



WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY MONTHLY REPORT

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE
MONTH OF AUGUST 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 second report of the 2025/26 financial year which should give an indication of how the municipality has performed on its first two months of operation in the indicated year. This report comes after a number of appointments have been made between the month of July and August thereby making it a report where a lot of activity is expected to be seen and recorded. There are also projects not completed at the end of the 2024/25 financial year which are now being finalised or being continued to ensure they are completed by the end of the first quarter. The preparation and submission of the annual financial statements together with the annual performance report to the auditor general also coincided with the first two months of the current financial year which always affects how the municipality operates during the time as the exercise is very demanding on the municipal human resources. The performance reported in this report 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 continues to implement 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 movement within the budget and treasury office

As reported in the previous reports, the Asset Management Clerk position that had remained vacant for long had not been filled, however, we can now confirm that there was a need to re-run the process which then closed during the month of June and capturing of the master list was concluded. The department continued to follow up with Corporate Services and requested 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. We can now, however, confirm that the recruitment process was finally concluded and the successful candidate expected to assume duties on the 1st of September 2025.

Before finalisation of this report, the department received another resignation from the stores section of the Stores Management Clerk who has pursuing another opportunity considered more lucrative than the current position held. Recruitment processes will begin before the end of September and hopefully by mid-year, the position will have been filled.

Between the May 2025 and August 2025, the expenditure section had a shortage of staff due to the absence of the General Expenditure Accountant who was receiving medical attention during the period being unable to be at work due to admission. The long absence resulted in the section recommending an acting approval for the period within the section. This however, did not add personnel but only compensated the existing personnel for the extra duties while not addressing the gap.

a) Challenges resulting from staff movements during the period

The completion of the review of the Movable Assets register delayed the completion of the annual financial statements requiring that the team preparing the annual financial statements work for over 96 straight hours to catch-up on the gaps identified due to either shortage of personnel. This resulted in the register still being identified minor errors even on the day of submission.

On the expenditure side, incidents of duplicate payments increased indicate a lapse in the controls for payment processing which may be attributable directly to the experience of the staff dealing with

payments and lack of segregation of duties due to the absence of one of the staff members. On two occasions identified, the service providers were informed and the amount deducted from subsequent payments with the exception of one service provider that has not committed to repayment of the amount paid twice, however, the service providers has agreed to come to the municipality to present their side of the story. An observation of the incidents reported indicated that the risk is more on the payments processed manually due to either accounts being closed and new accounts being provided.

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:

b) 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.

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

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

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

No	Output	Planned Time Frame
1	Review and update the minimum business processes for mSCOA	April 2024 to March 2025
2	Develop standard operating procedures for mSCOA	February 2025 to April 2025
3	Review and update the minimum technical specifications for	

	mSCOA	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for mSCOA to the updated mSCOA requirements	
5	Develop Regulations on the minimum business processes and technical specifications for mSCOA	Oct/November 2025
6	Training on the new Regulations	November 2025 to Feb 2026

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

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

5. Implementation of the Municipal Cost containment regulations

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

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

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

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

a. Supply and Delivery of Municipal Vehicles

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

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

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

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

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

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

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

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

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

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

- Allocation of work is done according to the contract terms requiring that emerging mechanics and workshops be prioritised
- Mechanics and workshops used are registered in the database of approved workshops with a rotation system required
- More assessors have been recruited to address delays indicated

- The location of the municipality and lack of approved workshops in the area make it difficult to allocate work outside the province
- The municipality to provide a list of workshops that have been used over the years who are quick to respond to our maintenance requirements

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

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

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

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

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

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

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

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

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

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

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

BASIS FOR SELECTION

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

Footprint in the Eastern Cape Province

Availability of dedicated resources

Flexibility to respond to the municipality's changing needs

System integration with the municipality's accounting system

The municipality's access to the system used by the provider

Transfer of skills

Cost to the municipality

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.

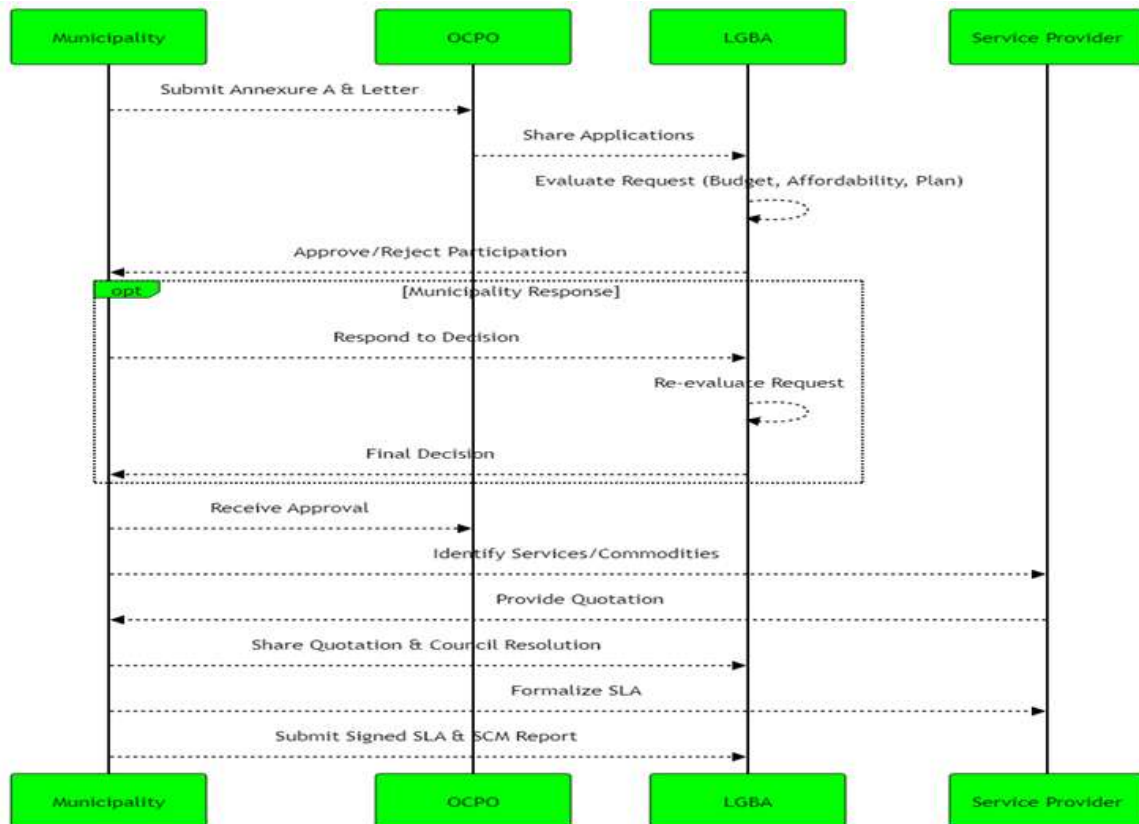
a. Selection process followed

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					
	Account s with errors taking longer to identify and resolve	To achieve a clean audit by June 2027		Performa nce of monthly debtors, rates and investme nt reconcilia tions by June 2026	The Credit control and debt collection policy,Tar iff Policy,Pr operty 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 reconcilia ti on by June 2026	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation	R -	R -	N/A	Reviewe d 3 monthly debtors,3 monthly investme nts and 3 monthly rates reconcilia tion	Reviewe d 3 monthly debtors,3 monthly investme nts and 3 monthly rates reconcilia tion	Reviewe d 3 monthly debtors,3 monthly investme nts and 3 monthly rates reconcilia tion	Reviewed 3 monthly debtors,3 monthly investments and 3 monthly rates reconciliation	WMML M	Revenue Management	Manager: Revenue and Expenditure
	Outdate d Policies	Annually Review of sectiona l Policies by June 2027		Reviewing sectional policies by June 2026	The Credit control and debt collection policy,Tar iff Policy,Pr operty 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,p roperty rates policy) by June 2026	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy,resolutio n 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 reconc (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 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

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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	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
		June 2027		updates on SCM matters by June 2026	No training Conducted on SCM Bid processes	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 400 000,00	N/A	Training of Bid committee members on SCM Bid processes	N/A	N/A	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	Inadequate contract management processes	To have an effective contract management system by June 2027		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly meetings conducted with service provider for all BTO contracts	Number of monitoring meetings conducted for all BTO contracts	4.3.4	0,25	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts by 30 June 2026	12 Monthly monitoring reports and 12 attendance registers	R -	R -	N/A	3 monitoring meetings conducted on BTO contracts	3 monitoring meetings conducted on BTO contracts	3 monitoring meetings conducted on BTO contracts	3 monitoring meetings conducted on BTO contracts.	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	no schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2026	No Monitoring mechanism 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, Register of appointment for bid specification	R -	R -	N/A	100% requisition for advert attended within 5 days	100% requisition for advert attended within 5 days	100% requisition for advert attended within 5 days	100% requisition for advert attended within 5 days	WMMLM	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% appointment of bid evaluation committee	100% appointment of bid evaluation committee	100% appointment of bid evaluation committee	100% appointment of bid evaluation committee	WMMLM	Supply Chain Management	Manager: Supply Chain Management	

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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	WMML M	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	WMML M	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 Management 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 Management Policy.	WMML M	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.	WMML M	Asset Management	Manager: Asset & Stores 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	
					Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	4.4.2	0.25	100% Alignment of 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 Reconciliation between the 2024/25 Asset register and the asset management module	Process 100% of 2024/25 transactions on the asset module.	100% alignment of Asset management register that is reconciled to the Asset management module for 2024/25	Process 100% of the 2025/26 transactions on the asset module and perform reconciliation to asset register.	WMMLM	Asset Management	Manager: Asset & Stores Management	
					GRAP Compliant asset register as at 30 June 2024	Reviewal and submission of the GRAP compliant fixed asset register	Number of reviewed and submitted GRAP compliant fixed asset register	4.4.3	0.25	Reviewed and Submitted 01 GRAP compliant asset register to AG by June 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 Compliant Asset Register reviewed and submitted to AG.	N/A	N/A	N/A	WMMLM	Asset Management	Manager: Asset & Stores Management	
					All assets recorded in the FAR do exist and valued 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 quarterly 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 verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	WMMLM	Asset Management	Manager: Asset & Stores Management	
					Basis and assumptions on which assets are accounted for to be well documented and approved by June 2026	Audited PPE methodology with no audit findings.	Preparation and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	4.4.5	0.5	01 Reviewed and approved PPE(movable assets) Methodology by June 2026	PPE(movable assets) methodology signed and approved by CFO	R -	R -	N/A	N/A	N/A	N/A	01 Reviewed and Approved PPE(movable assets) Methodology	WMMLM	Asset Management	Manager: Assets and Stores Management
					Monthly update on inventory movements 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 reconciliations by June 2026	12 Inventory reconciliations	R -	N/A	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	WMMLM	Stores	Manager: Assets and Stores Management

KPA N0 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	WMML M	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	WMML M	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	WMML M	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.	WMML M	Asset Management	Manager: Assets and Stores Management	

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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
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.	WMMLM	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	WMMLM	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	WMMLM	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)	WMMLM	Reporting	Manager: Budgeting and Reporting

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Outcome 9 Objective																					
Sub-Res	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
		g requirements 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 -		Submitted 1 Quarterly and 1 FMG Report (Q4)	Submitted 1 Quarterly and 1 FMG Report (Q1)	Submitted 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 submitted s72 Report	N/A	WMML M	Reporting	Manager: Budgeting and Reporting
					Recruitment 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 management interns to meet minimum competency requirements by June 2026	Proof of registration of 2 intern and Attendance register	R 300 000, 00	R 300 000,0 0		Enroll 2 Financial Management interns to meet the minimum competency	2 Financial Management interns attending training on minimum competency	2 interns attending training on minimum competency	2 interns attending training on minimum competency	WMML M	Reporting	Manager: Budgeting and Reporting
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4.6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2026	Adjustments 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 adjustment 2025/26; Approved Draft budget 2026/27	Approved 2026/27 Final Budget	WMML M	Budgeting	Manager: Budgeting and Reporting
					Publication of all budgets approved by council	Publication of approved budgets	Number of publicized approved budgets	4.6.2	0,25	Publication of Adjustment, Draft and Final Budget by 30 June 2026	op	R 10 000, 00	R 10 000, 00	n/a	N/A	N/A	Advertising of Adjustment budget	Advertising 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 - M02 August

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
R thousands									
Financial Performance									
Property rates	–	24 187	–	988	33 251	4 031	29 220	725%	24 187
Service charges	–	61 186	–	6 343	10 746	10 198	548	5%	61 186
Investment revenue	–	39 677	–	3 494	6 422	6 613	(191)	-3%	39 677
Transfers and subsidies - Operational	–	367 150	–	1 883	151 390	61 192	90 198	0	367 150
Other own revenue	–	41 805	–	1 838	3 658	6 968	(3 309)	-47%	41 805
Total Revenue (excluding capital transfers and contributions)	–	534 006	–	14 546	205 467	89 001	116 466	131%	534 006
Employee costs	–	148 023	–	10 937	21 792	24 671	(2 878)	-12%	148 023
Remuneration of Councillors	–	31 370	–	2 359	4 632	5 228	(596)	-11%	31 370
Depreciation and amortisation	–	48 219	–	4 257	4 257	8 037	(3 780)	-47%	48 219
Interest	–	104	–	–	–	17	(17)	-100%	104
Inventory consumed and bulk purchases	–	67 145	–	6 824	8 444	11 191	(2 747)	-25%	67 145
Transfers and subsidies	–	5 454	–	–	–	909	(909)	-100%	5 454
Other expenditure	–	229 157	–	12 757	20 317	38 193	(17 876)	-47%	229 157
Total Expenditure	–	529 471	–	37 133	59 442	88 245	(28 803)	-33%	529 471
Surplus/(Deficit)	–	4 535	–	(22 587)	146 025	756	145 269	19220%	4 535
Transfers and subsidies - capital (monetary allocations)	–	86 137	–	5 438	11 882	14 356	(2 474)	-17%	86 137
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	90 672	–	(17 149)	157 906	15 112	142 795	945%	90 672
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	90 672	–	(17 149)	157 906	15 112	142 795	945%	90 672
Capital expenditure & funds sources									
Capital expenditure	–	165 872	–	10 075	17 407	27 645	(10 239)	-37%	165 872
Capital transfers recognised	–	74 854	–	4 821	10 429	12 476	(2 047)	-16%	74 854
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	91 018	–	5 253	6 977	15 170	(8 192)	-54%	91 018
Total sources of capital funds	–	165 872	–	10 075	17 407	27 645	(10 239)	-37%	165 872
Financial position									
Total current assets	–	529 307	–		767 604				529 307
Total non current assets	–	1 060 793	–		992 142				1 060 793
Total current liabilities	–	146 043	–		82 299				146 043
Total non current liabilities	–	11 950	–		13 021				11 950
Community wealth/Equity	–	1 432 107	–		1 664 426				1 432 107
Cash flows									
Net cash from (used) operating	–	172 239	–	(26 031)	99 552	28 706	(70 845)	-247%	172 239
Net cash from (used) investing	–	(190 043)	–	(11 167)	(22 824)	(31 674)	(8 850)	28%	(190 043)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	–	391 902	–	616 829	616 970	406 739	(210 231)	-52%	391 902
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8 557	35 166	4 233	2 865	3 051	2 992	2 640	84 835	144 339
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

The table above shows a summary of the municipality's financial performance for the period ended 31 August 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) - M02 August

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									
Revenue - Functional										
Governance and administration		-	434 585	-	5 694	190 894	72 431	118 463	164%	434 585
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	434 585	-	5 694	190 894	72 431	118 463	164%	434 585
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	5 960	-	404	549	993	(444)	-45%	5 960
Community and social services		-	1 569	-	55	160	262	(101)	-39%	1 569
Sport and recreation		-	200	-	-	37	33	4	11%	200
Public safety		-	4 191	-	349	352	698	(347)	-50%	4 191
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	89 245	-	5 607	12 388	14 874	(2 486)	-17%	89 245
Planning and development		-	3 723	-	202	577	621	(44)	-7%	3 723
Road transport		-	85 522	-	5 405	11 812	14 254	(2 442)	-17%	85 522
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	90 352	-	8 279	13 517	15 059	(1 541)	-10%	90 352
Energy sources		-	80 917	-	6 097	10 802	13 486	(2 684)	-20%	80 917
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	9 434	-	2 183	2 715	1 572	1 143	73%	9 434
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	-	620 143	-	19 985	217 348	103 357	113 991	110%	620 143
Expenditure - Functional										
Governance and administration		-	228 655	-	16 346	28 738	38 109	(9 372)	-25%	228 655
Executive and council		-	66 361	-	4 797	9 264	11 060	(1 797)	-16%	66 361
Finance and administration		-	156 529	-	11 277	18 992	26 088	(7 096)	-27%	156 529
Internal audit		-	5 765	-	272	482	961	(479)	-50%	5 765
Community and public safety		-	42 942	-	2 505	6 381	7 157	(776)	-11%	42 942
Community and social services		-	18 383	-	989	3 522	3 064	458	15%	18 383
Sport and recreation		-	2 969	-	167	331	495	(164)	-33%	2 969
Public safety		-	20 472	-	1 258	2 347	3 412	(1 065)	-31%	20 472
Housing		-	1 119	-	91	182	187	(5)	-3%	1 119
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	115 310	-	7 756	10 187	19 218	(9 031)	-47%	115 310
Planning and development		-	38 827	-	1 622	3 200	6 471	(3 271)	-51%	38 827
Road transport		-	73 238	-	5 904	6 631	12 206	(5 575)	-46%	73 238
Environmental protection		-	3 244	-	230	356	541	(185)	-34%	3 244
Trading services		-	138 141	-	10 241	13 563	23 024	(9 461)	-41%	138 141
Energy sources		-	97 773	-	7 199	9 597	16 295	(6 698)	-41%	97 773
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	40 368	-	3 042	3 966	6 728	(2 762)	-41%	40 368
Other		-	4 422	-	285	573	737	(164)	-22%	4 422
Total Expenditure - Functional	3	-	529 471	-	37 133	59 442	88 245	(28 803)	-33%	529 471
Surplus/ (Deficit) for the year		-	90 672	-	(17 149)	157 906	15 112	142 795	945%	90 672

The table above shows the municipality's financial performance for the period ended 31 August 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) - M02 August

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	-	5 900	9 850	9 331	519	6%	55 986
Service charges - Water			-	-	-	-	-	-		-
Service charges - Waste Water Management			-	-	-	-	-	-		-
Service charges - Waste management			5 200	-	443	896	867	30	3%	5 200
Sale of Goods and Rendering of Services			22 481	-	13	681	3 747	(3 066)	-82%	22 481
Agency services			1 499	-	102	102	250	(148)	-59%	1 499
Interest			-	-	-	-	-	-		-
Interest earned from Receivables			3 984	-	255	491	664	(174)	-26%	3 984
Interest from Current and Non Current Assets			39 677	-	3 494	6 422	6 613	(191)	-3%	39 677
Dividends			-	-	-	-	-	-		-
Rent on Land			-	-	-	-	-	-		-
Rental from Fixed Assets			5 764	-	471	958	961	(3)	0%	5 764
Licence and permits			-	-	-	-	-	-		-
Special rating levies			-	-	-	-	-	-		-
Operational Revenue			405	-	47	67	68	(0)	0%	405
Non-Exchange Revenue			-	-	-	-	-	-		-
Property rates			24 187	-	988	33 251	4 031	29 220	725%	24 187
Surcharges and Taxes			-	-	-	-	-	-		-
Fines, penalties and forfeits			386	-	9	19	64	(45)	-71%	386
Licence and permits			2 379	-	241	241	397	(155)	-39%	2 379
Transfers and subsidies - Operational			367 150	-	1 883	151 390	61 192	90 198	147%	367 150
Interest			4 907	-	702	1 100	818	282	34%	4 907
Fuel Levy			-	-	-	-	-	-		-
Operational Revenue			-	-	-	-	-	-		-
Gains on disposal of Assets			-	-	-	-	-	-		-
Other Gains			-	-	-	-	-	-		-
Discontinued Operations			-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		-	534 006	-	14 546	205 467	89 001	116 466	131%	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 1st month and a decrease is seen in the current month as expected to R988 thousand 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 R5.9 million for the month and a year to date actual of R9.8 million. This is above the projection by about 6% (about R519 thousand) which may add up to R3.1 million by the end of the year if attempts to better the situation that was recorded in July 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 R443 thousand which is more than the projection by 3%. An investigation in the past has indicated that a decrease is seen during the year which is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes when customers raise queries.
- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that

the municipality generated over R3.4 million worth of interest on investments with a year to date actual that is below the projection by 3% 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 R957 thousand for the period ended 31 August 2025 which is more than the amount projected for the period by 8%. 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 R9 thousand worth of revenue on these fines during the month of August 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 R471 thousand for the month which lead to the actual performance in line with the projection 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 R241 thousand worth of revenue for the period. As we have been reporting in the previous months, reports that are 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 R1.8 million has been transferred to revenue for the period ended 31 August 2025 from the operating grants whose conditions have been met. This has recorded a year to date performance above the projected amount due to the equitable share received during the month of July in advance for the period ending November 2025. This happens when the municipality has spent the grants according to the requirements of the funders or DORA. The biggest chunk of these transfers is equitable share that was received during the month of July 2025.

d) Material Electricity Losses

Over the years, the municipality implemented a number of projects to avoid or curb electricity distribution losses, these include the following:

- Development and review of the revenue enhancement strategy
- Metering audits and assessments
- Installations of split meters
- Redesigning electricity meter change procedures
- Installation of bulk meters for large power users
- Installation of a check meter to confirm units billed to the municipality by Eskom
- Implementation of Automated meter reading system

These reduced distribution losses to between 4% and 9% in the years up to the end of 2023/24 which is in line with the NERSA requirements for electricity distributors.

In the current financial statements the calculations indicate that the municipality lost over 3.3 million units during the year amounting to over R6.5 million. This comes after the municipality's s71 reports have been reporting challenges faced in the management of municipal meters including instances of possible tempering not attended to by the electricity section despite numerous attempts to get these attended to

e) **Debt Collection**

The table below shows a 58% overall collection rate for the month ended 31 August 2025 which is less than what was recorded at the same period last year. However, we note a 86% collection rate on leasehold fees, 62% on electricity and 61% 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.

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

YEAR ENDING: 30 June 2026

INCOME TYPE	JULY	AUG	1st QUATER	TOTAL
RATES				
billed	32 262 591,77	988 304,52	33 250 896,29	33 250 896,29
payment received	576 076,20	582 932,89	1 159 009,09	1 159 009,09
% of billing received	2%	59%	3%	3%
ELECTRICITY				
billed	3 894 621,22	4 891 904,22	8 786 525,44	8 786 525,44
payment received	2 909 743,32	3 037 528,81	5 947 272,13	5 947 272,13
% of billing received	75%	62%	68%	68%
LEASEHOLD FEES				
billed	433 420,39	433 420,39	866 840,78	866 840,78
payment received	350 000,94	374 782,26	724 783,20	724 783,20
% of billing received	81%	86%	84%	84%
VAT				
billed	716 062,06	865 330,43	1 581 392,49	1 581 392,49
payment received	528 542,67	549 429,63	1 077 972,30	1 077 972,30
% of billing received	74%	63%	68%	68%
INTEREST				
billed	652 757,01	965 547,64	1 618 304,65	1 618 304,65
payment received	160 548,70	145 413,71	305 962,41	160 548,70
% of billing received	25%	15%	19%	10%
REFUSE REMOVAL				
billed	445 703,00	443 542,00	889 245,00	889 245,00
payment received	285 816,28	272 357,63	558 173,91	285 816,28
% of billing received	64%	61%	63%	32%
TOTAL INCOME				
billed	38 405 155,45	8 588 049,20	46 993 204,65	46 993 204,65
payment received	4 810 728,11	4 962 444,93	9 773 173,04	9 355 401,70
% of billing received	13%	58%	21%	20%

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
INTEREST	1 023,11	-	-	-	-	-	-	-	-	-	-	-	1 023,11	-
ADJUSTMENTS	0,26	-	-	-	-	-	-	-	-	-	-	-	0,26	-
ELECTRICITY	3 426 044,54	-	20 588,17	3 364,85	1 826 485,74	273 545,08	118 657,37	17 576,47	76 521,67	11 303,01	27 377,44	4 017,95	924 227,10	122 379,69
REFUSE	329 755,71	-	2 765,02	414,75	134 351,57	20 141,19	27 077,19	4 040,80	4 416,77	658,56	874,65	126,33	119 456,13	15 432,75
RATES	520 789,07	-	2 324,02	-	282 057,74	-	15 995,73	-	1 892,75	-	176,33	-	218 342,50	-
BASIC ELECTRICI	159 594,54	-	1 844,15	-	74 343,83	11 337,89	9 684,62	1 430,76	6 214,90	911,12	5 518,26	800,29	41 777,91	5 730,81
LEASEHOLD	431 496,14	-	-	-	341 253,13	51 139,30	34 025,68	5 078,03	-	-	-	-	-	-
RECEIPT	93 091,56	93 091,56	-	-	-	-	-	-	-	-	-	-	-	-
LAND SALES	650,00	-	-	-	-	-	-	-	-	-	-	-	650,00	-
	4 962 444,93	93 091,56	27 521,36	3 779,60	2 658 492,01	356 163,46	205 440,59	28 126,06	89 046,09	12 872,69	33 946,68	4 944,57	1 305 477,01	143 543,25
		1,9%	0,6%	0,1%	53,6%	7,2%	4,1%	0,6%	1,8%	0,3%	0,7%	0,1%	26,3%	2,9%

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

f) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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		10 937	21 792	24 671	(2 878)	-12%	148 023
Remuneration of councillors			31 370		2 359	4 632	5 228	(596)	-11%	31 370
Bulk purchases - electricity			58 448		6 529	7 815	9 741	(1 926)	-20%	58 448
Inventory consumed			8 696		295	629	1 449	(821)	-57%	8 696
Debt impairment			6 109		—	—	1 018	(1 018)	-100%	6 109
Depreciation and amortisation			48 219		4 257	4 257	8 037	(3 780)	-47%	48 219
Interest			104		—	—	17	(17)	-100%	104
Contracted services			132 555		6 057	8 393	22 093	(13 700)	-62%	132 555
Transfers and subsidies			5 454		—	—	909	(909)	-100%	5 454
Irrecoverable debts written off			—		—	—	—	—		—
Operational costs			90 493		6 700	11 924	15 082	(3 158)	-21%	90 493
Losses on Disposal of Assets			—		—	—	—	—		—
Other Losses			—		—	—	—	—		—
Total Expenditure		—	529 471	—	37 133	59 442	88 245	(28 803)	-33%	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 August 2025 reflects an amount of R10.9 million for employee costs and R2.3 thousand for the remuneration of councillors. The remuneration of councillors shows a 11% 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 R6.5 million on electricity purchases for the period ended 31 August 2025 and a year to date actual of the same which is below the projected expenditure by 20%. This amount only relates to 24 days of July and up to 10 days of August as the billing by Eskom only takes place on the 10th 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 which has resulted in the depreciation recorded for the month at R4.2 million. This is less than half the amount projects due to the depreciation run for the previous month not having been performed and will therefore be corrected in the following month to ensure that the quarterly report will be updated.

- **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 R6 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 21% 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.

g) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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
R thousands									%	
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		–	220	–	17	33	37	(3)	-9,5%	220
Vote 3 - Budget and Treasury Office		–	399 920	–	3 551	155 638	66 653	88 985	133,5%	399 920
Vote 4 - Community Services		–	15 395	–	2 587	3 264	2 566	699	27,2%	15 395
Vote 5 - Development Planning		–	34 816	–	2 141	35 381	5 803	29 578	509,7%	34 816
Vote 6 - Engineering Services		–	169 791	–	11 689	23 032	28 299	(5 267)	-18,6%	169 791
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	–	620 143	–	19 985	217 348	103 357	113 991	110,3%	620 143

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 R11.6 million for the month with Budget and Treasury showing generation of over R3.5 million which may be attributable to interest received or operating grants spent, Community Services generated R2.5 million as well as Development Planning at over R2.1 million.

h) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		-	92 264	-	5 875	11 212	15 377	(4 165)	-27,1%	92 264
Vote 2 - Corporate Services		-	68 574	-	6 040	10 227	11 429	(1 202)	-10,5%	68 574
Vote 3 - Budget and Treasury Office		-	44 658	-	2 817	4 105	7 443	(3 338)	-44,8%	44 658
Vote 4 - Community Services		-	111 367	-	7 374	13 864	18 561	(4 697)	-25,3%	111 367
Vote 5 - Development Planning		-	34 737	-	1 355	2 607	5 790	(3 183)	-55,0%	34 737
Vote 6 - Engineering Services		-	177 871	-	13 671	17 427	29 645	(12 218)	-41,2%	177 871
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	529 471	-	37 133	59 442	88 245	(28 803)	-32,6%	529 471
Surplus/ (Deficit) for the year	2	-	90 671	-	(17 149)	157 906	15 112	142 795	944,9%	90 671

The table above shows the expenditure by municipal vote. The total expenditure for the month of August 2025 amounted to above R37.1 million.

i) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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	–	5 900	9 850	9 331	519	6%	55 986	
Service charges - Water			–	–	–	–	–	–	–	–	
Service charges - Waste Water Management			–	–	–	–	–	–	–	–	
Service charges - Waste management			5 200	–	443	896	867	30	3%	5 200	
Sale of Goods and Rendering of Services			22 481	–	13	681	3 747	(3 066)	-82%	22 481	
Agency services			1 499	–	102	102	250	(148)	-59%	1 499	
Interest			–	–	–	–	–	–	–	–	
Interest earned from Receivables			3 984	–	255	491	664	(174)	-26%	3 984	
Interest from Current and Non Current Assets			39 677	–	3 494	6 422	6 613	(191)	-3%	39 677	
Dividends			–	–	–	–	–	–	–	–	
Rent on Land			–	–	–	–	–	–	–	–	
Rental from Fixed Assets			5 764	–	471	958	961	(3)	0%	5 764	
Licence and permits			–	–	–	–	–	–	–	–	
Special rating levies			–	–	–	–	–	–	–	–	
Operational Revenue			405	–	47	67	68	(0)	0%	405	
Non-Exchange Revenue				–			–	–			
Property rates			24 187	–	988	33 251	4 031	29 220	725%	24 187	
Surcharges and Taxes			–	–	–	–	–	–	–	–	
Fines, penalties and forfeits			386	–	9	19	64	(45)	-71%	386	
Licence and permits			2 379	–	241	241	397	(155)	-39%	2 379	
Transfers and subsidies - Operational			367 150	–	1 883	151 390	61 192	90 198	147%	367 150	
Interest			4 907	–	702	1 100	818	282	34%	4 907	
Total Revenue (excluding capital transfers and contributions)			–	534 006	–	14 546	205 467	89 001	116 466	131%	534 006
Expenditure By Type											
Employee related costs			148 023		10 937	21 792	24 671	(2 878)	-12%	148 023	
Remuneration of councillors			31 370		2 359	4 632	5 228	(596)	-11%	31 370	
Bulk purchases - electricity			58 448		6 529	7 815	9 741	(1 926)	-20%	58 448	
Inventory consumed			8 696		295	629	1 449	(821)	-57%	8 696	
Debt impairment			6 109		–	–	1 018	(1 018)	-100%	6 109	
Depreciation and amortisation			48 219		4 257	4 257	8 037	(3 780)	-47%	48 219	
Interest			104		–	–	17	(17)	-100%	104	
Contracted services			132 555		6 057	8 393	22 093	(13 700)	-62%	132 555	
Transfers and subsidies			5 454		–	–	909	(909)	-100%	5 454	
Irrecoverable debts written off			–		–	–	–	–	–	–	
Operational costs			90 493		6 700	11 924	15 082	(3 158)	-21%	90 493	
Losses on Disposal of Assets			–		–	–	–	–	–	–	
Other Losses			–		–	–	–	–	–	–	
Total Expenditure			–	529 471	–	37 133	59 442	88 245	(28 803)	-33%	529 471
Surplus/(Deficit)			–	4 535	–	(22 587)	146 025	756	145 269	0	4 535
Transfers and subsidies - capital (monetary allocations)			86 137		5 438	11 882	14 356	(2 474)	-17%	86 137	
Transfers and subsidies - capital (in-kind)			–		–	–	–	–	–	–	
Surplus/(Deficit) after capital transfers & contributions			–	90 672	–	(17 149)	157 906	15 112	142 795	0	90 672
Income Tax						–	–	–	–	–	
Surplus/(Deficit) after income tax			–	90 672	–	(17 149)	157 906	15 112	142 795	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	–	(17 149)	157 906	15 112	142 795	0	90 672
Share of Surplus/Deficit attributable to Associate						–	–	–	–	–	
Intercompany/Parent subsidiary transactions						–	–	–	–	–	
Surplus/ (Deficit) for the year			–	90 672	–	(17 149)	157 906	15 112	142 795	0	90 672

The municipality has so far recorded a surplus of over R157 million for the period ended 31 August 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 - M02 August

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	57 006	–	6 476	11 639	9 501	(2 138)	-22,5%	57 006
Roads Infrastructure		–	55 702	–	6 476	11 639	9 284	(2 355)	-25,4%	55 702
Roads			36 155		6 208	11 113	6 026	(5 087)	-84,4%	36 155
Road Structures			19 547		268	526	3 258	2 732	83,9%	19 547
Solid Waste Infrastructure		–	1 304	–	–	–	217	217	100,0%	1 304
Landfill Sites			1 304		–	–	217	217	100,0%	1 304
Community Assets		–	21 663	–	966	1 003	3 611	2 608	72,2%	21 663
Community Facilities		–	4 601	–	966	966	767	(199)	-25,9%	4 601
Halls			2 427			–	405	405	100,0%	2 427
Markets			2 174		966	966	362	(603)	-166,5%	2 174
Sport and Recreation Facilities		–	17 062	–	–	37	2 844	2 807	98,7%	17 062
Indoor Facilities			16 888		–	–	2 815	2 815	100,0%	16 888
Outdoor Facilities			174		–	37	29	(8)	-27,7%	174
Heritage assets		–	1 304	–	–	–	217	217	100,0%	1 304
Works of Art			1 304			–	217	217	100,0%	1 304
Other assets		–	24 568	–	–	–	4 095	4 095	100,0%	24 568
Operational Buildings		–	24 568	–	–	–	4 095	4 095	100,0%	24 568
Municipal Offices			1 739			–	290	290	100,0%	1 739
Manufacturing Plant			22 829			–	3 805	3 805	100,0%	22 829
Computer Equipment		–	1 826	–	–	–	304	304	100,0%	1 826
Computer Equipment			1 826			–	304	304	100,0%	1 826
Furniture and Office Equipment		–	2 865	–	–	–	478	478	100,0%	2 865
Furniture and Office Equipment			2 865			–	478	478	100,0%	2 865
Machinery and Equipment		–	639	–	–	–	107	107	100,0%	639
Machinery and Equipment			639			–	107	107	100,0%	639
Transport Assets		–	6 739	–	–	–	1 123	1 123	100,0%	6 739
Transport Assets			6 739			–	1 123	1 123	100,0%	6 739
Total Capital Expenditure on new assets	1	–	116 611	–	7 442	12 641	19 435	6 794	35,0%	116 611

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	4 603	-	-	-	767	767	100,0%	4 603
Roads Infrastructure		-	4 603	-	-	-	767	767	100,0%	4 603
Roads		-	4 603	-	-	-	767	767	100,0%	4 603
Other assets		-	3 339	-	-	-	557	557	100,0%	3 339
Operational Buildings		-	3 339	-	-	-	557	557	100,0%	3 339
Municipal Offices		-	3 339	-	-	-	557	557	100,0%	3 339
Total Capital Expenditure on renewal of existing assets	1	-	7 943	-	-	-	1 324	1 324	100,0%	7 943

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	41 319	-	2 633	4 765	6 886	2 121	30,8%	41 319
Roads Infrastructure		-	39 666	-	2 427	4 559	6 611	2 052	31,0%	39 666
Roads		-	39 666	-	2 427	4 559	6 611	2 052	31,0%	39 666
Electrical Infrastructure		-	1 652	-	206	206	275	69	25,2%	1 652
LV Networks		-	1 652	-	206	206	275	69	25,2%	1 652
Total Capital Expenditure on upgrading of existing assets	1	-	41 319	-	2 633	4 765	6 886	2 121	30,8%	41 319

The above tables indicate that the municipality spent R10 million for the month from its capital budget for the period ended 31 August 2025 with a year to date actual of R17.4 million. 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) - M02 August

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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Corporate Services		-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1 304	-	-	-	217	(217)	-100%	1 304
Vote 2 - Corporate Services		-	6 283	-	-	-	1 047	(1 047)	-100%	6 283
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 4 - Community Services		-	6 704	-	-	37	1 117	(1 080)	-97%	6 704
Vote 5 - Development Planning		-	25 003	-	966	966	4 167	(3 202)	-77%	25 003
Vote 6 - Engineering Services		-	126 579	-	9 109	16 404	21 096	(4 692)	-22%	126 579
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	165 872	-	10 075	17 407	27 645	(10 239)	-37%	165 872
Total Capital Expenditure		-	165 872	-	10 075	17 407	27 645	(10 239)	-37%	165 872
Capital Expenditure - Functional Classification										
Governance and administration		-	9 591	-	-	-	1 599	(1 599)	-100%	9 591
Executive and council			1 304		-	-	217	(217)	-100%	1 304
Finance and administration			8 287		-	-	1 381	(1 381)	-100%	8 287
Internal audit			-		-	-	-	-		-
Community and public safety		-	21 446	-	-	37	3 574	(3 537)	-99%	21 446
Community and social services			21 037		-	-	3 506	(3 506)	-100%	21 037
Sport and recreation			409		-	37	68	(31)	-46%	409
Economic and environmental services		-	130 053	-	9 869	17 164	21 675	(4 512)	-21%	130 053
Planning and development			30 081		966	966	5 013	(4 048)	-81%	30 081
Road transport			99 972		8 903	16 198	16 662	(464)	-3%	99 972
Environmental protection			-		-	-	-	-		-
Trading services		-	4 783	-	206	206	797	(591)	-74%	4 783
Energy sources			1 652		206	206	275	(69)	-25%	1 652
Waste management			3 130		-	-	522	(522)	-100%	3 130
Other			-		-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	165 872	-	10 075	17 407	27 645	(10 239)	-37%	165 872
Funded by:										
National Government			74 320		4 821	10 392	12 387	(1 994)	-16%	74 320
Provincial Government			535		-	37	89	(52)	-58%	535
District Municipality			-		-	-	-	-		-
Transfers recognised - capital		-	74 854	-	4 821	10 429	12 476	(2 047)	-16%	74 854
Borrowing	6		-		-	-	-	-		-
Internally generated funds			91 018		5 253	6 977	15 170	(8 192)	-54%	91 018
Total Capital Funding		-	165 872	-	10 075	17 407	27 645	(10 239)	-37%	165 872

The above table indicate that the municipality spent R10 million from its capital budget for the period ended 31 August 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 - M02 August

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	42 118	-	2 758	3 621	7 020	3 398	48,4%	42 118
Roads Infrastructure		-	34 604	-	2 467	3 052	5 767	2 716	47,1%	34 604
Roads			520		-	-	87	87	100,0%	520
Road Structures			33 123		2 467	3 052	5 521	2 469	44,7%	33 123
Road Furniture			961		-	-	160	160	100,0%	961
Capital Spares						-	-	-		-
Storm water Infrastructure		-	1 400	-	-	-	233	233	100,0%	1 400
Drainage Collection			1 400		-	-	233	233	100,0%	1 400
Electrical Infrastructure		-	1 113	-	-	-	186	186	100,0%	1 113
MV Networks			1 113		-	-	186	186	100,0%	1 113
Solid Waste Infrastructure		-	5 000	-	291	570	833	264	31,6%	5 000
Landfill Sites			3 500		291	291	583	293	50,2%	3 500
Waste Drop-off Points			1 500		-	279	250	(29)	-11,7%	1 500
Community Assets		-	2 831	-	-	-	472	472	100,0%	2 831
Community Facilities		-	2 831	-	-	-	472	472	100,0%	2 831
Halls			2 100		-	-	350	350	100,0%	2 100
Libraries			350		-	-	58	58	100,0%	350
Cemeteries/Crematoria			200		-	-	33	33	100,0%	200
PurIs			181		-	-	30	30	100,0%	181
Other assets		-	3 432	-	-	0	572	572	99,9%	3 432
Operational Buildings		-	3 432	-	-	0	572	572	99,9%	3 432
Municipal Offices			3 239		-	0	540	539	99,9%	3 239
Yards			193		-	-	32	32	100,0%	193
Intangible Assets		-	209	-	-	-	35	35	100,0%	209
Licences and Rights		-	209	-	-	-	35	35	100,0%	209
Computer Software and Applications			209		-	-	35	35	100,0%	209
Computer Equipment		-	106	-	-	-	18	18	100,0%	106
Computer Equipment			106		-	-	18	18	100,0%	106
Furniture and Office Equipment		-	264	-	-	-	44	44	100,0%	264
Furniture and Office Equipment			264		-	-	44	44	100,0%	264
Machinery and Equipment		-	872	-	-	-	145	145	100,0%	872
Machinery and Equipment			872		-	-	145	145	100,0%	872
Transport Assets		-	5 364	-	459	492	894	402	44,9%	5 364
Transport Assets			5 364		459	492	894	402	44,9%	5 364
Total Repairs and Maintenance Expenditure	1	-	55 196	-	3 217	4 114	9 199	5 085	55,3%	55 196

The table shows that the municipality spent R3.2 million on the maintenance of its assets and infrastructure during the month of August 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
Group Two Media Company	Core Function:Human Resources	2025/08 /26	1 998,70	Request For Re-Advert Of Service Provider For Translation Of Hr Polici
Group Two Media Company	Core Function:Economic Development/Plann	2025/08 /18	1 998,70	Request For Sourcing Of A Suitable Qualified Service Providers To Revi Use Scheme;To Register 28 Surveyed Municipal Land Parcels;To Develop T lal Social Infrastructure Accessibility Study;To Develop A Rural Sett!
Pondoland Times	Core Function:Roads	2025/08 /15	2 000,00	Request For The Advertising Of Surfacing Of Roads; Sidewalk And Stormw

5 997,40

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

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

Creditor Name	Function Name	Order Date	Value	Specifications
Guardrisk	Core Function:Asset Management	2025/08/29	2 500,00	Payment For Laptop Excess. Sinovuyo Soduzuka
Thanks To Give Trading And Pro	Core Function:Mayor And Council	2025/08/27	3 000,00	Request Still Water For Standing Committee Meetings On The 28 August 2
Tyres & More Kokstad	Core Function:Roads	2025/08/15	5 635,00	Request Purchase Of New Tyre For Low Bed Truck Fvs 102 Ec; Size 315/80
Da Black Horse	Core Function:Solid Waste Removal	2025/08/20	6 300,00	Request Catering For 60 Stakeholders For Waste Management Committee Me The 20th August 2025 At Council Chamber
Tyres & More Kokstad	Core Function:Roads	2025/08/22	6 785,00	Request Purchase Of New Tyre For Water Truck Jcf 367 Ec; Size 295/80/
Magholo Trading And Projects	Core Function:Mayor And Council	2025/08/21	8 000,00	Request 15 Seater Taxi For National Karate Tournament To Be Held On Th August 2025 At Umlazimxenge Hall Pick Up On The 30august From Umlazi M 31 August 2025
University Of South Africa	Core Function:Human Resources	2025/08/15	8 635,00	Study Assistance For Ms. Y. Tibe
Kwik-Fit Bizana	Core Function:Roads	2025/08/14	9 194,25	Request Purchase Of New Tyre For Tipper Truck Hpz 909 Ec; Size 315/ 8
Mancosa	Core Function:Human Resources	2025/08/15	9 584,00	Study Assistance For N. Ncame
Tyres & More Kokstad	Core Function:Roads	2025/08/22	10 800,00	Request Purchase Of 2 New Tyres For Tipper Truck Hpz 923 Ec; Size Is 3 Urgently
Manuprec Construction	Non-Core Function:Population Development	2025/08/21	11 000,00	Request 100 Lunch Packs For Disaster Management Campaign
Kwik-Fit Bizana	Core Function:Roads	2025/08/27	11 666,75	Request Purchase Of 2 New 12v Batteries; Size 689 For Isuzu Water Cart No: Jcf 367 Ec
Enterprises University Of Pret	Core Function:Human Resources	2025/08/21	11 800,00	Request For Payment For Fleet Management Course For Ziyanda Bewu
Likiho Trading	Core Function:Mayor And Council	2025/08/29	12 170,00	Request High Tea For Special Council Meeting To Be Held On The 29 Augu Municipal Council Chamber Civic Centre At 10hrs
Disaster Management Institute	Core Function:Human Resources	2025/08/15	15 500,00	Conference Registration Fees For Disaster Conference Mtshengu - R 5000.00 Memabr Nyanagana - R 5000.00 Member
Nkosiyabona Trading	Core Function:Mayor And Council	2025/08/25	17 250,00	Request For Lunch And Water For 150 People On The 28th August 2025 At Ezityaneni Community
Songo Trading And Projects	Core Function:Tourism	2025/08/22	18 100,00	Request Frequest For Hiring Of Taxi To Transport Women In Business To Umzimvubu Women Business Expo Scheduled For The 23rd Of August 2025 At
Kwik-Fit Bizana	Core Function:Roads	2025/08/21	18 546,63	Request For Replacement Of Tyre For Bell Grader 670 G; Registration Jc Size 17.5/25
Kwik-Fit Bizana	Non-Core Function:Population Development	2025/08/14	26 143,41	Request Supply ;Delivery And Installation Of 4 Tyres Size265/65r17
Kati Kabizwayo (Pty) Ltd	Core Function:Mayor And Council	2025/08/14	26 400,00	Request Package Of Golf Course For Womens Month Celebration To Be Held 15 August 2025 At Wild Coast Sun
Thulani And Mom Trading Enter	Core Function:Mayor And Council	2025/08/14	28 000,00	Request Lunch With Soft Drinks For Mens Forum To Be Held On The 04 Sep 2025 At Wmmlm Civic Centre At 10h00
G-U Trading And Projects	Core Function:Police Forces Traffic And	2025/08/29	29 250,00	Request 150 Lunch Packs For Womans Integrated Activity On The 28/08/20 At Council Chamber Service Provider Must Comply With Certificate Of Co
Sword Group	Core Function:Roads	2025/08/27	29 300,00	Request For Tiling Of Vip; Hiv & Aids And Electricity Offices And Ramp Specification Provided.
Ta-Moras Trading And Projects	Core Function:Roads	2025/08/27	29 800,00	Request Dark Grey / Mirror Tinting For Offices And Obscure Tinting (To For Glass Panes For Aluminium Frame At The Civic Centre

Creditor Name	Function Name	Order Date	Value	Specifications
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355 360,04

e. Procurement above R30 000 but below R300 000

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

Creditor Name	Function Name	Date	Value	Specification
Jnw Trading Enterprise	Core Function:Solid Waste Removal	2025/08/29	30 250,00	Request Payment For Nylon Cords
Songo Trading And Projects	Libraries And Archives:Librararies And A	2025/08/29	48 500,00	Payment For Library Awareness Campaign. Transport
Jnw Trading Enterprise	Core Function:Human Resources	2025/08/14	54 700,00	Payment For Servicing; Purchasing And Installation Of Fire Extinguishes

133 450,00

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 August 2025

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
						Aug-25			
1	Songo Trading and Projects	R 58 995,00	R 48 500,00		R 48 500,00	WMM-LM 01/08/25/01 LAC	Library awareness campaign	Tuesday, 26 August 2025	Community Services
TOTAL		R 58 995,00	R 48 500,00	R -	R 48 500,00				

b) Tenders awarded during the month of August 2025

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				Aug-25		
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
3	Dosvents Pty LTD	Rates	WMM LM 20/03/2025 SDS	Supply and Delivery of Stationery for 12 Months	Thursday, 07 August 2025	Budget and Treasury
4	Vuyie Xolie Construction	R 10 359 224,15	RFQ WMM LM 0064	Resurfacing of Ntlenzi to Mcetheni Access Road	Thursday, 28 August 2025	Engineering Services
5	Eyethu Project and Plant Hire	R 7 201 097,00	RFQ WMM LM 0064	Rehabilitation of Mqhokweni to Nokhatshile Access Road	Thursday, 28 August 2025	Engineering Services
TOTAL		R 20 032 464,04				

c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
Maintenance of CCTV Cameras for 36 months	WMM LM 00058 CCTV C	Not yet Appointed	Tuesday, 09 September 2025	90	0	Monday, 08 December 2025	Not yet appointed	On Advert	Community Services	Not yet appointed	Thursday, 04 September 2025	-5,00	Valid	95,00
Procurement of Mobile Contracts for 3 years	WMM LM 21/01/25/02 PMC	Not yet Appointed	Tuesday, 09 September 2025	90	0	Monday, 08 December 2025	Not yet appointed	Adjudicated	Corporate Services	Not yet appointed	Thursday, 04 September 2025	-5,00	Valid	95,00
Website revamp and Maintenance for 5 Years	WMM-LM 05/02/25/02 WRM	Not yet Appointed	Tuesday, 09 September 2025	90	0	Monday, 08 December 2025	Not yet appointed	On Advert	Corporate Services	Not yet appointed	Thursday, 04 September 2025	-5,00	Valid	95,00
Maintenance and Service of Back-up Generator for 3 Years	WMM-LM 13/04/23/01 BUG	Mr.M.Madikizela	Thursday, 12 June 2025	90	0	Wednesday, 10 September 2025	Ms. L. Mbhele	ON Evaluation	Engineering Services	N.Ntlanga, V.Mqina , N.Ngcunukana	Thursday, 04 September 2025	84,00	Valid	6,00
Three Year Turnkey Contract for Electrical Service Providers	WMM-LM 000 103 TCE	Miss.N. Mshweshwe	Monday, 09 June 2025	90	0	Sunday, 07 September 2025	Mr.M.Mtetandaba	ON Evaluation	Engineering Services	V.Nontanda, L.Mhlembana, V.Mqina , S.Noqhamza	Thursday, 04 September 2025	87,00	Valid	3,00
Procurement and Istallton of IT Equipment	WMM LM 14/05/25/01 IEC	Mr.Hlangabezo	Monday, 25 August 2025	90	0	Sunday, 23 November 2025	Mr. M. Mtetandaba	ON Evaluation	Corporate Services	Nolufefe Ntlanga, Nwabisa Jokweni,Ngcunukana	Thursday, 04 September 2025	10,00	Valid	80,00
Supply and Installation of Printers	WMM-LM 25/06/25/01 IEC	Ms. N. Jokweni	Monday, 28 July 2025	90	0	Sunday, 26 October 2025	Mr. M. Mtetandaba	Adjudicated	Corporate Services	Ms. Nodangala	Thursday, 04 September 2025	38,00	Valid	52,00
Design, Erection and Monitoring of Outdoor Signboards	WMM-LM 25/06/25/01 IEC	Mr. B. Hlangabezo	Monday, 25 August 2025	90	0	Sunday, 23 November 2025	Mr. M. Mtetandaba	ON Evaluation	Corporate Services	Nolufefe Ntlanga, Nwabisa Jokweni,Ngcunukana	Thursday, 04 September 2025	10,00	Valid	80,00
Reviewal of Land use Scheme	WMM LM 13/08/25/01 RLS	Not yet Appointed	Thursday, 04 September 2025	90	0	Wednesday, 03 December 2025	Not yet appointed	On Advert	Development Planning	Not yet appointed	Thursday, 04 September 2025	0,00	Valid	90,00
Registration of 28 Suveryed Municipal Land Parcels	WMM LM 13/08/25/02 SML	Not yet Appointed	Thursday, 04 September 2025	90	0	Wednesday, 03 December 2025	Not yet appointed	On Advert	Development Planning	Not yet appointed	Thursday, 04 September 2025	0,00	Valid	90,00
Geospecial Social Infrastrucutre Accessibility Study	WMM LM 13/08/25/03 GSI	Not yet Appointed	Thursday, 04 September 2025	90	0	Wednesday, 03 December 2025	Not yet appointed	On Advert	Development Planning	Not yet appointed	Thursday, 04 September 2025	0,00	Valid	90,00
Development of Rural Settlement Develoment Plan	WMM LM 13/08/25/03 GSI	Not yet Appointed	Thursday, 04 September 2025	90	0	Wednesday, 03 December 2025	Not yet appointed	On Advert	Development Planning	Not yet appointed	Thursday, 04 September 2025	0,00	Valid	90,00
Sevice Provider to Review The Municipal GIS Stragety and Policy	WMM LM 13/08/25/04 GSI	Not yet Appointed	Friday, 05 September 2025	90	0	Thursday, 04 December 2025	Not yet appointed	On Advert	Development Planning	Not yet appointed	Thursday, 04 September 2025	-1,00	Valid	91,00
Surfacing of Road, Sidewalks and Stormwater Part 2	WMM LM 00064	Not yet Appointed	Monday, 15 September 2025	90	9	Sunday, 14 December 2025	Not yet appointed	On Advert	Engineering Services	Not yet appointed	Thursday, 04 September 2025	-11,00	Valid	101,00

d) Deviations

No deviations were approved during the month.

e) Unauthorised, Irregular, Fruitless and Wasteful Expenditure

There is not new expenditure identified during the month.

11. Database utilisation

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

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward No.
GROUP TWO MEDIA COMPANY	KOKSTAD	Human Resources	2025/08/26	1 998,70	OPEN	REQUEST FOR RE-ADVERT OF SERVICE PROVIDER FOR TRANSLATION OF HR POLICI	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	KOKSTAD	Economic Development/Plannin g	2025/08/18	1 998,70	OPEN	REQUEST FOR SOURCING OF A SUITABLE QUALIFIED SERVICE PROVIDERS TO REVI USE SCHEME;TO REGISTER 28 SURVEYED MUNICIPAL LAND PARCELS;TO DEVELOP T IAL SOCIAL INFRASTRUCTURE ACCESSIBILITY STUDY;TO DEVELOP A RURAL SETTL	MAAA0943404	Kokstad
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Roads	2025/08/15	2 000,00	RECEIVED	REQUEST FOR THE ADVERTISING OF SURFACING OF ROADS; SIDEWALK AND STORMW	MAAA0570434	Ward 17
Guardrisk	102 RIVONIA ROAD SANDTON JOHANNESBURG 2146	Asset Management	2025/08/29	2 500,00	OPEN	PAYMENT FOR LAPTOP EXCESS. SINOVUYO SODUZUKA	MAAA0517125	Johannesburg
THANKS TO GIVE TRADING AND PRO	AMANIKHWE A/A AMANIKHWE A/A BIZANA 4800	Mayor and Council	2025/08/27	3 000,00	OPEN	REQUEST STILL WATER FOR STANDING COMMITTEE MEETINGS ON THE 28 AUGUST 2	MAAA0447568	Ward 32
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	2025/08/15	5 635,00	OPEN	REQUEST PURCHASE OF NEW TYRE FOR LOW BED TRUCK FVS 102 EC; SIZE 315/80	MAAA0218212	Kokstad
DA BLACK HORSE	16 ALBANY BUILDING BIZANA 4800	Solid Waste Removal	2025/08/20	6 300,00	OPEN	REQUEST CATERING FOR 60 STAKEHOLDERS FOR WASTE MANAGEMENT COMMITTEE ME THE 20TH AUGUST 2025 AT COUNCIL CHAMBER	MAAA0445987	Ward 1
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	2025/08/22	6 785,00	OPEN	REQUEST PURCHASE OF NEW TYRE FOR WATER TRUCK JCF 367 EC; SIZE 295/80/	MAAA0218212	Kokstad
MAGHOLO TRADING AND PROJECTS	IZININI A/A BIZANA 4800 WARD 13 4800	Mayor and Council	2025/08/21	8 000,00	OPEN	REQUEST 15 SEATER TAXI FOR NATIONAL KARATE TOURNAMENT TO BE HELD ON TH AUGUST 2025 AT UMLAZIMXENGE HALL PICK UP ON THE 30AUGUST FROM UMLAZI M 31 AUGUST 2025	MAAA0015080	Ward 13
University of South Africa	UNISA MAIN CAMPUS PRETORIA; TV TVW BUILDING B1_04; PRELLER ST 0003	Human Resources	2025/08/15	8 635,00	OPEN	STUDY ASSISTANCE FOR MS. Y. TIBE	MAAA0229105	Pretoria
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	2025/08/14	9 194,25	OPEN	REQUEST PURCHASE OF NEW TYRE FOR TIPPER TRUCK HPZ 909 EC; SIZE 315/ 8	MAAA0408288	Ward 1
MANCOSA	P.O.BOX 49494 DURBAN 3100	Human Resources	2025/08/15	9 584,00	OPEN	STUDY ASSISTANCE FOR N. NCAME	MAAA0075855	Durban
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	2025/08/22	10 800,00	OPEN	REQUEST PURCHASE OF 2 NEW TYRES FOR TIPPER TRUCK HPZ 923 EC; SIZE IS 3 URGENTLY	MAAA0218212	Kokstad
MANUPREC CONSTRUCTION	P.O.BOX 31 BIZANA WARD 14 4800	Population Development	2025/08/21	11 000,00	OPEN	REQUEST 100 LUNCH PACKS FOR DISASTER MANAGEMENT CAMPAIGN	MAAA0619330	Ward 14
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	2025/08/27	11 666,75	OPEN	REQUEST PURCHASE OF 2 NEW 12V BATTERIES; SIZE 689 FOR ISUZU WATER CART NO: JCF 367 EC	MAAA0408288	Ward 1
ENTERPRISES UNIVERSITY OF PRET	140 LUNNON HILLCREST PRETORIA 0083	Human Resources	2025/08/21	11 800,00	OPEN	REQUEST FOR PAYMENT FOR FLEET MANAGEMENT COURSE FOR ZIYANDA BEWU	MAAA0031035	Pretoria
LIKIHO TRADING	AMANIKHWE A/A BIZANA WARD 17	Mayor and Council	2025/08/29	12 170,00	OPEN	REQUEST HIGH TEA FOR SPECIAL COUNCIL MEETING TO BE HELD ON	MAAA0022525	Ward 17

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward No.
	4800					THE 29 AUGU MUNICIPAL COUNCIL CHAMBER CIVIC CENTRE AT 10HRS		
Disaster Management Institute	P O BOX 2119 PRIMROSE 1416	Human Resources	2025/08/15	15 500,00	OPEN	CONFERENCE REGISTRATION FEES FOR DISASTER CONFERENCE MTSHENGU - R 5000.00 MEMEBR NYANAGANA - R 5000.00 MEMBER	MAAA0631888	Pretoria
NKOSIYABONA TRADING	AMANDELA ADMIN AREA BIZANA SP; BIZANA WARD 31 4800	Mayor and Council	2025/08/25	17 250,00	OPEN	REQUEST FOR LUNCH AND WATER FOR 150 PEOPLE ON THE 28TH AUGUST 2025 AT EZITYANENI COMMUNITY	MAAA1323318	Ward 31
SONGO TRADING AND PROJECTS	NGCINGO LOCATION AMANGUTYANA AA WARD 13 4800	Tourism	2025/08/22	18 100,00	OPEN	HIRING OF TAXI TO TRANSPORT WOMEN IN BUSINESS TO UMZIMVUBU WOMEN BUSINESS EXPO SCHEDULED FOR THE 23RD OF AUGUST 2025 AT	MAAA1403418	Ward 13
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	2025/08/21	18 546,63	OPEN	REQUEST FOR REPLACEMENT OF TYRE FOR BELL GRADER 670 G; REGISTRATION JC SIZE 17.5/25	MAAA0408288	Ward 1
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Population Development	2025/08/14	26 143,41	RECEIVED	REQUEST SUPPLY ;DELIVERY AND INSTALLATION OF 4 TYRES SIZE265/65R17	MAAA0408288	Ward 1
KATI KABIZWAYO (PTY) LTD	PRIVATE BAG 568 BIZANA 4800	Mayor and Council	2025/08/14	26 400,00	OPEN	REQUEST PACKAGE OF GOLF COURSE FOR WOMENS MONTH CELEBRATION TO BE HELD 15 AUGUST 2025 AT WILD COAST SUN	MAAA0441360	Ward 24
THULANI AND MOM TRADING ENTER	P O BOX 210412 BIZANA WARD 1 4800	Mayor and Council	2025/08/14	28 000,00	OPEN	LUNCH WITH SOFT DRINKS FOR MENS FORUM TO BE HELD ON THE 04 SEP 2025 AT WMMLM CIVIC CENTRE AT 10H00	MAAA1135544	Ward 1
G-U TRADING AND PROJECTS	NTLENZI ADMIN AREA ROCKVILLE WARD 10 4810	Police Forces Traffic and Regulations	2025/08/29	29 250,00	OPEN	LUNCH PACKS FOR WOMANS INTEGRATED ACTIVITY ON THE 28/08/20 AT COUNCIL CHAMBER SERVICE PROVIDER MUST COMPLY WITH CERTIFICATE OF CO	MAAA0462634	Ward 10
SWORD GROUP	SIPAQENI ADMIN AREA FLAGSTAFF WARD 17 4810	Roads	2025/08/27	29 300,00	OPEN	REQUEST FOR TILING OF VIP; HIV & AIDS AND ELECTRICITY OFFICES AND RAMP SPECIFICATION PROVIDED.	MAAA0447951	Ward 17
TA-MORAS TRADING AND PROJECTS	NGCINGO LOCATION NGCINGO ADMINISTRATION AREA REDOUBT 4800	Roads	2025/08/27	29 800,00	OPEN	REQUEST DARK GREY / MIRROR TINTING FOR OFFICES AND OBSCURE TINTING (TO FOR GLASS PANES FOR ALUMINIUM FRAME AT THE CIVIC CENTRE	MAAA0324009	Ward 13

Total 361 357,44

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	Chief Financial Officer	Saturday, 05 July 2025	Corporate Services	NO	One quote	Sole Provider
Friday, 04 July 2025	3000INV-0033338854	Nosa	R 10 114,25	Membership Fees	Chief Financial Officer	Wednesday, 09 July 2025	Municipal Managers office	NO	One quote	Sole Provider
Friday, 01 August 2025	LIASA2025-310	LIASA	R 35 000,00	Membership Fees	Chief Financial Officer	Monday, 28 July 2025	Community Services	NO	One quote	Sole Provider
Friday, 01	200006248	University of	R 25 000,00	Study Fees	Chief Financial Officer	Monday, 07 July 2025	Municipal Managers	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
August 2025		Johannesburg					office			
Friday, 01 August 2025	2024938	University of Pretoria	R 50 000,00	Study Fees	Chief Financial Officer	Monday, 07 July 2025	Corporate Services	NO	One goute	Sole Provider
N/A	N/A	DMISA	R 15 500,00	Membership Fees	Chief Financial Officer	Thursday, 14 August 2025	Community Services	NO	One goute	Sole Provider
N/A	N/A	Mancosa	R 9 584,00	Study Fees	Chief Financial Officer	Friday, 15 August 2025	Corporate Services	NO	One goute	Sole Provider
N/A	N/A	Stadio	R 53 770,00	Study Fees	Chief Financial Officer	Friday, 15 August 2025	Corporate Services	NO	One goute	Sole Provider
N/A	N/A	UNISA	R 8 635,00	Study Fees	Chief Financial Officer	Friday, 15 August 2025	Corporate Services	NO	One goute	Sole Provider
N/A	N/A	University of Pretoria	R 11 800,00	Study Fees	Chief Financial Officer	Wednesday, 20 August 2025	Corporate Services	NO	One goute	Sole Provider
TOTAL			R 229 202,68							

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 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	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
MBIZLM27/02/18/02ENG	Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	1856	Tuesday, 12 June 2018	Thursday, 20 July 2023	12	Friday, 19 July 2024	Tuesday, 30 June 2026	R 1 890 794,76	R -	R 1 890 794,76	expired	expired	Long term Contract
MBIZ LM ICT Due Diligent	Munsoft (PTY) LTD	Financial and Billing System	1826	Wednesday, 01 July 2020	Tuesday, 01 July 2025	36	Friday, 30 June 2028	Tuesday, 30 June 2026	-R 18 866 094,82	R -	-R 18 866 094,82	valid	valid	Long term 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	0	Monday, 30 January 2023	Tuesday, 30 June 2026	R 208 042,19	R -	R 208 042,19	expired	expired	Long term Contract
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Monday, 28 April 2025	0	Monday, 28 April 2025	Tuesday, 30 June 2026	-R 20 510 251,21	R -	-R 20 510 251,21	expired	expired	Long term 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	0	Monday, 07 April 2025	Tuesday, 30 June 2026	R 2 792 373,46	R -	R 2 792 373,46	expired	expired	Long term Contract
MBIZ LM 0055 CON	Zinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	0	Sunday, 28 June 2026	Tuesday, 30 June 2026	R 102 691,34	R -	R 102 691,34	valid	expired	Short Term Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, 01 September 2022	Sunday, 31 August 2025	0	Sunday, 31 August 2025	Tuesday, 30 June 2026	-R 591 532,64	R -	-R 591 532,64	expired	expired	Long term 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	0	Saturday, 03 January 2026	Tuesday, 30 June 2026	-R 10 782 198,49	R -	-R 10 782 198,49	valid	expired	Long term 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	0	Saturday, 03 January 2026	Tuesday, 30 June 2026	-R 11 866 839,44	R -	-R 11 866 839,44	valid	expired	Long term 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	0	Sunday, 28 September 2025	Tuesday, 30 June 2026	-R 3 548 310,00	R -	-R 3 548 310,00	valid	expired	Long term Contract
WMM LM 06/10/22/03 IAS	Mayile Solutions	Provision of Internal Audit Services	1095	Monday, 24 April 2023	Thursday, 23 April 2026	0	Thursday, 23 April 2026	Tuesday, 30 June 2026	-R 4 453 393,77	R -	-R 4 453 393,77	valid	expired	Long term Contract
WMM LM 03/11/22/05 EMT	Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	1095	Tuesday, 20 June 2023	Friday, 19 June 2026	0	Friday, 19 June 2026	Tuesday, 30 June 2026	-R 2 356 069,50	R -	-R 2 356 069,50	valid	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Friday, 23 June 2023	Monday, 22 June 2026	0	Monday, 22 June 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Long term Contract
MBIZLM27/02/18/02ENG	VHB and Associates	Construction of Mbizana Civic Centre	365	Monday, 22 May 2023	Tuesday, 21 May 2024	12	Wednesday, 21 May 2025	Tuesday, 30 June 2026	R -	R -	R -	expired	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	0	Saturday, 04 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
MBIZ LM 0055 CON	Zinzame Consulting Engineers	Professional Services for Compilation of Disposal Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	0	Saturday, 28 September 2024	Tuesday, 30 June 2026	R 629 188,85	R -	R 629 188,85	expired	expired	Short Term Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resources	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	0	Sunday, 23 August 2026	Tuesday, 30 June 2026	-R 2 090 570,68	R -	-R 2 090 570,68	valid	valid	Long term 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	0	Tuesday, 11 June 2024	Tuesday, 30 June 2026	R 966 320,56	R -	R 966 320,56	expired	expired	Short Term 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	0	Saturday, 19 December 2026	Tuesday, 30 June 2026	-R 928 953,31	R -	-R 928 953,31	valid	valid	Long term Contract
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, 01 January 2024	Sunday, 31 December 2028	0	Sunday, 31 December 2028	Tuesday, 30 June 2026	-R 7 020 398,74	R -	-R 7 020 398,74	valid	valid	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of 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	0	Sunday, 20 December 2026	Tuesday, 30 June 2026	-R 1 474 558,60	R -	-R 1 474 558,60	valid	valid	Long term Contract
WMM LM 00012 BS	West Bank Limited	FNB-Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	0	Sunday, 31 December 2028	Tuesday, 30 June 2026	-R 4 348 897,31	R -	-R 4 348 897,31	valid	valid	Long term Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	0	Tuesday, 30 January 2029	Tuesday, 30 June 2026	R 8 289 756,70	R -	R 8 289 756,70	valid	valid	Long term 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	0	Wednesday, 27 November 2024	Tuesday, 30 June 2026	R 34 419,00	R -	R 34 419,00	expired	expired	Short Term Contract
WMM LM 00019 NS A/R	Mvumeza Trading Enterprise	Construction of Ntlanezwe to Sizabonke Access Road	182	Monday, 04 December 2023	Wednesday, 05 June 2024	0	Wednesday, 05 June 2024	Tuesday, 30 June 2026	R 518 324,57	R -	R 518 324,57	expired	expired	Short Term 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	0	Friday, 24 November 2023	Tuesday, 30 June 2026	R 1 437 402,78	R -	R 1 437 402,78	expired	expired	Short Term Contract
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, 15 April 2024	Friday, 11 April 2025	0	Friday, 11 April 2025	Tuesday, 30 June 2026	R 2 614 468,24	R -	R 2 614 468,24	expired	expired	Short Term 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	0	Saturday, 22 May 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term 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	0	Thursday, 27 May 2027	Tuesday, 30 June 2026	R 2 607 598,78	R -	R 2 607 598,78	valid	valid	Long term 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	0	Friday, 04 June 2027	Tuesday, 30 June 2026	-R 889 138,45	R -	-R 889 138,45	valid	valid	Long term 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	0	Friday, 04 June 2027	Tuesday, 30 June 2026	-R 919 593,13	R 238 999,50	-R 1 158 592,63	valid	valid	Long term 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	0	Saturday, 05 June 2027	Tuesday, 30 June 2026	R 2 197 708,14	R -	R 2 197 708,14	valid	valid	Long term 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	0	Saturday, 07 February 2026	Tuesday, 30 June 2026	-R 1 929 385,00	R -	-R 1 929 385,00	valid	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Construction of Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	0	Tuesday, 22 October 2024	Tuesday, 30 June 2026	R 1 082 232,75	R 425 714,26	R 656 518,49	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Maintanance of of Khaleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	0	Wednesday, 24 July 2024	Tuesday, 30 June 2026	R 309 338,50	R -	R 309 338,50	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Maintanance of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	0	Thursday, 14 December 2023	Tuesday, 30 June 2026	R 1 864 700,85	R -	R 1 864 700,85	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Maintanance - Rehabilitation of Ndela to Ward 11 Access Road	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	Tuesday, 30 June 2026	R 178,78	R -	R 178,78	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Maintanance - Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	Tuesday, 30 June 2026	R 270 509,23	R -	R 270 509,23	expired	expired	Short Term 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	0	Friday, 12 March 2027	Tuesday, 30 June 2026	-R 5 783 259,00	R -	-R 5 783 259,00	valid	valid	Long term Contract
WMM-LM00060 ICC-MMB	Techseeds Telecommunications	Intergration of Civic Center with the Main	121	Thursday, 27 June	Saturday, 26 October 2024	0	Saturday, 26 October 2024	Tuesday, 30 June 2026	R 835 541,59	R -	R 835 541,59	expired	expired	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
		Building		2024										
WMM LM 0015 FMLS	Nikhwe Group	Majazi Landfill Site Pase 1/Revised Fencing of Ext 3 Disposal Site	730	Wednesday, 26 July 2023	Wednesday, 13 May 2026	0	Wednesday, 13 May 2026	Tuesday, 30 June 2026	R 294 551,34	R -	R 294 551,34	valid	expired	Long term Contract
WMM-LM 13/09/23/03 STM	BMI Electrical	Maintanance of Street Lights	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	0	Tuesday, 03 December 2024	Tuesday, 30 June 2026	R 0,02	R -	R 0,02	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Maintanance - Profeesional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	0	Thursday, 14 November 2024	Tuesday, 30 June 2026	R 440 167,19	R -	R 440 167,19	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Professional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	0	Tuesday, 03 December 2024	Tuesday, 30 June 2026	R 1 081 498,60	R 410 527,51	R 670 971,09	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Professional Services of Mkhasweni Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	0	Friday, 15 November 2024	Tuesday, 30 June 2026	R 658 502,89	R 120 160,56	R 538 342,33	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Professional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	0	Friday, 15 November 2024	Tuesday, 30 June 2026	R 436 127,62	R 228 581,93	R 207 545,69	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Eyethu Construction and Plant Hire	Allocatio- Coonstruction of Ndlavini Access Road and Bridge	182	Thursday, 08 February 2024	Monday, 03 February 2025	0	Monday, 03 February 2025	Tuesday, 30 June 2026	R 867 918,15	R -	R 867 918,15	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Masilo Jv CastleHill	Maintanance - Construction of Sunyside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	0	Wednesday, 06 November 2024	Tuesday, 30 June 2026	R 440 128,00	R -	R 440 128,00	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Mvi Construction and Maintenance	Maintanance - Construction of Nyanisweni Access Road	182	Monday, 05 August 2024	Friday, 31 January 2025	0	Friday, 31 January 2025	Tuesday, 30 June 2026	R 278 977,02	R -	R 278 977,02	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Citi Cargo	Maintanance of Cabhane to Crestu Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	0	Monday, 03 February 2025	Tuesday, 30 June 2026	R 377 595,60	R -	R 377 595,60	expired	expired	Short Term Contract
WMM LM 00062 Part 1	LG Construction TA LGC Construction	Maintanance of Mhlabomnyama Via Makhalweni to Plangweni	182	Saturday, 24 August 2024	Saturday, 22 February 2025	0	Saturday, 22 February 2025	Tuesday, 30 June 2026	R 1 129 583,44	R -	R 1 129 583,44	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	0	Friday, 07 February 2025	Tuesday, 30 June 2026	R 266 598,60	R -	R 266 598,60	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction of Nyanisweni Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	Tuesday, 30 June 2026	R 146 810,49	R -	R 146 810,49	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Mhlabomnyama Via Makhalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	Tuesday, 30 June 2026	R 405 782,12	R -	R 405 782,12	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :Construction of 116 to Somgungqu to Khwanyana Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	Tuesday, 30 June 2026	R 723 709,39	R -	R 723 709,39	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :cabhane to Krestu Access Road	365	Wednesday, 15 May 2024	Thursday, 15 May 2025	0	Thursday, 15 May 2025	Tuesday, 30 June 2026	R 5 647,64	R -	R 5 647,64	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :Construction of	365	Thursday, 16 May 2024	Friday, 16 May 2025	0	Friday, 16 May 2025	Tuesday, 30 June 2026	R 3 023,19	R -	R 3 023,19	expired	expired	Short Term Contract

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		Sunyside Access Road		2024										
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for proffesional services of Thalen Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	0	Thursday, 04 July 2024	Tuesday, 30 June 2026	R 191 243,19	R -	R 191 243,19	expired	expired	Short Term 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	0	Thursday, 26 August 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term 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	0	Thursday, 26 August 2027	Tuesday, 30 June 2026	R 1 463 335,44	R -	R 1 463 335,44	valid	valid	Long term Contract
WMM LM 00013 GRV	Black Dot Property Consultants	General Valuation Roll 2024/2029	1826	Thursday, 26 September 2024	Wednesday, 26 September 2029	0	Wednesday, 26 September 2029	Tuesday, 30 June 2026	R 69 999,99	R -	R 69 999,99	valid	valid	Long term Contract
WMM LM 24/08/23/01 BMM	Nikhwe Group	Bizana Mini market Phase 2	365	Monday, 01 July 2024	Tuesday, 01 July 2025	0	Tuesday, 01 July 2025	Tuesday, 30 June 2026	R 1 110 687,87	R 1 110 371,00	316,87	expired	expired	Short Term 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	0	Thursday, 26 August 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00062 Part 1	Mvumeza Trading Enterprise	Construction of Khutshi Access Road	182	Friday, 02 August 2024	Friday, 31 January 2025	0	Friday, 31 January 2025	Tuesday, 30 June 2026	R 634 823,92	R -	R 634 823,92	expired	expired	Short Term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	Maintanance - Nomlacu Phase 3	243	Friday, 26 July 2024	Wednesday, 26 March 2025	0	Wednesday, 26 March 2025	Tuesday, 30 June 2026	R 1 360 956,85	R -	R 1 360 956,85	expired	expired	Short Term Contract
WMM LM 00088 PVMS	Conlog	Multi Utility Online Pre-Paid Electricity Vending Management System	1095	Thursday, 07 November 2024	Sunday, 07 November 2027	0	Sunday, 07 November 2027	Tuesday, 30 June 2026	-R 120 181,39	R -	-R 120 181,39	valid	valid	Long term Contract
WMM 000 103 TCE	ODG Technologies PTY Ltd	Maintanance - Electrification 167 Households at Nkanini Village for 2024/2025	365	Wednesday, 06 November 2024	Thursday, 06 November 2025	0	Thursday, 06 November 2025	Tuesday, 30 June 2026	R 249 729,06	R -	R 249 729,06	valid	expired	Short Term Contract
WMM 000 103 TCE	Thake Electrical	Allocatio- Electrification of 206 Households -at Matwebu Village	182	Wednesday, 06 November 2024	Wednesday, 07 May 2025	0	Wednesday, 07 May 2025	Tuesday, 30 June 2026	R 906 014,35	R -	R 906 014,35	expired	expired	Short Term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	Maintanance - Electrification of Nkanini Village for Designs	365	Tuesday, 09 July 2024	Wednesday, 09 July 2025	0	Wednesday, 09 July 2025	Tuesday, 30 June 2026	R 8 144,27	R -	R 8 144,27	expired	expired	Short Term 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	0	Monday, 13 September 2027	Tuesday, 30 June 2026	-R 8 626 430,99	R -	-R 8 626 430,99	valid	valid	Long term Contract
WMM LM 00064 HSS 36M	Amantlele Trading Company	Honey sucking Services for 36 Months	1095	Tuesday, 26 November 2024	Friday, 26 November 2027	0	Friday, 26 November 2027	Tuesday, 30 June 2026	-R 1 419 598,08	R -	-R 1 419 598,08	valid	valid	Long term Contract
WMM LM 000104 W16 CM	XS Dollarz	Construction of Ward 16 Community Hall	273	Wednesday, 11 December 2024	Wednesday, 10 September 2025	0	Wednesday, 10 September 2025	Tuesday, 30 June 2026	R 993 629,42	R 596 177,65	R 397 451,77	valid	expired	Short Term Contract
WMM LM 000105 W32	XS Dollarz	Construction of Ward 32 Community Hall	365	Friday, 13 December 2024	Saturday, 13 December 2025	0	Saturday, 13 December 2025	Tuesday, 30 June 2026	R 876 956,97	R 618 053,73	R 258 903,24	valid	expired	Long term 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	0	Thursday, 13 January 2028	Tuesday, 30 June 2026	-R 480 700,69	R -	-R 480 700,69	valid	valid	Long term Contract
WMM-LM 22/10/24/01 DMP	Banabanzi Projects (PTY) LTD	Reviewal of Disatser Mngement Plan	91	Thursday, 06 February 2025	Thursday, 08 May 2025	0	Thursday, 08 May 2025	Tuesday, 30 June 2026	R 270 000,00	R -	R 270 000,00	expired	expired	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
WMM LM 00063-Part 1	PMB Projects	Maintenance of Roads for a Period of 18 Months	547	Friday, 14 February 2025	Saturday, 15 August 2026	0	Saturday, 15 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Last Number Jv Isizwe Samalanga	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Camlulo T/A Eyethu Projects and Plant Hire	Maintenance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	0	Friday, 14 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Wosa Nawe 16	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Athindura Trading	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Citi Cargo	Maintenance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	0	Friday, 14 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	NSG 122011 Trading Enterprise (PTY)LTD	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Mabozela Trading and Enterprise	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Imibongo Engineering (PTY) LTD	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 000113 S&CB	JNW Trading	Support and Capacity Building and Incubatees	30	Thursday, 27 March 2025	Saturday, 26 April 2025	0	Saturday, 26 April 2025	Tuesday, 30 June 2026	R 141 250,00	R -	R 141 250,00	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP-RFQ	Nikhwe Group	Maintenance for Designs-Construction of Pelepele Access Road	182	Tuesday, 28 May 2024	Tuesday, 26 November 2024	0	Tuesday, 26 November 2024	Tuesday, 30 June 2026	R 1 520 942,10	R -	R 1 520 942,10	expired	expired	Short Term 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	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 40 537,50	R -	R 40 537,50	valid	expired	Short Term Contract
WMM LM 63-RFQ	Citi Cargo	Maintenance of Qobo to Gubethuka	182	Wednesday, 09 April 2025	Wednesday, 08 October 2025	0	Wednesday, 08 October 2025	Tuesday, 30 June 2026	R 3 423 017,03	R -	R 3 423 017,03	valid	expired	Short Term Contract
WMM LM 63-RFQ	Imibongo Engineering (PTY) LTD	Maintenance of Andile to Mbhongweni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 64 342,49	R -	R 64 342,49	valid	expired	Short Term Contract
WMM LM 63-RFQ	Mabozela Trading Enterprise	Maintenance of Gwabeni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 3 573,61	R -	R 3 573,61	valid	expired	Short Term Contract
WMM LM 63-RFQ	Mabozela Trading Enterprise	Maintenance of Mbuthweni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 2 196,68	R -	R 2 196,68	valid	expired	Short Term Contract
WMM LM 63-RFQ	Imibongo Engineering (PTY) LTD	Maintenance of Mfundambini Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 8 222,52	R -	R 8 222,52	valid	expired	Short Term Contract
WMM LM 63-RFQ	Eyethu Construction and Plant Hire	Maintenance of Mphethswa to Ngabeni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 38 493,74	R -	R 38 493,74	valid	expired	Short Term Contract
WMM LM 63-RFQ	Imibongo Engineering (PTY) LTD	Maintenance of Zindleleni Via Grounding	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 4 634,49	R -	R 4 634,49	valid	expired	Short Term Contract
WMM LM 63-RFQ	Athindura Trading	Maintenance of Mzamba Mouth to Reformed Church	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 74 462,49	R -	R 74 462,49	valid	expired	Short Term Contract
WMM LM 0062-RFQ	Vuyie Xolie Construction	Construction of Mqonjwana to Greenville Access Road	182	Friday, 25 April 2025	Friday, 24 October 2025	0	Friday, 24 October 2025	Tuesday, 30 June 2026	R 8 799 921,71	R 2 227 982,10	R 6 571 939,61	valid	expired	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
WMM LM 0062-RFQ	Eyethu Construction and Plant Hire	Construction of Pelepele Access Road	182	Tuesday, 29 April 2025	Tuesday, 28 October 2025	0	Tuesday, 28 October 2025	Tuesday, 30 June 2026	R 12 402 538,17	R 258 060,00	R 12 144 478,17	valid	expired	Short Term Contract
WMM LM 0062-RFQ	Mvi Construction and Maintenance	Costruction of Sidanga Access Road	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	0	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 8 657 214,35	R 2 621 728,64	R 6 035 485,71	valid	expired	Short Term Contract
WMM LM 0062-RFQ	Vitsha Trading	Construction of Ntinga Access Road and Bridge	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	0	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 9 612 133,31	R 1 249 136,72	R 8 362 996,59	valid	expired	Short Term 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	0	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 824 062,54	R 236 813,50	R 587 249,04	valid	expired	Short Term 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	0	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term 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	0	Wednesday, 03 March 2027	Tuesday, 30 June 2026	-R 2 342 724,80	R -	-R 2 342 724,80	valid	valid	Long term Contract
WMM LM 18/01/24/01 TCE-RFQ	Thake Electrical	Electrification of Ziziztyaneni Village	365	Thursday, 13 March 2025	Friday, 13 March 2026	0	Friday, 13 March 2026	Tuesday, 30 June 2026	R 759 707,08	R 253 235,69	R 506 471,39	valid	expired	Short Term Contract
WMM-LM 31/05/22/06 MDP	VHB and Associates	Architect for Municipal Building	365	Wednesday, 28 May 2025	Thursday, 28 May 2026	0	Thursday, 28 May 2026	Tuesday, 30 June 2026	R 729 768,32	R -	R 729 768,32	valid	expired	Short Term Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Mqhokweni to Nokhathisile Access Road	182	Thursday, 29 May 2025	Thursday, 27 November 2025	0	Thursday, 27 November 2025	Tuesday, 30 June 2026	R 1 216 500,00	R -	R 1 216 500,00	valid	expired	Short Term Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Ntlenzi to Mcetheni Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	0	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 620 660,00	R -	R 1 620 660,00	valid	expired	Short Term Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Consulting of Mgwede Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	0	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 402 391,09	R -	R 1 402 391,09	valid	expired	Short Term Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Nikhwe Group	Matshezini Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	0	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 594 245,00	R -	R 1 594 245,00	valid	expired	Short Term Contract
RFQ WMM LM 0063	Last Number Jv Iiszwe Samalanga	Maintanance of Gcinisizwe Access Road	60	Monday, 05 May 2025	Friday, 04 July 2025	0	Friday, 04 July 2025	Tuesday, 30 June 2026	R 483,13	R -	R 483,13	expired	expired	Short Term Contract
RFQ WMM LM 0063	Last Number Jv Iiszwe Samalanga	Maintanance of Ncenjane Access Road	60	Monday, 05 May 2025	Friday, 04 July 2025	0	Friday, 04 July 2025	Tuesday, 30 June 2026	R 26 390,32	R -	R 26 390,32	expired	expired	Short Term 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	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 993 026,88	R -	R 993 026,88	valid	expired	Short Term 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	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 777 340,51	R -	R 777 340,51	valid	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mbhatshe -Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 822 721,25	R -	R 822 721,25	valid	expired	Short Term 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	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 577 950,92	R -	R 577 950,92	valid	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ward 8 Road to Hub Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 704 357,21	R -	R 704 357,21	valid	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Mbuthweni to Nokhathisile Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 127 685,97	R -	R 1 127 685,97	valid	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting	Consulting of Monti to Ntsimbini Access Road-	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 501 758,31	R -	R 1 501 758,31	valid	expired	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
	Engineers	Cluster 2												
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Vuyisile to Ntsingizi Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 770 875,59	R -	R 770 875,59	valid	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ntsingizi to Mbenya Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 867 364,50	R -	R 867 364,50	valid	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ngcingo to Mathwebu Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 086 291,59	R -	R 1 086 291,59	valid	expired	Short Term Contract
WMM-LM 0062 MIG ROADS	Mvumeza Trading Enterprise	Construction of Mthamvuna to Ndayingana via Maheleni Access Road	182	Thursday, 13 March 2025	Thursday, 11 September 2025	0	Thursday, 11 September 2025	Tuesday, 30 June 2026	R 7 551 217,65	R -	R 7 551 217,65	valid	expired	Short Term Contract
RFQ-PRE-ENGINEERING 2025/26	ODG Technologies PTY Ltd	Electrication of Kwajali Village 212 Households	365	Friday, 14 March 2025	Saturday, 14 March 2026	0	Saturday, 14 March 2026	Tuesday, 30 June 2026	R 438 767,50	R -	R 438 767,50	valid	expired	Short Term Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Msarhweni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	0	Friday, 13 March 2026	Tuesday, 30 June 2026	R 280 290,00	R -	R 280 290,00	valid	expired	Short Term Contract
RFQ-PRE-ENGINEERING 2025/26	Igorha Construction	Electrification of Nomlacu Village Phase 4	365	Friday, 14 March 2025	Saturday, 14 March 2026	0	Saturday, 14 March 2026	Tuesday, 30 June 2026	R 374 302,51	R -	R 374 302,51	valid	expired	Short Term Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	0	Friday, 13 March 2026	Tuesday, 30 June 2026	R 1 886 775,00	R -	R 1 886 775,00	valid	expired	Short Term Contract
WMM LM 27/02/25/02/ PCP	Wandile and Son Trading Pty Ltd	Procurement of Cannabis Production Inputs	30	Wednesday, 30 April 2025	Friday, 30 May 2025	0	Friday, 30 May 2025	Tuesday, 30 June 2026	R -	R -	R -	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Iqhayiya Design Workshop	Manufacturing Hubs-Feasibility Study	1095	Wednesday, 08 September 2021	Saturday, 07 September 2024	0	Saturday, 07 September 2024	Tuesday, 30 June 2026	R 584 021,43	R -	R 584 021,43	expired	expired	Short Term Contract
WMM LM RT001 AMRS	Conlog	Automated Meter Reading System for 36 Months(RT29)	1095	Tuesday, 01 July 2025	Friday, 30 June 2028	0	Friday, 30 June 2028	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 21/01/25/06 USS	BMI Electrical	Upgrade of 315 KVA Substation at Albany	121	Monday, 05 May 2025	Wednesday, 03 September 2025	0	Wednesday, 03 September 2025	Tuesday, 30 June 2026	R 1 174 764,13	R -	R 1 174 764,13	expired	expired	Short Term Contract
WMM LM 00063	MVI Construction and Maintenance	Maintenancane of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	0	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Igorha Construction	Maintenancane of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	0	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Matshathula Agencies and Projects	Maintenancane of Roads for a period of 18M-Part 2	547	Wednesday, 25 June 2025	Thursday, 24 December 2026	0	Thursday, 24 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM M 00063	Vuyie Xolie Construction	Maintenancane of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Tsunami Civils	Maintenancane of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Ixhanga Trading	Maintenancane of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Thwema Trading and Projects/Athi Zezi	Maintenancane of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Dimbane Zikhazi	Maintenancane of Roads	547	Tuesday, 17	Wednesday, 16	0	Wednesday, 16	Tuesday, 30	R	R	R	valid	valid	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
	Trading	for a period of 18M-Part 2		June 2025	December 2026		December 2026	June 2026	-	-	-			
WMM LM 00063	Manyobo Group	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Vitsha Trading	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Kaazi Engineering Group	Maintenanace of Roads for a period of 18M-Part 2	547	Thursday, 26 June 2025	Friday, 25 December 2026	0	Friday, 25 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Tiawest PTY LTD	Maintenanace of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	0	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Nikhwe Group	Maintenanace of Roads for a period of 18M-Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	0	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Milibo Trading and Projects	Maintenanace of Roads for a period of 18M-Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	0	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM -LM 00054 PA 36 M	T.Madyibi Attorneys	Povision of Legal Services for 3 years	1095	Tuesday, 20 May 2025	Friday, 19 May 2028	0	Friday, 19 May 2028	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM-LM 00054 PA 36 M	DR.Sugudhav-Sewpersadh Attorneys	Povision of Legal Services for 3 years	1095	Wednesday, 02 July 2025	Saturday, 01 July 2028	0	Saturday, 01 July 2028	Tuesday, 30 June 2026	R -	R 181 821,10	-R 181 821,10	valid	valid	Long term Contract
RFQWMM LM 0062	Manyobo Group	Construction of Lukhanyo Access Road	182	Thursday, 03 July 2025	Thursday, 01 January 2026	0	Thursday, 01 January 2026	Tuesday, 30 June 2026	R 5 342 865,39	R 391 607,65	R 4 951 257,74	valid	expired	Short Term Contract
RFQWMM LM 0062	Siti Cargo	Cnstruction of Mkhasweni Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	0	Tuesday, 30 December 2025	Tuesday, 30 June 2026	R 3 745 759,87	R 335 089,76	R 3 410 670,11	valid	expired	Short Term Contract
RFQWMM LM 0062	Camlulo Trading t/a Eyethu Projects and Plant Hire	Construction of Somgungqu Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	0	Tuesday, 30 December 2025	Tuesday, 30 June 2026	R 2 064 545,27	R 860 002,20	R 1 204 543,07	valid	expired	Short Term Contract
WMM-LM 05/12/24/01 MMB	Nikhwe Group	Construction of Municipal Guard House	182	Monday, 14 July 2025	Monday, 12 January 2026	0	Monday, 12 January 2026	Tuesday, 30 June 2026	R 839 671,35	R -	R 839 671,35	valid	expired	Short Term Contract
WMM LM 00064	Eyethu Construction and Plant Hire	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months	547	Friday, 18 July 2025	Saturday, 16 January 2027	0	Saturday, 16 January 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00064	Vuyie Xolie Construction	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months	547	Friday, 18 July 2025	Saturday, 16 January 2027	0	Saturday, 16 January 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
RT27-2024	IBC Forensic and Recovery (pty)ltd	Provision of Debt Collection Services	1460	Monday, 31 March 2025	Friday, 30 March 2029	0	Friday, 30 March 2029	Tuesday, 30 June 2026	-R 20 474,52	R -	-R 20 474,52	valid	valid	Long term Contract
WMM LM 00062	Masilo Castlehill JV	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Vitsha Trading	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Wednesday, 17 July 2024	Thursday, 15 January 2026	0	Thursday, 15 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	LG Construction	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Mvumeza Construction	Construction of Gravel Roads, Bridges and All	547	Wednesday, 17 July	Thursday, 15 January 2026	0	Thursday, 15 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
		Stormwater Related Works for 18 Months		2024										
WMM LM 00062	Mvi Construction and Maintenance	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Siti Cargo cc	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Eyethu Projects and Plant Hire	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Wednesday, 17 July 2024	Thursday, 15 January 2026	0	Thursday, 15 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Kara SA	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Manyobo Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Athindura Trading	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	0	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Wosa Nawe Trading 16	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	0	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Nase Construction	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Mabozela Trading and Enterprise	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Kaazi Engineering Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Tuesday, 28 January 2025	Wednesday, 29 July 2026	0	Wednesday, 29 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	NSG 122011 Trading Enterprise	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	0	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Vuyile Xolie Construction and Civil	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Construction of Khutshi Access Road	243	Monday, 13 May 2024	Saturday, 11 January 2025	0	Saturday, 11 January 2025	Tuesday, 30 June 2026	R 111,40	R -	R 111,40	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting	Services Provider for GBS Manufacturing	365	Thursday, 06 June	Wednesday, 01 April 2026	0	Wednesday, 01 April 2026	Tuesday, 30 June 2026	R 4 025 394,69	R -	R 4 025 394,69	valid	expired	Short Term Contract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
	Engineers	Hubs		2024										

23 479	12 364	
725,73	063,50	11 115 662,23

PART 2 – SUPPORTING DOCUMENTATION

1. 2024/25 Audit Progress

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

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

The following milestones have been covered:

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

Risk area identified during the audit process:

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

During the current audit of the recruitment processes it was observed that there were 4 Employees whose screening or qualification verification were not performed before the employees were offered employment by the municipality as the successful candidates. The reasons and remedial action reported by the municipality for this were as follows:

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

The office of the Auditor General has confirmed commencing with their year-end audit from the beginning of August 2025 to 30 November 2025. Below is a summary of the progress to date:

- 24 RFIs (Request for Information) received and responded to
- No CoAF (Communication of Audit Findings)

2. Implementation of the 2023/24 Audit Action Plan

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

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

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

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24																			
No	Issues identified	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

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)
	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																			
	Additional Disclosure - Uncorrected prior year misstatements	CoAF 19	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not ensure that the prior year misstatement were adjusted for in the comparatives to the annual financial statements	Management should ensure that misstatements identified during the audit and the prior year are corrected and adjusted in the correct accounts and correct periods	1. A reconciliation of uncorrected misstatements will be developed to use a checklist when the 2025 AFS are being prepared 2. The Audited caseware file will be confirmed against the reconciliation before rolling forward to ensure all corrections are carried over 3. The last caseware file will be from which the submitted AFS will be drawn will be reconciled with the reconciliation of all misstatements in the Audit report	N/A	Manager: Budgeting and Reporting	Internal Audit	31-May-25	Interim Financial Statements prepared and currently being reviewed to identify all items to be on the register against the Management report	Interim Financial Statements as at 31 March 2025
Immovable assets																			
	Work-In-Progress - 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	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

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)
											the AFS								
	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																			
	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

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)
	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 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
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		
	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		

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)
	Difference between APR and POE submitted	CoAF 07	Performance Managment	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 Managment	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	<i>A meeting will be held with Eskom to ensure that Eskom does not continue to subsidise households that are not in the Council Approved Indigent register.</i> <i>Management will posit to Eskom a new financial year Council approved verified indigent register and letter requesting ESKOM to discard previously submitted indigent register.</i> <i>All invoices and supporting documents will be reviewed and confirmed against the approved register, monthly</i>	N/A	Manager: Social and Indigent Support Services	Internal Audit	28-Feb-25	Service Provider for the verification indigent register has been appointed A verification of the current indigent register done	Copies of appointment letter of service provider for verification of indigent register, Council resolution extract for indigent register and letter to Eskom Verification report and Payment voucher for services rendered
	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

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)
	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	1. A reconciliation of uncorrected mistatements will be developed to use a checklist when the 2025 AFS are being prepared 2. The Audited caseware file will be confirmed against the reconciliation before rolling forward to ensure all corrections are carried over 3. The last caseware file from which the submitted AFS will be drawn will be reconciled with the reconciliation of all mistatements in the Audit report	N/A	Manager: Budgeting and Reporting	Internal Audit	31-Jul-25	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. The next date of review and the 19th August 2025 where we believe all the transactions will have been processed These will also be discussed on the management meeting scheduled for 18th August 2025	Draft Annual Financial Statements
Procurement and Contract Management																			
	SCM: Procurement and Contract Management – Competitive Bids	CoAF 20	Compliance	Budget and Treasury Office	Non-Compliance with Laws		Yes	No	No	High	The management was not aware of the alleged fraudulent appointment letters at the time of appointment of the supplier. Subsequent to the matter being raised by the Internal Audit Unit, management did not adequately follow-up, on the internal auditors findings and recommendations timeously	The management should ensure that: There are internal controls in place to avoid the re-occurrence of the irregular appointment. The audit committee should ensure that all the risks tabled by internal audit are properly addressed and followed up. The communication between other organ of state does not break up and follow up should be made where no response has received	1. All appointment letters and completion certificates to be accompanied by client reference letters with only official contact details and email addresses to verify the documents submitted. 2. Appointment letters for all recommended bidders to be verified by the bid evaluation committee and submit proof. 3. All bidders found to have submitted fraudulent appointment letters to be reported to National Treasury for blacklisting	Report to National Treasury for Blacklisting	Manager: Supply Chain Management	Internal Audit	31-Jan-25	Letters written to the bidders identified informing them of the identified misconduct Cases reported with the SAPS Appointments and reference letters are being verified A consolidated report identifying the nature of misconduct will be submitted to the Office of the Chief Procurement Officer before the end of August 2025 after the review of the current year contracts	
Related Parties																			

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)
	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	
	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																			

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)
	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 provide 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																			
	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 30th 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	-	-	-	-	-	-
TOTAL COST		1 743 280.83	126 231.65	-	-	623 154.28	1 246 358.20

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

Part number	Description	Quantity	Value
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 4th quarter asset verification was conducted in order to make the following updates to the asset register required by the GRAP standards:

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

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.

In the previous report, we indicated a container that was confirmed as having been received could not be found for verification, instead a old container situated at the cultural village was presented. In the management meeting held on the 18th August 2025, a deadline of the 20th was given for the container issue to be resolved which was adhered to. Despite the container not being the same specification as that which was specified, a container was availed for verification and capitalisation with the help of the manager responsible and the appointed service provider.

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

As reported in the Quarter 3 report, the department 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. Despite

some assistance by the appointed team of professions, there are still challenges reconciling the payments made with regards to the project.

Challenges

- Assets confirmed to be received but not found for verification and capitalisation
- Unavailability of the cost breakdown of movable assets at the Civic center
 - Even though this has since been addressed with minor discrepancies currently being addressed to ensure the supporting information tallies with what is on the register and the payments made, the municipality will share the draft register to the team of professionals to help them see what and how the unbundling has been done on the projects
- Asset Management Section has been operating with a vacancy that has taken longer than expected to fill
 - Interviews held today, the 20th of August 2025
- Co-operation from departments during the verification of Assets

The deadline for all these to be addressed was later set at the management meeting held on Monday, 18 August 2025 to the 20th of August 2025.

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 4th of July 2025
- A list of all internally constructed and maintained roads to be submitted by the 4th of July 2025

The municipality conducted weekly meetings with the appointed service provider where the submission of information is facilitated and outstanding information as well as challenges are circumvented. The service provider visited sites and has, after gathering the relevant information, mapped all the places for verification on the GIS maps. On site verifications 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 was able to unbundle and capitalised all infrastructure assets completed during the year up to May 2025 before the end of the financial year.

Challenges

- Unavailability of the reconciling BOQs for the Civic Center with the work certified as completed
- Late submission of the list of completed assets 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 were 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	Identify projects completed since 1 July 2024 and provide the following: <ul style="list-style-type: none"> - Practical completion certificate - Drawing showing the location and extent of the project - Total project expenditure – consultant and construction costs - Bill of quantities attached to the last payment certificate - As-Built drawings - Obtain Coordinates for each project - Check expenditure on all projects since 1 July 2024 and that it reconciles with the Financial System. 	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: <ul style="list-style-type: none"> > 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: <ul style="list-style-type: none"> > Cabane to Krestu Access road > Khutshi Access road > Sunnyside Access road > Nyanisweni Access road

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
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
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/WMLM	F Duur & M.Madikizela	H	2025/07/10	0%	No prior correction identified
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	100%	
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	100%	
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	100%	
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	98%	
11	Infrastructure Assets	Financial Accounting Support	Passing of Journals, Preparation of Notes to the Financial Statements	Lilitha	Accountant	H	2025/08/11	98%	
12	Investment Property	Assessment	Assess all properties controlled by the WMLM Local Municipality to ensure that they are correctly classified as either Investment Property or Land and Building.	Lilitha	Penny Lindstrom	H	2025/08/11	100%	
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	100%	

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
REPORTING AND UPLOADING ON MUNSOFT									
14	Infrastructure Assets	Draft Register	Submit Draft FAR	Lilitha	F Durr	H	2025/08/18	100%	Submitted on the 19 th August 2025
15	Infrastructure Assets	Final Review & Submission of Asset Register	Check register for completeness and correctness	Lilitha	F Durr/M Madikizela	H	2025/08/22	100%	Waiting for management and internal audit review notes
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	100%	
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	0%	This will be done when the

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:

- Correction of incorrect disposal date and formula on Infrastructure assets which resulted in a decrease in depreciation in the prior year and a corresponding material understatement of the assets reported. This also affected infrastructure disposals as these were assets that should have been disposed in the prior year
- 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
- Remuneration of councillors as a result of the Government gazette having been received after year-end
- Retention not correctly accounted for on a project that was still work in progress at year-end resulting also in a change on the PPE as audited
- Impairment of PPE not processed in the general ledger
- Correction of receivables related to amounts overcharged on land sales on one of the consumer accounts
- Correction of VAT related to transactions referred to above where there was Vat involved

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 increased from R137 million to R1138 million with the following main contributors:

- Payables from exchange transactions
- Unspent conditional grants
- Vat payable

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.

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 R133 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 R597 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 increased from R418 million to R465 million with the following areas contributing to the increase:

- 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:

INDIGENT AMOUNTS FOR WRITE OFF				
ACCOUNT_NO	BALANCE	ACCOUNT HOLDER	ERF_EXTENTION	ERF_LOT_NUMBER
616	225,39	MBIZANA MUNICIPALITY/MASOKOZA LE	8000	616
650	17 360,46	MADIKIZELA NOZIPHIWO N	8000	650
654	225,39	MBIZANA MUNICIPALITY/MBONWA N	8000	654
671	225,39	MDUBEKI NOMABONGWE SYLVIA NS	8000	671
717	225,39	CETYWAYO LEONORAH L	8000	717
1090	6,11	MBIZANA MUNICIPALITY/MSALELA M	8000	1090
8167	2 804,15	MBIZANA MUNICIPALITY/ SUKUDE LORRAINE	8000	601
51487	796,92	CIRA GETRUDE NOSEBENZILE GN	8000	1104
51840	7,73	TANTSI NONYAMEKO FLORA NF	8000	1111
52202	153,09	ZOKO NOMVELO N	8000	1117
52386	0,58	MBIZANA MUNICIPALITY/MDLANGASO NE	8000	1120
54833	6,10	MBIZANA MUNICIPALITY/NONGQUNGA N	8000	1367
55193	1,47	NOGUDA MCETHI N	8000	1373
55500	12,65	GQELE LINDIWE PORTIA LP	8000	1410
55629	0,29	NOMDA KHUNJULWA OCTAVIA KO	8000	1411
55690	2,08	MDOYI MAKHOSAVELE M	8000	1445
56510	2 400,70	MAHLUNGU N	8000	1520
56975	2 684,04	MGUBANE T	8000	786
57619	5,06	NOVUKILE DLOMO N	8000	768
57761	4,01	NDAYI NONKAZIMLO N	8000	1510
57778	3 582,29	MACEBA NOMSINDO ALICE NA	8000	1540
57909	3,56	MAGADLELA NOMALIZO N	8000	865
59327	3,26	JUTU MAGILISANA M	8000	828
57129	5 066,41	MBIZANA MUNICIPALITY/MAYEZA VV	8000	1558
	35 802,52			

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
- 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 finalisation confirmed by the end of August 2025.

6. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			16 690	–	1 270	2 494	2 782	(287)	-10%	16 690
Pension and UIF Contributions			1 391	–	105	207	232	(25)	-11%	1 391
Medical Aid Contributions			1 391	–	105	207	232	(25)	-11%	1 391
Motor Vehicle Allowance			6 954	–	520	1 020	1 159	(139)	-12%	6 954
Cellphone Allowance			3 553	–	254	497	592	(95)	-16%	3 553
Housing Allowances			–	–	–	–	–	–		–
Other benefits and allowances			1 391	–	105	207	232	(25)	-11%	1 391
Sub Total - Councillors		–	31 370	–	2 359	4 632	5 228	(596)	-11%	31 370
Senior Managers of the Municipality	3									
Basic Salaries and Wages			5 921	–	467	934	987	(52)	-5%	5 921
Pension and UIF Contributions			202	–	16	32	34	(2)	-5%	202
Medical Aid Contributions			221	–	26	52	37	15	40%	221
Motor Vehicle Allowance			1 862	–	147	293	310	(17)	-5%	1 862
Cellphone Allowance			99	–	8	16	16	(1)	-5%	99
Housing Allowances			433	–	34	68	72	(4)	-5%	433
Sub Total - Senior Managers of Municipality		–	8 737	–	698	1 395	1 456	(61)	-4%	8 737
Other Municipal Staff										
Basic Salaries and Wages			86 252	–	6 919	13 767	14 375	(608)	-4%	86 252
Pension and UIF Contributions			14 493	–	1 166	2 324	2 416	(91)	-4%	14 493
Medical Aid Contributions			8 220	–	615	1 230	1 370	(140)	-10%	8 220
Overtime			4 168	–	165	242	695	(452)	-65%	4 168
Performance Bonus			6 780	–	22	95	1 130	(1 035)	-92%	6 780
Motor Vehicle Allowance			9 372	–	760	1 510	1 562	(52)	-3%	9 372
Cellphone Allowance			1 586	–	94	187	264	(77)	-29%	1 586
Housing Allowances			4 851	–	365	730	809	(78)	-10%	4 851
Other benefits and allowances			3 567	–	132	310	594	(284)	-48%	3 567
Sub Total - Other Municipal Staff		–	139 289	–	10 239	20 397	23 215	(2 818)	-12%	139 289
Total Parent Municipality		–	179 396	–	13 295	26 424	29 899	(3 475)	-12%	179 396
TOTAL SALARY, ALLOWANCES & BENEFITS		–	179 396	–	13 295	26 424	29 899	(3 475)	-12%	179 396
TOTAL MANAGERS AND STAFF		–	148 026	–	10 937	21 792	24 671	(2 879)	-12%	148 026

7. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

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	5 632	2 267	1 612	1 665	1 797	1 772	1 394	9 307	25 445	15 934		
Receivables from Non-exchange Transactions - Property Rates	1400	1 387	31 902	294	280	278	245	244	40 614	75 246	41 661		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	48	25	16	16	16	16	15	2 008	2 161	2 071		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	345	345	345		
Interest on Arrear Debtor Accounts	1810	1 011	650	656	653	710	721	736	22 925	28 063	25 745		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	478	320	1 655	251	249	238	252	9 635	13 079	10 626		
Total By Income Source	2000	8 557	35 166	4 233	2 865	3 051	2 992	2 640	84 835	144 339	96 383	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 012	31 802	1 927	526	515	512	502	48 524	85 321	50 580		
Commercial	2300	6 972	2 994	2 010	2 073	2 276	2 219	1 879	20 653	41 076	29 100		
Households	2400	573	370	297	265	260	261	259	15 658	17 942	16 703		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	8 557	35 166	4 233	2 865	3 051	2 992	2 640	84 835	144 339	96 383	–	–

The table above shows municipal debtors for the month of August 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 - M02 August

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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	-								-	
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	0950									-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

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 - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	1%	0	n/a	not fixed	625 668	3 200	(45 000)	-	583 868
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0%	0	n/a	not fixed	4	16	(1)	9 904	9 923
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	1%	0	n/a	not fixed	1	0	(0)		1
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0%	0	n/a	not fixed	20 625	67	(8 326)	-	12 366
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	1%	0	n/a	not fixed	278	1	-	-	280
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	1%	0	n/a	not fixed	1	0	-	-	1
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	1%	0	n/a	not fixed	21 719	111	-	-	21 830
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	1%	0	n/a	not fixed	1	0	-	-	1
Municipality sub-total										668 296	3 396	(53 327)	9 904	628 269
TOTAL INVESTMENTS AND INTEREST	2									668 296	3 396	(53 327)	9 904	628 269

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the month by over R40 million which lead to a decrease in its investments for the month of August 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 - M02 August

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	366 418	–	2 878	151 984	61 070	90 914	148,9%	366 418
Local Government Equitable Share			357 855	–	–	149 106	59 643	89 464	150,0%	357 855
Finance Management			2 100	–	2 100	2 100	350	1 750	500,0%	2 100
EPWP Incentive			3 111	–	778	778	519	260	50,0%	3 111
Integrated National Electrification Programme			–	–	–	–	–	–		–
Municipal Infrastructure Grant			3 352	–	–	–	559	(559)	-100,0%	3 352
Municipal Disaster Relief Grant	3		–	–	–	–	–	–		–
Other transfers and grants [insert description]			–	–	–	–	–	–		–
Provincial Government:		–	732	–	–	–	122	(122)	-100,0%	732
Sport and Recreation			732	–	–	–	122	(122)	-100,0%	732
Other transfers and grants [insert description]			–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]			–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]			–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	–	367 150	–	2 878	151 984	61 192	90 792	148,4%	367 150
Capital Transfers and Grants										
National Government:		–	63 693	–	–	21 454	10 615	10 839	102,1%	63 693
Municipal Infrastructure Grant			63 693	–	–	21 454	10 615	10 839	102,1%	63 693
Municipal Disaster Relief Grant			–	–	–	–	–	–		–
Integrated National Electrification Programme Grant			–	–	–	–	–	–		–
Municipal Disaster Recovery Grant			–	–	–	–	–	–		–
Provincial Government:		–	415	–	–	–	69	(69)	-100,0%	415
Sport and Recreation			415	–	–	–	69	(69)	-100,0%	415
Greenest Municipality Competition			–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]			–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]			–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	64 108	–	–	21 454	10 685	10 769	100,8%	64 108
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	431 258	–	2 878	173 438	71 876	101 562	141,3%	431 258

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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	–	24 808	44 900	61 070	(16 169)	-26,5%	366 418
Local Government Equitable Share			357 855		22 943	42 773	59 643	(16 869)	-28,3%	357 855
Finance Management			2 100		30	61	350	(289)	-82,6%	2 100
EPWP Incentive			3 111		1 648	1 648	519	1 129	217,8%	3 111
Integrated National Electrification Programme			3 352		–	–	559	(559)	-100,0%	3 352
Municipal Infrastructure Grant					187	418	–	418	#DIV/0!	–
Municipal Disaster Relief Grant							–	–	–	–
Other transfers and grants [insert description]							–	–	–	–
Provincial Government:		–	732	–	18	63	122	(59)	-48,1%	732
Sport and Recreation			732		18	63	122	(59)	-48,1%	732
Other transfers and grants [insert description]							–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–	–	–
Total operating expenditure of Transfers and Grants:		–	367 150	–	24 826	44 964	61 192	(16 228)	-26,5%	367 150
Capital expenditure of Transfers and Grants										
National Government:		–	85 522	–	5 411	11 714	14 254	(2 540)	-17,8%	85 522
Municipal Infrastructure Grant			63 693		5 411	11 714	10 615	1 099	10,3%	63 693
Municipal Disaster Recovery Grant			21 829		–	–	3 638	(3 638)	-100,0%	21 829
Provincial Government:		–	615	–	–	37	102	(65)	-63,9%	615
Sport and Recreation			415			–	69	(69)	-100,0%	415
Greenest Municipality Competition			200		–	37	33	4	11,0%	200
District Municipality:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		–	86 137	–	5 411	11 751	14 356	(2 605)	-18,1%	86 137
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	453 287	–	30 237	56 715	75 548	(18 833)	-24,9%	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 - M02 August

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			27 141		494	1 096	4 524	(3 427)	-76%	27 141
Service charges			66 822		4 717	8 377	11 137	(2 760)	-25%	66 822
Other revenue			82 686		4 410	5 901	13 781	(7 880)	-57%	82 686
Transfers and Subsidies - Operational			367 150		2 878	151 984	61 192	90 792	148%	367 150
Transfers and Subsidies - Capital			64 108		9 904	31 358	10 685	20 673	193%	64 108
Interest			39 677		3 586	6 618	6 613	5	0%	39 677
Dividends			-			-	-	-		-
Payments										
Suppliers and employees			(475 241)		(52 020)	(105 783)	(79 207)	26 576	-34%	(475 241)
Interest			(104)		-	-	(17)	(17)	100%	(104)
Transfers and Subsidies			-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	172 239	-	(26 031)	99 552	28 706	(70 845)	-247%	172 239
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE						-		-		
						-		-		
Decrease (increase) in non-current receivables						-		-		
Decrease (increase) in non-current investments						-		-		
Payments										
Capital assets			(190 043)		(11 167)	(22 824)	(31 674)	(8 850)	28%	(190 043)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(190 043)	-	(11 167)	(22 824)	(31 674)	(8 850)	28%	(190 043)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans						-		-		
Borrowing long term/refinancing						-		-		
Increase (decrease) in consumer deposits						-		-		
Payments										
Repayment of borrowing						-		-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		-	(17 804)	-	(37 199)	76 728	(2 967)			(17 804)
Cash/cash equivalents at beginning:			409 706		654 027	540 242	409 706			409 706
Cash/cash equivalents at month/year end:		-	391 902	-	616 829	616 970	406 739			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 - M02 August

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents			391 902		616 970	391 902
Trade and other receivables from exchange transactions			41 667		27 811	41 667
Receivables from non-exchange transactions			49 773		89 562	49 773
Current portion of non-current receivables			–		–	–
Inventory			2 844		1 412	2 844
VAT			24 280		8 170	24 280
Other current assets			18 842		23 680	18 842
Total current assets		–	529 307	–	767 604	529 307
Non current assets						
Investments			–		0	–
Investment property			49 294		53 619	49 294
Property, plant and equipment			1 009 906		931 636	1 009 906
Biological assets			–		–	–
Living and non-living resources			–		–	–
Heritage assets			1 261		1 261	1 261
Intangible assets			333		568	333
Trade and other receivables from exchange transactions			–		–	–
Non-current receivables from non-exchange transactions			–		5 059	–
Other non-current assets			–		–	–
Total non current assets		–	1 060 793	–	992 142	1 060 793
TOTAL ASSETS		–	1 590 100	–	1 759 746	1 590 100
LIABILITIES						
Current liabilities						
Bank overdraft			–		–	–
Financial liabilities			–		–	–
Consumer deposits			497		477	497
Trade and other payables from exchange transactions			115 372		30 729	115 372
Trade and other payables from non-exchange transactions			0		41 827	0
Provision			21 932		2 588	21 932
VAT			8 243		6 678	8 243
Other current liabilities			–		–	–
Total current liabilities		–	146 043	–	82 299	146 043
Non current liabilities						
Financial liabilities			–		–	–
Provision			11 950		13 021	11 950
Long term portion of trade payables			–		–	–
Other non-current liabilities			–		–	–
Total non current liabilities		–	11 950	–	13 021	11 950
TOTAL LIABILITIES		–	157 993	–	95 320	157 993
NET ASSETS	2	–	1 432 107	–	1 664 426	1 432 107
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			1 432 107		1 664 426	1 432 107
Reserves and funds			–		–	–
Other			–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	1 432 107	–	1 664 426	1 432 107

13. Possible Fraud investigation

Before the finalisation of the report, the electricity section referred a receipt purported for a meter replacement amounting to over R5 thousand for verification of authenticity. The receipt had glaring inaccuracies which pointed to the receipt being fraudulent. The following are the findings related to the document referred for investigation:

- The document number relates to a document issued in 2024 which was a receipt for a different amount and a different customer
- The date on the document included a combination of a back slash and a forward slash which is incorrect
- Some of the numbers are not aligned signalling a document that was manipulated

The revenue management section has requested all the receipts related to meter replacements from the manager responsible for the last 14 months to conduct a further review to determine the extent of the issue identified and submit a full report to the municipal manager for further processing.

14. Municipal Manager's quality certification

Quality Certificate

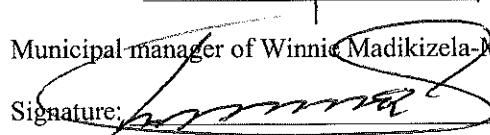
I, Luvuyo Mahlaka....., the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

☐ The monthly budget statement

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

Print name: Luvuyo Mahlaka

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

Signature: 

Date: 12/09/2025