



WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY MONTHLY REPORT

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE
MONTH OF AUGUST 2026**

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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 2026/27 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 2025/26 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 S. Nomvalo | Committee Member - Reporting |
| • Cllr S. Jayiya | Committee Member - Budgeting |
| • Cllr L. Silangwe | Committee Member - Expenditure Management |
| • Cllr. P. Siramza | Committee Member - Revenue Management |

2. Administration

The municipality has been implementing mSCOA with its annual updates like all municipalities in the country as a business reform since its introduction from 1 July 2017. This was introduced to address

among other things ensuring standardisation of treatment of transactions and reporting across all municipalities, to encourage proper planning and put controls in terms of revenue and expenditure management. Introduction of new and improved versions of the mSCOA chart has proven to present problems that sometimes make it impossible to operate normally requiring some extra effort to be put into the operations of the municipality to fulfil its service delivery mandate.

3. Staff turnover with the Budget and Treasury Office

As reported in the previous report, the department received a resignation from the stores section of the Stores Management Clerk who opted on pursuing another opportunity considered more lucrative than the current position held, elsewhere. Recruitment processes began before the end of September 2025 as indicated on the previous reports and we were hoping by mid-year of the 2025/26 financial year the processes would have been finalised but as this report was finalised, the processes had not been concluded, follow up for the position to be filled will be made with Corporate Services. After the time where we reported that there was a shortlisting panel that included only the Junior staff members with no experience on the conducting of interviews who requested to be excused from the session if not supported by senior personnel with experience in conducting interviews as that would pose a risk on the correct procedures during interviews, an understanding of how to conduct an interview process and ultimately incorrect candidates being appointed there has been no progress.

During the month of February 2026, the department also received another resignation of the Payroll Clerk who has been offered a growth opportunity at another institution. Recruitment processes commenced immediately to ensure that the position is filled and we can confirm that the processes was concluded before the end of March 2026 resulting in a vacancy on the Financial Management Internship program as the successful candidate was a participant in the program. By the time of this report, the position of the Stores Management Clerk had been re-advertised and closed, we will be followed up on the progress to ensure that the matter is addressed.

4. Implementation of mSCOA

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

a) Challenges Identified

- i. Version Changes

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 7.1 has been released with MFMA circular No.132. Version 7.1 of the chart will be effective from 2026/27 and was used to compile the 2026/27 MTREF.

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- Both operating and investing activities for Interest, Insurance Refund and Retentions must be accounted for based on the nature of the transactions; and
- The Interest on short-term investment (greater than 90 days but less than 12 months) and long-term investments (more than 12 months) must be populated within investing activities. Short-term investments are disclosed on the Statement of Financial Performance on table A4 of the A1 Schedule.

To give effect to this GRAP standard:

- A new operational funding source, namely Insurance Refunds, has been created under the Investing Activities of tables A7 and SA30 of the A1 Schedule in version 7.1 of the mSCOA chart.
- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose; and
- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services and Development Charges will no longer form part of Operational Revenue. A new funding source was created to allow for the separate population of Construction Contract Revenue and Development Charges as part of Other Revenue on table SA30 of the A1 Schedule.

The structure of table A7 of the A1 Schedule and relevant cash flow linkages has also been aligned to the mSCOA chart version 7.1.

Municipalities continue to be 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 2026/27 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 municipalities use has in the past been discovered to only work well with income and expenditure, other modules like balance sheet and cashflow budgeting still continue to produce aligning reports even though some principles may not fully align with GRAP. This challenge seems however, to have been addressed and we continue to analyse the reasonability of the principles these modules are using to check consistency with the financial management and reporting standards.

There are a number of trainings setup by both Treasury and system vendors on the balance sheet and cashflow budgeting which we have attended and will continue to attend as the municipality to ensure full compliance during the upcoming budgets and all other subsequent reporting requirements.

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

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

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

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

No	Output	Planned Time Frame
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>

Despite Trainings planned to be done between November 2025 to February 2026, we can confirm that such dates have not been met and stakeholders are encouraged to be on the lookout for revised date.

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.

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED
1	ISUZU MOTORS SOUTH AFRICA	R 770 895,00	RT57-02-30-06	Procurement of Bakkie for Disaster	Tuesday, 18 November 2025
2	TUMELO FLEET SOLUTIONS	R 1 998 010,00	RT57-03-08-04	Procurement of Refuse Compactor Truck	Wednesday, 03 December 2025
3	TOYOTA SOUTH AFRICA MOTORS (PTY) LTD	R 799 714,74	RT57-02-30-05	Purchase of Municipal Vehicle Hilux Raider	Tuesday, 20 January 2026
4	TOYOTA SOUTH AFRICA MOTORS (PTY) LTD	R 903 023,31	RT57-05-30-02	Purchase of Municipal Vehicle Quantum 14 Seater	Tuesday, 20 January 2026
5	ISUZU MOTORS SOUTH AFRICA	R 695 954,93	RT57-02-30-06	Purchase of Security Bakkie	Monday, 23 February 2026
Total		R 5 167 597,98			

b. Provision of vehicle fleet management services for the period 1 April 2021 to 31 March 2026 (extended to 30 June 2026)

As part of both cost containment and operational needs of the municipality, the municipality was approved to be a participant of RT-46 2020 arranged by National Treasury. The contract covered 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

As indicated that the contract was extended to 30 June 2026, we can confirm that a new contract has been concluded and a new service provider appointed of which the details will follow in the next paragraph.

c. Provision of vehicle fleet management services for the period 1 July 2026 to 30 June 2031

A new contract has been put in place with new service providers being appointed for different services.

The minimum scope of work required for RT46-2026 includes the following:

- The detailed contract deliverables and service requirements per category as Annexure B,
- and appointed contractors will be required to undertake these services in accordance with the contract conditions

Category A and A1: Managed Maintenance, Repairs, Accident Repairs, Data Integration and Reporting

- The appointed Contractor will be responsible for ensuring that the state's fleet is effectively managed and maintained, with all necessary repairs and accident-related repairs being conducted
- The category will be divided into Category A and A1, and the reason for Category A1 is to accommodate users with varying maintenance requirements and processes, such as law enforcement, and provide reporting on key fleet management areas
- The State requires a web-based solution for the seamless uploading of data obtained from Categories B to E of this bid into a unified fleet reporting platform.
- The platform should make provision for mobile-friendly web access or an Android and IOS Application through which fleet information can easily be accessed and approvals for maintenance and repair transactions can be granted
- The appointed Service Providers for this Category is:
 - Afirent (Pty) Ltd at a monthly admin fee of R39.50

Category B: Fuel, Oil and Toll

- The State requires a solution for the procurement of fuel, oil and toll and, where applicable, alternative fuels or electric charging. This includes the provision of fuel cards to be used for the payment of fuel, oil and toll.
- A system for collecting fuel transactions from bulk fuel sites and the management of on-road fuel distribution from bulk fuel sites
- The management and verification of all fuel transactions, including the oversight of transaction flows, payment to fuel merchants, billing to end users, and generation of management reports
- Ensuring the integration of transactional data with the contractor appointed under Category A
- Issuing of bulk fuel cards, where required
- The appointed Service provider is:
 - Bidvest Bank Limited at a monthly admin fee of R11.50

Category C and C1: Tracking, On-board Cameras, and Driver Management

- Category C will be divided into Category C and C1 to address the needs of users with varying requirements and processes, such as hosting the system on in-house servers for meeting additional security requirements, such as law enforcement

- The State requires the procurement of three (3) distinct tracking and vehicle monitoring systems under this contract. The tracking devices must accommodate basic, intermediate, and advanced units
- All tracking systems will be leased for the full duration of the contract. The State will not purchase any units.
- The Contractor will be required to remove all units fitted during the contract period upon the termination of the contract
- The State requires a "tag" or a secure method to identify the driver of each State vehicle
- For on-board camera requirements, units must be equipped with a microphone and speaker and support audio recording functionality where required, must be operational at all times and support live streaming
- The state requires the procurement of three (3) distinct cameras: road-facing dash cam, driver or in-cab facing cameras and auxiliary cameras
- The appointed Service provider is:
 - Mix Telematics at different rates for different services

Category D: Vehicle Condition, Vehicle Booking and Traffic Fine Management

- The State requires a web-based solution for the management of vehicle bookings, identification of the driver through a booking system
- Linked to this system, the Contractor must ensure that the government can manage and reroute traffic fines upon receiving the pre-notification through the AARTO system. This should be done with consideration of the geographical areas in which these vehicles operate and should include support for mobile operating systems such as iPhone Operating System (iOS) and Android-related applications or a mobile-friendly web interface
- The appointed service provider is:
 - Fleet Sync (Pty) Ltd at a monthly admin fee of R9.06

Category E: Auctioneering Services

- The State requires a Contractor to render professional auctioneering services
- This service will include both physical and online auctions, with provisions for de-fleeting, whereby all vehicles will be transported to the auctioneer's premises for sale

- The appointed Service Provider is:
 - The High Street Auction Company (Pty) Ltd at a 4.6% commission rate plus a set admin fee for different types of services

Onboarding processes commenced by March 2026 to ensure a smooth transition between this and the old contract where all required documents were signed, trainings provided and risks identified.

d. 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

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

e. 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.

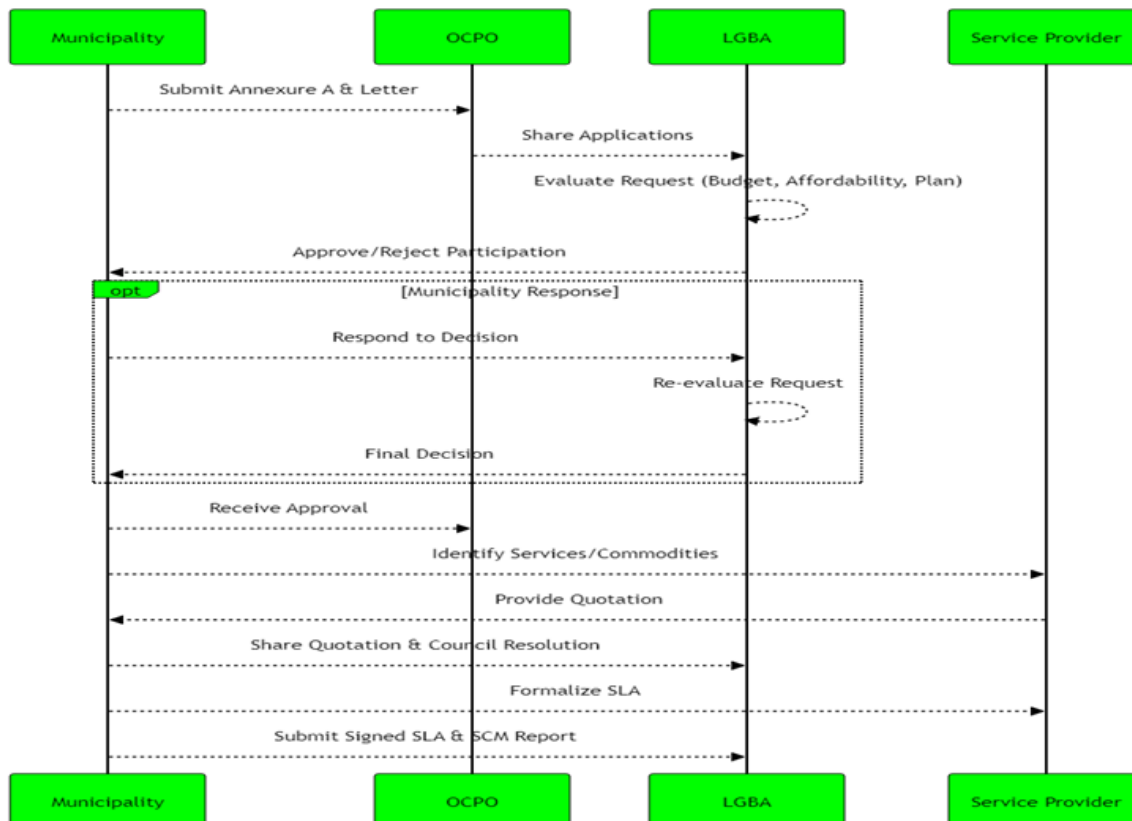
a. Selection process followed

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	TOU programmed Electricity meters are not read, recorded, and captured consistently using an AMR system	Reading of conventional electricity meters that are TOU programmed using AMR system	% of active TOU electricity meters read	4.1.1	0,25	100% reading of active conventional electricity meters by 30 June 2027	12 Months Meter reading Report.	R 1 800 000,00	R1 800 000,00	N/A	100% reading of active electricity meters (June, July and Aug)	100% reading of active electricity meters (Sept, Oct and Nov)	100% reading of active electricity meters (Dec, Jan and Feb)	100% reading of active electricity meters (March, April and May)	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Monthly billing of all consumers for all services	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 2027	12 monthly Billing Report	R -		N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity (June, July and Aug)	100% billing of active consumer accounts for Property rates, Refuse and Electricity (Sept, Oct and Nov)	100% billing of active consumer accounts for Property rates, Refuse and Electricity (Dec, Jan and Feb)	100% billing of active consumer accounts for Property rates, Refuse and Electricity (March, April and May)	Ward 01	Revenue Management	Manager: Revenue and Expenditure

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Sub-Result	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
					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 2027	12 Month end closing Reports	R -	R -	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors (June, July and Aug)	Perform 3 month end procedure for consumer debtors, sundry debtors (Sept, Oct and Nov)	Perform 3 month end procedure for consumer debtors, sundry debtors (Dec, Jan and Feb)	Perform 3 month end procedure for consumer debtors, sundry debtors (March, April and May)	Ward 01	Revenue Management	Manager: Revenue and Expenditure	
					12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	4.1.4	0,25	12 electronic monthly consumer statement for active accounts distributed with email address and cellphones by 30 June 2027	12 Monthly Statements distribution Report	R -	R -	N/A	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones (June, July and Aug)	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones (Sept, Oct and Nov)	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones (Dec, Jna and Feb)	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones (March, April and May)	Ward 01	Revenue Management	Manager: Revenue and Expenditure	
				Review and Implementation of the Revenue enhancement Strategy	Revenue enhancement strategy reviewed in 2024/25	Review and Implementation plan of the Revenue enhancement Strategy	Number of reviewed and Implementation plan of the Revenue enhancement Strategy	4.1.5	0,25	04 Quarterly Reviewed and Implementation plan of the Revenue enhancement Strategy by 30 June 2027	04 Quarterly Reviewed and Implementation plan of the Revenue enhancement Strategy for 2026/27	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	
	To achieve at least 95% collection of all debt by June 2027			Implementation of credit control measures	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	4 Quarterly consumer accounts data updated on municipal billing system by 30 June 2027	04 Quarterly Consumer Master file extract report with complete consumer contact and personal information from municipal	R 400 000,00	R 400 000,00	N/A	1 Quarterly consumer accounts data updated on municipal billing system	1 Quarterly consumer accounts data updated on municipal billing	1 Quarterly consumer accounts data updated on municipal billing	1 Quarterly consumer accounts data updated on municipal billing	Ward 01	Revenue Management	Manager: Revenue and Expenditure	

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Outcome 9 Objective																						
Su b- Re	Issue	Strate gic Objec	Objec tive No.	Strategi es	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				War d	Responsible Section	Responsible Manager
											billing system.					system	system	system				
					Government accounts that are beyond 90 days owing	Reconciliation and consolidation of all government accounts that are 90 days owing	Number of active Government accounts reconciled	4.1. 7	0,2 5	2 Bi-Annually Active Government accounts reconciled by 30 June 2027	2 Bi-Annually Government accounts reconciliations	R -	R -	N/A	N/A	1 Bi-Annually Active Government accounts reconciled by 30 June 2027	N/A	1 Bi-Annually Active Government accounts reconciled by 30 June 2027	Ward 01	Revenue Management	Manager: Revenue and Expenditure	
					100% business accounts that are beyond 90 days were handed over for debt collection to debt collectors	Implementation of debt collection service for debt that is more than 90 days.	Number of Quarterly reports compiled on 100% business accounts that are beyond 90 days handed over for debt collection to debt collectors	4.1. 8	0,2 5	04 Quarterly reports compiled on business accounts that are beyond 90 days handed over for debt collection to debt collectors by 30 June 2027	04 Quartely reports compiled on business accounts that are beyond 90 days handed over for debt collection to debt collectors	R 500 000,00	R 500 000,00	N/A	01 Quartely reports compiled on business accounts that are beyond 90 days handed over for debt collection to debt collectors	01 Quartel y reports compiled on business accounts that are beyond 90 days handed over for debt collection to debt collectors	01 Quartel y reports compiled on business accounts that are beyond 90 days handed over for debt collection to debt collectors	01 Quartel y reports compiled on business accounts that are beyond 90 days handed over for debt collection to debt collectors	Ward 01	Revenue Management	Manager: Revenue and Expenditure	
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2027	Perform ance of monthly debtors, rates and investm ent reconciliations	The Credit control and debt collection policy,Tariff Policy,Proper ty rates policy were reviewed	Monthly reviewal of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewe d debtors, investments and rates reconcil iation	4.1. 9	0,2 5	12 monthly reviewed debtors ,12 investments and 12 rates reconciliati on by June 2027	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation	R -	R -	N/A	Reviewed 3 monthly debtors,3 monthly investments and 3 monthly rates reconciliati on (June, July and Aug)	Review ed 3 monthl y debtors, 3 monthl y investm ents and 3 monthl y rates reconcil iation (Sept,	Review ed 3 monthl y debtors, 3 monthl y investm ents and 3 monthl y rates reconcil iation (Dec,	Review ed 3 monthly debtors, 3 monthly investm ents and 3 monthly rates reconcil iation (March, April and	WM ML M	Revenue Management	Manager: Revenue and Expenditure		

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Re	Issue	Strategic Objec	Objective No.	Strategi es	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				War d	Responsible Section	Responsible Manager
																Oct and Nov)	Jan and Feb)	May)			
	Outdat ed Policies	Annu al Review of section al Policies by June 2027		Reviewing sectiona l policies	The Credit control and debt collection policy,Tariff Policy,Proper ty rates policy were reviewed	Reviewal of existing sectional policies and adoption by council	Number of reviewed and adopted sectiona l policies	4.1. 10	0,2 5	03 Reviewed and adopted existing sectional policies (Credit control and debt,tariff s,property rates policy) by June 2027	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy,resolu tion extract	R -	R -	N/A	N/A	N/A	N/A	3 reviewe d sectiona l policies (Credit control and debt collectio n policy, Tariffs Policy, Property Rates Policy adopted by council.	WM ML M	Revenue Management	Manager: Revenue and Expenditure
	Compli ance with laws and regulat ions	To ensure proper regulat ions of the municip al power s and functio ns by June 2027		Submiss ion of circular 93 Reconciliations	Non-compliance with circular 93 requirement	Submission of circular 93 Reconciliations - General Valuation Roll Vs Financial Billing System	Number of submitte d circular 93 quarterl y Reconciliations report	4.1. 11	0,2 5	4 Circular 93 reconciliat ion reports on General Valuation Roll & Financial Billing System submitted by 30 June 2027	04 circular 93 reconciliatio ns reports - General Valuation Roll Vs Financial Billing System	R -	R -	N/A	Submitted 01 circular 93 reconciliati ons report (Q4 2024/25)	Submitt ed 01 circular 93 reconciliations report (Q1)	Submitt ed 01 circular 93 reconciliations report (Q2)	Submitt ed 01 circular 93 reconciliations report (Q3)	WM ML M	Revenue Management	Manager: Revenue and Expenditure
				Promulg ation of revenue policies and credit control policies into by-laws by June 2027	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1. 12	0,2 5	2 Promulgat ed of property rates policy and credit control policy by 30 June 2027	Promulgated property rates policy and credit control policy	R -	R -	N/A	N/A	N/A	N/A	2 Promulg ated of property rates policy and credit control policy	WM ML M	Revenue Management	Manager: Revenue and Expenditure

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Outcome 9 Objective																						
Sub-Re	Issue	Strategic Objec	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
				Promulgation of the approved tariffs (gazetting)	Gazetted property rates tariffs were advertised on East Griqualand News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1.13	0,25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2027	Promulgated of the approved tariffs (gazetting)	R 10 000,00	R 10 000,00	N/A	N/A	N/A	N/A	1 Promulgated of the approved tariffs (gazetting)	WMMLM	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 MFM A by June 2027	4.2	Enforcement of system descriptions and processes as per the Account payable policy	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 2027	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)	WMMLM	Revenue Management	Manager: Revenue and Expenditure	
	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	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	0,25	12 monthly datastrings not later than 10 working days after month end of each month submitted by June 2027	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 (June, July and Aug)	3 monthly datastrings submitted to LG Portal (Sept,Oct and Nov)	3 monthly datastrings submitted to LG Portal (Dec, Jan and Feb)	3 monthly datastrings submitted to LG Portal (March, April and May)	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	0,25	12 monthly Reviewed commitment register by June 2027	12 signed commitment register	R -	R -	N/A	3 monthly reviewed Commitment register (June, July and AUG)	3 monthly reviewed Commitment register (Sept, Oct and Nov)	3 monthly reviewed Commitment register (Dec, Jan and Feb)	3 monthly reviewed Commitment register (March, April and May)	WMMLM	Expenditure Management	Manager: Revenue and Expenditure	

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Outcome 9 Objective																					
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI We	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, 12 monthly creditors, 12 monthly retention and vat reconciliation	12 months monthly Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliation were prepared and reviewed.	Monthly review of conditional grants, creditors, retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2.4	0,25	12 monthly reviewed Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations by June 2027	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 (June, July and Aug)	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation (Sept, Oct and Nov)	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation (Dec, Jan and Feb)	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation (March, April and May)	WM ML M	Expenditure Management	Manager: Revenue and Expenditure
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation	12 months monthly payroll reconc (July to June) were prepared and signed	Monthly review of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	4.2.5	0,25	12 Monthly Reviewed payroll reconciliation by June 2027	12 monthly payroll reconciliation	R -	R -	N/A	3 monthly reviewed payroll reconciliations (June, July and Aug)	3 monthly reviewed payroll reconciliations (Sept, Oct and Nov)	3 monthly reviewed payroll reconciliations (Dec, Jan and Feb)	3 monthly reviewed payroll reconciliations (March, April and May)	WM ML M	Expenditure Management	Manager: Revenue and Expenditure
	Outdated Policies	Annual Review of section al Policies by June 2027		Reviewing sectional policies	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 2027	reviewed Accounts Payables Policy ,resolution extract	R -	R -	N/A	N/A	N/A	N/A	1 Reviewed and approved Accounts Payables policy	WM ML M	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 monthly circular 128 reports - OCPO Spending Data Submitted by June 2027	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 (June, July and Aug)	03 submitted monthly circular 128 reports - OCPO Spending Data (Sept, Oct and Nov)	03 submitted monthly circular 128 reports - OCPO Spending Data (Dec, Jan and Feb)	03 submitted monthly circular 128 reports - OCPO Spending Data (March, April and May)	WM ML M	Expenditure Management	Manager: Revenue and Expenditure

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Outcome 9 Objective																					
Su b- Re	Issue	Strate gic Objec	Objec tive No.	Strategi es	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				War d	Responsible Section	Responsible Manager
Supply Chain Management	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027	4.3	By Monitoring and adherence to procure ment plan	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compile d monthly reports on the monitoring of the procure ment plan.	4.3. 1	0,2 5	12 monthly Reports on monitorin g of the procureme nt plan Compiled by June 2027	Signed SCM reports reporting on procurement plan	R -	R -	N/A	3 SCM reports compiled on procureme nt plan (June, July and Aug)	3 SCM reports compile d on procure ment plan 9sept, Oct and Nov)	3 SCM reports compile d on procure ment plan (Dec, Jan and Feb)	3 SCM reports compile d on procure ment plan (March, April and May)	WM ML M	Supply Chain Management	Manager: Supply Chain Management
	The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management Personnel by June 2027		Training of Supply Chain Management Personnel and communication of all updates on SCM matters	4 SCM Officials were trained on SCM modules by Munsoft	Training SCM officials on Munsoft	Number of trained SCM personnel	4.3. 2	0,2 5	4 SCM officials trained on Munsoft system by 30 June 2027.	Attendance register, concept document	R 60 000,00	R 60 000,00	N/A	N/A	N/A	4 SCM officials trained on Munsoft system or SCM Regulations.	N/A	WM ML M	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. 3	0,2 5	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts(ravelling Agencies, Fixed Asset Register Contract , Debt Collection Contract ,Contract for Automated Metering, Insurance Contract and Stationery	12 Monthly monitoring reports and 12 attendance registers for Travelling Agencies, Fixed Asset Register Contract , Debt Collection Contract ,Contract for Automated Metering, Insurance Contract and Stationery	R -	R -	N/A	3 monitoring meetings conducted on ravelling Agencies, Fixed Asset Register Contract , Debt Collection Contract , Contract for Automated Metering, Insurance Contract and Stationery contracts.(July, Aug, Sept)	3 monitoring meetings conducted on ravelling Agancies, Fixed Asset Register Contract , Debt Collection Contract , Debt Collecti on Contract ,Contract for Automate d Meterin	3 monitoring meetings conducted on ravelling Agancies, Fixed Asset Register Contract , Debt Collecti on Contract ,Contract for Automate d Meterin	3 monitoring meetings conducted on ravelling Agancies, Fixed Asset Register Contract , Debt Collecti on Contract ,Contract for Automate d Meterin	WM ML M	Supply Chain Management	Manager: Supply Chain Management

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Outcome 9 Objective																					
Sub-Result	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				Word	Responsible Section	Responsible Manager
										Metering, Insurance Contract and Stationery) by 30 June 2027						g , Insurance Contract and Stationery contract s.(Oct, Nov and Dec)	g , Insurance Contract and Stationery contract s.(Jan, Feb and March)	e Contract and Stationery contract s. (April, May and June)			
	no schedule of bid committee sittings	Developing mechanisms to monitor sitting of bid committees by June 2027		Developing mechanisms to monitor sitting of bid committees	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	4.3.4	0,25	100% requisition s for advert attended within 5 days by 30 June 2027	requisition from user department, appointment for bid specification	R-		N/A	100% requisition for advert attended within 5 days (July, Aug, Sept)	100% requisition for advert attended within 5 days (Oct, Nov and Dec)	100% requisition for advert attended within 5 days (Jan, Feb and March)	100% requisition for advert attended within 5 days (April, May and June)	WM ML M	Supply Chain Management	Manager: Supply Chain Management
						Evaluation of closed bids within 30 days after tender closing	Percentage of Appointed bids evaluated committee within 7 days after tender closing	4.3.5	0,25	100% appointment of bid evaluation committees for closed tenders within 7 days by 30 June 2027	Appointment for bid evaluation committees, closing register and signed schedule of bid sittings	R-	R-	N/A	100% appointment of bid evaluation committee(July, Aug and Sept)	100% appointment of bid evaluation committee (Oct, Nov and Dec)	100% appointment of bid evaluation committee (Jan, Feb and March)	100% appointment of bid evaluation committee (April, May and June)	WM ML M	Supply Chain Management	Manager: Supply Chain Management
						Adjudication of evaluated bids within 60 days after tender closing	Percentage of bids adjudicated within 60 days after tender closing	4.3.6	0,25	100% adjudication of evaluated bids within 60 days after tender closing by 30 June 2027	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	WM ML M	Supply Chain Management	Manager: Supply Chain Management

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Outcome 9 Objective																					
Sub-Re	Issue	Strategic Objec	Objective No.	Strategi es	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				War d	Responsible Section	Responsible Manager
	inadeq uate contrac t managem ent process es	To have valid and closely monito red municip al contra cts by June 2027		Review of all existing contrac ts	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewe d	4.3. 7	0,2 5	12 Contract registers reviewed by June 2027	12 monthly reviewed contract registers	R -	R -	N/A	3 monthly contract registers reviewed (June, July and Aug)	3 monthl y contract register s reviewe d (Sepy, Oct and Nov)	3 monthl y contract register s reviewe d (Dec, Jan and Feb)	3 monthly contract registers reviewe d (March, April and May)	WM ML M	Supply Chain Management	Manager: Supply Chain Management
	Outdat ed Policies	Annua ll Review of section al Policies by June 2027		Reviewi ng sectiona l policies	Sectional policies that are reviewed annually	Reviewal and approval of existing sectional policies and adoption by council	Number of reviewe d and approve d sectiona l policies	4.3. 8	0,2 5	04 Reviewed and Approved Supply Chain Managem ent Policy, Contract Managem ent Policy , Cost Containm ent Policy and Framewor k for Infrastruct ure Developm ent Managem ent Policy by June 2027	Reviewed and approved Supply Chain Management Policy, Contract Management Policy , Cost Containtmen t Policy and Framework for Infrastructur e Developmen t Management Policy,resolu tion extract	R -	R -	N/A	N/A	N/A	N/A	04 Reviewe d and Approv ed of Supply Chain Manage ment Policy, Contract Manage ment Policy , Cost Containt ment Policy and Framew ork for Infrastru cture Develop ment Manage ment Policy.	WM ML M	Supply Chain Management	Manager: Supply Chain Management
Assets and Stores Management	Financi al statem ents with non-compli ace with laws	To achiev e a clean audit by June 2027	4,4	To have an accurate GRAP complia nt Asset Register by June 2027	Accurate and complete Fixed Assets Register as at 30 June 2025 with no Audit Findings	Performance of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconcil iations approve d and reviewe d	4.4. 1	0,2 5	12 Reviewed and approved Assets reconciliat ions by 30 June 2027	12 monthly asset reconciliatio ns	R -	R -	N/A	3 reviewed and approved fixed asset reconciliati ons.(June, July and Aug)	3 reviewe d and approve d fixed asset reconcil iations. (Sept, Oct and Nov)	3 reviewe d and approve d fixed asset reconcil iations. (Dec, Jan and Feb)	3 reviewe d and approve d fixed asset reconcil iations. (March, April and May)	WM ML M	Supply Chain Management	Manager: Supply Chain Management

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Outcome 9 Objective																					
Sub-Result	Issue	Strategic Objective	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	
				GRAP Compliant asset register as at 30 June 2025	Reviewal and submission of the GRAP compliant fixed asset register	Number of reviewed and submitted GRAP compliant fixed asset register	4.4.2	0,25	01 Reviewed and submitted GRAP compliant asset register to AG by 30 June 2027	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI register	R 3 000 000,00	R3 000 000,00	N/A	1 GRAP Compliant Asset Register reviewed and submitted to AG.	N/A	N/A	N/A	WM ML M	Asset Management	Manager: Asset & Stores Management	
			To perform asset and stores verifications to ensure that all assets recorded in the FAR do exist and are valued accurately	4 Approved Assets Verification Reports as at 30 June 2025	Reviewal and approval of 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	4.4.3	0,25	4 Reviewed and approved Assets Verification Reports by 30 June 2027	4 Assets Verification Reports	R -	R -	N/A	1 reviewed and approved Asset verification report.(Q4 25/26)	1 reviewed and approved Asset verification report.(Q1)	1 reviewed and approved Asset verification report.(Q2)	1 reviewed and approved Asset verification report.(Q3)	WM ML M	Asset Management	Manager: Asset & Stores Management	
			Basis and assumptions on which assets are accounted for to be well documented and approved	1 approved PPE methodology as at 30 June 2025	Reviewal and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	4.4.4	0,25	01 Reviewed and approved PPE(movable assets) Methodology by 30 June 2027	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	WM ML M	Asset Management	Manager: Asset & Stores Management	
			Reporting on municipal assets done through the asset management system.	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	4.4.5	0,25	100% of alignment between the asset register and the asset management module by 30 June 2027	Signed Reconciliation between the asset register and the asset management module	R -	R -	N/A	100% of the 2025/26 asset movements recorded on the FAR module. (June ,July and Aug)	100% of 2026/27 transactions recorded in the FAR module (Sept,Oct and Dec)	100% of 2026/27 transactions recorded in the FAR module (Dec,Jan and Feb)	100% of 2026/27 transactions recorded in the FAR module (March. April and May)	WM ML M	Asset Management	Manager: Asset & Stores Management	

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Outcome 9 Objective																						
Su b- Re	Issue	Strate gic Objec	Objec tive No.	Strategi es	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				War d	Responsible Section	Responsible Manager
				Monthly update on inventory movements	Inventory report and listing as at 30 June 2025	Performance of monthly Inventory reconciliations within 5 working days after month closure.	Number of Reviewed and approved Inventory performance of Inventory reconciliations	4.4.6	0,25	12 Reviewed and approved Inventory reconciliations by 30 June 2027	12 Inventory reconciliations	R -	R -	N/A	3 Reviewed and approved Inventory reconciliations (June, July and Aug)	3 Reviewed and approved Inventory reconciliations (Sept, Oct and Nov)	3 Reviewed and approved Inventory reconciliations (Dec, Jan and Feb)	3 Reviewed and approved Inventory reconciliations (March, April and May)	WM ML M	Asset Management	Manager: Assets and Stores Management	
				Inventory updates once every quarter	Approved Inventory Count report as at 30 June 2025	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of performed, Reviewed and approved Inventory Count with Reports	4.4.7	0,25	4 Reviewed and approved Inventory Count Reports by 30 June 2027	4 Reviewed and signed Inventory Count Reports	R -	R -	N/A	1 Reviewed and approved Inventory Count (Q4 2025/26)	1 Reviewed and approved Inventory Count (Q1)	1 Reviewed and approved Inventory Count (Q2)	1 Reviewed and approved Inventory Count (Q3)	WM ML 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 requested stationery for municipal operations by 30 June 2027	Stock request forms, delivery notes, Authorised Stock issue form	R 2 526 271,57	R2 526 271,57	N/A	100% supply of requested stationery for municipal operations (July,Aug and Sept)	100% supply of requested stationery for municipal operations (Oct,Nov and Dec)	100% supply of requested stationery for municipal operations (Jan,Feb and March)	100% supply of requested stationery for municipal operations (April, May and June)	WM ML 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 2025		Annual review Asset and Inventory Management Policies	Reviewed and approved Asset and Inventory Management Policies for 2024/25 financial year.	Reviewal and approval of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies reviewed and approved	4.4.9	0,25	2 Asset and Inventory Management Policies reviewed and approved by 30 June 2027	reviewed Assets and Inventory Management Policies,council resolution extract	R -	R -	N/A	N/A	N/A	N/A	Reviewed and approved 1 Asset and 1 Inventory Management Policies	WM ML M	Stores	Manager: Assets and Stores Management	

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Outcome 9 Objective																						
Sub-Re	Issue	Strategic Objec	Objective No.	Strategi es	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies		Review al of an effective Asset Management Plan	1 developed and approved Asset Management Plan by 30 June 2025	Development and reviewal of an Asset Management Plan	number of developed and approved Asset Management Plan	4.4.10	0,25	1 Reviewed and signed Asset Management Plan by 30 June 2027	Reviewed and signed Assets Management Plan	R -	R -	N/A	N/A	N/A	N/A	1 Reviewed asset management plan.	WMMLM	Stores	Manager: Assets and Stores Management	
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	Audited Annual Financial Statements for 2025/26 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	0,25	1 Credible and fully compliant Annual Financial Statement for 2025/26 submitted to AG and 1 Credible and fully compliant for 2026/27 Interim Financial Statements submitted to CFO by 30 June 2027	Signed Interim Financial statements and signed Annual financial statements	R -	R -	N/A	1 Credible and fully compliant 2025/26 Annual Financial Statements submitted to AG.	N/A	N/A	1 Credible and fully compliant 2026/27 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	Audited Annual Financial Statements for 2024/25 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Number of milestones taken to manage external audit and ensure audit readiness to achieve clean audit opinion	4.5.2	0,25	03 Milestones taken to manage the external audit and ensure audit readiness to achieve clean audit opinion as at 30 June 2027	RFI Register,COAF register, Audit Action Plan	R - 6 218 503,24	R6 218 503,24	N/A	N/A	Milestone 1 Responding to RFI and COAF from AG	Milestone 2 Development of Audit Action plan	Milestone 3 Implementation and monitoring of Audit Action Plan	WMMLM	Reporting	Manager: Budgeting and Reporting	
				Performance of Monthly bank reconciliations	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 2027	12 Signed monthly Bank Reconciliation	R -	R -	N/A	3 Reviewed monthly Bank Reconciliation (June, July and Aug)	3 Reviewed monthly Bank Reconciliation (Sept, Oct and Nov0	3 Reviewed monthly Bank Reconciliation (Dec, Jan and Feb)	3 Reviewed monthly Bank Reconciliation (March, April and	WMMLM	Reporting	Manager: Budgeting and Reporting	

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Re	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
																		May)			
		Adherence to compliance to Municipal budget and reporting requirements by June 2027		Preparation and submission of all in-year statutory reports which is section 71,52d and 72 of the MFMA and FMG monthly and quarterly Reports	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	0,25	Submitted 12 signed s71 and FMG Reports by 30 June 2027	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	R -	N/A	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)	WM ML M	Reporting	Manager: Budgeting and Reporting
				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 2027	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R -	R -	N/A	Submitted 1 Quarterly and 1 FMG Report (Q4 2024/25)	Submitted 1 Quarterly and 1 FMG Report (Q1)	Submitted 1 Quarterly and 1 FMG Report (Q2)	Submitted 1 Quarterly and 1 FMG Report (Q3)	WM ML 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 30 June 2027	Proof of submission ,s72 Report	R -	R -	N/A	N/A	N/A	1 submitted s72 Report	N/A	WM ML M	Reporting	Manager: Budgeting and Reporting	
				4 financial management interns trained on minimum competency	Training of newly appointed financial management Interns to meet minimum competency requirements	Number of enrolled financial management interns to meet minimum competency requirements	4.5.7	0,25	1 enrolled financial management interns to meet minimum competency requirements by June 2027	Proof of registration of 1 intern and Attendance register	R 62 000,00		R 62 000,00	N/A	1 enrolled Financial Management intern and 1 intern attending training on minimum competency	1 enrolled Financial Management intern and 1 intern attending training on minimum competency	1 enrolled Financial Management intern and 1 intern attending training on minimum competency	WM ML M	Reporting	Manager: Budgeting and Reporting	

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Su b- Re	Issue	Strate gic Objec	Obje ctive No.	Strategi es	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KP I We	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				War d	Responsible Section	Responsible Manager
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4,6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets	Adjustments budget approved by 28 February 2027 and draft budget approved by 31 March 2027; final budget approved 31 May 2027	Compile three budgets to be approved by council	Number of Approved budgets	4.6.1	0,25	1 Approved adjusted budget , 1 Draft Budget and 1 Approved budget for 2027/28 by 30 June 2027	Signed Adjustment budget 2026/27; Signed Draft budget 2027/28 Signed Final budget 2027/28 and Council resolutions	R -	R -	N/A	N/A	N/A	1 Approved budget adjustment 2026/27 and 1 Approved Draft budget 2027/28	1 Approved 2027/28 Final Budget	WM ML M	Reporting	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	Publicized 1 Adjustment, 1 Draft and 1 Final Budget by 30 June 2027	1 advert adjustment budget advert, 1 draft budget advert and 1 final budget advert	R 30 000,00	R 30 000,00	N/A	N/A	N/A	1 Advertised Adjustment budget	1 Advertised tabled Draft budget; 1 Advertised Approved final budget	WM ML M	Budgeting	Manager: Budgeting and Reporting	
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	4.6.3	0,25	1 IDP and Budget policy reviewed and adopted by 30 June 2027	Reviewed policy,resolution extract	R -	R -	N/A	N/A	N/A	N/A	1 Reviewed and adopted IDP/Budget Policy.	WM ML M	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	2025/26	Budget Year 2026/27							
	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	–	36 935	–	975	33 224	6 156	27 068	440%	36 935
Service charges	–	78 377	–	5 092	6 923	13 063	(6 140)	-47%	78 377
Investment revenue	–	40 977	–	3 093	5 803	6 829	(1 026)	-15%	40 977
Transfers and subsidies - Operational	–	359 774	–	146 390	147 620	59 962	87 657	0	359 774
Other own revenue	–	27 811	–	2 735	4 207	4 635	(428)	-9%	27 811
Total Revenue (excluding capital transfers and contributions)	–	543 873	–	158 284	197 777	90 646	107 131	118%	543 873
Employee costs	–	160 319	–	11 741	23 779	26 720	(2 941)	-11%	160 319
Remuneration of Councillors	–	32 625	–	2 420	4 839	5 437	(598)	-11%	32 625
Depreciation, amortisation and impairment	–	63 373	–	5 457	10 441	10 562	(121)	-1%	63 373
Interest, Dividends and Rent on Land	–	100	–	–	–	17	(17)	-100%	100
Inventory consumed and bulk purchases	–	73 123	–	7 770	9 251	12 187	(2 937)	-24%	73 123
Transfers and subsidies	–	5 635	–	–	–	939	(939)	-100%	5 635
Other expenditure	–	264 553	–	16 082	21 675	44 092	(22 417)	-51%	264 553
Total Expenditure	–	599 727	–	43 470	69 985	99 955	(29 969)	-30%	599 727
Surplus/(Deficit)	–	(55 854)	–	114 814	127 791	(9 309)	137 100	-1473%	(55 854)
Transfers and subsidies - capital (monetary allocations)	–	57 701	–	10 066	10 066	9 617	449	5%	57 701
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	1 847	–	124 881	137 858	308	137 550	44679%	1 847
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	1 847	–	124 881	137 858	308	137 550	44679%	1 847
Capital expenditure & funds sources									
Capital expenditure	–	156 751	–	12 388	19 024	26 125	(7 101)	-27%	156 751
Capital transfers recognised	–	50 175	–	8 795	8 795	8 362	433	5%	50 175
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	106 576	–	3 593	10 229	17 763	(7 534)	-42%	106 576
Total sources of capital funds	–	156 751	–	12 388	19 024	26 125	(7 101)	-27%	156 751
Financial position									
Total current assets	–	504 250	–		744 349				504 250
Total non current assets	–	1 070 153	–		1 078 869				1 070 153
Total current liabilities	–	113 272	–		65 446				113 272
Total non current liabilities	–	11 950	–		16 221				11 950
Community wealth/Equity	–	1 449 181	–		1 741 550				1 449 181
Cash flows									
Net cash from (used) operating	–	55 654	–	149 914	107 885	9 276	(98 609)	-1063%	55 654
Net cash from (used) investing	–	(164 105)	–	(12 661)	(19 807)	(27 351)	(7 543)	28%	(164 105)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	–	354 796	–	590 234	590 234	445 172	(145 062)	-33%	393 705
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	8 854	34 286	5 271	3 105	3 808	3 255	3 327	104 272	166 178
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

The table above shows a summary of the municipality's financial performance for the period ended 31 August 2026. 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	2025/26	Budget Year 2026/27							
		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		–	440 564	–	151 692	187 817	73 427	114 390	156%	440 564
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	440 564	–	151 692	187 817	73 427	114 390	156%	440 564
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	6 888	–	350	419	1 148	(729)	-63%	6 888
Community and social services		–	4 085	–	112	177	681	(504)	-74%	4 085
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	2 803	–	238	242	467	(225)	-48%	2 803
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	60 626	–	10 649	10 913	10 104	809	8%	60 626
Planning and development		–	3 414	–	474	739	569	170	30%	3 414
Road transport		–	57 212	–	10 175	10 175	9 535	639	7%	57 212
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	93 496	–	5 659	8 693	15 583	(6 890)	-44%	93 496
Energy sources		–	83 778	–	5 133	6 762	13 963	(7 201)	-52%	83 778
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	9 718	–	526	1 931	1 620	311	19%	9 718
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	601 574	–	168 350	207 843	100 262	107 580	107%	601 574
Expenditure - Functional										
Governance and administration		–	234 524	–	18 606	32 508	39 087	(6 580)	-17%	234 524
Executive and council		–	73 014	–	4 891	9 207	12 169	(2 962)	-24%	73 014
Finance and administration		–	154 754	–	13 459	22 809	25 792	(2 983)	-12%	154 754
Internal audit		–	6 756	–	255	492	1 126	(634)	-56%	6 756
Community and public safety		–	56 432	–	2 504	5 104	9 405	(4 301)	-46%	56 432
Community and social services		–	29 263	–	1 004	2 150	4 877	(2 727)	-56%	29 263
Sport and recreation		–	3 654	–	245	503	609	(106)	-17%	3 654
Public safety		–	21 475	–	1 157	2 257	3 579	(1 322)	-37%	21 475
Housing		–	2 040	–	98	195	340	(145)	-43%	2 040
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	149 359	–	11 040	17 708	24 893	(7 185)	-29%	149 359
Planning and development		–	43 559	–	2 363	4 457	7 260	(2 803)	-39%	43 559
Road transport		–	102 614	–	8 474	12 860	17 102	(4 242)	-25%	102 614
Environmental protection		–	3 185	–	203	391	531	(140)	-26%	3 185
Trading services		–	154 808	–	11 129	14 271	25 801	(11 530)	-45%	154 808
Energy sources		–	107 357	–	8 606	10 506	17 893	(7 387)	-41%	107 357
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	47 451	–	2 523	3 765	7 909	(4 143)	-52%	47 451
Other		–	4 604	–	190	394	767	(374)	-49%	4 604
Total Expenditure - Functional	3	–	599 727	–	43 470	69 985	99 955	(29 969)	-30%	599 727
Surplus/ (Deficit) for the year		–	1 847	–	124 881	137 858	308	137 550	44679%	1 847

The table above shows the municipality's financial performance for the period ended 31 August 2026 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	2025/26	Budget Year 2026/27							
		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			72 474		4 708	6 156	12 079	(5 924)	-49%	72 474
Service charges - Water			-		-	-	-	-		-
Service charges - Waste Water Management			-		-	-	-	-		-
Service charges - Waste management			5 902		383	767	984	(216)	-22%	5 902
Sale of Goods and Rendering of Services			498		38	73	83	(10)	-13%	498
Agency services			1 554		108	108	259	(151)	-58%	1 554
Interest			-		-	-	-	-		-
Interest earned from Receivables			3 499		294	584	583	1	0%	3 499
Interest from Current and Non Current Assets			40 977		3 093	5 803	6 829	(1 026)	-15%	40 977
Dividends			-		-	-	-	-		-
Rent on Land			-		-	-	-	-		-
Rental from Fixed Assets			6 272		541	1 049	1 045	4	0%	6 272
Licence and permits			-		-	-	-	-		-
Special rating levies			-		-	-	-	-		-
Construction Contract Revenue			8 637		244	244	1 439			8 637
Development Charges			-		-	-	-			-
Operational Revenue			470		46	71	78	(7)	-9%	470
Non-Exchange Revenue						-	-	-		-
Property rates			36 935		975	33 224	6 156	27 068	440%	36 935
Surcharges and Taxes			-		-	-	-	-		-
Fines, penalties and forfeits			375		1	19	63	(44)	-70%	375
Licence and permits			2 483		238	239	414	(175)	-42%	2 483
Transfers and subsidies - Operational			359 774		146 390	147 620	59 962	87 657	146%	359 774
Interest			4 023		750	1 346	670	675	101%	4 023
Fuel Levy			-		-	-	-	-		-
Operational Revenue			-		-	-	-	-		-
Gains on disposal of Fixed and Intangible Assets			-		474	474	-	474	#DIV/0!	-
Other Gains			-		-	-	-	-		-
Discontinued Operations			-		-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		-	543 873	-	158 284	197 777	90 646	107 131	118%	543 873

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 to be R32.2 million in the 1st month and a decrease as expected for the following months to R975 thousand up to the end of June 2027. 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 supplementary valuation roll after the new valuation roll was implemented last year for the next five years. It still continues to be noted that there are government properties that have continued to change in their valuation. This has been brought to the attention of 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 R4.7 million for the month and a year to date actual of the just over R6 million since this is the second month of the financial year. This is below the projection by about 49% (about R5.9 million) which may add up to R35 million (and improvement from the 79% and R55 million reported last month) by the end of the year if attempts to better the situation do not yield the desired results. It is worth reporting that the municipality applied for a change in its tariff structure in the past financial year to that similar to the structure used by Eskom to bill the municipality referred to as Time of use (TOU). This now 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 R383 thousand which is less than the projection by 22%. 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 million worth of interest on investments with a year-to-date actual that is below the projection by 15% 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 R1 million for the period ended 31 August 2026 which is more than the amount projected for the period by 101%. This 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 R1 thousand worth of revenue on these fines during the month of August 2026. 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 R541 thousand for the month which has pushed the actual performance to within the projection which may be as 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 R238 thousand

worth of revenue for the period. As we have been reporting in the previous months, reports 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 while also strengthening internal controls and review processes.

- **Transfers and subsidies:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R146 million has been transferred to revenue for the period ended 31 August 2026 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R147 million following the recording on the equitable share not recorded in July even though it had already been received. This happens when the municipality has spent the grants according to the requirements of the funders or DORA.

d) Debt Collection

The table below shows a 215% overall collection rate for the month ended 31 August 2026 which is about 21% more than what was recorded at the same period last year. However, we note a 91% collection rate on leasehold fees, 49% on electricity and 83% on refuse removal for the period. The biggest difference is caused by the annual billing of property rates for government properties.

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

YEAR ENDING: 30 June 2027

INCOME TYPE	JULY	AUG	1st QUARTER	TOTAL
RATES				
billed	32 248 846,85	975 306,93	33 224 153,78	33 224 153,78
payment received	564 385,58	12 431 727,24	12 996 112,82	12 996 112,82
% of billing received	2%	1275%	39%	39%
ELECTRICITY				
billed	1 314 916,72	3 768 147,67	5 083 064,39	5 083 064,39
payment received	192 642,44	1 841 832,30	2 034 474,74	2 034 474,74
% of billing received	15%	49%	40%	40%
LEASEHOLD FEES				
billed	461 880,25	461 880,25	923 760,50	923 760,50
payment received	473 586,06	418 794,31	892 380,37	892 380,37
% of billing received	103%	91%	97%	97%
VAT				
billed	323 613,21	691 696,42	1 015 309,63	1 015 309,63
payment received	203 028,81	380 880,61	583 909,42	583 909,42
% of billing received	63%	55%	58%	58%
INTEREST				
billed	885 822,92	1 074 477,91	1 960 300,83	1 960 300,83
payment received	77 978,47	389 662,19	467 640,66	467 640,66
% of billing received	9%	36%	24%	24%
REFUSE REMOVAL				
billed	380 624,00	381 281,00	761 905,00	761 905,00
payment received	285 792,94	317 300,51	603 093,45	603 093,45
% of billing received	75%	83%	79%	79%
TOTAL INCOME				
billed	35 615 703,95	7 352 790,18	42 968 494,13	42 968 494,13
payment received	1 797 414,30	15 780 197,16	17 577 611,46	17 577 611,46
% of billing received	5%	215%	41%	41%

SERVICE DESC	SETTLED RECEIPT	AI/ADVANCE	CURRENT	CURRENT VAT	30 DAYS	30 DAYS VAT	60 DAYS	60 DAYS VA	90 DAYS	90 DAYS VAT	120 DAYS	120 DAYS REST	REST VAT	
VAT	87,22		0	0	0	0	0	0	0	0	0	0	87,22	
INTEREST	2 850,53		0	0	0	0	0	0	0	0	0	0	2850,53	0
ELECTRICITY	2 034 218,19	-	19 396,29	2 909,44	1 002 588,18	150 066,08	1 715,20	-	102 200,75	15 330,11	37302,57	2738,96	616352	83618,61
REFUSE	414 690,88	-	4 155,47	623,34	120 805,49	15 749,79	60 057,72	8 870,81	23 853,50	3 505,39	4152,83	576,65	152310,4	20029,53
RATES	12 721 044,20	-	3 526,06	-	386 388,87	-	72 383,40	-	34 064,98	-	31276,8	0	12193404	0
BASIC ELECTRIC	134 557,63	-	3 426,57	513,98	71 789,76	10 326,21	5 297,32	790,90	-	-	5322,03	790,9	31999,86	4300,1
LEASEHOLD	481 613,46	-	-	-	418 794,31	62 819,15	-	-	-	-	0	0	0	0
RECEIPT	23 474,62	23 474,62	-	-	-	-	-	-	-	-	0	0	0	0
LAND SALES	4 858,14	-	-	-	-	-	-	-	-	-	0	0	4858,14	0
ELECTRICITY FIN	2 146,82	-	-	-	-	-	-	-	-	-	0	0	2146,82	0
	15 819 541,69	23 474,62	30 504,39	4 046,76	2 000 366,61	238 961,23	139 453,64	9 661,71	160 119,23	18 835,50	78054,23	4106,51	13003922	108035,5

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

e) Expenditure by Type

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

Description	Ref	2025/26	Budget Year 2026/27							
		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			160 319		11 741	23 779	26 720	(2 941)	-11%	160 319
Remuneration of councillors			32 625		2 420	4 839	5 437	(598)	-11%	32 625
Bulk purchases - electricity			63 715		7 094	8 394	10 619	(2 225)	-21%	63 715
Inventory consumed			9 408		676	857	1 568	(711)	-45%	9 408
Debtimpairment			7 566		–	–	1 261	(1 261)	-100%	7 566
Depreciation, amortisation and impairment			63 373		5 457	10 441	10 562	(121)	-1%	63 373
Interest, Dividends and Rent on Land			100		–	–	17	(17)	-100%	100
Contracted services			158 224		9 325	10 457	26 371	(15 913)	-60%	158 224
Transfers and subsidies			5 635		–	–	939	(939)	-100%	5 635
Irrecoverable debts written off			–		–	–	–	–		–
Operational costs			98 763		6 757	11 218	16 461	(5 243)	-32%	98 763
Disposal of Fixed and Intangible Assets			–		–	–	–	–		–
Other Losses			–		–	–	–	–		–
Total Expenditure		–	599 727	–	43 470	69 985	99 955	(29 969)	-30%	599 727

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 2026 reflects an amount of R11.7 million for employee costs and R2.4 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 11% 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 R7 million on electricity purchases for the period ended 31 August 2026 and a year to date actual of the same which is below the projected expenditure by 21%. This amount only relates to 7 days of August and 24 days of July as the billing by Eskom only takes place on the 10th day of each month.
- Depreciation and asset impairment:** The depreciation run performed during the month has recorded expenditure of R5.4 million with a year to date actual below the projection by 1%. Monitoring will be done on a month to month to ensure the depreciation expenditure is correctly reconciled.
- 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 R9.3 million worth of expenditure

during the month. This is below the projected performance by 60% which 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 32% which might be as a result of the slow spending during the first months of each financial year which is always experienced at this time of the year. This requires though that departments that are currently underspending be sensitised of the matter.

f) Revenue by Municipal Vote

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

Vote Description	Ref	2025/26	Budget Year 2026/27							
		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		-	230	-	493	535	38	497	1296,3%	230
Vote 3 - Budget and Treasury Office		-	393 672	-	149 006	151 777	65 612	86 165	131,3%	393 672
Vote 4 - Community Services		-	18 161	-	876	2 350	3 027	(677)	-22,4%	18 161
Vote 5 - Development Planning		-	47 062	-	2 231	35 564	7 844	27 720	353,4%	47 062
Vote 6 - Engineering Services		-	142 450	-	15 744	17 617	23 742	(6 125)	-25,8%	142 450
Total Revenue by Vote	2	-	601 574	-	168 350	207 843	100 262	107 580	107,3%	601 574

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 R15.7 million for the month with Budget and Treasury showing generation of over R149 million which may be attributable to the equitable share and interest received on investments as well as Development Planning at over R2.2 million.

g) 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	2025/26	Budget Year 2026/27							
		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		–	100 193	–	7 405	12 746	16 699	(3 953)	-23,7%	100 193
Vote 2 - Corporate Services		–	64 466	–	6 668	12 006	10 744	1 262	11,7%	64 466
Vote 3 - Budget and Treasury Office		–	42 311	–	2 642	4 069	7 052	(2 983)	-42,3%	42 311
Vote 4 - Community Services		–	134 338	–	7 278	13 210	22 390	(9 180)	-41,0%	134 338
Vote 5 - Development Planning		–	41 404	–	1 790	3 344	6 901	(3 557)	-51,5%	41 404
Vote 6 - Engineering Services		–	217 016	–	17 687	24 610	36 169	(11 560)	-32,0%	217 016
Total Expenditure by Vote	2	–	599 727	–	43 470	69 985	99 955	(29 969)	-30,0%	599 727
Surplus/ (Deficit) for the year	2	–	1 847	–	124 881	137 858	308	137 550	44679,1%	1 847

The table above shows the expenditure by municipal vote. The total expenditure for the month of August 2026 amounted to above R43.4 million.

h) Municipality's financial performance

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

Description	Ref	2025/26	Budget Year 2026/27							
		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			72 474		4 708	6 156	12 079	(5 924)	-49%	72 474
Service charges - Water			—		—	—	—	—		—
Service charges - Waste Water Management			—		—	—	—	—		—
Service charges - Waste management			5 902		383	767	984	(216)	-22%	5 902
Sale of Goods and Rendering of Services			498		38	73	83	(10)	-13%	498
Agency services			1 554		108	108	259	(151)	-58%	1 554
Interest			—		—	—	—	—		—
Interest earned from Receivables			3 499		294	584	583	1	0%	3 499
Interest from Current and Non Current Assets			40 977		3 093	5 803	6 829	(1 026)	-15%	40 977
Dividends			—		—	—	—	—		—
Rent on Land			—		—	—	—	—		—
Rental from Fixed Assets			6 272		541	1 049	1 045	4	0%	6 272
Licence and permits			—		—	—	—	—		—
Special rating levies			—		—	—	—	—		—
Construction Contract Revenue			8 637		244	244	1 439			8 637
Development Charges			—		—	—	—			—
Operational Revenue			470		46	71	78	(7)	-9%	470
Non-Exchange Revenue										
Property rates			36 935		975	33 224	6 156	27 068	440%	36 935
Surcharges and Taxes			—		—	—	—	—		—
Fines, penalties and forfeits			375		1	19	63	(44)	-70%	375
Licence and permits			2 483		238	239	414	(175)	-42%	2 483
Transfers and subsidies - Operational			359 774		146 390	147 620	59 962	87 657	146%	359 774
Interest			4 023		750	1 346	670	675	101%	4 023
Fuel Levy			—		—	—	—	—		—
Operational Revenue			—		—	—	—	—		—
Gains on disposal of Fixed and Intangible Assets			—		474	474	—	474	#DIV/0!	—
Other Gains			—		—	—	—	—		—
Discontinued Operations			—		—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)		—	543 873	—	158 284	197 777	90 646	107 131	118%	543 873
Expenditure By Type										
Employee related costs			160 319		11 741	23 779	26 720	(2 941)	-11%	160 319
Remuneration of councillors			32 625		2 420	4 839	5 437	(598)	-11%	32 625
Bulk purchases - electricity			63 715		7 094	8 394	10 619	(2 225)	-21%	63 715
Inventory consumed			9 408		676	857	1 568	(711)	-45%	9 408
Debt impairment			7 566		—	—	1 261	(1 261)	-100%	7 566
Depreciation, amortisation and impairment			63 373		5 457	10 441	10 562	(121)	-1%	63 373
Interest, Dividends and Rent on Land			100		—	—	17	(17)	-100%	100
Contracted services			158 224		9 325	10 457	26 371	(15 913)	-60%	158 224
Transfers and subsidies			5 635		—	—	939	(939)	-100%	5 635
Irrecoverable debts written off			—		—	—	—	—		—
Operational costs			98 763		6 757	11 218	16 461	(5 243)	-32%	98 763
Disposal of Fixed and Intangible Assets			—		—	—	—	—		—
Other Losses			—		—	—	—	—		—
Total Expenditure		—	599 727	—	43 470	69 985	99 955	(29 969)	-30%	599 727
Surplus/(Deficit)		—	(55 854)	—	114 814	127 791	(9 309)	137 100	-1473%	(55 854)
Transfers and subsidies - capital (monetary allocations)			57 701		10 066	10 066	9 617	449	5%	57 701
Transfers and subsidies - capital (in-kind)			—		—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions		—	1 847	—	124 881	137 858	308	137 550	44679%	1 847
Income Tax			—		—	—	—	—		—
Surplus/(Deficit) after income tax		—	1 847	—	124 881	137 858	308	137 550	44679%	1 847
Share of Surplus/Deficit attributable to Joint Venture			—		—	—	—	—		—
Share of Surplus/Deficit attributable to Minorities			—		—	—	—	—		—
Surplus/(Deficit) attributable to municipality		—	1 847	—	124 881	137 858	308	137 550	44679%	1 847
Share of Surplus/Deficit attributable to Associate			—		—	—	—	—		—
Intercompany/Parent subsidiary transactions			—		—	—	—	—		—
Surplus/ (Deficit) for the year		—	1 847	—	124 881	137 858	308	137 550	44679%	1 847

The municipality has so far recorded a surplus of over R124.8 million for the period ended 31 August 2026. 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	2025/26	Budget Year 2026/27							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	19 726	-	3 378	3 378	3 288	(90)	-2,7%	19 726
Roads Infrastructure		-	16 948	-	3 378	3 378	2 825	(553)	-19,6%	16 948
Roads			8 687		2 044	2 044	1 448	(596)	-41,2%	8 687
Road Structures			8 261		1 334	1 334	1 377	43	3,1%	8 261
Electrical Infrastructure		-	2 778	-	-	-	463	463	100,0%	2 778
LV Networks			2 778		-	-	463	463	100,0%	2 778
Community Assets		-	16 763	-	-	309	2 794	2 484	88,9%	16 763
Community Facilities		-	4 870	-	-	309	812	502	61,9%	4 870
Halls			1 391		-	309	232	(78)	-33,4%	1 391
Markets			3 478		-	-	580	580	100,0%	3 478
Sport and Recreation Facilities		-	11 893	-	-	-	1 982	1 982	100,0%	11 893
Indoor Facilities			11 832		-	-	1 972	1 972	100,0%	11 832
Outdoor Facilities			62		-	-	10	10	100,0%	62
Heritage assets		-	1 043	-	-	-	174	174	100,0%	1 043
Works of Art			1 043		-	-	174	174	100,0%	1 043
Other assets		-	40 000	-	2 259	7 330	6 667	(664)	-10,0%	40 000
Operational Buildings		-	40 000	-	2 259	7 330	6 667	(664)	-10,0%	40 000
Manufacturing Plant			40 000		2 259	7 330	6 667	(664)	-10,0%	40 000
Computer Equipment		-	3 913	-	-	-	652	652	100,0%	3 913
Computer Equipment			3 913		-	-	652	652	100,0%	3 913
Furniture and Office Equipment		-	2 652	-	-	-	442	442	100,0%	2 652
Furniture and Office Equipment			2 652		-	-	442	442	100,0%	2 652
Machinery and Equipment		-	3 790	-	-	-	632	632	100,0%	3 790
Machinery and Equipment			3 790		-	-	632	632	100,0%	3 790
Transport Assets		-	7 030	-	-	-	1 172	1 172	100,0%	7 030
Transport Assets			7 030		-	-	1 172	1 172	100,0%	7 030
Total Capital Expenditure on new assets	1	-	94 918	-	5 637	11 017	15 820	4 802	30,4%	94 918

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

Description	Ref	2025/26	Budget Year 2026/27							
		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		-	39 711	-	6 751	6 751	6 619	(132)	-2,0%	39 711
Roads Infrastructure		-	39 711	-	6 751	6 751	6 619	(132)	-2,0%	39 711
Roads			12 316		86	86	2 053	1 967	95,8%	12 316
Road Structures			27 395		6 665	6 665	4 566	(2 099)	-46,0%	27 395
Other assets		-	10 818	-	-	1 256	1 803	547	30,4%	10 818
Operational Buildings		-	10 818	-	-	1 256	1 803	547	30,4%	10 818
Municipal Offices			10 818		-	1 256	1 803	547	30,4%	10 818
Total Capital Expenditure on renewal of existing assets	1	-	50 529	-	6 751	8 007	8 421	415	4,9%	50 529

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

Description	Ref	2025/26	Budget Year 2026/27							
		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		-	11 304	-	-	-	1 884	1 884	100,0%	11 304
Roads Infrastructure		-	8 696	-	-	-	1 449	1 449	100,0%	8 696
Roads			8 696				1 449	1 449	100,0%	8 696
Electrical Infrastructure		-	2 609	-	-	-	435	435	100,0%	2 609
LV Networks			2 609				435	435	100,0%	2 609
Total Capital Expenditure on upgrading of existing assets	1	-	11 304	-	-	-	1 884	1 884	100,0%	11 304

The above tables indicate that the municipality spent R12.3 million for the month from its capital budget for the period ended 31 August 2026. This is an improvement from what was 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	2025/26	Budget Year 2026/27							
		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		-	-	-	-	-	-	-		-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 4 - Community Services		-	-	-	-	-	-	-		-
Vote 5 - Development Planning		-	-	-	-	-	-	-		-
Vote 6 - Engineering Services		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1 043	-	-	-	174	(174)	-100%	1 043
Vote 2 - Corporate Services		-	9 085	-	-	-	1 514	(1 514)	-100%	9 085
Vote 3 - Budget and Treasury Office		-	261	-	-	-	43	(43)	-100%	261
Vote 4 - Community Services		-	13 341	-	-	-	2 223	(2 223)	-100%	13 341
Vote 5 - Development Planning		-	43 478	-	2 259	7 330	7 246	84	1%	43 478
Vote 6 - Engineering Services		-	89 543	-	10 129	11 694	14 924	(3 230)	-22%	89 543
Total Capital single-year expenditure	4	-	156 751	-	12 388	19 024	26 125	(7 101)	-27%	156 751
Total Capital Expenditure		-	156 751	-	12 388	19 024	26 125	(7 101)	-27%	156 751
Capital Expenditure - Functional Classification										
Governance and administration		-	10 389	-	-	-	1 732	(1 732)	-100%	10 389
Executive and council			1 043				174	(174)	-100%	1 043
Finance and administration			9 346				1 558	(1 558)	-100%	9 346
Internal audit			-				-	-		-
Community and public safety		-	23 107	-	-	309	3 851	(3 542)	-92%	23 107
Community and social services			15 393		-	309	2 566	(2 256)	-88%	15 393
Sport and recreation			323				54	(54)	-100%	323
Public safety			7 391				1 232	(1 232)	-100%	7 391
Housing			-				-	-		-
Economic and environmental services		-	112 433	-	12 388	18 714	18 739	(24)	0%	112 433
Planning and development			46 905		2 259	8 586	7 817	768	10%	46 905
Road transport			65 529		10 129	10 129	10 921	(793)	-7%	65 529
Environmental protection			-				-	-		-
Trading services		-	10 821	-	-	-	1 804	(1 804)	-100%	10 821
Energy sources			8 756				1 459	(1 459)	-100%	8 756
Waste management			2 065				344	(344)	-100%	2 065
Other			-				-	-		-
Total Capital Expenditure - Functional Classification	3	-	156 751	-	12 388	19 024	26 125	(7 101)	-27%	156 751
Funded by:										
National Government			49 795		8 795	8 795	8 299	496	6%	49 795
Provincial Government			380		-	-	63	(63)	-100%	380
District Municipality			-				-	-		-
Transfers recognised - capital		-	50 175	-	8 795	8 795	8 362	433	5%	50 175
Borrowing	6		-				-	-		-
Internally generated funds			106 576		3 593	10 229	17 763	(7 534)	-42%	106 576
Total Capital Funding		-	156 751	-	12 388	19 024	26 125	(7 101)	-27%	156 751

The above table indicate that the municipality spent R12.3 million from its capital budget for the period ended 31 August 2026 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	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		–	61 555	–	5 015	5 684	10 259	4 575	44,6%	61 555
Roads Infrastructure		–	53 100	–	4 804	5 472	8 850	3 378	38,2%	53 100
<i>Roads</i>			539		–	–	90	90	100,0%	539
<i>Road Structures</i>			51 566		4 531	5 199	8 594	3 395	39,5%	51 566
<i>Road Furniture</i>			995		273	273	166	(107)	-64,7%	995
Storm water Infrastructure		–	1 452	–	–	–	242	242	100,0%	1 452
<i>Drainage Collection</i>			1 452		–	–	242	242	100,0%	1 452
Electrical Infrastructure		–	1 154	–	–	–	192	192	100,0%	1 154
<i>LV Networks</i>			1 154		–	–	192	192	100,0%	1 154
Solid Waste Infrastructure		–	5 848	–	211	211	975	763	78,3%	5 848
<i>Landfill Sites</i>			3 629		–	–	605	605	100,0%	3 629
<i>Waste Drop-off Points</i>			2 219		211	211	370	158	42,8%	2 219
<u>Community Assets</u>		–	3 900	–	135	135	650	515	79,2%	3 900
Community Facilities		–	3 900	–	135	135	650	515	79,2%	3 900
<i>Halls</i>			2 918		135	135	486	351	72,2%	2 918
<i>Cemeteries/Crematoria</i>			200		–	–	33	33	100,0%	200
<i>PurIs</i>			161		–	–	27	27	100,0%	161
<u>Other assets</u>		–	1 569	–	17	19	261	242	92,7%	1 569
Operational Buildings		–	1 569	–	17	19	261	242	92,7%	1 569
<i>Municipal Offices</i>			1 369		17	19	228	209	91,7%	1 369
<i>Yards</i>			200		–	–	33	33	100,0%	200
<u>Intangible Assets</u>		–	210	–	–	–	35	35	100,0%	210
Licences and Rights		–	210	–	–	–	35	35	100,0%	210
<i>Computer Software and Applications</i>			210		–	–	35	35	100,0%	210
<u>Computer Equipment</u>		–	74	–	–	–	12	12	100,0%	74
Computer Equipment			74		–	–	12	12	100,0%	74
<u>Furniture and Office Equipment</u>		–	400	–	–	–	67	67	100,0%	400
Furniture and Office Equipment			400		–	–	67	67	100,0%	400
<u>Machinery and Equipment</u>		–	1 700	–	–	–	283	283	100,0%	1 700
Machinery and Equipment			1 700		–	–	283	283	100,0%	1 700
<u>Transport Assets</u>		–	6 302	–	229	229	1 050	821	78,2%	6 302
Transport Assets			6 302		229	229	1 050	821	78,2%	6 302
Total Repairs and Maintenance Expenditure	1	–	75 710	–	5 397	6 068	12 618	6 551	51,9%	75 710

The table shows that the municipality spent R5.3 million on the maintenance of its assets and infrastructure during the month of August 2026 with a year to date actual below the projected spending by over 51% for the same period. This is however a great improvement from the performances reported at the same time in the previous years.

d) Capital Expenditure Trends

EC443 Winnie Madikizela-Mandela - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2025/26	Budget Year 2026/27							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		7 534		6 636	6 636	7 534	897	11,9%	4%
August		12 798		12 388	19 024	20 332	1 308	6,4%	12%
September		10 833				31 165	–		
October		16 386				47 551	–		
November		14 181				61 732	–		
December		16 775				78 507	–		
January		16 383				94 890	–		
February		12 758				107 647	–		
March		12 813				120 461	–		
April		7 302				127 763	–		
May		8 664				136 426	–		
June		20 325				156 751	–		
Total Capital expenditure	–	156 751	–	19 024					

The above table shows capital expenditure trends from month to month up to the reporting month and also indicating how the municipality would need to spend for the remainder of the financial year

e) Depreciation by asset class

EC443 Winnie Madikizela-Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		–	42 532	–	3 629	7 258	7 089	(169)	-2,4%	42 532
Roads Infrastructure		–	40 954	–	3 534	7 069	6 826	(243)	-3,6%	40 954
Roads			25 105		3 534	7 069	4 184	(2 885)	-68,9%	25 105
Road Structures			15 321		–	–	2 554	2 554	100,0%	15 321
Road Furniture			528		–	–	88	88	100,0%	528
Storm water Infrastructure		–	636	–	–	–	106	106	100,0%	636
Drainage Collection			239		–	–	40	40	100,0%	239
Storm water Conveyance			396		–	–	66	66	100,0%	396
Electrical Infrastructure		–	747	–	73	147	125	(22)	-18,0%	747
MV Substations			60		–	–	10	10	100,0%	60
MV Networks			505		71	142	84	(58)	-69,1%	505
LV Networks			182		2	4	30	26	85,2%	182
Solid Waste Infrastructure		–	195	–	21	42	33	(10)	-29,4%	195
Landfill Sites			195		21	42	33	(10)	-29,4%	195
Community Assets		–	9 357	–	552	1 103	1 559	456	29,3%	9 357
Community Facilities		–	6 388	–	552	1 103	1 065	(38)	-3,6%	6 388
Halls			4 678		537	1 074	780	(294)	-37,8%	4 678
Crèches			346		–	–	58	58	100,0%	346
Cemeteries/Crematoria			16		–	–	3	3	100,0%	16
PurIs			1 155		–	–	193	193	100,0%	1 155
Public Ablution Facilities			123		–	–	20	20	100,0%	123
Markets			–		14	29	–	(29)	#DIV/0!	–
Stalls			70		–	–	12	12	100,0%	70
Sport and Recreation Facilities		–	2 969	–	–	–	495	495	100,0%	2 969
Outdoor Facilities			2 969		–	–	495	495	100,0%	2 969
Other assets		–	3 864	–	272	544	644	100	15,6%	3 864
Operational Buildings		–	3 849	–	272	544	641	98	15,3%	3 849
Municipal Offices			3 492		272	544	582	38	6,6%	3 492
Pay/Enquiry Points			4		–	–	1	1	100,0%	4
Yards			90		–	–	15	15	100,0%	90
Stores			135		–	–	22	22	100,0%	135
Training Centres			128		–	–	21	21	100,0%	128
Housing		–	15	–	–	–	3	3	100,0%	15
Social Housing			15		–	–	3	3	100,0%	15
Intangible Assets		–	177	–	18	35	29	(6)	-19,6%	177
Licences and Rights		–	177	–	18	35	29	(6)	-19,6%	177
Computer Software and Applications			177		18	35	29	(6)	-19,6%	177
Computer Equipment		–	1 429	–	138	275	238	(37)	-15,6%	1 429
Computer Equipment			1 429		138	275	238	(37)	-15,6%	1 429
Furniture and Office Equipment		–	2 311	–	149	298	385	87	22,6%	2 311
Furniture and Office Equipment			2 311		149	298	385	87	22,6%	2 311
Machinery and Equipment		–	1 442	–	65	130	240	111	46,1%	1 442
Machinery and Equipment			1 442		65	130	240	111	46,1%	1 442
Transport Assets		–	2 262	–	163	326	377	51	13,5%	2 262
Transport Assets			2 262		163	326	377	51	13,5%	2 262
Total Depreciation	1	–	63 373	–	4 985	9 969	10 562	593	5,6%	63 373

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 and Post COVID-19

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.

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order Date	Value	Order Status
Core Function:Economic Development/Plann	Group Two Media Company	Maaa0943404	Request For An Erratum For A Previously Published Article.	2026/08/20	R1 998,70	Received
Core Function:Human Resources	Group Two Media Company	Maaa0943404	Request For Re-Advert Of The Position Namely :Manager Administration Services Under Corporate Services Permanently In Local And Provincial Paper .	2026/08/26	R1 998,70	Received
Core Function:Municipal Manager Town Se	Group Two Media Company	Maaa0943404	Request For An Advert For The Appointment Of A Service Provider To Pro Internal Audit Services For A Period Of 3 Years	2026/08/31	R1 998,70	Received
Core Function:Municipal Manager Town Se	Group Two Media Company	Maaa0943404	Request For Two Local Nespapers That Will Advertise Land Use Scheme Am	2026/08/21	R1 998,70	Received
Core Function:Economic Development/Plann	Pondoland Times	Maaa0570434	Request For Sourcing Of Suitable Qualified Service Provider To Develop Relocation And Migration Plan For Winnie Madikizela Mandela Local Muni As Per Attached Terms Of Reference	2026/08/12	R2 000,00	Received
Core Function:Human Resources	Pondoland Times	Maaa0570434	Request For Re-Advet Of Service Provider For Procurement Of Office Fur	2026/08/21	R2 000,00	Open
Core Function:Human Resources	Pondoland Times	Maaa0570434	Request For Advertisement Of The Position Namely:Manager Legal Services Provincialnews Paper And Local News Paper.	2026/08/20	R2 000,00	Open
Core Function:Project Management Unit	Pondoland Times	Maaa0570434	Request For Advertising The Service Provider For Maintenance Of Roads For The Period Of 18-Months Contract.	2026/08/21	R2 000,00	Open

R15 994,80

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

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

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order Date	Value	Order Status
Core Function:Mayor And Council	Nxaru Catering And Transport	Maaa0860760	Request 3 Fruits For Capacity Building Training To Be Held On The 12th 2026 At Council Chamber	2026/08/14	3 250,00	Received
Core Function:Mayor And Council	Femotlatsi Constructions	Maaa1560591	Request Lunch With Soft Drinks For Local Aids Council Meeting To Be He 25th August 2026 At Old Council Chamber At 10h00	2026/08/19	5 250,00	Received
Non-Core Function:Population Development	Thanks To Give Trading And Pro	Maaa0447568	Request Supply And Delivery Of 15 Lunchpack For Hall Management Worksh Ward 32 On The 13 August 2026	2026/08/12	5 530,00	Received
Core Function:Economic Development/Plann	Ibombo Trading (Pty)Ltd		Request For Bottled Water For 600 People Who Will Be Attending The Wea And Provincial Advisory Service Awards On 18 August 2026 In Mbizana C Centre Water Should Be Delivered At 09:00 At The Venue	2026/08/19	5 940,00	Received
Core Function:Biodiversity And Landscape	Masixasane Trading And Constru	Maaa0571227	Request For Catering For 60 Participants For Coastal Committee Meeting 20th Of August 2026 At Mdatya Sss Ward 28@10h00	2026/08/19	6 600,00	Received
Core Function:Solid Waste Removal	Orange The Citrus	Maaa1597334	Request For Provision Of Catering For Waste Management Committee Meet Stakeholders On The 27 August 2026 At Council Chambers In Ward 1	2026/08/21	7 455,00	Open
Core Function:Biodiversity And Landscape	Tamati Transport Pty Ltd	Maaa0369147	Request For Hiring Of 2x 15 Seater Taxis;(1 Taxi From Ward 25 Khumbuz Ward 28 Mdatya Sss; (Other 1 Taxi From Ward 23 &24 To Mdatya Sss)For Committee Meeting On The 20th Of August 2026. Collect & Return Back	2026/08/12	10 000,00	Received
Core Function:Human Resources	Stadio Pty Ltd	Maaa0413631	Study Assitance For Bhani Mantombi	2026/08/19	10 240,00	Received
Core Function:Human Resources	Ubuntu Media Holdings	Maaa1732905	Request For Advertisement Of The Position Namely: Manager Legal Servic Provincial Newspaper And Local News Paper	2026/08/20	10 315,50	Open
Core Function:Human Resources	Ubuntu Media Holdings	Maaa1732905	Request For Re-Advert Of The Position Namely: Manager Administration & Services Under Corporate Services Permanently In Local And Provincial	2026/08/26	11 902,50	Open
Non-Core Function:Population Development	Sisisekelo Enterprise	Maaa1643867	Request Catering For 100 People For Indigent Awareness Campaign At War On The 11 September 2026	2026/08/31	12 000,00	Open
Core Function:Mayor And Council	Lilly Trading	Maaa0138794	Request For Lunch Packs With Soft Drinks And Still Water For 100 Peopl Will Be Attending Awareness Campaign For Thps To Be Held At Gcinilizwe Hall On The 20 August 2026	2026/08/20	13 000,00	Received
Core Function:Mayor And Council	Sijonge Kuye Trading	Maaa0690968	Request For Lunch Packs With Soft Drinks And Still Water For 100 Peopl Be Attending Awareness Campaign For Thps To Be Held At Sicelo Bhani Co Hall On The 24 August 2026	2026/08/14	13 000,00	Received
Non-Core Function:Population Development	Ronns Logistics Pty Ltd	Maaa1009759	Request Supply And Delivery Of Catering For 100 People For Disaster Aw Ward 23	2026/08/17	14 500,00	Open
Non-Core Function:Population Development	Wild Coast Holdings	Maaa1068998	Request Supply And Delivery Of Catering For 100 People For Indigent Aw Campaign That Will Be At Ward 24 On The 13 November 2026	2026/08/27	15 100,00	Open
Non-Core Function:Population Development	Maphalala Trading	Maaa0616983	Request Supply And Delivery Of Catering For 100 People For Indigent Aw Campaign At Ward 28 On The 28 August 2026	2026/08/21	15 450,00	Received
Core Function:Solid Waste Removal	Lithemba Construction	Maaa0183717	Request For Hiring Of Tlb For 2 Days From The 27-28 August 2026 To Wor Per Day In Ward 1	2026/08/27	16 928,00	Open
Core Function:Police Forces Traffic And	Songo Trading And Projects	Maaa1403418	Request For Provision Of Catering For 200 Stakeholders For Community Awareness Campaign In Ward 1 On The 7 August 2026	2026/08/12	19 000,00	Received
Core Function:Biodiversity And Landscape	Masixasane Trading And Constru	Maaa0571227	Request For 60 Catering In A Form Of Lunch Packs For Environmental Awa Campaign On The 25 August 2026 In Ward 28 At Malulwana Beach	2026/09/03	19 445,00	Open
Core Function:Human Resources	Mancosa	Maaa0075855	Payment For Study Assistance For Nontembiso Sakha	2026/08/19	20 355,00	Received

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order Date	Value	Order Status
Core Function:Economic Development/Plann	Greenview Enterprise	Maaa1602335	Catering For Hloweni Community Stakeholder Engagement At Ward 21 On 01 September 2026	2026/08/31	21 900,00	Open
Core Function:Mayor And Council	Dody Trading (Pty) Ltd	Maaa1255868	Requesting For Lunch Packs For Initiation Awareness Campaign To Be Hel Bizana Civic Centre On The 12 August 2026	2026/08/12	25 000,00	Received
Core Function:Mayor And Council	African Compass Trading 37cc	Maaa0121475	Request Lunch With Soft Assorted Drinks For Constituency Work Program On The 28th August 2026 At Civic Centre Community Hall At 10h00.	2026/08/20	26 985,00	Open
Core Function:Mayor And Council	Likiho Trading	Maaa0022525	Request For Lunch Packs For Provincial Womens Month Buildup Programme On The 14 August 2026 At Ward 12	2026/08/14	27 000,00	Received
Core Function:Mayor And Council	Khambata Holdings And Projects	Maaa1680623	Request For Lunch With Soft Drink And Still Water For Main Event Women Celebration To Be Held At Civic Centre On The 18 August 2026	2026/08/25	27 100,00	Received
Core Function:Human Resources	Jojozi Construction	Maaa0430021	Supply And Delivery Of Toilet Paper (48's) 2 Ply	2026/08/25	27 923,73	Partly
					391 169,73	

e. Procurement above R30 000 but below R300 000

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

No transactions were recorded this month.

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 2026

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				Aug-26			
1	Loytshingo01	R 300 000,00	R 105 000,00	WMM-LM 24/07/26/01 SEC	Service provider for the support of 3 elderly centres	Wednesday, 26 August 2026	Municipal Manager
2	Songo Trading and Projects	R 218 450,00	R 200 100,00	WMM-LM 16/07/26/01 SPS	Service provider for SOMA 2026	Monday, 24 August 2026	Municipal Manager
TOTAL		R 518 450,00	R 305 100,00				

b) Tenders awarded during the month of August 2026

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				Aug-26		
1	Stira Construction and Projects	Rates	WMM LM 000102	Panel of Maintenance of Roads for 18 Months	Wednesday, 12 August 2026	Engineering Office
2	Nomali Trading PTY LTD	Rates	WMM LM 000102	Panel of Maintenance of Roads for 18 Months	Wednesday, 12 August 2026	Engineering Office
3	Vitsha Trading	Rates	WMM LM 000102	Panel of Maintenance of Roads for 18 Months	Wednesday, 12 August 2026	Engineering Office
4	Masiqhame Trading 789	Rates	WMM LM 000102	Panel of Maintenance of Roads for 18 Months	Wednesday, 12 August 2026	Engineering Office
5	Akene Investments	Rates	WMM LM 000102	Panel of Maintenance of Roads for 18 Months	Wednesday, 12 August 2026	Engineering Office
6	Manyobo Group	Rates	WMM LM 000102	Panel of Maintenance of Roads for 18 Months	Wednesday, 12 August 2026	Engineering Office
7	Mabozela Trading and Entgerprise	Rates	WMM LM 000102	Panel of Maintenance of Roads for 18 Months	Wednesday, 12 August 2026	Engineering Office
TOTAL		R -				

c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Advert/Closed	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days	Status
Supply and Delivery of PPE : Environmental Services for 24 Months	WMM-LM 19/02/26/01 PPE	Ncumisa Xoko	Monday, 31 August 2026	90	0	Sunday, 29 November 2026	Mziwethu Mtetandaba	Closed	Community Services	S. Morlock, B. Hlangabezo and S. Noqhamza	Wednesday, 16 September 2026	16,00	Valid	74,00	Evaluation
Extension of Waste Management Services	WMM-LM 19/02/26/02 WMS	Ncumisa Xoko	Monday, 31 August 2026	90	0	Sunday, 29 November 2026	Mziwethu Mtetandaba	Closed	Community Services	S. Morlock, B. Hlangabezo and S. Noqhamza	Wednesday, 16 September 2026	16,00	Valid	74,00	Evaluation
Panel of Service Providers for the Construction of Gravel Roads, Bridges and All Storm Water Related works for 18 Months	WMM LM 000103	Viwe Nontanda	Tuesday, 07 July 2026	90	0	Monday, 05 October 2026	Luleka Mbhele	Closed	Engineering Services	N.Ngejane, Z. Shange, M. Somi	Wednesday, 16 September 2026	71,00	Valid	19,00	Adjudicated
Multi- Discipline Panel of Consultants for thr period of 3 Years	WMM LM 00099 MDP	Siphelele Morlock	Monday, 06 July 2026	90	0	Sunday, 04 October 2026	Mziwethu Mtetandaba	Closed	Engineering Services	S. Songca, N. Jokweni, M. Somi	Wednesday, 16 September 2026	72,00	Valid	18,00	Adjudicated
Panel of Upgrading Surfaced Roads, Sidewalks and Stormwater for 18 Months	WMM LM 000104	Siphelele Morlock	Thursday, 09 July 2026	90	0	Wednesday, 07 October 2026	Mziwethu Mtetandaba	Closed	Engineering Services	S. Songca, N. Jokweni, M. Somi	Wednesday, 16 September 2026	69,00	Valid	21,00	Evaluation
Installation of Street Names Sugnages	WMM-LM 03/08/26/01 SNG	Zamabgengu Shange	Thursday, 27 August 2026	90	0	Wednesday, 25 November 2026	Mziwethu Mtetandaba	Closed	Development Planning	B. Hlangabezo, N. Jokweni, N. Ngcunukana	Wednesday, 16 September 2026	20,00	Valid	70,00	Evaluation
Baseline Studies of Revalidation of Ext 5. Township Layout Plans	WMM-LM 03/08/26/03 UTE	Zamabgengu Shange	Friday, 28 August 2026	90	0	Thursday, 26 November 2026	Mziwethu Mtetandaba	Closed	Development Planning	B. Hlangabezo, N. Jokweni, N. Ngcunukana	Wednesday, 16 September 2026	19,00	Valid	71,00	Adjudicated
Baseline Studies of Mixed - Use Township Establishment	WMM-LM 03/08/26/02 RTL	Zamabgengu Shange	Thursday, 27 August 2026	90	0	Wednesday, 25 November 2026	Mziwethu Mtetandaba	Closed	Development Planning	B. Hlangabezo, N. Jokweni, N. Ngcunukana	Wednesday, 16 September 2026	20,00	Valid	70,00	Evaluation
Conveyancing Services	WMM-LM 03/08/26/04 CVS	Zamabgengu Shange	Thursday, 27 August 2026	90	0	Wednesday, 25 November 2026	Mziwethu Mtetandaba	Closed	Development Planning	B. Hlangabezo, N. Jokweni, N. Ngcunukana	Wednesday, 16 September 2026	20,00	Valid	70,00	Evaluation
Procurement of Office Furniture (Corporate)	WMM -LM 18/03/26/01 OFC	Not Yet Appointed	Tuesday, 08 September 2026	90	0	Monday, 07 December 2026	Not Yet Appointed	Advert	Corporate Services	Not yet appointed	Wednesday, 16 September 2026	8,00	Valid	82,00	Evaluation
Panel of Maintenance of Roads for the period of 18 Months - Part 2	WMM 000102	Not Yet Appointed	Tuesday, 22 September 2026	90	0	Monday, 21 December 2026	Not Yet Appointed	Advert	Engineering Services	Not yet appointed	Wednesday, 16 September 2026	-6,00	Valid	96,00	Advert
Relocating and Migration Plan	WMM-LM 31/07/26/01RMP	Nobusi Mshweshwe	Monday, 28 September 2026	90	0	Sunday, 27 December 2026	Luleka Mbhele	Closed	Development Planning	Z. Shange, N. Ngejane and . Somi	Wednesday, 16 September 2026	-12,00	Valid	102,00	Evaluation
Maintenance and Upgrade of Municipal GIS Web Portal	WMM-LM 31/07/26/02 GIS	Nobusi Mshweshwe	Friday, 28 August 2026	90	0	Thursday, 26 November 2026	Luleka Mbhele	Closed	Development Planning	Z. Shange, N. Ngejane and . Somi	Wednesday, 16 September 2026	19,00	Valid	71,00	Evaluation
Spatial Redefinition of Settlement Boundaries	WMM-LM 31/07/26/03 RSB	Nobusi Mshweshwe	Friday, 28 August 2026	90	0	Thursday, 26 November 2026	Luleka Mbhele	Closed	Development Planning	Z. Shange, N. Ngejane and . Somi	Wednesday, 16 September 2026	19,00	Valid	71,00	Evaluation

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Advert/Closed	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days	Status
						2026									
Provision of Internal Audit Service (Co-source)	WMM-LM 03/08/26/01 SNG	Not Yet Appointed	Monday, 28 September 2026	90	0	Sunday, 27 December 2026	Not Yet Appointed	Advert	Municipal Manager	Not yet appointed	Wednesday, 16 September 2026	-12,00	Valid	102,00	Advert
Supply and Delivery of Stationery For 12 Months	WMM LM 10/07/26/01 STA	Madodomzi Madikizela	Friday, 07 August 2026	90	0	Thursday, 05 November 2026	Mziwethu Mtetandaba	Closed	Budget and Treasury	N. Ntlanga, N. Ngejane and S. Noqhamza	Wednesday, 16 September 2026	40,00	Valid	50,00	Evaluation
Electrification of Nomlacu Village Phase 5	WMM-LM 000 103 TCE RFQ	Nwabisa Jokweni	Friday, 28 August 2026	90	0	Thursday, 26 November 2026	Mziwethu Mtetandaba	Closed	Engineering Services	N. Ngalonkulu, N. Xoko and M. Somi	Wednesday, 16 September 2026	19,00	Valid	71,00	Adjudicated
Electrification of Msarhweni Village Phase 3	WMM-LM 000 103 TCE RFQ	Nwabisa Jokweni	Friday, 28 August 2026	90	0	Thursday, 26 November 2026	Mziwethu Mtetandaba	Closed	Engineering Services	N. Ngalonkulu, N. Xoko and M. Somi	Wednesday, 16 September 2026	19,00	Valid	71,00	Adjudicated
Electrification of Zizityaneni Phase 3	WMM-LM 000 103 TCE RFQ	Nwabisa Jokweni	Friday, 28 August 2026	90	0	Thursday, 26 November 2026	Mziwethu Mtetandaba	Closed	Engineering Services	N. Ngalonkulu, N. Xoko and M. Somi	Wednesday, 16 September 2026	19,00	Valid	71,00	Adjudicated
Mpetsheeni Turnkey Edlectrification	WMM-LM 000 103 TCE RFQ	Nyameka Ngejane	Friday, 28 August 2026	90	0	Thursday, 26 November 2026	Luleka Mbhele	Closed	Engineering Services	N. Ngalonkulu, N. Mshweshwe and S. Noqhamza	Wednesday, 16 September 2026	19,00	Valid	71,00	Evaluation
Greenville Turnkey Electrification	WMM-LM 000 103 TCE RFQ	Nyameka Ngejane	Friday, 28 August 2026	90	0	Thursday, 26 November 2026	Luleka Mbhele	Closed	Engineering Services	N. Ngalonkulu, N. Mshweshwe and S. Noqhamza	Wednesday, 16 September 2026	19,00	Valid	71,00	Evaluation
Pre-Engineering for Goxe Electrification	WMM-LM 000 103 TCE RFQ	Nwabisa Jokweni	Friday, 28 August 2026	90	0	Thursday, 26 November 2026	Mziwethu Mtetandaba	Closed	Engineering Services	N.Ngalonkulu, N. Ngejane and . N. Ngcunukana	Wednesday, 16 September 2026	19,00	Valid	71,00	Adjudicated
Pre -Engineering for Bhokela Electrification	WMM-LM 000 103 TCE RFQ	Nwabisa Jokweni	Friday, 28 August 2026	90	0	Thursday, 26 November 2026	Mziwethu Mtetandaba	Closed	Engineering Services	N.Ngalonkulu, N. Ngejane and . N. Ngcunukana	Wednesday, 16 September 2026	19,00	Valid	71,00	Adjudicated

d) Deviations

No deviations were approved during the month.

e) Unauthorised, Irregular, Fruitless and Wasteful Expenditure

Below is the list of all Irregular, Fruitless and Wasteful expenditures identified during the year. The expenditures relate to adverts issued where tenders were issued with errors and erratum required publishing at an additional cost, adverts where tenders were not until they reached their validity periods, claims for property damages where the municipality was found liable as well as interest on SARS submissions incurred during the year. All these have already been reported to the council and its structures:

Winnie Madikizela-Mandela Local Municipality																		
Unauthorised,Irregular, Fruitless and Wasteful Expenditure - 2025-26																		
No	Date of discovery	Date Reported to Council/MPAC	Transaction details							Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
			Date of Payment	Payment Number	Creditor Name	Amount	WRITE-OFFS	RECOVERY	Description of Incident			UI	DP	CC	TR	P	WO	General comments
1	30 January 2026	30 July 2026	03 January 2026	'EF009129-0004	Kuhle Bhekiswa Repairs for Res	R 735,00			Grass Cutting Team Damaged a window house at Highlind Vivview Bizana	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures of council to for processing as prescribed	
2	02 March 2026	30 July 2026	02 March 2026	'EF009172-0001	Mncedisi Mzekeli Damaged of Vehicle	R 800,00			Third party Claim for Vehicle window damaged by Grass cutting Team while conducting grass cutting activities along R61 near Bargain store	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures of council to for processing as prescribed	
3	02 March 2026	30 July 2026	02 March 2026	'EF009172-0004	Nicholas Madikizela Damaged	R 720,00			Third party Claim for Vehicle window damaged by Grass cutting Team while conducting grass cutting activities along	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures	

Winnie Madikizela-Mandela Local Municipality																		
Unauthorised,Irregular, Fruitless and Wasteful Expenditure - 2025-26																		
No	Date of discovery	Date Reported to Council/MPAC	Transaction details							Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
			Date of Payment	Payment Number	Creditor Name	Amount	WRITE-OFFS	RECOVERY	Description of Incident			UI	DP	CC	TR	P	WO	General comments
									R61 near Bargain store								of council to for processing as prescribed	
4	29 May 2026	30 July 2026	29 May 2026	'EF009293-0001	Nomvuyo Bomoyi Third Party Claim	R 7 025,35			A Toyota with a registration LT07PV-GP owed by Dignity Group collided with a prominent pothole situated in hope Street resulted in substantial damage to the underside and left mechanics of the Vehicle including the tyre	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures of council to for processing as prescribed	
5	29 May 2026	30 July 2026	29 May 2026	'EF009293-0002	Palm and Hollander Inc Third	R 52 384,63			A Toyota with a registration LT07PV-GP owed by Dignity Group collided with a prominent pothole situated in hope Street resulted in substantial damage to the underside and left mechanics of the Vehicle including the tyre	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures of council to for processing as prescribed	
6	13 February 2026	30 July 2026	25 March 2026	EF009198-0001	Group Two Media Company	R 1 998,70			This is a result of a Tender for Supply and Delivery of Cold Asphalt that was not presented to the Bid Adjudication Committee this the Validity period lapsed.	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures of council to for processing as prescribed	
7	21 November 2025	30 July 2026	07 November 2025	EF009057-0001	Pondoland Times	R 2 000,00			This is a result of a Tender for Maintenance of Back Up Generator and Panel For Multi Discipline Panel of Consultants that was not presented to the	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures of council to for	

Winnie Madikizela-Mandela Local Municipality																		
Unauthorised,Irregular, Fruitless and Wasteful Expenditure - 2025-26																		
No	Date of discovery	Date Reported to Council/MPAC	Transaction details							Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
			Date of Payment	Payment Number	Creditor Name	Amount	WRITE-OFFS	RECOVERY	Description of Incident			UI	DP	CC	TR	P	WO	General comments
									Bid Adjudication Committee this the Validity lapsed.								processing as prescribed	
8	21 November 2025	30 July 2026	13 June 2025	EF008855-0001	Group Two Media Company	R 1 998,70			This is a result of a Tender for Maintenance of Back Up Generator and Panel For Multi Discipline Panel of Consultants that was not presented to the Bid Adjudication Committee this the Validity period lapsed.	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures of council to for processing as prescribed	
9	01 October 2025	30 July 2026	01 October 2025	N/A	SARS	R 140 757,00			Interest on SARS submissions related to a period where the system had issues that required a visit to the SARS offices for the municipality to be assisted	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures of council to for processing as prescribed	
10		30 July 2026		N/A	SARS	R 171 162,00			Interest on INEP VAT submissions related to the change in the INEP treatment where the municipality is constructing infrastructure that will be handed over to Eskom for operation	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures of council to for processing as prescribed	
11	16 September 2025	30 July 2026	16 September 2025	19155	Department of Labour	R 5 093,46			Interest on COIDA declarations and payments related to years before 2019 that had remained unpaid since the submissions were made and the municipality has been	Not yet determined	Fruitless & Wasteful Expenditure	a					In the process of being reported to the structures of council to for	

Winnie Madikizela-Mandela Local Municipality																		
Unauthorised,Irregular, Fruitless and Wasteful Expenditure - 2025-26																		
No	Date of discovery	Date Reported to Council/MPAC	Transaction details							Person Liable (Official or Political Office Bearer)	Type Prohibited Expenditure of	Status						
			Date of Payment	Payment Number	Creditor Name	Amount	WRITE-OFFS	RECOVERY	Description of Incident									
												UI	DP	CC	TR	P	WO	General comments
									struggling to get the statements								processing as prescribed	
12	29 June 2026	30 July 2026							Interest on COIDA declarations and payments related to years before 2019 that had remained unpaid since the submissions were made and the municipality has been struggling to get the statements	Not yet determined		a					In the process of being reported to the structures of council to for processing as prescribed	
			29 June 2026	EF009332-0001	Department of Labour	R 1 055,54					Fruitless & Wasteful Expenditure							
						R385 730,38	R -	R -										

11. Database utilisation

The following table indicates the service providers that have been utilised for the month of August 2026. 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.

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward No.
Core Function:Municipal Manager Town Se	GROUP TWO MEDIA COMPANY	MAAA0943404	SHOP 12A PICK N PAY CENTRE KOKSTAD 4700	Request for an advert for the appointment of a service provider to pro internal audit services for a period of 3 years	038448	2026/08/31	1 998,70	OPEN	Kokstad
Core Function:Human Resources	GROUP TWO MEDIA COMPANY	MAAA0943404	SHOP 12A PICK N PAY CENTRE KOKSTAD 4700	REQUEST FOR RE-ADVERT OF THE POSITION NAMELY :MANAGER ADMINISTRATION SERVICES UNDER CORPORATE SERVICES PERMANENTLY IN LOCAL AND PROVINCIAL PAPER .	038440	2026/08/26	1 998,70	OPEN	Kokstad
Core Function:Municipal Manager Town Se	GROUP TWO MEDIA COMPANY	MAAA0943404	SHOP 12A PICK N PAY CENTRE KOKSTAD 4700	REQUEST FOR TWO LOCAL NESPAPERS THAT WILL ADVERTISE LAND USE SCHEME AM	038419	2026/08/21	1 998,70	RECEIVED	Kokstad
Core Function:Economic Development/Plann	GROUP TWO MEDIA COMPANY	MAAA0943404	SHOP 12A PICK N PAY CENTRE KOKSTAD 4700	REQUEST FOR AN ERRATUM FOR A PREVIOUSLY PUBLISHED ARTICLE.	038412	2026/08/20	1 998,70	RECEIVED	Kokstad
Core Function:Project Management Unit	Pondoland Times	MAAA0570434	HOUSE NO 1568 WARD 17 WARD 17 4800	REQUEST FOR ADVERTISING THE SERVICE PROVIDER FOR MAINTENANCE OF ROADS FOR THE PERIOD OF 18-MONTHS CONTRACT.	038420	2026/08/21	2 000,00	OPEN	Ward 17
Core Function:Human Resources	Pondoland Times	MAAA0570434	HOUSE NO 1568 WARD 17 WARD 17 4800	REQUEST FOR RE-ADVET OF SERVICE PROVIDER FOR PROCUREMENT OF OFFICE FUR	038418	2026/08/21	2 000,00	OPEN	Ward 17
Core Function:Human Resources	Pondoland Times	MAAA0570434	HOUSE NO 1568 WARD 17 WARD 17 4800	REQUEST FOR ADVERTISMENT OF THE POSITION NAMELY:MANAGER LEGAL SERVICES PROVINCIALNEWS PAPER AND LOCAL NEWS PAPER.	038409	2026/08/20	2 000,00	OPEN	Ward 17
Core Function:Economic Development/Plann	Pondoland Times	MAAA0570434	HOUSE NO 1568 WARD 17 WARD 17 4800	REQUEST FOR SOURCING OF SUITABLE QUALIFIED SERVICE PROVIDER TO DEVELOP RELOCATION AND MIGRATION PLAN FOR WINNIE MADIKIZELA MANDELA LOCAL MUNI AS PER ATTACHED TERMS OF REFERENCE	038370	2026/08/12	2 000,00	RECEIVED	Ward 17
Core Function:Mayor and Council	NXARU CATERING AND TRANSPORT	MAAA0860760	HIGHLANDVIEW EXTENTION 4 WARD 1 4800	REQUEST 3 FRUITS FOR CAPACITY BUILDING TRAINING TO BE HELD ON THE 12TH 2026 AT COUNCIL CHAMBER	038387	2026/08/14	3 250,00	RECEIVED	Ward 1
Core Function:Human Resources	MIE (Pty) Ltd	MAAA0001104	JEAN PARK CHAMBERS EENHEID 2 1E VLOER 252 JEANLAA 0046	PAYMENT FOR VERIFICATION OF CANDIDATES. MANAGER-TRAFFIC;	038405	2026/08/20	3 998,55	RECEIVED	Pretoria

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward No.
				RECEPTIONIST FINANCE INTERN					
Core Function:Mayor and Council	FEMOTLATSI CONSTRUCTIONS	MAAA1560591	ISIKELO NYANISWENI LOCATION WARD 10 4800	REQUEST LUNCH WITH SOFT DRINKS FOR LOCAL AIDS COUNCIL MEETING TO BE HE 25TH AUGUST 2026 AT OLD COUNCIL CHAMBER AT 10H00	038397	2026/08/19	5 250,00	RECEIVED	Ward 10
Non-core Function:Population Development	THANKS TO GIVE TRADING AND PRO	MAAA0447568	AMANIKHWE A/A BIZANA BIZANA 4800	Request supply and delivery of 15 lunchpack for Hall Management Worksh Ward 32 on the 13 August 2026	038372	2026/08/12	5 530,00	RECEIVED	Ward 32
Economic Development/Planning	IBOMBO TRADING (PTY)LTD	MAAA0690968	P.O.BOX 210695 HIGHLAND VIEW BIZANA 4800	REQUEST FOR BOTTLED WATER FOR 600 PEOPLE WHO WILL BE ATTENDING THE WEA AND PROVINCIAL ADVISORY SERVICE AWARDS ON 18 AUGUST 2026 IN MBIZANA C CENTRE WATER SHOULD BE DELIVERD AT 09:00 AT THE VENUE	038396	2026/08/19	5 940,00	OPEN	Ward 1
Biodiversity and Landscape	MASIXASANE TRADING AND CONSTRU	MAAA0571227	AMADIBA AA WARD 28 WARD 28 4800	REQUEST FOR CATERING FOR 60 PARTICIPANTS FOR COASTAL COMMITTEE MEETING 20TH OF AUGUST 2026 AT MDATYA SSS WARD 28@10H00	038398	2026/08/19	6 600,00	RECEIVED	Ward 28
Solid Waste Removal	ORANGE THE CITRUS	MAAA1597334	MABHANOYINI MBIZANA 4800	REQUEST FOR PROVISSION OF CATERING FOR WASTE MANAGEMENT COMMITTEE MEET STAKEHOLDERS ON THE 27 AUGUST 2026 AT COUNCIL CHAMBERS IN WARD 1	038417	2026/08/21	7 455,00	OPEN	Ward 1
Biodiversity and Landscape	TAMATI TRANSPORT PTY LTD	MAAA0369147	P.O BOX 77 BIZANA WARD 17 4800	REQUEST FOR HIRING OF 2X 15 SEATER TAXIS;(1 TAXI FROM WARD 25 KHUMBUZ WARD 28 MDATYA SSS; (OTHER 1 TAXI FROM WARD 23 &24 TO MDATYA SSS)FOR COMMITTEE MEETING ON THE 20TH OF AUGUST 2026. COLLECT & RETURN BACK	038371	2026/08/12	10 000,00	RECEIVED	Ward 17
Human Resources	STADIO PTY LTD	MAAA0413631	OFFICE 101 VILLAGE SQUARE CITY OF CAPE TOWN DURBANVILLE 7550	STUDY ASSITANCE FOR BHANI MANTOMBI	038400	2026/08/19	10 240,00	RECEIVED	Cape town
Human Resources	UBUNTU MEDIA HOLDINGS	MAAA1732905	16 EMPIRE ROAD PARKTOWN 2193	REQUEST FOR ADVERTISEMENT OF THE POSITION NAMELY: MANAGER LEGAL SERVIC PROVINCIAL NEWSPAPER AND LOCAL NEWS PAPER	038410	2026/08/20	10 315,50	OPEN	East London
Human Resources	UBUNTU MEDIA HOLDINGS	MAAA1732905	16 EMPIRE ROAD PARKTOWN 2193	REQUEST FOR RE-ADVERT OF THE POSITION NAMELY: MANAGER ADMINISTRATION & SERVICES UNDER CORPORATE SERVICES PERMANENTLY IN LOCAL AND PROVINCIAL	038441	2026/08/26	11 902,50	OPEN	East London
Population Development	SISISEKELO ENTERPRISE	MAAA1643867	KHUMBUZA VILLAGE AMADIBA AA 4800	Request catering for 100 people for Indigent Awareness Campaign at War on the 11 September 2026	038462	2026/08/31	12 000,00	OPEN	Ward 28

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward No.
Mayor and Council	LILLY TRADING	MAAA0138794	P.O BOX 210168 BIZANA WARD 09 4800	REQUEST FOR LUNCH PACKS WITH SOFT DRINKS AND STILL WATER FOR 100 PEOPLE WILL BE ATTENDING AWARENESS CAMPAIGN FOR THPS TO BE HELD AT GCINILIZWE HALL ON THE 20 AUGUST 2026	038403	2026/08/20	13 000,00	RECEIVED	Ward 9
Mayor and Council	SIJONGE KUYE TRADING	MAAA0690968	QANDASHE LOCATION WARD 17 WARD 17 4800	REQUEST FOR LUNCH PACKS WITH SOFT DRINKS AND STILL WATER FOR 100 PEOPLE BE ATTENDING AWARENESS CAMPAIGN FOR THPS TO BE HELD AT SICELO BHANI CO HALL ON THE 24 AUGUST 2026	038391	2026/08/14	13 000,00	RECEIVED	Ward 17
Population Development	RONNS LOGISTICS PTY LTD	MAAA1009759	P.O.BOX 761 WARD 23 BIZANA 4800	Request supply and delivery of catering for 100 people for Disaster Aw Ward 23	038393	2026/08/17	14 500,00	OPEN	Ward 23
Population Development	WILD COAST HOLDINGS	MAAA1068998	P.O. BOX 67 PORT EDWARD 4295	Request supply and delivery of catering for 100 people for Indigent Aw Campaign that will be at Ward 24 on the 13 November 2026	038445	2026/08/27	15 100,00	OPEN	Ward 23
Population Development	MAPHALALA TRADING	MAAA0616983	NASH SERVICE STATION 118 MARINE DRIVE WARD 28 4240	Request supply and delivery of catering for 100 people for Indigent aw Campaign at Ward 28 on the 28 August 2026	038425	2026/08/21	15 450,00	OPEN	Ward 28
Solid Waste Removal	Lithemba Construction	MAAA0183717	ISIKELO ADMINISTRATIVE AREA NOMLACU LOCATION 4800	REQUEST FOR HIRING OF TLB FOR 2 DAYS FROM THE 27-28 AUGUST 2026 TO WORK PER DAY IN WARD 1	038444	2026/08/27	16 928,00	OPEN	Ward 7
Finance	Auditor-General of South Africa	MAAA0096620	AUDITOR GENERAL OF SOUTH AFRICA 4 DAVENTRY STREET; LYNNWOOD BR 0001	PAYMENT FOR EXTERNAL AUDIT FEES	038375	2026/08/12	18 258,09	RECEIVED	Pretoria
Police Forces Traffic and Regulations	SONGO TRADING AND PROJECTS	MAAA1403418	NGCINGO LOCATION AMANGUTYANA AA WARD 13 4800	REQUEST FOR PROVISION OF CATERING FOR 200 STAKEHOLDERS FOR COMMUNITY AWARENESS CAMPAIGN IN WARD 1 ON THE 7 AUGUST 2026	038369	2026/08/12	19 000,00	RECEIVED	Ward 13
Human Resources	MANCOSA	MAAA0075855	P.O.BOX 49494 DURBAN 3100	PAYMENT FOR STUDY ASSISTANCE FOR NONTEMBISO SAKHA	038401	2026/08/19	20 355,00	RECEIVED	Durban
Human Resources	University of South Africa	MAAA0229105	UNISA MAIN CAMPUS PRETORIA; TV TVW BUILDING B1 04; PRELLER ST 0003	STUDY ASSISTANCE FOR ANELE TSHAGALA	038399	2026/08/19	20 510,00	RECEIVED	Pretoria
Economic Development/Planning	GREENVIEW ENTERPRISE	MAAA1602335	IMIZI AA ETYENI LOCATION 4800	CATERING FOR HLOLWENI COMMUNITY STAKEHOLDER ENGAGEMENT AT WARD 21 ON 01 SEPTEMBER 2026	038463	2026/08/31	21 900,00	OPEN	Ward 21
Mayor and Council	DODY TRADING (PTY) LTD	MAAA1255868	ROOM NO 10 TRANSIDO WARD 01 BIZANA 4800	REQUESTING FOR LUNCH PACKS FOR INITIATION AWARENESS CAMPAIGN TO BE HELD BIZANA CIVIC CENTRE ON THE 12 AUGUST 2026	038374	2026/08/12	25 000,00	RECEIVED	Ward 1
Mayor and Council	AFRICAN COMPASS TRADING 37CC	MAAA0121475	BOX 555 BIZANA WARD 31 4800	REQUEST LUNCH WITH SOFT ASSORTED DRINKS FOR CONSTITUENCY WORK PROGRAM ON THE 28TH AUGUST 2026 AT CIVIC CENTRE COMMUNITY HALL	038415	2026/08/20	26 985,00	OPEN	Ward 31

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward No.
				AT 10H00.					
Mayor and Council	LIKIHO TRADING	MAAA0022525	9 CANTERBURY DRIVE MARGATE WARD 17 4275	REQUEST FOR LUNCH PACKS FOR PROVINCIAL WOMENS MONTH BUILDUP PROGRAMME ON THE 14 AUGUST 2026 AT WARD 12	038390	2026/08/14	27 000,00	RECEIVED	Ward 17
Mayor and Council	KHAMBATA HOLDINGS AND PROJECTS	MAAA1680623	ESIKHUMBENI AA MAJAZI VILLAGE BIZANA 4800	REQUEST FOR LUNCH WITH SOFT DRINK AND STILL WATER FOR MAIN EVENT WOMEN CELEBRATION TO BE HELD AT CIVIC CENTRE ON THE 18 AUGUST 2026	038434	2026/08/25	27 100,00	OPEN	Ward 7
Human Resources	JOJOZI CONSTRUCTION	MAAA0430021	MAKEWINI VILLAGE WARD 29 IMIZIZI AA WARD 29 4800	SUPPLY AND DELIVERY OF TOILET PAPER (48's) 2 PLY	038436	2026/08/25	27 923,73	OPEN	Ward 29

430 486,17

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	Government Printing Works	R 1 008,78	Gazette By Law	Chief Financial Officer	Friday, 10 July 2026	Development Planning	Yes	Section 17 (c)	Sole Provider
Friday, 21 August 2026	219413	Mancosa	R 20 355,00	Study Fees	Chief Financial Officer	Tuesday, 18 August 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 21 August 2026	24421441	Stadio	R 10 240,00	Study Fees	Chief Financial Officer	Tuesday, 18 August 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 21 August 2026	N/A	unisa	R 20 510,00	Study Fees	Chief Financial Officer	Tuesday, 18 August 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
TOTAL			R 52 113,78							

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	Revised End Date	Current Year End	Contract Amount	Opening 1st July 2026	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)
MBIZ LM ICT Due Diligent	Munsoft (PTY) LTD	Financial and Billing System	1826	Wednesday, 01 July 2020	Friday, 30 June 2028	Wednesday, 30 June 2027	R -	-R 22 712 526,44	R -	-R 22 712 526,44	valid
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	Wednesday, 30 June 2027	R 5 300 000,00	R 208 042,19	R -	R 208 042,19	expired
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Tuesday, 27 October 2026	Wednesday, 30 June 2027	R -	-R 26 999 953,65	R -	-R 26 999 953,65	valid
MBIZ LM 0055 CON	Ziiname Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	Wednesday, 30 June 2027	R 3 256 364,38	R 102 691,34	R -	R 102 691,34	expired
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1826	Thursday, 01 September 2022	Thursday, 29 April 2032	Wednesday, 30 June 2027	R -	-R 793 170,67	R -	-R 793 170,67	valid
MBIZ LM 0055 CON	Ziiname Consulting Engineers	Proffesional Services for Compilation of Disposal Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	Wednesday, 30 June 2027	R 3 827 625,00	R 629 188,85	R -	R 629 188,85	expired
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	Wednesday, 30 June 2027	R -	-R 3 095 686,60	R -	-R 3 095 686,60	expired
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for	1826	Monday, 01	Sunday, 31	Wednesday,	R	-R	R	-R	valid

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening 1st July 2026	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)
		5 Years		January 2024	December 2028	30 June 2027	-	7 020 398,74	-	7 020 398,74	
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	Wednesday, 30 June 2027	R -	R 1 923 114,85	R -	-R 1 923 114,85	valid
WMM LM 00012 BS	West Bank Limited	FNB-Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	Wednesday, 30 June 2027	R -	-R 19 126 839,55	R -	-R 19 126 839,55	valid
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	Wednesday, 30 June 2027	R 8 972 421,01	R 6 989 505,78	R -	R 6 989 505,78	valid
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	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00061 FAR	Lilitha Project Managers	GRAP Compliant Immovable Asset Register for 2023-26 Financial Years	1095	Monday, 27 May 2024	Thursday, 27 May 2027	Wednesday, 30 June 2027	R 5 526 582,57	R 760 087,98	R -	R 760 087,98	valid
WMM LM 00051 PPE PS 36M	Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	Wednesday, 30 June 2027	R -	-R 2 349 692,81	R -	-R 2 349 692,81	valid
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	Wednesday, 30 June 2027	R -	-R 1 516 890,86	R -	-R 1 516 890,86	valid
WMM LM 00053 W&OHP 36M	Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36 Months	1095	Wednesday, 05 June 2024	Saturday, 05 June 2027	Wednesday, 30 June 2027	R 2 481 050,00	R 1 843 358,14	R -	R 1 843 358,14	valid
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Construction of Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	Wednesday, 30 June 2027	R 2 659 375,00	R 62 387,48	R -	R 62 387,48	expired
WMM LM 08/12/22/02 HPC	Manyobo Group	Maintanance of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	Wednesday, 30 June 2027	R 3 283 800,85	R 558 074,85	R -	R 558 074,85	expired
WMM LM 04/08/22/01 EWM	Khulani Skills Development Center	Extension of Waste Management Services	730	Tuesday, 12 March 2024	Sunday, 05 July 2026	Wednesday, 30 June 2027	R -	-R 11 391 765,22	R -	-R 11 391 765,22	expired
WMM-LM00060 ICC-MMB	Techseeds Telecommunications	Intergration of Civic Center with the Main Building	121	Thursday, 27 June 2024	Saturday, 26 October 2024	Wednesday, 30 June 2027	R 2 404 799,80	R 486 926,23	R -	R 486 926,23	expired
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	Wednesday, 30 June 2027	R 2 576 382,49	R 251 192,04	R -	R 251 192,04	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Proffessional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	Wednesday, 30 June 2027	R 939 723,75	R 80 304,18	R -	R 80 304,18	expired
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Mhlabomnyama Via Makhaweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	Wednesday, 30 June 2027	R 1 037 281,67	R 405 782,12	R -	R 405 782,12	expired
WMM LM 31/05/22/06 MDP	Ubuhle Bempisi Consulting Engineers	Panel of Consultants for period of 3 years-Part 2	1095	Monday, 26 August 2024	Thursday, 26 August 2027	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 31/05/22/06 MDP	VHB and Associates	Panel of Consultants for period of 3 years-Part 2	1095	Monday, 26 August 2024	Sunday, 26 September 2027	Wednesday, 30 June 2027	R -	R -	R -	R -	valid

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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	Sunday, 26 September 2027	Wednesday, 30 June 2027	R 1 463 335,44	R 727 102,15	R -	R 727 102,15	valid
WMM LM 00013 GRV	Black Dot Property Consultants	General Valuation Roll 2024/2029	1826	Thursday, 26 September 2024	Wednesday, 26 September 2029	Wednesday, 30 June 2027	R 1 400 000,00	R 69 999,99	R -	R 69 999,99	valid
WMM 000 103 TCE	ODG Technologies	Panel of Service Providers (Tunkey Contract Electricity) for 3 years	1095	Monday, 26 August 2024	Thursday, 26 August 2027	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00088 PVMS	Conlog(PTY)LTD	Multi Utility Online Pre-Paid Electricity Vending Management System	1095	Thursday, 07 November 2024	Sunday, 07 November 2027	Wednesday, 30 June 2027	R -	-R 450 854,44	R -	-R 450 854,44	valid
WMM-LM 000101 PSS	Gijima KM Security Services	Provision of Security Sevices fro 36 Months	1095	Wednesday, 11 September 2024	Thursday, 09 December 2027	Wednesday, 30 June 2027	R -	-R 20 394 991,62	R -	-R 20 394 991,62	valid
WMM LM 00064 HSS 36M	Amantlele Trading Company	Honey sucking Services for 36 Months	1095	Tuesday, 26 November 2024	Sunday, 16 December 2029	Wednesday, 30 June 2027	R -	-R 4 500 646,30	R -	-R 4 500 646,30	valid
WMM LM 000900 MS WMM LM	Aphiwe Qhamani Group Society (Pty)ltd	Maintenance of Solar in WMM LM Wards for 36 Months	1095	Tuesday, 28 January 2025	Friday, 28 January 2028	Wednesday, 30 June 2027	R -	-R 3 387 838,72	R 272 121,90	-R 3 659 960,62	valid
WMM LM 25/03/22/01 MDP-RFQ	Nikhwe Group	Maintanance for Designs- Construction of Pelepele Access Road	182	Tuesday, 28 May 2024	Tuesday, 26 November 2024	Wednesday, 30 June 2027	R 2 994 928,28	R 265 173,54	R -	R 265 173,54	expired
WMM LM 63-RFQ	Citi Cargo	Maintanance of Qobo to Gubethuka	182	Wednesday, 09 April 2025	Wednesday, 08 October 2025	Wednesday, 30 June 2027	R 4 248 280,95	R 43 150,94	R -	R 43 150,94	expired
WMM LM 0062-RFQ	Vuyie Xolie Construction	Construction of Mqonjwana to Greenville Access Road	182	Friday, 25 April 2025	Friday, 24 October 2025	Wednesday, 30 June 2027	R 8 799 921,71	R 267 529,57	R -	R 267 529,57	expired
WMM LM 0062-RFQ	Camlulo T/A Eyethu Projects and Plant Hire	Construction of Pelepele Access Road	182	Tuesday, 29 April 2025	Wednesday, 05 November 2025	Wednesday, 30 June 2027	R 12 402 538,17	R 3 999 034,48	R -	R 3 999 034,48	expired
WMM LM 0062-RFQ	Mvi Construction and Maintenance	Costruction of Sidanga Access Road	182	Wednesday, 23 April 2025	Friday, 21 November 2025	Wednesday, 30 June 2027	R 10 903 370,12	R 1 492 523,18	R -	R 1 492 523,18	expired
WMM-LM 21/01/25/05 LVL	Lumda Trading Enterprise	Upgrade of Low Vltage Lines	182	Wednesday, 23 April 2025	Friday, 20 March 2026	Wednesday, 30 June 2027	R 2 438 699,79	R 265 974,98	R -	R 265 974,98	expired
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	Wednesday, 30 June 2027	R -	-R 4 199 276,00	R -	-R 4 199 276,00	valid
WMM LM 18/01/24/01 TCE-RFQ	Thake Electrical	Electrification of Ziziztyaneni Village	365	Thursday, 13 March 2025	Friday, 13 March 2026	Wednesday, 30 June 2027	R 5 571 185,24	R 506 471,39	R -	R 506 471,39	expired
WMM-LM 31/05/22/06 MDP	VHB and Associates	Architect for Municipal Buildings	365	Wednesday, 28 May 2025	Thursday, 28 May 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	expired
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	Wednesday, 30 June 2027	R 1 590 000,00	R 290 975,00	R -	R 290 975,00	expired

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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	Wednesday, 30 June 2027	R 2 120 320,00	R 230 966,00	R -	R 230 966,00	expired
RFQ-FLOOD WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Consulting of Mgwede Bridge and Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	Wednesday, 30 June 2027	R 1 402 391,09	R 529 049,03	R -	R 529 049,03	expired
RFQ-FLOOD WMM LM 31/05/06 MDP	Nikhwe Group	Matshezini Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	Wednesday, 30 June 2027	R 1 594 245,00	R 450 495,00	R 232 687,50	R 217 807,50	expired
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	Wednesday, 30 June 2027	R 993 026,88	R 142 111,45	R -	R 142 111,45	expired
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	Wednesday, 30 June 2027	R 777 340,51	R 777 340,51	R -	R 777 340,51	expired
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	Wednesday, 30 June 2027	R 822 721,25	R 822 721,25	R -	R 822 721,25	expired
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	Wednesday, 30 June 2027	R 704 357,21	R 181 503,12	R -	R 181 503,12	expired
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Mbuthweni to Nokhatshile Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Wednesday, 30 June 2027	R 1 127 685,97	R 166 089,90	R -	R 166 089,90	expired
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Monti to Ntsimbini Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Wednesday, 30 June 2027	R 1 501 758,31	R 614 088,24	R 166 553,74	R 447 534,50	expired
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	Wednesday, 30 June 2027	R 770 875,59	R 232 747,51	R -	R 232 747,51	expired
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	Wednesday, 30 June 2027	R 867 364,50	R 483 321,54	R 196 471,98	R 286 849,56	expired
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	Wednesday, 30 June 2027	R 1 086 291,59	R 543 747,13	R -	R 543 747,13	expired
WMM-LM 0062 MIG ROADS	Mvumeza Trading Enterprise	Construction of Mthamvuna to Ndayingana via Mabhelani Access Road	182	Thursday, 13 March 2025	Tuesday, 16 September 2025	Wednesday, 30 June 2027	R 12 881 912,45	R 2 986 732,85	R -	R 2 986 732,85	expired
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Msarhweni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	Wednesday, 30 June 2027	R 630 000,00	R 280 290,00	R -	R 280 290,00	expired
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Thursday, 13 March 2025	Saturday, 12 September 2026	Wednesday, 30 June 2027	R 1 886 775,00	R 0,01	R -	R 0,01	expired
WMM LM 25/03/22/01 MDP	Iqhayiya Design Workshop	Manufacturing Hubs-Feasibility Study	1095	Wednesday, 08 September 2021	Saturday, 07 September 2024	Wednesday, 30 June 2027	R 3 850 372,50	R 496 509,18	R -	R 496 509,18	expired
WMM LM RT001 AMRS	Conlog(PTY)LTD	Automated Meter Reading System for 36 Months(RT29)	1095	Tuesday, 01 July 2025	Friday, 30 June 2028	Wednesday, 30 June 2027	R -	-R 2 366 791,15	R -	-R 2 366 791,15	valid

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WMM LM 00063-Part 2	MVI Construction and Maintenance	Maintenanace of Roads for a period of 18 Months-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Igorha Construction	Maintenanace of Roads for a period of 18 Months-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Matshathula Agencies and Projects	Maintenanace of Roads for a period of 18 Months-Part 2	547	Wednesday, 25 June 2025	Thursday, 24 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Vuyie Xolie Construction	Maintenanace of Roads for a period of 18 Months-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Tsunami Civils	Maintenanace of Roads for a period of 18 Months-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Ixhanga Trading	Maintenanace of Roads for a period of 18 Months-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Thwema Trading and Projects/Athi Vezi	Maintenanace of Roads for a period of 18 Months-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Dimbane Zikhazi Trading	Maintenanace of Roads for a period of 18 Months-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Manyobo Group	Maintenanace of Roads for a period of 18 Months-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Vitsha Trading	Maintenanace of Roads for a period of 18 Months-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Kaazi Engineering Group	Maintenanace of Roads for a period of 18 Months-Part 2	547	Thursday, 26 June 2025	Friday, 25 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Tiawest PTY LTD	Maintenanace of Roads for a period of 18 Months-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Nikhwe Group	Maintenanace of Roads for a period of 18 Months-Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00063-Part 2	Milibo Trading and Projects	Maintenanace of Roads for a period of 18 Months-Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
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	Wednesday, 30 June 2027	R -	-R 301 143,65	R -	-R 301 143,65	valid
WMM-LM 00054 PA 36 M	DR.Sugudhav-Sewpersadh Attorneys	Povision of Legal Services for 3 years	1095	Tuesday, 20 May 2025	Saturday, 01 July 2028	Wednesday, 30 June 2027	R -	-R 3 501 159,12	R -	-R 3 501 159,12	valid
RFQWMM LM 0062	Manyobo Group	Construction of Lukhanyo Access Road	182	Thursday, 03 July 2025	Monday, 05 January 2026	Wednesday, 30 June 2027	R 5 342 865,39	R 1 329 649,89	R -	R 1 329 649,89	expired
RFQWMM LM 0062	Camlulo T/A Eyethu Projects and Plant Hire	Construction of Somgungqu Access Road	182	Tuesday, 01 July 2025	Monday, 05 January 2026	Wednesday, 30 June 2027	R 2 064	R 635 921,80	R -	R 635	expired

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							545,27			921,80	
WMM-LM 05/12/24/01 MMB	Nikhwe Group	Contruction of Municipal Guard House	182	Monday, 14 July 2025	Monday, 12 January 2026	Wednesday, 30 June 2027	R 839 671,35	R 92 585,23	R -	R 92 585,23	expired
RT27-2024	IBC Forensic and Recovery (pty)ltd	Provision of Debt Collection Services	1460	Monday, 31 March 2025	Friday, 30 March 2029	Wednesday, 30 June 2027	R -	-R 587 764,69	R -	-R 587 764,69	valid
WMM LM 00064-Part 1	Camlulo T/A Eyethu Projects and Plant Hire	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months-Part 1	547	Friday, 18 July 2025	Saturday, 16 January 2027	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00064-Part 1	Vuyie Xolie Construction	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months-Part 1	547	Friday, 18 July 2025	Saturday, 16 January 2027	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 25/03/22/01 MDP	Ziiname Consulting Engineers	Services Provider for GBS Manufacturing Hubs	365	Thursday, 06 June 2024	Wednesday, 01 April 2026	Wednesday, 30 June 2027	R 4 240 400,93	R 4 025 394,69	R -	R 4 025 394,69	expired
RFQ WMM LM 0062	Mvi Construction and Maintenance	Construction of Mbuthweni to Nokhatshile Access Road	365	Wednesday, 03 September 2025	Saturday, 12 September 2026	Wednesday, 30 June 2027	R 4 077 909,66	R 520 940,85	R -	R 520 940,85	expired
WMM-LM 0064-RFQ	Vuyie Xolie Construction	Resurfacing of Ntlenzi to Mcetheni Access Road	182	Saturday, 09 August 2025	Tuesday, 03 March 2026	Wednesday, 30 June 2027	R 10 359 224,15	R 2 078 552,55	R -	R 2 078 552,55	expired
WMM LM 0064-RFQ	Camlulo T/A Eyethu Projects and Plant Hire	Rehabilitation of Mqhokweni to Nokhatshile Access Road	182	Friday, 29 August 2025	Tuesday, 03 March 2026	Wednesday, 30 June 2027	R 7 201 097,00	R 2 173 830,60	R -	R 2 173 830,60	expired
WMM LM RFQ NOMLACU PHASE 4	ODG Technologies PTY Ltd	Electrification of Nomlacu Village Phase 4	365	Tuesday, 02 September 2025	Tuesday, 08 September 2026	Wednesday, 30 June 2027	R 7 269 449,38	R 363 498,37	R -	R 363 498,37	expired
WMM LM RFQ JALI PHASE 4	ODG Technologies PTY Ltd	Electrification of Kwa Jali	365	Monday, 01 September 2025	Tuesday, 08 September 2026	Wednesday, 30 June 2027	R 8 086 549,18	R 404 400,60	R -	R 404 400,60	expired
WMM LM 20/03/2025 SDS	Dosvents TD (PTY)LTD	Supply and Delivery of Stationery for 12 Months	365	Friday, 22 August 2025	Saturday, 22 August 2026	Wednesday, 30 June 2027	R -	-R 2 092 951,00	R -	-R 2 092 951,00	expired
WMM LM 21/01/25/01 PAB	Techseeds Telecommunications	Procurement of PABX and Internet Services Provider for 3 years	1095	Friday, 22 August 2025	Saturday, 30 September 2028	Wednesday, 30 June 2027	R 2 021 380,30	R 1 208 647,85	R -	R 1 208 647,85	valid
WMM LM RFQ Zizityaneni Phase 4	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Tuesday, 02 September 2025	Saturday, 12 September 2026	Wednesday, 30 June 2027	R 7 196 014,60	R 359 800,73	R -	R 359 800,73	expired
WMM LM 00054 PA 36 Part 2	KB Mabanga INC	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Friday, 22 September 2028	Wednesday, 30 June 2027	R -	-R 4 239 640,18	R -	-R 4 239 640,18	valid
WMM LM 00054 PA 36 Part 2	Mfingwana Attorneys Inc	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Monday, 25 September 2028	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00054 PA 36 Part 2	Ximbi Ncolo Attorneys Inc	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 18/09/24/01 CWS	The Mane's	Car Wash Services for 18 Months	547	Thursday, 04 September	Friday, 05 March 2027	Wednesday, 30 June 2027	R -	-R 211 041,31	R -	-R 211	valid

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				2025						041,31	
WMM LM 16/5/25/03 COC	Mabozela Trading and Enterorise	Call out for Crane Truck for 24 Months	730	Friday, 12 September 2025	Sunday, 12 September 2027	Wednesday, 30 June 2027	R -	-R 96 508,00	R -	-R 96 508,00	valid
WMM LM 00064-Part 2	Nikhwe Group	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Friday, 12 December 2025	Saturday, 12 June 2027	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00064-Part 2	Senzakahle SA /TA Ikhowa Devission	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Monday, 08 December 2025	Tuesday, 08 June 2027	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00064-Part 2	Maboka Contracotors Jv Boikelo Investments	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Friday, 14 November 2025	Saturday, 15 May 2027	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00064-Part 2	Boboshe Trading Enterprise	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Monday, 22 December 2025	Tuesday, 22 June 2027	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
WMM LM 00058 CCTV C	Nanochip Technologies	Maintanance and Installation of CCTV Cameras for 36 Months	1095	Friday, 12 December 2025	Monday, 11 December 2028	Wednesday, 30 June 2027	R -	-R 1 342 700,00	R -	-R 1 342 700,00	valid
WMM LM 00067	Madstof	Upgrading of CBD Roads , Storm water and Sidewalks	365	Wednesday, 28 January 2026	Thursday, 28 January 2027	Wednesday, 30 June 2027	R 6 299 236,84	R 0,01	R -	R 0,01	valid
WMM LM 00066	Athindura Trading	Alteration to Bizana Civic Cnter	182	Wednesday, 28 January 2026	Friday, 14 August 2026	Wednesday, 30 June 2027	R 5 244 105,80	R 5 161 815,25	R 2 263 270,39	R 2 898 544,86	expired
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultant for Completion of Bizana Mini-Market Phaqse 3	365	Friday, 16 January 2026	Saturday, 16 January 2027	Wednesday, 30 June 2027	R 627 503,25	R 368 446,28	R -	R 368 446,28	valid
RFQ WMM-LM 00064	Athindura Trading	Construction of Matshezini Bridge	243	Thursday, 12 February 2026	Saturday, 17 October 2026	Wednesday, 30 June 2027	R 12 425 146,25	R 9 787 577,83	R -	R 9 787 577,83	valid
WMM LM 24/11/25/01 TRA	Iheans Travelling Agency	Provision of Traveling Agency for 36 Months	1095	Friday, 20 February 2026	Monday, 19 February 2029	Wednesday, 30 June 2027	R -	-R 4 685 724,52	R -	-R 4 685 724,52	valid
WMM LM 24/11/25/01 TRA	Tunimart(PTY)LTD	Provision of Traveling Agency for 36 Months	1095	Friday, 20 February 2026	Monday, 19 February 2029	Wednesday, 30 June 2027	R -	-R 2 525 111,61	R -	-R 2 525 111,61	valid
WMM-LM 05/02/25/03 PML	Techseeds Telecommunications	Supply and Implementation of Microsoft Office 365 for 3 years	1095	Wednesday, 11 March 2026	Saturday, 31 March 2029	Wednesday, 30 June 2027	R 7 450 390,00	R 5 009 285,00	R -	R 5 009 285,00	valid
RFQ-WMM LM 00062	Mabozela Trading	Rehabilitation of Mgwede(Moscow)access Road	365	Wednesday, 26 March 2025	Saturday, 10 April 2027	Wednesday, 30 June 2027	R 7 035 746,72	R 2 939 170,55	R -	R 2 939 170,55	valid
RFQ-WMM LM 00062	NSG 122011 Trading Enteeprise	Constrution of Vuyisile to Ntsingizi access Road	365	Tuesday, 31 March 2026	Friday, 09 April 2027	Wednesday, 30 June 2027	R 2 793 036,51	R 2 204 875,11	R 370 744,28	R 1 834 130,83	valid
RFQ-WMM LM 00062	Manyobo Group	Construction of Monti to Ntsimbini Access Road and Bridge	365	Thursday, 02 April 2026	Saturday, 10 April 2027	Wednesday, 30 June 2027	R 6 937 196,00	R 4 250 883,86	R -	R 4 250 883,86	valid
RFQ-WMM LM 00062	Nase Construction	Rehabilitation of Mgwede Bridge	365	Thursday, 09 April 2026	Tuesday, 13 April 2027	Wednesday, 30 June 2027	R 10 183	R	R	R	valid

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening 1st July 2026	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)
		and Access Road					989,88	4 568 745,84	-	4 568 745,84	
WMM-LM000-700	YG Solutions	Supply Installation and Commission of Auto Recloser	30	Wednesday, 08 April 2026	Friday, 08 May 2026	Wednesday, 30 June 2027	R 601 830,08	R 601 830,08	R -	R 601 830,08	expired
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Professional Services , Archirtect for DLTC	730	Saturday, 28 June 2025	Monday, 28 June 2027	Wednesday, 30 June 2027	R 1 763 099,36	R 716 259,11	R -	R 716 259,11	valid
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Professional Services , Archirtect for Municipal Main Building	730	Saturday, 28 June 2025	Monday, 28 June 2027	Wednesday, 30 June 2027	R 1 387 010,63	R 547 067,64	R -	R 547 067,64	valid
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Professional Services , Archirtect for Civic Center	730	Saturday, 28 June 2025	Monday, 28 June 2027	Wednesday, 30 June 2027	R 1 048 821,16	R 646 711,30	R 575 000,00	R 71 711,30	valid
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Professional Services , Archirtect for-Mafumbtha Sport Filed	730	Saturday, 28 June 2025	Monday, 28 June 2027	Wednesday, 30 June 2027	R 8 246 221,51	R 2 852 721,51	R 241 500,00	R 2 611 221,51	valid
RT46-2026	Afrent (PTY)(LTD)	Managed Maintenance,repairs,accident repairs,data intergration and reporting	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
RT46-2026	Bidvest Bank Limited	Fuel,Oil and toll	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
RT46-2026	Mix Telematics Enterprise	Tracking,on board cameras and driver mangement	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
RT46-2026	Fleet Sync	Vehicle condition,vehicle booking and traffic fine management	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
RT46-2026	The High Street Auction Company	Auctioning Service	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Wednesday, 30 June 2027	R -	R -	R -	R -	valid
RFQ WMM LM 00063 Maintanance of Roads	Mabozela Trading Enterprise	Maintanance of Phelephela Access Road	1826	Wednesday, 20 May 2026	Sunday, 25 May 2031	Wednesday, 30 June 2027	R 3 411 032,65	R 1 698 797,25	R -	R 1 698 797,25	valid
RFQ WMM LM 00063 Maintanance of Roads	Vuyie Xolie Construction	Maintanance of Mzambana Access Road	1826	Wednesday, 20 May 2026	Thursday, 22 May 2031	Wednesday, 30 June 2027	R 2 114 602,64	R 1 031 438,43	R -	R 1 031 438,43	valid
RFQ WMM LM 00063 Maintanance of Roads	Ixhanga Trading	Maintanance of Mabhekuteni Access Road	1826	Thursday, 21 May 2026	Sunday, 01 June 2031	Wednesday, 30 June 2027	R 2 983 241,95	R 2 364 234,32	R 1 449 048,88	R 915 185,44	valid
RFQ WMM LM 00063 Maintanance of Roads	Matshathula Agencies and Projects	Maintanance of Dumsi Access Road	1826	Tuesday, 26 May 2026	Sunday, 01 June 2031	Wednesday, 30 June 2027	R 3 449 998,85	R 1 134 399,10	R 954 790,95	R 179 608,15	valid
WMM LM 14/05/25/001 ICE	KC and Sons Trading	Procurement and Installtion of IT Equipment	30	Tuesday, 02 June 2026	Thursday, 02 July 2026	Wednesday, 30 June 2027	R 706 790,00	R 706 790,00	R -	R 706 790,00	expired
WMM LM 12/03/06/01 WRM	Moya Trading and Projects	Supply and Delivery of Equipment and Material for Wholesalers and Retailers	91	Thursday, 28 May 2026	Thursday, 27 August 2026	Wednesday, 30 June 2027	R 1 214 993,46	R 1 214 993,46	R -	R 1 214 993,46	expired
WMM LM 19/02/26/01 MMH	Vitsha Trading	Construction of Mpisi Manufacturing Hub	365	Friday, 29 May 2026	Saturday, 29 May 2027	Wednesday, 30 June 2027	R 43 940 856,00	R 43 325 031,00	R -	R 43 325 031,00	valid

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening 1st July 2026	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)
WMM LM 00068	Tokollo Business Projects	Construction of Mphuthumi Mafumbatha Sports Centre Bizana	365	Monday, 01 June 2026	Tuesday, 01 June 2027	Wednesday, 30 June 2027	R 39 996 908,34	R 33 599 332,61	R -	R 33 599 332,61	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Rehabilitation of Mxhantini Bridge and Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 1 955 372,84	R 1 955 372,84	R -	R 1 955 372,84	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Rehabilitation of Mtshawedikazi Bridge and Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 1 604 981,75	R 1 604 981,75	R -	R 1 604 981,75	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Upgrading of Ferguson Internal Streets	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 2 259 750,00	R 2 259 750,00	R -	R 2 259 750,00	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Surfaing of Lunganako Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 2 085 054,94	R 2 085 054,94	R -	R 2 085 054,94	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Surfacing of Ngcingo Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 3 571 380,15	R 3 571 380,15	R -	R 3 571 380,15	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Ziinzame Consulting Engineers	Construction of ward 31 to Hub Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 234 569,37	R 234 569,37	R 75 893,24	R 158 676,13	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Ziinzame Consulting Engineers	Rehabilitation of Mabhanoyini Bridge and Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 1 849 165,95	R 1 849 165,95	R -	R 1 849 165,95	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Ziinzame Consulting Engineers	Rehabilitation of Hloleweni Bridge and Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 3 650 331,68	R 3 650 331,68	R -	R 3 650 331,68	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Ziinzame Consulting Engineers	Upgrading of Mhlanga Internal Streets	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 4 193 292,34	R 4 193 292,34	R -	R 4 193 292,34	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Nikhwe Group	Rehabilitation of CBD Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 6 605 242,90	R 6 605 242,90	R -	R 6 605 242,90	valid

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening 1st July 2026	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Nikhwe Group	Surfacing of Kubha Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 2 222 247,40	R 2 222 247,40	R -	R 2 222 247,40	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Nikhwe Group	Upgrading of Stanford Crescent and Bridge	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 2 500 457,40	R 2 500 457,40	R -	R 2 500 457,40	valid
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Nikhwe Group	Surfacing of Mzamba to Reformed	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 4 043 940,74	R 4 043 940,74	R -	R 4 043 940,74	valid
WMM LM 19/03/26/03 PTZ	Senzakahle SA T/A Ikhova Division	Construction of Public Toilets at Zikhuba	121	Tuesday, 09 June 2026	Thursday, 08 October 2026	Wednesday, 30 June 2027	R 430 000,00	R 430 000,00	R -	R 430 000,00	valid
RFQ WMM LM 0063 Maintenance of Roads 25/26	Mabozela Trading Enterprise	Maintenance of Galatyeni Access Road	60	Friday, 12 June 2026	Monday, 17 August 2026	Wednesday, 30 June 2027	R 2 110 895,44	R 557 348,94	R -	R 557 348,94	expired
WMM LM 25/06/25/02 PRI	Techseeds Telecommunications	Supply and Installation of Printers for 3 years	1095	Wednesday, 24 June 2026	Saturday, 23 June 2029	Wednesday, 30 June 2027	R 5 714 675,00	R 5 714 675,00	R -	R 5 714 675,00	valid
RFQ WMM LM 0063 Maintenance of Roads 25/26	Camlulo T/A Eyethu Projects and Plant Hire	Maintenance of Dlangewe Access Road	60	Monday, 01 June 2026	Wednesday, 25 November 2026	Wednesday, 30 June 2027	R 3 061 853,80	R 2 527 477,55	R -	R 2 527 477,55	valid
WMLM 19/03/26/02 PTN	Vico Empire 09 Pty Ltd	Construction of Public Toilets at Ngcingo Amenity in Ward 13	121	Friday, 26 June 2026	Sunday, 25 October 2026	Wednesday, 30 June 2027	R 599 934,30	R 599 934,30	R -	R 599 934,30	valid
WMM LM 02/10/25/01 MRF	Senzakahle SA T/A Ikhova Division	Maintenance of Recreational Facilities for 36 Months	1095	Friday, 26 June 2026	Monday, 25 June 2029	Wednesday, 30 June 2027	R -	-R 478 242,00	R -	-R 478 242,00	valid
WMM-LM 25/03/26/01 LJG	The Manes	Fencing of Library Jungle Gym	30	Thursday, 30 July 2026	Saturday, 29 August 2026	Thursday, 01 July 2027	R 397 810,00	-R 599 934,30	R -	-R 599 934,30	expired
WMLM 00070-SRM	JNW Trading	Supply and Delivery of Social Relief Distress Material for 36m	1095	Thursday, 30 July 2026	Sunday, 29 July 2029	Friday, 02 July 2027	R -	-R 1 678 110,60	R -	-R 1 678 110,60	valid
WMM LM 0062	Mabozela Trading and Enterprise	Construction of Garhane Access Road	121	Friday, 24 July 2026	Sunday, 22 November 2026	Saturday, 03 July 2027	R 8 692 368,18	R 8 692 368,18	R 9 966 263,22	-R 1 273 895,04	valid
WMM LM 0062	Nase Construction	Construction of Mbhatshe Bridge and access Road	182	Friday, 24 July 2026	Friday, 22 January 2027	Sunday, 04 July 2027	R 7 548 099,09	R 7 548 099,09	R -	R 7 548 099,09	valid
WMM LM 0062	Manyobo Group	Construction of Ntsingizi to Mbenya Access Road	182	Friday, 24 July 2026	Friday, 22 January 2027	Monday, 05 July 2027	R 8 186 523,40	R 8 186 523,40	R -	R 8 186 523,40	valid
WMM LM 000102	Stira Construction and Projects	Panel of Maintenance of Roads for 18 Months-Part 1	547	Tuesday, 08 September 2026	Wednesday, 08 March 2028	Tuesday, 06 July 2027	R -	R -	R -	R -	valid

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening 1st July 2026	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)
WMM LM 000102	Nomali Trading PTY LTD	Panel of Maintenance of Roads for 18 Months-Part 1	547	Tuesday, 08 September 2026	Wednesday, 08 March 2028	Wednesday, 07 July 2027	R -	R -	R -	R -	valid
WMM LM 000102	Vitsha Trading	Panel of Maintenance of Roads for 18 Months-Part 1	547	Wednesday, 09 September 2026	Thursday, 09 March 2028	Thursday, 08 July 2027	R -	R -	R -	R -	valid
WMM LM 000102	Masiqhame Trading 789	Panel of Maintenance of Roads for 18 Months-Part 1	547	Tuesday, 08 September 2026	Wednesday, 08 March 2028	Friday, 09 July 2027	R -	R -	R -	R -	valid
WMM LM 000102	Akene Investments	Panel of Maintenance of Roads for 18 Months-Part 1	547	Thursday, 17 September 2026	Friday, 17 March 2028	Saturday, 10 July 2027	R -	R -	R -	R -	valid
WMM LM 000102	Manyobo Group	Panel of Maintenance of Roads for 18 Months-Part 1	547	Thursday, 10 September 2026	Friday, 10 March 2028	Sunday, 11 July 2027	R -	R -	R -	R -	valid
WMM LM 000102	Mabozela Trading and Entgerprise	Panel of Maintenance of Roads for 18 Months-Part 1	547	Tuesday, 08 September 2026	Wednesday, 08 March 2028	Monday, 12 July 2027	R -	R -	R -	R -	valid
							429 173 915,83	83 628 563,14	16 764 346,08	66 864 217,06	

PART 2 – SUPPORTING DOCUMENTATION

1. 2025/26 Audit Progress

The municipality will have to prepare and submit Annual Financial Statements for the year ended 30 June 2026 to the Auditor General of South Africa on 31 August 2026 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 which is normally between February, March and April. For the 2025/26 financial year audit, however, planning has not been done until the end of the financial year. 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.

After the conclusion of the 2024/25 audit, we reported a possible area of further audit by the Auditor General where they had identified a project that may have resulted to Fruitless and Wasteful expenditure depending on the facts.

The confirmation of the team of Engineering Audit specialists from the Auditor General was sent to the municipality to perform the audit on the 2nd of February 2026.

The audit focused on the processes and events that lead to the construction of completion of Mqonjwana to Greenville Access Road.

The following milestones have been covered:

- Audit team introduction on the 2nd of February 2026
- 2 RFIs issued on the 3rd and 23rd of February 2026
- 2 CoAFs were issued during the process

Risk area identified during the audit process:

- Information requested not provided to the audit team (limitation of scope)
- The Mqonjwana to Greenville Access Road and Bridge project in Ward 18 (Phase 1 – MBIZLM 001 MGA) was abandoned due to poor construction workmanship and supervision, without adequate protection measures being implemented. The municipality failed to enforce appropriate contractual provisions against the contractor and the consultant and did not take reasonable steps to prevent the construction cost loss amounting to R7 499 006.41 incl.Vat

- The phase 2 concrete culverts bridge, concrete road surface and wearing course were observed to be in good physical condition on site. However, the concrete and compaction tests provided for the bridge and road were not from an accredited supplier/lab
- No extensions of time were recorded. However, the practical completion certificate was only issued on 25 November 2025, indicating a delay of 24 days. No evidence was found to indicate that penalties were imposed on the contractor for the late completion

The municipality, through Engineering Services has provided responses to the issues raised above together with supporting information to the responses which the Auditors are still currently assessing.

The 2026 Audit commenced during the month where we started receiving requests for information as a confirmation of the start of the Audit Planning. This is a phase where the auditor general requests and analyses municipal governance documents, planning documents, policies and business processes to design their audit procedures for the year while also identifying areas of special interest. By the end of the month, 10 RFIs had been received and responded to.

2. Implementation of the 2024/25 Audit Action Plan

The formulation of the audit action plan has been changed from the traditional way to a online platform that requires that each action owner develops an action plan which must then be approved by the CFO. 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 in 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.

a) Matters affecting the Audit Report

Finding	Amount	Finding Details	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
SCM: Panels- Irregular expenditure and non- compliance	69 098 889	During the audit of procurement, it was identified that the supplier stated below was awarded work after being appointed through a panel. However, on allocation of work the auditors were unable to obtain sufficient and appropriate audit evidence to confirm that the principles of fairness, transparency, equity, cost-effectiveness and competitiveness and the Terms of Reference (TOR) were communicated to bidders prior to forming the panel (list) due to the following: 1. Value of work awarded/allocated at a later stage to service providers appointed through a panel is governed by public law governing the awarding of quotation/ tenders and there is no clearly documented evidence demonstrating the application of a preference point system which occurs at the stage of awarding specific work. 2. Furthermore, there was no documented supporting	The municipality implemented a practice which is commonly accepted when the panel was formed. However, did not develop appropriate processes to ensure that the municipality does not detract from the underlying principles of public procurement when the work was allocated to the service provider.	The municipality should ensure that the Terms of Reference (TOR), evaluation criteria, and allocation methodology are clearly defined and communicated to all bidders prior to the establishment of the panel. These documents should explicitly outline how work will be allocated among panel members to promote fairness, transparency, equity, competitiveness, and cost-effectiveness. The municipality must ensure PPPFA is applied at the work allocation stage, not only during the establishment of the panel. Each allocation decision should be supported by written justification and approval documentation. The municipality's Internal Audit unit should conduct periodic reviews of	Non-compliance with applicable legislation	Zuko Khala	14/Nov/2025	28/Feb/2026	All awards made on panels related to appointments made before November 2024 will be presented to the municipal manager for consideration on all projects not yet completed Annual review of Supply Chain Management Policy aligned with issued National Treasury guidelines. Implementation of the UIFW reduction strategy to achieve 90-100 % reduction of Irregular Expenditure during 2025/26 Financial year.	Developed (CFO Approved)	100%	In Progress	

Finding	Amount	Finding Details	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
		evidence provided to prove that the municipality's allocation of work was fair, equitable, transparent, competitive and cost effective to ensure that the municipality did not detract from the underlying principles of public procurement. 3. Therefore, the auditors were unable to confirm that the municipality has fairly allocated work to the panel members and have applied a criterion which bidders are aware of which adheres to underlying principles of public procurement. Number Description of award Panel reference no. Appointment Amount Expenditure 2024/25 Maintenance of Mhlabomnyama Via Makhalweni to Plangweni LG Construction T/A MLG Construction WMM LM 00062 Part 1 R4 723 050,43 R3 593 466,99		panel-based procurement processes. These reviews should confirm that allocations are made according to approved criteria and that all necessary supporting documentations are retained.									

b) Other Matters

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
VAT Payable incorrectly valued	7 194 248	As per the work performed and discussions with the municipality, it was noted that the understatement is as a result of misallocations between the VAT payable and Output VAT Accrual. The amount of payable at year end was not removed from the VAT output accrual to the VAT payable at year end. This was due to lack of proper reviews in the closing entries to the VAT output accrual schedule to ensure that what remains recorded as VAT output accrual relates to all receivables that attracts VAT at year end.	Management should implement a system of internal control that ensures the strengthening of supervisory review controls over the preparation allocations between accruals and payables. Management should ensure that monthly reconciliations are performed between the VAT control accounts, general ledger and VAT returns. Each reconciliation should be formally reviewed and signed off by a senior finance official who is independent of the preparer. The formal review and approval process should include checks for completeness, accuracy and compliance relevant GRAP standards.	Internal control deficiency	Zingiswa Mehlo	07/Nov/2025	31/Jul/2026	All VAT reclassification transactions will be reviewed by the Manager: Budgeting and Reporting to ensure they are correctly allocated. The Annual financial statements will be completed by 15 August 2026 to allow sufficient reviews by the CFO, Audit Committee and Internal Audit.	Developed(Internal Auditor Approved)	72%	In Progress	20/Jan/2026
Statutory Receivables: Difference between general ledger and AFS	216 864	Lack of management oversight to ensure that the annual financial statements agree to the supporting schedules.	Management should ensure that adequate reviews are conducted to avoid material differences between annual financial statements and the supporting schedules.	Internal control deficiency	Siphelele Morlock	07/Nov/2025	31/Jul/2026	A reconciliation on supporting schedules will further be strengthened during Annual Financial Statements preparation and submission.All supporting schedules to be completed and reviewed by 31 July 2026.	Developed (CFO Approved)	99%	In Progress	19/Jan/2026
Presentation and Disclosure-Expenditure (Electricity Losses)	297 915	During the audit of the current financial year, it was noted that management did not exercise sufficient review and oversight in the calculation of electricity losses (own use).	Management should strengthen internal controls by implementing a formal review process for Expenditure calculations (Electricity losses). This should include reconciliation procedures, supervisory checks, and documentation of approvals to ensure accuracy and completeness before finalizing financial disclosures.	Internal control deficiency	Siphelele Morlock	07/Nov/2025	31/Jul/2026	Management will continue to strengthen the calculations and reviews of Own use calculated at average cost per unit and continue to monitor losses register and align with AFS. These will be done on quarterly basis however a final alignment will be done at the	Developed (CFO Approved)	99%	In Progress	19/Jan/2026

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
								preparation and presentation of Mid-year FS and Annual FS.				
Fruitless and wasteful expenditure identified in the current year relating to prior years	8 217 009	The cause of the above finding is due to the supplier abandoning the site without precautionary measures and that prompt actions were not taken to prevent the damages of the work already completed by the service provider.	Management should ensure that fruitless and wasteful expenditure reported in the annual financial statements is complete. Furthermore, comprehensive designs and plans should be finalized and reviewed by the engineering department to ensure that all constructed roads meet the required standards and are fit for use. The municipality should also fast track the investigation process in order to recover monies from service provider where necessary and take disciplinary actions where applicable.	MFMA s123, s124 & s125 disclosures	Sisekho Sako, Viwe Nontanda	07/Nov/2025	28/Feb/2026	Planning for projects and consultations with communities will also consider the impact of climate change and related possible disastersThe Engineering Services department has an ISD Officer under PMU, responsible for community engagements and consultations. The ISD Officer holds meetings with communities, Traditional Leaders, Ward Councillors as well as all other affected stakeholders prior to projects being implemented. Upon implementation of the projects, PSC/Site meetings are held on a monthly basis to report on progress, identify risks and escalate them timeously. This is being implemented on	Developed (CFO Approved)	67%	In Progress	

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
								all projects. Alternative to the designs were presented considering climate change, which is why a decision was made to change the route of the road. The project has since been completed to the required standard, project Practical completion was certified in December, thus a costing report can be generated and referred to SCM for initiation of cost recovery. from the terminated service provider				

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
PPE Disclosure and Presentation	250 246	Issue 1 Management updated the funding amounts disclosed for the financing of property, plant, and equipment in the comparative figures. However, the total amounts were erroneously not updated to reflect these changes. This error occurred due to an oversight during the update of the comparative disclosures. Issue 2 Management disclosed the Civic Centre (Town Hall) under property, plant, and equipment projects that have taken a significantly longer period of time to complete than expected. While the Civic Centre (Town Hall) was completed and capitalised at the beginning of the current year, it was disclosed in this category to reflect that the project had previously experienced significant delays before completion	Management should review and correct the comparative disclosure to ensure the totals reconcile with the updated funding amounts, maintaining accuracy and consistency in the financial statements. Management should review and correct the amount disclosed for carrying value of property, plant and equipment that is taking a significantly longer period of time to complete than expected. Management should implement and maintain a robust system of internal control to enhance supervisory review controls over the preparation and review of the annual financial statements.	GRAP non-compliance	Zingiswa Mehlo	07/Nov/2025	31/Jul/2026	The disclosure on the note will exclude all projects completed during the year and ensure that only the carrying amount of those not completed is disclosed. The Annual Financial Statements will be completed by 15 August 2026 to allow reasonable time for reviews by the CFO, Audit Committee and Internal Audit before submitting to AG	Developed (CFO Approved)	99%	In Progress	19/Jan/2026

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
Change in estimate - presentation and disclosure	14 965 728	There was an oversight by management in ensuring that all the disclosure requirements of GRAP 3 – accounting policies, changes in accounting estimates and errors were met during the process of transferring information from the supporting documentation to the annual financial statements preparation software. As a result, certain required disclosures, specifically, the impact of the change in estimate on future periods were omitted.	Management should strengthen the review and quality control processes during the transfer and preparation of financial statement data to ensure all GRAP 3 disclosure requirements are fully met. A secondary review by a responsible official should be performed to confirm that all disclosures are accurately reflected in the financial statements.	System issues	Zingiswa Mehlo	07/Nov/2025	31/Jul/2026	The Annual Financial Statements will be completed by 15 August 2026 to allow reasonable time for reviews by the CFO, Audit Committee and Internal Audit before submitting to AG .	Developed (CFO Approved)	99%	In Progress	19/Jan/2026
Indigents Findings		This is due to lack of internal controls around the indigents register of the municipality.	Management should implement controls around the indigents register of the municipality.	Internal control deficiency	Sinoshando Mtshengu, Zingiswa Mehlo	12/Nov/2025	30/Jun/2026	To improve the and maintain the credibility of indigent register the following actions will be implemented: a) Electronic capturing of indigent households so as to improve filling and errors that are associated with manual capturing, from 01 July 2025 (2026/2027 FY indigent register).b) Electronic verification of indigent register 20 January 2025 onward and submit to Council for approval indigent register that passed	Developed (CFO Approved)	68%	In Progress	

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
								verification. c) Separate report that reflect only indigent households that passed verification and approved by Council will be submitted for auditing by 01 August 2026.				
Internal control deficiencies identified during planning.		The cause of the above finding is due to the fact that Public Sector Audit Committee Forum does not enforce Municipality to develop and implement combined assurance plan. 2. There was a lack of oversight by the council regarding the term of office served by the chairperson of the audit committee, which is essential to ensure the chairperson remains independent from the municipality and to keep the audit committee effective and refreshed with new perspectives on processes	1. Management and those charged with governance should develop and implement combined assurance plan as recommended by Public Sector Audit Committee Forum. 2. Council should appoint the Chairperson of Audit committee that is independent from Municipality and will lead the audit committee in an effective and ethical manner. The Council should allow cooling off period of two years before appointing the same member to the same audit committee.	Internal control deficiency	Ncamisile Mgxiva	19/Nov/2025	30/Jun/2026	1. Management had developed and approved the schedule of the term of office of the Members of the Audit Committee. With respect to issue 2. Management submitted the Combined Assurance Framework Plan acknowledged by Accounting Officer and approved by AC Chairperson.	Developed (CFO Approved)	93%	In Progress	

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
MYAP skills and capacity - Non-compliance with Municipal Skills Regulations		The municipality has not established or enforced adequate controls to ensure that Personal Development Plans (PDPs) are developed, monitored, and documented for selected employees. Gradual implementation of the MSR and the lack of understanding in the lower levels that resulted in slow progress in the full implementation of the regulation.	The human resource unit and the office of the CFO must develop and implement a documented policy outlining the process, responsibilities, timelines, and requirements for preparing Personal Development Plans in compliance with MSR Reg 55(1)(a). The human resource unit should also ensure that supervisors conduct formal feedback sessions with each employee on their development plan as required by MSR Regulation 55(2)(a). These sessions must be documented, and supervisors must retain adequate and verifiable evidence such as signed attendance registers, meeting minutes, feedback forms, or updated development plans to demonstrate that the discussions took place. The municipality should implement controls to ensure all coaching, mentoring, progress check-ins, and guidance sessions are documented, retained, and submitted to HR for monitoring and audit purposes. A standard template and scheduled check-in meetings should be introduced to ensure consistent compliance The internal audit unit should conduct reviews to confirm compliance with MSR at least twice per year to avoid further non-compliances and possible delays in service delivery.	Non-compliance with applicable legislation	Nobusi Mshweshwe, Zingiswa Mehlo	27/Nov/2025	30/Mar/2026	Review of the current year's submission of performance documents to mandatory include the personal development plans and supervisors to sign off as means of committing to monitoring. Targeted timelines are during the municipal short-term plan (SBIP) adjustment. The performance development plan template has been developed and circulated to all employees.	Developed (CFO Approved)	56%	In Progress	

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
Cash flow statements	867 562	There was also a misstatement due to movement relating to purchases of PPE incorrectly taken into account in the operating activities.	Management should ensure that prior to preparation of the cash flow statement training of cash flow statement must be conducted to refresh the process of cash flow preparation to ensure that cash flows are classified according to the activities they belong to.	GRAP non-compliance	Zingiswa Mehlo	28/Nov/2025	31/Jul/2026	A correction on the cashflow statement will be made and resubmitted to the auditorsA schedule of items affecting both purchase of PPE and payments of suppliers will be prepared and submitted in support of the cashflow calculationsThe Annual Financial Statements will be completed by 15 August 2026 to allow reasonable time for reviews by the CFO, Audit Committee and Internal Audit before submitting to AG.	Developed (CFO Approved)	99%	In Progress	19/Jan/2026
Misstatement of Operational revenue and VAT payable in the Annual Financial Statement	200 040	During the audit of the current financial year, it was noted that management did not exercise sufficient review and oversight in the adjustment of operational revenue in the Annual Financial Statement and recording of VAT payables in the Annual Financial Statement.	Management should strengthen internal controls by implementing a formal review process for calculations in the Financial Statement. This should include reconciliation procedures, supervisory checks, and documentation of approvals to ensure accuracy and completeness before finalizing financial disclosures.	Internal control deficiency	Zingiswa Mehlo	28/Nov/2025	31/Jul/2026	The Annual Financial Statements will be completed by 15 August 2026 to allow reasonable time for reviews by the CFO, Audit Committee and Internal Audit before submitting to AG.	Developed (CFO Approved)	99%	In Progress	19/Jan/2026
SCM: Deviation-Irregular expenditure and non-compliance	1 400 000	The municipality failed to document and report the deviation relating to WMM LM 00013 GVR- General Valuation Roll- Black Dot Property Consultants for accountability, transparency, and	Management should ensure that they follow proper process of deviations to ensure compliance with the applicable laws.	Internal control deficiency	Zuko Khala	10/Nov/2025	30/Mar/2026	A correction to the annual financial statements was done and a revision on the deviation's correction to the annual financial statements was also implemented and	Developed (CFO Approved)	100%	In Progress	

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
		compliance with procurement laws.						a revision on the deviations. An updated deviation register will be reported to the council as required for deviations.				

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 2025/26 annual financial statements must be submitted by 31 August 2026 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 Tuesday the 30th of June 2026 in the following storerooms:

- Finance
- Refuse removal
- Cultural Village
- Electricity
- Corporate Services

On 30 June 2026, 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 1 376 694.55.

The inventory movements for the quarter can be broken down as follows:

CATEGORY	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE- OFFS	TRANSFERS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
Electricity Material	Electricity	1 005 012.49	-	-	-	16 510.56	988 501.93
Cleaning Resources	Solid Waste Removal	326 758.28	19 500.00	-	-	138 323.04	207 935.24
Stationery	Finance	346 566.52	24 286.96	-	-	286 270.75	84 582.73

CATEGORY	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE- OFFS	TRANSFERS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
Building Maintenance	Building Material	41 054.98	-	-	-	33 243.83	7 811.15
Cleaning Material	Admin & Corporate Support	150 086.85	-	-	-	66 151.17	83 935.68
Fuel	Roads	2 289.82	-	-	-	-	2 289.82
Animal feed	Licensing and control of animals	-	-	-	-	-	-
Disaster PPE	Human Resources	-	-	-	-	-	-
Cleaning Material	Social services	79 774.00	192 680.00	-	-	272 454.00	-
Garden Tap	Roads	1 638.00	-	-	-	-	1 638.00
TOTAL COST		1 779 773.50	236 466.96	-	-	812 953.35	1 376 694.55
TOTAL AS PER INVENTORY SHEET		1 376 694.55					
TOTAL AS PER GL		1 376 782.57					
DIFFERENCE	(88.02)						

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.

There was also a review of all payments made in the last week of June 2026, July and August 2026 to identify more assets that may have been missed.

The municipality has, over the past two financial years converted its assets registers into the system based register built into the financial system that the municipality uses. This will ensure that registers are locked and kept safe on the register making the process to update and review the register easier and more reliable.

The municipality uses scanners to verify movable assets that then interface with the municipal system to ensure all assets are accounted for. It was, however, found that some of the assets do not update on the scanners despite having been verified. This causes delays in the finalisation of the register in terms on impairments and disposals or write-offs.

An arrangement has been made with the system vendor to ensure that a dedicated resource is availed to the municipality during the week starting from 24 August 2026 to ensure all the outstanding issues are resolved.

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 and 2024/25 asset registers were 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 24th of April 2026 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 10th of July 2026
- A list of all internally constructed and maintained roads to be submitted by the 10th of July 2026

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 2026 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 2026 before the end of the financial year.

Challenges

- Unavailability of the reconciling BOQs for 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 we hope will be completed earlier this year than in the past:

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
PLANNING									
1	Infrastructure Assets	Kick-off meeting	Kick-off meeting with client to clarify scope of work and way forward as well as meeting frequency	Lilitha	M Majikija	H		60%	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 Completed projects verified on site.
4.1	Infrastructure Assets - Q1	Compile/Update project Lists & files since 1 July 2025 to 30 September 2025	Identify projects completed since 1 July 2024 and provide the following: - 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	2025/09/30	100%	The list of completed projects are: > Ward 32 community hall > Ward 20 community hall > Ward 16 community hall > Ndela to ward 11 Accss road
4.2	Infrastructure Assets - Q2	Compile/Update project Lists & files since 1 October 2025 to 15 December 2025					2025/12/15	100%	The list of completed projects are: > Mtamvuna to Mabheleni access roads > Qobo to Gubethuka The list of completed maintence projects are: > Mhlanga Access road > Ntshamathe Access road
4.3	Infrastructure Assets - Q3	Compile/Update project Lists & files since 1 January 2026 to 28 March 2026					2026/03/28	100%	

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 2026 to 30 June 2026					2026/06/30	100%	The list of completed projects are: > CONSTRUCTION OF MINI MARKET PHASE 2 > CONSTRUCTION OF MHLABOMNYAMA VIA MAKHALENI ACCESS ROAD > CONSTRUCTION OF MQONJWANA TO GREENVILLE ACCESS ROAD > CONSTRUCTION OF MBUTHWENI TO NOKHATSHILE ACCESS ROAD > CONSTRUCTION OF MKHASWENI ACCESS ROAD > CONSTRUCTION OF SOMGUNGQU ACCESS ROAD > RESURFACING OF NTLENZI TO MCETHENI ACCESS ROAD > CONSTRUCTION OF WARD 16 TO HUB ACCESS ROAD > CONSTRUCTION OF WARD 8 TO HUB ACCESS ROAD The list of Completed Maintenance projects are: > MAINTENANCE OF REFORMED VIA LUKHOLO TO BETHULA ACCESS ROAD > MAINTENANCE OF GINISWAYO ACCESS ROAD > MAINTENANCE OF KHANANDA ACCESS ROAD > MAINTENANCE OF NKANTOLO VIA KOMKHULU ACCESS ROAD > MAINTENANCE OF SEAVIEW TO MABHANYINI ACCESS ROAD > MAINTENANCE OF MATSHEZINI ACCESS ROAD > MAINTENANCE OF PELEPELE TO JOJOZI ACCESS ROAD > MAINTENANCE OF MBANDANA ACCESS ROAD > MAINTENANCE OF QADU ACCESS ROAD > MAINTENANCE OF BRANCHINI TO MBABAZO SPS ACCESS ROAD The list of Electrification projects are: > UPGRADE TO 315KVA SUBSTATION > UPGRADE OF LOW-VOLTAGE LINES

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
5	Infrastructure Assets	Prior Year Errors	Prior year's adjustment errors will be dealt with separately. This will include verification in the field and meetings with technical staff.	Lilitha/WMMLM	F Durr & M.Madikizela	H	2026/07/10	95%	Prior year error of Tholeni bridge disposal to be approved by the Client. 4 Projects are approved / concluded - Depreciation correction. 1. Ebumnandini To Nqabeni AR , 2. Gabisa Via Makhosonke To Lukhewini, 3. Lubekele AR, 4. Sijingi To Mangunga Via Methodist Church Voting Station AR
6	Infrastructure Assets	Data Collection	Conditional Assessment of Low Life Assets	Lilitha	M Majikija	H	2026/07/31	100%	31 May 2026 - 352 low life assets were visited for conditional assessment.
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	2026/07/25	100%	GIS data base is updated with latest 2025/2026 projects. Asset register was updated with latest disposals.
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	2026/08/11	100%	Done
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	2026/07/31	100%	Done
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	2026/08/01	100%	Asset register was updated with latest disposals.
11	Infrastructure Assets	Financial Accounting Support	Passing of Journals, Preparation of Notes to the Financial Statements	Lilitha	Accountant	H	2026/08/11	100%	Done
12	Investment Property	Assessment	Assess all properties controlled by the WMMLM Local Municipality to ensure that they are correctly classified as either Investment Property or Land and Building.	Lilitha	Penny Lindstrom	H	2026/08/11	100%	Done
13	Investment Property	Valuation	Determine the fair value of the Investment Property as at 30 June 2026 and provide detailed workings and methodology	Lilitha	Penny Lindstrom	H	2026/08/11	100%	Done
REPORTING AND UPLOADING ON MUNSOFT									
14	Infrastructure Assets	Draft Register	Submit Draft FAR	Lilitha	F Durr	H	2026/08/18	100%	Done
15	Infrastructure Assets	Final Review & Submission of Asset Register	Check register for completeness and correctness	Lilitha	F Durr/M Madikizela	H	2026/08/22	95%	WMMLM to do the final check
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	2026/08/21	100%	GIS data base is updated with latest 2025/2026 projects.
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 2026 to 30 Nov 2026		

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:

- A reclassification of interest received from a security deposit held by Eskom for the Bulk Electricity account that was incorrectly disclosed as interest from non-exchange transactions
- Correction on completed assets resulting from invoices discovered during the year that they were not settled. These included invoices related to the fencing work done at the Mphuthumi Mafumbatha Stadium in the 2022/23 financial year together with their retention. There were also assets that did not meet the capitalisation threshold that had to be corrected in the prior year.
- Invoices related to an electrification project not processed in the prior year together with an invoice for maintenance of Mfuneli Access Road that was not settled due to disputes between the service provider and the municipality. These also affected the VAT transactions reported in the prior year.
- There was an invoice related to the CIGFARO annual conference that was not received and settled for the 2022/23 financial year which was only received and processed during the year.
- The municipality appointed a company for electricity vending and hosting which had already been providing the service for the municipality but it erroneously used old rates for billing which were more than the offered rates in terms of the contract and these were recorded as upfront payments with the service provider admitting to the error and therefore agreeing to credit the municipality's account.
- An amount received for the municipality winning the greenest municipality award was incorrectly allocated in the prior year as an unallocated deposit and was corrected in the current year.
- Following the publication of the government gazette by the minister of CoGTA revising the salaries of senior managers with effect from the 2024/25 financial year, it was also discovered that the municipality did not include the remote allowance on the contracts of most senior managers and the municipal manager approved the correction and backpay of these allowances. This was coupled with the salary creep correction that the government gazette provided for to restore the required pay difference between senior managers and third level managers.
- The municipality also approved the implementation of the job evaluation results in line with the resolution and recommendations of the Local Labour Forum which affected financial years from 2022/23 to the current year

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 R1.6 billion to R1.7 billion with the following main areas of improvement:

- Property, Plant and Equipment
- Operating lease asset
- Investment properties
- Receivables (both exchange and non-exchange)
- Statutory receivables

The municipality's total liabilities have decreased from R147 million to R10 million with the following main contributors:

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

The municipality's net worth has also increased from R1.4 billion to R1.6 billion indicating the good efforts in investing on infrastructure development.

These results are still pending finalisation of the areas:

- Processing of the Review of the infrastructure assets register
 - Impairment testing and re-assessment of useful lives for movable assets
- 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 R130 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 R631 million to R634 million with the following areas to be noted:

- Property rates
- Government grants and subsidies
- Construction revenue
- Interest on debtors

The municipality's total expenditure has increased from R476 million to R498 million with the following areas contributing to the decrease:

- Contracted Services
- General Expenses
- Bulk purchases
- Employee Related costs

These results are still pending processing of impairments, disposals or write-offs of infrastructure assets, depreciation finalisation and expensing of all items currently recorded as capital expenditure

c) Cash flow

The municipality has recorded a decrease of over R38 million on its cash and cash equivalents from R540 million to R502 million. It is very important for the municipality to avoid this trend to assist in ensuring the municipality continues operating even under difficult economic conditions. A growth in the cash and cash equivalents allows the municipality to be able to contribute its own funds in the development of infrastructure and other areas of development.

f. Disposal/write-off of Infrastructure Assets

Disposals or write-offs from the unbundling process of completed assets

The unbundling of completed assets involves the following activities:

- Compilation of a list of completed projects
 - New projects
 - Rehabilitation
 - Maintenance
- Submission of project files with signed completion certificates indicating completion dates
- Submission of soft copy BoQs detailing activities done on each project and the value of each activity
- Site visits to verify existence, completion status, length and condition after completion
- Plotting the projects completed on the MAP to identify areas where a road was done where there is already an existing road

From the exercise indicated above, where there is work that is capital in nature (extending the life of an asset, or adding something that was not there initially) on an asset that is already on the register, the old portion is then written-off from the register and then replaced with the new portion recently completed. This exercise is then referred to as a disposal or write-off which both mean the asset is disposed.

Below is a summary of assets disposed or written-off that the executive committee must then approve and report to council as the decision to identify assets to be either built, rehabilitated or maintained is a decision of council through the executive committee

No	OL D Ass et ID	Description	Ward No	Service	Category	2025/26: Asset Cost: Current yr disposals/w rite-offs	2025/26: Asset Cost: Closing balance	2025/ 26: Resid ual Value	2025/26: Acc Depr: Opening balance	2025/26: Acc Depr: Current Year Additions	2025/26:.. Acc Depr: Current yr disposals/w rite-offs	2025/26: : Acc Depr: Closing balance	2025/ 26: Acc Impai r: Openi ng balan ce	2025/2 6: Acc Impair : Curre nt Year Additi ons	2025/26: Acc Impair: Current yr disposals/w rite-offs	2025/ 26: Acc Impai r: Closi ng balan ce	2025/26: Net Book Value: Opening Balance	2025/26: Net Book Value: Closing Balance
83		Access Road 60531-Structure	22	Road Transport	Road	-R 163 981,88	R 0,00	R 0,00	R 77 558,14	R 1 910,00	-R 79 468,14	R 0,00	R 0,00	R 0,00	R 0,00	R 86 423,74		R0,00
20 2		Access Road 61777-Structure	14	Road Transport	Road	-R 69 543,78	R 0,00	R 0,00	R 59 263,40	R 352,90	-R 59 616,30	R 0,00	R 0,00	R 0,00	R 0,00	R 10 280,39		R0,00
27 4		Access Road 61668-Structure	5	Road Transport	Road	-R 989 857,72	R 0,00	R 0,00	R 577 417,00	R 9 830,77	-R 587 247,77	R 0,00	R 0,00	R 0,00	R 0,00	R 412 440,72		R0,00
37 0		AC 60518-Structure	11	Road Transport	Road	-R 957 629,79	R 0,00	R 0,00	R 670 340,86	R 25 186,95	-R 695 527,80	R 0,00	R 0,00	R 0,00	R 0,00	R 287 288,94		R0,00
51 8		Qobo to Gubethuka Acces road -Surface	5	Road Transport	Road	-R 491 721,18	R 176 378,25	R 0,00	R 668 099,43	R 0,00	-R 491 721,18	R 176 378,25	R 0,00	R 0,00	R 0,00	R 0,00		R0,00
51 9		Access road 61681-Structure	27	Road Transport	Road	-R 176 230,48	R 176 230,48	R 0,00	R 302 896,14	-R 126 665,66	-R 176 230,48	R 0,00	R 0,00	R 0,00	R 0,00	R 49 564,82		R176 230,48
52 0		Acces road 61681-Surface	27	Road Transport	Road	-R 99 930,92	R 0,00	R 0,00	R 99 930,92	R 0,00	-R 99 930,92	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00		R0,00
52 9		Dutch reformed acces road-Structure	20	Road Transport	Road	-R 526 474,71	R 0,00	R 0,00	R 387 928,74	R 12 753,81	-R 400 682,54	R 0,00	R 0,00	R 0,00	R 0,00	R 138 545,98		R0,00

No	OL D Ass et ID	Description	Ward No	Service	Category	2025/26: Asset Cost: Current yr disposals/w rite-offs	2025/26: Asset Cost: Closing balance	2025/ 26: Resid ual Value	2025/26: Acc Depr: Opening balance	2025/26: Acc Depr: Current Year Additions	2025/26: Acc Depr: Current yr disposals/w rite-offs	2025/26: : Acc Depr: Closing balance	2025/ 26: Acc Impair: Openi ng balan ce	2025/2 6: Acc Impair : Curre nt Year Additi ons	2025/26: Acc Impair: Current yr disposals/w rite-offs	2025/ 26: Acc Impair: Closi ng balan ce	2025/26: Net Book Value: Opening Balance	2025/26: Net Book Value: Closing Balance
607		AC 61682-Surface	27	Road Transport	Road	-R 112 673,81	R 142 244,31	R 0,00	R 252 557,76	R 261,90	-R 111 746,29	R 141 073,37	R 0,00	R 0,00	R 0,00	R 0,00	R 2 360,35	R1 170,94
794		Albany Substation-Transformer	1	Electricity	Medium Voltage	-R 104 082,63	R 0,00	R 0,00	R 76 692,47	R 1 891,05	-R 78 583,51	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 27 390,17	R0,00
875		BIZANA LV Overhead Line 19		Electricity	Low Voltage	-R 27 023,39	R 0,00	R 0,00	R 13 045,77	R 314,02	-R 13 359,79	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 13 977,61	R0,00
881		BIZANA LV Overhead Line 13		Electricity	Low Voltage	-R 25 466,68	R 0,00	R 0,00	R 12 294,26	R 295,93	-R 12 590,19	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 13 172,42	R0,00
884		BIZANA LV Overhead Line 10		Electricity	Low Voltage	-R 9 534,80	R 0,00	R 0,00	603,01	R 110,80	-R 4 713,81	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 4 931,80	R0,00
1491		Qadu to Mnyani AR-Unpaved-Gravel-Surface		Road Transport	Road	-R 552 962,54	R 0,00	R 0,00	R 477 708,93	R 21 957,54	-R 499 666,47	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 75 253,61	R0,00
1531		Nonqulana to Monument Access Road-Unpaved-Gravel-Structure	26	Road Transport	Road	-R 2 231 621,96	R 0,00	R 0,00	R 612 381,44	R 21 276,81	-R 633 658,25	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 1 619 240,52	R0,00
1631		Mkhungo to Nkunzi Access road Phase 1-Surface		Road Transport	Road	-R 113 773,56	R 0,00	R 0,00	R 78 839,95	R 6 061,53	-R 84 901,48	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 34 933,60	R0,00
1892		Mfolozi Access Road-Unpaved-Gravel-Surface		Road Transport	Road	-R 225 000,00	R 0,00	R 0,00	R 121 086,08	R 10 655,57	-R 131 741,64	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 103 913,92	R0,00
2200		New Overhead LV Line		Electricity	Low Voltage	-R 220 429,44	R 0,00	R 0,00	R 26 463,61	R 1 485,63	-R 27 949,24	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 193 965,83	R 0,00

g. 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 last year's financial statements, the calculations indicated that the municipality lost over 3.3 million units amounting to over R6.5 million. This has further been identified to have increased during the 2025/26 financial year to over 4.8 million units with the estimated amount of R11 million. This comes after the municipality's s71 reports have been reporting challenges faced in the management of municipal meters including instances of unmetered consumptions not attended to by the electricity section on time despite numerous attempts to get these attended to.

h. Implementation of the Revised GRAP 104

The municipality implements and prepares Annual Financial Statements in compliance with the prescribed GRAP standards which the Auditor General must therefore audit and express an opinion on the municipality's compliance.

These standards are revised from time to time to ensure alignment with both national and international standards to achieve fair presentation of the annual financial statements.

GRAP 104 deals with how debtors are managed and accounted for at the end of every reporting period which has now been revised for implementation during the 2025/26 annual financial statements. The changes affect mostly how debt impairment is calculated to also include future considerations of how debtors will perform. To implement this change, the municipality has sourced the services of professionals in the field which also includes economists as their inputs and expertise are required through the existing Munsoft contract since the information to be used is already housed in their system.

The resulting calculations and required analysis have been concluded which resulted in a change to the estimated debt impairment for both the 2024/25 and 2025/26 annual financial statements.

These changes have indicated that the municipality may need to adjust its budget to cater for the additional non-cash expenditure that will be incurred and avoid incurring unauthorised expenditure.

The implementation of this has also required that council amends its debt impairment policy to align with the factors now considered in line with the revised standard of GRAP

i. Proposed debt amnesty scheme for council consideration and approval

Council and its structures is requested to consider approval of a 10 month four-scenario debt settlement programme for Winnie Madikizela-Mandela Local Municipality, subject to legal and financial validation, with the following principles:

Approve S1: 30-day once-off settlement with a 100% customer saving on qualifying aged interest and a further 20% saving on qualifying 120+ property-rates debt.

Approve S2: three-month structured settlement with 20% upfront payment, a 75% customer saving on qualifying aged interest and a further 15% saving on qualifying 120+ property-rates debt.

Approve S3: six-month structured settlement with 15% upfront payment, a 70% customer saving on qualifying aged interest and a further 10% saving on qualifying 120+ property-rates debt.

Approve S4: immediate settlement with a 100% customer saving on qualifying aged trading interest and a further 30% saving on qualifying 90+ property-rates debt.

Require current and future municipal charges to remain payable in full under all scenarios.

Require Legal Services and Finance to validate the statutory, accounting and tax treatment before implementation.

Require monthly reporting to Management and Council on enrolment, cash recovery, concessions, defaults, current-account compliance and net financial benefit

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:

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

We have been reporting in the previous reports that the municipality ensures compliance with the internship program by having at least five financial management higher education graduates enrolled, trained on the minimum competency levels for municipalities as well as being provided with an opportunity to convert their theoretical understanding of financial management with practice in the sector. The municipality makes every effort to ensure that once these interns are trained and confirmed to be competent, they are considered for absorption when positions become available. This practice has resulted in a number of vacancies from time to time which include the current vacancy that the municipality is in the process of filling. We anticipated that the recruitment process for the additional intern will be concluded by the end of July 2026, however, the process of qualifications verifications seems to take longer than anticipated and are awaiting the final outcome from the verifying department.

6. Councillor and Staff Benefits

EC443 Winnie Madikizela-Mandela - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Allowances and Service Related Benefits										
Basic Salary			17 358		1 308	2 617	2 893	(276)	-10%	17 358
Cell phone Allowance			3 695		251	501	616	(114)	-19%	3 695
Office-bearer Allowance			1 446		108	217	241	(24)	-10%	1 446
Out of pocket Expenses			—		—	—	—	—		—
Travelling Allowance			7 232		535	1 071	1 205	(135)	-11%	7 232
Use of Personal Facilities			—		—	—	—	—		—
Total Allowances and Service Related Benefits		-	29 732	-	2 203	4 405	4 955	(550)	-11%	29 732
Social Contributions										
Medial Aid Benefits			1 446		108	217	241	(24)	-10%	1 446
Pension Fund Contributions			1 446		108	217	241	(24)	-10%	1 446
Total Social Contributions		-	2 893	-	217	434	482	(48)	-10%	2 893
Total Councillors		-	32 625	-	2 420	4 839	5 437	(598)	-11%	32 625
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary			7 820		625	1 335	1 303	32	2%	7 820
Bonuses			611		24	79	102	(23)	-22%	611
Allowance										
Cellular and Telephone	3		180		13	28	30	(3)	-8%	180
Housing Benefits	3		583		54	108	97	11	11%	583
Non-pensionable			—		—	—	—	—		—
Travel or Motor Vehicle	3		2 471		183	417	412	5	1%	2 471
Total Allowance		-	3 234	-	249	552	539	13	2%	3 234
Total Service Related Benefits		-	-	-	-	-	-	-		-
Total Salaries and Allowances		-	11 665	-	898	1 967	1 944	22	1%	11 665
Social Contributions										
Medical			428		40	80	71	8	12%	428
Pension			257		23	46	43	3	7%	257
Unemployment Insurance			13		1	2	2	0	0%	13
Total Social Contributions		-	698	-	64	128	116	11	10%	698
Sub Total - Senior Managers of Municipality		-	12 363	-	962	2 094	2 061	34	2%	12 363
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary			91 618		7 245	14 601	15 270	(669)	-4%	91 618
Allowance										
Accommodation, Travel and Incidental			—		—	—	—	—		—
Cellular and Telephone	3		2 001		111	223	334	(110)	-33%	2 001
Housing Benefits	3		4 822		389	778	804	(26)	-3%	4 822
Travel or Motor Vehicle	3		10 046		798	1 588	1 674	(87)	-5%	10 046
Voluntary Work			—		—	—	—	—		—
Total Allowance		-	16 870	-	1 298	2 589	2 812	(223)	-8%	16 870
Service Related Benefits										
Bonus	3		7 080		35	100	1 180	(1 080)	-92%	7 080
Leave Pay	3		2 000		—	—	333	(333)	-100%	2 000
Overtime	3		4 232		144	233	705	(472)	-67%	4 232
Standby Allowance	3		1 726		145	289	288	1	1%	1 726
Uniform/Special/Protective Clothing	3		45		10	50	8	43	567%	45
Total Service Related Benefits		-	15 084	-	334	673	2 514	(1 841)	-73%	15 084
Total Salaries and Allowances		-	123 572	-	8 877	17 862	20 595	(2 733)	-13%	123 572
Social Contributions										
Bargaining Council			45		4	7	7	(0)	-5%	45
Medical			8 978		671	1 353	1 496	(143)	-10%	8 978
Pension			14 721		1 180	2 365	2 454	(88)	-4%	14 721
Unemployment Insurance			639		48	97	107	(9)	-9%	639
Total Social Contributions		-	24 383	-	1 902	3 823	4 064	(241)	-6%	24 383
Total Post-retirement Benefit		-	-	-	-	-	-	-		-
Costs Capitalised to PPE			—		—	—	—	—		—
Sub Total - Other Municipal Staff		-	147 955	-	10 779	21 685	24 659	(2 974)		147 955
% increase	4									
Total Parent Municipality		-	192 943	-	14 161	28 618	32 157	(3 539)	-11%	192 943
Board Members of Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	192 943	-	14 161	28 618	32 157	(3 539)		192 943
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	-	160 319	-	11 741	23 779	26 720	(2 941)		160 319

7. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela-Mandela - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2026/27										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	5 732	1 218	3 496	1 291	1 295	1 303	1 136	12 586	28 058	17 612		
Receivables from Non-exchange Transactions - Property Rates	1400	1 052	31 814	550	541	1 205	503	838	47 816	84 319	50 904		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	44	17	19	19	31	18	17	1 979	2 142	2 063		
Receivables from Exchange Transactions - Property Rental Debtors	1700	531	50	50	48	48	48	161	1 053	1 988	1 358		
Interest on Arrear Debtor Accounts	1810	1 074	884	876	914	937	915	883	28 629	35 113	32 277		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	421	303	280	292	292	468	291	12 210	14 558	13 554		
Total By Income Source	2000	8 854	34 286	5 271	3 105	3 808	3 255	3 327	104 272	166 178	117 767	–	–
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 129	31 914	1 427	669	667	895	700	59 927	97 327	62 857		
Commercial	2300	7 232	1 989	3 493	2 100	2 764	2 036	2 309	26 808	48 732	36 018		
Households	2400	493	384	350	336	377	323	319	17 538	20 119	18 892		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	8 854	34 286	5 271	3 105	3 808	3 255	3 327	104 272	166 178	117 767	–	–

The table above shows municipal debtors for the month of August 2026 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 2026/27									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	-								-	2 299
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	0950									-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	2 299

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 SC16 Monthly Budget Statement - Investment Portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,004992524	0	n/a	not fixed	612 360	3 057	(1 504)	-	613 914
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,005095833	0	n/a	not fixed	1	0	-	-	1
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,0051	0	n/a	not fixed	1	0	(0)	-	1
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	73,14002	0	n/a	not fixed	1	73	(1 162)	17 083	15 995
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,005095899	0	n/a	not fixed	647	3	-	-	650
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,005090438	0	n/a	not fixed	1	0	-	-	1
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,005095895	0	n/a	not fixed	1 397	7	-	-	1 404
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,005100388	0	n/a	not fixed	1	0	-	-	1
Municipality sub-total										614 409	3 141	(2 666)	17 083	631 967
TOTAL INVESTMENTS AND INTEREST	2									614 409	3 141	(2 666)	17 083	631 967

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents increased during the month by over R16 million which lead to an increase in its investments for the month of August 2026. 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 Schedule SC18 Monthly Budget Statement - Transfers and Grant Receipts - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
		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										
National Government										
Monetary Allocations			358 310	-	148 891	148 891	59 718	89 173	149,3%	
Equitable Share			350 052		145 855	145 855	58 342	87 513	150,0%	350 052
Expanded Public Works Programme Integrated Grant			2 944		736	736	491	245	50,0%	2 944
Infrastructure Skills Development Grant			-		-	-	-	-		-
Integrated National Electrification Programme [Schedule 5B]			-		-	-	-	-		-
Local Government Financial Management Grant			2 300		2 300	2 300	383	1 917	500,0%	2 300
Municipal Disaster Grant			-		-	-	-	-		-
Municipal Infrastructure Grant			3 014		-	-	502	(502)	-100,0%	3 014
Total Monetary Allocations		-	358 310	-	148 891	148 891	59 718	89 173	149%	358 310
Total Operating/National Government		-	358 310	-	148 891	148 891	59 718	89 173	149%	358 310
Provincial Government								-		
Monetary Allocations								-		
Capacity Building and Other			738		-	-	123	(123)	-100,0%	738
					-	-	-	-		-
Total Monetary Allocations		-	738	-	-	-	123	(123)	-100%	738
Total Operating/Provincial Government		-	738	-	-	-	123	178 222	144902%	738
District Municipalities										
Total Allocations In-kind		-	-	-	-	-	-	178 222	#DIV/0!	-
Total Operating/Other Grant Providers		-	-	-	-	-	-			-
Total Operating	5	-	359 048	-	148 891	148 891	59 841			359 048
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant)			-		-	-	-	-		-
Municipal Disaster Recovery Grant			-		-	-	-	-		-
Municipal Disaster Relief Grant			-		-	-	-	-		-
Municipal Infrastructure Grant			57 264		17 083	17 083	9 544	7 539	79,0%	57 264
Neighbourhood Development Partnership Grant			-		-	-	-	-		-
Total Monetary Allocations		-	57 264	-	17 083	17 083	9 544	7 539	79%	57 264
Total Capital/National Government		-	57 264	-	17 083	17 083	9 544	7 539	79%	57 264
Provincial Government										
Monetary Allocations										
Capacity Building and Other			437		-	-	73	(73)	-100,0%	437
			-		-	-	-	-		-
Total Monetary Allocations		-	437	-	-	-	73	(73)	-100%	437
Allocations In-kind										
Other transfers/grants [insert description]					-	-	-	-		-
Total Allocations In-kind		-	-	-	-	-	-	-		-
Total Capital/Provincial Government		-	437	-	-	-	73	(73)	#VALUE!	437
Total Capital	5	-	57 701	-	17 083	17 083	9 617	7 466	#VALUE!	57 701
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		-	416 749	-	165 974	165 974	69 458	7 466	#VALUE!	416 749

The above table shows grants received during the month of August 2026.

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela-Mandela - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Equitable Share			368 714		22 236	41 638	61 452	(19 814)	-32,2%	368 714
Expanded Public Works Programme Integrated Grant			2 944		946	946	491	455	92,7%	2 944
Integrated National Electrification Programme [Schedule 5B]			-		-	-	-	-		-
Local Government Financial Management Grant			2 098		33	67	350	(283)	-80,9%	2 098
Municipal Disaster Recovery Grant			-		-	-	-	-		-
Municipal Infrastructure Grant			3 014		436	680	502	178	35,4%	3 014
Neighbourhood Development Partnership Grant			-		-	-	-	-		-
					-	-	-	-		-
								0,0%		
Total Monetary Allocations		-	376 769	-	23 651	43 330	62 795	(19 464)	-31%	376 769
Total National Government		-	376 769	-	23 651	43 330	62 795	(19 464)	-31%	376 769
Provincial Government								-		
Monetary Allocations								-		
Capacity Building and Other- Library Grant			1 299		49	49	217	(168)	-77,5%	1 299
					-	-	-	-		-
Total Monetary Allocations		-	1 299	-	49	49	217	(168)	-78%	1 299
Total Provincial Government		-	1 299	-	49	49	217	(168)	-78%	1 299
Total operating expenditure of Transfers and Grants		-	378 068	-	23 700	43 379	63 011	(19 632)	(0)	378 068
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant)			-		-	-	-	-		-
Local Government Financial Management Grant			-		-	-	-	-		-
Municipal Disaster Recovery Grant			-		-	-	-	-		-
Municipal Disaster Relief Grant			-		-	-	-	-		-
Municipal Infrastructure Grant			49 795		9 995	9 995	8 299	1 695	20,4%	49 795
Neighbourhood Development Partnership Grant			-		-	-	-	-		-
Total Monetary Allocations		-	49 795	-	9 995	9 995	8 299	1 695		49 795
Total National Government		-	49 795	-	9 995	9 995	8 299	1 695		49 795
Provincial Government										
Monetary Allocations										
Capacity Building and Other- Library Grant			380		-	-	63	(63)	-100,0%	380
					-	-	-	-		-
Total Monetary Allocations		-	380	-	-	-	63	(63)		380
Total Provincial Government		-	380	-	-	-	63	(63)		380
Total capital expenditure of Transfers and Grants		-	50 175	-	9 995	9 995	8 362	1 632		50 175
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	428 243	-	33 694	53 374	71 374	(18 000)		428 243

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	2025/26	Budget Year 2026/27							
		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			26 525		12 408	12 985	4 421	8 565	194%	26 525
Service charges			63 592		3 675	4 666	10 599	(5 933)	-56%	63 592
Other revenue			77 737		1 490	3 011	12 956	(9 946)	-77%	77 737
Transfers and Subsidies - Operational			359 774		150 998	151 025	59 962	91 063	152%	359 774
Transfers and Subsidies - Capital			57 701		21 056	21 056	9 617	11 439	119%	57 701
Interest			43 646		3 427	6 177	7 274	(1 097)	-15%	43 646
Dividends			-		-	-	-	-		-
Payments										
Suppliers and employees			(573 220)		(43 141)	(91 036)	(95 537)	(4 501)	5%	(573 220)
Finance charges			(100)		-	-	(17)	(17)	100%	(100)
Transfers and Subsidies			-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	55 654	-	149 914	107 885	9 276	(98 609)	-1063%	55 654
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			-		-	-	-	-		-
Decrease (increase) in non-current receivables			-		-	-	-	-		-
Decrease (increase) in non-current investments			-		-	-	-	-		-
Insurance Refund - Capital			200		-	-	33	(33)		200
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments			-		-	-	-	-		-
Payments										
Capital assets			(164 305)		(12 661)	(19 807)	(27 384)	(7 577)	28%	(164 305)
Retention (Capital)			-		-	-	-	-		-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(164 105)	-	(12 661)	(19 807)	(27 351)	(7 610)	0	(164 105)
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		-	(108 451)	-	137 252	88 078	(18 075)			(108 451)
Cash/cash equivalents at beginning:			463 247		452 982	502 156	463 247			502 156
Cash/cash equivalents at month/year end:			354 796		590 234	590 234	445 172			393 705

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	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash and cash equivalents			354 796		590 234	354 796
Short term Investments			–		–	–
Trade and other receivables from exchange transactions			47 764		24 749	47 764
Receivables from non-exchange transactions			66 743		99 339	66 743
Current portion of non-current receivables			–		–	–
Inventory			1 418		1 196	1 418
VAT Receivable			11 668		2 490	11 668
Other current assets			21 861		26 342	21 861
Total current assets		–	504 250	–	744 349	504 250
Non current assets						
Investments			–		–	–
Investment property			58 323		57 758	58 323
Property, plant and equipment			1 004 886		1 014 192	1 004 886
Biological assets			–		–	–
Living resources			–		–	–
Heritage assets			1 260		1 261	1 260
Intangible assets			402		377	402
Trade and other receivables from exchange transactions			–		–	–
Non-current receivables from non-exchange transactions			5 282		5 282	5 282
Other non-current assets			–		–	–
Total non current assets		–	1 070 153	–	1 078 869	1 070 153
TOTAL ASSETS		–	1 574 403	–	1 823 218	1 574 403
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft			–		–	–
Financial liabilities			–		–	–
Consumer deposits			525		497	525
Trade and other payables from exchange transactions			103 207		58 708	103 207
Trade and other payables from non-exchange transactions			721		3 217	721
Provision			1 305		1 497	1 305
VAT Payable			7 514		1 528	7 514
Other current liabilities			–		–	–
Total current liabilities		–	113 272	–	65 446	113 272
Non current liabilities						
Financial liabilities			–		–	–
Provision			11 950		16 221	11 950
Long term portion of trade payables			–		–	–
Other non-current liabilities			–		–	–
Total non current liabilities		–	11 950	–	16 221	11 950
TOTAL LIABILITIES		–	125 222	–	81 667	125 222
NET ASSETS	2	–	1 449 181	–	1 741 550	1 449 181
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated surplus/(deficit)			1 449 181		1 741 550	1 449 181
Reserves and funds			–		–	–
Other			–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	1 449 181	–	1 741 550	1 449 181

13. Municipal Manager's quality certification

Quality Certificate

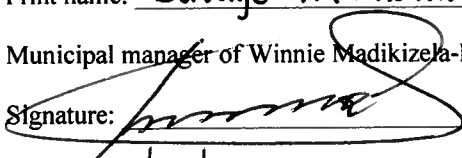
I, LUVUYO MAHLAKA, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

☐ The monthly budget statement

for the month of August 2026 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: Luvuyo Mahlaka

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

Signature: 

Date: 14/09/2026