,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT NOMANGESI MALUNGA ON THE 22/04/2025	MAAA1047308	Ward 18
UMLANDELI TRADING	WARD 25 AMADIBA AA WARD 25 4800	Corporate Wide Strategic Planning	2025/04/23	14 520,00	OPEN	REQUEST LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT THEOPHILUS TSHANGELA ON THE	MAAA0999517	Ward 25

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no.
						25/04/2025		
G-U TRADING AND PROJECTS	P O BOX 411 FLAGSTAFF 4810	Corporate Wide Strategic Planning	2025/05/02	14 564,00	OPEN	REQUEST LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT MAMPINGENI COMM HALL 06/05/2025	MAAA0462634	Ward 10
AMAMPINGE TRADING	P.O BOX 210362 BIZANA WARD 30	Corporate Wide Strategic Planning	2025/04/23	14 670,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT NKOSI GWEBITYALA ON THE 25/04/2025	MAAA0040588	Ward 30
EZAMAVOVO TRADING	AMANIKHWE A/A WARD 17 4800	Corporate Wide Strategic Planning	2025/04/23	14 930,00	RECEIVED	REQUEST FOR LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT SICELO BHANI ON THE 24/04/2025	MAAA0128711	Ward 17
TABZOE TRADINGS (PTY) LTD	P O BOX 210689 BIZANA WARD 14 4800	Corporate Wide Strategic Planning	2025/04/23	14 960,00	OPEN	REQUEST FOR LUNCH FOR 150 PEOPLE FOR IDP ROADSHOWS AT MEJE COMM HALL O 25/04/2025	MAAA0030653	Ward 14
MASIXASANE TRADING AND CONSTRU	P O BOX 210003 BIZANA WARD 28 4800	Corporate Wide Strategic Planning	2025/04/23	15 080,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT LUNDINI COMM HALL 25/04/2025	MAAA0571227	Ward 28
ZIZENTLE TRADING ENTERPRISE	CINGWENI LOCATION; WARD 24 BIZ EASTERN CAPE WARD 24 4800	Corporate Wide Strategic Planning	2025/04/23	15 120,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT EBENEZER COMMUNIT THE 22/04/2025	MAAA0706853	Ward 24
BHALA KADUDUDU TRADING	VLEI AA FLAGSTAFF 4810	Corporate Wide Strategic Planning	2025/04/23	15 180,00	OPEN	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT MULTI-PURPOSE YOU ON THE 24/04/2025	MAAA0856525	Ward 1
GUYANA TRADING	ISIKELO A/A BIZANA WARD 5 4800	Corporate Wide Strategic Planning	2025/04/23	15 860,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT NONQULWANA COMM H 23/04/2025	MAAA0372242	Ward 5
MEYIFE CONSTRUCTION AND PROJEC	NQABENI A/A; MPHETSHWA ; BIZAN NQABENI; MPETSHWA; BIZANA;4800 BIZANA 4800	Corporate Wide Strategic Planning	2025/05/05	15 870,00	OPEN	LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT NKOSI GCINILIZWE COMM HALL 07/04/25	MAAA0108394	Ward 9
University of the Witwatersran	1 JAN SMUTS AVENUE BRAAMFONTEIN 2000	Human Resources	2025/04/15	16 366,00	RECEIVED	STUDY ASSISTANCE FOR VIWE BHENXA	MAAA0358669	Pretoria
SENZWA CIVILS AND PROJECTS	IMIZIZI ADMIN AREA IMIZIZI SP; IMIZIZI	Corporate Wide Strategic	2025/04/23	16 560,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT	MAAA0105361	Ward 29

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no.
	WARD 29 4800	Planning				MAJOLA TSHUTSHA C ON THE 22/04/2025		
YANDA AND COLLECTION	2 ZOMBA STREET DOORN EASTERN CAPE 9459	Corporate Wide Strategic Planning	2025/04/23	17 310,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT LUKHOLO JSS	MAAA0372403	Ward 22
BASE LINE ENTERPRISE	IMIZIZI A/A MAMCAKWENI LOCATION WARD 20 4800	Corporate Wide Strategic Planning	2025/04/23	17 388,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHOW AT AMOS NOGXINA COMM ON THE 22/04/2025	MAAA0731248	Ward 20
NONGCULA AIRCONDITIONS AND REF	ISIKELO A/A NOMLACU WARD 26 4800	Corporate Wide Strategic Planning	2025/04/29	17 860,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT WAWA ABEDNIGO HLANGAB HALL ON THE 23/04/2025	MAAA0184040	Ward 7
AXOLE ENTERPRISE	PO BOX 166 BIZANA WARD 27 4800	Corporate Wide Strategic Planning	2025/04/23	19 470,00	RECEIVED	REQUEST LUNCH FOR 150 PEOPLE FOR IDP ROADSHOW AT QOBO JSS ON THE 23/04	MAAA0790261	Ward 27
MAGHOLO TRADING AND PROJECTS	IZININI A/A BIZANA 4800 WARD 13 4800	Mayor and Council	2025/04/29	20 800,00	RECEIVED	REQUEST 15 SEATER TAXIS FOR PROVINCIAL FREEDOM DAY CELEBRATIONS TO BE THE 27 APRIL 2025 AT NORTH END STADIUM-MATATIELE AT 10H00	MAAA0015080	Ward 17
IZAKHUXOLO CONSTRUCTION&PROJECT	P.O BOX 44 BIZANA WARD 1 4800	Mayor and Council	2025/04/16	21 000,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAMS TO BE THE 16 APRIL 2025 AT MBIZANA CIVIC CENTRE WARD 01 AT 10H00	MAAA0202897	Ward 7
POSHY A(PTY)LTD	AMADIBA A/A MSIZAZWE LOCATION AMADIBA A/A MSIZAZWE LOCATION WARD 23 4800	Corporate Wide Strategic Planning	2025/04/29	22 680,00	OPEN	REQUEST LUNCH FOR 150 PEOPLE FOR THE IDP ROADSHW AT IZIKHUBA COMMUNITY THE 22/04/2025	MAAA0908553	Ward 23
HLONGWANES SON TRADING ENTERPR	AMANIKHWE ADMIN AREA BIZANA WARD 19 4800	Mayor and Council	2025/04/30	24 000,00	RECEIVED	REQUEST 4 TAXIS TO TRANSPORT COUNCILLORS TO ATTEND STRATEGIES TO PREVE BASED VIOLENCE AGAINST WOMEN AND CHILDREN WORKSHOP TO BE HELD ON THE 2 AT MATATIELE	MAAA0805318	Ward 17
ZIPHONATHI TRADING ENTERPRISE	AMADIBA AA LUCINGWENI VILLAGE WARD 24 4800	Mayor and Council	2025/04/04	25 840,00	RECEIVED	REQUEST 2X1KG MAGARINE FOR INKCIYO SUPPORT TO BE HELD ON THE 05-06 APR LUCINGWENI VILLAGE WARD 24.	MAAA1043857	Ward 24

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no.
BOMVANA DEVELOPMENT ENTERPRISE	MTHAYISA VILLAGE AMADIBA AA 4800	Biodiversity and Landscape	2025/04/15	29 200,00	RECEIVED	REQUEST FOR 50 ENVIRONMENTAL SERVICES CALENDAR(8X11; 12X12 INCHES)PRO MATERIAL FOR ENVIRONMENTAL CAREER EXPO	MAAA1445362	Ward 24
Total				609 350,00				

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 2024	PINV04635	ESRI South Africa	R 18 997,08	Licence Fees	Z.Zukulu	Tuesday, 23 July 2024	LED	NO	One quote	Sole Provider
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 quote	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 quote	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 quote	Sole Provider
Tuesday, 15 October 2024	2024938	WITS	R 15 541,67	Study Fees	Z.Zukulu	Monday, 30 September 2024	Corporate Services	NO	One quote	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 quote	Sole Provider
Wednesday, 15 January 2025	DFI56188114	MIE	R 4 912,47	Verification	Z.Zukulu	Wednesday, 11 December 2024	Corporate Services	NO	One quote	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 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
Thursday, 16 January 2025	INV219413398 563	Mancosa	R 28 865,04	Study Fees	Z.Zukulu	Wednesday, 11 December 2024	Corporate Services	NO	One quote	Sole Provider
Wednesday, 15 January 2025	90020458	Umgeni Water	R 6 164,00	LAB	Z.Zukulu	Wednesday, 15 January 2025	Corporate Services	NO	One quote	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 quote	Sole Provider
Thursday, 16 January 2025	58032983	UNISA	R 7 380,00	Study Fees	Z.Zukulu	Wednesday, 01 January 2025	Corporate Services	NO	One quote	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 quote	Sole Provider
Tuesday, 25 February 2025	90020460	Umgeni Water	R 6 164,00	LAB	Z.Zukulu	Monday, 10 February 2025	Community Services	NO	One quote	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 quote	Sole Provider
N/A	N/A	LIASA	R3 811,50	Training	Z.Zukulu	Thursday, 06 March 2025	Corporate Services	NO	One quote	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 quote	Sole Provider
Thursday, 27 March 2025	IN0000000266 071	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 –

- 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 Dutation 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	Bukhobethu	Provision of	1095	Friday, 22	Monday, 21	0	Monday, 21	R	R	R	-R 1 593	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
PSC	Security Services	Private Security Services		October 2021	October 2024		October 2024	30 850 200,00	2 753 400,00	4 347 000,00	600,00	
WMM LM 16/09/20/01	Phahle Construction	Maintanance 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 Services	1095	Thursday, 27 January 2022	Sunday, 26 January 2025	0	Sunday, 26 January 2025	R -	-R 11 694 794,57	R 1 719 811,77	-R 13 414 606,34	expired
WMM LM 21/12/21/01 PRI	Techseeds Pty Ltd	Supply and Delivery of Printers	1095	Friday, 08 April 2022	Monday, 07 April 2025	0	Monday, 07 April 2025	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

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	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 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	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 Discipline 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	365	Monday, 27 March 2023	Tuesday, 26 March 2024	6	Tuesday, 24 September	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					2024					
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 Engineers	Multi Descipline Panel of Consultants for a Period of 3 years	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	0	Saturday, 04 July 2026	R -	R -	R -	R -	valid
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 570,68	2 090 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	937 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 620,27	561 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 392,29	122 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 703,26	841 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 160,57	90 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 084,73	162 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 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 EMP	Masilo Projects 85	Electrification of Masarhweni Phase 2	91	Tuesday, 25 July 2023	Wednesday, 17 January 2024	0	Wednesday, 17 January 2024	R 3 207 821,60	R 756 691,13	R 405 927,68	R 350 763,45	expired
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, 01 January 2024	Sunday, 31 December 2028	0	Sunday, 31 December 2028	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

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 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 Road	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 324,57	expired
WMM LM 00066 E SV	ODG Technologies PTY Ltd	Electrification of Zizityaneni 2022/2023	517	Wednesday, 28 September 2022	Tuesday, 27 February 2024	0	Tuesday, 27 February 2024	R 1 416 776,31	R 68 174,36	R -	R 174,36	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 1 437 402,78	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 8 246 362,38	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 1 818 750,00	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	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

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
		Months										
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 Health	Wellness and Occupational Health Practitioner for 36 Months	1095	Wednesday, 05 June 2024	Saturday, 05 June 2027	0	Saturday, 05 June 2027	R 2 481 050,00	R 2 481 050,00	R -	R 050,00	2 481 valid
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 663,38	1 278 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 518,56	1 448 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 338,50	309 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 221,85	9 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	Manyobo Group	Allocation of	91	Thursday,	Thursday,	0	Thursday,	R	R	R	R	1 864 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
HPC		Mfuneli Access Road		14 September 2023	14 December 2023		14 December 2023	3 283 800,85	1 864 700,85	-	700,85	
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 629,01	39 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
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 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 to Marhelane 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

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	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 Mtomkhulu Access Road(Disaster)	182	Monday, 22 April 2024	Wednesday, 30 October 2024	0	Wednesday, 30 October 2024	R 2 936 509,72	R 152 287,98	R 146 537,99	R 749,99 5	expired
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation-Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	R 4 904 976,55	R 2 761 471,80	R 2 101 372,93	R 098,87 660	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 450,00 2 682	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 620,00 14	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 390,62 89	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	121	Thursday, 27 June	Saturday, 26 October	0	Saturday, 26 October	R 2 404	R 1 345	R 355 420,15	R 481,75 990	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
		Main Building		2024	2024		2024	799,80	901,90			
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
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 835 951,46	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Profesional 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 Mkhaweni 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 658 502,89	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 436 127,62	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 3 181 460,19	expired
WMM LM 00062 Part 1	Masilo Jv Castle Hill	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 574 690,65	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	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 1 150 900,52	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 503 346,95	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 1 877 119,13	expired
WMM LM 00062 Part 1	LG Construction TA LGC Construction	Allocation of Mhlabomnyama Via Makhaweni 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 3 132 412,92	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 341 023,74	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 385 623,76	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allacation of Consultants :Mhlabomnyama Via Makhaweni 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 41 137,88	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 723 709,39	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	365	Wednesday, 15 May	Thursday, 15 May	0	Thursday, 15 May	R 421	R 421	R 423 717,50	-R 2 352,36	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
		:cabane to Krestu Access Road		2024	2025		2025	365,14	365,14			
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 Thalení 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
WMM LM 31/05/22/06 MDP	Ubuhe 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 335,44	1 463 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 999,99	209 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 945,17	1 176 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 823,92	634 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 956,85	1 360 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

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 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 998,56	1 675 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 164,79	2 346 expired
WMM LM 18/01/24/01 TCE	Thake Electrical	Allocation - Electrification of Nkanini Village for Designs	365	Tuesday, 09 July 2024	Wednesday, 09 July 2025	0	Wednesday, 09 July 2025	R 570 918,74	R 570 918,74	R 499 651,61	R 267,13	71 valid
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 581,21	4 994 valid
WMM-LM 000101 PSS	Gijima KM Security Services	Provision of Security Services 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 valid
WMM LM 00064 HSS 36M	Amantlele Trading Company	Honey sucking Services for 36 Months	1095	Tuesday, 26 November 2024	Friday, 26 November 2027	0	Friday, 26 November 2027	R -	R -	R 220 999,07	-R 999,07	220 valid
WMM LM 000108 SMP	Eco South Partnership	Surveying of municipal properties	182	Tuesday, 26 November 2024	Tuesday, 27 May 2025	0	Tuesday, 27 May 2025	R 1 321 459,80	R 1 321 459,80	R 427 945,98	R 513,82	893 expired
WMM LM 000106	ML Industries (Pty)Ltd	Spatial 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 valid
WMM LM 000104 W16 CM	XS Dollarz	Construction of Ward 16 Community Hall	273	Wednesday, 11 December 2024	Wednesday, 10 September 2025	0	Wednesday, 10 September 2025	R 4 173 243,52	R 4 173 243,52	R -	R 243,52	4 173 valid
WMM LM 000105 W32	XS Dollarz	Construction of Ward 32 Community Hall	365	Friday, 13 December 2024	Saturday, 13 December 2025	0	Saturday, 13 December 2025	R 4 173 243,52	R -	R -	R -	- valid
WMM LM 000900 MS WMM LM	Aphiwe Qhamani Group Society (Pty)ltd	Maintenance of Solar in WMM LM Wards for 36 Months	1095	Monday, 13 January 2025	Thursday, 13 January 2028	0	Thursday, 13 January 2028	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
WMM-LM 22/10/24/01 DMP	Banabanzi Projects (PTY) LTD	Reviewal of Disatser Mnagement Plan	91	Thursday, 06 February 2025	Thursday, 08 May 2025	0	Thursday, 08 May 2025	R 590 000,00	R 590 000,00	R -	R 590 000,00	expired
WMM-LM 22/01/25/09 MLF	Eco South Partnership NPC	Small Town Revitalisation Plan	243	Thursday, 06 February 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	R 1 691 650,00	R 1 691 650,00	R -	R 1 691 650,00	valid
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 460 000,00	valid
WMM LM 00063-Part 1	PMB Projects	Panel of Service Providers for Maintanance of Roads for a Period of 18 Months	547	Friday, 14 February 2025	Saturday, 15 August 2026	0	Thursday, 13 August 2026	R -	R -	R -	R -	valid
WMM LM 00063-Part 1	Lat Number Jv lizwe 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	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	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
		Roads for a Period of 18 Months										
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 -	
								446 284 429,04	81 084 318,24	111 261 824,33	-30 177 506,09	

PART 2 – SUPPORTING DOCUMENTATION

1. 2024/25 Audit Progress

The municipality will have to prepare and submit Annual Financial Statements for the year ended 30 June 2025 to the Auditor General of South Africa on 31 August 2025 as required.

In preparation for the audit and identification of risk areas, the Office of the Auditor-General performs an audit referred to as Planning. For the 2024/25 financial year audit, planning commenced from 12 March 2025 to 30 April 2025, this is a process that normally gives them an idea of the areas to focus on during the audit come the end of the year and also determine sample sizes that might be necessary to perform all necessary procedures. The current audit has a different audit team from the auditors' side which unfortunately may not assist in terms of understanding the municipal processes and GAP analysis. The team, like other teams is very strict on timeframes and have no tolerance for any type of delays.

The following milestones have been covered:

- Audit team introduction meeting held on the 25th of March 2025
- Kick-off meeting was held on the 1st of April 2025
- Presentation of the audit strategy done on the 24th of April 2025
- Engagement letter signed on the 25th of April 2025
- Planning concluded on the 30th of April 2025
- 11 RFIs were issued and all submitted within stipulated times
- No CoAFs were issued compared to 2 CoAFs in the previous audit at the same time

Risk area identified during the audit process:

- Possible non-compliance with Local Government Staff Regulations of September 2021 as well as the Municipal Recruitment & Selection Policy during the recruitment processes which require that:
 - the validity of the candidate's qualification and any other verification required by the position must be established

During the current audit of the recruitment processes it was observed that there were 4 Employees whose screening or qualification verification were not performed before the employees were offered

employment by the municipality as the successful candidates. The reasons and remedial action reported by the municipality for this were as follows:

- In August 2025, the external provider that is being utilised by the municipality for screening of candidates' credentials, blocked the municipality's access into their system due to a query in a duplicate invoice that was queried by the municipality
- As a control measure, a condition and a clause in the appointment offer for all the positions concerned during the period mentioned above was added which read as follows:
- "Council draws your attention to the fact that should your qualification verification from MIE Vetting Solutions confirm negative, Council will immediately terminate your appointment and will recover in full all payments made to you during your appointment and will further open a criminal case for fraudulently supplying false information"

2. Implementation of the 2023/24 Audit Action Plan

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

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

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

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

No	Issues identified	CoA F No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report ?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
Internal Audit Function																			
	Non-compliance MFMA section 62 and IIA standard 1312	CoA F 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 was issued beginning 0f January 2025	External Quality Assessment Report, Quality Improvement Plan
	Quarter 4 internal audit reports not presented to the Audit Committee	CoA F 02	Compliance	Internal Audit	Non-Compliance with Laws		No	No	No	Medium	This is due to prolonged anticipated discussion with management regarding the internal audit reports prior to presenting the reports to the audit committee	The internal audit unit should communicate the processes and time frames of communicating findings to management. The findings should be closed after the communicated timelines, to prevent delaying the process of finalising the internal audit reports on time	During the presentation of Internal Audit Strategy, the time line for each audit cycle will be discussed with relevant department. The Internal Audit Manager will also share with the management Internal Audit Engagement Letter which sets up the timing, scope and resources signed both by Senior Manager for each department and Internal Audit Manager.	N/A	Manager: Internal Audit	Internal Audit	30-Jun-25	Internal Audit Engagement Letter and Notification Letter are being issued to the cycle being audited.	Engagement Letter, Notification Letter
Uncorrected Misstatements																			

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

	Additional Disclosure - Uncorrected prior year misstatements	CoAF 19	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not ensure that the prior year misstatement were adjusted for in the comparatives 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	Interim Financial Statements prepared and currently being reviewed to identify all items to be on the register against the Management report	Interim Financial Statements as at 31 March 2025
Immovable assets																			
	Work-In-Progress - Difference between the AFS and Work-In-Progress Register	CoAF 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 - Difference between the AFS and fixed or movable asset register	CoAF 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	Management should perform proper review of the Annual Financial Statements (AFS) and Related Notes to ensure accuracy and fair	Management will correct the identified misstatements by : 1. Correcting the 2023 FY impairment for furniture on the movable asset register.	N/A	Manager: Assets and Stores Management	Internal Audit	31-Jan-25	Completed - Journals processes in February 2025	JNL 12246 & 12247

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

	audit finding										the reported information on the AFS	presentation of the AFS	2. Processing a journal to dispose infrastructure which should have been disposed in 2023 FY.						
Operating Expenditure																			
	Differences between Contracted expenditure and VAT input	CoA F 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	<i>To provide analysis schedule on transactions where input vat was not accounted for (ie vat on retention)</i>	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This was done and corrected on the annual financial statements as audited	
	Rental operating lease expenditure - Presentation and disclosure	CoA F 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	<i>To draft accounting policy to reflect the correct treatment of the lease operating transactions</i>	N/A	Manager: Revenue and Expenditure	Internal Audit	30-Jun-25	Currently being updated on the interim financial statements	
	General expense: Free basic services	CoA F 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	<i>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</i>	N/A	Manager: Social and Indigent Support Services	Internal Audit	28-Feb-25	Service Provider for the verification indigent register has been appointed A verification of the current indigent register done	Copies of appointment letter of service provider for verification of indigent register, Council resolution extract for indigent register and letter to Eskom Verification report and Payment voucher for services rendered

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

											end up subsidizing consumers who were not validated in the current year		indigent register. All invoices and supporting documents will be reviewed and confirmed against the approved register, monthly						
Predetermined Objectives																			
	Difference between APR and BSD Listings submitted	CoA F 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		
	Differences between Reported Information Amount and the Capitalised Amount	CoA F 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		

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

	Difference between APR and POE submitted	CoA F 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		
	Beneficiaries who claim electricity are not on the Indigent register	CoA F 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><i>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.</i></p> <p><i>Management will posit to Eskom a new financial year Council approved verified indigent register and letter requesting ESKOM to discard previously submitted indigent register.</i></p> <p><i>All invoices and supporting documents will be reviewed and confirmed against the approved register, monthly</i></p>	N/A	Manager: Social and Indigent Support Services	Internal Audit	28-Feb-25	Service Provider for the verification indigent register has been appointed A verification of the current indigent register done	<p>Copies of appointment letter of service provider for verification of indigent register, Council resolution extract for indigent register and letter to Eskom</p> <p>Verification report and Payment voucher for services rendered</p>

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

	Differences between Reported Information Amount and the AFS	CoA F 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
	Segment information: Differences in the amounts disclosed	CoA F 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	<p>1. A reconciliation of uncorrected misstatements will be developed to use a checklist when the 2025 AFS are being prepared</p> <p>2. The Audited caseware file will be confirmed against the reconciliation before rolling forward to ensure all corrections are carried over</p> <p>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</p>	N/A	Manager: Budgeting and Reporting	Internal Audit	31-Jul-25	Interim Financial Statements prepared and currently being reviewed to identify all items to be on the register against the Management report	Interim Financial Statements as at 31 March 2025
Procurement and Contract Management																			

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

	SCM: Procurement and Contract Management – Competitive Bids	CoAF 20	Compliance	Budget and Treasury Office	Non-Compliance with Laws		Yes	No	No	High	The management was not aware of the alleged fraudulent appointment letters at the time of appointment of the supplier. Subsequent to the matter being raised by the Internal Audit Unit, management did not adequately follow-up, on the internal auditors findings and recommendations timeously	The management should ensure that: There are internal controls in place to avoid the re-occurrence of the irregular appointment. The audit committee should ensure that all the risks tabled by internal audit are properly addressed and followed up. The communication between other organ of state does not break up and follow up should be made where no response has received	1. All appointment letters and completion certificates to be accompanied by client reference letters with only official contact details and email addresses to verify the documents submitted. 2. Appointment letters for all recommended bidders to be verified by the bid evaluation committee and submit proof. 3. All bidders found to have submitted fraudulent appointment letters to be reported to National Treasury for blacklisting	Report to National Treasury for Blacklisting	Manager: Supply Chain Management	Internal Audit	31-Jan-25	Letters written to the bidders identified informing them of the identified misconduct Cases reported with the SAPS Appointments and reference letters are being verified A consolidated report identifying the nature of misconduct will be submitted to the Office of the Chief Procurement Officer before the end of May 2025	
Related Parties																			
	Overstatement of Councilors	CoAF 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	
Revenue																			

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

	Presentation and disclosure of Revenue from exchange transactions	CoA F 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	<i>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.</i>	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	CoA F 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	<i>An analysis and recalculation of Output Vat on INEP revenue for current financial year and Prior years.</i>	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This was done and corrected on the annual financial statements as audited	
Taxes																			
	VAT Payable: Output Tax - Not Recognised on INEP grant in 2023-24	CoA F 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 there was still no response from Treasury by the 31st of	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	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	A provincial CFO Forum was held on 19 March 2025 and the issue was referred to Provincial Treasury and SARS to provided guidance on issues raised	CFO Forum resolutions

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

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24																			
											August, on the issues management had raised relating to the Output VAT issue	National Electrification Programme (INEP) Grant in mSCOA							
Unauthorised, Irregualr, Fruitless and Wasteful Expenditure																			
	Procurement and contract management: Allocation of work within the panel	CoAF 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 Reviewed SCM Policy presented to the council strategic Planning Session	Appointment letters for committees Panels closing registers Bid committee reports Publication of awarded bids

3. Implementation of the Finance Management Internship Programme

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

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

During the month 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.

4. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	15 896	15 896	2 718	13 902	13 246	656	5%	15 896
Pension and UIF Contributions		-	1 325	1 325	103	1 030	1 104	(73)	-7%	1 325
Medical Aid Contributions		-	1 325	1 325	103	1 030	1 104	(73)	-7%	1 325
Motor Vehicle Allowance		-	6 623	6 623	510	5 086	5 519	(433)	-8%	6 623
Cellphone Allowance		-	3 384	3 384	251	2 505	2 820	(315)	-11%	3 384
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	1 325	1 325	103	1 030	1 104	(73)	-7%	1 325
Sub Total - Councillors		-	29 876	29 876	3 789	24 584	24 897	(313)	-1%	29 876
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	5 602	5 868	467	4 880	4 890	(10)	0%	5 868
Pension and UIF Contributions		-	195	207	16	162	173	(11)	-6%	207
Medical Aid Contributions		-	308	328	26	267	274	(6)	-2%	328
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1 780	1 865	147	1 504	1 554	(50)	-3%	1 865
Cellphone Allowance		-	94	102	8	80	85	(5)	-6%	102
Housing Allowances		-	417	438	34	353	365	(12)	-3%	438
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	8 396	8 808	698	7 246	7 340	(94)	-1%	8 808
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages		-	81 477	82 460	6 468	65 406	68 716	(3 311)	-5%	82 460
Pension and UIF Contributions		-	13 562	13 757	1 103	10 843	11 464	(622)	-5%	13 757
Medical Aid Contributions		-	6 640	7 671	615	5 782	6 393	(610)	-10%	7 671
Overtime		-	3 290	3 389	155	1 564	2 824	(1 260)	-45%	3 389
Performance Bonus		-	6 453	6 777	27	507	5 648	(5 140)	-91%	6 777
Motor Vehicle Allowance		-	8 829	9 240	716	7 118	7 700	(582)	-8%	9 240
Cellphone Allowance		-	1 257	1 269	50	512	1 058	(545)	-52%	1 269
Housing Allowances		-	4 373	4 555	349	3 528	3 796	(268)	-7%	4 555
Other benefits and allowances		-	3 489	3 551	123	1 249	2 959	(1 710)	-58%	3 551
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	129 370	132 669	9 606	96 509	110 557	(14 048)	-13%	132 669
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	167 642	171 353	14 092	128 339	142 794	(14 455)	-10%	171 353
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	167 642	171 353	14 092	128 339	142 794	(14 455)	-10%	171 353
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	137 766	141 477	10 303	103 755	117 898	(14 143)	-12%	141 477

5. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

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	4 082	2 250	1 716	1 795	1 935	1 549	1 565	12 781	27 673	19 625			
Receivables from Non-exchange Transactions - Property Rates	1400	1 230	311	271	293	292	277	270	40 556	43 499	41 688			
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–			
Receivables from Exchange Transactions - Waste Management	1600	37	17	16	16	16	12	12	2 001	2 127	2 057			
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	345	345	345			
Interest on Arrear Debtor Accounts	1810	735	734	754	711	755	731	705	21 369	26 495	24 271			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	414	289	302	250	248	240	219	9 256	11 217	10 213			
Total By Income Source	2000	6 498	3 601	3 058	3 065	3 246	2 809	2 770	86 308	111 356	98 198	–	–	
2023/24 - totals only										–	–			
Debtors Age Analysis By Customer Group														
Organs of State	2200	574	557	536	507	580	576	604	47 943	51 879	50 211			
Commercial	2300	5 559	2 761	2 245	2 288	2 397	1 968	1 901	23 229	42 348	31 783			
Households	2400	365	284	277	269	268	265	264	15 136	17 129	16 203			
Other	2500	–	–	–	–	–	–	–	–	–	–			
Total By Customer Group	2600	6 498	3 601	3 058	3 065	3 246	2 809	2 770	86 308	111 356	98 198	–	–	

The table above shows municipal debtors for the month of April 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 - M10 April

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

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

7. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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 ^a	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												
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,005678034	0	n/a	not fixed	613 387	3 483	(32 956)	-	583 914
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,005912522	0	n/a	not fixed	794	5	-	-	798
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,00534242	0	n/a	not fixed	771	4	(4)	-	771
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,003523977	0	n/a	not fixed	15 471	55	(5 502)	-	10 024
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,005342513	0	n/a	not fixed	49	0	-	-	50
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,005339864	0	n/a	not fixed	3	0	-	-	3
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,005342466	0	n/a	not fixed	23 791	127	-	-	23 918
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,005342497	0	n/a	not fixed	179	1	-	-	180
Municipality sub-total										654 444	3 674	(38 463)	-	619 656
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									654 444	3 674	(38 463)	-	619 656

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 R34.7 million which lead to an increase in its investments for the month of April 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 - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		351 085	392 710	367 595	3 073	277 735	306 329	(28 594)	-9,3%	367 595
Local Government Equitable Share		341 204	359 441	359 441	–	269 581	299 534	(29 953)	-10,0%	359 441
Finance Management		2 100	2 100	2 100	–	2 100	1 750	350	20,0%	2 100
Integrated National Electrification Programme		–	25 362	247	247	247	206	41	20,0%	247
EPWP Incentive		3 042	2 981	2 981	–	2 981	2 484	497	20,0%	2 981
Municipal Infrastructure Grant		2 679	2 826	2 826	2 826	2 826	2 355	471	20,0%	2 826
Municipal Disaster Response Grant		2 060	–	–	–	–	–	–	–	–
Provincial Government:		5 935	1 147	1 147	1 147	1 147	956	191	20,0%	1 147
Sport and Recreation		500	1 147	1 147	1 147	1 147	956	191	20,0%	1 147
Greenest Municipality Competition		200	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership		5 235	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	357 021	393 857	368 742	4 220	278 882	307 285	(28 403)	-9,2%	368 742
Capital Transfers and Grants										
National Government:		71 968	53 686	81 081	(793)	81 081	67 567	13 513	20,0%	81 081
Municipal Infrastructure Grant (MIG)		50 906	53 686	53 686	(2 826)	53 686	44 739	8 948	20,0%	53 686
Municipal Disaster Recovery Grant		–	–	21 829	21 829	21 829	18 191	3 638	20,0%	21 829
Integrated National Electrification Programme Grant		–	–	5 566	(19 797)	5 566	4 638	928	20,0%	5 566
Neighbourhood Development Partnership		3 932	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant		17 130	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	71 968	53 686	81 081	(793)	81 081	67 567	13 513	20,0%	81 081
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	428 989	447 543	449 823	3 427	359 963	374 852	(14 890)	-4,0%	449 823

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	28 040	244 744	322 620	(77 876)	-24,1%	387 144
Local Government Equitable Share		341 204	359 441	359 441	27 751	221 550	299 534	(77 984)	-26,0%	359 441
Finance Management		2 100	2 100	2 100	116	1 637	1 750	(113)	-6,5%	2 100
Integrated National Electrification Programme		–	25 362	19 797	–	16 635	16 497	138	0,8%	19 797
EPWP Incentive		3 042	2 981	2 981	–	2 981	2 484	497	20,0%	2 981
Municipal Infrastructure Grant		–	2 826	2 826	174	1 940	2 355	(415)	-17,6%	2 826
Disaster Reponse grant		344	2 577	–	–	–	–	–	–	–
Municipal Disaster Response Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		361	1 347	1 347	117	331	1 123	(792)	-70,6%	1 347
Sport and Recreation		361	1 147	1 147	15	126	956	(830)	-86,8%	1 147
Greenest Municipality Competition		–	200	200	102	205	167	38	22,9%	200
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	150	189	189	–	189	#DIV/0!	–
		–	–	–	–	–	–	–	–	–
District IDP Grant		–	–	150	189	189	–	189	#DIV/0!	–
Other grant providers:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		347 051	396 633	388 641	28 347	245 264	323 743	(78 479)	-24,2%	388 491
Capital expenditure of Transfers and Grants										
National Government:		76 788	65 200	81 520	1 100	56 818	67 933	(11 115)	-16,4%	81 520
Municipal Infrastructure Grant (MIG)		53 585	53 686	53 686	1 100	46 133	44 739	1 395	3,1%	53 686
Municipal Disaster Recovery Grant		9 128	–	16 344	–	–	13 620	(13 620)	-100,0%	16 344
Neighbourhood grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant		11 541	11 514	5 924	–	5 711	4 937	774	15,7%	5 924
Integrated National Electrification Programme Gran		2 534	–	5 566	–	4 974	4 638	336	7,2%	5 566
		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		76 788	65 200	81 520	1 100	56 818	67 933	(11 115)	-16,4%	81 520
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		423 839	461 834	470 161	29 447	302 082	391 676	(89 594)	-22,9%	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 - M10 April

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	Outcome	Budget	Budget			
Cash Receipts By Source																
Property rates		521	9 082	4 001	617	541	477	1 777	507	393	496	2 148	5 210	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	3 129	2 082	1 034	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	379	476	750	5 712	3 987	4 531
Rental of facilities and equipment		499	484	398	246	487	540	413	488	510	227	410	351	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	3 694	2 263	2 322	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	16	4	163	300	100	100
Licences and permits		53	8	1	2	0	—	—	—	1	—	190	2 021	2 277	2 382	2 491
Agency services		499	1 028	880	854	787	290	950	737	1 077	1 007	—	(6 681)	1 427	1 493	1 562
Transfers and Subsidies - Operational		149 813	2 845	—	72	1 341	119 814	150	895	111 837	(17 609)	—	(576)	368 581	361 765	349 251
Other revenue		140	58	383	(178)	40	(6)	56	94	64	19 582	2 608	51 647	74 488	39 180	37 712
Cash Receipts by Source		160 188	20 213	14 151	9 679	9 609	127 156	12 904	17 455	120 971	10 921	10 181	56 241	569 668	520 657	509 273
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		27 967	—	—	18 732	10 500	—	—	8 230	16 445	(793)	—	600	81 681	74 019	77 596
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on Disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
VAT Control (receipts)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source		188 155	20 213	14 151	28 411	20 109	127 156	12 904	25 685	137 416	10 128	10 181	56 841	651 348	594 676	586 869
Cash Payments by Type																
Employee related costs		14 092	12 094	13 385	12 902	13 968	12 896	12 774	13 546	12 133	11 235	11 549	2 676	143 249	144 865	151 584
Remuneration of councillors		—	—	—	—	—	—	1 412	—	1 463	—	2 490	24 512	29 876	31 250	32 657
Interest		—	—	—	—	—	—	—	—	—	—	8	92	100	100	100
Bulk purchases - Electricity		5 254	6 453	6 705	4 884	4 966	4 604	4 590	4 659	4 027	4 767	2 550	333	53 792	62 238	72 009
Acquisitions - water & other inventory		432	342	598	709	244	1 036	631	736	473	887	664	1 217	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	6 361	8 262	58 994	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	12 669	—	(13 926)	90 723	93 084	97 326
Cash Payments by Type		45 357	23 667	50 967	23 517	31 392	30 552	36 971	25 333	30 111	35 919	25 523	73 898	433 208	441 028	469 960
Other Cash Flows/Payments by Type																
Capital assets		22 434	10 494	16 153	1 216	4 359	9 922	7 866	5 745	15 134	5 086	12 460	103 494	214 363	129 891	110 459
Repayment of borrowing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Cash Flows/Payments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Payments by Type		67 791	34 161	67 120	24 732	35 752	40 473	44 837	31 078	45 246	41 006	37 983	177 392	647 570	570 920	580 419
NET INCREASE/(DECREASE) IN CASH HELD		120 364	(13 948)	(52 968)	3 679	(15 643)	86 683	(31 933)	(5 393)	92 170	(30 878)	(27 802)	(120 551)	3 778	23 756	6 450
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	612 920	585 118	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	612 920	585 118	464 567	464 567	488 323	494 773

9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		16 171	25 770	25 770	496	18 413	21 475	(3 062)	-14%	25 770
Service charges		41 910	54 412	54 412	3 508	50 070	45 343	4 727	10%	54 412
Other revenue		23 026	54 644	83 546	20 832	32 832	69 622	(36 790)	-53%	83 546
Transfers and Subsidies - Operational		-	393 546	368 581	(17 609)	369 157	307 150	62 007	20%	368 581
Transfers and Subsidies - Capital		-	54 286	81 681	(793)	81 081	68 067	13 013	19%	81 681
Interest		43 463	27 159	37 359	3 694	32 774	31 132	1 642	5%	37 359
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(330 248)	(420 293)	(433 108)	(35 919)	(333 787)	(360 923)	(27 136)	8%	(433 108)
Interest		(50)	(100)	(100)	-	-	(83)	(83)	100%	(100)
Transfers and Subsidies		427 313	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		221 586	189 425	218 141	(25 791)	250 540	181 784	(68 756)	-38%	218 141
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(120 813)	(161 090)	(214 363)	(5 086)	(98 408)	(178 636)	(80 227)	45%	(214 363)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(120 813)	(161 090)	(214 363)	(5 086)	(98 408)	(178 636)	(80 227)	45%	(214 363)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		100 773	28 335	3 778	(30 878)	152 131	3 149			3 778
Cash/cash equivalents at beginning:		360 015	178 456	460 788	643 797	460 788	460 788			460 788
Cash/cash equivalents at month/year end:		460 788	206 790	464 567	612 920	612 920	463 937			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 - M10 April

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		460 788	206 790	464 567	612 920	464 567
Trade and other receivables from exchange transactions		31 777	36 399	44 113	33 803	44 113
Receivables from non-exchange transactions		4 089	43 163	50 018	56 425	50 018
Current portion of non-current receivables		–	–	–	–	–
Inventory		786	1 264	2 679	1 884	2 679
VAT		–	17 160	14 148	33 600	14 148
Other current assets		71 709	18 847	18 842	19 917	18 842
Total current assets		569 149	323 623	594 366	758 548	594 366
Non current assets						
Investments		–	–	–	–	–
Investment property		49 294	42 210	49 294	49 294	49 294
Property, plant and equipment		892 082	902 875	1 000 015	933 136	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	336	333
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		943 140	946 807	1 050 903	984 027	1 050 903
TOTAL ASSETS		1 512 289	1 270 430	1 645 269	1 742 576	1 645 269
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		497	497	497	465	497
Trade and other payables from exchange transactions		75 985	75 049	106 734	44 927	106 734
Trade and other payables from non-exchange transactions		14 409	–	6 885	31 798	6 885
Provision		1 067	19 919	21 932	1 727	21 932
VAT		2 514	7 878	6 098	40 302	6 098
Other current liabilities		20 864	–	–	–	–
Total current liabilities		115 337	103 343	142 145	119 219	142 145
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		11 950	11 485	11 950	11 950	11 950
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		11 950	11 485	11 950	11 950	11 950
TOTAL LIABILITIES		127 287	114 828	154 096	131 169	154 096
NET ASSETS	2	1 385 002	1 155 603	1 491 174	1 611 407	1 491 174
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 385 002	1 155 603	1 491 174	1 611 407	1 491 174
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 385 002	1 155 603	1 491 174	1 611 407	1 491 174

11. Recommendations

- **CONLOG (Pty) LTD** is accepted as the suitable provider for the Supply, Delivery, Installation, Management and Maintenance of smart metering solution to the municipality for the period up to 31 May 2027
- The municipal manager be permitted to enter into a service level agreement (SLA) with CONLOG (Pty) LTD on the contract of Supply, Delivery, Installation, Management and Maintenance of smart metering solution to the municipality for the period up to 31 May 2027 in line with the Rates (Price) on RT29-2004 by National Treasury's Office of the Chief Procurement Officer.
- The municipality's SLA entered into be reviewed annually from the start date provided for in the contract
- The progress on the 2024/25 audit be noted with the risk area identified on the recruitment processes

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 April 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: [Signature]

Date: 14/05/2025