



WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY MONTHLY REPORT

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

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PART 1 – IN-YEAR REPORT

1. Executive Summary

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

This is the 12th report of the 2024/25 financial year which also happens to be the last month of the financial year and comes after the approval and implementation of the adjustment budget to include funding and implementation for disaster affected roads in the municipal area. This being the last month of the financial year means that all programs planned for implementation during the year should have reached their completion after completion of appointments, formulation and approval of the audit action plans, approval of adjustment budgets, revision of the SDBIP and departments implementing catch-up and remedial actions to ensure that targets not achieved by the third quarter are combined with quarter four performance to ensure all targets are achieved by the end of the year. The information reported below provides information for the remainder of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary and hopefully the contents of each report will help the Mayor, council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

1.1 The Political Oversight

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

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

2. Administration

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

3. Staff turnover

As reported in the previous report, there has been no processes in the recruitment for the position of the Asset Management Clerk as shortlisting had not been done by the end of April 2025, however, we can now confirm that there was a need to re-run the process which then closed during the month and capturing of the master list is in progress. The department has continued to follow up with Corporate Services and request shortlisting to be concluded as soon as possible to ensure at least the recruitment process is concluded by the end of June 2025 which unfortunately did not yield any positive feedback.

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 were encouraged to provide their final inputs by **31 January 2025** to mSCOARegs@treasury.gov.za

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

5. Implementation of the Municipal Cost containment regulations

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

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

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

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

a. Supply and Delivery of Municipal Vehicles

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

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

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

Since the implementation of the regulations, the municipality has utilised the contract to procure municipal plant and machinery and significant savings have been realised through negotiated prices and

direct procurement from the dealerships that are on the panel contracted by National Treasury. The current financial year will be no different, all procurement of vehicles will be done through the transversal contract.

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

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

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

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

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

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

- Allocation of work is done according to the contract terms requiring that emerging mechanics and workshops be prioritised

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

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

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

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

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

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

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

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

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

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

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

SERVICE PROVIDER	RISK BASED RATE (%) AS PER RT 27 2024 CONTRACT
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

a) 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
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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

6. Year -end processes

a. Stock count

The municipality runs a storeroom managed with the Assets and Stores Management Unit that oversees proper recording and accounting for stock movements.

The inventory count is performed to ensure that all stock movements were recorded and to test effectiveness of stock control measures. This is a process that is done in the presence of the Auditor-General or delegate, in this case delegated to our Internal Audit Unit. The stock count was performed on Monday, 30 June 2025 in the following storerooms:

- Finance

- Refuse removal
- Cultural Village
- Electricity

On 30 June 2025, the stores management section conducted a 100% verification of inventory in the municipal stores for purposes of ensuring that inventory for year-end has been correctly valued at reporting date. The preparations for a successful inventory count were carried out through implementing the approved AFS compilation plan. For increased assurance, the Auditor General and internal audit of the municipality was invited to take part in the inventory count.

The results of the inventory count showed inventory levels valued at an amount of R 1 246 358.20. The inventory movements for the quarter can be broken down as follows:

STOCK CATEGORY	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE-OFFS	TRANSFERS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
Electricity	Electricity	969 859.90	-	-	-	232 632.63	737 227.27
Refuse	Solid Waste Removal	367 126.22	-	-	-	205 132.81	161 993.41
Stationery	B.T.O	256 679.76	-	-	-	86 608.39	170 071.37
Building Material	Building Material	19 461.62	-	-	-	2 218.93	17 242.69
Cleaning Material	Admin & Corporate Support	102 082.03	126 231.65	-	-	68 490.22	159 823.46
Security Equipment	Security Equipment	-	-	-	-	-	-
Fuel	Fuel	-	-	-	-	-	-
Animal Feed	Licensing and control of animals	-	-	-	-	-	-
Disaster PPE	Human Resources	28 071.30	-	-	-	28 071.30	-
Cleaning Material	Social services	-	-	-	-	-	-
TOTAL COST		1 743 280.83	126 231.65	-	-	623 154.28	1 246 358.20

The following items were identified as damaged but can be fixed:

Part number	Description	Quantity	Value
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315 KVA	22KV/420V 3 PHASE 315KVA COASTAL TRANSFORMER	1	R 182 500.00
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Damaged by the rain in the storeroom

Part number	Description	Quantity	Value
CLEA 0025	MOPS	8	470.16

b. Compilation and Review of the immovable asset register

During the month of March 2024, the municipality advertised a tender to acquire the services of a suitable service provider that would assist the municipality with preparation and review of the immovable asset register for a period of 36 months. The submissions from bidders were evaluated and adjudicated during the month of May 2024 and Lilitha Project Managers was the successful bidder appointed by the municipality. The 2023/24 asset register was therefore prepared and submitted to the Auditor-General for auditing with no material findings made, which meant that the register was confirmed to be GRAP compliant as required.

During the current year, the service provider and the asset management section decided to capitalise projects as and when they were completed during the year which has already resulted in some immovable assets been unbundled and capitalise before the end of June 2025. A formal kick-off meeting was held on the 27th of June 2025 where all key stakeholders within the municipality were invited.

The municipality has conducted 2 additional meetings with the service provider where the submission of information is facilitated and outstanding information as well as challenges are circumvented. The service provider is now on site and has, after gathering the relevant information, mapped all the places for verification on the GIS maps. On site verifications have commenced before June 2025 on all the projects already completed.

c. Compilation of the movable asset register

The movable asset register is subject to monthly reconciliations which assists the sections to track and deal with changes monthly, including the processing of monthly depreciation. The 4th quarter asset verification was conducted in order to make the following updates to the asset register required by the GRAP standards:

- Conditional assessment of assets

- Updating of asset custodians
- Reassessment of useful lives
- Updating of asset locations
- Confirmation of physical existence
- Completeness of the asset register

7. Strategic Objectives

The Budget Treasury Office was part of the development of strategies for the municipality for the next five years from which short-term operational plans and targets relating to at least a period of one financial year. This is done in the form of the Service Delivery and Budget Implementation Plan (SDBIP) which was approved by the mayor within 30 days after the adoption of the annual budget by the municipal council.

The table below gives the details of the SDBIP with the targets that the department will be working to achieve on a quarterly basis. The table shows the department's performance per quarter to ensure they are monitored and achieved at the end of the financial year:

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source		Quarter 4 Measurable Performance Target	Non Financial Performance	Financial performance	Achieved/ Not Achieved	Root Cause	Reason for budget variance	Remedial Action
														Internal	External							
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4,1	Metering of all electricity consumption by June 2025	Electricity meters are read, recorded, and captured manually	Reading of conventional electricity meters	% of active electricity meters read	4.1.1	0,5	100% reading of active electricity meters by 30 June 2025	12 Months Meter reading Report.	R 500 000,00	R 900 000,00	R 900 000,00	N/A	100% reading of active electricity meters	100% reading of active electricity meters 127 in April, 121 in May and 125 in June 2025	R -	Achieved	N/A	N/A	N/A
				Monthly billing of all consumers for all services by June 2025	100% active consumer accounts for Property rates, refuse and electricity billed	Billing of 100% active consumer accounts for Property rates, Refuse and Electricity	% of active consumer accounts for property rates, refuse and electricity billed	4.1.2	0,25	100% billing of active consumer accounts for Property rates, Refuse and Electricity by 30 June 2025	12 monthly Billing Report	R -	R -	N/A	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity	Billing 100% of active consumer accounts for Property rates, refuse and electricity of 2043 in April 2043 in May; & 2041 Accounts in June 2025	R -	Achieved	N/A	N/A	N/A
				July to June were billed within the 3 working days of each month following the billing month.	Completion of billing processes by the 3rd day of each following month	completed billing by the 3rd day of each month following the billing period		4.1.3	0,25	Billing completed by the 3rd day of each month following the billing month by June 2025	12 Month end closing Reports	R -	R -	N/A	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors	Billing completed by the 3rd working day of each month	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective			Objective	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source		Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action
Sub -	Issue	Strategic																				
					12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	4.1.4	0,25	Distributed 12 electronic monthly consumer statements for active accounts with email addresses and cellphones by June 2025	12 Monthly Statements distribution Report	R 7 666,09	R 7 666,09	R 7 666,09	N/A	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	03 electronic monthly consumer statements distributed for (April, May and June) Quarter 4	R 1 458,67	Achieved	N/A	N/A	N/A
				Review and Implementation of the Revenue enhancement Strategy by June 2025	4 Revenue enhancement strategy Meetings were held	Monitoring of the Revenue enhancement Strategy Action Plan	Number of meetings held to monitor the revenue enhancement strategy action plan	4.1.5	0,25	4 meetings held in monitoring revenue enhancement strategy action plan by June 2025	4 reports and 4 attendance registers	R -	R -	N/A	N/A	1 Quarterly Revenue enhancement meeting held	1 meeting held for monitoring revenue enhancement strategy action plan by 09 June 2025	R -	Achieved	N/A	N/A	N/A
		To achieve at least 95% collection of all debt by June 2027		Implementation of credit control measures by June 2025	Outdated and incomplete consumer information (contact and personal information) on municipal billing system	Implementation of Data cleansing on consumer debtors.	% of consumer accounts data updated on municipal billing system.	4.1.6	0,25	100% of consumer accounts data updated on municipal billing system by June 2025	01 Consumer Master file extract report with complete consumer contact and personal information from municipal billing system.	R 300 000,00	R 300 000,00	R 300 000,00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
					Accounts owing beyond 3 years with a potential to be prescribed debt	Issue summons to consumer debtors accounts that have outstanding debt that is more than 90 days.	% of consumer accounts that are beyond 90 days issued with summons.	4.1.7	0,25	100% of consumer accounts that are beyond 90 days and irrecoverable issued with summons by 30 June 2025	02 Quarterly reports	R -	R -	N/A	N/A	100% of consumer accounts that are beyond 90 days and irrecoverable to be issued with summons	118 of 90 days accounts that are verified through pre-legal stage and with summons issued	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective			Objective	Strategies	Baseline Informant	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source		Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action
Sub -	Issue	Strategic												R	N/A							
					100% business accounts that are beyond 90 days were handed over for debt collection to debt collectors	Implementation of debt collection service for debt that is more than 90 days.	Number of reports compiled on 100% business accounts that are beyond 90 days handed over for debt collection to debt collectors	4.1.8	0,25	2 Quarterly reports compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection by 30 June 2025	02 reports	R 200 000,00	R 1 200 000,00	R 1 200 000,00	N/A	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection	1 report of 52 business and 326 Household accounts have been handed over in Q4	R 20 474,00	Achieved	N/A	N/A	N/A
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2027		Performance of monthly debtors, rates and investment reconciliations by June 2025	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Monthly 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 on by June 2025	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation	R -	R -	N/A	N/A	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation for Q4	R -	Achieved	N/A	N/A	N/A
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2025	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Review of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	4.1.10	0,25	03 Reviewed and adopted existing sectional policies (Credit control and debt, tariffs, property rates policy) by June 2025	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy, resolution extract	R -	R -	N/A	N/A	3 reviewed sectional policies (Credit control and debt collection policy, Tariffs Policy, Property Rates Policy adopted by council.	3 sectional policies were reviewed in Q4	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Sub -	Issue	Strategic	Objective	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source		Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 93 Reconciliations	Non-compliance with circular 93 requirement	Submission of circular 93 Reconciliations - General Valuation Roll Vs Financial Billing System	Number of submitted circular 93 quarterly Reconciliations report	4.1.11	0,25	Submitted 04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System by June 2025	04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System	R -	R -	N/A	N/A	Submitted 01 circular 93 reconciliations report	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs and proof submission 10 days after the end of the quarter has been prepared in Q4	R -	Achieved	N/A	N/A	N/A
				Promulgation of revenue policies and credit control policies into by-laws by June 2025	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.12	0,25	2 Promulgated of property rates policy and credit control policy by 30 June 2025	Promulgated property rates policy and credit control policy	R -	R -	N/A	N/A	2 Promulgated of property rates policy and credit control policy	01 Credit control and debt collection policy Promulgated and gazetted on the 17/02/2025 on gazette #5362 01 Property rates policy promulgated and gazetted 30 June 2025 gazette #5439	R0,00	Achieved	N/A	N/A	N/A
				Promulgation of the approved tariffs (gazetting) by June 2025	Gazetted property rates tariffs were advertised on East Griqualand News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1.13	0,25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2025	Promulgated of the approved tariffs (gazetting)	R -	R -	N/A	N/A	1 Promulgated of the approved tariffs (gazetting)	01 Gazetted and promulgated 30 June 2025 gazette #5439	R5 400,00	Achieved	N/A	N/A	N/A
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the 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 -	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) for Q4	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Sub -	Issue	Strategic	Objective	Strategies	Baseline Informant	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source		Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action
	Datastring 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, cash book, 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 -	R -	N/A	N/A	3 monthly datastrings submitted to LG Portal	Submitted 3 monthly datastrings LG Portal For Q4	R -	Achieved	N/A	N/A	N/A
	Inaccurate and incomplete commitment register			12 monthly commitments registers were prepared and signed.	Monthly review of commitment register by the 7th working day of each month	Number of monthly reviewed commitment register	4.2.3	0,5	12 monthly Reviewed commitment register by June 2025	12 signed commitment register	R -	R -	N/A	N/A	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register were done for Q4	R -	Achieved	N/A	N/A	N/A	
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, retention and vat reconciliation by June 2025	12 months monthly Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliation were prepared and reviewed.	Monthly review of conditional grants, creditors, retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, 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 -	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 for Q4	R -	Achieved	N/A	N/A	N/A
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation by June 2025	12 months monthly payroll reconc (July to June) were prepared and signed	Monthly review of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	4.2.5	0,25	12 Monthly Reviewed payroll reconciliation on by June 2025	12 monthly payroll reconciliation	R -	R -	N/A	N/A	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations for Q4	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Sub -	Issue	Strategic	Objective	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source		Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2025	Payables accounts policy was reviewed and presented to council	Reviewal and approval of accounts payable policy by council	Number of reviewed and approved policies	4.2.6	0,25	1 Reviewed and Approved Accounts payables policy by June 2025	reviewed Accounts Payables Policy ,resolution extract	R -	R -	N/A	N/A	1 Reviewed and approved Accounts Payables policy	1 Accounts policy reviewed in Q4	R -	Achieved	N/A	N/A	N/A
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 128 - OCPO spending data	Non-compliance with circular 128 requirement - OCPO spending data submission	Submission of Monthly Circular 128 reports - OCPO Spending Data	Number of submitted reports NT portal	4.2.7	0,25	12 Submitted monthly circular 128 reports - OCPO Spending Data by June 2025	proof of submission of circular 128 report - OCPO spending data to NT Portal	R -	R -	N/A	N/A	03 submitted monthly circular 128 reports - OCPO Spending Data	3 monthly OCPO Spending data has been submitted for Q4	R -	Achieved	N/A	N/A	N/A
SUPPLY CHAIN MANAGEMENT	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027	4.3	By Monitoring and adherence to procurement plan by June 2025	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitoring of the procurement plan.	4.3.1	0,25	12 Reports Compiled on the monitoring of the procurement plan by June 2025	Signed SCM reports reporting on procurement plan	R -	R -	N/A	N/A	3 SCM reports compiled on procurement plan	3 SCM reports compiled on monitoring of the Procurement Plan for Quarter 4.	R -	Achieved	N/A	N/A	N/A
	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	R 30 000,00	R 30 000,00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
				No training Conducted on Contract Management		Training of SCM staff on Contract Management	Number of trained SCM personnel on Contract Management	4.3.3	0,25	3 SCM staff trained on Contract Management by June 2025	Signed Concept Document, Attendance Register	R 70 000,00	R 70 000,00	R 70 000,00	N/A	3 SCM staff trained on Contract Management	5 SCM officials attended Contract Management training on the 28th and 29th May 2025 virtually.	R 55 650,00	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Sub -	Issue	Strategic	Objective	Strategies	Baseline Informat	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source		Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action
	Inadequate contract management processes	To have an effective contract management system by June 2027		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly meetings conducted with service provider for all BTO contracts .	Number of monitoring meetings conducted for all BTO contracts	4.3.4	0.25	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts by 30 June 2025	12 Monthly monitoring reports and 12 attendance registers	R -	R -	N/A	N/A	3 monitoring meetings conducted on BTO contracts .	3 Monitoring meetings held on the 11th of April, 20 May and 18 June 2025	R -	Achieved	N/A	N/A	N/A
	Outdated and expired supplier Information	To have a fair competitive bidding processes in all municipal thresholds by June 2027		Calling of all suppliers to update information by June 2025	Supplier database with bidders information updated.	Annual update of the supplier database	Number of suppliers updated information	4.3.5	0.25	400 Supplier database updated information by 30 June 2025	Advertisement and Munsoft audit trail	R -	R -	N/A	N/A	100 supplier information updated and Publication of the call to suppliers to update their information	101 supplier information updated	R -	Achieved	N/A	N/A	N/A
	no schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2025	No Monitoring mechanism to ensure Bids are Awarded within the Validity period	Schedule of sitting of bid committees	Number of Schedule of bid committee sittings with confirmed dates	4.3.6	0.25	1 Signed Schedule of Bid Specification on committee sittings ensuring each bid is concluded within 7 days after the appointment by June 2025	Signed schedule of bid specification committees , Appointment letter and attendance registers	R -	R -	N/A	N/A	1 Signed schedule of bid specification committees.	1 Signed schedule of bid specification committees.	R -	Achieved	N/A	N/A	N/A
								4.3.7		1 Signed schedule of Bid Evaluation committee sittings ensuring each bid is evaluated within 30 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendance registers	R -	R -	N/A	N/A	1 Signed schedule of Bid evaluation committee Sittings	1 Signed schedule of Bid evaluation committee Sittings	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Sub -	Issue	Strateg ic	Objec tive	Strategi es	Baseline Informat	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adju sted	Budget Source		Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action
								4.3.8		1 Signed Schedule of Bid Evaluation committee sittings ensuring each bid is adjudicate d within 60 days after tender closing by June 2025	Signed schedule of Sittings, Closing Register and attendance registers	R -	R -	N/A	N/A	1 Signed schedule of Sittings of Bid adjudicati on committ ee	1 Signed schedule of Sittings of Bid adjudication committee	R -	Achieved	N/A	N/A	N/A
	inadequ ate contract manage ment process es	To have valid and closely monitor ed municip al contract s by June 2027		Review of all existing contracts by June 20275	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3.7	0,25	12 Contract registers reviewed by June 2025	12 monthly reviewed contract registers	R -	R -	N/A	N/A	3 monthly contract registers reviewed	3 monthly contract registers prepared and reviewed for Q4	R -	Achieved	N/A	N/A	N/A
	Outdate d Policies	Annua l Review of section al Policies by June 2027		Reviewin g 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 Manage ment Policy, Contract Manage ment Policy , Cost Containme nt Policy and Framework for Infrastructu re Developm ent Manageme nt Policy by June 2025	Reviewed and approved Supply Chain Management Policy, Contract Management Policy , Cost Containment Policy and Framework for Infrastructure Development Management Policy.resoluti on extract	R -	R -	N/A	N/A	04 Reviewe d and Approve d of Supply Chain Manage ment Policy, Contract Manage ment Policy , Cost Containt ment Policy and Framewo rk for Infrastruc ture Develop ment Manage ment Policy.	04 Sectional policies were reviewed in Q4	R -	Achieved	N/A	N/A	N/A
Assets and Stores Management	Financi al stateme nts with non-complia ce with laws	To achieve a clean audit by June 2027	4,4	To have an accurate GRAP complian t Asset Register by June 2025	Accurate and complete Fixed Assets Register as at 30 June 2023	Reviewal and Approval of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconciliation s reviewed and approved.	4.4.1	0,5	12 Reviewed and approved Assets reconciliati ons by 30 June 2025	12 monthly asset reconciliations	R -	R -	N/A	N/A	3 reviewed and approved fixed asset reconcilia tions.	3 fixed asset reconciliation s reviewed and approved for Q4	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																							
Outcome 9 Objective			Objective	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source		Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action	
Sub -	Issue	Strategic																					
					with no Audit Findings																		
					Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	4.4.2	0,25	100% alignment of Asset management register that is reconciled to the Asset management module as at 30 June 2025	Progress reports, Signed Reconciliation between the asset register and the asset management module	R -	R -	N/A	N/A	100% alignment of Asset management register that is reconciled to the Asset management module	100% alignment to Asset management register that reconciles to the asset module was done in Q4	R -	Achieved	N/A	N/A	N/A	
					GRAP Compliant asset register as at 30 June 2024	Reviewal and submission of the GRAP compliant fixed asset register	Number of reviewed and submitted GRAP compliant fixed asset register	4.4.3	0,25	Reviewed and Submitted 01 GRAP compliant asset register to AG by June 2025	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI register	R 917 164,00	R 3 017 164,00	R 2 077 156,00	R 940 008,00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
					All assets recorded in the FAR do exist and valuated accurately by June 2025	Approved Assets Verification Report as at 30 June 2024	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of reviewed and approved quarterly Assets Verification Reports	4.4.4	0,25	4 Reviewed and approved Assets Verification Reports by June 2025	4 Assets Verification Reports	R -	R -	N/A	N/A	1 reviewed and approved Asset verification report.	1 asset verification report reviewed and approved.	R -	Achieved	N/A	N/A	N/A
					Basis and assumptions on which assets are accounted for to be well documented and approved by June 2025	Audited PPE methodology with no audit findings.	Preparation and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	4.4.5	0,5	01 Reviewed and approved PPE Methodology by June 2025	PPE(movable assets) methodology signed and approved by CFO	R -	R -	N/A	N/A	01 Reviewed and Approved PPE(movable assets) Methodology	The PPE (movable assets) methodology was reviewed and approved by the CFO in Q4	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Sub -	Issue	Strategic	Objective	Strategies	Baseline Informat	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source	Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action	
				Monthly update on inventory movements by June 2025	Inventory report and listing as at 30 June 2024	Reviewal and Approval of monthly Inventory reconciliations within 5 working days after month closure.	Number of Reviewed and approved Inventory reconciliations	4.4.6	0,25	12 Reviewed and approved Inventory reconciliations by June 2025	12 Inventory reconciliations	R -	R -	N/A	N/A	3 Reviewed and approved Inventory reconciliations	3 inventory reconciliations reviewed and approved.	R -	Achieved	N/A	N/A	N/A
				Inventory updates once every quarter by June 2025	Approved Inventory Count report	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of Reviewed and approved Inventory Count with Reports	4.4.7	0,25	4 Reviewed and approved Inventory Count Reports by June 2025	4 Reviewed and signed Inventory Count Reports	R -	R -	N/A	N/A	1 Reviewed and approved Inventory Count	1 Inventory count performed, reviewed and approved for Quarter 4.	R -	Achieved	N/A	N/A	N/A
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 2025		Valid contract for provision of municipal stationery	Municipality have an existing contract for 12months	Supply of stationery for municipal operations	% supply of required stationery for municipal operations	4.4.8	0,25	100% supply of required stationery for municipal operations by June 2025	Stock request forms, delivery notes, Authorised Stock issue form	R 1 760 000,00	R 2 160 000,00	R 2 160 000,00	N/A	100% supply of required stationery for municipal operations	100% of stationery supplied for municipal operations	R 375 514,41	Achieved	N/A	N/A	N/A
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2025		Annual review Asset and Inventory Management Policies by June 2025	Reviewed and approved Asset and Inventory Management Policies for 2023/24 financial year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies reviewed and approved.	4.4.9	0,25	1 Asset and 1 Inventory Management Policies reviewed and approved by 30 June 2025	reviewed Assets and Inventory Management Policies,council resolution extract	R -	R -	N/A	N/A	Reviewed 1 Asset and 1 Inventory Management Policies	1 Sectional Policy reviewed in Q4	R -	Achieved	N/A	N/A	N/A
	All council assets need to be fully insured to ensure going concern assumption of the municipality is not at risk.	Compliance with the requirements of MFMA section 63 by June 2025		Reviewal of an effective Asset Management Plan by June 2025	Reviewed and approved Asset Management Plan	Reviewal of Asset Management Plan	Number of Reviewed Asset Management Plan	4.4.10	0,5	1 Reviewed and signed Asset Management Plan by 30 June 2025	Reviewed and signed Assets Management Plan	R -	R -	N/A	N/A	1 Reviewed asset management plan.	1 Asset management plan was reviewed and signed in Q4.	R -	Achieved	N/A	N/A	N/A

KPA No. 4 Financial Viability																						
Outcome 9 Objective																						
Sub -	Issue	Strategic	Objective	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source		Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action
Financial Reporting	Financial statements with non-compliance with laws	To compile Annual Financial Statements that comply with all requirements by June 2027	4,5	Develop sound, strict and effective procedures for the compilation of AFS by June 2025	Audited Annual Financial Statements for 2022/23 with no compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Credible Annual and Interim Financial Statements submitted	4.5.1	0,5	Credible and fully compliant Annual and Interim Financial Statements submitted by 30 June 2025	Interim Financial statements, annual financial statements	R -	R -	N/A	N/A	Credible and fully compliant 2024/25 Interim Financial Statements submitted to CFO.	Credible Fully compliant 2024/24 Interim Financial Statement were prepared and submitted to the CFO	R -	Achieved	N/A	N/A	N/A
		To achieve a clean audit by June 2027		Manage audit and ensure audit readiness by June 2025	Audited Annual Financial Statements for 2022/23 with no compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Number of milestones taken to manage external audit and ensure audit readiness to achieve clean audit opinion	4.5.2	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	R 5 743 904,40	N/A	1 milestone taken Implementation and monitoring of Audit Action Plan	The Audit action plan is being monitored on monthly basis via departmental standing committees.	R -	Achieved	N/A	N/A	N/A
		Performance of Monthly bank reconciliations by June 2025	12 Reviewed bank reconciliations.	Performance of monthly reconciliations by the 7th working day of each month	Number of Reviewed bank reconciliations	4.5.3	0,25	12 Reviewed bank reconciliations by June 2025	12 Signed monthly Bank Reconciliation	R -	R -	N/A	N/A	3 Reviewed monthly Bank Reconciliation	3 monthly Bank Reconciliation were reviewed for Quarter 4.	R -	Achieved	N/A	N/A	N/A		
	Adhere to compliance to Municipal budget and reporting requirements by June 2027	Preparation and submission of all in-year statutory reports which is section 71,52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2025	s71 Reports submitted.	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	4.5.4	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 -	R -	N/A	N/A	Submitted 3 s71 and 3 monthly FMG reports	3 s71 Reports and 3 monthly FMG reports were submitted for Quarter 4.	R -	Achieved	N/A	N/A	N/A		
			s52d reports submitted.	Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quarterly FMG Reports submitted	4.5.5	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 -	R -	N/A	N/A	Submitted 1 Quarterly and 1 FMG Report	1 s52d Report submitted and 1 FMG Quarterly report for Quarter 4.	R -	Achieved	N/A	N/A	N/A		
			s72 reports submitted.	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0,5	Submitted 1 signed s72 Report (Mid Year assessment Report) by 25 June 2025	Proof of submission s72 Report	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A					

KPA No. 4 Financial Viability																						
Outcome 9 Objective			Objective	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted	Budget Source		Quarter 4	Non Financial	Financial performance	Achieved/ Not	Root Cause	Reason for budget	Remedial Action
Sub -	Issue	Strategic																				
					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	4 Trained financial management interns to meet minimum competency requirements by June 2025	attendance register Proof of registration of 1 intern and Attendance register	R 106 000,00	R 90 000,00	N/A	R 90 000,00	1 Trained financial management interns to meet minimum competency requirements Enrollment of one FMG intern to meet minimum competency requirements	1 Intern enrolled and attending training to meet minimum competency requirement,	R 87 232,00	Achieved	N/A	N/A	N/A
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and 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 -	R -	N/A	N/A	Approved 2025/26 Budget	1 Draft budget and prepared and approved by council on the 27th March 2025, and 1 Final budget approved on the 31 May 2025	R -	Achieved	N/A	N/A	N/A
					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	R 68 304,00	N/A	Advertising of adopted Draft budget; Advertising of Approved final budget	1 Draft budget advertised on 1 local newspaper and 1 Final budget.	R 14 500,00	Achieved	N/A	N/A	N/A
					Reviewing sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0,5	1 IDP and Budget policy reviewed and adopted by 30 June 2025	Reviewed policy, resolution extract	R -	R -	N/A	N/A	1 Reviewed and adopted IDP/Budget Policy.	1 Sectional Policy reviewed in Q4	R -	Achieved	N/A	N/A	N/A
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2025	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0,5	1 IDP and Budget policy reviewed and adopted by 30 June 2025	Reviewed policy, resolution extract	R -	R -	N/A	N/A	1 Reviewed and adopted IDP/Budget Policy.	1 Sectional Policy reviewed in Q4	R -	Achieved	N/A	N/A	N/A

The reporting on the departmental targets above shows that all set targets were achieved. A verification of the performance reported is currently being carried out by both Internal Audit and the municipality's PMS office, after which a final report will be prepared and submitted to the structures of council.

8. In-year budget statement tables

b) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M12 June

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	1 198	22 497	23 421	(925)	-4%	23 421
Service charges	53 841	56 844	53 764	7 085	56 655	53 764	2 891	5%	53 764
Investment revenue	34 468	27 159	37 359	3 238	39 464	37 359	2 105	6%	37 359
Transfers and subsidies - Operational	352 621	394 792	368 591	—	369 524	368 591	933	0	368 591
Other own revenue	44 008	18 549	37 705	2 027	36 396	37 705	(1 308)	-3%	—
Total Revenue (excluding capital transfers and contributions)	506 652	518 876	520 839	13 548	524 536	520 839	3 697	1%	520 839
Employee costs	139 601	137 766	141 477	11 051	124 704	141 477	(16 773)	-12%	141 477
Remuneration of Councillors	26 454	29 876	29 876	2 304	27 787	29 876	(2 089)	-7%	29 876
Depreciation and amortisation	32 417	54 371	49 371	2 531	31 628	49 371	(17 743)	-36%	49 371
Interest	50	100	100	—	—	100	(100)	-100%	100
Inventory consumed and bulk purchases	43 467	61 876	61 880	5 521	55 684	61 880	(6 196)	-10%	61 880
Transfers and subsidies	2 805	4 216	4 471	2 668	3 398	4 471	(1 073)	-24%	4 471
Other expenditure	168 344	211 626	231 822	21 847	168 069	231 822	(63 753)	-28%	231 822
Total Expenditure	413 140	499 830	518 998	45 921	411 270	518 998	(107 728)	-21%	518 998
Surplus/(Deficit)	93 512	19 046	1 841	(32 373)	113 266	1 841	111 425	6051%	1 841
Transfers and subsidies - capital (monetary allocations)	68 482	64 754	89 195	—	60 927	89 195	(28 268)	-32%	89 195
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	161 994	83 800	91 037	(32 373)	174 193	91 037	83 157	91%	91 037
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	161 994	83 800	91 037	(32 373)	174 193	91 037	83 157	91%	91 037
Capital expenditure & funds sources									
Capital expenditure	120 813	119 463	162 334	12 700	87 059	162 334	(75 275)	-46%	162 334
Capital transfers recognised	54 629	56 308	77 561	5 098	58 774	77 561	(18 787)	-24%	77 561
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	66 184	63 154	84 773	7 602	28 285	84 773	(56 488)	-67%	84 773
Total sources of capital funds	120 813	119 463	162 334	12 700	87 059	162 334	(75 275)	-46%	162 334
Financial position									
Total current assets	569 149	323 623	594 366		686 023				594 366
Total non current assets	943 140	946 807	1 050 903		998 423				1 050 903
Total current liabilities	115 337	103 343	142 145		118 147				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		1 554 348				1 491 174
Cash flows									
Net cash from (used) operating	221 586	189 425	218 141	(33 125)	196 956	218 141	21 185	10%	218 141
Net cash from (used) investing	(120 813)	(161 090)	(214 363)	(12 506)	(117 641)	(214 363)	(96 721)	45%	(214 363)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month/year end	460 788	206 790	464 567	540 103	540 103	464 567	(75 536)	-16%	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	7 304	3 161	3 127	3 082	2 973	2 874	2 697	82 095	107 314
Creditors Age Analysis									
Total Creditors	7 108	—	—	—	—	—	—	—	7 108

The table above shows a summary of the municipality's financial performance for the period ended 30 June 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.

c) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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	5 303	434 191	432 667	1 524	0%	432 667
Executive and council		100	–	150	–	–	150	(150)	-100%	150
Finance and administration		424 475	420 865	432 517	5 303	434 191	432 517	1 674	0%	432 517
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		5 369	5 830	5 730	42	4 475	5 730	(1 255)	-22%	5 730
Community and social services		703	1 383	1 513	39	494	1 513	(1 019)	-67%	1 513
Sport and recreation		–	200	200	–	–	200	(200)	-100%	200
Public safety		4 666	4 246	4 016	4	3 981	4 016	(36)	-1%	4 016
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		74 225	68 136	85 901	4	58 661	85 901	(27 240)	-32%	85 901
Planning and development		5 382	2 936	3 061	4	2 739	3 061	(322)	-11%	3 061
Road transport		68 843	65 200	82 840	–	55 922	82 840	(26 917)	-32%	82 840
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		70 964	88 799	85 737	8 199	88 137	85 737	2 399	3%	85 737
Energy sources		63 813	79 600	77 500	7 396	80 979	77 500	3 478	4%	77 500
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		7 151	9 199	8 237	803	7 158	8 237	(1 079)	-13%	8 237
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	575 133	583 630	610 035	13 548	585 463	610 035	(24 571)	-4%	610 035
Expenditure - Functional										
<i>Governance and administration</i>		172 626	220 562	224 655	15 829	172 449	224 655	(52 206)	-23%	224 655
Executive and council		59 119	63 053	67 824	5 515	59 223	67 824	(8 601)	-13%	67 824
Finance and administration		108 802	152 028	150 508	9 521	107 319	150 508	(43 189)	-29%	150 508
Internal audit		4 705	5 481	6 323	792	5 907	6 323	(415)	-7%	6 323
<i>Community and public safety</i>		29 225	36 259	37 142	3 322	30 487	37 142	(6 655)	-18%	37 142
Community and social services		8 095	14 083	14 379	1 138	11 658	14 379	(2 721)	-19%	14 379
Sport and recreation		2 549	3 104	2 938	186	2 114	2 938	(825)	-28%	2 938
Public safety		17 493	18 011	18 733	1 902	15 700	18 733	(3 033)	-16%	18 733
Housing		1 088	1 061	1 092	95	1 015	1 092	(76)	-7%	1 092
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		97 799	114 613	122 594	16 574	85 075	122 594	(37 519)	-31%	122 594
Planning and development		32 423	33 168	35 613	5 724	28 616	35 613	(6 997)	-20%	35 613
Road transport		62 836	78 631	84 155	10 600	53 925	84 155	(30 230)	-36%	84 155
Environmental protection		2 540	2 814	2 827	250	2 534	2 827	(293)	-10%	2 827
<i>Trading services</i>		110 076	124 133	130 032	9 714	119 494	130 032	(10 538)	-8%	130 032
Energy sources		81 010	93 136	93 414	6 885	84 945	93 414	(8 469)	-9%	93 414
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		29 066	30 996	36 618	2 829	34 549	36 618	(2 070)	-6%	36 618
<i>Other</i>		3 413	4 264	4 574	483	3 764	4 574	(810)	-18%	4 574
Total Expenditure - Functional	3	413 140	499 830	518 998	45 921	411 270	518 998	(107 728)	-21%	518 998
Surplus/ (Deficit) for the year		161 994	83 800	91 037	(32 373)	174 193	91 037	83 157	0,913445514	91 037

The table above shows the municipality's financial performance for the period ended 30 June 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.

d) Revenue by Source

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	6 366	52 022	49 584	2 438	5%	49 584
Service charges - Water		—	—	—	—	—	—	—		—
Service charges - Waste Water Management		—	—	—	—	—	—	—		—
Service charges - Waste management		4 128	4 160	4 180	719	4 633	4 180	453	11%	4 180
Sale of Goods and Rendering of Services		—	201	19 881	880	19 186	19 881	(695)	-3%	19 881
Agency services		1 298	1 427	1 427	—	1 424	1 427	(3)	0%	1 427
Interest		—	—	—	—	—	—	—		—
Interest earned from Receivables		3 795	3 556	3 593	239	2 179	3 593	(1 414)	-39%	3 593
Interest from Current and Non Current Assets		34 468	27 159	37 359	3 238	39 464	37 359	2 105	6%	37 359
Dividends		—	—	—	—	—	—	—		—
Rent on Land		—	—	—	—	—	—	—		—
Rental from Fixed Assets		7 970	4 924	5 054	476	5 322	5 054	268	5%	5 054
Licence and permits		—	—	—	—	—	—	—		—
Operational Revenue		15 272	190	390	39	466	390	76	20%	390
Non-Exchange Revenue		—	—	—	—	—	—	—		—
Property rates		21 713	21 532	23 421	1 198	22 497	23 421	(925)	-4%	23 421
Surcharges and Taxes		—	—	—	—	—	—	—		—
Fines, penalties and forfeits		1 286	579	383	4	700	383	317	83%	383
Licence and permits		2 102	2 277	2 277	—	1 887	2 277	(390)	-17%	2 277
Transfers and subsidies - Operational		352 621	394 792	368 591	3 970	373 494	368 591	4 903	1%	368 591
Interest		5 200	5 396	4 700	389	5 232	4 700	532	11%	4 700
Other Gains		7 085	—	—	—	—	—	—		—
Discontinued Operations		—	—	—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)		506 652	518 876	520 839	17 518	528 506	520 839	7 667	1%	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 R587 to R617 thousand for the following months to the end 30 June 2025. The current revenue recognised on this stream has started to be below the year to date 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 R6.3 million for the month and a year to date actual of R52 million. This is above the revised projection for the twelve months by 5%.

- 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 R719 thousand. This is above the projection by about 11%, an improvement from a 2% 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 R3.2 million worth of interest on investments with a year to date actual that is above the projection by 6% 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 R629 thousand for the period ended 30 June 2025 which is now below the amount projected for the period by 28%. 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 R4 thousand revenue on fines during the month of June 2025. Even though this is 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 R476 thousand for the month of June 2025 which lead to the actual performance above the projection by 5% which is a result of other revised contracts and adjustments related to the contractual arrangements.
- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for at least the past 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 which is as a result of being unable to get reports from DLTC indicating revenues that must be recognised, this has been brought to the attention of the Senior Manager: Community Services for his intervention. The municipality has generated below the projected collection by 17% which is an improvement from the 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 17% 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 transfer 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 June 2025 is R880 thousand with a year to date actual of R19.1 million.

- **Transfers and subsidies:** The municipality receives operating grants, both conditional and those without conditions. The report shows an amount of over R 3.9 million on transferred revenue for the period ended June 2025 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R373.4 million as this is the eleventh month of the financial year and is above projected performance by 1% 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.

e) Debt Collection

The table below shows a 89% overall collection rate for the month ended 30 June 2025. However, we note a 94% collection rate on leasehold fees, 85% on electricity, 168% on property rates and 86% on refuse removal for the period. In line with the billing on government properties reported in the earlier sections of the report, we also see the impact of that in the collection of property rates where government departments have paid for the billing as well.

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

YEAR ENDING: 30 June 2025

INCOME TYPE	JULY	AUG	SEPT	1st QUARTER	OCT	Nov	DEC	2nd QUARTER	JAN	FEB	MAR	3rd QUARTER	APR	MAY	JUNE	4th 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	1 791 890,20	587 171,81	587 171,81	586 929,80	1 761 273,42	23 297 999,63
payment received	560 360,57	8 063 604,64	3 640 688,04	12 264 653,25	591 264,05	644 717,56	476 472,70	1 712 454,31	1 871 088,97	532 143,22	388 922,89	2 792 155,08	735 592,55	342 424,38	983 153,06	2 061 169,99	18 830 432,63
% of billing received	3%	1308%	590%	69%	96%	105%	77%	93%	303%	90%	66%	156%	125%	58%	168%	117%	81%
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	11 139 122,43	3 637 565,18	3 427 649,33	3 276 727,64	10 341 942,15	44 124 211,19
payment received	4 460 803,36	2 422 607,71	2 463 315,51	9 346 726,58	3 035 235,01	2 571 743,48	2 585 663,51	8 192 642,00	2 655 934,75	8 450 510,66	2 885 048,47	13 991 493,88	2 815 160,29	8 672 230,12	2 779 309,19	14 266 699,60	45 797 562,06
% of billing received	123%	65%	65%	84%	80%	67%	67%	71%	71%	238%	75%	126%	77%	253%	85%	138%	104%
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	938 415,71	432 887,96	433 882,63	419 520,60	1 286 291,19	4 648 592,62
payment received	321 275,31	317 635,65	321 275,31	960 186,27	386 409,90	330 173,64	463 651,57	1 180 235,11	257 971,74	317 635,65	352 791,23	928 398,62	12 433,36	672 220,94	395 509,25	1 080 163,55	4 148 983,55
% of billing received	84%	78%	79%	80%	95%	81%	113%	96%	63%	78%	291%	99%	3%	155%	94%	84%	89%
VAT																	
billed	662 584,42	683 596,32	686 633,47	2 032 814,21	693 290,95	698 334,07	698 745,56	2 090 370,58	684 258,77	654 508,25	655 002,51	1 993 769,53	671 322,99	639 984,74	614 734,17	1 926 041,90	8 042 996,22
payment received	751 496,17	446 637,17	450 472,69	1 648 606,03	180 185,48	477 048,98	494 124,72	1 151 359,18	478 768,21	1 363 546,85	509 909,13	2 352 224,19	466 507,40	1 437 305,08	512 558,50	2 416 370,98	7 568 560,38
% of billing received	113%	65%	66%	81%	26%	68%	71%	55%	70%	208%	78%	118%	69%	225%	83%	125%	94%
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	2 292 755,39	720 030,27	658 496,47	661 074,52	2 039 601,26	9 145 937,10
payment received	335 964,75	1 243 467,86	631 425,99	2 210 858,60	170 833,69	85 135,95	76 423,35	332 392,99	179 516,10	931 487,70	75 640,49	1 186 644,29	121 021,92	756 560,04	276 487,47	1 154 069,43	4 883 965,31
% of billing received	47%	152%	79%	95%	21%	10%	9%	13%	23%	122%	10%	52%	17%	115%	42%	57%	53%
REFUSE REMOVAL																	
billed	404 110,00	404 110,00	404 110,00	1 212 330,00	404 110,00	402 210,00	402 210,00	1 208 530,00	404 192,00	405 032,00	405 032,00	1 214 256,00	405 032,00	405 032,00	401 978,00	1 212 042,00	4 847 158,00
payment received	209 010,75	237 121,39	218 637,23	664 769,37	312 714,59	284 696,51	245 765,28	843 176,38	274 571,35	330 106,07	248 036,31	852 713,73	287 676,39	239 932,31	347 635,05	527 608,70	2 888 268,18
% of billing received	52%	59%	54%	55%	77%	71%	61%	70%	68%	82%	61%	71%	71%	59%	86%	44%	60%
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	19 370 209,26	6 454 010,21	6 152 216,98	5 960 964,73	12 606 227,19	94 106 894,76
payment received	6 638 910,91	12 731 074,42	7 725 814,77	27 095 800,10	4 676 642,72	4 393 516,12	4 342 101,13	13 412 259,97	5 717 851,12	11 925 430,15	4 460 348,52	22 103 629,79	4 438 391,91	12 120 672,87	5 294 652,52	16 559 064,78	84 117 772,11
% of billing received	30%	191%	116%	76%	69%	65%	64%	66%	86%	187%	70%	114%	69%	197%	89%	131%	89%

SERVICE CODE	SERVICE DESC	SETTLED RECEIPT	ADVANCE	CURRENT	CURRENT VAT	30 DAYS	30 DAYS VAT	60 DAYS	60 DAYS VAT	90 DAYS	90 DAYS VAT	120 DAYS	120 DAYS VAT	REST	REST VAT
3	INTEREST	778,65	-	-	-	-	-	-	-	-	-	-	-	778,65	-
4	ADJUSTMENTS	0,52	-	-	-	-	-	-	-	-	-	-	-	0,52	-
5	ELECTRICITY	3 106 842,83	-	-	0,86	1 696 616,27	253 795,94	166 971,87	25 003,33	30 835,44	4 419,23	5 750,01	647,65	818 369,12	104 433,11
8	REFUSE	421 218,80	-	1 102,20	165,33	139 636,42	20 905,41	31 750,70	4 721,97	6 712,37	954,87	4 465,51	629,06	185 534,35	24 640,61
10	RATES	1 123 363,79	-	2 110,35	-	284 152,44	-	36 439,59	-	6 654,06	-	1 718,62	-	792 288,73	-
11	BASIC ELECTRIC	163 804,85	-	5,74	-	53 845,42	8 654,58	12 392,82	1 833,87	1 227,37	163,28	5 387,26	781,05	69 984,17	9 529,29
15	LEASEHOLD	454 835,63	-	70 432,51	10 564,88	325 076,74	48 761,50	-	-	-	-	-	-	-	-
23	RECEIPT	22 713,45	30 760,77	-	-	(5 295,32)	-	(706,00)	-	(706,00)	-	(706,00)	-	(634,00)	-
25	LAND SALES	1 100,00	-	-	-	-	-	-	-	-	-	-	-	1 100,00	-
TOTAL		5 294 658,52	30 760,77	73 650,80	10 731,07	2 494 031,97	332 117,43	246 848,98	31 559,17	44 723,24	5 537,38	16 615,40	2 057,76	1 867 421,54	138 603,01
COLLECTION RATE PER AGEING - JUNE 2025			1%	1%	0%	47%	6%	5%	1%	1%	0%	0%	0%	35%	3%

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.

f) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	11 051	124 704	141 477	(16 773)	-12%	141 477
Remuneration of councillors		26 454	29 876	29 876	2 304	27 787	29 876	(2 089)	-7%	29 876
Bulk purchases - electricity		43 467	53 792	53 792	4 585	49 254	53 792	(4 538)	-8%	53 792
Inventory consumed		–	8 083	8 088	937	6 430	8 088	(1 658)	-21%	8 088
Debt impairment		2 274	6 109	6 109	–	–	6 109	(6 109)	-100%	6 109
Depreciation and amortisation		32 417	54 371	49 371	2 531	31 628	49 371	(17 743)	-36%	49 371
Interest		50	100	100	–	–	100	(100)	-100%	100
Contracted services		82 811	123 545	136 958	15 353	105 911	136 958	(31 047)	-23%	136 958
Transfers and subsidies		2 805	4 216	4 471	2 668	3 398	4 471	(1 073)	-24%	4 471
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		64 637	81 972	83 555	6 471	62 136	83 555	(21 419)	-26%	83 555
Losses on Disposal of Assets		9 370	–	5 200	–	–	5 200	(5 200)	-100%	5 200
Other Losses		9 252	–	–	22	22	–	22	#DIV/0!	–
Total Expenditure		413 140	499 830	518 998	45 921	411 270	518 998	(107 728)	-21%	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 June 2025 reflects an amount of R11 million for employee costs and R2.3 million for the remuneration of councillors. The remuneration of councillors shows a 7% underspending compared to what is expected at the same period. Employee costs have continued to record a 12% saving that is always expected considering issues like, annual increment for senior managers, annual and long-term bonuses, resignations, leave provisions and vacant positions.
- **Bulk Purchases:** The municipality purchases electricity in bulk from Eskom for distribution to the town customers. This is the main input cost to the distribution of electricity. The table shows that the municipality spent about R4.5 million on electricity purchases for month ended 30 June 2025 with a year to date actual of R49.2 million which is below the projected expenditure by 8%. Eskom has since changed their billing date to coincide with the month end from their traditional billing date of the 10th of the following month.
- **Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter and recently monthly, resulting in the depreciation for June 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 R15.3 million worth of expenditure during the month and a year to date of R105.9 million which is below the projection by about 28% 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 26% (an improvement from 27% 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) - M12 June

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	–	272	150	122	81,4%	150
Vote 2 - Corporate Services		428	449	499	17	451	499	(48)	-9,7%	499
Vote 3 - Budget and Treasury Office		389 498	388 792	399 182	3 258	401 008	399 182	1 826	0,5%	399 182
Vote 4 - Community Services		12 520	15 029	13 967	845	11 633	13 967	(2 334)	-16,7%	13 967
Vote 5 - Development Planning		37 251	31 734	33 071	2 032	33 042	33 071	(29)	-0,1%	33 071
Vote 6 - Engineering Services		135 335	147 626	163 166	7 396	139 057	163 166	(24 108)	-14,8%	163 166
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	575 133	583 630	610 035	13 548	585 463	610 035	(24 571)	-4,0%	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 R7.3 million for the month with Budget and Treasury showing generation of over R3.2 million which may be attributable to interest received on investments and debtors, Planning and Development at over R2 million as well as Community Services at over R845 thousand.

h) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

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	7 757	81 103	92 667	(11 564)	-12,5%	92 667
Vote 2 - Corporate Services		45 857	68 785	67 464	4 873	44 988	67 464	(22 475)	-33,3%	67 464
Vote 3 - Budget and Treasury Office		28 757	43 075	42 856	1 645	27 819	42 856	(15 037)	-35,1%	42 856
Vote 4 - Community Services		78 890	92 455	99 263	8 033	86 987	99 263	(12 276)	-12,4%	99 263
Vote 5 - Development Planning		28 578	29 543	32 642	5 501	25 248	32 642	(7 394)	-22,7%	32 642
Vote 6 - Engineering Services		150 207	178 277	184 106	18 113	145 124	184 106	(38 981)	-21,2%	184 106
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	413 140	499 830	518 998	45 921	411 270	518 998	(107 728)	-20,8%	518 998
Surplus/ (Deficit) for the year	2	161 994	83 800	91 037	(32 373)	174 193	91 037	83 157	91,3%	91 037

The table above shows the expenditure by municipal vote. The total expenditure for the month of June 2025 amounted to above R45.9 million with a year to date of R411.2 million.

i) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	6 366	52 022	49 584	2 438	5%	49 584
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		4 128	4 160	4 180	719	4 633	4 180	453	11%	4 180
Sale of Goods and Rendering of Services		–	201	19 881	880	19 186	19 881	(695)	-3%	19 881
Agency services		1 298	1 427	1 427	–	1 424	1 427	(3)	0%	1 427
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		3 795	3 556	3 593	239	2 179	3 593	(1 414)	-39%	3 593
Interest from Current and Non Current Assets		34 468	27 159	37 359	3 238	39 464	37 359	2 105	6%	37 359
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		7 970	4 924	5 054	476	5 322	5 054	268	5%	5 054
Licence and permits		–	–	–	–	–	–	–		–
Operational Revenue		15 272	190	390	39	466	390	76	20%	390
Non-Exchange Revenue		–	–	–	–	–	–	–		–
Property rates		21 713	21 532	23 421	1 198	22 497	23 421	(925)	-4%	23 421
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		1 286	579	383	4	700	383	317	83%	383
Licence and permits		2 102	2 277	2 277	–	1 887	2 277	(390)	-17%	2 277
Transfers and subsidies - Operational		352 621	394 792	368 591	3 970	373 494	368 591	4 903	1%	368 591
Interest		5 200	5 396	4 700	389	5 232	4 700	532	11%	4 700
Other Gains		7 085	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		506 652	518 876	520 839	17 518	528 506	520 839	7 667	1%	520 839
Expenditure By Type										
Employee related costs		139 601	137 766	141 477	11 051	124 704	141 477	(16 773)	-12%	141 477
Remuneration of councillors		26 454	29 876	29 876	2 304	27 787	29 876	(2 089)	-7%	29 876
Bulk purchases - electricity		43 467	53 792	53 792	4 585	49 254	53 792	(4 538)	-8%	53 792
Inventory consumed		–	8 083	8 088	937	6 430	8 088	(1 658)	-21%	8 088
Debt impairment		2 274	6 109	6 109	–	–	6 109	(6 109)	-100%	6 109
Depreciation and amortisation		32 417	54 371	49 371	2 531	31 628	49 371	(17 743)	-36%	49 371
Interest		50	100	100	–	–	100	(100)	-100%	100
Contracted services		82 811	123 545	136 958	15 353	105 911	136 958	(31 047)	-23%	136 958
Transfers and subsidies		2 805	4 216	4 471	2 668	3 398	4 471	(1 073)	-24%	4 471
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		64 637	81 972	83 555	6 471	62 136	83 555	(21 419)	-26%	83 555
Losses on Disposal of Assets		9 370	–	5 200	–	–	5 200	(5 200)	-100%	5 200
Other Losses		9 252	–	–	22	22	–	22	#DIV/0!	–
Total Expenditure		413 140	499 830	518 998	45 921	411 270	518 998	(107 728)	-21%	518 998
Surplus/(Deficit)		93 512	19 046	1 841	(28 403)	117 236	1 841	115 395	0	1 841
Transfers and subsidies - capital (monetary allocations)		68 482	64 754	89 195	6 849	67 776	89 195	(21 419)	(0)	89 195
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		161 994	83 800	91 037	(21 554)	185 013	91 037	93 976	0	91 037
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		161 994	83 800	91 037	(21 554)	185 013	91 037	93 976	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	(21 554)	185 013	91 037	93 976	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	(21 554)	185 013	91 037	93 976	0	91 037

The municipality has so far recorded a loss of over R21.5 million for the period ended June 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.

9. 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 - M12 June

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	4 866	57 343	77 140	19 798	25,7%	77 140
Roads Infrastructure		41 868	48 423	65 183	5 084	49 915	65 183	15 269	23,4%	65 183
Roads		32 093	34 137	50 897	4 342	34 129	50 897	16 769	32,9%	50 897
Road Structures		9 036	14 286	14 286	742	15 786	14 286	(1 500)	-10,5%	14 286
Road Furniture		739	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	522	5 361	32	4 832	5 361	529	9,9%	5 361
HV Substations		—	522	522	—	—	522	522	100,0%	522
MV Networks		—	—	4 840	32	4 832	4 840	7	0,1%	4 840
Solid Waste Infrastructure		2 881	8 696	6 596	(250)	2 596	6 596	4 000	60,6%	6 596
Landfill Sites		2 881	8 696	6 596	(250)	2 596	6 596	4 000	60,6%	6 596
Community Assets		2 357	19 979	22 400	1 117	9 898	22 400	12 502	55,8%	22 400
Community Facilities		2 227	11 118	13 539	1 062	9 740	13 539	3 799	28,1%	13 539
Halls		1 642	8 075	8 756	1 062	5 828	8 756	2 928	33,4%	8 756
Markets		585	3 043	4 783	—	3 912	4 783	870	18,2%	4 783
Sport and Recreation Facilities		130	8 861	8 861	56	158	8 861	8 703	98,2%	8 861
Indoor Facilities		—	8 696	8 696	—	—	8 696	8 696	100,0%	8 696
Outdoor Facilities		130	165	165	56	158	165	7	4,4%	165
Heritage assets		—	1 304	1 304	—	—	1 304	1 304	100,0%	1 304
Works of Art		—	1 304	1 304	—	—	1 304	1 304	100,0%	1 304
Other assets		—	—	6 261	—	257	6 261	6 004	95,9%	6 261
Operational Buildings		—	—	6 261	—	257	6 261	6 004	95,9%	6 261
Manufacturing Plant		—	—	6 261	—	257	6 261	6 004	95,9%	6 261
Computer Equipment		2 008	5 083	4 187	312	899	4 187	3 287	78,5%	4 187
Computer Equipment		2 008	5 083	4 187	312	899	4 187	3 287	78,5%	4 187
Furniture and Office Equipment		674	1 974	3 392	42	1 720	3 392	1 672	49,3%	3 392
Furniture and Office Equipment		674	1 974	3 392	42	1 720	3 392	1 672	49,3%	3 392
Machinery and Equipment		215	1 215	1 110	1 270	1 355	1 110	(245)	-22,0%	1 110
Machinery and Equipment		215	1 215	1 110	1 270	1 355	1 110	(245)	-22,0%	1 110
Transport Assets		5 298	5 070	5 428	2 807	4 604	5 428	823	15,2%	5 428
Transport Assets		5 298	5 070	5 428	2 807	4 604	5 428	823	15,2%	5 428
Total Capital Expenditure on new assets	1	55 302	92 264	121 221	10 414	76 076	121 221	45 145	37,2%	121 221

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

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	737	3 880	4 696	816	17,4%	4 696
Roads Infrastructure		19 940	3 478	4 696	737	3 880	4 696	816	17,4%	4 696
Roads		19 940	3 478	4 696	737	3 880	4 696	816	17,4%	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	737	3 880	4 696	816	17,4%	4 696

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

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	1 548	6 559	35 783	29 224	81,7%	35 783
Roads Infrastructure		22 236	16 764	31 809	759	5 770	31 809	26 039	81,9%	31 809
Roads		22 236	16 764	31 809	759	5 770	31 809	26 039	81,9%	31 809
Electrical Infrastructure		–	5 652	3 974	789	789	3 974	3 185	80,1%	3 974
LV Networks		–	5 652	3 974	789	789	3 974	3 185	80,1%	3 974
Community Assets		20 338	1 304	634	–	545	634	90	14,1%	634
Community Facilities		13 613	1 304	634	–	545	634	90	14,1%	634
Halls		13 613	1 304	634	–	545	634	90	14,1%	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	1 548	7 104	36 417	29 314	80,5%	36 417

The above tables indicate that the municipality spent R12.7 million for the month from its capital budget for the period ended June 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) - M12 June

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	–	–	1 304	(1 304)	-100%	1 304
Vote 2 - Corporate Services		4 550	8 587	6 547	355	3 358	6 547	(3 189)	-49%	6 547
Vote 3 - Budget and Treasury Office		–	300	474	–	279	474	(195)	-41%	474
Vote 4 - Community Services		8 061	13 095	12 366	3 128	6 782	12 366	(5 584)	-45%	12 366
Vote 5 - Development Planning		715	3 043	11 043	–	4 169	11 043	(6 875)	-62%	11 043
Vote 6 - Engineering Services		107 488	93 133	130 599	9 217	72 471	130 599	(58 128)	-45%	130 599
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	120 813	119 463	162 334	12 700	87 059	162 334	(75 275)	-46%	162 334
Total Capital Expenditure		120 813	119 463	162 334	12 700	87 059	162 334	(75 275)	-46%	162 334
Capital Expenditure - Functional Classification										
Governance and administration		4 720	10 556	9 970	355	3 715	9 970	(6 255)	-63%	9 970
Executive and council		–	1 304	1 304	–	–	1 304	(1 304)	-100%	1 304
Finance and administration		4 720	9 252	8 666	355	3 715	8 666	(4 951)	-57%	8 666
Community and public safety		2 439	17 650	18 757	1 633	7 053	18 757	(11 704)	-62%	18 757
Community and social services		93	17 355	18 386	1 577	6 690	18 386	(11 696)	-64%	18 386
Sport and recreation		90	296	251	56	243	251	(8)	-3%	251
Public safety		2 256	–	120	–	120	120	–		120
Economic and environmental services		105 080	71 969	113 143	6 581	64 090	113 143	(49 052)	-43%	113 143
Planning and development		18 242	3 043	11 043	–	4 169	11 043	(6 875)	-62%	11 043
Road transport		86 838	68 926	102 099	6 581	59 921	102 099	(42 178)	-41%	102 099
Environmental protection		–	–	–	–	–	–	–		–
Trading services		8 574	19 287	20 464	4 132	12 201	20 464	(8 263)	-40%	20 464
Energy sources		3 029	7 374	10 635	1 575	6 376	10 635	(4 260)	-40%	10 635
Waste management		5 545	11 913	9 829	2 557	5 826	9 829	(4 004)	-41%	9 829
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	120 813	119 463	162 334	12 700	87 059	162 334	(75 275)	-46%	162 334
Funded by:										
National Government		54 629	55 621	76 874	4 527	58 100	76 874	(18 774)	-24%	76 874
Provincial Government		–	687	687	571	673	687	(14)	-2%	687
District Municipality		–	–	–	–	–	–	–		–
Transfers recognised - capital		54 629	56 308	77 561	5 098	58 774	77 561	(18 787)	-24%	77 561
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		66 184	63 154	84 773	7 602	28 285	84 773	(56 488)	-67%	84 773
Total Capital Funding		120 813	119 463	162 334	12 700	87 059	162 334	(75 275)	-46%	162 334

The above table indicate that the municipality spent R12.7 million from its capital budget for the period ended June 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 - M12 June

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	8 750	32 912	46 085	13 174	28,6%	46 085
Roads Infrastructure		10 197	38 056	40 213	8 357	27 713	40 213	12 500	31,1%	40 213
Roads		9 781	534	1 134	–	727	1 134	408	35,9%	1 134
Road Structures		45	36 383	37 535	8 023	25 544	37 535	11 991	31,9%	37 535
Road Furniture		371	1 139	1 544	335	1 443	1 544	101	6,6%	1 544
Electrical Infrastructure		1 605	550	1 073	–	233	1 073	840	78,3%	1 073
MV Networks		–	300	823	–	–	823	823	100,0%	823
LV Networks		1 605	250	250	–	233	250	17	6,7%	250
Solid Waste Infrastructure		376	4 049	4 799	393	4 965	4 799	(166)	-3,5%	4 799
Landfill Sites		–	3 000	3 000	206	3 210	3 000	(210)	-7,0%	3 000
Waste Drop-off Points		376	1 049	1 799	187	1 756	1 799	43	2,4%	1 799
Community Assets		908	953	767	–	373	767	393	51,3%	767
Community Facilities		908	953	767	–	373	767	393	51,3%	767
Halls		563	338	338	–	328	338	10	2,9%	338
Libraries		199	350	350	–	–	350	350	100,0%	350
Cemeteries/Crematoria		145	110	10	–	–	10	10	100,0%	10
Purfs		–	155	69	–	45	69	24	34,5%	69
Other assets		783	3 439	3 281	250	625	3 281	2 656	81,0%	3 281
Operational Buildings		783	3 439	3 281	250	625	3 281	2 656	81,0%	3 281
Municipal Offices		629	3 276	3 098	250	468	3 098	2 630	84,9%	3 098
Yards		154	164	184	–	157	184	27	14,6%	184
Intangible Assets		–	200	200	–	38	200	162	81,1%	200
Licences and Rights		–	200	200	–	38	200	162	81,1%	200
Computer Software and Applications		–	200	200	–	38	200	162	81,1%	200
Computer Equipment		21	31	101	–	–	101	101	100,0%	101
Computer Equipment		21	31	101	–	–	101	101	100,0%	101
Furniture and Office Equipment		167	267	212	19	60	212	152	71,7%	212
Furniture and Office Equipment		167	267	212	19	60	212	152	71,7%	212
Machinery and Equipment		982	901	851	–	–	851	851	100,0%	851
Machinery and Equipment		982	901	851	–	–	851	851	100,0%	851
Transport Assets		6 329	4 738	5 946	435	5 245	5 946	701	11,8%	5 946
Transport Assets		6 329	4 738	5 946	435	5 245	5 946	701	11,8%	5 946
Total Repairs and Maintenance Expenditure	1	21 366	53 184	57 443	9 454	39 253	57 443	18 190	31,7%	57 443

The table shows that the municipality spent R9.4 million on the maintenance of its assets and infrastructure during the month of June 2025 with a year to date actual below the projected spending by over 31.7% for the same period.

d) Depreciation by asset class

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	2 014	24 648	30 183	5 535	18,3%	30 183
Roads Infrastructure		20 525	32 724	28 724	1 903	23 301	28 724	5 424	18,9%	28 724
Roads		3 425	14 071	14 071	571	7 072	14 071	6 999	49,7%	14 071
Road Structures		16 167	18 165	14 165	1 298	15 814	14 165	(1 649)	-11,6%	14 165
Road Furniture		933	488	488	34	414	488	74	15,1%	488
Storm water Infrastructure		544	588	588	45	543	588	45	7,7%	588
Drainage Collection		205	221	221	17	204	221	17	7,6%	221
Storm water Conveyance		339	366	366	28	338	366	28	7,7%	366
Electrical Infrastructure		640	691	691	53	638	691	53	7,6%	691
MV Substations		51	55	55	4	51	55	4	7,4%	55
MV Networks		433	467	467	35	432	467	36	7,7%	467
LV Networks		156	168	168	13	155	168	13	7,7%	168
Solid Waste Infrastructure		167	181	181	14	167	181	14	7,6%	181
Landfill Sites		167	181	181	14	167	181	14	7,6%	181
Community Assets		5 675	9 089	7 089	198	2 416	7 089	4 673	65,9%	7 089
Community Facilities		4 904	6 344	4 344	138	1 676	4 344	2 668	61,4%	4 344
Halls		4 409	4 764	2 764	97	1 182	2 764	1 582	57,2%	2 764
Crèches		296	320	320	24	295	320	24	7,7%	320
Cemeteries/Crematoria		13	14	14	1	13	14	1	7,9%	14
Parks		101	1 068	1 068	8	101	1 068	967	90,6%	1 068
Public Ablution Facilities		27	114	114	2	27	114	87	76,4%	114
Stalls		58	64	64	5	58	64	7	10,3%	64
Sport and Recreation Facilities		771	2 745	2 745	61	740	2 745	2 005	73,0%	2 745
Outdoor Facilities		771	2 745	2 745	61	740	2 745	2 005	73,0%	2 745
Other assets		674	730	730	55	674	730	56	7,6%	730
Operational Buildings		662	716	716	54	661	716	55	7,6%	716
Municipal Offices		356	386	386	29	356	386	30	7,7%	386
Pay/Enquiry Points		3	4	4	0	3	4	0	7,5%	4
Yards		77	83	83	6	77	83	6	7,6%	83
Stores		115	125	125	9	115	125	10	7,7%	125
Training Centres		110	119	119	9	110	119	9	7,6%	119
Housing		13	14	14	1	13	14	1	7,6%	14
Social Housing		13	14	14	1	13	14	1	7,6%	14
Intangible Assets		129	170	170	16	200	170	(30)	-17,5%	170
Licences and Rights		129	170	170	16	200	170	(30)	-17,5%	170
Computer Software and Applications		129	170	170	16	200	170	(30)	-17,5%	170
Computer Equipment		1 780	2 809	1 309	92	1 473	1 309	(164)	-12,6%	1 309
Computer Equipment		1 780	2 809	1 309	92	1 473	1 309	(164)	-12,6%	1 309
Furniture and Office Equipment		331	1 341	1 341	53	653	1 341	689	51,3%	1 341
Furniture and Office Equipment		331	1 341	1 341	53	653	1 341	689	51,3%	1 341
Machinery and Equipment		865	4 550	4 050	4	285	4 050	3 765	93,0%	4 050
Machinery and Equipment		865	4 550	4 050	4	285	4 050	3 765	93,0%	4 050
Transport Assets		1 087	1 499	1 499	97	1 279	1 499	219	14,6%	1 499
Transport Assets		1 087	1 499	1 499	97	1 279	1 499	219	14,6%	1 499
Total Depreciation	1	32 417	54 371	46 371	2 531	31 628	46 371	14 743	31,8%	46 371

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	CSDRefNumber
Munsoft	Core Function:Information Technology	2025/06/18	722,72	PAYMENT FOR EMAIL AND SMS SERVICES FOR THE MONTH OF MAY 2025	MAAA1047308
IHEANS TRAVELLING AGENCY	Core Function:Police Forces Traffic and	2025/06/06	1 779,96	ACCOMMODATION FOR DN LUPHOKO TO EAST LONDON IN 05/06/2025 OUT 06/06/25	MAAA0441360
WOMAN OF VIRTUE HEALTH	Core Function:Human Resources	2025/06/28	1 800,00	PAYMENT FOR COUNSELLING SESSIONS	MAAA0260078
WOMAN OF VIRTUE HEALTH	Core Function:Human Resources	2025/06/20	1 900,00	PAYMENT FOR PROFFESIONAL COUNSELLING- REFERALL SIMBONGILE LEPHEANE	MAAA1332861
GROUP TWO MEDIA COMPANY	Core Function:Corporate Wide Strategic P	2025/06/06	1 998,70	NOTICE OF ADOPTION OF THE FINAL IDP REVIEW 2025-2026 FY ON TWO LOCAL N PAPER 2	MAAA0465323
Pondoland Times	Core Function:Corporate Wide Strategic P	2025/06/27	2 000,00	REQUEST FOR PUBLIC NOTICE FOR APPROVED FINAL SDBIP FOR 2025/2026 FINAN	MAAA0746740
Pondoland Times	Core Function:Municipal Manager Town Se	2025/06/26	2 000,00	ADVERT FOR VIRTUAL ORDINARY COUNCIL MEETING TO BE HELD ON THE 30/06/20	MAAA0415036
Pondoland Times	Core Function:Human Resources	2025/06/26	2 000,00	Request for Advertisement of Procurement of Printers / Copiers	MAAA0415036
AFRICAN COMPASS TRADING 37CC	Core Function:Mayor and Council	2025/06/20	2 000,00	REQUEST FOR HIGH TEA; SANDWICHES; DRUMSTICKS; SCONES; MUFFINS;FRUIT TE DRINK CANS 330 ML 24.06.2025	MAAA0025893
Pondoland Times	Core Function:Human Resources	2025/06/06	2 000,00	REQUEST FOR ADVERTISMENT OF POSITION NAMELY : PLANT OPERATOR UNDER ENG SERVICES PERMANENTLY.	MAAA0051710
Pondoland Times	Core Function:Corporate Wide Strategic P	2025/06/06	2 000,00	PUBLIC NOTICE : NOTICE OF ADOPTION OF THE FINAL IDP REVIEW FOR 2025-2026 FINANCIAL YEAR.TO BE ADVERTISED IN TWO LOCAL NEWS	MAAA0690580
Pondoland Times	Non-core Function:Population Development	2025/06/06	2 000,00	REQUEST RE-ADVERTISEMENT FOR PAVING AMOS NOGXINA COMMUNITY HALL	MAAA0177346

22 201,38

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	CSDRefNumber
GOVERNMENT PRINTING WORKS	Core Function:Finance	2025/06/20	2 521,95	PAYMENT FOR REVISED MUNICIPAL PROPERTY RATES BY-LAW	MAAA0746740
KHUMALO THE LEGACY TRANSPORT	Core Function:Mayor and Council	2025/06/19	3 600,00	REQUEST FOR 15 SEATER QUANTUM TO TRANSPORT 15 TRADITIONAL LEADERS TO A WMM-LM SPATIAL DEVELOPMENT FRAMEWORK (SDF) THAT WILL BE HELD AT WILD C ON THE 19TH -20TH JUNE 2025 AT 9H00- 16H00 BOTH DAYS.	MAAA1518993
LIKIHO TRADING	Core Function:Mayor and Council	2025/06/18	5 000,00	REQUEST FOR LUNCH PACKS. APPLE BANANA	MAAA0465323
SONGO TRADING AND PROJECTS	Core Function:Police Forces Traffic and	2025/06/13	5 000,00	REQUEST LUNCH OF 50 PEOPLE FOR SECURITY CLUSTER MEETING THAT WILL BE H	MAAA0202852
ATHIAYANDA TRADING AND PROJECT	Core Function:Biodiversity and Landscape	2025/06/05	5 000,00	REQUEST 50 LUNCH PACKS(2 PIECES OF CHICKEN AND BUTTERED BREAD; FRUIT(B APPLE; CHIPS; FRUIT JUICE AND DRINKS) FOR ENVIRONMENTAL AWARENESS	MAAA0051710
INSTITUTE FOR LOCAL GOVERNMENT	Core Function:Human Resources	2025/06/28	5 590,00	PAYMENT FOR MEMBERSHIP FEES FOR SENIOR MANAGERS	MAAA0175705
MASINYANE AND SON	Non-core Function:Libraries and Archives	2025/06/25	6 000,00	PAYMENT FOR SUPPLY AND DELIVERY OF PERIODICALS. APRIL 2025	MAAA0252021
uMngeni-uThukela Water	Core Function:Biodiversity and Landscape	2025/06/25	6 164,00	PAYMENT FOR WATER SAMPLING. INV 90021347	MAAA0058858
KWIK-FIT BIZANA	Core Function:Police Forces Traffic and	2025/06/25	7 296,14	REQUEST REPLACEMENT OF 2 SPAREWHEELS FOR FORD LDV KJK 504 EC SIZE 255/ AND BAKKIEKJK 499 EC SIZE 255R70/16	MAAA0916512
NDZILA INVESTMENTS	Core Function:Asset Management	2025/06/26	7 921,45	PAYMENT FOR FUEL REIMBURSEMENTS. SPEAKER'S COUTERSY CAR	MAAA0916512
KWIK-FIT BIZANA	Core Function:Roads	2025/06/20	8 600,00	REQUEST PURCHASE OF 2 NEW 12V BATTERIES; SIZE 689 FOR TIPPER TRUCK HP	MAAA0916512
Munsoft	Core Function:Information Technology	2025/06/13	9 286,91	PAYMENT FOR RENEWAL OF WEBMAIL SERVICES. SSL CERTIFICATE 2025	MAAA0445537
Pondoland Times	Core Function:Finance	2025/06/06	10 000,00	Advertising of Annual Budget & Tariffs 2025/2026	MAAA0570434
MAGHOLO TRADING AND PROJECTS	Core Function:Mayor and Council	2025/06/09	13 000,00	REQUEST FOR TAXIS THAT WILL TRANSPORT FAMILY MEMBERS TO AND FROM FLAGS FOR THE PONDO REVOLT COMMEMORATION	MAAA0321444
MHB BUSINESS ENTERPRISE	Core Function:Corporate Wide Strategic P	2025/06/20	13 620,00	REQUEST FOR LUNCH FOR IDP ROADSHOW FOR 150 PEOPLE ON THE 19-06-25	MAAA0441360
THE INSTITUTE OF INTERNAL AUDI	Core Function:Governan	2025/06/17	14 777,50	MEMBERSHIP FEES FOR INTERNAL AUDIT TEAM	MAAA0570434

Creditor Name	Function Name	Order Date	Value	Specifications	CSDRefNumber
	ce Function				
THE INSTITUTE OF INTERNAL AUDIT	Core Function:Governance Function	2025/06/06	14 777,50	PAYMENT FOR RENEWAL OF MEMBERSHIP FOR INTERNAL AUDIT TEAM	MAAA0465323
TYRES & MORE KOKSTAD	Core Function:Roads	2025/06/13	15 299,99	REQUEST PURCHASE OF 3 NEW TYRES FOR FUSO TIPPER TRUCK; SIZE IS 315/80R REG. NO. IS JJR 076EC	MAAA0419559
MLOBOTHI'S CONSTRUCTION AND EN	Core Function:Mayor and Council	2025/06/18	17 500,00	REQUEST FOR LUNCH PACKS FOR H SUPPORT FUNCTION OF PWD FORUM ON 18/ 06/	MAAA0338166
ZAMANTAMBO CONSTRUCTION AND PR	Core Function:Economic Development/Plan n	2025/06/18	18 285,00	REQUEST FOR PROVISION OF CATERING BY MEANS OF LUNCH WITH BOTTLED WATER PEOPLE THAT WILL BE ATTENDING BUSINESS INCUBATOR CAPACITY BUILDING TO THE 18TH JUNE 2025; VENUE WILL BE YOUTH CENTER. LUNCH TO BE SERVED AT	MAAA0051710
JNW TRADING ENTERPRISE	Core Function:Community Parks (including	2025/06/25	19 300,00	PAYMENT FOR PROCUREMENT OF GRASS CUTTING TOOLS	MAAA0415036
Chartered Institute of Governm	Core Function:Finance	2025/06/18	21 200,00	CIGFARO REGISTRATION FEES MEHLO; MORLOCK; SIBABINI AND ZUKULU	MAAA0321444
Transport - Driving License Ca	Non-core Function:Road and Traffic Regul	2025/06/20	22 278,00	PAYMENT FOR NEW CARD ORDERS. APRIL 2025	MAAA0321444
OWOLWAZI	Core Function:Mayor and Council	2025/06/20	22 560,00	REQUEST FOR LUNCH FOR 200 PEOPLE AT WARD 14 ON THE 25/06/2025	MAAA0050649
Transport - Driving License Ca	Non-core Function:Road and Traffic Regul	2025/06/18	23 147,00	PAYMENT FOR NEW CARD ORDERS. MAY 2025	MAAA0551580
MTHI-OMHLE TRADING	Core Function:Mayor and Council	2025/06/18	24 000,00	REQUEST FOR LUNCH FOR THE COMMUNITY EDUCATION MEETING AT WARD 23	MAAA1196573
ADNAMA PROJECTS	Core Function:Biodiversity and Landscape	2025/06/18	29 388,40	SUPPLY;DELIVERY AND INSTALLATION OF 3 SIGN BOARDS MZAMBA BEACH	MAAA0321444

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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	Order Date	Value	Specifications	CSDRefNumber
WOMAN OF VIRTUE HEALTH	Core Function:Human Resources	2025/06/28	30	PAYMENT FOR TRAINING OF 29 OHS COMMITTEE MEMBERS	MAAA0051710
HAMBANIKUZOZONKE	Core Function:Mayor and Council	2025/06/30	34	PAYMENT FOR MISS BIZANA SCHOOL	MAAA0110590
COR CONCEPTS - INFORMATION MAN	Core Function:Human Resources	2025/06/06	36	ERMD TRAINING TUITION FOR M.KLAAS; A MAMPOFU AND S MAQUTHU	MAAA0121475
WOMAN OF VIRTUE HEALTH	Core Function:Human Resources	2025/06/20	42	PAYMENT FOR MEDICAL CHECK UPS	MAAA0051710
IMIDIHLUME GENERAL TRADING	Core Function:Roads	2025/06/26	45	PAYMENT FOR SUPPLY AND DELIVERY OF COLD ASPHALT AND TUCK COAT	MAAA0735005
ANFORCEPT TRADING ENTERPRISE	Core Function:Mayor and Council	2025/06/28	49	REQUEST 800 SEATER TANT	MAAA0126522
HAMBANIKUZOZONKE	Core Function:Marketing Customer Relati	2025/06/25	54	PAYMENT FOR PRINTING OF MUNICIPAL NEWSLETTER. 4TH EDITION	MAAA0057647
THE MANE'S	Core Function:Community Parks (including	2025/06/26	55	PAYMENT FOR SUPPLY; DELIVERY AND INSTALLATION OF PARK EQUIPMENT	MAAA0129791
Munsoft	Core Function:Information Technology	2025/06/27	56	MONTHLY SERVICE FEES FOR JUNE 2025	MAAA1485200
IMIDIHLUME GENERAL TRADING	Core Function:Police Forces Traffic and	2025/06/28	68	PAYMENT FOR RENEWAL OF CENTRELINE	MAAA0338166
IMIDIHLUME GENERAL TRADING	Core Function:Police Forces Traffic and	2025/06/13	68	PAYMENT FOR ROAD MARKING- RENEWAL OF CENTRE LINE	MAAA0022525
IMIDIHLUME GENERAL TRADING	Administrative and Corporate Support:Cor	2025/06/18	70	PAYMENT FOR PROCUREMENT OF CLEANING MATERIAL	MAAA0380817
JNW TRADING ENTERPRISE	Non-core Function:Population Development	2025/06/27	82	PAYMENT FOR SUPPLY AND DELIVERY OF EPWP UNIFORM	MAAA1041160
LOYTSHINQO01	Administrative and Corporate Support:Cor	2025/06/18	83	PAYMENT FOR SUPPLY AND DELIVERY OF CLEANING MATERIAL	MAAA0175705
FIRSTRAND	Core Function:Electricity	2025/06/18	85	FUEL FOR TANKER	MAAA0168017
Auditor-General of South Afric	Core Function:Finance	2025/06/18	88	PAYMENY FOR EXTERNAL AUDIT FEES. INV424491	MAAA0096620
WAYISE ENTERPRISE	Core Function:Municipal Manager Town Se	2025/06/28	111	PAYMENT FOR CANDLE LIGHT MEMORAL DAY CATERING	MAAA0180464
SIHLE POT TRADING	Non-core Function:Population Development	2025/06/20	117	PAYMENT FOR INDIGENT AWARENESS CAMPAIGN. PROMOTIONAL MATERIAL	MAAA0357741
KATLIA GROUP	Core Function:Economic Development/Plann	2025/06/27	120	PAYMENT FOR SUPPLY AND DELIVERY OF MTENTU LIFE GUARD TOWER	MAAA0051710
MAYILE SOLUTIONS	Core Function:Governance Function	2025/06/30	139	PAYMENT FOR RISK ASSESSMENT WORKSHOP AND FACILITATION FOR THE PERIOD E 30.06.25	MAAA0233537
MAYILE SOLUTIONS	Core Function:Governance Function	2025/06/30	177	PAYMENT FOR IPMS REVIEW	MAAA0261424

Creditor Name	Function Name	Order Date	Value	Specifications	CSDRefNumber
SAMA BUSINESS SOLUTIONS	Licensing and Control of Animals:Licensi	2025/06/25	189 010,00	PAYMENT FOR SUPPLY OF ANIMAL REMEDIES AND CONSUMABLES	MAAA0465323
KONKE HOLDINGS AND PROJECTS	Core Function:Economic Development/Plann	2025/06/18	194 000,00	PAYMENT FOR DEVELOPMENT OF BUSINESS PLANS : SIKHOMBE CAMPSITE	MAAA0321444
EVETHO TRADING 8207	Core Function:Tourism	2025/06/30	203 000,00	PAYMENT FOR SUPPLY AND DELIVERY OF PRODUCT OWNERS MATERIAL	MAAA0306972
LUDWALA INVESTMENT SERVICES	Core Function:Mayor and Council	2025/06/30	224 500,00	PAYMENT FOR YOUTH MONTH PROGRAMME CATERING	MAAA0180464
IMIDIHLUME GENERAL TRADING	Core Function:Economic Development/Plann	2025/06/30	253 750,00	PAYMENT FOR SUPPLY AND DELIVERY OF EQUIPMENT & MATERIAL FOR WHOLESALE RETAILERS	MAAA0051710

2 678
641,53

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 June 2025

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION
						Jun-25	
1	Imidihlume General Trading	R 300 000,00	R 253 750,00	R -	R 253 750,00	WMM LM 07/05/02 EMW	Supply and delivery of equipment for wholesale and retailers
2	Sama business solutions	R 140 000,00	R 93 600,00	R -	R 93 600,00	WMM LM 19/03/25/01 PBM	Procurement of branding material
3	Masinyane and Son	R 150 000,00	R 110 560,00	R -	R 110 560,00	WMM LM 16/05/25/01 S&D LP	Supply and delivery of Library periodicals for 12 months
4	JNW Trading Enterprise	R 97 750,00	R 48 750,00	R -	R 48 750,00	WMM LM 18/02/25/01 EPC	Procurement of EPWP protective clothing
5	Katlia Group	R 138 000,00	R 120 000,00	R -	R 120 000,00	WMM LM 07/05/25/03 LGT	Life guard tower for Mtentu beach life guards
6	Ludwala Investment Services	R 226 320,00	R 224 500,00	R -	R 224 500,00	WMM LM 06/06/25/01 YMC	Youth month celebration
7	JNW Trading Enterprise	R 115 000,00	R 54 700,00	R -	R 54 700,00	WMM LM 27/05/25/01 S&PI FE	Servicing and purchasing with installation of fire extinguishers
8	Bavuyi Civils	R 129 600,00	R 124 800,00	R -	R 124 800,00	WMM LM 07/05/25/01 PCF	Protective clothing for free basic services
9	Wayise Enterprise	R 139 000,00	R 111 050,00	R -	R 111 050,00	WMM LM 23/05/25/01 CLMD	Service provider for candle light memorial day
		R 1 435 670,00	R 1 141 710,00	R -	R 1 141 710,00		

b) Tenders awarded during the month of June 2025

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				Jun-25		
1	Manyobo Group	R 5 342 865,39	RFQWMM LM 0062	Construction of Lukhanyo Access Road	Thursday, 26 June 2025	Engineering
2	Siti Cargo	R 3 745 759,87	RFQWMM LM 0062	Cnstruction of Mkhasweni Access Road	Thursday, 26 June 2025	Engineering
3	Camlulo Trading t/a Eyethu Projects and Plant Hire	R 2 064 545,27	RFQWMM LM 0062	Construction of Somgungqu Access Road	Thursday, 26 June 2025	Engineering
4	Nikhwe Group	R 839 671,35	WMM-LM 05/12/24/01 MMB	Contruction of Municipal Guard House	Thursday, 26 June 2025	Engineering
Total		R 11 992 841,88				

c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validi ty	Validity Period	SCM Official	Status	Departme nt	Members	Todays Date	Days Laps ed	Validi ty Chec k	Remaini ng Days
Maintenance of CCTV Cameras for 36 months	WMM LM 00058 CCTV C	Mr.M.Madikizela	Friday, 09 May 2025	90	Thursday, 07 August 2025	Mrs.L.Mbhele	ON Evaluati on	Commun ity Services	N.Mshwehswe, D.Luphoko,Noqh amza	Wednesd ay, 09 July 2025	61,00	Valid	29,00
Maintanancde of Electricity Infrastructure and Energy Performance Certificate	WMM LM 21/01/25/04 IEP	Mr V.Mqina	Thursda y, 13 Februar y 2025	90	Wednesd ay, 14 May 2025	Mr S.Morlock	ON Evaluati on	Engineeri ng Services	Ms N.Mshweshwe and Ms N.Ngejane	Wednesd ay, 09 July 2025	146,00	Expire d	-56,00
Procurement of PABX for 3 years	WMM LM 21/01/25/01 PAB	Mr.M.Madikizela	Thursda y, 12 June 2025	90	Wednesd ay, 10 Septemb er 2025	Miss.L.Mbhele	ON Evaluati on	Corporat e Services	N.Ngejane, M.Madikizela ,M.Somi	Wednesd ay, 09 July 2025	27,00	Valid	63,00
Procurement of Mobile Contracts for 3 years	WMM LM 21/01/25/02 PMC	Mr.M.Madikizela	Thursda y, 12 June 2025	90	Wednesd ay, 10 Septemb er 2025	Miss.L.Mbhele	ON Evaluati on	Corporat e Services	N.Ngejane, M.Madikizela ,M.Somi	Wednesd ay, 09 July 2025	27,00	Valid	63,00
Service provider for Transilation of HR Policies	WMM LM 22/10/25/01 THP	Miss.N.Mshwes hwe	Friday, 23 May 2025	90	Thursday, 21 August 2025	Mr.M.Mtetan daba	ON Evaluati on	Corporat e Services	V.Nontanda, L.Mhlelembana, V.Mqina , S.Noqhamza	Wednesd ay, 09 July 2025	47,00	Valid	43,00
Website revamp and Maintenance for 5 Years	WMM-LM 05/02/25/02 WRM	Mr.M.Madikizela	Thursda y, 12 June 2025	90	Wednesd ay, 10 Septemb er 2025	Miss.L.Mbhele	ON Evaluati on	Corporat e Services	N.Ngejane, M.Madikizela ,M.Somi	Wednesd ay, 09 July 2025	27,00	Valid	63,00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
Supply and Implementation of Microsoft Office 365 for 3 Years	WMM-LM 05/02/25/03 PML	Mr.M.Madikizela	Thursday, 12 June 2025	90	Wednesday, 10 September 2025	Miss.L.Mbhele	ON Evaluation	Corporate Services	N.Ngejane, M.Madikizela, M.Somi	Wednesday, 09 July 2025	27,00	Valid	63,00
Supply and Delivery of Stationery for 12 Months	WMM-LM 20/03/24 SDS	Mr.M.Madikizela	Monday, 19 May 2025	90	Sunday, 17 August 2025	Mrs.L.Mbhele	ON Evaluation	Budget and treasury	N.Mshweshwe, D.Luphoko, Noqhamza	Wednesday, 09 July 2025	51,00	Valid	39,00
Paving of Ward 20 Amos Nogxina Community Hall	WMM-LM 10/04/25/01 PWA	Miss.N.Mshweshwe	Friday, 20 June 2025	90	Thursday, 18 September 2025	Mr.M.Mtetandaba	ON Evaluation	Community Services	V.Nontanda, L.Mhlelembana, V.Mqina, S.Noqhamza	Wednesday, 09 July 2025	19,00	Valid	71,00
Maintenance and Service of Back-up Generator for 3 Years	WMM-LM 13/04/23/01 BUG	Mr.M.Madikizela	Thursday, 12 June 2025	90	Wednesday, 10 September 2025	Ms. L. Mbhele	ON Evaluation	Engineering Services	N.Ntlanga, V.Mqina, N.Ngcunukana	Wednesday, 09 July 2025	27,00	Valid	63,00
Three Year Turnkey Contract for Electrical Service Providers	WMM-LM 000 103 TCE	Miss.N.Mshweshwe	Monday, 09 June 2025	90	Sunday, 07 September 2025	Mr.M.Mtetandaba	ON Evaluation	Engineering Services	V.Nontanda, L.Mhlelembana, V.Mqina, S.Noqhamza	Wednesday, 09 July 2025	30,00	Valid	60,00
Car Wash Services	WMM-LM 18/09/24/01 CWS	Miss.N.Mshweshwe	Monday, 09 June 2025	90	Sunday, 07 September 2025	Mr.M.Mtetandaba	ON Evaluation	Corporate Services	V.Nontanda, L.Mhlelembana, V.Mqina, S.Noqhamza	Wednesday, 09 July 2025	30,00	Valid	60,00
Call out for Crane Truck for 24 Months	WMM LM 16/05/25/03 COC	Mr.S.Morlock	Monday, 23 June 2025	90	Sunday, 21 September 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	V.Mqina, N.Ngwjane, S.Noqhamza	Wednesday, 09 July 2025	16,00	Valid	74,00
Procurement and Installation of IT Equipment	WMM LM 14/05/25/01 IEC	Not Yet Appointed	Thursday, 05 June 2025	90	Wednesday, 03 September 2025	Miss.L.Mbhele	ON Evaluation	Corporate Services	V.Nontanda, L.Mhlelembana, V.Mqina, S.Noqhamza	Wednesday, 09 July 2025	34,00	Valid	56,00
Relocating of High Mast and Procurement of Flood Lights	WMM LM 15/05/25/02 HFL	Miss.N.Ntlanga	Monday, 09 June 2025	90	Sunday, 07 September 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	V.Mqina, N.Ngwjane, S.Noqhamza	Wednesday, 09 July 2025	30,00	Valid	60,00

d) Deviations

DEVIATION REGISTER OF WINNIE MADIKIZELA -MANDELA LOCAL MUNICIPALITY											
DEVIATIONS REGISTER											
Date Reported to council	TRANSACTION DETAILS							Department Responsible	PROCUREMENT PROCESS		
	Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved		Normal Process	Process Followed	Reason for Deviation
10/10/2024	Thursday, 15 August 2024	EF008551-0008	Timeless T	R 800,00 190	Impossible to Find Service provider	CFO	Thursday, 25 July 2024	Community Services	Seven Days Advert	Seven Days Advert	All Services Providers were non-Responsive
10/10/2024	Monday, 12 August 2024	EF008549-0001	SABC	R 838,00 89	One Service provider to broadcast	CFO	Thursday, 11 July 2024	Municipal Managers office	Request for qoutation	Request for quotations	Interview Talk Show
30/11/2024	Saturday, 30 November 2024	EF00867-7000	Owolwazi	R 000,00 298	Stanford Madikizela and OT Tambo Cmmemoration	CFO	Friday, 25 October 2024	Municipal Managers office	Seven Days Advert	Seven Days Advert	All Services Providers were non-Responsive
13/02/2025	Sunday, 15 December 2024	EF008687-0005	Techseeds Telecommunication	R 550,00 19	Webiste was Revamped by Techseeds	CFO	Tuesday, 26 November 2024	Corporate Services	Request for qoutation	Request for quotations	Website Maintanance
N/A	Monday, 30 June 2025	N/A	Halfway Ford	R 830,00 61	Extension of Vehicle Warranties	CFO	Monday, 26 May 2025	Corporate Services	Seven Days Advert	Request for quotations	Extension of Vehicle Warranties
N/A	Monday, 30 June 2025	N/A	Anforcept Trading Enterprise	R 266,00 49	Arrangments for Funeral Services of Cllr Voko	CFO	Thursday, 26 June 2025	Municipal Managers office	Seven Days Advert	Request for quotations	Arrangments for Funeral Services of Cllr Voko
			TOTAL	R 284,00 709							

e) Irregular, Fruitless and Wasteful Expenditure

There is irregular expenditure related to expenditures incurred between July 2024 to May 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.

Winnie Madikizela-Mandela Local Municipality																
Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																
Transaction details							Person Liabe (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status							
Date of Payment	Payment Number	Creditor Name	Amount	WRITE- OFFS	RECOVERY	Description of Incident			UI	DP	CC	TR	P	WO	General comments	

Winnie Madikizela-Mandela Local Municipality															
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	Description of Incident			UI	DP	CC	TR	P	WO	General comments
31 July 2024	EF008539-0011	Ziinzame Consulting Engineers	R 182 090,51			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
20 September 2024	EF008598-0001	Ziinzame Consulting Engineers	R 320 909,80			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 January 2025	EF0098721-0003	Ziinzame Consulting Engineers	R 155 147,01			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 January 2025	EF0098721-0003	Ziinzame Consulting Engineers	R 346 970,74			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
17 December 2024	EF008688-0004	Ziinzame Consulting Engineers	R 658 062,94			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
17 December 2024	EF008688-0004	Ziinzame Consulting Engineers	R 193 049,35			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
16 September 2024	EF008594-00194	Ziinzame Consulting Engineers	R 218 131,22			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
17 December 2024	EF008688-0004	Ziinzame Consulting Engineers	R 177 345,62			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
20 September 2024	EF008597-00198	Ziinzame Consulting Engineers	R 220 019,09			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
17 December 2024	EF008688-0004	Ziinzame Consulting Engineers	R 283 577,04			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
02 August 2024	EF008546-00137	Ziinzame Consulting Engineers	R 267 492,83			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
02 April 2025	EF008788-00455	Ziinzame Consulting Engineers	R 341 917,97			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
02 August 2024	EF008546-000137	Ziinzame Consulting Engineers	R 285 745,33			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
02 April 2025	EF008788-000455	Ziinzame Consulting Engineers	R 345 754,22			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
02 August 2024	EF008546-000137	Ziinzame Consulting Engineers	R 239 436,06			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
02 April 2025	EF008788-000455	Ziinzame Consulting Engineers	R 238 813,27			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
19 December 2024	EF008698-0002	ODG Technologies PTY LTD	R 2 093 489,06			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 January 2025	EF008722-000367	ODG Technologies PTY LTD	R 1 225 093,59			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
24 March 2025	EF8763-000001	ODG Technologies PTY LTD	R 1 176 540,44			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
20 September 2024	EF008581-000177	Nikhwe Group	R 325 335,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
02 April 2025	EF008788-000455	Nikhwe Group	R 793 585,93			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
06 September 2024	EF008581-000177	Nikhwe Group	R 77 625,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
06 September 2024	EF008581-000177	Nikhwe Group	R 209 760,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 January 2025	EF8723-000373	Nikhwe Group	R 373 290,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
06 September 2024	EF008581-00177	Nikhwe Group	R 267 720,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
20 December 2024	EF008697-00338	Nikhwe Group	R 155 997,50			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
06 September 2024	EF008581-000177	Nikhwe Group	R 362 480,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
20 December 2024	EF8697-000338	Nikhwe Group	R 304 203,75			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						

Winnie Madikizela-Mandela Local Municipality																
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	Description of Incident			UI	DP	CC	TR	P	WO	General comments	
31 January 2024	EF008540-000131	Thake Electrical	R 234 667,53			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
20 December 2024	EF008698-000339	Thake Electrical	R 144 766,35			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
25 March 2025	EF008775-000440	Thake Electrical	R 147 112,86			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
31 July 2024	EF00840-000131	Thake Electrical	R 241 778,67			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
20 December 2024	EF008698-000339	Thake Electrical	R 120 218,73			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
25 March 2025	EF008775-000440	Thake Electrical	R 144 028,67			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
02 April 2025	EF008789-000457	Thake Electrical	R 1 037 090,70			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
31 July 2024	EF008541-000132	MVI Construction	R 787 376,25			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
03 September 2024	EF008573-000166	MVI Construction	R 300 098,25			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
20 September 2025	EF00085-0019595	MVI Construction	R 186 509,98			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
22 November 2024	EF008662-000283	MVI Construction	R 211 945,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
31 January 2025	EF8721-000366	MVI Construction	R 197 664,98			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
03 September 2024	EF0085771-00165	MVI Construction	R 693 109,60			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
30 September 2024	EF008600-000201	MVI Construction	R 1 687 064,40			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
01 November 2024	EF008642--00026	MVI Construction	R 169 889,50			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
17 December 2024	EF00868-000325	MVI Construction	R 450 174,17			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
31 January 2025	EF009723-000373	MVI Construction	R 346 910,32			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
31 March 2025	E00F8774-000439	MVI Construction	R 205 754,32			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
15 August 2024	EF008552-000142	LG Construction	R 848 137,88			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
30 September 2024	EF008613-000231	LG Construction	R 474 225,40			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
30 September 2024	EF008610-000226	LG Construction	R 450 854,22			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
30 September 2024	E00F8613-000231	LG Construction	R 225 427,11			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
06 September 2024	EF008581-000177	LG Construction	R 613 419,21			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
30 September 2024	EF008603-000216	LG Construction	R 627 786,38			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
22 November 2024	EF008661-000282	LG Construction	R 124 430,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
31 March 2025	EF008774-000439	LG Construction	R 485 197,18			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
22 November 2024	EF008663-000284	Wosa Nawe 16	R 145 674,21			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							
31 July 2024	EF008539-000130	Wosa Nawe 16	R 145 674,21			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a							

Winnie Madikizela-Mandela Local Municipality															
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	Description of Incident			UI	DP	CC	TR	P	WO	General comments
31 July 2024	EF008539-000130	Wosa Nawe 16	R 274 363,50			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 July 2024	EF008539-000130	Wosa Nawe 16	R 291 348,42			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
03 September 2024	EF008673-000166	Siti Cargo	R 1 008 598,19			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
20 September 2024	EF008596-000197	Siti Cargo	R 417 591,45			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 October 2024	EF008629-000245	Siti Cargo	R 326 077,79			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
17 January 2025	EF0018709-000355	Siti Cargo	R 349 105,50			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
06 September 2024	EF008581-000177	Siti Cargo	R 526 194,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
22 November 2024	EF008661-000282	Siti Cargo	R 371 128,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
30 September 2024	EF008600-000201	Siti Cargo	R 470 350,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 January 2025	EF008724-000375	Siti Cargo	R 251 502,70			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
06 September 2024	EF8581-000177	Eyethu Construction & Plant Hire	R 323 784,80			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
30 September 2024	EF8600-000201	Eyethu Construction & Plant Hire	R 1 122 556,40			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
22 November 2024	EF008661-000282	Eyethu Construction & Plant Hire	R 319 759,55			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
09 December 2024	EF008688-0001	Eyethu Construction & Plant Hire	R 565 392,75			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
07 December 2024	EF008685-0001	Eyethu Construction & Plant Hire	R 345 000,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
04 March 2025	EF008749-000409	Eyethu Construction & Plant Hire	R 343 720,70			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 January 2025	EF008723-000373	Eyethu Construction & Plant Hire	R 147 371,84			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
01 April 2025	EF0086781-000449	Eyethu Construction & Plant Hire	R 926 952,13			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
03 September 2024	EF008571-000165	Masilo JV Castlehill	R 601 983,75			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
30 September 2024	EF008600-000201	Masilo JV Castlehill	R 904 242,32			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
01 November 2024	EF008642-000260	Masilo JV Castlehill	R 211 366,93			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
17 December 2024	EF008688-000325	Masilo JV Castlehill	R 435 454,40			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
28 February 2025	EF008745-000404	Masilo JV Castlehill	R 134 562,65			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
28 February 2025	EF008745-000404	Masilo JV Castlehill	R 269 125,30			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
30 September 2024	EF8600-000201	Mvumeza	R 560 771,05			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
06 September 2024	EF008581-00177	Mvumeza	R 497 472,75			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
22 November 2024	EF008681-000282	Mvumeza	R 350 221,00			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
		Mvumeza	R 636 458,76			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						

Winnie Madikizela-Mandela Local Municipality															
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	Description of Incident			UI	DP	CC	TR	P	WO	General comments
		Mvumeza	R 255 615,45			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 July 2024	EF008539-000130	Manyobo Group	R 89 777,48			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
06 September 2024	EF008580-000176	Thake Electrical	R 6 096 049,84			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
01 November 2024	EF008644-000262	Thake Electrical	R 466 185,63			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
17 December 2024	EF008688-000325	Thake Electrical	R 921 402,52			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
30 September 2024	EF008602-000215	Thake Electrical	R 3 982 308,44			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 January 2025	EF008722-000367	Thake Electrical	R 782 665,39			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
30 August 2024	EF008562-000153	Thake Electrical	R 3 357 088,74			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
22 November 2024	EF008663-000284	Thake Electrical	R 1 201 153,73			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 January 2025	EF008722-000367	Thake Electrical	R 2 590 763,36			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 July 2024	EF008539-000130	Nikhwe Group	R 146 537,99			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
02 August 2024	EF008543-000134	Nikhwe Group	R 955 181,83			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
31 January 2025	EF008726-000377	Nikhwe Group	R 146 537,84			Bidder's allocation process was found not to be in line with s217 of the Constitution		Irregular expenditure	a						
			R 57 260 294,22	R -	R -										

12. Database utilisation

The following table indicates the service providers that have been utilised for the month of June 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	Contract No
GROUP TWO MEDIA COMPANY	KOKSTAD	Corporate Wide Strategic Planning	2025/06/06	998,70	1 RECEIVED	NOTICE OF ADOPTION OF THE FINAL IDP REVIEW 2025-2026 FY ON TWO LOCAL N PAPER 2	MAAA0943404	Kokstad
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Corporate Wide Strategic Planning	2025/06/27	000,00	2 RECEIVED	REQUEST FOR PUBLIC NOTICE FOR APPROVED FINAL SDBIP FOR 2025/2026 FINAN	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Municipal Manager	2025/06/26	000,00	2 RECEIVED	ADVERT FOR VIRTUAL ORDINARY COUNCIL MEETING TO BE HELD ON THE 30/06/20	MAAA0570434	Ward 17

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Contract No
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Human Resources	2025/06/26	000,00	2 RECEIVED	Request for Advertisement of Procurement of Printers / Copiers	MAAA0570434	Ward 17
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	2025/06/20	000,00	2 RECEIVED	REQUEST FOR HIGH TEA; SANDWICHES; DRUMSTICKS; SCONES; MUFFINS;FRUIT TE DRINK CANS 330 ML 24.06.2025	MAAA0121475	Ward 31
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Human Resources	2025/06/06	000,00	2 RECEIVED	REQUEST FOR ADVERTISEMENT OF POSITION NAMELY : PLANT OPERATOR UNDER ENG SERVICES PERMANENTLY.	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Corporate Wide Strategic Planning	2025/06/06	000,00	2 RECEIVED	PUBLIC NOTICE : NOTICE OF ADOPTION OF THE FINAL IDP REVIEW FOR 2025-2026 FINANCIAL YEAR.TO BE ADVERTISED IN TWO LOCAL NEWS	MAAA0570434	Ward17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Population Development	2025/06/06	000,00	2 RECEIVED	REQUEST RE-ADVERTISEMENT FOR PAVING AMOS NOGXINA COMMUNITY HALL	MAAA0570434	Ward 17
KHUMALO THE LEGACY TRANSPORT	AMANIKWE LOCATION BIZANA 4800	Mayor and Council	2025/06/19	600,00	3 RECEIVED	REQUEST FOR 15 SEATER QUANTUM TO TRANSPORT 15 TRADITIONAL LEADERS TO A WMM-LM SPATIAL DEVELOPMENT FRAMEWORK (SDF) THAT WILL BE HELD AT WILD C ON THE 19TH -20TH JUNE 2025 AT 9H00-16H00 BOTH DAYS.	MAAA0735005	Ward 17
LIKIHO TRADING	AMANIKHWE A/A BIZANA WARD 17 4800	Mayor and Council	2025/06/18	000,00	5 RECEIVED	REQUEST FOR LUNCH PACKS. APPLE BANANA	MAAA0022525	Ward 17
SONGO TRADING AND PROJECTS	NGCINGO LOCATION AMANGUTYANA AA WARD 13 4800	Police Forces Traffic and regulations	2025/06/13	000,00	5 RECEIVED	REQUEST LUNCH OF 50 PEOPLE FOR SECURITY CLUSTER MEETING THAT WILL BE H	MAAA1403418	Ward 13
INSTITUTE FOR LOCAL GOVERNMENT	4 karen street Bryston gauteng 2021	Human Resources	2025/06/28	590,00	5 RECEIVED	PAYMENT FOR MEMBERSHIP FEES FOR SENIOR MANAGERS	MAAA0690580	Gauteng
MASINYANE AND SON	AMANIKHWE A/A NIKHWE 4800 4800	Libraries and Archives	2025/06/25	000,00	6 RECEIVED	PAYMENT FOR SUPPLY AND DELIVERY OF PERIODICALS. APRIL 2025	MAAA0551580	Ward 17
uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	Biodiversity and Landscape	2025/06/25	164,00	6 RECEIVED	PAYMENT FOR WATER SAMPLING. INV 90021347	MAAA0355022	PieterMaritzbug
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Police Forces Traffic and regulations	2025/06/25	296,14	7 RECEIVED	REQUEST REPLACEMENT OF 2 SPAREWHEELS FOR FORD LDV KKJ 504 EC SIZE 255/ AND BAKKIEKKJ 499 EC SIZE 255R70/16	MAAA0408288	Ward 1
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	2025/06/20	600,00	8 RECEIVED	REQUEST PURCHASE OF 2 NEW 12V BATTERIES; SIZE 689 FOR TIPPER TRUCK HP	MAAA0408288	Ward 1
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Finance	2025/06/06	000,00	10 RECEIVED	Advertising of Annual Budget & Tariffs 2025/2026	MAAA0570434	Ward 17
MAGHOLO TRADING AND PROJECTS	IZININI A/A BIZANA 4800 WARD 13 4800	Mayor and Council	2025/06/09	000,00	13 RECEIVED	REQUEST FOR TAXIS THAT WILL TRANSPORT FAMILY MEMBERS TO AND FROM FLAGS FOR THE PONDO REVOLT COMMEMORATION	MAAA0015080	Ward 13
MHB BUSINESS ENTERPRISE	MKOLORHA LOCATION BIZANA WARD 19 4800	Corporate Wide Strategic Planning	2025/06/20	620,00	13 RECEIVED	REQUEST FOR LUNCH FOR IDP ROADSHOW FOR 150 PEOPLE ON THE 19-06-25	MAAA1139918	Ward 19
THE INSTITUTE OF INTERNAL AUDI	PO BOX 2290 BEDFORDVIEW 2008 2008	Governance Function	2025/06/17	777,50	14 RECEIVED	MEMBERSHIP FEES FOR INTERNAL AUDIT TEAM	MAAA0005432	Pretoria
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	2025/06/13	299,99	15 RECEIVED	REQUEST PURCHASE OF 3 NEW TYRES FOR FUSO TIPPER TRUCK; SIZE IS 315/80R REG. NO. IS JJR 076EC	MAAA0218212	Kokstad

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Contract No
MLOBOTH'S CONSTRUCTION AND EN	AMADIBA A/A BIZANA WARD 25 4800	Mayor and Council	2025/06/18	17 500,00	RECEIVED	REQUEST FOR LUNCH PACKS FOR H SUPPORT FUNCTION OF PWD FORUM ON 18/ 06/	MAAA0126522	Ward 25
ZAMANTAMBO CONSTRUCTION AND PR	HIGHLAND VIEW MBIZANA WARD 1 4800	Economic Development/Planning	2025/06/18	18 285,00	RECEIVED	REQUEST FOR PROVISION OF CATERING BY MEANS OF LUNCH WITH BOTTLED WATER PEOPLE THAT WILL BE ATTENDING BUSINESS INCUBATOR CAPACITY BUILDING TO THE 18TH JUNE 2025; VENUE WILL BE YOUTH CENTER. LUNCH TO BE SERVED AT	MAAA0168017	Ward 1
Chartered Institute of Governm	28 FORTRESS RD KEMPTON PARK GAUTENG 1619	Finance	2025/06/18	21 200,00	RECEIVED	CIGFARO REGISTRATION FEES MEHLO; MORLOCK; SIBABINI AND ZUKULU	MAAA0129791	Gauteng
Transport - Driving License Ca	459B TSITSA STREET ERASMUSKLOO 459B TSITSA STREET ERASMUSKLOO PRETORIA 0048	Road and Traffic Regulations	2025/06/20	22 278,00	RECEIVED	PAYMENT FOR NEW CARD ORDERS. APRIL 2025	MAAA0357741	Pretoria
Transport - Driving License Ca	459B TSITSA STREET ERASMUSKLOO 459B TSITSA STREET ERASMUSKLOO PRETORIA 0048	Road and Traffic Regulations	2025/06/18	23 147,00	RECEIVED	PAYMENT FOR NEW CARD ORDERS. MAY 2025	MAAA0357741	Pretoria
MTHI-OMHLE TRADING	MARINA LOCATION MZAMBA LOCATION WARD 23 4800	Mayor and Council	2025/06/18	24 000,00	RECEIVED	REQUEST FOR LUNCH FOR THE COMMUNITY EDUCATION MEETING AT WARD 23	MAAA0057647	Ward 23
Chartered Institute of Governm	28 FORTRESS RD KEMPTON PARK GAUTENG 1619	Finance	2025/06/06	24 380,00	RECEIVED	REGISTRATION FEES FOR MR Z ZUKULU; MS Z MEHLO AND MR S MORLOCK AND MS	MAAA0129791	Gauteng
ADNAMA PROJECTS	9 TRANSIDO BUILDING BIZANA BIZANA 4800	Biodiversity and Landscape	2025/06/18	29 388,40	RECEIVED	SUPPLY; DELIVERY AND INSTALLATION OF 3 SIGN BOARDS MZAMBA BEACH	MAAA0380817	Ward 31

310
124,73

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								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 route	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 route	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 route	Sole Provider
Thursday, 26 September 2024	200048736/37	IODSA	R 7 400,00	Training	Z.Zukulu	Thursday, 26 September 2024	Municipal Managers office	NO	One route	Sole Provider
Tuesday, 15 October 2024	200006248	Leadership Academy	R 38 852,75	Study Fees	Z.Zukulu	Wednesday, 02 October 2024	Municipal Managers office	NO	One route	Sole Provider
Tuesday, 15 October 2024	2024938	WITS	R 15 541,67	Study Fees	Z.Zukulu	Monday, 30 September 2024	Corporate Services	NO	One route	Sole Provider
Monday, 30 December 2024	INV-165982	Institute of Chartered Accountant	R 5 041,01	Membership Fees	Z.Zukulu	Wednesday, 31 January 2024	Corporate Services	NO	One route	Sole Provider
Wednesday, 15 January 2025	DFI56188114	MIE	R 4 912,47	Verification	Z.Zukulu	Wednesday, 11 December 2024	Corporate Services	NO	One route	Sole Provider
Wednesday, 15 January 2025	22408085/2241	Stadio	R 18 000,00	Study Fees	Z.Zukulu	Tuesday, 03 December 2024	Corporate Services	NO	One route	Sole Provider
Thursday, 16 January 2025	INV219413398563	Mancosa	R 28 865,04	Study Fees	Z.Zukulu	Wednesday, 11 December 2024	Corporate Services	NO	One route	Sole Provider
Wednesday, 15 January 2025	90020458	Umgenti Water	R 6 164,00	LAB	Z.Zukulu	Wednesday, 15 January 2025	Corporate Services	NO	One route	Sole Provider
Wednesday, 15 January 2025	200047241	The Institute of Internal Auditors	R 4 554,00	Membership Fees	Z.Zukulu	Wednesday, 15 January 2025	Corporate Services	NO	One route	Sole Provider
Thursday, 16 January 2025	58032983	UNISA	R 7 380,00	Study Fees	Z.Zukulu	Wednesday, 01 January 2025	Corporate Services	NO	One route	Sole Provider
Tuesday, 25 February 2025	90020716/90020733	Umgenti Water	R 12 328,00	LAB	Z.Zukulu	Wednesday, 12 February 2025	Community Services	NO	One route	Sole Provider
Tuesday, 25 February 2025	90020460	Umgenti Water	R 6 164,00	LAB	Z.Zukulu	Monday, 10 February 2025	Community Services	NO	One route	Sole Provider
Thursday, 13 March 2025	22410177/20251	Stadio	R 10 810,00	Study Fees	Z.Zukulu	Thursday, 06 March 2025	Corporate Services	NO	One route	Sole Provider
Thursday, 13 March 2025	90021033/90021035	Umgenti Water	R 12 328,00	LAB	Z.Zukulu	Monday, 10 March 2025	Community Services	NO	One route	Sole Provider
Thursday, 27 March 2025	IN0000000266071	Milpark Education	R 17 250,00	Study Fees	Z.Zukulu	Wednesday, 19 March 2025	Corporate Services	NO	One route	Sole Provider
Tuesday, 25 March 2025	54420156	UNISA	R 8 590,00	Study Fees	Z.Zukulu	Wednesday, 19 March 2025	Corporate Services	NO	One route	Sole Provider
Tuesday, 01 April 2025	4	Mancosa	R 17 550,00	Study Fees	Z.Zukulu	Wednesday, 19 March 2025	Corporate Services	NO	One route	Sole Provider
Tuesday, 01 April 2025	108	WESSA	R 12 888,75	LAB	Z.Zukulu	Thursday, 27 March 2025	Community Services	NO	One route	Sole Provider
Tuesday, 01 April 2025	L772015	Mancosa	R 16 866,00	Study Fees	Z.Zukulu	Friday, 28 March 2025	Corporate Services	NO	One route	Sole Provider
Tuesday, 01 April 2025	5400374721/LEB0431	UNISA	R 20 425,00	Study Fees	Z.Zukulu	Friday, 28 March 2025	Corporate Services	NO	One route	Sole Provider
Tuesday, 01 April 2025	VARRIOUS	Stadio	R 79 150,00	Study Fees	Z.Zukulu	Friday, 28 March 2025	Corporate Services	NO	One route	Sole Provider

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17

TOTAL R 383 661,82

14. Contract Management

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

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

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

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
MBIZLM27/02/18/02ENG	Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	1856	Tuesday, 12 June 2018	Thursday, 20 July 2023	R 86 428 299,70	R 5 113 523,92	R -	R 5 113 523,92	expired	Capital Contract
MBIZ LM ICT Due Diligent	Munsoft (PTY) LTD	Financial and Billing System	1095	Wednesday, 01 July 2020	Saturday, 01 July 2023	R -	-R 15 213 097,52	R 608 306,64	-R 15 821 404,16	valid	Operating Contract
Fef:6/1/1/5	Conlog	Prepaid electricity agent	1460	Wednesday, 01 August 2018	Sunday, 31 July 2022	R -	-R 8 938 021,85	R 129 524,83	-R 9 067 546,68	expired	Operating Contract
MBIZ LM 0035 IFRA	Khanya Africa Networks	Integrated Financial	1095	Friday, 31	Monday, 30	R 5	R	R	R 208	expired	Operating Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
		Records and Archiving Solutions (IFRA) for 3 years		January 2020	January 2023	300 000,00	208 042,19	-	042,19		
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Monday, 28 April 2025	R -	-R 14 610 423,05	R 206 347,98 4	-R 18 816 771,03	expired	Operating Contract
MBIZ LM 0085 AMR'S	Emerald Metering and Utility Management Pty Ltd	Supply & Maintenance of Automated Meter Reading System for 3 years	1095	Thursday, 10 June 2021	Sunday, 09 June 2024	R 2 129 902,23	-R 216 850,34	R 389 945,20	-R 606 795,54	expired	Operating Contract
WMM LM 16/09/20/01	Phahle Construction	Maintenance of Recreational Facilities	1095	Tuesday, 03 May 2022	Friday, 02 May 2025	R -	-R 1 085 263,34	R 95 967,35	-R 1 181 230,69	expired	Operating Contract
WMM LM 25/08/21	Dr Sugudhav-Sewpersadh Attorneys	Provision of Legal Services	1095	Thursday, 27 January 2022	Sunday, 26 January 2025	R -	-R 6 535 185,26	R 138 235,12 3	-R 9 673 420,38	expired	Operating Contract
WMM LM 25/08/21	Z.N.Mtshabe	Provision of Legal Services	1095	Thursday, 27 January 2022	Sunday, 26 January 2025	R -	-R 11 694 794,57	R 277 881,86 2	-R 13 972 676,43	expired	Operating Contract
WMM LM 21/12/21/01 PRI	Techseeds Pty Ltd	Supply and Delivery of Printers	1095	Friday, 08 April 2022	Monday, 07 April 2025	R 6 581 971,41	R 5 168 509,72	R 560 210,26	R 4 608 299,46	expired	Operating Contract
MBIZ LM 0055 CON	Zinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	R 3 256 364,38	R 102 691,34	R -	R 102 691,34	valid	Capital Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, 01 September 2022	Sunday, 31 August 2025	R -	-R 279 649,30	R 117 604,93	-R 397 254,23	valid	Operating Contract
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	R -	-R 4 340 956,19	R 926 454,16 3	-R 8 267 410,35	valid	Operating Contract
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	R -	-R 6 994 961,67	R 173 511,99 3	-R 10 168 473,66	valid	Operating Contract
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	R -	R -	R -	R -	expired	Capital Contract
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	R -	-R 2 214 670,00	R 333 640,00 1	-R 3 548 310,00	valid	Operating Contract
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	R -	R -	R -	R -	expired	Capital Contract
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	R -	R -	R -	R -	expired	Capital Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Hiring of Construction Plant and Trucks	365	Wednesday, 15 March 2023	Thursday, 14 March 2024	R -	R -	R -	R -	expired	Capital Contract
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	R -	R -	R -	R -	expired	Capital Contract
MBIZ LM 0055 CON	Restsam Engineering PTY Ltd	Electrification of Msarhweni Village Phase 2	304	Monday, 07 August 2023	Thursday, 06 June 2024	R 759 732,35	R 69 066,57	R -	R 69 066,57	expired	Capital Contract
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	R -	R -	R -	R -	expired	Capital Contract
WMM LM 06/10/22/03 IAS	Mayile Solutions	Provision of Internal Audit Services	1095	Monday, 24 April 2023	Thursday, 23 April 2026	R -	-R 1 831 558,87	R 877 473,59	-R 2 709 032,46	valid	Operating Contract
WMM LM 04/08/22/02 RMD	Manyobo Group	Rehabilitation of Dumping	547	Wednesday, 21	Thursday, 19	R	-R	R 1	-R 4 687	expired	Operating Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
		Site for a Period of 18 Months		June 2023	December 2024	-	3 135 083,88	552 861,84	945,72		
WMM LM 03/11/22/05 EMT	Wandle 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	R -	-R 202 509,50	R 153 560,00	-R 2 356 069,50	valid	Operating Contract
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	R -	R -	R -	R -	valid	Capital Contract
MBIZLM27/02/18/02ENG	VHB and Associates	Construction of Mbizana Civic Centre	365	Monday, 22 May 2023	Tuesday, 21 May 2024	R 7 379 831,38	R -	R -	R -	expired	Capital Contract
WMM LM 08/12/22/02 HPC	Nikhwe Group	Hiring of Construction Plant and Trucks	365	Monday, 27 March 2023	Tuesday, 26 March 2024	R -	R -	R -	R -	expired	Capital Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Hiring of Construction Plant and Trucks	365	Monday, 27 March 2023	Tuesday, 26 March 2024	R -	R -	R -	R -	expired	Capital Contract
WMM LM 00081 RVL	Masilo 85 Projects	Refurbishment of Low Voltage Lines in Extension 4	182	Monday, 26 June 2023	Thursday, 04 January 2024	R 3 491 945,22	R 356 458,25	R 325 666,52	R 30 791,73	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	R -	R -	R -	R -	valid	Capital Contract
MBIZ LM 0055 CON	Ziizame Consulting Engineers	Professional Services of Majazi Landfill Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	R 10 217 253,61	R 8 127 995,27	R 1 971 756,06	R 6 156 239,21	expired	Operating Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resources	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	R -	-R 1 527 574,68	R 562 996,00	-R 2 090 570,68	valid	Operating Contract
WMM LM 04/05/23/01 ENP	Masilo Jv Kresta Green	Nomlacu Electrification Phase 2	243	Tuesday, 25 July 2023	Monday, 17 June 2024	R 5 743 276,13	R 937 982,32	R -	R 982,32	expired	Capital Contract
WMM LM 04/05/23/01 ENP	ODG Technologies PTY Ltd	Nomlacu Electrification Phase 2	243	Tuesday, 03 October 2023	Sunday, 02 June 2024	R 1 035 116,46	-R 0,01	R -	R 0,01	expired	Capital Contract
WMM LM 000103 M W18	Stira Construction	Construction of Mggutsalala Access Road	152	Friday, 06 October 2023	Wednesday, 13 March 2024	R 4 621 749,00	R 231 002,57	R 792 622,84	-R 561 620,27	expired	Capital Contract
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	R 2 495 075,00	R 246 806,77	R 124 414,48	R 122 392,29	expired	Capital Contract
WMM LM 00020 M A/R	Mvumeza Trading Enterprise	Construction of Mhlwazini Access Road	182	Monday, 04 December 2023	Monday, 03 June 2024	R 4 395 182,41	R 1 402 778,91	R 561 075,65	R 841 703,26	expired	Capital Contract
WMM LM 00013 M A/R	Isivuno Esihle Construction	Construction of Mgomanzi Access Road	182	Tuesday, 07 November 2023	Thursday, 09 May 2024	R 5 122 592,20	R 341 782,15	R 251 621,58	R 90 160,57	expired	Capital Contract
WMM LM 0018 MZ/ A/R	Vitsha Trading	Construction of Mwilini Access Road	304	Monday, 04 December 2023	Friday, 11 October 2024	R 5 790 907,51	R 1 287 849,29	R 125 764,56	R 162 084,73	expired	Capital Contract
WMM LM 00017 MDG	Vitsha Trading	Upgrading of Mbongwana via Dotye to Greenville Access Road	182	Monday, 04 December 2023	Tuesday, 11 June 2024	R 9 685 836,19	R 2 710 223,69	R 743 903,13	R 966 320,56	expired	Capital Contract
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	R -	-R 569 006,76	R 359 946,55	-R 953,31	valid	Operating Contract
WMM LM 04/05/23/02 EMP	Masilo Projects 85	Electrification of Masarhweni Phase 2	91	Tuesday, 25 July 2023	Wednesday, 17 January 2024	R 3 207 821,60	R 756 691,13	R 405 927,68	R 350 763,45	expired	Capital Contract
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, 01 January 2024	Sunday, 31 December 2028	R -	-R 3 768 314,81	R 770 918,53	-R 4 539 233,34	valid	Operating Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
WMM LM 00052 P AGRIC I	Vilo Security Services	Procurement of Agricultural Inputs	30	Wednesday, 31 January 2024	Friday, 01 March 2024	R 883 300,00	R -	R -	R -	expired	Operating Contract
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	R -	-R 1 091 888,74	R 382 669,86	-R 1 474 558,60	valid	Operating Contract
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	R 200 000,00	R 200 000,00	R 150 890,00	R 110,00	expired	Capital Contract
WMM LM 00012 BS	West Bank Limited	Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	R -	-R 1 198 674,31	R 150 223,00	-R 897,31	valid	Operating Contract
WMM LM 11/08/22/02 MHR	Eco South Partnership	Mbizana Heritage Reseach	182	Wednesday, 31 January 2024	Wednesday, 31 July 2024	R 573 850,00	R -	R -	R -	expired	Operating Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	R 8 972 421,01	R 8 972 421,01	R 271 547,61	R 873,40	valid	Operating Contract
WMM LM 03/11/22/02	Blue Cycle Trading Services	Reviewal of ICT Disaster Recovery	730	Monday, 05 February 2024	Wednesday, 04 February 2026	R 494 500,00	R 241 500,00	R -	R 500,00	valid	Operating Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	R 1 917 600,00	R 34 419,00	R -	R 419,00	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Construction of Mwilini Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	R 1 423 057,26	R 30 259,99	R -	R 259,99	expired	Capital Contract
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	R 750 000,00	R -	R -	R -	expired	Operating Contract
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	R 6 790 555,42	R 1 373 706,74	R 855 382,17	R 324,57	expired	Capital Contract
WMM LM 00066 E SV	ODG Technologies PTY Ltd	Electrification of Zizityaneni 2022/2023	517	Wednesday, 28 September 2022	Tuesday, 27 February 2024	R 1 416 776,31	R 68 174,36	R -	R 174,36	expired	Capital Contract
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	R 4 127 551,32	R 1 437 402,78	R -	R 1 437 402,78	expired	Capital Contract
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, 15 April 2024	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	Capital Contract
WMM LM 24/06/23/02 MLA	Eco South Partnership	Municipal Land Audit	243	Wednesday, 24 April 2024	Monday, 23 December 2024	R 403 650,00	R -	R -	R -	expired	Operating Contract
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	R 2 998 750,00	R 1 818 750,00	R -	R 1 818 750,00	expired	Operating Contract
WMM LM 13/09/04 CCS	Eco South Partnership	Customer Care Satisfactory Survey	30	Wednesday, 22 May 2024	Friday, 21 June 2024	R 195 822,00	R -	R 150 075,00	-R 075,00	expired	Operating Contract
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	R -	R -	R -	R -	valid	Capital Contract
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	R 5 526 582,57	R 5 526 582,57	R 620 644,21	R 1 938,36	valid	Operating Contract
WMM LM 00051 PPE PS 36M	Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	R -	-R 366 090,00	R -	-R 366 090,00	valid	Operating Contract
WMM LM 00056 PMS 12M	Dosvents TD	Supply and Delivery of Stationery for 12 Months	365	Tuesday, 04 June 2024	Wednesday, 04 June 2025	R -	-R 217 087,20	R 107 909,81	-R 1 324 997,01	expired	Operating Contract
WMM LM 04/08/22/01 SDC	Masinyane and Son	Supply and Delivery of	1095	Tuesday, 04	Friday, 04 June	R	-R	R	-R 634	valid	Operating Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
		Cleaning Resources for 36 Months		June 2024	2027	-	183 099,55	450 994,98	094,53		
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	R 2 481 481 050,00	R 2 481 050,00	R -	R 2 481 050,00	valid	Operating Contract
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	R -	-R 654 715,00	R 274 610,00 1	-R 1 929 325,00	valid	Operating Contract
WMM LM 00055 CBD R	Ibala Consulting	CBD Road Maintenance	91	Thursday, 07 March 2024	Wednesday, 26 June 2024	R 2 283 458,58	R 1 278 663,38	R -	R 1 278 663,38	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Allocation for Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	R 2 659 375,00	R 2 299 630,85	R 851 112,29	R 1 448 518,56	expired	Capital Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Allocation of Shesi Access Road	91	Thursday, 28 March 2024	Tuesday, 02 July 2024	R 2 622 137,43	R -	R -	R -	expired	Capital Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Kheleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	R 4 262 638,07	R 1 992 932,96	R 683 594,46 1	R 309 338,50	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Wosa Nawe 16	Allocation of Dinizulu Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	R 2 054 348,50	R 9 221,85	R -	R 221,85 9	expired	Capital Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation of MabhaNqana Access Road	91	Friday, 15 September 2023	Monday, 18 December 2023	R 1 590 105,00	R -	R -	R -	expired	Capital Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Allocation of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	R 3 283 800,85	R 1 864 700,85	R -	R 1 864 700,85	expired	Capital Contract
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	R 1 625 964,50	R 39 629,01	R -	R 629,01 39	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation of Mabutho Access Road	91	Thursday, 14 September 2023	Monday, 18 December 2023	R 1 000 305,05	R -	R -	R -	expired	Capital Contract
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	R 2 931 010,28	R 29,90	R -	R 29,90	expired	Capital Contract
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	R 4 601 357,50	R 440,33	R -	R 440,33	expired	Capital Contract
WMM LM 08/12/22/02 HPC	LG Construction TA LGC Construction	Allocation of Lundini to Mtshawedikazi Access Road	91	Thursday, 14 September 2023	Monday, 18 December 2023	R 2 208 057,50	R 0,09	R -	R 0,09	expired	Capital Contract
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	R 2 052 749,50	-R 0,01	R -	-R 0,01	expired	Capital Contract
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	R 3 799 600,00	R 75 123,75	R -	R 123,75 75	expired	Capital Contract
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	R 2 244 332,12	R 49 368,52	R -	R 368,52 49	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Manyobo Group	Allocation of Marhelane to Mhlabuvelile Access Road	91	Wednesday, 29 March 2023	Monday, 03 July 2023	R 2 598 341,63	R -	R -	R -	expired	Capital Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Allocation of Bholorhweni Access Road	91	Tuesday, 28 March 2023	Thursday, 04 July 2024	R 2 380 513,80	R 89 642,50	R -	R 642,50 89	expired	Capital Contract
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	R 4 540 072,40	R 2 255 632,40	R 998 674,61 1	R 256 957,79	expired	Capital Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Allocation-Rehabilitation of Ndela to Ward 11 Access	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	R 2 913 661,30	R 857 239,12	R 274 363,50	R 582 875,62	expired	Capital Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
		Road									
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation-Rehabilitation of Matshezini(Disaster)	182	Monday, 28 November 2022	Monday, 29 May 2023	R 307 674,95	R -	R -	R -	expired	Capital Contract
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	R 2 936 509,72	R 152 287,98	R 146 537,99	R 5 749,99	expired	Capital Contract
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	R 4 904 976,55	R 2 761 471,80	R 2 101 372,93	R 660 098,87	expired	Capital Contract
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	R -	-R 742 550,00	R 939 900,00	R 1 450,00	2 682 valid	Operating Contract
WMM LM 24/08/22 RTE	Eco South Partneship	Revalidation of Township Establishment	182	Sunday, 07 April 2024	Sunday, 06 October 2024	R 672 865,00	R -	R -	R -	expired	Operating Contract
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	R 386 345,00	R -	R -	R -	expired	Operating Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation-Rehabilitation of Mhlwazini Access Road	182	Monday, 05 December 2022	Monday, 05 June 2023	R 523 794,47	R 14 620,00	R -	R 620,00	14 expired	Capital Contract
WMM LM 04/04/24/01	Mabhula Force	Ward 4 Community Hall Paving	121	Wednesday, 10 July 2024	Friday, 08 November 2024	R 893 906,17	R 893 906,17	R 804 515,55	R 390,62	89 expired	Capital Contract
WMM LM 28/11/23/01 RID	Bern and Willie Projects	Development of Inventory Records	30	Friday, 21 June 2024	Sunday, 21 July 2024	R 390 000,00	R -	R -	R -	expired	Capital Contract
WMM-LM 00064 0 OE	Sword Group	Supply and Delivery of Office Furniture	121	Wednesday, 10 July 2024	Friday, 08 November 2024	R 299 900,00	R 299 900,00	R 299 900,00	R -	expired	Operating Contract
WMM-LM00060 ICC-MMB	Techseeds Telecommunications	Intergration of Civic Center with the Main Building	121	Thursday, 27 June 2024	Saturday, 26 October 2024	R 2 404 799,80	R 1 345 901,90	R 394 155,19	R 951 746,71	expired	Operating Contract
WMM-LM 00064 MMS F& YCC	Sword Group	Supply , Delivery and Installastion of Mphuthumi Matumbatha Stadium Furniture	121	Wednesday, 10 July 2024	Friday, 08 November 2024	R 405 100,00	R 405 100,00	R -	R 405 100,00	expired	Operating Contract
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	R 5 864 368,09	R 3 274 296,11	R 927 453,17	R 2 346 842,94	valid	Capital Contract
WMM-LM 13/09/23/03 STM	BMI Electrical	Maintanance of Street Lights	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	R 674 185,00	R 674 185,00	R 674 185,00	R -	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation-Profeesional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	R 1 161 286,46	R 1 286,46	R 325 335,00	R 835 951,46	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation for Proffesional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	R -	R -	R -	R -	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation for Professional Services of Mkhasweni Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	R 1 053 053 979,73	R 1 979,73	R 395 476,84	R 658 502,89	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation for Professional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	R 939 723,75	R 939 723,75	R 503 596,13	R 436 127,62	expired	Capital Contract
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	R 6 440 046,23	R 6 440 046,23	R 4 489 527,88	R 1 950 518,35	expired	Capital Contract
WMM LM 00062 Part 1	Masilo Jv CastleHill	Allocation-Construction of Sunyside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	R 3 131 381,00	R 3 131	R 556 690,35	R 574 690,65	2 expired	Capital Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
							381,00				
WMM LM 00062 Part 1	Mvi Construction and Maintenance	Allocation-Construction of Nyanisweni Access Road	182	Monday, 05 August 2024	Friday, 31 January 2025	R 4 498 048,51	R 4 498 048,51	R 219 071,49	R 278 977,02	expired	Capital Contract
WMM LM 00062 Part 1	Citi Cargo	Allocation of Cabane to Crestu Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	R 2 766 871,25	R 2 766 871,25	R 263 524,30	R 503 346,95	expired	Capital Contract
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	R 4 498 048,51	R 4 498 048,51	R 516 785,10	R 1 981 263,41	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation of Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	R 876 009,40	R 608 516,57	R 267 492,83	R 341 023,74	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation of Consultants :Construction of Nyanisweni Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 625 059,82	R 625 059,82	R 239 436,06	R 385 623,76	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation of Consultants :Mhlabomnyama Via Makhaweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 1 037 281,67	R 244 607,45	R 285 745,33	-R 41 137,88	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation of Consultants :Construction of 116 to Somgungqu to Khwanyana Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 801 334,39	R 801 334,39	R 77 625,00	R 723 709,39	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation of Consultants :Khutshi to Voting Station	365	Tuesday, 14 May 2024	Wednesday, 14 May 2025	R 583 161,04	R 583 161,04	R 583 050,00	R 111,04	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation of Consultants :cabane to Krestu Access Road	365	Wednesday, 15 May 2024	Thursday, 15 May 2025	R 421 365,14	R 421 365,14	R 423 717,50	-R 2 352,36	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allocation of Consultants :Construction of Sunyside Access Road	365	Thursday, 16 May 2024	Friday, 16 May 2025	R 669 706,94	R 669 706,94	R 666 683,75	R 3 023,19	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Allocation for professional services of Thaleni Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	R 1 013 641,64	R 1 013 641,64	R 280 078,09	-R 266 436,45	expired	Capital Contract
WMM LM 31/05/22/06 MDP	Ubuhle Bempisi Consulting Engineers	Panel of Consultants for period of 3 years	1095	Monday, 26 August 2024	Thursday, 26 August 2027	R -	R -	R -	R -	valid	Capital Contract
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	R 1 463 335,44	R 1 463 335,44	R -	R 1 463 335,44	valid	Capital Contract
WMM LM 00013 GRV	Black Dot Property Consultants	General Valuation Roll 2024/2029	1826	Thursday, 26 September 2024	Wednesday, 26 September 2029	R 1 400 000,00	R 1 400 000,00	R 190 000,01	R 209 999,99	valid	Capital Contract
WMM LM 24/08/23/01 BMM	Nikhwe Group	Bizana Mini market Phase 2	365	Monday, 01 July 2024	Tuesday, 01 July 2025	R 4 675 814,60	R 4 675 814,60	R 498 869,43	R 1 176 945,17	valid	Capital Contract
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	R -	R -	R -	R -	valid	Capital Contract
WMM LM 00062 Part 1	Mvumeza Trading Enterprise	Construction of Kutshi Access Road	182	Friday, 02 August 2024	Friday, 31 January 2025	R 2 935 362,93	R 2 935 362,93	R 300 539,01	R 634 823,92	expired	Capital Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	Allocation- Nomla Phase 3	243	Friday, 26 July 2024	Wednesday, 26 March 2025	R 13 609 568,67	R 13 609	R 248 611,82	R 1 360 956,85	expired	Capital Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
							568,67				
WMM LM 00088 PVMS	Conlog	Multi Utility Online Pre-Paid Electricity Vending Management System	1095	Wednesday, 06 November 2024	Saturday, 06 November 2027	R -	R -	R 58 140,57	-R 140,57 58	valid	Capital Contract
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	R 4 994 581,21	R 4 994 581,21	R 3 318 582,65	R 1 675 998,56	expired	Capital Contract
WMM 000 103 TCE	Thake Electrical	Allocatio- Electrification of 206 Households -at Matwebu Village	182	Wednesday, 06 November 2024	Wednesday, 07 May 2025	R 4 936 928,15	R 4 936 928,15	R 2 590 763,36	R 2 346 164,79	expired	Capital Contract
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	R 570 918,74	R 570 918,74	R 499 651,61	R 267,13 71	valid	Capital Contract
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	R 4 994 581,21	R 4 994 581,21	R -	R 4 994 581,21	valid	Capital Contract
WMM-LM 000101 PSS	Gijima KM Security Services	Provision of Security Sevices fro 36 Months	1095	Friday, 13 September 2024	Monday, 13 September 2027	R -	R -	R 5 648 298,08	-R 5 648 298,08	valid	Capital Contract
WMM LM 00064 HSS 36M	Amantlele Trading Company	Honey sucking Services for 36 Months	1095	Tuesday, 26 November 2024	Friday, 26 November 2027	R -	R -	R 811 198,06	-R 198,06 811	valid	Capital Contract
WMM LM 000108 SMP	Eco South Partnership	Surveying of municipal properties	182	Tuesday, 26 November 2024	Tuesday, 27 May 2025	R 1 321 459,80	R 1 321 459,80	R 427 945,98	R 893 513,82	expired	Operating Contract
WMM LM 000106	ML Industries (Pty)Ltd	Spatial Development Framework	243	Tuesday, 26 November 2024	Sunday, 27 July 2025	R 585 000,00	R 585 000,00	R 175 500,00	R 409 500,00	valid	Operating Contract
WMM LM 000104 W16 CM	XS Dollarz	Construction of Ward 16 Community Hall	273	Wednesday, 11 December 2024	Wednesday, 10 September 2025	R 4 173 243,52	R 4 173 243,52	R 1 253 645,44	R 2 919 598,08	valid	Capital Contract
WMM LM 000105 W32	XS Dollarz	Construction of Ward 32 Community Hall	365	Friday, 13 December 2024	Saturday, 13 December 2025	R 4 173 243,52	R 4 173 243,52	R 751 638,24	R 3 421 605,28	valid	Operating Contract
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	R -	R -	R 164 394,08	-R 164 394,08	valid	Capital Contract
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	R 590 000,00	R 590 000,00	R -	R 590 000,00	expired	Capital Contract
WMM-LM 22/01/25/09 MLF	Eco South Partnership NPC	Development Small Town Revitalisation Plan	243	Thursday, 06 February 2025	Tuesday, 07 October 2025	R 1 691 650,00	R 1 691 650,00	R 996 000,00	R 695 650,00	valid	Capital Contract
WMM LM 19/04/23/02 CCP	ML Industries (Pty)Ltd T/A Inguquko Planning	Wild Coast Precinct Plans	243	Thursday, 06 February 2025	Tuesday, 07 October 2025	R 460 000,00	R 460 000,00	R -	R 460 000,00	valid	Capital Contract
WMM LM 00063-Part 1	PMB Projects	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Friday, 14 February 2025	Saturday, 15 August 2026	R -	R -	R -	R -	valid	Capital Contract
WMM LM 00063-Part 1	Last Number Jv lizwe Samalanga	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Capital Contract
WMM LM 00063-Part 1	Camlulo T/A Eyethu Projects and Plant Hire	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	R -	R -	R -	R -	valid	Capital Contract
WMM LM 00063-Part 1	Wosa Nawe 16	Panel of Service Providers for Maintenance of Roads	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Capital Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
		for a Period of 18 Months									
WMM LM 00063-Part 1	Athindura Trading	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Capital Contract
WMM LM 00063-Part 1	Citi Cargo	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	R -	R -	R -	R -	valid	Capital Contract
WMM LM 00063-Part 1	NSG 122011 Trading Enterprise (PTY)LTD	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Capital Contract
WMM LM 00063-Part 1	Mabozela Trading and Enterprise	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Capital Contract
WMM LM 00063-Part 1	Imibongo Engineering (PTY) LTD	Panel of Service Providers for Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	expired	Capital Contract
WMM LM 00012 S&D FE	JNW Trading	Supply and Delivery of Fishing Equipment and Material	60	Thursday, 27 March 2025	Monday, 26 May 2025	R 398 100,00	R 398 100,00	R -	R 100,00 398	expired	Capital Contract
WMM LM 000113 S&CB	JNW Trading	Suppot and Capacity Building and Incubatees	30	Thursday, 27 March 2025	Saturday, 26 April 2025	R 2 355 145,00	R 2 355 145,00	R -	R 2 355 145,00	expired	Capital Contract
WMM LM 25/03/22/01 MDP-RFQ	Nikhwe Group	Allocation for Designs- Construction of Pelepele Access Road	547	Tuesday, 28 May 2024	Wednesday, 26 November 2025	R 2 994 928,28	R 2 994 928,28	R 1 473 986,18	R 1 520 942,10	valid	Capital Contract
WMM LM 63-RFQ	NSG 122011 Trading Enterprise (PTY)LTD	Maintanance of Cwaka to Phethekile Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 2 204 281,13	R 2 204 281,13	R 676 146,18	R 1 528 134,95	valid	Capital Contract
WMM LM 63-RFQ	Citi Cargo	Maintenance of Qobo to Gubethuka	182	Wednesday, 09 April 2025	Wednesday, 08 October 2025	R 4 248 280,95	R 4 248 280,95	R -	R 4 248 280,95	valid	Capital Contract
WMM LM 63-RFQ	Imibongo Engineering (PTY) LTD	Maintenance of Andile to Mbhongweni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 848 978,64	R 1 848 978,64	R -	R 1 848 978,64	valid	Capital Contract
WMM LM 63-RFQ	Mabozela Trading Enterprise	Maintenance of Gwabeni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 3 973 147,38	R 3 973 147,38	R -	R 3 973 147,38	valid	Capital Contract
WMM LM 63-RFQ	Mabozela Trading Enterprise	Maintenance of Mbuthweni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 2 672 158,58	R 2 672 158,58	R -	R 2 672 158,58	valid	Capital Contract
WMM LM 63-RFQ	Imibongo Engineering (PTY) LTD	Mainatanance of Mfundambini Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 3 230 501,03	R 3 230 501,03	R -	R 3 230 501,03	valid	Capital Contract
WMM LM 63-RFQ	Eyethu Construction and Plant Hire	Maintenance of Mphethswa to Ngabeni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 2 427 515,25	R 2 427 515,25	R -	R 2 427 515,25	valid	Capital Contract
WMM LM 63-RFQ	Imibongo Engineering (PTY) LTD	Maintenance of Zindleleni Via Grounding	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 4 064 662,69	R 4 064 662,69	R -	R 4 064 662,69	valid	Capital Contract
WMM LM 63-RFQ	Athindura Trading	Maintenance of Mzamba Mouth to Reformed Church	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 3 481 370,00	R 3 481 370,00	R -	R 3 481 370,00	valid	Capital Contract
WMM LM 0062-RFQ	Vuyie Xolie Construction	Construction of	182	Friday, 25 April	Friday, 24	R 8	R	R	R 8 799	valid	Capital Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
		Mqonjwana to Greenville Access Road		2025	October 2025	799 921,71	8 799 921,71	-	921,71		
WMM LM 0062-RFQ	Eyethu Construction and Plant Hire	Construction of Pelepele Access Road	182	Tuesday, 29 April 2025	Tuesday, 28 October 2025	R 12 402 538,17	R 12 402 538,17	R -	R 12 402 538,17	valid	Capital Contract
WMM LM 0062-RFQ	Mvi Construction and Maintenance	Costruction of Sidanga Access Road	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 10 903 370,12	R 10 903 370,12	R -	R 10 903 370,12	valid	Capital Contract
WMM LM 0062-RFQ	Vitsha Trading	Construction of Ntinga Access Road and Bridge	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 10 002 112,67	R 10 002 112,67	R -	R 10 002 112,67	valid	Capital Contract
WMM-LM 21/01/25/05 LVL	Lumda Trading Enterprise	Upgrade of Low Vltage Lines	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 2 438 699,79	R 2 438 699,79	R -	R 2 438 699,79	valid	Capital Contract
WMM LM 21/01/25/07	Aphiwe Qhamani Group Society (Pty)ltd	Back up Energy System(Solar at Civic Center)	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 754 014,67	R 754 014,67	R -	R 754 014,67	valid	Capital Contract
WMM-LM 22/10/24/02 EDS	Nikhwe Group	Rehabilitation and Maintnace of EXT 3 Dumping Site	730	Monday, 03 March 2025	Wednesday, 03 March 2027	R -	R -	R -	R -	valid	Capital Contract
WMM LM 18/01/24/01 TCE-RFQ	Thake Electrical	Electrification of Zizizyaneni Village	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 5 571 185,24	R 5 571 185,24	R 253 235,69	R 5 317 949,55	valid	Capital Contract
WMM-LM 31/05/22/06 MDP	VHB and Associates	Architect for Municipal Building	365	Wednesday, 28 May 2025	Thursday, 28 May 2026	R 1 017 268,32	R 1 017 268,32	R -	R 1 017 268,32	valid	Capital Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Mqhokweni to Nokhathsile Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 1 590 000,00	R 1 590 000,00	R -	R 1 590 000,00	valid	Capital Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Ntlenzi to Mcetheni Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 2 120 320,00	R 2 120 320,00	R -	R 2 120 320,00	valid	Capital Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Mgwede Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 1 402 391,09	R 1 402 391,09	R -	R 1 402 391,09	valid	Capital Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Nikhwe Group	Mathsezini Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 1 594 245,00	R 1 594 245,00	R -	R 1 594 245,00	valid	Capital Contract
RFQ WMM LM 0063	Last Number Jv Iiszw Samalanga	Maintanance of Gcinisizwe Access Road	60	Monday, 05 May 2025	Friday, 04 July 2025	R 1 607 337,88	R 1 607 337,88	R -	R 1 607 337,88	valid	Capital Contract
RFQ WMM LM 0063	Last Number Jv Iiszw Samalanga	Maintanance of Ncenjane Access Road	60	Monday, 05 May 2025	Friday, 04 July 2025	R 1 694 729,18	R 1 694 729,18	R -	R 1 694 729,18	valid	Capital Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mgwede/Mosco Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 993 026,88	R 993 026,88	R -	R 993 026,88	valid	Capital Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Garhane-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 777 340,51	R 777 340,51	R -	R 777 340,51	valid	Capital Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mphashe -Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 822 721,25	R 822 721,25	R -	R 822 721,25	valid	Capital Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Ward 16 to Hub Access Road-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 577 950,92	R 577 950,92	R -	R 577 950,92	valid	Capital Contract

Contract Number	Supplier	CONTRACT TITLE	Duration (Months)	Start Date	End Date	Contract Amount	Opening 2024	Expenditure To date 2024	Closing Balance 2024	Status (To Date)	Contract type
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubhle Bempisi Consulting Engineers	Construction of Ward 8 Road to Hub Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 704 357,21	R 704 357,21	R -	R 704 357,21	valid	Capital Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubhle Bempisi Consulting Engineers	Construction of Mbuthweni to Nokhatshile Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 127 685,97	R 1 127 685,97	R -	R 1 127 685,97	valid	Capital Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubhle Bempisi Consulting Engineers	Construction of Monti to Ntsimbini Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 501 758,31	R 1 501 758,31	R -	R 1 501 758,31	valid	Capital Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubhle Bempisi Consulting Engineers	Construction of Vuyisile to Ntsingizi Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 770 875,59	R 770 875,59	R -	R 770 875,59	valid	Capital Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubhle Bempisi Consulting Engineers	Construction of Ntsingizi to Mbenya Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 867 364,50	R 867 364,50	R -	R 867 364,50	valid	Capital Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubhle Bempisi Consulting Engineers	Construction of Ngcingo to Mathwebu Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 086 291,59	R 1 086 291,59	R -	R 1 086 291,59	valid	Capital Contract
WMM-LM 0062 MIG ROADS	Mvumeza Trading Enterprise	Construction of Mthamvuna to Ndayingana via Mabhelani Access Road	182	Thursday, 13 March 2025	Thursday, 11 September 2025	R 12 881 912,45	R 12 881 912,45	R -	R 12 881 912,45	valid	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	ODG Technologies PTY Ltd	Electrification of Kwajali Village 212 Households	365	Friday, 14 March 2025	Saturday, 14 March 2026	R 877 535,00	R 877 535,00	R -	R 877 535,00	valid	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Msarhweni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 630 000,00	R 630 000,00	R -	R 630 000,00	valid	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	ODG Technologies PTY Ltd	Electrification of Nomlacu Village Phase 4	365	Friday, 14 March 2025	Saturday, 14 March 2026	R 748 605,00	R 748 605,00	R -	R 748 605,00	valid	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 1 886 775,00	R 1 886 775,00	R -	R 1 886 775,00	valid	Capital Contract

507	204 152	124 034	
953 387,02	071,49	104,04	80 117 967,45

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

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	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.</i> <i>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

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											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		

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	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>

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	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																			

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	SCM: Procurement and Contract Management – Competitive Bids	CoA F 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	CoA F 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																			

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	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

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											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	CoA F 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 May 2025, the municipality made a request for extension of the contracts that were coming to an end for two interns allocated within the Budget and Treasury 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. In the previous reports we were reporting two extensions within Internal Audit that we can confirm have both come to an end and as such two vacancies have risen. The municipality had already advertised and recruitment processes have commenced with the anticipated finalisation being before 31 July 2025.

4. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2024/25											
		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
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	3 768	1 885	1 854	1 828	1 669	1 638	1 449	8 115	22 207	14 699		
Receivables from Non-exchange Transactions - Property Rates	1400	1 003	327	286	264	263	278	278	40 422	43 122	41 506		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	36	16	16	16	16	15	15	1 994	2 126	2 058		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	340	340	340		
Interest on Arrear Debtor Accounts	1810	661	657	713	725	748	704	733	21 794	26 735	24 704		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	1 837	276	257	249	277	238	220	9 430	12 784	10 414		
Total By Income Source	2000	7 304	3 161	3 127	3 082	2 973	2 874	2 697	82 095	107 314	93 721	–	–
2023/24 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 006	558	522	518	507	483	549	47 640	52 783	49 697		
Commercial	2300	4 926	2 324	2 337	2 296	2 200	2 133	1 889	19 092	37 197	27 610		
Households	2400	372	279	268	268	267	258	259	15 362	17 333	16 414		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	7 304	3 161	3 127	3 082	2 973	2 874	2 697	82 095	107 314	93 721	–	–

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

5. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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	7 108	-	-	-	-	-	-	-	7 108	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions			-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7 108	-	-	-	-	-	-	-	7 108	-

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

6. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Notfixed	Call Deposit	No	Variable	0,005506268	0	n/a	not fixed	550 414	3 031	(43 131)	5 848	516 162
FNB CALL DEPOSIT ACCOUNT (62459758078)		Notfixed	Call Deposit	No	Variable	0,005342467	0	n/a	not fixed	5 183	28	(5 211)	–	(0)
FNB CALL DEPOSIT ACCOUNT (62550715828)		Notfixed	Call Deposit	No	Variable	0,002480876	0	n/a	not fixed	536	1	(538)	–	0
FNB CALL DEPOSIT ACCOUNT (62550717767)		Notfixed	Call Deposit	No	Variable	0,002701342	0	n/a	not fixed	8 635	23	(8 658)	–	–
FNB CALL DEPOSIT ACCOUNT (62816769220)		Notfixed	Call Deposit	No	Variable	0,005005526	0	n/a	not fixed	1 167	6	(896)	–	277
FNB CALL DEPOSIT ACCOUNT (62816773073)		Notfixed	Call Deposit	No	Variable	0,004964235	0	n/a	not fixed	3	0	(3)	–	0
FNB CALL DEPOSIT ACCOUNT (62852108531)		Notfixed	Call Deposit	No	Variable	0,005125421	0	n/a	not fixed	23 043	118	(1 556)	–	21 604
FNB CALL DEPOSIT ACCOUNT (62896110170)		Notfixed	Call Deposit	No	Variable	0,004965756	0	n/a	not fixed	181	1	(181)	–	1
Municipality sub-total										589 160	3 208	(60 173)	5 848	538 044
Entities														
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									589 160	3 208	(60 173)	5 848	538 044

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the month by just over R51 million which lead to a decrease in its investments for the month of June 2025. It should however be noted that this only reflects the difference between what was received and what was spent.

7. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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	–	367 595	367 595	(0)	0.0%	367 595
Local Government Equitable Share		341 204	359 441	359 441	–	359 441	359 441	–		359 441
Finance Management		2 100	2 100	2 100	–	2 100	2 100	–		2 100
Integrated National Electrification Programme		–	25 362	247	–	247	247	–		247
EPWP Incentive		3 042	2 981	2 981	–	2 981	2 981	–		2 981
Municipal Infrastructure Grant		2 679	2 826	2 826	–	2 826	2 826	(0)	0.0%	2 826
Municipal Disaster Response Grant		2 060	–	–	–	–	–	–		–
Provincial Government:		5 935	1 147	547	–	547	547	–		547
Sport and Recreation- Library grant		500	1 147	547	–	547	547	–		547
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	368 142	–	368 142	368 142	(0)	0.0%	368 142
Capital Transfers and Grants										
National Government:		71 968	53 686	81 081	–	81 081	81 081	0	0.0%	81 081
Municipal Infrastructure Grant (MIG)		50 906	53 686	53 686	–	53 686	53 686	0	0.0%	53 686
Municipal Disaster Recovery Grant		–	–	21 829	–	21 829	21 829	–		21 829
Integrated National Electrification Programme Grant		–	–	5 566	–	5 566	5 566	–		5 566
Neighbourhood Development Partnership		3 932	–	–	–	–	–	–		–
Municipal Disaster Response Grant		17 130	–	–	–	–	–	–		–
Provincial Government:		–	–	600	–	600	600	–		600
Sport and Recreation- Library grant		–	–	600	–	600	600	–		600
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	71 968	53 686	81 681	–	81 681	81 681	0	0.0%	81 681
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	428 989	447 543	449 823	–	449 823	449 823	–		449 823

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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	35 549	305 514	387 144	(81 630)	-21,1%	387 144
Local Government Equitable Share		341 204	359 441	359 441	31 529	277 818	359 441	(81 623)	-22,7%	359 441
Finance Management		2 100	2 100	2 100	190	2 093	2 100	(7)	-0,3%	2 100
Integrated National Electrification Programme		–	25 362	19 797	3 161	19 796	19 797	(0)	0,0%	19 797
EPWP Incentive		3 042	2 981	2 981	–	2 981	2 981	–		2 981
Municipal Infrastructure Grant		–	2 826	2 826	669	2 826	2 826	–		2 826
Disaster Reponse grant		344	2 577	–	–	–	–	–		–
Municipal Disaster Response Grant		–	–	–	–	–	–	–		–
Provincial Government:		361	1 347	747	72	315	747	(432)	-57,8%	747
Sport and Recreation- Library grant		361	1 147	547	16	157	547	(390)	-71,3%	547
Greenest Municipality Competition		–	200	200	56	158	200	(42)	-21,1%	200
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
District Municipality:		–	–	150	(122)	150	150	–		150
		–	–	–	–	–	–	–		–
District IDP Grant		–	–	150	(122)	150	150	–		150
Other grant providers:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		347 051	396 633	388 041	35 499	305 979	388 041	(82 062)	-21,1%	388 041
Capital expenditure of Transfers and Grants										
National Government:		76 788	65 200	81 520	6 333	66 940	81 520	(14 580)	-17,9%	81 520
Municipal Infrastructure Grant (MIG)		53 585	53 686	53 686	4 769	53 686	53 686	–		53 686
Municipal Disaster Recovery Grant		9 128	–	16 344	759	1 764	16 344	(14 580)	-89,2%	16 344
Neighbourhood grant		–	–	–	–	–	–	–		–
Municipal Disaster Response Grant		11 541	11 514	5 924	213	5 924	5 924	–		5 924
Integrated National Electrification Programme Gran		2 534	–	5 566	592	5 566	5 566	–		5 566
		–	–	–	–	–	–	–		–
Provincial Government:		–	–	600	516	516	600	(85)	-14,1%	600
Sport and Recreation- Library grant		–	–	600	516	516	600	(85)	-14,1%	600
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		76 788	65 200	82 120	6 849	67 455	82 120	(14 665)	-17,9%	82 120
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		423 839	461 834	470 161	42 348	373 434	470 161	(96 727)	-20,6%	470 161

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 - M12 June

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	Outcome	Outcome			
Cash Receipts By Source																
Property rates		521	9 082	4 001	617	541	477	1 777	507	393	496	346	955	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	11 441	3 993	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	791	565	5 712	3 987	4 531
Rental of facilities and equipment		499	484	398	246	487	540	413	488	510	227	815	498	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	3 410	3 238	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	42	19	300	100	100
Licences and permits		53	8	1	2	0	-	-	-	1	-	0	-	2 277	2 382	2 491
Agency services		499	1 028	880	854	787	290	950	737	1 077	1 007	818	833	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)	25	(600)	368 581	361 765	349 251
Other revenue		140	58	383	(178)	40	(6)	56	94	64	19 582	53	333	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	17 741	9 835	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 Corporatons, 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	17 741	10 435	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	1 506	12 223	143 249	144 865	151 584
Remuneration of councillors		-	-	-	-	-	-	1 412	-	1 463	-	13 001	1 452	29 876	31 250	32 657
Interest		-	-	-	-	-	-	-	-	-	-	-	-	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	4 489	5 277	53 792	62 238	72 009
Acquisitions - water & other inventory		432	342	598	709	244	1 036	631	736	473	887	766	448	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	11 046	11 868	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	7 393	12 292	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	38 200	43 560	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	6 727	12 506	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	44 927	56 066	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)	(27 186)	(45 631)	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	585 734	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	585 734	540 103	464 567	488 323	494 773

8. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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	955	19 714	25 770	(6 056)	-24%	25 770
Service charges		41 910	54 412	54 412	4 559	66 860	54 412	12 449	23%	54 412
Other revenue		23 026	54 644	83 546	1 683	36 244	83 546	(47 302)	-57%	83 546
Transfers and Subsidies - Operational		-	393 546	368 581	(600)	368 582	368 581	1	0%	368 581
Transfers and Subsidies - Capital		-	54 286	81 681	600	81 681	81 681	(0)	0%	81 681
Interest		43 463	27 159	37 359	3 238	39 422	37 359	2 063	6%	37 359
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(330 248)	(420 293)	(433 108)	(43 560)	(415 547)	(433 108)	(17 561)	4%	(433 108)
Interest		(50)	(100)	(100)	-	-	(100)	(100)	100%	(100)
Transfers and Subsidies		427 313	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		221 586	189 425	218 141	(33 125)	196 956	218 141	21 185	10%	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)	(12 506)	(117 641)	(214 363)	(96 721)	45%	(214 363)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(120 813)	(161 090)	(214 363)	(12 506)	(117 641)	(214 363)	(96 721)	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	(45 631)	79 314	3 778			3 778
Cash/cash equivalents at beginning:		360 015	178 456	460 788	585 734	460 788	460 788			460 788
Cash/cash equivalents at month/year end:		460 788	206 790	464 567	540 103	540 103	464 567			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.

9. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	540 103	464 567
Trade and other receivables from exchange transactions		31 777	36 399	44 113	30 243	44 113
Receivables from non-exchange transactions		4 089	43 163	50 018	57 223	50 018
Current portion of non-current receivables		—	—	—	—	—
Inventory		786	1 264	2 679	1 246	2 679
VAT		—	17 160	14 148	37 957	14 148
Other current assets		71 709	18 847	18 842	19 251	18 842
Total current assets		569 149	323 623	594 366	686 023	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	947 565	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	303	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	998 423	1 050 903
TOTAL ASSETS		1 512 289	1 270 430	1 645 269	1 684 445	1 645 269
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		—	—	—	—	—
Consumer deposits		497	497	497	471	497
Trade and other payables from exchange transactions		75 985	75 049	106 734	45 945	106 734
Trade and other payables from non-exchange transactions		14 409	—	6 885	26 791	6 885
Provision		1 067	19 919	21 932	1 362	21 932
VAT		2 514	7 878	6 098	43 579	6 098
Other current liabilities		20 864	—	—	—	—
Total current liabilities		115 337	103 343	142 145	118 147	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	130 098	154 096
NET ASSETS	2	1 385 002	1 155 603	1 491 174	1 554 348	1 491 174
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 385 002	1 155 603	1 491 174	1 554 348	1 491 174
Reserves and funds		—	—	—	—	—
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	1 385 002	1 155 603	1 491 174	1 554 348	1 491 174

10. Municipal Manager's quality certification

Quality Certificate

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

☒ The monthly budget statement

for the month of June 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: 11/07/2025