



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

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE  
MONTH OF JULY 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 first report of the 2025/26 financial year which should give an indication of how the municipality has performed on its first month of operation in the indicated year. There is generally nothing much to report during this month as processes to close the previous year normally take part of it. This will be the baseline for the new financial year and hopefully the contents of each report will help 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](mailto:mSCOARegs@treasury.gov.za)

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

## 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:

<b>SERVICE PROVIDER</b>	<b>RISK BASED RATE (%) AS PER RT 27 2024 CONTRACT</b>
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

Based on the criteria above, the selected bidder was IBC Forensics and Recovery which is now providing the debt collection services for the municipality on all debtors that are beyond 90 days old.

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

Winnie Madikizela-Mandela Local Municipality applied for participation on the Treasury arranged agreements in line with the Cost Containment Regulations of 2019 for the Supply, Delivery, Installation,

Management and Maintenance of Smart Metering Solution to the municipality for up to 31 May 2027 in line with Scope of Works Outlined in Annexure A: Technical Specification Requirements RT29-2024 to improve the meter reading, billing and curbing of electricity losses.

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

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

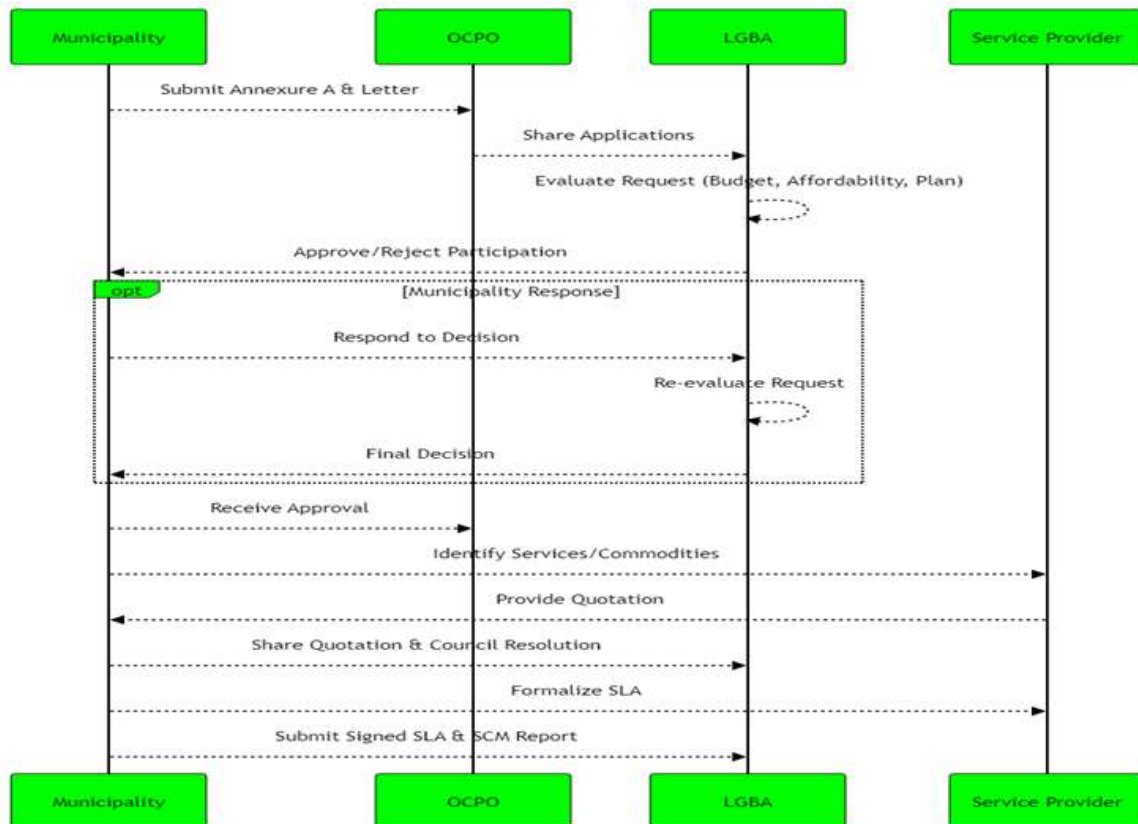
#### **a. Selection process followed**

Winnie Madikizela-Mandela Local Municipality issued an RFQ to all seven (07) participants as per Annexure B: Contract Pricing and RT29-2024 Transversal Contract Circular document of the contract an opportunity to quote for their services offering in line with their appointed scope of work as per the contract of Supply, Delivery, Installation, Management and Maintenance of smart metering solution to the municipality. The request for quotation is management tool to select a suitable service provider (SP) with which a contract may be entered into that will carry out the services described as per RT 29 Contract for the municipality and in line with Annexure E: Transversal Contracting Agreement and Annexure G: Implementation Process and Guideline document from National treasury RT29-2024

#### **b. Basis for selection**

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

Administrative Procedure – Workflow (as per Annexure E)



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

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

No.	Name of the Bidders	Bid Amount
1.	Isandiso Pipelines and Engineering	Rates
2.	Conlog (Pty) Ltd	Rates
3.	African Metering Solutions	Rates

After evaluation of the responses received, **CONLOG (Pty) LTD** was accepted as the suitable provider for the Supply, Delivery, Installation, Management and Maintenance of smart metering solution to the municipality for the period up to 31 May 2027.

## 6. Strategic Objectives

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

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
													Internal	External	Q1	Q2	Q3	Q4			
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4,1	Metering of all electricity consumption by June 2026	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 2026	12 Months Meter reading Report.	R 1 500 000, 00	R 1 500 000, 00	N/A	100% reading of active electricity meters	100% reading of active electricity meters	100% reading of active electricity meters	100% reading of active electricity meters	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Monthly billing of all consumers for all services by June 2026	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 2026	12 monthly Billing Report	R -	R -	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	Ward 01	Revenue Management	Manager: Revenue and Expenditure
					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 2026	12 Month end closing Reports	R -	R -	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Ward 01	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
		To achieve at least 95% collection of all debt by June 2027			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 2026	12 Monthly Statements distribution Report	R 7 666,09	R 7 666,09	R 7 666,09	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Review and Implementation of the Revenue enhancement Strategy by June 2026	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 2026	4 reports and 4 attendance registers	R -	R -	N/A	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Implementatation of credit control measures by June 2026	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 2026	01 Consumer Master file extract report with complete consumer contact and personal information from municipal billing system.	R 300 000,00	R 300 000,00	N/A	100% of consumer accounts data updated on municipal billing system	100% of consumer accounts data updated on municipal billing system	100% of consumer accounts data updated on municipal billing system	100% of consumer accounts data updated on municipal billing system	Ward 01	Revenue Management	Manager: Revenue and Expenditure
					Accounts owing beyond 3 years with a potential to be prescribed debt	Issue summons to consumer debtors accounts that have outstanding debt that is more than 90 days and as per collection process or stages are deemed to be issued summons through legal processes	% 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 recoverable issued with summons by 30 June 2026	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	N/A	100% of consumer accounts that are beyond 90 days and irrecoverable to be issued with summons	Ward 01	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
																s					
					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	4 Quarterly reports compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection by 30 June 2026	04 Quarterly reports	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 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.	Ward 01	Revenue Management	Manager: Revenue and Expenditure
	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 2026	The Credit control and debt collection policy,Tariff Policy,Property rates policy were reviewed	Monthly reviewal of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.9	0,25	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation by June 2026	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation	R -	R -	N/A	Reviewed 3 monthly debtors,3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors,3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors,3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors,3 monthly investments and 3 monthly rates reconciliation	WMML M	Revenue Management	Manager: Revenue and Expenditure
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	The Credit control and debt collection policy,Tariff Policy,Property rates policy were reviewed	Reviewal of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	4.1.10	0,25	03 Reviewed and adopted existing sectional policies ( Credit control and debt,tariffs,property rates policy) by June 2026	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy,resolution extract	R -	R -	N/A	N/A	N/A	N/A	3 reviewed sectional policies (Credit control and debt collection policy, Tariffs Policy, Property Rates Policy adopted by council.	WMML M	Revenue Management	Manager: Revenue and Expenditure



KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	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	4.1.1 1	0,25	Submitted 04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System by June 2026	04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System	R -	R -	N/A	Submitted 01 circular 93 reconciliations report	Submitted 01 circular 93 reconciliations report	Submitted 01 circular 93 reconciliations report	Submitted 01 circular 93 reconciliations report	WMML M	Revenue Management	Manager: Revenue and Expenditure
				Promulgation of revenue policies and credit control policies into by-laws by June 2026	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.1 2	0,25	2 Promulgated of property rates policy and credit control policy by 30 June 2026	Promulgated property rates policy and credit control policy	R -	R -	N/A	N/A	N/A	N/A	2 Promulgated of property rates policy and credit control policy	WMML M	Revenue Management	Manager: Revenue and Expenditure
				Promulgation of the approved tariffs (gazetting) by June 2026	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)	4.1.1 3	0,25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2026	Promulgated of the approved tariffs (gazetting)	R -	R -	N/A	N/A	N/A	N/A	1 Promulgated of the approved tariffs (gazetting)	WMML M	Revenue Management	Manager: Revenue and Expenditure
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2027	4,2	Enforcement of system descriptions and processes as per the Account payable policy by June 2026	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 2026	Invoice register and age analysis report	R -	R -	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	WMML M	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	Datastrings that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit by June 2027		Develop sound, strict and effective procedures for reporting by June 2026	12 monthly datastrings to LG Portal and Reports were submitted not later than 10 working days after the end of each month for the past 12 months.	Implementing of month end procedures for 8 modules(cashiers,stores,creditors,cashbook,sundries,consumer debtors,GL and Asset)	Number of submitted monthly data strings no later than 10 working days after month end of each month	4.2.2	0,5	Submitted 12 monthly datastrings not later than 10 working days after month end of each month by June 2026	12 confirmations of submission from LG Portal not later than 10 working days after month end	R -	R -	N/A	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	WMMLM	Revenue Management	Manager: Revenue and Expenditure
	Inaccurate and incomplete commitment register				12 monthly commitments registers were prepared and signed.	Monthly reviewal of commitment register by the 7th working day of each month	Number of monthly reviewed commitment register	4.2.3	0,5	12 monthly Reviewed commitment register by June 2026	12 signed commitment register	R -	R -	N/A	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	WMMLM	Expenditure Management	Manager: Revenue and Expenditure
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, retention and vat reconciliation by June 2026	12 months monthly Conditional grants,12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliation were prepared and reviewed.	Monthly reviewal of conditional grants , creditors , retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2.4	0,5	12 monthly reviewed Conditional grants , 12 monthly creditors , 12 monthly retention and 12 monthly vat reconciliations by June 2026	12 Signed monthly Conditional grants, 12 monthly creditors,12 monthly retention and 12 monthly vat reconciliations	R -	R -	N/A	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	WMMLM	Expenditure Management	Manager: Revenue and Expenditure
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation by June 2026	12 months monthly payroll recons (July to June)were prepared and signed	Monthly reviewal of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	4.2.5	0,25	12 Monthly Reviewed payroll reconciliation n by June 2026	12 monthly payroll reconciliation	R -	R -	N/A	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations	WMMLM	Expenditure Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Sub - Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	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 2026	reviewed Accounts Payables Policy ,resolution extract	R -	R -	N/A	N/A	N/A	N/A	1 Reviewed and approved Accounts Payables policy	WMMLM	Expenditure Management	Manager: Revenue and Expenditure	
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 128 - OCPO spending data	Non-compliance with circular 128 requirement - OCPO spending data submission	Submission of Monthly Circular 128 reports - OCPO Spending Data	Number of submitted reports NT portal	4.2.7	0,25	12 Submitted monthly circular 128 reports - OCPO Spending Data by June 2026	proof of submission of circular 128 report - OCPO spending data to NT Portal	R -	R -	N/A	03 submitted monthly circular 128 reports - OCPO Spending Data	03 submitted monthly circular 128 reports - OCPO Spending Data	03 submitted monthly circular 128 reports - OCPO Spending Data	03 submitted monthly circular 128 reports - OCPO Spending Data	WMMLM	Expenditure Management	Manager: Revenue and Expenditure	
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 2026	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 monthly Reports Compiled on the monitoring of the procurement plan by June 2026	Signed SCM reports reporting on procurement plan	R -	R -	N/A	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	WMMLM	Supply Chain Management	Manager: Supply Chain Management	
	The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management Personnel by		Training of Supply Chain Management Personnel and communication of all	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 by 30 June 2026.	Attendance register,once pt document	R 50 000, 00	R 50 000, 00	N/A	N/A	N/A	4 SCM officials trained on Munsoft system or SCM Regulations.	N/A	WMMLM	Supply Chain Management	Manager: Supply Chain Management	

KPA No 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategi s	Baseline Informati on	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Bud get	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
		June 2027		updates on SCM matters by June 2026	No training Conducte d on SCM Bid processe s	Training of Bid committee members on SCM Bid processes	Number of trainings on SCM Bid process	4.3.3	0,25	1 SCM Bid training conducted by June 2026	Signed Concept Document, Attendance Register	R 400 000, 00	R -	R 400 000,0 0	N/A	Training of Bid committe e members on SCM Bid processe s	N/A	N/A	WMML M	Supply Chain Management	Manager: Supply Chain Management
	Inadequ ate contract manage ment process es	To have an effective contract manage ment system by June 2027		To develop contract manage ment mechan isms for all BTO contracts	Non-complian ce 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 2026	12 Monthly monitoring reports and 12 attendance registers	R -	R -	N/A	3 monitorin g meetings conducte d on BTO contracts	3 monitorin g meetings conducte d on BTO contracts	3 monitorin g meetings conducte d on BTO contracts	3 monitoring meetings conducted on BTO contracts.	WMML M	Supply Chain Management	Manager: Supply Chain Management
	no schedul e of bid committ ee sittings			Developing mechan isms to monitor sitting of bid committe es by June 2026	No Monitorin g mechan ism to ensure Bids are Awarded within the Validity period	Attending to all submitted requisition for advert	Percentage of requisition for adverts attended	4.3.5	0,25	100% requisitions for advert attended within 5 days by 30 June 2026	Requisitions submission register from user department, Re gister of appointment for bid specification	R -	R -	N/A	100% requisitio n for advert attended within 5 days	100% requisitio n for advert attended within 5 days	100% requisitio n for advert attended within 5 days	100% requisition for advert attended within 5 days	WMML M	Supply Chain Management	Manager: Supply Chain Management
						Evaluation of closed bids within 30 days after tender closing	Percentage of Appointed bids evaluated committee within 7 days after tender closing	4.3.6	0,25	100% appointment of bid evaluation committees for closed tenders within 7 days by 30 June 2026	Appointment for bid evaluation committees, closing register and signed schedule of bid sittings	R -	R -	N/A	100% appointm ent of bid evelautio n committee	100% appointm ent of bid evelautio n committee	100% appointm ent of bid evelautio n committee	100% appointment of bid evelautio n committee	WMML M	Supply Chain Management	Manager: Supply Chain Management

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
						Adjudication of evaluated bids within 60 days after tender closing	Percentage of bids adjudicated within 60 days after tender closing	4.3.7	0,25	100% adjudication of evaluated bids within 60 days after tender closing by 30 June 2026	schedule of bid adjudication committees,attendance register ,closing register	R -	R -	N/A	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts by June 2026	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3.8	0,25	12 Contract registers reviewed by June 2026	12 monthly reviewed contract registers	R -	R -	N/A	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies reviewed annually	Review of existing sectional policies and approval by the council.	Number of reviewed and approved sectional policies	4.3.9	0,25	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Policy by June 2026	Reviewed and approved Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Policy,resolution extract	R -	R -	N/A	N/A	N/A	N/A	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Policy.	WMMLM	Supply Chain Management	Manager: Supply Chain Management
Assets and Stores Management	Financial statements with non-compliance with laws	To achieve a clean audit by June 2027	4,4	To have an accurate GRAP compliant Asset Register by June 2026	Accurate and complete Fixed Assets Register as at 30 June 2023 with no Audit Findings	Reviewal and Approval of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconciliations reviewed and approved.	4.4.1	0,5	12 Reviewed and approved Assets reconciliations by 30 June 2026	12 monthly asset reconciliations	R -	R -		3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	WMMLM	Asset Management	Manager: Asset & Stores Management

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategi s	Baseline Informati on	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Bud get	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
					Asset manage ment module which has difference s 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 non reconciling assets between asset register and Asset Module by June 2026.	Progress reports,Signed Reconciliation between the asset register and the asset management module	R -	R -	Submit Reconcili ation between the 2024/25 Asset register and the asset manage ment module	Process 100% of 2024/25 transacti ons on the asset module.	100% alignmen t of Asset manage ment register that is reconcile d to the Asset manage ment module for 2024/25	Process 100% of the 2025/26 transactions on the asset module and perform reconciliation to asset register.	WMML M	Asset Management	Manager: Asset & Stores Management	
					GRAP Complian t 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 2026	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI register	R 2 500 000, 00	R 2 500 000, 00	R -	1 GRAP Complian t Asset Register reviewed and submitte d to AG.	N/A	N/A	N/A	WMML M	Asset Management	Manager: Asset & Stores Management
					All assets recorded in the FAR do exist and valuated accurately by June 2026	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of reviewed and approved quartely Assets Verification Reports	4.4.4	0.25	4 Reviewed and approved Assets Verification Reportss by June 2026	4 Assets Verification Reports	R -	R -	n/a	1 reviewed and approved Asset verificatio n report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verificatio n report.	1 reviewed and approved Asset verification report.	WMML M	Asset Management	Manager: Asset & Stores Management
					Basis and assumpti ons on which assets are accounte d for to be well document ed and approved by June 2026	Audited PPE methodol ogy 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(movabl e assets) Methodolog y by June 2026	PPE(movable assets) methodology signed and approved by CFO	R -	R -	N/A	N/A	N/A	01 Reviewed and Approved PPE(movable assets) Methodology	WMML M	Asset Management	Manager: Assets and Stores Management
					Monthly update on inventory movemen ts by June 2026	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 reconciliatio ns by June 2026	12 Inventory reconciliations	R -	N/A	3 Reviewe d and approved Inventory reconcilia tions	3 Reviewe d and approved Inventory reconcilia tions	3 Reviewe d and approved Inventory reconcilia tions	3 Reviewed and approved Inventory reconciliations	WMML M	Stores	Manager: Assets and Stores Management

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Sub - Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
				Inventory updates once every quarter by June 2026	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 2026	4 Reviewed and signed Inventory Count Reports	R -	R -	N/A	1 Reviewed and approved Inventory Count	1 Reviewed and approved Inventory Count	1 Reviewed and approved Inventory Count	1 Reviewed and approved Inventory Count	WMMLM	Stores	Manager: Assets and Stores Management	
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 2027		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 2026	Stock request forms, delivery notes, Authorised Stock issue form	R 3 800 000, 00	R 3 800 000, 00	N/A	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	WMMLM	Stores	Manager: Assets and Stores Management	
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2027		Annual review Asset and Inventory Management Policies by June 2026	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 2026	reviewed Assets and Inventory Management Policies, council resolution extract	R -	R -	N/A	N/A	N/A	N/A	Reviewed 1 Asset and 1 Inventory Management Policies	WMMLM	Stores	Manager: Assets and Stores Management	
	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 2027		Reviewal of an effective Asset Management Plan by June 2026	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 2026	Reviewed and signed Assets Management Plan	R -	R -	N/A	N/A	N/A	N/A	1 Reviewed asset management plan.	WMMLM	Asset Management	Manager: Assets and Stores Management	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategie s	Baseline Informati on	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Bud get	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
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 2026	Audited Annual Financial Statements for 2024/25 with compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Number Credible Annual and Interim Financial Statements submitted	4.5.1	0,5	1 Credible and fully compliant Annual Financial Statement for 2024/25 submitted to AG and 1 Credible and fully compliant for 2025/26 Interim Financial Statements submitted to CFO by June 2026	Signed Interim Financial statements and signed Annual financial statements	R -	R -	N/A	1 Credible and fully compliant 2024/25 Annual Financial Statements submitted to AG.	N/A	N/A	1 Credible and fully compliant 2025/26 Interim Financial Statements submitted to CFO.	WMML M	Reporting	Manager: Budgeting and Reporting
		To achieve a clean audit by June 2027		Manage audit and ensure audit readiness by June 2026	Audited Annual Financial Statements for 2024/5 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	100% of responses to Request for information (RFI), Communication of finding(Coaf) and Audit Action Plan Implementation	4.5.2	0,25	100% of responses to RFI, COaF and Audit Action Plan	RFI Register,COAF register, Audit Action Plan	R 5 996 639, 95	R 5 996 639, 95	N/A	N/A	Responding to RFI and COAF from AG	Development of Audit Action plan	Implementation and monitoring of Audit Action Plan	WMML M	Reporting	Manager: Budgeting and Reporting
				Performance of Monthly bank reconciliations by June 2026	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 2026	12 Signed monthly Bank Reconciliation	R -	R -	N/A	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	WMML M	Reporting	Manager: Budgeting and Reporting
		Adhere to compliance to Municipal budget and reporting		Preparation and submission of all in-year statutory reports which is section	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 2026	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	R -		Submitted 3 s71 and 3 monthly FMG reports(June, July and Aug)	Submitted 3 s71 and 3 monthly FMG reports (Sept, Oct and Nov)	Submitted 3 s71 and 3 monthly FMG reports (Dec, Jan and Feb)	Submitted 3 s71 and 3 monthly FMG reports (March, April and May)	WMML M	Reporting	Manager: Budgeting and Reporting



KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategi c Objecti	Objec tive No.	Strategie s	Baseline Informati on	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Bud get	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
		g require ments by June 2027		71,52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2026	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 2026	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R -	R -		Submitte d 1 Quarterly and 1 FMG Report (Q4)	Submitte d 1 Quarterly and 1 FMG Report (Q1)	Submitte d 1 Quarterly and 1 FMG Report (Q2)	Submitted 1 Quarterly and 1 FMG Report (Q3)	WMML M	Reporting	Manager: Budgeting and Reporting
					s72 reports submitted	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0,25	Submitted 1 signed s72 Report (Mid Year assessment Report) by 26 June 2026	Proof of submission s72 Report	R -	R -		N/A	N/A	1 submitte d s72 Report	N/A	WMML M	Reporting	Manager: Budgeting and Reporting
					Recruitm ent of new interns	Training of newly appointed financial management Interns to meet minimum competency requirements	Number of trained financial management interns to meet minimum competency requirements	4.5.7	0,25	2 Trained financial managemen t interns to meet minimum competency requirement s by June 2026	Proof of registration of 2 intern and Attendance register	R 300 000,00	R 300 000,00		Enroll 2 Financial Manage ment interns to meet the minum compete ncy	2 Financial Manage ment interns attending training on minum compete ncy	2 interns attending training on minum compete ncy	2 interns attending training on minum competency	WMML M	Reporting	Manager: Budgeting and Reporting
Budgeting	The municip ality needs to comply with all statutory budgetin g and reportin g require ments	To timely produce budgets in line with the National Treasur y guidelin es and regulati ons by June 2027	4,6	Develop and monitor processe s to ensure timely preparati on, adoption and publicatio n of credible municipal budgets by June 2026	Adjustme nts budget approved by 28 February 2025 and draft budget approved by 31 March 2025; final budget approved 30 May 2025	Compile three budgets to be approved by council	Number of Approved budgets	4.6.1	0,5	1 adjusted budget , 1 Draft Budget and 1 Final budget for 2025/26 by 30 June 2026	Signed Adjustment budget 2025/26; Signed Draft budget 2026/27 Signed Final budget 2026/27 and Council resolutions	R -	R -	n/a	N/A	N/A	Approved budget adjustme nt 2025/26; Approved Draft budget 2026/27	Approved 2026/27 Final Budget	WMML M	Budgeting	Manager: Budgeting and Reporting
					Publicatio n 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 2026	op	R 10 000,00	R 10 000,00	n/a	N/A	N/A	Advertisi ng of Adjustme nt budget	Advertisi ng of tabled Draft budget; Advertising of Approved final budget	WMML M	Budgeting	Manager: Budgeting and Reporting

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategie s	Baseline Informati on	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Bud get	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	Outdate d Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0,25	1 IDP and Budget policy reviewed and adopted by 30 June 2026	Reviewed policy,resolution extract	R -	0	n/a	N/A	N/A	N/A	1 Reviewed and adopted IDP/Budget Policy.	WMMLM	Budgeting	Manager: Budgeting and Reporting

Reporting against the above information will be done at the end of each quarter as a monitoring mechanism that is currently being used by the municipality even though responsible heads of sections make an effort to monitor these on a monthly basis.

## 7. In-year budget statement tables

### a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	24 187	–	32 263	32 263	2 016	30 247	1501%	24 187
Service charges	–	61 186	–	4 403	4 403	5 099	(696)	-14%	61 186
Investment revenue	–	39 677	–	2 928	2 928	3 306	(378)	-11%	39 677
Transfers and subsidies - Operational	–	367 150	–	149 507	149 507	30 596	118 911	0	367 150
Other own revenue	–	41 805	–	1 820	1 820	3 484	(1 664)	-48%	41 805
<b>Total Revenue (excluding capital transfers and contributions)</b>	–	<b>534 006</b>	–	<b>190 920</b>	<b>190 920</b>	<b>44 500</b>	<b>146 420</b>	<b>329%</b>	<b>534 006</b>
Employee costs	–	148 023	–	10 856	10 856	12 335	(1 480)	-12%	148 023
Remuneration of Councillors	–	31 370	–	2 273	2 273	2 614	(341)	-13%	31 370
Depreciation and amortisation	–	48 219	–	–	–	4 018	(4 018)	-100%	48 219
Interest	–	104	–	–	–	9	(9)	-100%	104
Inventory consumed and bulk purchases	–	67 145	–	1 620	1 620	5 595	(3 975)	-71%	67 145
Transfers and subsidies	–	5 454	–	–	–	454	(454)	-100%	5 454
Other expenditure	–	229 157	–	7 560	7 560	19 096	(11 537)	-60%	229 157
<b>Total Expenditure</b>	–	<b>529 471</b>	–	<b>22 308</b>	<b>22 308</b>	<b>44 123</b>	<b>(21 814)</b>	<b>-49%</b>	<b>529 471</b>
<b>Surplus/(Deficit)</b>	–	<b>4 535</b>	–	<b>168 612</b>	<b>168 612</b>	<b>378</b>	<b>168 234</b>	<b>44518%</b>	<b>4 535</b>
Transfers and subsidies - capital (monetary allocations)	–	86 137	–	6 444	6 444	7 178	(734)	-10%	86 137
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	–	<b>90 672</b>	–	<b>175 055</b>	<b>175 055</b>	<b>7 556</b>	<b>167 499</b>	<b>2217%</b>	<b>90 672</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	–	<b>90 672</b>	–	<b>175 055</b>	<b>175 055</b>	<b>7 556</b>	<b>167 499</b>	<b>2217%</b>	<b>90 672</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	–	<b>165 872</b>	–	<b>7 332</b>	<b>7 332</b>	<b>13 823</b>	<b>(6 491)</b>	<b>-47%</b>	<b>165 872</b>
Capital transfers recognised	–	74 854	–	5 608	5 608	6 238	(630)	-10%	74 854
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	<b>91 018</b>	–	<b>1 724</b>	<b>1 724</b>	<b>7 585</b>	<b>(5 861)</b>	<b>-77%</b>	<b>91 018</b>
<b>Total sources of capital funds</b>	–	<b>165 872</b>	–	<b>7 332</b>	<b>7 332</b>	<b>13 823</b>	<b>(6 491)</b>	<b>-47%</b>	<b>165 872</b>
<b>Financial position</b>									
Total current assets	–	529 307	–		837 684				529 307
Total non current assets	–	1 060 793	–		961 550				1 060 793
Total current liabilities	–	146 043	–		133 946				146 043
Total non current liabilities	–	11 950	–		11 950				11 950
Community wealth/Equity	–	<b>1 432 107</b>	–		<b>1 653 338</b>				<b>1 432 107</b>
<b>Cash flows</b>									
Net cash from (used) operating	–	172 239	–	125 583	125 583	14 353	(111 229)	-775%	172 239
Net cash from (used) investing	–	(190 043)	–	(11 656)	(11 656)	(15 837)	(4 181)	26%	(190 043)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the month/year end</b>	–	<b>391 902</b>	–	<b>654 027</b>	<b>654 027</b>	<b>408 222</b>	<b>(245 805)</b>	<b>-60%</b>	<b>391 902</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	38 183	4 490	2 969	3 092	3 075	2 923	2 580	83 414	140 726
<b>Creditors Age Analysis</b>									
Total Creditors	3 257	–	–	–	–	–	–	–	3 257

The table above shows a summary of the municipality's financial performance for the period ended 31 July 2025. The first part of the table shows financial performance which gives information about whether the municipality made a loss or a surplus during the month followed by a summary of the municipality's performance on its capital budget. This is then followed by the municipality's financial position, a summary of the cashflow recalculation and then debtors and creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		-	434 585	-	185 200	185 200	36 215	148 985	411%	434 585
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	434 585	-	185 200	185 200	36 215	148 985	411%	434 585
Internal audit		-	-	-	-	-	-	-		-
<i><b>Community and public safety</b></i>		-	5 960	-	145	145	497	(352)	-71%	5 960
Community and social services		-	1 569	-	105	105	131	(25)	-19%	1 569
Sport and recreation		-	200	-	37	37	17	20	122%	200
Public safety		-	4 191	-	3	3	349	(347)	-99%	4 191
<i><b>Economic and environmental services</b></i>		-	89 245	-	6 781	6 781	7 437	(656)	-9%	89 245
Planning and development		-	3 723	-	374	374	310	64	21%	3 723
Road transport		-	85 522	-	6 407	6 407	7 127	(720)	-10%	85 522
<i><b>Trading services</b></i>		-	90 352	-	5 238	5 238	7 529	(2 291)	-30%	90 352
Energy sources		-	80 917	-	4 705	4 705	6 743	(2 038)	-30%	80 917
Waste management		-	9 434	-	533	533	786	(253)	-32%	9 434
<i><b>Other</b></i>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	2	-	620 143	-	197 364	197 364	51 679	145 685	282%	620 143
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	228 655	-	12 392	12 392	19 055	(6 663)	-35%	228 655
Executive and council		-	66 361	-	4 467	4 467	5 530	(1 063)	-19%	66 361
Finance and administration		-	156 529	-	7 715	7 715	13 044	(5 329)	-41%	156 529
Internal audit		-	5 765	-	210	210	480	(270)	-56%	5 765
<i><b>Community and public safety</b></i>		-	42 942	-	3 875	3 875	3 579	297	8%	42 942
Community and social services		-	18 383	-	2 533	2 533	1 532	1 001	65%	18 383
Sport and recreation		-	2 969	-	163	163	247	(84)	-34%	2 969
Public safety		-	20 472	-	1 089	1 089	1 706	(617)	-36%	20 472
Housing		-	1 119	-	91	91	93	(2)	-3%	1 119
<i><b>Economic and environmental services</b></i>		-	115 310	-	2 431	2 431	9 609	(7 178)	-75%	115 310
Planning and development		-	38 827	-	1 578	1 578	3 236	(1 658)	-51%	38 827
Road transport		-	73 238	-	727	727	6 103	(5 376)	-88%	73 238
Environmental protection		-	3 244	-	126	126	270	(144)	-53%	3 244
<i><b>Trading services</b></i>		-	138 141	-	3 322	3 322	11 512	(8 190)	-71%	138 141
Energy sources		-	97 773	-	2 398	2 398	8 148	(5 750)	-71%	97 773
Waste management		-	40 368	-	923	923	3 364	(2 441)	-73%	40 368
<i><b>Other</b></i>		-	4 422	-	289	289	368	(80)	-22%	4 422
<b>Total Expenditure - Functional</b>	3	-	529 471	-	22 308	22 308	44 123	(21 814)	-49%	529 471
<b>Surplus/ (Deficit) for the year</b>		-	90 672	-	175 055	175 055	7 556	167 499	22,16785464	90 672

The table above shows the municipality's financial performance for the period ended 31 July 2025 in functional classification which was created by National treasury to assist in reporting financial information per functional area. This information is consolidated at National treasury level to produce the provincial and national financial reports.

### c) Revenue by Source

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		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			55 986	–	3 950	3 950	4 666	(716)	-15%	55 986
Service charges - Water			–	–	–	–	–	–		–
Service charges - Waste management			5 200	–	453	453	433	20	5%	5 200
Sale of Goods and Rendering of Services			22 481	–	668	668	1 873	(1 205)	-64%	22 481
Agency services			1 499	–	–	–	125	(125)	-100%	1 499
Interest earned from Receivables			3 984	–	235	235	332	(97)	-29%	3 984
Interest from Current and Non Current Assets			39 677	–	2 928	2 928	3 306	(378)	-11%	39 677
Rental from Fixed Assets			5 764	–	487	487	480	7	1%	5 764
Operational Revenue			405	–	21	21	34	(13)	-38%	405
Non-Exchange Revenue				–				–		
Property rates			24 187	–	32 263	32 263	2 016	30 247	1501%	24 187
Surcharges and Taxes			–	–	–	–	–	–		–
Fines, penalties and forfeits			386	–	10	10	32	(22)	-68%	386
Licence and permits			2 379		1	1	198	(198)	-100%	2 379
Transfers and subsidies - Operational			367 150	–	149 507	149 507	30 596	118 911	389%	367 150
Interest			4 907	–	398	398	409	(11)	-3%	4 907
Total Revenue (excluding capital transfers and contributions)		–	534 006	–	190 920	190 920	44 500	146 420	329%	534 006

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 R32.m million in the 1<sup>st</sup> month and a decrease is expected for the following months to the end 30 June 2026. The current revenue recognised on this stream may seem to be way above the monthly target but it is important to note that this is only due to properties levied only at the beginning of the financial for the whole year. This is the first month of implementation of the new valuation roll for the next five years. It has been noted that there are two main government properties that have drastically changed in their valuation. This has been brought up with the department responsible for the valuation roll to investigate, should there be a need for adjustment, that will be effected and may affect the revenue already recognised.
- ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households

now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R3.9 million for the month and a year to date actual of the same amount since this is the first month. This is below the projection by about 15% (about R716 thousand) which may add up to R8.5 million by the end of the year if attempts to better the situation do not yield the desired results. It is worth reporting that the municipality applied for a change in its tariff structure to that similar to the structure used by Eskom to bill the municipality referred to as Time of use (TOU). This allows the municipality to charge higher rates during pick times and lower rates during off-pick times which in turn encourages customers to use more electricity during off-pick periods and assist in lowering demand during the pick period while also assisting the municipality to be able to match the Eskom bill with the municipality's own billing to avoid incurring unidentifiable losses.

- **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 R453 thousand which is more than the projection by 5%. An investigation in the past has indicated that a decrease is seen during the year which is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes when customers raise queries.
- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R2.9 million worth of interest on investments with a year to date actual that is below the projection by 11% which we hope will improve as the year progresses to supplement the municipality's funding capacity during the adjustment budget process.
- **Interest on outstanding debtors:** The municipality charges interest on debtors owing for more than 30 days at a rate of prime plus 2% as per the municipality's credit control and debt collection

policy. This has yielded interest of R633 thousand for the period ended 31 July 2025 which is less than the amount projected for the period by 32%. 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 generated only R10 thousand worth of revenue on these fines during the month of July 2025. 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 R487 thousand for the month which has lead to the actual performance just above the projection by 1% which is a result of other revised contracts and increments related to the contractual arrangements.
- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for the past three years. This has been one of the municipality's promising revenue stream since the completion of the testing station. The municipality only generated R1 thousand worth of revenue for the period. As we have been reporting in the previous months, reports to necessary to record the generated revenue come after the month end processes have been processed which then results in the revenue not being recorded in time. The department continues to engage with Community Services to improve the situation.
- **Transfers and subsidies:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R149.5 million has been transferred to revenue for the period ended 31 July 2025 from the operating grants whose conditions have been met. This has recorded a year to date performance of the same amount as this is the first month 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.



d) **Debt Collection**

The table below shows a 13% overall collection rate for the month ended 31 July 2025 which is about 17% less than what was recorded at the same period last year. However, we note a 81% collection rate on leasehold fees, 75% on electricity and 64% on refuse removal for the period. The biggest difference is caused by the implementation of the new valuation which has resulted in more revenue than was anticipated due to the increase on some property values.

<b>WINNIE MADIKIZELA MANDELA LM : MONTHLY BILLING &amp; RECEIPTS (including VAT)</b>			
<b>YEAR ENDING: 30 June 2025</b>			
<b>INCOME TYPE</b>	<b>JULY</b>	<b>1st QUATER</b>	<b>TOTAL</b>
<b>RATES</b>			
billed	32 262 591,77	32 262 591,77	32 262 591,77
payment received	576 076,20	576 076,20	576 076,20
% of billing received	<b>2%</b>	<b>2%</b>	<b>2%</b>
<b>ELECTRICITY</b>			
billed	3 894 621,22	3 894 621,22	3 894 621,22
payment received	2 909 743,32	2 909 743,32	2 909 743,32
% of billing received	<b>75%</b>	<b>75%</b>	<b>75%</b>
<b>LEASEHOLD FEES</b>			
billed	433 420,39	433 420,39	433 420,39
payment received	350 000,94	350 000,94	350 000,94
% of billing received	<b>81%</b>	<b>81%</b>	<b>81%</b>
<b>VAT</b>			
billed	716 062,06	716 062,06	716 062,06
payment received	528 542,67	528 542,67	528 542,67
% of billing received	<b>74%</b>	<b>74%</b>	<b>74%</b>
<b>INTEREST</b>			
billed	652 757,01	652 757,01	652 757,01
payment received	160 548,70	160 548,70	160 548,70
% of billing received	<b>25%</b>	<b>25%</b>	<b>25%</b>
<b>REFUSE REMOVAL</b>			
billed	445 703,00	445 703,00	445 703,00
payment received	285 816,28	285 816,28	285 816,28
% of billing received	<b>64%</b>	<b>64%</b>	<b>64%</b>
<b>TOTAL INCOME</b>			
billed	<b>38 405 155,45</b>	<b>38 405 155,45</b>	<b>38 405 155,45</b>
payment received	<b>4 810 728,11</b>	<b>4 810 728,11</b>	<b>4 810 728,11</b>
% of billing received	<b>13%</b>	<b>13%</b>	<b>13%</b>

SERVICE CODE	SERVICE DESC	SETTLED RECEIPT AMOUNT	ADVANCE	CURRENT	CURRENT VAT	30 DAYS	30 DAYS VAT	60 DAYS	60 DAYS VAT	90 DAYS	90 DAYS VAT	120 DAYS	120 DAYS VAT	REST	REST VAT
3,00	INTEREST	6 405,16	-	-	-	-	-	-	-	-	-	-	-	6 405,16	-
4,00	ADJUSTMENTS	352,32	-	-	-	-	-	-	-	-	-	-	-	352,32	-
5,00	ELECTRICITY	3 387 152,98	-	21 702,58	3 474,83	1 687 981,71	252 910,11	103 587,02	15 191,64	18 563,90	2 721,06	-	-	1 069 490,42	211 529,71
8,00	REFUSE	352 348,84	-	4 568,46	685,25	127 828,87	19 294,74	16 146,14	2 383,63	4 424,38	641,59	3 287,28	476,03	153 148,59	19 463,88
10,00	RATES	608 893,14	-	6 594,96	-	287 679,17	-	25 018,77	-	7 553,03	-	2 688,59	-	279 358,62	-
11,00	BASIC ELECTRICI	97 645,13	-	1 882,75	62,97	61 566,69	9 228,98	7 406,26	1 311,57	-	-	120,24	18,04	14 217,31	1 830,32
15,00	LEASEHOLD	402 098,57	-	13 899,79	2 084,97	318 173,34	47 725,99	17 577,81	2 636,67	-	-	-	-	-	-
23,00	RECEIPT	(51 584,76)	13 544,55	-	-	(484,00)	-	(460,00)	-	-	-	(450,00)	-	(63 735,31)	-
25,00	LAND SALES	7 416,73	-	-	-	-	-	-	-	-	-	-	-	7 416,73	-
<b>TOTAL</b>		<b>4 810 728,11</b>	<b>13 544,55</b>	<b>48 648,54</b>	<b>6 308,02</b>	<b>2 482 745,78</b>	<b>329 159,82</b>	<b>169 276,00</b>	<b>21 523,51</b>	<b>30 541,31</b>	<b>3 362,65</b>	<b>5 646,11</b>	<b>494,07</b>	<b>1 466 653,84</b>	<b>232 823,91</b>
			<b>0,3%</b>	<b>1,0%</b>	<b>0,1%</b>	<b>51,6%</b>	<b>6,8%</b>	<b>3,5%</b>	<b>0,4%</b>	<b>0,6%</b>	<b>0,1%</b>	<b>0,1%</b>	<b>0,0%</b>	<b>30,5%</b>	<b>4,8%</b>

The above table gives a breakdown of the collection recorded to indicate the ageing of the debt collect as indicated above.

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		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			148 023		10 856	10 856	12 335	(1 480)	-12%	148 023
Remuneration of councillors			31 370		2 273	2 273	2 614	(341)	-13%	31 370
Bulk purchases - electricity			58 448		1 286	1 286	4 871	(3 584)	-74%	58 448
Inventory consumed			8 696		334	334	725	(391)	-54%	8 696
Debt impairment			6 109		–	–	509	(509)	-100%	6 109
Depreciation and amortisation			48 219		–	–	4 018	(4 018)	-100%	48 219
Interest			104		–	–	9	(9)	-100%	104
Contracted services			132 555		2 336	2 336	11 046	(8 710)	-79%	132 555
Transfers and subsidies			5 454		–	–	454	(454)	-100%	5 454
Irrecoverable debts written off			–		–	–	–	–		–
Operational costs			90 493		5 224	5 224	7 541	(2 317)	-31%	90 493
Losses on Disposal of Assets			–		–	–	–	–		–
Other Losses			–		–	–	–	–		–
Total Expenditure		–	529 471	–	22 308	22 308	44 123	(21 814)	-49%	529 471

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

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended 31 July 2025 reflects an amount of R10.8 million for employee costs and R2.2 thousand for the remuneration of councillors. The remuneration of councillors shows a 13% underspending compared to what is expected at the same period. Employee costs have recorded 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 R1.2 million on electricity purchases for the period ended 31 July 2025 and a year to date actual of the same which is below the projected expenditure by 74%. This amount only relates to 7 days of July as the billing by Eskom only takes place on the 10<sup>th</sup> day of each month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter in the previous years and recently monthly, resulting in the depreciation being reported at the end of every month but unfortunately that has not been the case this month as the asset register was still in the process of being reviewed to ensure that the assets are correctly accounted for in the annual financial statements. The depreciation run for the following month will include the current month as well.

- **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 R2.3 million worth of expenditure during the month. This is as a result of slow activity during the first months of each financial year which is always experienced.
- **Other Expenditure (Operational Costs):** This also shows a saving of about 31% which might be as a result of the slow spending during the first months of each financial year which is always experienced at this time of the year. This requires though that departments that are currently underspending be sensitised of the matter.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Corporate Services		-	220	-	17	17	18	(2)	-9,5%	220
Vote 3 - Budget and Treasury Office		-	399 920	-	152 087	152 087	33 327	118 760	356,4%	399 920
Vote 4 - Community Services		-	15 395	-	678	678	1 283	(605)	-47,2%	15 395
Vote 5 - Development Planning		-	34 816	-	33 240	33 240	2 901	30 339	1045,7%	34 816
Vote 6 - Engineering Services		-	169 791	-	11 343	11 343	14 149	(2 806)	-19,8%	169 791
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	-	<b>620 143</b>	-	<b>197 364</b>	<b>197 364</b>	<b>51 679</b>	<b>145 685</b>	<b>281,9%</b>	<b>620 143</b>

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 R11.3 million for the month with Budget and Treasury showing generation of over R152 million which may be attributable to grants that have already been received or spent more than the projected amounts as well as Development Planning at over R33.2 million.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		–	92 264	–	5 337	5 337	7 689	(2 352)	-30,6%	92 264
Vote 2 - Corporate Services		–	68 574	–	4 187	4 187	5 715	(1 528)	-26,7%	68 574
Vote 3 - Budget and Treasury Office		–	44 658	–	1 288	1 288	3 721	(2 434)	-65,4%	44 658
Vote 4 - Community Services		–	111 367	–	6 491	6 491	9 281	(2 790)	-30,1%	111 367
Vote 5 - Development Planning		–	34 737	–	1 251	1 251	2 895	(1 644)	-56,8%	34 737
Vote 6 - Engineering Services		–	177 871	–	3 756	3 756	14 823	(11 067)	-74,7%	177 871
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
<b>Total Expenditure by Vote</b>	2	–	<b>529 471</b>	–	<b>22 308</b>	<b>22 308</b>	<b>44 123</b>	<b>(21 814)</b>	<b>-49,4%</b>	<b>529 471</b>
<b>Surplus/ (Deficit) for the year</b>	2	–	<b>90 671</b>	–	<b>175 055</b>	<b>175 055</b>	<b>7 556</b>	<b>167 499</b>	<b>2216,8%</b>	<b>90 671</b>

The table above shows the expenditure by municipal vote. The total expenditure for the month of July 2025 amounted to above R22.3 million.

## h) Municipality's financial performance

**EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July**

Description	Ref	2024/25	Budget Year 2025/26							
		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			55 986	—	3 950	3 950	4 666	(716)	-15%	55 986
Service charges - Water			—	—	—	—	—	—	—	—
Service charges - Waste Water Management			—	—	—	—	—	—	—	—
Service charges - Waste management			5 200	—	453	453	433	20	5%	5 200
Sale of Goods and Rendering of Services			22 481	—	668	668	1 873	(1 205)	-64%	22 481
Agency services			1 499	—	—	—	125	(125)	-100%	1 499
Interest			—	—	—	—	—	—	—	—
Interest earned from Receivables			3 984	—	235	235	332	(97)	-29%	3 984
Interest from Current and Non Current Assets			39 677	—	2 928	2 928	3 306	(378)	-11%	39 677
Dividends			—	—	—	—	—	—	—	—
Rent on Land			—	—	—	—	—	—	—	—
Rental from Fixed Assets			5 764	—	487	487	480	7	1%	5 764
Licence and permits			—	—	—	—	—	—	—	—
Special rating levies			—	—	—	—	—	—	—	—
Operational Revenue			405	—	21	21	34	(13)	-38%	405
Non-Exchange Revenue				—				—		
Property rates			24 187	—	32 263	32 263	2 016	30 247	1501%	24 187
Surcharges and Taxes			—	—	—	—	—	—	—	—
Fines, penalties and forfeits			386	—	10	10	32	(22)	-68%	386
Licence and permits			2 379	—	1	1	198	(198)	-100%	2 379
Transfers and subsidies - Operational			367 150	—	149 507	149 507	30 596	118 911	389%	367 150
Interest			4 907	—	398	398	409	(11)	-3%	4 907
Total Revenue (excluding capital transfers and contributions)		—	534 006	—	190 920	190 920	44 500	146 420	329%	534 006
Expenditure By Type										
Employee related costs			148 023		10 856	10 856	12 335	(1 480)	-12%	148 023
Remuneration of councillors			31 370		2 273	2 273	2 614	(341)	-13%	31 370
Bulk purchases - electricity			58 448		1 286	1 286	4 871	(3 584)	-74%	58 448
Inventory consumed			8 696		334	334	725	(391)	-54%	8 696
Debt impairment			6 109		—	—	509	(509)	-100%	6 109
Depreciation and amortisation			48 219		—	—	4 018	(4 018)	-100%	48 219
Interest			104		—	—	9	(9)	-100%	104
Contracted services			132 555		2 336	2 336	11 046	(8 710)	-79%	132 555
Transfers and subsidies			5 454		—	—	454	(454)	-100%	5 454
Irrecoverable debts written off			—		—	—	—	—	—	—
Operational costs			90 493		5 224	5 224	7 541	(2 317)	-31%	90 493
Losses on Disposal of Assets			—		—	—	—	—	—	—
Other Losses			—		—	—	—	—	—	—
Total Expenditure		—	529 471	—	22 308	22 308	44 123	(21 814)	-49%	529 471
Surplus/(Deficit)		—	4 535	—	168 612	168 612	378	168 234	0	4 535
Transfers and subsidies - capital (monetary allocations)			86 137		6 444	6 444	7 178	(734)	-10%	86 137
Transfers and subsidies - capital (in-kind)			—		—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		—	90 672	—	175 055	175 055	7 556	167 499	0	90 672
Income Tax					—	—	—	—	—	—
Surplus/(Deficit) after income tax		—	90 672	—	175 055	175 055	7 556	167 499	0	90 672
Share of Surplus/Deficit attributable to Joint Venture					—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities					—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		—	90 672	—	175 055	175 055	7 556	167 499	0	90 672
Share of Surplus/Deficit attributable to Associate					—	—	—	—	—	—
Intercompany/Parent subsidiary transactions					—	—	—	—	—	—
Surplus/ (Deficit) for the year		—	90 672	—	175 055	175 055	7 556	167 499	0	90 672

The municipality has so far recorded a surplus of over R175 million for the period ended 31 July 2025. This must be seen in the correct perspective as there has been receipts of the expected grants from the national purse. The municipality is still heavily reliant on grant funding and as such the surpluses still need to be seen in that perspective as they relate to expenditures that are still to be incurred. Measures still need to be put in place to move the municipality towards self-sustainability.

## 8. Capital programme performance

### a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	57 006	–	5 163	5 163	4 751	(412)	-8,7%	57 006
Roads Infrastructure		–	55 702	–	5 163	5 163	4 642	(521)	-11,2%	55 702
Roads			36 155		4 905	4 905	3 013	(1 892)	-62,8%	36 155
Road Structures			19 547		258	258	1 629	1 371	84,2%	19 547
Solid Waste Infrastructure		–	1 304	–	–	–	109	109	100,0%	1 304
Landfill Sites			1 304				109	109	100,0%	1 304
<b>Community Assets</b>		–	21 663	–	37	37	1 805	1 768	98,0%	21 663
Community Facilities		–	4 601	–	–	–	383	383	100,0%	4 601
Halls			2 427				202	202	100,0%	2 427
Markets			2 174				181	181	100,0%	2 174
Sport and Recreation Facilities		–	17 062	–	37	37	1 422	1 385	97,4%	17 062
Indoor Facilities			16 888				1 407	1 407	100,0%	16 888
Outdoor Facilities			174		37	37	14	(23)	-155,3%	174
<b>Heritage assets</b>		–	1 304	–	–	–	109	109	100,0%	1 304
Works of Art			1 304				109	109	100,0%	1 304
<b>Other assets</b>		–	24 568	–	–	–	2 047	2 047	100,0%	24 568
Operational Buildings		–	24 568	–	–	–	2 047	2 047	100,0%	24 568
Municipal Offices			1 739				145	145	100,0%	1 739
Manufacturing Plant			22 829				1 902	1 902	100,0%	22 829
<b>Computer Equipment</b>		–	1 826	–	–	–	152	152	100,0%	1 826
Computer Equipment			1 826				152	152	100,0%	1 826
<b>Furniture and Office Equipment</b>		–	2 865	–	–	–	239	239	100,0%	2 865
Furniture and Office Equipment			2 865				239	239	100,0%	2 865
<b>Machinery and Equipment</b>		–	639	–	–	–	53	53	100,0%	639
Machinery and Equipment			639				53	53	100,0%	639
<b>Transport Assets</b>		–	6 739	–	–	–	562	562	100,0%	6 739
Transport Assets			6 739				562	562	100,0%	6 739
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	–	116 611	–	5 200	5 200	9 718	4 518	46,5%	116 611



EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4 603	-	-	-	384	384	100,0%	4 603
Roads Infrastructure		-	4 603	-	-	-	384	384	100,0%	4 603
Roads			4 603		-	-	384	384	100,0%	4 603
Road Structures						-	-	-		-
<b>Other assets</b>		-	3 339	-	-	-	278	278	100,0%	3 339
Operational Buildings		-	3 339	-	-	-	278	278	100,0%	3 339
Municipal Offices			3 339			-	278	278	100,0%	3 339
Pay/Enquiry Points						-	-	-		-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	7 943	-	-	-	662	662	100,0%	7 943

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	41 319	-	2 132	2 132	3 443	1 311	38,1%	41 319
Roads Infrastructure		-	39 666	-	2 132	2 132	3 306	1 173	35,5%	39 666
Roads			39 666		2 132	2 132	3 306	1 173	35,5%	39 666
Electrical Infrastructure		-	1 652	-	-	-	138	138	100,0%	1 652
LV Networks			1 652		-	-	138	138	100,0%	1 652
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	-	41 319	-	2 132	2 132	3 443	1 311	38,1%	41 319

The above tables indicate that the municipality spent R7.3 million for the month from its capital budget for the period ended 31 July 2025. This is double the amount spent at the same time in the previous financial year which may be a good indicator of improvements to be expected in the current year.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Corporate Services		-	-	-	-	-	-	-		-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 4 - Community Services		-	-	-	-	-	-	-		-
Vote 5 - Development Planning		-	-	-	-	-	-	-		-
Vote 6 - Engineering Services		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive and Council		-	1 304	-	-	-	109	(109)	-100%	1 304
Vote 2 - Corporate Services		-	6 283	-	-	-	524	(524)	-100%	6 283
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 4 - Community Services		-	6 704	-	37	37	559	(522)	-93%	6 704
Vote 5 - Development Planning		-	25 003	-	-	-	2 084	(2 084)	-100%	25 003
Vote 6 - Engineering Services		-	126 579	-	7 295	7 295	10 548	(3 253)	-31%	126 579
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	-	165 872	-	7 332	7 332	13 823	(6 491)	-47%	165 872
<b>Total Capital Expenditure</b>		-	165 872	-	7 332	7 332	13 823	(6 491)	-47%	165 872
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	9 591	-	-	-	799	(799)	-100%	9 591
Executive and council			1 304		-	-	109	(109)	-100%	1 304
Finance and administration			8 287		-	-	691	(691)	-100%	8 287
Internal audit			-			-	-	-		-
<b>Community and public safety</b>		-	21 446	-	37	37	1 787	(1 750)	-98%	21 446
Community and social services			21 037		-	-	1 753	(1 753)	-100%	21 037
Sport and recreation			409		37	37	34	3	9%	409
<b>Economic and environmental services</b>		-	130 053	-	7 295	7 295	10 838	(3 543)	-33%	130 053
Planning and development			30 081		-	-	2 507	(2 507)	-100%	30 081
Road transport			99 972		7 295	7 295	8 331	(1 036)	-12%	99 972
Environmental protection			-			-	-	-		-
<b>Trading services</b>		-	4 783	-	-	-	399	(399)	-100%	4 783
Energy sources			1 652		-	-	138	(138)	-100%	1 652
Waste management			3 130		-	-	261	(261)	-100%	3 130
<b>Other</b>			-			-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	165 872	-	7 332	7 332	13 823	(6 491)	-47%	165 872
<b>Funded by:</b>										
National Government			74 320		5 571	5 571	6 193	(622)	-10%	74 320
Provincial Government			535		37	37	45	(8)	-17%	535
District Municipality			-			-	-	-		-
<b>Transfers recognised - capital</b>		-	74 854	-	5 608	5 608	6 238	(630)	-10%	74 854
<b>Borrowing</b>	6		-			-	-	-		-
<b>Internally generated funds</b>			91 018		1 724	1 724	7 585	(5 861)	-77%	91 018
<b>Total Capital Funding</b>		-	165 872	-	7 332	7 332	13 823	(6 491)	-47%	165 872

The above table indicate that the municipality spent R7.3 million from its capital budget for the period ended 31 July 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 - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	42 118	–	864	864	3 510	2 646	75,4%	42 118
Roads Infrastructure		–	34 604	–	584	584	2 884	2 299	79,7%	34 604
<i>Roads</i>			520			–	43	43	100,0%	520
<i>Road Structures</i>			33 123		584	584	2 760	2 176	78,8%	33 123
<i>Road Furniture</i>			961			–	80	80	100,0%	961
Storm water Infrastructure		–	1 400	–	–	–	117	117	100,0%	1 400
<i>Drainage Collection</i>			1 400				117	117	100,0%	1 400
Electrical Infrastructure		–	1 113	–	–	–	93	93	100,0%	1 113
<i>MV Networks</i>			1 113			–	93	93	100,0%	1 113
Solid Waste Infrastructure		–	5 000	–	279	279	417	137	33,0%	5 000
<i>Landfill Sites</i>			3 500			–	292	292	100,0%	3 500
<i>Waste Drop-off Points</i>			1 500		279	279	125	(154)	-123,4%	1 500
<b>Community Assets</b>		–	2 831	–	–	–	236	236	100,0%	2 831
Community Facilities		–	2 831	–	–	–	236	236	100,0%	2 831
<i>Halls</i>			2 100			–	175	175	100,0%	2 100
<i>Libraries</i>			350			–	29	29	100,0%	350
<i>Cemeteries/Crematoria</i>			200			–	17	17	100,0%	200
<i>Parks</i>			181			–	15	15	100,0%	181
<b>Other assets</b>		–	3 432	–	0	0	286	286	99,9%	3 432
Operational Buildings		–	3 432	–	0	0	286	286	99,9%	3 432
<i>Municipal Offices</i>			3 239		0	0	270	270	99,9%	3 239
<i>Yards</i>			193			–	16	16	100,0%	193
<b>Intangible Assets</b>		–	209	–	–	–	17	17	100,0%	209
Licences and Rights		–	209	–	–	–	17	17	100,0%	209
<i>Computer Software and Applications</i>			209			–	17	17	100,0%	209
<b>Computer Equipment</b>		–	106	–	–	–	9	9	100,0%	106
Computer Equipment			106			–	9	9	100,0%	106
<b>Furniture and Office Equipment</b>		–	264	–	–	–	22	22	100,0%	264
Furniture and Office Equipment			264			–	22	22	100,0%	264
<b>Machinery and Equipment</b>		–	872	–	–	–	73	73	100,0%	872
Machinery and Equipment			872			–	73	73	100,0%	872
<b>Transport Assets</b>		–	5 364	–	33	33	447	414	92,6%	5 364
Transport Assets			5 364		33	33	447	414	92,6%	5 364
<b>Total Repairs and Maintenance Expenditure</b>	1	–	55 196	–	897	897	4 600	3 703	80,5%	55 196

The table shows that the municipality spent R897 thousand on the maintenance of its assets and infrastructure during the month of July 2025 with a year to date actual below the projected spending by over 80% for the same period. This is however a great improvement from the performances reported at the same time in the previous years.

## **9. Supply chain management**

The municipality has an established Supply Chain Management Unit in terms of the Municipal Finance Management Act. The section is placed within the Budget and Treasury to deal centrally with all issues that relate to procurement, demand management, logistics and disposals. The following is the indication of the activities that have occurred within the department for the period being reported on.

### **a. Acquisition management**

To improve the system of acquisition management the following should be taken into considerations

- Goods and services must only be procured in accordance with authorized procurement processes.
- Procurement of goods and services, either through quotations or through a bidding process, must be within the threshold values as determined by National treasury and the municipality's supply chain management policy.

### **b. Handling of tenders**

During the 2020/21 financial year, the municipality adopted electronic submission of tenders where separate email addresses were created seven day tenders and full tenders. This has resulted in the following benefits to both the municipality and the bidders:

- There is always a trail that will be traced forever for tender submissions
- The municipality will no longer lose tender documents as they can always be retrieved
- There is no risk of submissions being manipulated
- No late submissions or early submissions may be claimed without proof
- The municipality is now able to reach service providers anywhere in the country which has increased the number of submissions received and therefore strengthened competition and openness of the tender processes
- Both the tenderers and the municipality have copies of the submissions
- Bidders may not need to print or keep any hard copy documents
- Risks of fraud reduced drastically
- No filing space required as these are now stored on the municipal server

To continue ensuring these processes are transparent the following has been introduced:

- 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
Pondoland Times	Core Function:Police Forces Traffic And	2025/08/08	2 000,00	Re-Advert For Cctv Cameras
Pondoland Times	Core Function:Human Resources	2025/08/08	2 000,00	Request Ro Re-Advertise Website Revamp And Maintenance For 3 Years Procurement Of Mobile Contracts For Five Years Procurement And Installation Of It Equipment At Civic Centre
Pondoland Times	Core Function:Human Resources	2025/08/04	2 000,00	Request For Advertising Of The Postion Namely: General Assistant Under Engineering Services Department ( Permanently).
Pondoland Times	Core Function:Economic Development/Plann	2025/07/31	2 000,00	Request For A Newspaper Advert For A Service Provider To Do Pre-Capaci Building For Wmm Lm Manufacturing Hubs And Outdoor Advertising
Pondoland Times	Core Function:Municipal Manager Town Se	2025/07/14	2 000,00	Request For Manufacturing And Erection Of The Life-Size Bronze Statue Of Winnie Madikizela Mandela In Bizana

10 000,00

#### 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
Fakade Construction (Pty) Ltd	Core Function:Mayor And Council	2025/08/04	2 625,00	Request For Lunch With Soft Drinks For Induction Of Bizana Rate Payers Held On 05 August 2025 At Winnie Madikizela Mandela Council Chambers C Centre At 09h00
Amatshezi Transport	Core Function:Mayor And Council	2025/08/04	3 990,00	Request 15 Seater Taxi For Women's Caucus Outreach To Be Held On The 0 2025 At Mount Ayliff At 09h00
G-U Trading And Projects	Core Function:Mayor And Council	2025/07/15	4 025,00	Request Lunch With Soft Drinks For Rate Payers Meeting To Be Held On T 2025 At Civic Centre Council Chamber At 10h00
Government Printing Works	Core Function:Finance	2025/07/15	5 043,99	Payment For Revised Property Rates By-Law
Asilondele Trading	Core Function:Mayor And Council	2025/07/23	5 225,00	Request Lunch With Soft Drinks For Inkciyo Support To Be Held On The 2 2025 At Council Chamber At 10h00
Da Black Horse	Core Function:Mayor And Council	2025/08/04	5 250,00	Request For Lunch And Water For ; For 50 People Who Will Be Attending Council Meeting On The 5th August 2025 At10h00
Firststrand	Core Function:Roads	2025/08/08	5 380,00	Fuel For Diesel Tanker
Zizentle Trading Enterprise	Core Function:Biodiversity And Landscape	2025/08/13	8 880,00	Request Provision Of Transport 2x15 Seater Taxi For Coastal Committee (1st Taxi From Mdatya-Ward 28 To Wild Coast Sun)(2nd Taxi From Khumbuz To Wild Coast Sun) And Return Back Stakeholders To Their Wards (25 &2
African Compass Trading 37cc	Core Function:Mayor And Council	2025/08/12	9 450,00	Request Lunch With Soft Drinks For Code Of Conduct And Reviewed Standi To Be Held On The 12 August 2025 At Multi Purpose Youth Centre At 10h0
Mie (Pty) Ltd	Core Function:Human Resources	2025/07/14	9 799,43	Payment For Environmental/Ewpw Wardens(Additional Invoice Number 461s
Hi-Land Exhaust And Alignment	Core Function:Roads	2025/08/07	14 995,00	Request Purchase Of New Bell Grader Tyre Jcf 375 Ec Size 17.5/25
Mp 8209 Electrical And Project	Core Function:Administrative And Corpora	2025/08/07	15 000,00	Request For 250 All Purpose Cleaner ( 750 Ml)
Reinmo Construction And Projec	Core Function:Mayor And Council	2025/08/12	15 000,00	Request For Lunch And Water For The 21 August At Mbongweni Community H For 150 People
Izakhuxolo Contruction&Project	Core Function:Mayor And Council	2025/08/12	17 250,00	Request Lunch With Soft Drinks For Womens Month Celebration To Be Held 12 August 2025 WmmIm Civic Centre
The Dream Girls Enterprise	Core Function:Solid Waste Removal	2025/07/31	17 300,00	Request For Hiring Of Tlb For 1 Day
Siyathuthuka 101 Enterprise	Core Function:Mayor And Council	2025/07/22	17 700,00	Request Pre-School Matt For Nelson Mandela 67 Minutes To Be Held On Th 18 July 2025 At Ward 03
Bavuyi Civils	Core Function:Mayor And Council	2025/08/07	18 100,00	Request For Lunch And Soft Drinks For Community Education Program That Held On The 22 July 2025 At 10h00
Tyres & More Kokstad	Core Function:Roads	2025/08/12	18 474,80	Request Purchase Of New Bell Grader Tyre Jcf 375 Ec Size 17.5/25
Kwik-Fit Bizana	Core Function:Fleet Management	2025/07/16	18 693,43	Request For Three All Terrain Tyres With Registration Number Kly270ec 265/65r17
Kwik-Fit Bizana	Core Function:Fleet Management	2025/07/15	19 209,99	Request For Four All Terrain Tyres With Registration Number Kkc028e 265/60r18
101 Monwabcy Consultancy Sevir	Core Function:Mayor And Council	2025/08/12	20 690,00	Request Lunch With Soft Drinks For Community Education Program To Be H 12 August 2025 At Ntabezulu Community Hall At 10h00
Xolani Hopefield Civil Constru	Core Function:Mayor And Council	2025/08/07	21 000,00	Request Lunch With Soft Drinks For Initiation Awareness Campaign To Be The 08 August 2025 At Mzamba Community Hall Ward 07
Gcodi And Sons (Pty) Ltd	Core Function:Mayor And Council	2025/08/13	22 000,00	Request Lunch With Soft Drinks For Womens Month Celebration To Be Held 22 August 2025

Creditor Name	Function Name	Order Date	Value	Specifications
Esri South Africa	Core Function:Economic Development/Plann	2025/07/11	22 563,00	Payment For Renewal Of Arcgis Online Viewer
Siyathuthuka 101 Enterprise	Core Function:Mayor And Council	2025/08/07	22 650,00	Request For Lunch With Soft Drinks For Community Education Program To On The 20 August 2025 At Ntabendlovu Community Hall At 10hoo
Univerisity Of Johannesburg	Core Function:Human Resources	2025/07/15	25 000,00	Study Assistant For Mr. S. Mtshengu
Mthobeli Msiza	Core Function:Mayor And Council	2025/08/04	25 200,00	Request For Taxis For To Attend Presentation Of Draft Re-Determinati Municipal Boundaries By Demarcation Board To Be Held On The 31 July 20 Matatiele
Makhalendlovu Enterprise	Core Function:Mayor And Council	2025/07/31	27 660,00	Request Lunch With Soft Drinks For Community Education Program To Be H 28 July 2025 At Kwajali Sport Ground At 10h00
Wabani Business And Related Pr	Core Function:Roads	2025/08/12	28 180,00	3 Lever Lockset Sabs
Slimdo	Core Function:Roads	2025/08/13	28 900,00	Request For Service Provider To Supply ; Delivery And Installation Of Home Doors And 3 Wooden Doors.

475 234,64

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

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

Creditor Name	Function Name	Order Date	Value	Specifications
Liasa	Non-Core Function:Libraries And Archives	2025/08/01	35 000,00	Payment For Conference Fees
University Of Pretoria	Core Function:Human Resources	2025/07/15	50 000,00	Study Assistance For N. Ntlanga

85 000,00



## 10. Status of Tenders

This procurement is done through a system of competitive bidding processes advertised on the provincial paper for a minimum of 14 days as per Regulation 14 as per S19 of Treasury Regulation of MFMA.

### a) Mini Tender progress for July 2025

No mini tenders were awarded during the month of July 2025.

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

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
<b>Jul-25</b>						
1	Techseeds Telecommunication	R 2 021 380,30	WMM M 21/01/25/01 PAB	Procurement of PABX and Internet Service Provider	Thursday, 07 August 2025	Corporate Services
2	Mabhula Force	R 450 762,59	WMM -LM 10/04/25/01 PWA	Paving of Amos Nogxina Community Hall	Monday, 11 August 2025	Community Services
<b>Total</b>		<b>R 2 472 142,89</b>				

### c) Status of current tenders

Decription of the Project	Bid Number	Chairper son	Closing Date	Val idit y	Extens ion of Validi ty	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
Maintenance and Service of Back-up Generator for 3 Years	WMM-LM 13/04/23/01 BUG	Mr.M.M adikizela	Thursday, 12 June 2025	90	0	Wednesday, 10 September 2025	Ms. L. Mbhele	ON Evaluation	Engineering Services	N.Ntlanga, V.Mqina , N.Ngcunukana	Thursday, 14 August 2025	63,00	Valid	27,00
Three Year Turnkey Contract for Electrical Service Providers	WMM-LM 000 103 TCE	Miss.N. Mshwes hwe	Monday, 09 June 2025	90	0	Sunday, 07 September 2025	Mr.M.Mtetand aba	ON Evaluation	Engineering Services	V.Nontanda, L.Mhlembana, V.Mqina , S.Noqhamza	Thursday, 14 August 2025	66,00	Valid	24,00
Car Wash Services	WMM-LM 18/09/24/01 CWS	Miss.N. Mshwes hwe	Monday, 09 June 2025	90	0	Sunday, 07 September 2025	Mr.M.Mtetand aba	ON Evaluation	Corporate Services	V.Nontanda, L.Mhlembana, V.Mqina , S.Noqhamza	Thursday, 14 August 2025	66,00	Valid	24,00
Call out for Crane Truck for 24 Months	WMM LM 16/05/25/03 COC	V.Mqina	Monday, 23 June 2025	90	0	Sunday, 21 September 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	S.Morlock, N,Ngwjane ,S.Noqhamza	Thursday, 14 August 2025	52,00	Valid	38,00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
Relocating of High Mast and Procurement of Flood Lights	WMM LM 15/05/25/02 HFL	V.Mqina	Monday, 09 June 2025	90	0	Sunday, 07 September 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	S.Morlock , N.Ngejane , .S.Noqhamza	Thursday, 14 August 2025	66,00	Valid	24,00
Ward 8 to Red Hub Access Road	RFQ-MIG 25/26	V.Nontanda	Friday, 04 July 2025	90	0	Thursday, 02 October 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa, N.Ngejane , M.Somi	Thursday, 14 August 2025	41,00	Valid	49,00
Mbuthweni to Nokhatshile Access Road	RFQ-MIG 25/26	V.Nontanda	Friday, 04 July 2025	90	0	Thursday, 02 October 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa, N.Ngejane , M.Somi	Thursday, 14 August 2025	41,00	Valid	49,00
Panel of Attorneys for 36 Months-Part 2	WMM LM 0054 PA 36 M	Not yet Appointed	Tuesday, 12 August 2025	90	0	Monday, 10 November 2025	Not yet appointed	Closed	Municipal Manager	N.Mshwehswa, N.Ngejane , M.Somi	Thursday, 14 August 2025	2,00	Valid	88,00
Pre-Capacity Building for Manufacturing Hubs	WMMLM- 10/06/22 B GBS C	Not yet Appointed	Thursday, 14 August 2025	90	0	Wednesday, 12 November 2025	Not yet appointed	Closed	Engineering Services	N.Mshwehswa, N.Ngejane , M.Somi	Thursday, 14 August 2025	0,00	Valid	90,00
Electrification of Jali Village- 212 Households	WMMLM-RFQ Jali Electrification	Mrs. S.Sako	Thursday, 07 August 2025	90	0	Wednesday, 05 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa, N.Ngejane , M.Somi	Thursday, 14 August 2025	7,00	Valid	83,00
Electrification of Nomlacu Phase 4-174 Households	WMMLM-RFQ Nomlacu Phase 4	Mrs. S.Sako	Thursday, 07 August 2025	90	0	Wednesday, 05 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa, N.Ngejane , M.Somi	Thursday, 14 August 2025	7,00	Valid	83,00
Electrification of Zizityaneni Phase 2 -286 Households	WMMLM-RFQ Zizityaneni Phase 2	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa, N.Ngejane , M.Somi	Thursday, 14 August 2025	10,00	Valid	80,00
Maintenance of Giniswayo Access Road (Ward 11 )	WMM RFQ Road Maintanance -00063	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa,Z.S hange , .S.Noqhamza	Thursday, 14 August 2025	10,00	Valid	80,00
Maintenance of Mbandana Access Road (Ward 18)	WMM RFQ Road Maintanance -00063	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa,Z.S hange , .S.Noqhamza	Thursday, 14 August 2025	10,00	Valid	80,00
Maintanance of Nkantolo via Komkhulu Access Road (Ward 27)	WMM RFQ Road Maintanance -00063	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa,Z.S hange , .S.Noqhamza	Thursday, 14 August 2025	10,00	Valid	80,00
Maintanance of Branchini to Mbabazo Access Road (Ward 19)	WMM RFQ Road Maintanance -00063	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa,Z.S hange , .S.Noqhamza	Thursday, 14 August 2025	10,00	Valid	80,00
Maintanance of Reformed via Lukhola to Bethula Access Road (Ward 22)	WMM RFQ Road Maintanance -00063	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa,Z.S hange , .S.Noqhamza	Thursday, 14 August 2025	10,00	Valid	80,00
Maintanance of Khananda Access Road (Ward 29)	WMM RFQ Road Maintanance -00063	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa,Z.S hange , .S.Noqhamza	Thursday, 14 August 2025	10,00	Valid	80,00
Maintanance of Pelepele to Jojozi Access Road (Ward 29)	WMM RFQ Road Maintanance -00063	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa,Z.S hange , .S.Noqhamza	Thursday, 14 August 2025	10,00	Valid	80,00
Maintanance of Seaview to Mabhanoyini Access Road	WMM RFQ Road Maintanance -00063	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswa,Z.S hange	Thursday, 14 August	10,00	Valid	80,00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
(Ward 23)										,S.Noqhamza	2025			
Maintenance of Matshezini Access Road (Ward 25)	WMM RFQ Road Maintanance -00063	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswwe,Z.S hange ,S.Noqhamza	Thursday, 14 August 2025	10,00	Valid	80,00
Maintanance of Qadu Access Road ( Ward 14)	WMM RFQ Road Maintanance -00063	Mrs. S.Sako	Monday, 04 August 2025	90	0	Sunday, 02 November 2025	Miss.L.Mbhele	ON Evaluation	Engineering Services	N.Mshwehswwe,Z.S hange ,S.Noqhamza	Thursday, 14 August 2025	10,00	Valid	80,00

#### d) Deviations

No deviations were approved during the month.

#### e) Unauthorised, Irregular, Fruitless and Wasteful Expenditure

Below is the list of all Irregular, Fruitless and Wasteful expenditures identified during the year. All expenditures related to panels allocation that had already been done when the finding was raised have been included up to the end of June 2025.

As reported in the audit action plan, municipality's implementing the INEP found themselves owing SARS VAT when the accounting treatment of the INEP grant changed which was expected to attract interests due to the debt going back five years. The municipality made its submission and has been charged Interest and penalties on the debt amounting to R2 180 440,29 which has been included in this report. Municipality, Provincial Treasury and SARS and still engaged on negotiations to have the interests and penalties written-off as these are as a result of the change in accounting treatment introduced in 2024 by Treasury but affecting more than five years back.

Winnie Madikizela-Mandela Local Municipality																		
Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																		
No	Date of discovery	Date Reported to Council/MPAC	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
												UI	DP	CC	TR	P	WO	General comments
		30 October 2024	31 July 2024	EF008539-0011	Ziinzame Consulting Engineers	R 182 090,51	R 182 091		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	20 September 2024	EF008598-0001	Ziinzame Consulting Engineers	R 320 909,80	R 320 910		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF0098721-0003	Ziinzame Consulting Engineers	R 155 147,01	R 155 147		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF0098721-0003	Ziinzame Consulting Engineers	R 346 970,74	R 346 971		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	17 December 2024	EF008688-0004	Ziinzame Consulting Engineers	R 658 062,94	R 658 063		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	17 December 2024	EF008688-0004	Ziinzame Consulting Engineers	R 193 049,35	R 193 049		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	16 September 2024	EF008594-00194	Ziinzame Consulting Engineers	R 218 131,22	R 218 131		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	17 December 2024	EF008688-0004	Ziinzame Consulting Engineers	R 177 345,62	R 177 346		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	20 September 2024	EF008597-00198	Ziinzame Consulting Engineers	R 220 019,09	R 220 019		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	17 December 2024	EF008688-0004	Ziinzame Consulting Engineers	R 283 577,04	R 283 577		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	02 August 2024	EF008546-00137	Ziinzame Consulting Engineers	R 267 492,83	R 267 493		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	02 April 2025	EF008788-00455	Ziinzame Consulting Engineers	R 341 917,97	R 341 918		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off

Winnie Madikizela-Mandela Local Municipality																		
Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																		
No	Date of discovery	Date Reported to Council/IMPAC	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
												UI	DP	CC	TR	P	WO	General comments
		30 October 2024	02 August 2024	EF008546-000137	Zinzame Consulting Engineers	R 285 745,33	R 285 745		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	02 April 2025	EF008788-000455	Zinzame Consulting Engineers	R 345 754,22	R 345 754		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	02 August 2024	E00F8546-000137	Zinzame Consulting Engineers	R 239 436,06	R 239 436		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	04 March 2025	EF8749-000409	Zinzame Consulting Engineers	R 1 280 078,09	R 1 280 078		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	01 April 2025	EF8782-000450	Zinzame Consulting Engineers	R 215 006,24	R 215 006		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	02 April 2025	EF008788-000455	Zinzame Consulting Engineers	R 238 813,27	R 238 813		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	19 December 2024	EF008698-0002	ODG Technologies PTY LTD	R 2 093 489,06	R 2 093 489		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF008722-000367	ODG Technologies PTY LTD	R 1 225 093,59	R 1 225 094		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	24 March 2025	EF8763-000001	ODG Technologies PTY LTD	R 1 176 540,44	R 1 176 540		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	20 September 2024	EF008581-000177	Nikhwe Group	R 325 335,00	R 325 335		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	02 April 2025	EF008788-000455	Nikhwe Group	R 793 585,93	R 793 586		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	06 September 2024	EF008581-000177	Nikhwe Group	R 77 625,00	R 77 625		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	06 September 2024	EF008581-000177	Nikhwe Group	R 209 760,00	R 209 760		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF8723-000373	Nikhwe Group	R 373 290,00	R 373 290		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	06 September 2024	EF008581-00177	Nikhwe Group	R 267 720,00	R 267 720		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	20 December 2024	EF008697-00338	Nikhwe Group	R 155 997,50	R 155 998		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	06 September 2024	EF008581-000177	Nikhwe Group	R 362 480,00	R 362 480		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	20 December 2024	EF8697-000338	Nikhwe Group	R 304 203,75	R 304 204		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF008540-000131	Thake Electrical	R 234 667,53	R 234 668		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	20 December 2024	EF008698-000339	Thake Electrical	R 144 766,35	R 144 766		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	25 March 2025	EF008775-000440	Thake Electrical	R 147 112,86	R 147 113		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	31 July 2024	EF00840-000131	Thake Electrical	R 241 778,67	R 241 779		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	20 December 2024	EF008698-000339	Thake Electrical	R 120 218,73	R 120 219		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	25 March 2025	EF008775-000440	Thake Electrical	R 144 028,67	R 144 029		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	02 April 2025	EF008789-000457	Thake Electrical	R 1 037 090,70	R 1 037 091		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	31 July 2024	EF008541-000132	MVI Construction	R 787 376,25	R 787 376		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	03 September 2024	EF008573-000166	MVI Construction	R 300 098,25	R 300 098		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	20 September 2024	EF00085-0019595	MVI Construction	R 186 509,98	R 186 510		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	22 November 2024	EF008662-000283	MVI Construction	R 211 945,00	R 211 945		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off

Winnie Madikizela-Mandela Local Municipality

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

No	Date of discovery	Date Reported to Council/MPAC	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			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
												UI	DP	CC	TR	P	WO	General comments
		30 April 2025	31 January 2025	EF8721-000366	MVI Construction	R 197 664,98	R 197 665		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	03 September 2024	EF0085771-00165	MVI Construction	R 693 109,60	R 693 110		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 September 2024	EF008600-000201	MVI Construction	R 1 687 064,40	R 1 687 064		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	01 November 2024	EF008642-00026	MVI Construction	R 169 889,50	R 169 890		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	17 December 2024	EF00868-000325	MVI Construction	R 450 174,17	R 450 174		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF009723-000373	MVI Construction	R 346 910,32	R 346 910		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 March 2025	E00F8774-000439	MVI Construction	R 205 754,32	R 205 754		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	15 August 2024	EF008552-000142	LG Construction	R 848 137,88	R 848 138		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 September 2024	EF008613-000231	LG Construction	R 474 225,40	R 474 225		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 September 2024	EF008610-000226	LG Construction	R 450 854,22	R 450 854		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 September 2024	E00F8613-000231	LG Construction	R 225 427,11	R 225 427		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	06 September 2024	EF008581-000177	LG Construction	R 613 419,21	R 613 419		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 September 2024	EF008603-000216	LG Construction	R 627 786,38	R 627 786		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	22 November 2024	EF008661-000282	LG Construction	R 124 430,00	R 124 430		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 March 2025	EF008774-000439	LG Construction	R 485 197,18	R 485 197		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	22 November 2024	EF008663-000284	Wosa Nawe 16	R 145 674,21	R 145 674		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	31 July 2024	EF008539-000130	Wosa Nawe 16	R 145 674,21	R 145 674		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	31 July 2024	EF008539-000130	Wosa Nawe 16	R 274 363,50	R 274 364		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	31 July 2024	EF008539-000130	Wosa Nawe 16	R 291 348,42	R 291 348		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	03 September 2024	EF008673-000166	Siti Cargo	R 1 008 598,19	R 1 008 598		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	20 September 2024	EF008596-000197	Siti Cargo	R 417 591,45	R 417 591		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	31 October 2024	EF008629-000245	Siti Cargo	R 326 077,79	R 326 078		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	17 January 2025	EF0018709-000355	Siti Cargo	R 349 105,50	R 349 106		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	06 September 2024	EF008581-000177	Siti Cargo	R 526 194,00	R 526 194		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	22 November 2024	EF008661-000282	Siti Cargo	R 371 128,00	R 371 128		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 September 2024	EF008600-000201	Siti Cargo	R 470 350,00	R 470 350		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF008724-000375	Siti Cargo	R 251 502,70	R 251 503		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	06 September 2024	EF8581-000177	Eyethu Construction & Plant Hire	R 323 784,80	R 323 785		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 September 2024	EF8600-000201	Eyethu Construction & Plant Hire	R 1 122 556,40	R 1 122 556		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off

Winnie Madikizela-Mandela Local Municipality																	
Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																	
No	Date of discovery	Date Reported to Council/MPAC	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
												UI	DP	CC	TR	P	WO
		30 January 2025	22 November 2024	EF008661-000282	Eyethu Construction & Plant Hire	R 319 759,55	R 319 760		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	09 December 2024	EF008688-0001	Eyethu Construction & Plant Hire	R 565 392,75	R 565 393		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	07 December 2024	EF008685-0001	Eyethu Construction & Plant Hire	R 345 000,00	R 345 000		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	04 March 2025	EF008749-000409	Eyethu Construction & Plant Hire	R 434 720,70	R 434 721		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF008723-000373	Eyethu Construction & Plant Hire	R 147 371,84	R 147 372		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	01 April 2025	EF0086781-000449	Eyethu Construction & Plant Hire	R 926 952,13	R 926 952		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	03 September 2024	EF008571-000165	Masilo JV Castlehill	R 601 983,75	R 601 984		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 September 2024	EF008600-000201	Masilo JV Castlehill	R 904 242,32	R 904 242		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	01 November 2024	EF008642-000260	Masilo JV Castlehill	R 211 366,93	R 211 367		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	17 December 2024	EF008688-000325	Masilo JV Castlehill	R 435 454,40	R 435 454		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	28 February 2025	EF008745-000404	Masilo JV Castlehill	R 134 562,65	R 134 563		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	28 February 2025	EF008745-000404	Masilo JV Castlehill	R 269 125,30	R 269 125		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 September 2024	EF8600-00201	Mvumeza	R 560 771,05	R 560 771		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	06 September 2024	EF008581-00177	Mvumeza	R 497 472,75	R 497 473		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	22 November 2024	EF008681-00282	Mvumeza	R 350 221,00	R 350 221		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	19 December 2024	EF0086891-0001	Mvumeza	R 636 458,76	R 636 459		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	19 December 2024	EF008693-0004	Mvumeza	R 255 615,45	R 255 615		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	31 July 2024	EF008539-000130	Mvumeza	R 89 777,48	R 89 777		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	06 September 2024	EF008580-000176	Thake Electrical	R 6 096 049,84	R 6 096 050		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	01 November 2024	EF008644-000262	Thake Electrical	R 466 185,63	R 466 186		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	17 December 2024	EF008688-000325	Thake Electrical	R 921 402,52	R 921 403		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 September 2024	EF008602-000215	Thake Electrical	R 3 982 308,44	R 3 982 308		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF008722-000367	Thake Electrical	R 782 665,39	R 782 665		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	30 August 2024	EF008562-000153	Thake Electrical	R 3 357 088,74	R 3 357 089		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 January 2025	22 November 2024	EF008663-000284	Thake Electrical	R 1 201 153,73	R 1 201 154		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF008722-000367	Thake Electrical	R 2 590 763,36	R 2 590 763		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	31 July 2024	EF008539-000130	Nikhwe Group	R 146 537,99	R 146 538		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 October 2024	02 August 2024	EF008543-000134	Nikhwe Group	R 955 181,83	R 955 182		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
		30 April 2025	31 January 2025	EF008726-000377	Nikhwe Group	R 146 537,84	R 146 538		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off

Winnie Madikizela-Mandela Local Municipality																	
Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																	
No	Date of discovery	Date Reported to Council/IMPAC	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	<input type="checkbox"/>					
												UI	DP	CC	TR	P	WO
			02 May 2025	EF8806-000475	Zinzame Consulting Engineers	R 966 639,50	R 966 640		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			30 June 2025	EF8883-000565	Zinzame Consulting Engineers	R 100 609,40	R 100 609		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			01 April 2025	EF008782-0001	Zinzame Consulting Engineers	R 496 386,95	R 496 387		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			01 April 2025	EF008782-0001	Zinzame Consulting Engineers	R 611 723,92	R 611 724		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			30 June 2025	EF8883-000565	Zinzame Consulting Engineers	R 200 680,91	R 200 681		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			30 June 2025	EF8883-000565	Zinzame Consulting Engineers	R 159 709,62	R 159 710		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
					Zinzame Consulting Engineers	R 214 572,06	R 214 572		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			30 May 2025	EF008841-000516	ODG Technologies PTY LTD	R 249 729,06	R 249 729		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			27 June 2025	EF8875-000554	Thake Electrical	R 36 227,73	R 36 228		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			25 June 2025	EF008872-000550	Thake Electrical	R 411 450,80	R 411 451		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			25 June 2025	EF008872-000550	Thake Electrical	R 73 802,17	R 73 802		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			17 May 2025	EF00799-00003	MVI Construction	R 444 112,78	R 444 113		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			16 April 2025	EF008798-000466	MVI Construction	R 222 056,40	R 222 056		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			30 June 2025	EF8882-000564	LG Construction	R 510 450,50	R 510 451		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			28 June 2025	EF008882-0003	LG Construction	R 106 822,12	R 106 822		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			06 June 2025	EF008853-0002	LG Construction	R 371 311,22	R 371 311		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			02 May 2025	EF008807-0002	LG Construction	R 665 952,33	R 665 952		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			06 June 2025	EF8894-000576	LG Construction	R 88 098,05	R 88 098		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			25 June 2025	EF008895-0004	Siti Cargo	R 145 407,15	R 145 407		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			25 June 2025	EF008900-0002	Siti Cargo	R 244 182,49	R 244 182		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			17 December 2025	EF008688-000325	Siti Cargo	R 644 349,60	R 644 350		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			15 May 2025	EF8816-000482	Siti Cargo	R 125 751,35	R 125 751		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			24 April 2025	EF8807-000476	Eyethu Construction & Plant Hire	R 303 989,71	R 303 990		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			27 June 2025	EF8875-000553	Eyethu Construction & Plant Hire	R 282 259,25	R 282 259		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			04 March 2025	EF00888-0001	Eyethu Construction & Plant Hire	R 235 822,45	R 235 822		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			19 June 2025	EF008869-0001	Eyethu Construction & Plant Hire	R 564 518,51	R 564 519		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			16 April 2025	EF008798-00010	Thake Electrical	R 253 235,69	R 253 236		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
			JNL-000012632	JNL-000012632	SARS	R 183 151,39			Interest on Penalties related to INEP accounting change	Not Applicable	Fruitless & Wasteful Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Still being negotiated between Treasury and SARS



Winnie Madikizela-Mandela Local Municipality																		
Irregular, Unauthorised, Fruitless and Wasteful Expenditure - 2024-25																		
No	Date of discovery	Date Reported to Council/MPAC	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			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
												UI	DP	CC	TR	P	WO	General comments
			JNL-000012632	JNL-000012632	SARS	R 1 997 288,90			Penalty on INEP-SARS Fines related to INEP Accounting Change	Not Applicable	Fruitless & Wasteful Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Still being negotiated between Treasury and SARS
			27 June 2025	EF008909-0005	BMI-Electrical	R 273 650,75			Variation order did not comply with s116 (3)(b)&© of the MFMA	Not Applicable	Irregular expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	To be investigated
			30 May 2025	EF008839	Iqhayiya Design Workshop	R 80 000,00	R 80 000		Bidder's allocation process was found not to be in line with s217 of the Constitution	Not Applicable	Irregular expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Investigated and written-off
							R 70 110 321,31	R 67 656 230,27	R -									

## 11. Database utilisation

The following table indicates the service providers that have been utilised for the month of July 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	Specification	CSDRe fNumb er	Ward No.
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Police Forces Traffic	2025/08/08	2 000,00	OPEN	RE-ADVERT FOR CCTV CAMERAS	MAAA 05704 34	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Human Resources	2025/08/08	2 000,00	OPEN	Request ro Re-advertise Website revamp and Maintenance for 3 Years Procurement of mobile contracts for five years Procurement and installation of IT Equipment at civic Centre	MAAA 05704 34	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Human Resources	2025/08/04	2 000,00	OPEN	REQUEST FOR ADVERTISING OF THE POSTION NAMELY: GENERAL ASSISTANT UNDER ENGINEERING SERVICES DEPARTMENT ( PERMANENTLY).	MAAA 05704 34	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Economic Development/Plan ning	2025/07/31	2 000,00	OPEN	REQUEST FOR A NEWSPAPER ADVERT FOR A SERVICE PROVIDER TO DO PRE-CAPACI BUILDING FOR WMM LM MANUFACTURING HUBS AND OUTDOOR ADVERTISING	MAAA 05704 34	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Municipal Manager	2025/07/14	2 000,00	RECEIVED	REQUEST FOR MANUFACTURING AND ERECTION OF THE LIFE-SIZE BRONZE STATUE OF WINNIE MADIKIZELA MANDELA IN BIZANA	MAAA 05704 34	Ward 17
FAKADE CONSTRUCTION (PTY) LTD	P.O.BOX 307 BIZANA WARD 1 4800	Mayor and Council	2025/08/04	2 625,00	PARTLY	REQUEST FOR LUNCH WITH SOFT DRINKS FOR INDUCTION OF BIZANA RATE PAYERS HELD ON 05 AUGUST 2025 AT WINNIE MADIKIZELA MANDELA COUNCIL CHAMBERS C CENTRE AT 09H00	MAAA 01251 70	Ward 17
AMATSHEZI TRANSPORT	P O BOX 157 BIZANA 4800	Mayor and Council	2025/08/04	3 990,00	PARTLY	REQUEST 15 SEATER TAXI FOR WOMEN'S CAUCUS OUTREACH TO BE HELD ON THE 0 2025 AT MOUNT AYLIFF AT 09H00	MAAA 08474 72	Ward 06
G-U TRADING AND PROJECTS	NTLENI ADMIN AREA ROCKVILLE WARD 10 4810	Mayor and Council	2025/07/15	4 025,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR RATE PAYERS MEETING TO BE HELD ON T 2025 AT CIVIC CENTRE COUNCIL CHAMBER AT 10H00	MAAA 04626 34	Ward 10
ASILONDELE TRADING	EZITYANENI LOCATION ZIZITYANENI WARD 31 4800	Mayor and Council	2025/07/23	5 225,00	OPEN	REQUEST LUNCH WITH SOFT DRINKS FOR INKCIYO SUPPORT TO BE HELD ON THE 2 2025 AT COUNCIL CHAMBER AT 10H00	MAAA 06736 00	Ward 31
TAMATI TRANSPORT PTY LTD	P.O BOX 77 BIZANA WARD 17 4800	Mayor and Council	2025/07/23	5 400,00	PARTLY	TRANSPORT	MAAA 03691 47	Ward 17
ZIZENTLE TRADING ENTERPRISE	CINGWENI LOCATION; WARD 24 BIZ EASTERN CAPE WARD 24 4800	Biodiversity and Landscape	2025/08/13	8 880,00	OPEN	TRANSPORT 2X15 SEATER TAXI FOR COASTAL COMMITTEE (1ST TAXI FROM MDATYA-WARD 28 TO WILD COA AND RETURN BACK STAKEHOLDERS TO THEIR WARDS (25 &2	MAAA 07068 53	Ward 24
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	2025/08/12	9 450,00	OPEN	REQUEST LUNCH WITH SOFT DRINKS FOR CODE OF CONDUCT AND REVIEWED STANDI TO BE HELD ON THE 12 AUGUST 2025 AT MULTI PURPOSE YOUTH CENTRE AT 10H0	MAAA 01214 75	Ward 17
JNW TRADING	QEBEDU LOCATION	Solid Waste	2025/07/14	10 000,00	RECEIVED	PAYMENT FOR SUPPLY OF NYLON CORDS	MAAA	Ward

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specification	CSDRe fNumb er	Ward No.
ENTERPRISE	LUSIKISIKI WARD 31 4820	Removal					02520 21	17
MASINYANE AND SON	AMANIKHWE A/A NIKHWE 4800 4800	Libraries and Archives	2025/08/12	10 620,00	PARTLY	PAYMENT FOR SUPPLY OF PERIODICALS. JULY 2025	MAAA 05515 80	Ward 17
REINMO CONSTRUCTION AND PROJECTS	P.O.BOX 31 BIZANA WARD 14 4800	Mayor and Council	2025/08/12	15 000,00	OPEN	REQUEST FOR LUNCH AND WATER FOR THE 21 AUGUST AT MBONGWENI COMMUNITY H FOR 150 PEOPLE	MAAA 01428 04	Ward 14
MP 8209 ELECTRICAL AND PROJECT	LOT 2267 TEDDER AVENUE EXTENSION 3 MARGATE BIZANA 4275	Administrative and Corporate	2025/08/07	15 000,00	OPEN	REQUEST FOR 250 ALL PURPOSE CLEANER ( 750 ML)	MAAA 05499 87	Ward 06
ZONGS MTHASHVELA FUTHI INVESTM	AMANGUTYANA A/A NGCINGO LOCATION; BIZANA BIZANA 4800	Mayor and Council	2025/08/11	16 500,00	OPEN	Transport	MAAA 00035 72	Ward 17
Auditor-General of South Afric	P O BOX 446 PRETORIA 0001	Finance	2025/08/12	16 755,96	OPEN	Auditor general	MAAA 00966 20	Preto ria
IZAKHUXOLO CONSTRUCTION&P ROJECT	P.O BOX 44 BIZANA WARD 1 4800	Mayor and Council	2025/08/12	17 250,00	OPEN	REQUEST LUNCH WITH SOFT DRINKS FOR WOMENS MONTH CELEBRATION TO BE HELD 12 AUGUST 2025 WMMLM CIVIC CENTRE	MAAA 02028 97	Ward 1
THE DREAM GIRLS ENTREPRISE	PO BOX 75 BIZANA WARD 4800	Solid Waste Removal	2025/07/31	17 300,00	PARTLY	REQUEST FOR HIRING OF TLB FOR 1 DAY	MAAA 03909 21	Ward 17
SIYATHUTHUKA 101 ENTERPRISE	DAYIMANI LOCATION BIZANA WARD 12 4800	Mayor and Council	2025/07/22	17 700,00	RECEIVED	REQUEST PRE-SCHOOL MATT FOR NELSON MANDELA 67 MINUTES TO BE HELD ON TH 18 JULY 2025 AT WARD 03	MAAA 14439 64	Ward 12
NDIZANOYOLO TRADING ENTERPRISE	ERF 1818 EXTENSION 2 4800 4800	Mayor and Council	2025/08/12	18 000,00	OPEN	Lunch packs	MAAA 00858 84	Ward 16
BAVUYI CIVILS	AMADIBA A/A MGWEDE LOCATION 4800	Mayor and Council	2025/08/07	18 100,00	OPEN	REQUEST FOR LUNCH AND SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM THAT HELD ON THE 22 JULY 2025 AT 10H00	MAAA 13346 35	Ward 28
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	2025/08/12	18 474,80	OPEN	REQUEST PURCHASE OF NEW BELL GRADER TYRE JCF 375 EC SIZE 17.5/25	MAAA 02182 12	Kokst ad
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Fleet Management	2025/07/16	18 693,43	RECEIVED	REQUEST FOR THREE ALL TERRAIN TYRES WITH REGISTRATION NUMBER KLY270EC 265/65R17	MAAA 04082 88	Ward 1
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Fleet Management	2025/07/15	19 209,99	RECEIVED	REQUEST FOR FOUR ALL TERRAIN TYRES WITH REGISTRATION NUMBER KKC028E 265/60R18	MAAA 04082 88	Ward 1
101 MONWABCY CONSULTANCY SEVIR	Ntozelo store p.o.box 25 mbizana 4800	Mayor and Council	2025/08/12	20 690,00	PARTLY	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 12 AUGUST 2025 AT NTABEZULU COMMUNITY HALL AT 10H00	MAAA 11557 45	Ward 19
XOLANI HOPEFIELD CIVIL CONSTRU	P.O.BOX 210734 BIZANA 4800	Mayor and Council	2025/08/07	21 000,00	PARTLY	REQUEST LUNCH WITH SOFT DRINKS FOR INITIATION AWARENESS CAMPAIGN TO BE THE 08 AUGUST 2025 AT MZAMBA COMMUNITY HALL WARD 07	MAAA 06876 78	Ward 7
GCODI AND SONS (PTY) LTD	HOMBE A/A LUSIKISIKI 4820	Mayor and Council	2025/08/13	22 000,00	OPEN	REQUEST LUNCH WITH SOFT DRINKS FOR WOMENS MONTH CELEBRATION TO BE HELD 22 AUGUST 2025	MAAA 12948 98	Lusiki siki

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specification	CSDRe fNumb er	Ward No.
ESRI SOUTH AFRICA	INTERNATIONAL BUSINESS GATEWAY CNR NEW ROAD AND 6TH ROAD JOHANNESBURG 1687	Economic Development/Planning	2025/07/11	22 563,00	RECEIVED	PAYMENT FOR RENEWAL OF ARCGIS ONLINE VIEWER	MAAA 00039 12	Johannesburg
SIYATHUTHUKA 101 ENTERPRISE	DAYIMANI LOCATION BIZANA WARD 12 4800	:Mayor and Council	2025/08/07	22 650,00	OPEN	REQUEST FOR LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO ON THE 20 AUGUST 2025 AT NTABENDLOVU COMMUNITY HALL AT 10H00	MAAA 14439 64	Ward 12
UNIVERSITY OF JOHANNESBURG	P.O BOX 524 AUKLAND PARK 2006	Human Resources	2025/07/15	25 000,00	RECEIVED	study assistant for Mr. S. Mtshengu	MAAA 03586 69	Johannesburg
MTHOBELI MSIZA	AMANGUTYANA AA BIZANA SP; BIZANA WARD 12 4800	Mayor and Council	2025/08/04	25 200,00	PARTLY	REQUEST FOR TAXIS FOR TO ATTEND PRESENTATION OF DRAFT RE-DETERMINATI MUNICIPAL BOUNDARIES BY DEMARCATION BOARD TO BE HELD ON THE 31 JULY 20 MATATIELE	MAAA 02915 02	Ward 12
Makhalendlovu Enterprise	P O Box 210241 Bizana Bizana 4800	Mayor and Council	2025/07/31	27 660,00	PARTLY	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 28 JULY 2025 AT KWAJALI SPORT GROUND AT 10H00	MAAA 08576 64E	Ward 06
WABANI BUSINESS AND RELATED PR	AMANIKHWE LOCATION BIZANA BIZANA 4800	Roads	2025/08/12	28 180,00	OPEN	3 LEVER LOCKSET SABS	MAAA 00015 92	Ward 32
SLIMDO	PO BOX777 PORT EDWARD WARD 18 4295	Roads	2025/08/13	28 900,00	OPEN	REQUEST FOR SERVICE PROVIDER TO SUPPLY ; DELIVERY AND INSTALLATION OF HOME DOORS AND 3 WOODEN DOORS.	MAAA 01355 53	Ward 18

Total 522 042,18

## 12. Regulation 17(1) c Procurement

Regulation 17 of the Municipal Supply Chain Management Regulations dealing with Formal written price quotations allows the municipality where it is not possible to obtain at least three quotations that reasons be recorded and approved by the Chief Financial Officer. This differs from the Deviations provided on regulation 36 of the same regulations.

Below is the list of transactions that have been procured through the utilisation of the regulation 17(1)c during the year:

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Thursday, 17 July 2025	INV2007832	MIE	R 9 799,43	Membership Fees	CFO	Saturday, 05 July 2025	Corporate Services	NO	One quote	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
Thursday, 17 July 2025	PINV04635	ESRI South Africa	R 22 563,00	Licence Fees	CFO	Wednesday, 09 July 2025	LED	NO	One quote	Sole Provider
Friday, 04 July 2025	3000INV-0033338854	Nosa	R 10 114,25	Membership Fees	CFO	Wednesday, 09 July 2025	Municipal Managers office	NO	One quote	Sole Provider
Thursday, 17 July 2025	20008676	Institute of Local Government	R 5 590,00	Study Fees	CFO	Wednesday, 09 July 2025	Municipal Managers office	NO	One quote	Sole Provider
Friday, 01 August 2025	200006248	University of Johannesburg	R 25 000,00	Study Fees	CFO	Monday, 07 July 2025	Municipal Managers office	NO	One quote	Sole Provider
Friday, 01 August 2025	2024938	University of Pretoria	R 50 000,00	Membership Fees	CFO	Monday, 07 July 2025	Corporate Services	NO	One quote	Sole Provider

**TOTAL**

**R 123 066,68**

### 13. Contract Management

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

- a) Take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality 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 Records and Archiving Solutions (IFRA) for 3 years	1095	Friday, 31 January 2020	Monday, 30 January 2023	R 5 300 000,00	R 208 042,19	R -	R 208 042,19	expired	Operating Contract
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 4 206 347,98	-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 3 138 235,12	-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 2 277 881,86	-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	Ziinzame 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

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
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	-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	-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	-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 Site for a Period of 18	547	Wednesday, 21 June 2023	Thursday, 19 December 2024	R -	-R 3 135 083,88	R 552 861,84	-R 4 687 945,72	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
		Months									
WMM LM 03/11/22/05 EMT	Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	1095	Tuesday, 20 June 2023	Friday, 19 June 2026	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 Descipline 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	Ziinzame Consulting Engineers	Multi Descipline 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	Ziinzame Consulting Engineers	Profesional 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 Resourses	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 937 982,32	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



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 000103 M W18	Stira Construction	Construction of Mgqutsalala 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 Ntshikitsane 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 928 953,31	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
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 49 110,00	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
WMM LM 00012 BS	West Bank Limited	Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	R -	-R 1 198 674,31	R 3 150 223,00	-R 4 348 897,31	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 8 700 873,40	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 241 500,00	valid	Operating Contract
WMM LM 25/03/22/01 MDP	Ziinzame 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 34 419,00	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame 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 30 259,99	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 68 174,36	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	Dream Bold Business Consultancy	Pre-Capacity Building for	121	Tuesday, 21 May	Thursday, 19	R 2	R	R	R 1 818	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
GBS C		GBS Manufacturing Hubs		2024	September 2024	998 750,00	1 818 750,00	-	750,00		
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 150 075,00	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 526 582,57	R 5 526 582,57	R 620 644,21	R 3 905 938,36	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 Cleaning Resources for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	R -	-R 183 099,55	R 450 994,98	-R 634 094,53	valid	Operating Contract
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 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	-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 283 458,58	R 1 278 663,38	R -	R 1 278 663,38	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	R 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 622 137,43	R -	R -	R -	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
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Allocation of Khaleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	R 4 262 638,07	R 1 992 932,96	R 1 683 594,46	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 9 221,85	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 39 629,01	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 75 123,75	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 49 368,52	expired	Capital Contract
WMM LM 25/03/22/01	Manyobo Group	Allocation of Marhelane to	91	Wednesday, 29	Monday, 03 July	R 2	R	R	R	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
MDP		Mhlabuvelile Access Road		March 2023	2023	598 341,63	-	-	-		
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 89 642,50	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 1 998 674,61	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 Road	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
WMM LM 25/03/22/01 MDP	Ziinzame 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 1 939 900,00	-R 2 450,00	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	Ziinzame 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 14 620,00	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 89 390,62	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
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 Mafumbatha 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 1 161 286,46	R 325 335,00	R 835 951,46	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Proffesional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	R -	R -	R -	R -	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Professional Services of Mkhaweni Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	R 1 053 979,73	R 1 053 979,73	R 395 476,84	R 658 502,89	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allocation for Proffesional 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

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 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 3 131 381,00	R 2 556 690,35	R 574 690,65	expired	Capital Contract
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 4 219 071,49	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 2 263 524,30	R 503 346,95	expired	Capital Contract
WMM LM 00062 Part 1	LG Construction TA LGC Construction	Allocation of Mhlabomnyama Via Makhalweni to Plangweni	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	R 4 498 048,51	R 4 498 048,51	R 2 516 785,10	R 1 981 263,41	expired	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Allacation of Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	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	Ziinzame Consulting Engineers	Allacation 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	Ziinzame Consulting Engineers	Allacation of Consultants :Mhlabomnyama Via Makhalweni 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	Allacation 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	Allacation 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	Nikhwe Group	Allacation of Consultants :cabane to Krestu Access	365	Wednesday, 15	Thursday, 15 May	R	R	R	-R 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
MDP		Road		May 2024	2025	421 365,14	421 365,14	423 717,50	352,36		
WMM LM 25/03/22/01 MDP	Nikhwe Group	Allacation of Consultants :Construction of Sunyside Access Road	365	Thursday, 16 May 2024	Friday, 16 May 2025	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	Ziinzame Consulting Engineers	Allocation for proffesional 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 3 498 869,43	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 2 300 539,01	R 634 823,92	expired	Capital Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	Allocation- Nomlacu Phase 3	243	Friday, 26 July 2024	Wednesday, 26 March 2025	R 13 609 568,67	R 13 609 568,67	R 12 248 611,82	R 1 360 956,85	expired	Capital Contract
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 58 140,57	valid	Capital Contract
WMM 000 103 TCE	ODG Technologies PTY Ltd	Allocation- Electrification 167 Households at Nkanini	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



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
		Village for 2024/2025									
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 71 267,13	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 811 198,06	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	Spartial 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

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 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 Iiszwe 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 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	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

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 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 398 100,00	expired	Capital Contract
WMM LM 000113 S&CB	JNW Trading	Support 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	Maintenance 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 Mbhongo 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	Maintenance 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 Nqabeni 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 Zindloleni 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

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 63-RFQ	Athindura Trading	Maintanance 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 Mqonjwana to Greenville Access Road	182	Friday, 25 April 2025	Friday, 24 October 2025	R 8 799 921,71	R 8 799 921,71	R -	R 8 799 921,71	valid	Capital Contract
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 Maintnance 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 Ziziztyaneni 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

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
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 Iiszwe 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 Iiszwe 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 Mbhashe - 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
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle 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	Ubuhle 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	Ubuhle 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

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	Ubuhle 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	Ubuhle 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	Ubuhle 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 Mabheleni 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
						507 953 387,02	204 152 071,49	124 034 104,04	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 25<sup>th</sup> of March 2025
- Kick-off meeting was held on the 1<sup>st</sup> of April 2025
- Presentation of the audit strategy done on the 24<sup>th</sup> of April 2025
- Engagement letter signed on the 25<sup>th</sup> of April 2025
- Planning concluded on the 30<sup>th</sup> 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”

The office of the Auditor General has confirmed commencing with their year-end audit from the beginning of August 2025 to 30 November 2025.

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

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24																			
No	Issues identified	CoAF 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	CoAF 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 out-sourced. : 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 of January 2025	External Quality Assessment Report, Quality Improvement Plan
	Quarter 4 internal audit reports not presented to the Audit Committee	CoAF 02	Compliance	Internal Audit	Non-Compliance with Laws		No	No	No	Medium	This is due to prolonged anticipated discussion with management regarding the internal audit reports prior to presenting the reports to the audit committee	The internal audit unit should communicate the processes and time frames of communicating findings to management. The findings should be closed after the communicated timelines, to prevent delaying the process of finalising the internal audit reports on time	During the presentation of Internal Audit Strategy, the time line for each audit cycle will be discussed with relevant department. The Internal Audit Manager will also share with the management Internal Audit Engagement Letter which sets up the timing, scope and resources signed both by Senior Manager for each department and Internal Audit Manager.	N/A	Manager: Internal Audit	Internal Audit	30-Jun-25	Internal Audit Engagement Letter and Notification Letter are being issued to the cycle being audited.	Engagement Letter, Notification Letter
Uncorrected Misstatements																			

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Additional Disclosure - Uncorrected prior year misstatements	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	<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-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 - Differences 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	A final register has not been finalised because there are still accrual transactions being processed. This will be updated until the last day of submission
	Movable and immovable assets - Differences between the AFS and fixed or movable asset register audit finding	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 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	Management will correct the identified misstatements by : 1. Correcting the 2023 FY impairment for furniture on the movable asset register. 2. Processing a journal to dispose infrastructure which should have been disposed in 2023 FY.	N/A	Manager: Assets and Stores Management	Internal Audit	31-Jan-25	Completed - Journals processes in February 2025	JNL 12246 & 12247
Operating Expenditure																			

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Differences between Contracted expenditure and VAT input	CoAF 10	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Low	The management did not properly account the VAT amount since they pay the VAT on internal revenue	The management should account the expenditure and input VAT properly to reflect the substance of the transactions	To provide analysis schedule on transactions where input vat was not accounted for (ie vat on retention)	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This was done and corrected on the annual financial statements as audited	A final register haqs not been finalised because there are still accrual transactions being processed. This will be updated until the last day of submission
	Rental operating lease expenditure - Presentation and disclosure	CoAF 11	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	Yes	Medium	Management have omitted other part on operating accounting policy	The management should complete the accounting policy to reflect the correct treatment of the lease operating transactions	To draft accounting policy to reflect the correct treatment of the lease operating transactions	N/A	Manager: Revenue and Expenditure	Internal Audit	30-Jun-25	This has been updated on the 2025 Draft AFS	Draft Annual Financial Statements
	General expense: Free basic services	CoAF 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 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	A meeting will be held with Eskom to ensure that Eskom does not continue to subsidise households that are not in the Council Approved Indigent register.  Management will post to Eskom a new financial year Council approved verified indigent register and letter requesting ESKOM to discard previously submitted indigent register.  All invoices and supporting documents will be reviewed and confirmed against the approved register, monthly	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
Predetermined Objectives																			
	Difference between APR and BSD Listings submitted	CoAF 03	Performance Management	Engineering Services	Misstatement in financial statements		No	No	No	Medium	Inadequate review procedures applied on the performance information in verifying the accuracy of performance reported in the APR	Management should ensure that annual performance report provided for audit is accurate and complete and is supported and evidenced by accurate and valid information as required by section 121 of the MFMA	To develop review mechanisms that will ensure all reports are signed for by Managers responsible and the Senior Manager to ensuring accurate capturing and reviewing of performance information to align with POE and actual performance.	N/A	Manager: Project Management Unit	Internal Audit	15-Jul-25		

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Differences between Reported Information Amount and the Capitalised Amount	CoAF 05	Performance Management	Engineering Services	Misstatement in financial statements		No	No	No	High	Management did not adequately review the reported information as to ensure all expenditure incurred is reported on	Management should ensure that annual performance report provided for audit is accurate and complete and is supported and evidenced by accurate and valid information	Department to keep project files that will be reconciled with the Asset Register before submission for Auditing  Managers to review project files on a quarterly basis and provide proof of review  The Annual performance report to include a sign-off by asset management for expenditure recorded	N/A	Manager: Project Management Unit	Internal Audit	Quarterly		
	Difference between APR and POE submitted	CoAF 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	CoAF 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	A meeting will be held with Eskom to ensure that Eskom does not continue to subsidise households that are not in the Council Approved Indigent register.  Management will posit to Eskom a new financial year Council approved verified indigent register and letter requesting ESKOM to discard previously submitted indigent register.  All invoices and supporting documents will be reviewed and confirmed against the approved register, monthly	N/A	Manager: Social and Indigent Support Services	Internal Audit	28-Feb-25	Service Provider for the verification indigent register has been appointed  A verification of the current indigent register done	Copies of appointment letter of service provider for verification of indigent register, Council resolution extract for indigent register and letter to Eskom  Verification report and Payment voucher for services rendered

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24																			
No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Differences between Reported Information Amount and the AFS	CoAF 09	Performance Managment	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	CoAF 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 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	<p>Delays in the submission of payments and other information related to the 2024/25 financial year has resulted in the deadline not being met as transactions are still being received on a daily basis that should have been processed by 30 June 2025.</p> <p>The next date of review and the 19th August 2025 where we believe all the transactions will have been processed</p> <p>These will also be discussed on the management meeting scheduled for 18th August 2025</p>	Draft Annual Financial Statements
Procurement and Contract Management																			

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24																			
No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	SCM: Procurement and Contract Management – Competitive Bids	CoAF 20	Compliance	Budget and Treasury Office	Non-Compliance with Laws		Yes	No	No	High	The management was not aware of the alleged fraudulent appointment letters at the time of appointment of the supplier. Subsequent to the matter being raised by the Internal Audit Unit, management did not adequately follow-up, on the internal auditors findings and recommendations timeously	<p>The management should ensure that:</p> <p>There are internal controls in place to avoid the re-occurrence of the irregular appointment.</p> <p>The audit committee should ensure that all the risks tabled by internal audit are properly addressed and followed up.</p> <p>The communication between other organ of state does not break up and follow up should be made where no response has received</p>	<p>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.</p> <p>2. Appointment letters for all recommended bidders to be verified by the bid evaluation committee and submit proof.</p> <p>3. All bidders found to have submitted fraudulent appointment letters to be reported to National Treasury for blacklisting</p>	Report to National Treasury for Blacklisting	Manager: Supply Chain Management	Internal Audit	31-Jan-25	<p>Letters written to the bidders identified informing them of the identified misconduct</p> <p>Cases reported with the SAPS</p> <p>Appointments and reference letters are being verified</p> <p>A consolidated report identifying the nature of misconduct will be submitted to the Office of the Chief Procurement Officer before the end of August 2025 after the review of the current year contracts</p>	
Related Parties																			
	Overstatement of Councilors	CoAF 15	Financial	Budget and Treasury Office	Misstatement in financial statements		No	No	No	Low	Inadequate review of the annual financial statements to ensure accuracy of the presented information	Management should ensure that the amounts included in the financial statements are accurate and agree to the supporting evidence/schedules submitted	A correction of error in the disclosure note. An analysis of the disclosure and supporting information has revealed that the amount of R735 473 has been included twice in the disclosure, as compensation for Whip of council and also as part of the councilors' compensation.	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This finding was resolved and closed	
Revenue																			
	Presentation and disclosure of Revenue from exchange transactions	CoAF 06	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not adequately review the reported information as to ensure all interest received from receivables is correctly reported	Management should perform proper review of the Annual Financial Statements (AFS) and Related Notes to ensure accuracy and fair presentation of the AFS	The correction of the interest is included as part of prior period error Note 62 and 63 of the 2023-24 Annual financial statements item: receivables from exchange transactions and item interest received from receivables.	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This finding was resolved and closed	

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24																			
No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Revenue from exchange transactions - Classification of Construction contracts	CoAF 14	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Guidelines from NT on the correct MSCOA account to use were not provided timeously to allow the municipality to fully effect the changes on the GL. Therefore, management made a decision to pass caseware journals to amend the financial statements and did not make changes to the GL for the 23/24 financial year	Management should adequately account for indirect grants using the Municipal Standard Chart of Accounts (mSCOA) when they transacted and reported as prescribed by the guidance on the recording of Integrated National Electrification Programme (INEP) Grant in mSCOA	An analysis and recalculation of Output Vat on INEP revenue for current financial year and Prior years.	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	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	CoAF 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 August, on the issues management had raised relating to the Output VAT issue	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	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, however, there was not resolution or commitment on the matter.  The municipality has since declared the debt to SARS and penalties charged have been included in the Fruitless and Wasteful expenditure register while channels suggested by SARS to write-off the penalties are being followed	CFO Forum resolutions  Latest SARS Statement
Unauthorised, Irregular, Fruitless and Wasteful Expenditure																			

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

No	Issues identified	CoAF 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)
	Procurement and contract management: Allocation of work within the panel	CoAF 18	Compliance	Budget and Treasury Office	Misstatement in financial statements	Yes	Yes	No	No	High	The municipality implemented a practice which is commonly accepted. However, did not develop appropriate processes to ensure that the municipality does not detract from the underlying principles of public procurement	Management should review the SCM policy and ensure that the method of awarding through a panel is in line with the requirements of PPR 2017 and other relevant laws and regulations	Develop Standard Operating Procedure  Review SCM Policy to ensure that Allocation of Panels is in line with SCM prescribed Regulations  All requests for quotations from panels to include information to be considered when deciding which bidder will be allocated in addition to price considerations	Report to council Committees for investigation	Manager: Supply Chain Management	Internal Audit	31-Jan-25	Central Email address for submission of quotations already created, closing registers to be created for quotations received  Reviewed SCM Policy presented to the council strategic Planning Session	Appointment letters for committees  Panels closing registers  Bid committee reports  Publication of awarded bids



### **3. Preparation of the Annual Financial Statements**

The MFMA requires that the accounting officer of a municipality must prepare the annual financial statements of the municipality or municipal entity and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing. Similarly, the accounting officer of a municipal entity must prepare the annual financial statements of the entity and within two months after the end of the financial year to which those statements relate, submit the statements to the parent municipality and the Auditor-General. This means that the 2024/25 annual financial statements must be submitted by 31 August 2025 to the Auditor-General for auditing.

### **4. Preparation Process**

The process starts with the year-end closure processes as follows:

- Stock count
- Verification and assessment of assets
- Review of the Infrastructure asset register
- Correction of prior year errors
- Closure of the General ledger

### a. Stock Count

The municipality runs a storeroom managed with the Supply Chain 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 the 30<sup>th</sup> of 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	126 231.65	-	-	68 490.22	159 823.46

STOCK CATEGORY	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE-OFFS	TRANSFERS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
		082.03					
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	-	-	-	-	-	-
<b>TOTAL COST</b>		1 743 280.83	126 231.65	-	-	623 154.28	<b>1 246 358.20</b>

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

Part number	Description	Quantity	Value
315 KVA	22KV/420V 3 PHASE 315KVA COASTAL TRANSFORMER	1	R 182 500.00

Damaged by the rain in the storeroom

Part number	Description	Quantity	Value
CLEA 0025	MOPS	8	470.16

## **b. Compilation of the movables assets register**

The municipality has movable assets that are 100% managed internally and Infrastructure assets that are managed through an external service provider due to their complex nature and specialised skill required.

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 4<sup>th</sup> 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

During the process, the asset management section does an analysis of all expenditures above the capitalisation threshold to identify all assets that may have been procured from or with other expenditures that may have been missed during the year. During this review, it was identified that there was a container procured in February 2025 which was confirmed as having been received but could not be confirmed where the container is for verification and recording into the municipal asset register. Follow ups made have not yielded any positive results but instead pointed to a container situated at the Cultural Village of which there is evidence that the container was there in 2020 and does not match the dimensions of the container confirmed to have been delivered.

The procuring department will be given up to the 25<sup>th</sup> July 2025 to assist with the location of the container.

There is also a review of all payments made in the last week of June 2025 to identify more assets that may have been missed.

As reported in the Quarter 3 report, the department has struggled to get supporting information to be able to value and capitalise individual movable assets at the Civic Center due to documents not being available that detail the cost of each item procured and found at the Civic Center

### **Challenges**

- Assets confirmed to be received but not found for verification and capitalisation
- Late availability of the cost breakdown of movable assets at the Civic center
- Asset Management Section operating with a vacancy that has taken longer than expected to fill
- Co-operation from departments during the verification of Assets

If these are not addressed by the end of July 2025, it is highly likely that the municipality's asset register will be incomplete and therefore result in a qualification

### **c. Review of Infrastructure 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.

A formal kick-off meeting was held on the 27th of June 2025 where all key stakeholders within the municipality were invited.

During the meeting it was agreed on the following:

- Progress meetings to be held every Friday until submission of the final register
- Project steering committee meetings to be held every second Friday to ensure all matters requiring escalation are identified and addressed in time
- Final Project lists to be obtained from all the departments with infrastructure projects signed off by Senior Managers by the 4<sup>th</sup> of July 2025
- A list of all internally constructed and maintained roads to be submitted by the 4<sup>th</sup> of July 2025

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.

The process of the review of the infrastructure register includes, but not limited to:

- Unbundling of completed assets
- Valuation of investment properties and buildings
- Assessment of useful lives and residual values where applicable
- Impairment assessment
- Review of engineering and accounting standards used

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

To respond to this risk, the asset management section, with consultation with the other departments within the municipality, has introduced quarterly updating of the immovable asset register wherein the infrastructure additions would be capitalised closer to the time they have been completed while the project is still current. This strategy was expected to improve the gathering of information as engineering services traditionally relies on consultants to give asset management the required information and it is traditionally more difficult for engineering section to obtain information after the final retention has been released. As a result of the above, the municipality has been able to unbundle and capitalised all infrastructure assets completed during the year up to May 2025.

### **Challenges**

- Late availability of the reconciling BOQs for the Civic Center with the work certified as completed
- Late submission of the signed completion certificate for the Civic Center
- No list of completed assets received for the following
  - Roads maintenance, both internal and external
  - Electricity infrastructure
  - Community Services Infrastructure projects
  - Planning and Development Infrastructure projects

Below is a summary of the progress made to date on the exercise which we hope will be completed earlier this year than in the past:

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
PLANNING									
1	Infrastructure Assets	Kick-off meeting	Kick-off meeting with client to clarify scope of work and way forward as well as meeting frequency	Lilitha	M Majikija	H		100%	Part of On going FAR Management Meetings
2	Infrastructure Assets	Compile Project Action Plan & Programme	Draft project plan with all deliverables and milestones	Lilitha	M Majikija	H		100%	Draft Project Plan Completed and Circulated for comments
EXECUTION									
3	Infrastructure Assets	Obtain Updated Project List/Contracts Register/Commitments Register & Retention Register	Obtain existing municipal data e.g. asset lists, maps, GIS data, Project data (incl. Bills of Quantity) and As-built Drawings	Lilitha/ WMMLM	M Majikija	H		100%	All projects verified on site.
4.1	Infrastructure Assets - Q1	Compile/Update project Lists & files since 1 July 2024 to 30 September 2024	<p>Identify projects completed since 1 July 2024 and provide the following:</p> <ul style="list-style-type: none"> <li>- Practical completion certificate</li> <li>- Drawing showing the location and extent of the project</li> <li>- Total project expenditure – consultant and construction costs</li> <li>- Bill of quantities attached to the last payment certificate</li> <li>- As-Built drawings</li> <li>- Obtain Coordinates for each project</li> <li>- Check expenditure on all projects since 1 July 2024 and that it reconciles with the Financial System.</li> </ul>	Lilitha/ WMMLM	M Majikija / O Mhasa	H	2024/09/30	100%	
4.2	Infrastructure Assets - Q2	Compile/Update project Lists & files since 1 October 2024 to 30 December 2024					2024/12/30	100%	The list of completed projects are: > Khaleni Access road > Labane Access road > Ndayini Access road > Ndela to ward 11 Access road
4.3	Infrastructure Assets - Q3	Compile/Update project Lists & files since 1 January 2025 to 28 March 2025					2025/03/28	100%	The list of completed projects are: > Cabane to Krestu Access road > Khutshi Access road > Sunnyside Access road > Nyanisweni Access road
4.4	Infrastructure Assets - Q4	Compile/Update project Lists & files since 1 April 2025 to 30 June 2025					2025/06/30	100%	The list of completed projects are: > Thaleni Access road > Ndlavini Access road

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
5	Infrastructure Assets	Prior Year Errors	Prior year's adjustment errors will be dealt with separately. This will include verification in the field and meetings with technical staff.	Lilitha/WMMLM	F Durr & M.Madikizela	H	2025/07/10	0%	Adjustments are on going , reducing the differences.
6	Infrastructure Assets	Data Collection	Conditional Assessment of Low Life Assets	Lilitha	M Majikija	H	2025/07/31	100%	Additional to these projects, there are 7 projects that require verification. 3 x electrical, 4 x infrastructure projects. These could be concluded latest 6 days as the electrical project in Nkanini requires house hold verification.
7	Infrastructure Assets	Spatial Maps of Infrastructure Assets	Prepare spatial maps of infrastructure for technical staff to verify coverage and existence.	Lilitha	O. Mhasa & GIS specialist	M	2025/07/25	0%	
8	Infrastructure Assets	Classify additional assets for inclusion into register	Specify types of assets to be linked to the Asset Catalogue.	Lilitha	F Durr	L	2025/08/11	0%	
9	Infrastructure Assets	Record assets and relevant information (including Project data & WIP Expenditure)	Import Assets into Asset Register format. Completed Projects to be identified spatially and recoded as actual costs. Expenditure for WIP projects to be recorded. (This will be updated as information is made available)	Lilitha	F Durr	M	2025/07/31	0%	
10	Infrastructure Assets	Record all asset movements (incl Land & Buildings)	Record all additions/impairments/disposals, reviewed conditions, Replacement/Refurbishment and RUL. This will include movement in values of Land & Buildings	Lilitha	F Durr & Accountant	H	2025/08/01	0%	
11	Infrastructure Assets	Financial Accounting Support	Passing of Journals, Preparation of Notes to the Financial Statements	Lilitha	Accountant	H	2025/08/11	0%	
12	Investment Property	Assessment	Assess all properties controlled by the WMMLM Local Municipality to ensure that they are correctly classified as either Investment Property or Land and Building.	Lilitha	Penny Lindstrom	H	2025/08/11	0%	
13	Investment Property	Valuation	Determine the fair value of the Investment Property as at 30 June 2025 and provide detailed workings and methodology	Lilitha	Penny Lindstrom	H	2025/08/11	0%	
<b>REPORTING AND UPLOADING ON MUNSOFT</b>									
14	Infrastructure Assets	Draft Register	Submit Draft FAR	Lilitha	F Durr	H	2025/08/18		
15	Infrastructure Assets	Final Review & Submission of Asset Register	Check register for completeness and correctness	Lilitha	F Durr/M Madikizela	H	2025/08/22		



Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
16	Infrastructure Assets	Update Project Spatial Files	Ensure that all project as-built drawings or sketched is updated on the GIS system	Lilitha	F Durr/O. Mhasa	M	2025/08/21		
RESPONDING TO AUDIT QUERIES									
17	Infrastructure Assets	Audit queries	Attend to any RFI's & COAF's Audit Queries after submission of Register, Audit Action Plan inputs if required	Lilitha	F Durr/M Majikija	H	1 Sept 2025 to 30 Nov 2025		

#### **d. Correction of prior year errors**

During the review of the current year activities there were items noted that should have been recorded in the prior years. The following is a summary of issues needing correction:

- Disposed assets as indicated in the Audit Action Plan
- Eskom bulk account security deposit that was paid in 2013 but recorded as bulk purchases instead of the security deposit
- Interests earned on the Eskom account security deposit
- SARS interests and penalties resulting from the change in the accounting treatment of the INEP grant revenue
- Remuneration of councillors as a result of the Government gazette having been received after year-end
- Account overcharged for land sales in 2014 and discovered in the current year
- Vat correction on a transaction received in 2023
- Interest earned in the prior years from an amount that was held in a trust fund on behalf of the municipality by related to a payment dispute with a terminated service provider for the Civic Center

#### **e. Annual Financial Statements preliminary overview**

Below are a summary of the municipality's financial results starting with the Financial Position, Financial Performance and Cashflow results:

##### **a) Financial Position**

The municipality's total assets have increased from R1.5 billion to R1.6 billion with the following main areas of improvement:

- Property, Plant and Equipment
- Cash and Cash Equivalents
- Receivables (both exchange and non-exchange)
- Statutory receivables

The municipality's total liabilities have also decreased from R128 million to R124 million with the following main contributors:

- Payables from exchange transactions
- Unspent conditional grants

The municipality's net worth has also increased from R1.3 billion to R1.5 billion indicating the good efforts in investing on infrastructure development.

These results are still pending finalisation of the areas:

- Landfill site rehabilitation provision which is performed after the end of the financial year
- Valuation of investment properties
- Review of the infrastructure assets register

b) Financial performance

The municipality's financial performance indicates how revenue and expenditures were managed during the year. The municipality has recorded an operation surplus of over R149 million for the year which is also in line with the increase on the municipality's net worth.

The municipality's total revenue has increased from R568 million to R598 million with the following areas to be noted:

- Government grants and subsidies
- Licences and permits
- Fines, Penalties and Forfeits

The municipality's total expenditure has decreased from R404 million to R453 million with the following areas contributing to the decrease:

- General Expenses
- Bulk purchases
- Employee Related costs

c) Cash flow

- The municipality has recorded an increase of over R80 million on its cash and cash equivalents from R460 million to R540 million. This is very important in ensuring the municipality continues operating even under difficult economic conditions. This allows the municipality to be able to contribute its own funds in the development of infrastructure.

## **f. Verification of the Indigent Register**

Over the past two financial years, Budget and Treasury has been performing verification of the ward one indigent register to ensure that all those who are listed are deserving and those deserving have not been billed. The exercise in both years resulted in a number of issues identified such as deceased people listed, people with affordability levels above the poverty lines being listed, people with invalid ID numbers and duplicate ID number. In the current year, the Community Services Department appointed a service

provider to verify the full indigent register, a report is year to be submitted to Budget and Treasury for analysis and processing for financial reporting purposes. The department was been given until 31 July 2025 to make the submission.

During the review of the submitted register, the following debtors were found to have been confirmed as indigent and therefore recommended that their accounts be written-off:

ACCOUNT_NO	SERVICE	DOC TYPE	BALANCE	ACCOUNT HOLDER	ERF_EXTENTION	ERF_LOT_NUMBER
548	RATES	INDGNT	17 357,87	MBIZANA MUNICIPALITY/MLUNGU MN	8000	548
561	RATES	INDGNT	3 855,90	MBIZANA MUNICIPALITY/TYEBA T	8000	561
579	RATES	INDGNT	960,52	NCWADI NOBANDLA N	8000	579
586	RATES	INDGNT	17 357,39	MBIZANA MUNICIPALITY/MDANDALAZA NT	8000	586
595	RATES	INDGNT	3 060,06	MLINDAZWE AYANDA A	8000	595
616	RATES	INDGNT	225,39	MBIZANA MUNICIPALITY/MASOKOZA LE	8000	616
647	RATES	INDGNT	225,39	MADIKIZELA NIGNONETTE NANDI NN	8000	647
650	RATES	INDGNT	17 360,46	MADIKIZELA NOZIPHIWO N	8000	650
654	RATES	INDGNT	225,39	MBIZANA MUNICIPALITY/MBONWA N	8000	654
670	RATES	INDGNT	17 357,39	MBIZANA MUNICIPALITY/MZANA NN	8000	670
671	RATES	INDGNT	225,39	MDUBEKI NOMABONGWE SYLVIA NS	8000	671
693	RATES	INDGNT	17 357,39	MBIZANA MUNICIPALITY/MATHANJANA N	8000	693
705	RATES	INDGNT	17 357,45	NONKONYANA NOKUTHULA VICTORIA NV	8000	705
717	RATES	INDGNT	225,39	CETYWAYO LEONORAH L	8000	717
1090	RATES	INDGNT	6,11	MBIZANA MUNICIPALITY/MSALELA M	8000	1090
1583	RATES	INDGNT	860,74	NDESI NOMBUSO NESTER NN	8000	1583
5745	RATES	INDGNT	31 939,16	SILANGWE MTHOKOZISI M	8000	602
5818	RATES	INDGNT	45 756,21	GANYILE NONYAMEKO	8000	609
8167	RATES	INDGNT	2 804,15	MBIZANA MUNICIPALITY/ SUKUDE LORRAINE	8000	601
50413	RATES	INDGNT	4 284,75	MJOLI MASHANGE NOLUFEFE MN	8000	1123
51215	RATES	INDGNT	8,33	MBIZANA MUNICIPALITY/MASELENI MM	8000	1177
51487	RATES	INDGNT	796,92	CIRA GETRUDE NOSEBENZILE GN	8000	1104
51583	RATES	INDGNT	6,11	MSONGELWA NOMBEKO N	8000	1003
51670	RATES	INDGNT	1 395,98	GWAZA LAETITIA NOMBULELO LN	8000	1145
51840	RATES	INDGNT	7,73	TANTSI NONYAMEKO FLORA NF	8000	1111
51914	RATES	INDGNT	6,11	MBIZANA MUNICIPALITY/CHAPPEN P	8000	1149
52114	RATES	INDGNT	6,14	JOJOZI NOSISA BEAUTY NB	8000	1192
52202	RATES	INDGNT	153,09	ZOKO NOMVELO N	8000	1117
52386	RATES	INDGNT	0,58	MBIZANA MUNICIPALITY/MDLANGASO NE	8000	1120
53229	RATES	INDGNT	2 415,85	MALIZA MONICA M	8000	1246
53332	RATES	INDGNT	3,98	DLAMALALA WASHINGTON GONUMZI WG	8000	1218
54182	RATES	INDGNT	6,14	MNYUKANA NOMVUYO PENELOPE NP	8000	1265
54640	RATES	INDGNT	1,78	NOFEMELA MZOLI MAXWELL MM	8000	1334
54833	RATES	INDGNT	6,10	MBIZANA MUNICIPALITY/NONGQUNGA N	8000	1367
54908	RATES	INDGNT	5 885,12	DLAMINI MABANDLA MICHAEL MM	8000	1400

ACCOUNT_NO	SERVICE	DOC TYPE	BALANCE	ACCOUNT HOLDER	ERF_EXTENTION	ERF_LOT_NUMBER
55193	RATES	INDGNT	1,47	NOGUDA MCETHI N	8000	1373
55266	RATES	INDGNT	3,56	SWANA ZOLISWA Z	8000	1406
55500	RATES	INDGNT	12,65	GQELE LINDIWE PORTIA LP	8000	1410
55605	RATES	INDGNT	1 715,45	MBIZANA MUNICIPALITY/MANYONI N	8000	1350
55629	RATES	INDGNT	0,29	NOMDA KHUNJULWA OCTAVIA KO	8000	1411
55683	RATES	INDGNT	5,06	MBIZANA MUNICIPALITY/MSEXY PZ	8000	1413
55690	RATES	INDGNT	2,08	MDOYI MAKHOSAVELE M	8000	1445
55771	RATES	INDGNT	2 577,73	QOBOSHIYANE NONDUMISO PRIMROSE SG	8000	1474
55806	RATES	INDGNT	2,37	NOVUKA NTOMBIZODWA N	8000	1415
56319	RATES	INDGNT	6,11	DLAMINI WINILE W	8000	775
56372	RATES	INDGNT	6 418,53	NKOSHANA BONISILE BESTA I	8000	776
56397	RATES	INDGNT	3 263,04	GWAYI NTOMBIZETHU N	8000	1518
56510	RATES	INDGNT	2 400,70	MAHLUNGU N	8000	1520
56598	RATES	INDGNT	7 399,10	MXABELI NONCEBA JOYCE NJ	8000	1578
56975	RATES	INDGNT	2 684,04	MGUBANE T	8000	786
57337	RATES	INDGNT	1 150,87	MBIZANA MUNICIPALITY/PEPETA WT	8000	792
57619	RATES	INDGNT	5,06	NOVUKILE DLOMO N	8000	768
57761	RATES	INDGNT	4,01	NDAYI NONKAZIMLO N	8000	1510
57778	RATES	INDGNT	3 582,29	MACEBA NOMSINDO ALICE NA	8000	1540
57898	RATES	INDGNT	3 744,96	MABOZA MVUYO EDWARD ME	8000	834
57909	RATES	INDGNT	3,56	MAGADLELA NOMALIZO N	8000	865
58324	RATES	INDGNT	6,77	NGALEKA NCAMSILE N	8000	872
58726	RATES	INDGNT	7 749,56	SIFICI MFAKAZELWA M	8000	816
58741	RATES	INDGNT	6 782,87	SUNDUZWAYO KUPHUKILE CONSTANCE KC	8000	878
58797	RATES	INDGNT	554,45	PHINYANE NONCEDILE N	8000	849
58934	RATES	INDGNT	6,11	ZWELONKE THABISO T	8000	914
59038	RATES	INDGNT	6,11	NCENJANE MANDLENKOSI DOUGLAS MD	8000	853
59327	RATES	INDGNT	3,26	JUTU MAGILISANA M	8000	828
59359	RATES	INDGNT	3 986,21	HLOKHULU NOMVELISO N	8000	921
59687	RATES	INDGNT	801,23	XANGXA JOYCE GADIWE JG	8000	960
			<b>264 381,96</b>			

## 5. 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:

- Number of interns, which is 5 at all times
- 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.

## 6. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages			16 690	–	1 225	1 225	1 391	(166)	-12%	16 690
Pension and UIF Contributions			1 391	–	102	102	116	(14)	-12%	1 391
Medical Aid Contributions			1 391	–	102	102	116	(14)	-12%	1 391
Motor Vehicle Allowance			6 954	–	501	501	580	(79)	-14%	6 954
Cellphone Allowance			3 553	–	243	243	296	(53)	-18%	3 553
Housing Allowances			–	–	–	–	–	–		–
Other benefits and allowances			1 391	–	102	102	116	(14)	-12%	1 391
<b>Sub Total - Councillors</b>		–	31 370	–	2 273	2 273	2 614	(341)	-13%	31 370
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b><u>Senior Managers of the Municipality</u></b>	3									
Basic Salaries and Wages			5 921	–	467	467	493	(26)	-5%	5 921
Pension and UIF Contributions			202	–	16	16	17	(1)	-5%	202
Medical Aid Contributions			221	–	26	26	18	7	40%	221
Motor Vehicle Allowance			1 862	–	147	147	155	(8)	-5%	1 862
Cellphone Allowance			99	–	8	8	8	(0)	-5%	99
Housing Allowances			433	–	34	34	36	(2)	-5%	433
<b>Sub Total - Senior Managers of Municipality</b>		–	8 737	–	698	698	728	(31)	-4%	8 737
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages			86 252	–	6 848	6 848	7 188	(340)	-5%	86 252
Pension and UIF Contributions			14 493	–	1 158	1 158	1 208	(50)	-4%	14 493
Medical Aid Contributions			8 220	–	616	616	685	(69)	-10%	8 220
Overtime			4 168	–	77	77	347	(270)	-78%	4 168
Performance Bonus			6 780	–	72	72	565	(493)	-87%	6 780
Motor Vehicle Allowance			9 372	–	750	750	781	(31)	-4%	9 372
Cellphone Allowance			1 586	–	93	93	132	(39)	-30%	1 586
Housing Allowances			4 851	–	365	365	404	(39)	-10%	4 851
Other benefits and allowances			3 567	–	178	178	297	(119)	-40%	3 567
<b>Sub Total - Other Municipal Staff</b>		–	139 289	–	10 158	10 158	11 607	(1 449)	-12%	139 289
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>		–	179 396	–	13 129	13 129	14 950	(1 821)	-12%	179 396
			#DIV/0!							#DIV/0!
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		–	179 396	–	13 129	13 129	14 950	(1 821)	-12%	179 396
<b>% increase</b>	4		#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		–	148 026	–	10 856	10 856	12 336	(1 480)	-12%	148 026

## 7. Debtors' analysis

### Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2025/26												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200									–		–			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 452	1 757	1 759	1 834	1 828	1 649	1 356	8 643	23 277		15 310			
Receivables from Non-exchange Transactions - Property Rates	1400	32 577	350	282	279	262	250	277	40 518	74 794		41 585			
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–		–			
Receivables from Exchange Transactions - Waste Management	1600	48	16	16	16	16	15	15	1 998	2 142		2 062			
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	345	345		345			
Interest on Arrear Debtor Accounts	1810	653	659	655	712	724	746	696	22 382	27 227		25 260			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–		–			
Other	1900	453	1 708	258	252	244	263	235	9 528	12 941		10 522			
Total By Income Source	2000	38 183	4 490	2 969	3 092	3 075	2 923	2 580	83 414	140 726		95 084	–	–	
2024/25 - totals only										–		–			
Debtors Age Analysis By Customer Group															
Organs of State	2200	31 836	1 983	532	522	518	507	483	48 189	84 569		50 218			
Commercial	2300	5 906	2 193	2 164	2 306	2 293	2 154	1 843	19 725	38 585		28 322			
Households	2400	440	315	273	264	264	262	254	15 500	17 572		16 544			
Other	2500	–	–	–	–	–	–	–	–	–		–			
Total By Customer Group	2600	38 183	4 490	2 969	3 092	3 075	2 923	2 580	83 414	140 726		95 084	–	–	

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



## 8. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	3 257								3 257	
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	0950									-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>3 257</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 257</b>	<b>-</b>

The above table shows the municipality's creditors and their ageing. All creditors recorded are 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.

## 9. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate <sup>a</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,005358141	0	n/a	not fixed	516 162	2 766	(42 366)	149 106	625 668
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	#DIV/0!	0	n/a	not fixed	-	3	-	1	4
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	#DIV/0!	0	n/a	not fixed	-	0	-	1	1
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	#DIV/0!	0	n/a	not fixed	-	64	(894)	21 455	20 625
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,005308196	0	n/a	not fixed	277	1	-	-	278
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,415444015	0	n/a	not fixed	0	0	-	1	1
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,005308219	0	n/a	not fixed	21 604	115	-	-	21 719
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,005314763	0	n/a	not fixed	1	0	-	-	1
<b>Municipality sub-total</b>										<b>538 044</b>	<b>2 948</b>	<b>(43 260)</b>	<b>170 564</b>	<b>668 296</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>538 044</b>	<b>2 948</b>	<b>(43 260)</b>	<b>170 564</b>	<b>668 296</b>

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents increased during the month by over R130.2 million which lead to an increase in its investments for the month of July 2025. It should however be noted that this only reflects the difference between what was received and what was spent.

## 10. Allocation and grant receipts and expenditure

### a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		–	366 418	–	149 106	149 106	30 535	118 571	388,3%	366 418
Local Government Equitable Share			357 855	–	149 106	149 106	29 821	119 285	400,0%	357 855
Finance Management			2 100	–	–	–	175	(175)	-100,0%	2 100
EPWP Incentive			3 111	–	–	–	259	(259)	-100,0%	3 111
Integrated National Electrification Programme			–	–	–	–	–	–		–
Municipal Infrastructure Grant			3 352	–	–	–	279	(279)	-100,0%	3 352
Municipal Disaster Relief Grant	3		–	–	–	–	–	–		–
Other transfers and grants [insert description]			–	–	–	–	–	–		–
<b>Provincial Government:</b>		–	732	–	–	–	61	(61)	-100,0%	732
Sport and Recreation			732	–	–	–	61	(61)	-100,0%	732
Other transfers and grants [insert description]			–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]			–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	–	367 150	–	149 106	149 106	30 596	118 510	387,3%	367 150
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		–	63 693	–	21 454	21 454	5 308	16 146	304,2%	63 693
Municipal Infrastructure Grant			63 693	–	21 454	21 454	5 308	16 146	304,2%	63 693
Municipal Disaster Relief Grant			–	–	–	–	–	–		–
Integrated National Electrification Programme Grant			–	–	–	–	–	–		–
Municipal Disaster Recovery Grant			–	–	–	–	–	–		–
Other capital transfers [insert description]			–	–	–	–	–	–		–
<b>Provincial Government:</b>		–	415	–	–	–	35	(35)	-100,0%	415
Sport and Recreation			415	–	–	–	35	(35)	-100,0%	415
Greenest Municipality Competition			–	–	–	–	–	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]			–	–	–	–	–	–		–
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]			–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	–	64 108	–	21 454	21 454	5 342	16 112	301,6%	64 108
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	431 258	–	170 560	170 560	35 938	134 622	374,6%	431 258

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		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:		–	366 418	–	20 092	20 092	30 535	(10 443)	-34,2%	366 418
Local Government Equitable Share			357 855		19 831	19 831	29 821	(9 991)	-33,5%	357 855
Finance Management			2 100		30	30	175	(145)	-82,6%	2 100
EPWP Incentive			3 111		–	–	259	(259)	-100,0%	3 111
Integrated National Electrification Programme			3 352		–	–	279	(279)	-100,0%	3 352
Municipal Infrastructure Grant					231	231	–	231	#DIV/0!	–
Provincial Government:		–	732	–	46	46	61	(15)	-25,0%	732
Sport and Recreation			732		46	46	61	(15)	-25,0%	732
District Municipality:		–	–	–	–	–	–	–		–
[insert description]						–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]						–	–	–		–
Total operating expenditure of Transfers and Grants:		–	367 150	–	20 138	20 138	30 596	(10 458)	-34,2%	367 150
Capital expenditure of Transfers and Grants										
National Government:		–	85 522	–	6 303	6 303	7 127	(824)	-11,6%	85 522
Municipal Infrastructure Grant			63 693		6 303	6 303	5 308	995	18,7%	63 693
Municipal Disaster Recovery Grant			21 829		–	–	1 819	(1 819)	-100,0%	21 829
Other capital transfers [insert description]						–	–	–		–
Provincial Government:		–	615	–	37	37	51	(14)	-27,8%	615
Sport and Recreation			415			–	35	(35)	-100,0%	415
Greenest Municipality Competition			200		37	37	17	20	122,0%	200
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	86 137	–	6 340	6 340	7 178	(838)	-11,7%	86 137
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	453 287	–	26 477	26 477	37 774	(11 297)	-29,9%	453 287

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

## 11. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates			27 141		602	602	2 262	(1 659)	-73%	27 141
Service charges			66 822		3 660	3 660	5 569	(1 908)	-34%	66 822
Other revenue			82 686		1 491	1 491	6 891	(5 399)	-78%	82 686
Transfers and Subsidies - Operational			367 150		149 106	149 106	30 596	118 510	387%	367 150
Transfers and Subsidies - Capital			64 108		21 454	21 454	5 342	16 112	302%	64 108
Interest			39 677		3 032	3 032	3 306	(274)	-8%	39 677
<b>Payments</b>										
Suppliers and employees			(475 241)		(53 763)	(53 763)	(39 603)	14 160	-36%	(475 241)
Interest			(104)		-	-	(9)	(9)	100%	(104)
Transfers and Subsidies			-		-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>172 239</b>	-	<b>125 583</b>	<b>125 583</b>	<b>14 353</b>	<b>(111 229)</b>	<b>-775%</b>	<b>172 239</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
<b>Payments</b>										
Capital assets			(190 043)		(11 656)	(11 656)	(15 837)	(4 181)	26%	(190 043)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(190 043)</b>	-	<b>(11 656)</b>	<b>(11 656)</b>	<b>(15 837)</b>	<b>(4 181)</b>	<b>26%</b>	<b>(190 043)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
<b>Payments</b>										
Repayment of borrowing						-		-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	-	-	-	-		-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>(17 804)</b>	-	<b>113 926</b>	<b>113 926</b>	<b>(1 484)</b>	<b>(115 410)</b>	<b>7779%</b>	<b>(17 804)</b>
Cash/cash equivalents at beginning:			409 706		540 101	540 101	409 706	(130 395)	-32%	409 706
Cash/cash equivalents at month/year end:		-	391 902	-	654 027	654 027	408 222	(245 805)	<b>-60%</b>	391 902

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.

## 12. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents			391 902		654 027	391 902
Trade and other receivables from exchange transactions			41 667		29 385	41 667
Receivables from non-exchange transactions			49 773		88 388	49 773
Current portion of non-current receivables			–		–	–
Inventory			2 844		1 355	2 844
VAT			24 280		42 258	24 280
Other current assets			18 842		22 271	18 842
<b>Total current assets</b>		–	<b>529 307</b>	–	<b>837 684</b>	<b>529 307</b>
<b>Non current assets</b>						
Investments			–		0	–
Investment property			49 294		53 619	49 294
Property, plant and equipment			1 009 906		901 437	1 009 906
Biological assets			–		–	–
Living and non-living resources			–		–	–
Heritage assets			1 261		1 261	1 261
Intangible assets			333		174	333
Trade and other receivables from exchange transactions			–		–	–
Non-current receivables from non-exchange transactions			–		5 059	–
Other non-current assets			–		–	–
<b>Total non current assets</b>		–	<b>1 060 793</b>	–	<b>961 550</b>	<b>1 060 793</b>
<b>TOTAL ASSETS</b>		–	<b>1 590 100</b>	–	<b>1 799 234</b>	<b>1 590 100</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft			–		–	–
Financial liabilities			–		–	–
Consumer deposits			497		478	497
Trade and other payables from exchange transactions			115 372		51 426	115 372
Trade and other payables from non-exchange transactions			0		36 366	0
Provision			21 932		2 052	21 932
VAT			8 243		43 624	8 243
Other current liabilities			–		–	–
<b>Total current liabilities</b>		–	<b>146 043</b>	–	<b>133 946</b>	<b>146 043</b>
<b>Non current liabilities</b>						
Financial liabilities			–		–	–
Provision			11 950		11 950	11 950
Long term portion of trade payables			–		–	–
Other non-current liabilities			–		–	–
<b>Total non current liabilities</b>		–	<b>11 950</b>	–	<b>11 950</b>	<b>11 950</b>
<b>TOTAL LIABILITIES</b>		–	<b>157 993</b>	–	<b>145 896</b>	<b>157 993</b>
<b>NET ASSETS</b>	<b>2</b>	–	<b>1 432 107</b>	–	<b>1 653 338</b>	<b>1 432 107</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)			1 432 107		1 653 338	1 432 107
Reserves and funds			–		–	–
Other			–		–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	–	<b>1 432 107</b>	–	<b>1 653 338</b>	<b>1 432 107</b>

### **13. Recommendations**

- ✓ It is recommended that the committee notes the Irregular Expenditure update and recommends to the executive committee for noting as resolved in the previous council on expenditure related to panels
- ✓ The irregular expenditure related to non-compliance with s116 of the MFMA be recommended to the executive committee for referral to council for investigation
- ✓ The fruitless and wasteful expenditure related to the INEP Vat debt be referred to the executive committee for reporting to council for investigation
- ✓ The committee notes the negotiations currently taking place between the municipality, Provincial Treasury and SARS on the write-off of the interests and penalties reported
- ✓ The committee recommends the write-off of debts owed by people who have now been confirmed as indigent as irrecoverable
- ✓ The committee notes the progress on the preparation of the 2024/25 annual financial statements

#### 14. 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 July 2025 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: Luvuyo Mahlaka

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

Signature: 

Date: 13 August 2025