WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY MONTHLY REPORT

REPORT IN TERMS OF s71 OF THE MFMA FOR THE MONTH OF SEPTEMBER 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 third report of the 2026/27 financial year which should give an indication of how the municipality has performed on its first three months of operation in the indicated year. This report coincides with the end of the first quarter where recovery plans for targets not achieved in the last financial year should also have been concluded and a number of appointments have been made between the month of July, August and September thereby making it a report where a lot of activity is expected to be seen and recorded. The 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 second quarter of the 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 reports, 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. At some point in the last financial year during the recruitment process 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 was no progress until the validity period of the applications lapsed.

The position of the Stores Management Clerk was re-advertised, closed, shortlisting and interviews conducted during the month.

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	Process
1	Review and update the minimum business processes for mSCOA
2	Develop standard operating procedures for mSCOA
3	Review and update the minimum technical specifications for mSCOA
4	Align the current ICT due diligence assessment for mSCOA to the updated mSCOA requirements

No	Process
5	Develop Regulations on the minimum business processes and technical specifications for mSCOA
6	Training on the new Regulations

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, comments are located on the MFMA Webpage under mSCOA – Municipal Standard Chart of Accounts/Regulations on Minimum Business Processes and Technical Specifications for mSCOA/Working Groups

Processes from 1 to 4 have now been completed and Treasury is now rolling out trainings which is the last step to ensure readiness for the implementation of these business processes.

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:
    - Afrirent (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 1of 1999). The Special Conditions of Contract and all the annexures are supplementary to that of the Transversal Master Agreement Contract.

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

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

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

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

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

BASIS FOR SELECTION

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

Footprint in the Eastern Cape Province

Availability of dedicated resources

Flexibility to respond to the municipality's changing needs

System integration with the municipality's accounting system

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

Transfer of skills

Cost to the municipality

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

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 1of 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

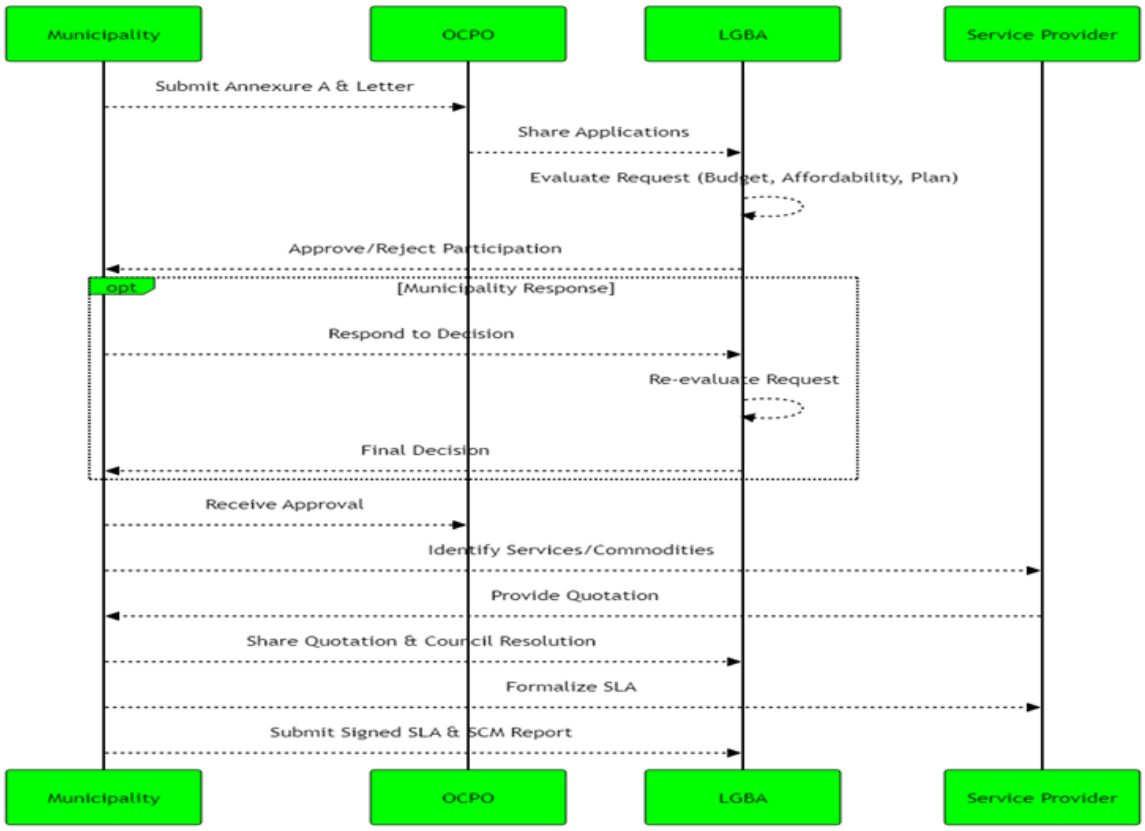
Winnie Madikizela-Mandela Local Municipality issued an RFQ to all seven (07) participants as per Annexure B: Contract Pricing and RT29-2024 Transversal Contract Circular document of the contract an opportunity to quote for their services offering in line with their appointed scope of work as per the 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

No.	Name of the Bidders	Bid Amount
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 4: FINANCIAL VIABILITY (Budget & Treasury																				
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		First Quarter Measurable Performance Target	Non Financial Performance	Financial Performance	Achieved/Not Achieved	Root Cause Reasons for Deviation (Target vs Actuals)	Reason for budget variance	Remedial Action (Corrective measures and Timeframe)
													Internal	External							
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4.1	Metering of all electricity consumption	TOU programmed Electricity meters are not read, recorded, and captured consistantly using an AMR system	Reading of conventional electricity meters that are TOU programmed using AMR sy	% 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	R 1 800 000,00	N/A	100% reading of active electricity meters (June, July and Aug)	100% reading of active electricity meters (142 in June, 195 in July and 287 in Aug)	R 359 921,26	**Achieved**	N/A	N/A	N/A
				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	100% billing of active consumer accounts for Property rates, Refuse and Electricity (2049 in June, 2071 in July and 2082 in Aug)	R -	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		First Quarter	Non Financial	Financial Performance	Achieved/Not Achieved	Root Cause Reasons for Deviation	Reason for budget	Remedial Action (Corrective
															Aug)						
					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)	Billing completed by the 3rd working day of each month	R -	Achieved	N/A	N/A	N/A
					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 electronical monthy 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 electronical monthly consumer statements for active accounts with email addresses and cellphones (June, July and Aug)	03 electronical monthly consumer statements distributed for (June, July and Aug)	R -	Achieved	N/A	N/A	N/A
				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 Qaurterly 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 on the 30th of Sept 2026	R -	Achieved	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	**Issue**	**Strategic Object**	**Objective No.**	**Strategies**	**Baseline Inform**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Budget Source**		**First Quarter**	**Non Financial**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget**	**Remedial Action (Corrective**
		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 billing system.	R 400 000,00	R 400 000,00	N/A	1 Quarterly consumer accounts data updated on municipal billing system	1 Quarterly consumer of 18 accounts data updated on municipal billing system	R -	Achieved	N/A	N/A	N/A
					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	0,25	2 Bi-Annually Active Government accounts reconciled by 30 June 2027	2 Bi-Annually Government accounts reconciliations	R -	R -	N/A	N/A	N/A	N/A	**N/A**	N/A	N/A	N/A
					100% business accounts that are beyond 90 days were handed over for debt collection to debt collectors	Implementation of debt collection service for debt that is more than 90 days.	Number of Quarterly reports compiled on 100% business accounts that are beyond 90 days handed over for debt collection to debt collectors	4.1.8	0,25	04 Quartely 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 Quartely reports compiled on 100 business accounts that are beyond 90 days handed over for debt collection to debt collectors	R 51 702,62	**Achieved**	N/A	N/A	N/A
	Accounts with erors taking longer to identify and resolve	To achieve a clean audit by June 2027		Performance of monthly debtors, rates and investment reconcili	The Credit control and debt collection policy,Tariff Policy,P	Monthly reviewal of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.9	0,25	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation by June 2027	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation	R -	R -	N/A	Reviewed 3 monthly debtors,3 monthly invest	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly	N/A	Achieved	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		First Quarter	Non Financial	Financial Performance	Achieved/Not Achieved	Root Cause Reasons for Deviation	Reason for budget	Remedial Action (Corrective
				ations	roperty rates policy were reviewed										ments and 3 monthly rates reconciliation (June, July and Aug)	rates reconciliation for (June, July and Aug)					
	Outdated Policies	Annuall Review of sectional Policies by June 2027		Reviewing sectional policies	The Credit control and debt collection policy,Tariff Policy,Property rates policy were reviewed	Reviewal of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	4.1.10	0,25	03 Reviewed and adopted existing sectional policies (Credit control and debt,tariffs,property rates policy) by June 2027	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy,resolution extract	R -	R -	N/A	N/A	N/A	N/A	**N/A**	N/A	N/A	N/A
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 93 Reconciliations	Non-compliance with circular 93 requirement	Submission of circular 93 Reconciliations - General Valuation Roll Vs Financial Billing System	Number of submitted circular 93 quarterly Reconciliations report	4.1.11	0,25	4 Circular 93 reconciliation reports on General Valuation Roll & Financial Billing System submitted by 30 June 2027	04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System	R -	R -	N/A	Submitted 01 circular 93 reconciliations report (Q4 2025/26))	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs was submitted for Q4	R -	**Achieved**	N/A	N/A	N/A
				Promulgation 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	0,25	2 Promulgated 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	**N/A**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	**Issue**	**Strategic Object**	**Objective No.**	**Strategies**	**Baseline Inform**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Budget Source**		**First Quarter**	**Non Financial**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget**	**Remedial Action (Corrective**
				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	**N/A**	N/A	N/A	N/A
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2027	4.2	Enforcement of system descriptions and processes as per the Account payable policy	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) for Q1	R -	**Achieved**	N/A	N/A	N/A
	Datastrings that are submitted with incomplete information and month end procedures that are not perfomed 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)	Submitted 3 monthly datastrings LG Portal for (June, July and Aug)	R -	**Achieved**	N/A	N/A	N/A
	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 were done for (June, July and Aug)	R -	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		First Quarter)	Non Financial	Financial Performance	Achieved/Not Achieved	Root Cause Reasons for Deviation	Reason for budget	Remedial Action (Corrective
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, 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 reviewal of conditional grants, creditors , retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2.4	0,25	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 for (June, July and Aug)	R -	**Achieved**	N/A	N/A	N/A
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation	12 months monthly payroll recons (July to June)were prepared and signed	Monthly reviewal of payroll reconciliation by the 7th working day of each month	Number of monthly reviewd payroll reconciliations	4.2.5	0,25	12 Monthly Reviewed payroll reconciliation by June 2027	12 monthy payroll reconciliation	R -	R -	N/A	3 monthly reviewed payroll reconciliations (June, July and Aug)	3 monthly reviewed payroll reconciliations for(June, July and Aug)	R -	**Achieved**	N/A	N/A	N/A
	Outdated Policies	Annuall Review of sectional 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	**N/A**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	**Issue**	**Strategic Object**	**Objective No.**	**Strategies**	**Baseline Inform**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Budget Source**		**First Quarter**	**Non Financial**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget**	**Remedial Action (Corrective**
	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)	3 monthly OCPO Spending data has been submitted for (June, July and Aug)	R -	**Achieved**	N/A	N/A	N/A
Supply Chain Management	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027	4.3	By Monitoring and adherence to procurement plan	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitoring of the procurement plan.	4.3.1	0,25	12 monthly Reports on monitoring of the procurement plan Compiled by June 2027	Signed SCM reports reporting on procurement plan	R -	R -	N/A	3 SCM reports compiled on procurement plan (June, July and Aug)	3 SCM reports were compiled for (June, July and Aug)	R -	**Achieved**	N/A	N/A	N/A
	The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management Personnel by June 2027		Training of Supply Chain Management Personnel and communication of all updates on SCM matters	4 SCM Officials were trained on SCM modules by Munsoft	Training SCM officials on Munsoft	Number of trained SCM personnel	4.3.2	0,25	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	N/A	N/A	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	**Issue**	**Strategic Object**	**Objective No.**	**Strategies**	**Baseline Inform**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Budget Source**		**First Quarter**	**Non Financial**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget**	**Remedial Action (Corrective**
	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	0,25	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts(ravelling Agancies, Fixed Asset Register Contract , Debt Collection Contract ,Contract For Automated Metering, Insurance Contract and Stationery) by 30 June 2027	12 Monthly monitoring reports and 12 attendance registers for Travelling Agancies, 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 Agancies, Fixed Asset Register Contract , Debt Collection Contract , Contract for Automated Metering , Insurance Contract and Stationery contracts.(July, Aug, Sept)	3 monitoring meetings conducted on Travelling Agancies on (31 July , 31 August and 30 Sept 2026), Fixed Asset Register Contract (31 July,4 Sept and 29 Sept), Debt Collection Contract (30 Sep covering for Quarter) , Contract for Automated Meterin g(26 June,7 July and 25 Aug) , Insurance Contract (3 Aug,8 Sept and 30 Sept) and Stationery contracts (31 July and 21 Aug)	R -	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	**Issue**	**Strategic Object**	**Objective No.**	**Strategies**	**Baseline Inform**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Budget Source**		**First Quarter**	**Non Financial**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget**	**Remedial Action (Corrective**
	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% requisitions 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 (July, Aug, Sept)	N/A	**Achieved**	N/A	N/A	N/A
						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 evelaution committee(July, Aug and Sept)	100% appointment of bid evelaution committee(July, Aug and Sept)	N/A	**Achieved**	N/A	N/A	N/A
						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	N/A	**Achieved**	N/A	N/A	N/A
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3.7	0,25	12 Contract registers reviewed by June 2027	12 monthly reviewed contract registers	R -	R -	N/A	3 monthly contract registers reviewed (June, July and Aug)	3 monthly contract registers were reviewed for (June, July and aug)	R -	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	**Issue**	**Strategic Object**	**Objective No.**	**Strategies**	**Baseline Inform**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Budget Source**		**First Quarter**	**Non Financial**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget**	**Remedial Action (Corrective**
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies	Sectional policies that are reviewed annually	Reviewal and approval of existing sectional policies and adoption by council	Number of reviewed and approved sectional policies	4.3.8	0,25	04 Reviewed and Approved Supply Chain Management Policy, Contract Management Policy , Cost Containment Policy and Framework for Infrastructure Development Management Policy by June 2027	Reviewed and approved Supply Chain Management Policy, Contract Management Policy , Cost Containtment Policy and Framework for Infrastructure Development Management Policy,resolution extract	R -	R -	N/A	N/A	N/A	N/A	**N/A**	N/A	N/A	N/A
Assets and Stores Management	Financial statements with non-compliace with laws	To achieve a clean audit by June 2027	4,4	To have an accurate GRAP compliant 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 reconcilliations approved and reviewed	4.4.1	0,25	12 Reviewed and approved Assets reconciliations by 30 June 2027	12 monthly asset reconciliations	R -	R -	N/A	3 reviewed and approved fixed asset reconciliations.(June, July and Aug)	3 Asset register reconciliations were prepared, reviewed and approved for f(June, July and Aug)	R -	**Achieved**	N/A	N/A	N/A
					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	R 3 000 000,00	N/A	1 GRAP Compliant Asset Register reviewed and submitted to AG.	1 GRAP Compliant Asset Register reviewed and submitted to AG on 31 August 2026.	R 1 057 264,62	**Achieved**	N/A	N/A	N/A
				To perform asset and stores verifications to ensure that all assets recorded in the FAR do exist and are	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 quartely 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 verification was performed and the report on the verification conducted was reviewed and approve	R -	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																					
Sub-Re	Issue	Strategic Object	Objective No.	Strategies	Baseline Inform	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		First Quarter	Non Financial	Financial Performance	Achieved/Not Achieved	Root Cause Reasons for Deviation	Reason for budget	Remedial Action (Corrective
				valued accurately												d for the Q4 (2025/26)					
				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	**N/A**	N/A	N/A	N/A
				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 Reconcilliation 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 movements were recorded in the Asset module for June, July and August.	R-	**Achieved**	N/A	N/A	N/A
				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 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 Inventory reconciliations were performed ,reviewed and approved for (June,July and Aug)	R -	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	**Issue**	**Strategic Object**	**Objective No.**	**Strategies**	**Baseline Inform**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Budget Source**		**First Quarter**	**Non Financial**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget**	**Remedial Action (Corrective**
				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 Inventory Count was performed and an inventory count report was reviewed and approved for the (Q4 2025/26)	R -	**Achieved**	N/A	N/A	N/A
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 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	R 2 526 271,57	N/A	100% supply of requested stationery for municipal operations (July, Aug and Sept)	100% of requested stationery by the departments for municipal operations was supplied for (Jan, Feb and March)	R 301 424,67	**Achieved**	N/A	N/A	N/A
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 2025		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	**N/A**	N/A	N/A	N/A
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies		Reviewal 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	**N/A**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	**Issue**	**Strategic Object**	**Objective No.**	**Strategies**	**Baseline Inform**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Budget Source**		**First Quarter**	**Non Financial**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget**	**Remedial Action (Corrective**
Financial Reporting	Financial statements with non-compliace 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.	1 Credible and fully compliant 2025/26 Annual Financial statements were submited and Auditor General aknowledged the receipt.	R -	**Achieved**	Achieved	Achieved	Achieved
		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	R 6 218 503,24	N/A	N/A	N/A	N/A	**N/A**	N/A	N/A	N/A
				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 Reconcilation (June, July and Aug)	3 monthly bank reconciliations for (Dec, Jan and Feb) were reviewed.	R -	**Achieved**	N/A	N/A	N/A
		Adhere to compliance to Municipal budget and reporting requirements by		Preparation and submission of all in-year statutory reports which is section 71,52d and 72 of the MFMA	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)	3 s71 Report and 3 monthly FMG Reports for (June, July and Aug) were submitted.	R -	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	**Issue**	**Strategic Object**	**Objective No.**	**Strategies**	**Baseline Inform**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Budget Source**		**First Quarter**	**Non Financial**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget**	**Remedial Action (Corrective**
		June 2027		and FMG monthly and quarterly Reports	s52d reports submitted.	Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quartely 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 Quartely Reports	R -	R -	N/A	Submitted 1 Quartely and 1 FMG Report (Q4 2024/25)	1 s52d Report and 1 FMG Report (Q4) was submitted	R -	**Achieved**	N/A	N/A	N/A
					s72 reports submitted.	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0,25	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	N/A	**N/A**	N/A	N/A	N/A
					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	N/A	N/A	**N/A**	N/A	N/A	N/A
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4,6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets	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	N/A	**N/A**	N/A	N/A	N/A
					Publication of all budgets approved by council	Publication of approved budgets	Number of publicized approved budgets	4.6.2	0,25	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	N/A	**N/A**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury																				
Sub-Re	**Issue**	**Strategic Object**	**Objective No.**	**Strategies**	**Baseline Inform**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Budget Source**		**First Quarter**	**Non Financial**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget**	**Remedial Action (Corrective**
	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	**N/A**	N/A	N/A	N/A
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0,25	1 IDP and Budget policy reviewed and adopted by 30 June 2026	Reviewed policy,resolution extract	R -	R -	N/A	N/A	N/A	N/A	**N/A**	N/A	N/A	N/A

The report above shows the Budget and Treasury Office's targets for the quarter together with their achievement status. There is no target reported as not achieved for the quarter, the municipality's report will be included in the report for the quarter and presented separately by the PMS office

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela-Mandela - Table C1 Monthly Budget Statement Summary - M03 September

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	36 935	42 935	971	34 194	10 734	23 460	219%	42 935
Service charges	–	78 377	78 377	4 710	11 633	19 594	(7 961)	-41%	78 377
Investment revenue	–	40 977	40 977	3 262	9 065	10 244	(1 179)	-12%	40 977
Transfers and subsidies - Operational	–	359 774	360 104	2 339	149 958	90 026	59 932	0	360 104
Other own revenue	–	27 811	27 811	2 002	6 210	6 953	(743)	-11%	27 811
Total Revenue (excluding capital transfers and contributions)	**–**	**543 873**	**550 203**	**13 283**	**211 060**	**137 551**	**73 509**	**53%**	**550 203**
Employee costs	–	160 319	160 319	11 725	35 504	40 080	(4 576)	-11%	160 319
Remuneration of Councillors	–	32 625	32 625	2 420	7 259	8 156	(897)	-11%	32 625
Depreciation, amortisation and impairment	–	63 373	63 373	5 044	15 485	15 843	(358)	-2%	63 373
Interest, Dividends and Rent on Land	–	100	100	–	–	25	(25)	-100%	100
Inventory consumed and bulk purchases	–	73 123	73 023	6 185	15 436	18 256	(2 820)	-15%	73 023
Transfers and subsidies	–	5 635	5 155	–	–	1 289	(1 289)	-100%	5 155
Other expenditure	–	264 553	258 397	13 787	35 462	64 599	(29 137)	-45%	258 397
Total Expenditure	**–**	**599 727**	**592 991**	**39 161**	**109 146**	**148 248**	**(39 102)**	**-26%**	**592 991**
Surplus/(Deficit)	**–**	**(55 854)**	**(42 788)**	**(25 877)**	**101 914**	**(10 697)**	**112 611**	**-1053%**	**(42 788)**
Transfers and subsidies - capital (monetary allocations)	–	57 701	62 701	2 348	12 414	15 675	(3 261)	-21%	62 701
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**–**	**1 847**	**19 913**	**(23 530)**	**114 328**	**4 978**	**109 350**	**2196%**	**19 913**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**1 847**	**19 913**	**(23 530)**	**114 328**	**4 978**	**109 350**	**2196%**	**19 913**
Capital expenditure & funds sources									
Capital expenditure	**–**	**156 751**	**169 791**	**5 818**	**24 842**	**42 448**	**(17 606)**	**-41%**	**169 791**
Capital transfers recognised	–	50 175	54 523	2 042	10 837	13 631	(2 794)	-20%	54 523
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**106 576**	**115 269**	**3 776**	**14 005**	**28 817**	**(14 812)**	**-51%**	**115 269**
Total sources of capital funds	**–**	**156 751**	**169 791**	**5 818**	**24 842**	**42 448**	**(17 606)**	**-41%**	**169 791**
Financial position									
Total current assets	–	504 250	549 047		721 268				549 047
Total non current assets	–	1 070 153	1 083 194		1 079 643				1 083 194
Total current liabilities	–	113 272	113 974		66 669				113 974
Total non current liabilities	–	11 950	11 950		16 221				11 950
Community wealth/Equity	**–**	**1 449 181**	**1 506 317**		**1 718 021**				**1 506 317**
Cash flows									
Net cash from (used) operating	–	55 654	72 737	(22 142)	85 743	18 184	(67 559)	-372%	72 737
Net cash from (used) investing	–	(164 105)	(177 588)	(5 905)	(25 713)	(44 397)	(18 684)	42%	(177 588)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**–**	**354 796**	**397 394**	**562 186**	**562 186**	**476 032**	**(86 154)**	**-18%**	**397 305**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	6 814	5 751	34 003	5 249	3 077	3 742	3 207	106 677	168 521
Creditors Age Analysis									
Total Creditors	1 490	–	–	–	–	–	–	–	1 490

The table above shows a summary of the municipality's financial performance for the period ended 30 September 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) - M03 September

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**	**446 894**	**6 538**	**194 355**	**111 723**	82 632	74%	**446 894**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	440 564	446 894	6 538	194 355	111 723	82 632	74%	446 894
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**6 888**	**6 888**	**910**	**1 329**	**1 722**	(393)	-23%	**6 888**
Community and social services		–	4 085	4 085	704	881	1 021	(140)	-14%	4 085
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	2 803	2 803	206	448	701	(253)	-36%	2 803
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**60 626**	**65 626**	**2 487**	**13 400**	**16 406**	(3 006)	-18%	**65 626**
Planning and development		–	3 414	3 414	265	1 004	854	150	18%	3 414
Road transport		–	57 212	62 212	2 222	12 396	15 553	(3 157)	-20%	62 212
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	**93 496**	**93 496**	**5 696**	**14 389**	**23 374**	**(8 985)**	-38%	**93 496**
Energy sources		–	83 778	83 778	4 311	11 073	20 945	(9 872)	-47%	83 778
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	9 718	9 718	1 386	3 316	2 429	887	37%	9 718
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	**601 574**	**612 904**	**15 631**	**223 474**	**153 226**	**70 248**	**46%**	**612 904**
Expenditure - Functional										
Governance and administration		–	**234 524**	**234 524**	**17 271**	**49 779**	**58 631**	(8 852)	-15%	**234 524**
Executive and council		–	73 014	73 014	5 308	14 515	18 254	(3 739)	-20%	73 014
Finance and administration		–	154 754	154 754	11 642	34 452	38 688	(4 237)	-11%	154 754
Internal audit		–	6 756	6 756	321	812	1 689	(877)	-52%	6 756
Community and public safety		–	**56 432**	**56 912**	**3 263**	**8 367**	**14 228**	(5 861)	-41%	**56 912**
Community and social services		–	29 263	29 263	1 606	3 756	7 316	(3 560)	-49%	29 263
Sport and recreation		–	3 654	4 134	273	776	1 034	(258)	-25%	4 134
Public safety		–	21 475	21 475	1 285	3 542	5 369	(1 827)	-34%	21 475
Housing		–	2 040	2 040	98	293	510	(217)	-42%	2 040
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**149 359**	**142 622**	**8 643**	**26 351**	**35 656**	(9 305)	-26%	**142 622**
Planning and development		–	43 559	43 559	2 097	6 553	10 890	(4 336)	-40%	43 559
Road transport		–	102 614	95 878	6 329	19 190	23 970	(4 780)	-20%	95 878
Environmental protection		–	3 185	3 185	217	608	796	(188)	-24%	3 185
Trading services		–	**154 808**	**154 808**	**9 797**	**24 068**	**38 702**	**(14 634)**	-38%	**154 808**
Energy sources		–	107 357	107 357	6 695	17 201	26 839	(9 638)	-36%	107 357
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	47 451	47 451	3 102	6 867	11 863	(4 996)	-42%	47 451
Other		–	**4 604**	**4 124**	**187**	**581**	**1 031**	**(450)**	**-44%**	**4 124**
Total Expenditure - Functional	3	–	**599 727**	**592 991**	**39 161**	**109 146**	**148 248**	**(39 102)**	**-26%**	**592 991**
Surplus/ (Deficit) for the year		–	**1 847**	**19 913**	**(23 530)**	**114 328**	**4 978**	**109 350**	**21,9649381**	**19 913**

The table above shows the municipality's financial performance for the period ended 30 September 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) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity			72 474	72 474	4 337	10 492	18 119	(7 626)	-42%	72 474
Service charges - Waste management			5 902	5 902	373	1 140	1 476	(335)	-23%	5 902
Sale of Goods and Rendering of Services			498	498	17	89	124	(35)	-28%	498
Agency services			1 554	1 554	115	224	389	(165)	-42%	1 554
Interest			–	–	–	–	–	–		–
Interest earned from Receivables			3 499	3 499	333	917	875	42	5%	3 499
Interest from Current and Non Current Assets			40 977	40 977	3 262	9 065	10 244	(1 179)	-12%	40 977
Rental from Fixed Assets			6 272	6 272	483	1 532	1 568	(36)	-2%	6 272
Licence and permits			–	–	–	–	–	–		–
Special rating levies			–	–	–	–	–	–		–
Construction Contract Revenue			8 637	8 637	(244)	–	2 159			8 637
Development Charges			–	–	–	–	–			–
Operational Revenue			470	470	294	365	118	248	211%	470
Non-Exchange Revenue						–	–	–		–
Property rates			36 935	42 935	971	34 194	10 734	23 460	219%	42 935
Surcharges and Taxes			–	–	–	–	–	–		–
Fines, penalties and forfeits			375	375	2	20	94	(74)	-79%	375
Licence and permits			2 483	2 483	208	448	621	(173)	-28%	2 483
Transfers and subsidies - Operational			359 774	360 104	2 339	149 958	90 026	59 932	67%	360 104
Interest			4 023	4 023	794	2 140	1 006	1 134	113%	4 023
Gains on disposal of Fixed and Intangible Assets			–	–	–	474	–	474	#DIV/0!	–
Other Gains			–	–	–	–	–	–		–
Discontinued Operations			–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**–**	**543 873**	**550 203**	**13 283**	**211 060**	**137 551**	**73 509**	**53%**	**550 203**

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 R971 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 R4.3 million for the month and a year to date actual of the just over R10.4 million since this is the third month of the financial year. This is below the projection by about 42% (about R7.2 million) which may add up to R28 million (and improvement from the 49% and R35 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 R373 thousand which is less than the projection by 23%. An investigation in the past has indicated that a decrease is seen during the year which is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes when customers raise queries.

- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on

the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R3.2 million worth of interest on investments with a year-to-date actual that is below the projection by 11% which we hope will improve as the year progresses to supplement the municipality's funding capacity during the adjustment budget process.

- **Interest on outstanding debtors:** The municipality charges interest on debtors owing for more than 30 days at a rate of prime plus 2% as per the municipality's credit control and debt collection policy. This has yielded interest of R1.1 million for the period ended 30 September 2026 which is more than the amount projected for the period by 118%. 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 R2 thousand worth of revenue on these fines during the month of September 2026 with a year to date actual below the projection by 79%. 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 R483 thousand for the month which has pushed the actual performance to a level lower than the projection which may be as a result of other revised contracts, increments related to the contractual arrangements and operating lease smoothing.
- **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 R208 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 R2.3 million has been transferred to revenue for the period ended 30 September 2026 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R149 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 64% overall collection rate for the month ended 30 September 2026 which is about 27% less than what was recorded at the same period last year. However, we note a 96% collection rate on leasehold fees, 78% on electricity and 59% 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	SEPT	1st QUARTER	TOTAL
RATES					
billed	32 248 846,85	975 306,93	970 553,13	34 194 706,91	34 194 706,91
payment received	564 385,58	12 431 727,24	840 861,10	13 836 973,92	13 836 973,92
% of billing received	**2%**	**1275%**	**87%**	**40%**	**40%**
ELECTRICITY					
billed	1 314 916,72	3 768 147,67	3 337 537,53	8 420 601,92	8 420 601,92
payment received	192 642,44	1 841 832,30	2 617 787,95	4 652 262,69	4 652 262,69
% of billing received	**15%**	**49%**	**78%**	**55%**	**55%**
LEASEHOLD FEES					
billed	461 880,25	461 880,25	434 084,08	1 357 844,58	1 357 844,58
payment received	473 586,06	418 794,31	418 794,31	1 311 174,68	1 311 174,68
% of billing received	**103%**	**91%**	**96%**	**97%**	**97%**
VAT					
billed	323 613,21	691 696,42	622 505,24	1 637 814,87	1 637 814,87
payment received	203 028,81	380 880,61	115 458,18	699 367,60	699 367,60
% of billing received	**63%**	**55%**	**19%**	**43%**	**43%**
INTEREST					
billed	885 822,92	1 074 477,91	1 152 289,02	3 112 589,85	3 112 589,85
payment received	77 978,47	389 662,19	205 020,26	672 660,92	672 660,92
% of billing received	**9%**	**36%**	**18%**	**22%**	**22%**
REFUSE REMOVAL					
billed	380 624,00	381 281,00	378 413,00	1 140 318,00	1 140 318,00
payment received	285 792,94	317 300,51	222 504,51	825 597,96	825 597,96
% of billing received	**75%**	**83%**	**59%**	**72%**	**72%**
TOTAL INCOME					
billed	**35 615 703,95**	**7 352 790,18**	**6 895 382,00**	**49 863 876,13**	**49 863 876,13**
payment received	**1 797 414,30**	**15 780 197,16**	**4 420 426,31**	**21 998 037,77**	**21 998 037,77**
% of billing received	**5%**	**215%**	**64%**	**44%**	**44%**

SERVICE DESC	SETTLED RECEIPT AMOUNT	ADVANCE	CURRENT	CURRENT VAT	30 DAYS	30 DAYS VAT	60 DAYS	60 DAYS VAT	90 DAYS	90 DAYS VAT	120 DAYS	120 DAYS '	REST	REST VAT
VAT	87,22	0	0	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	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	152310,36	20029,53
RATES	12 721 044,20	-	3 526,06	-	386 388,87	-	72 383,40	-	34 064,98	-	31276,8	0	12193404,09	0
BASIC ELECTRICI	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 FINE	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	13003921,8	108035,46

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) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs			160 319	160 319	11 725	35 504	40 080	(4 576)	-11%	160 319
Remuneration of councillors			32 625	32 625	2 420	7 259	8 156	(897)	-11%	32 625
Bulk purchases - electricity			63 715	63 715	6 059	14 453	15 929	(1 476)	-9%	63 715
Inventory consumed			9 408	9 308	126	983	2 327	(1 344)	-58%	9 308
Debt impairment			7 566	7 566	–	–	1 892	(1 892)	-100%	7 566
Depreciation, amortisation and impairment			63 373	63 373	5 044	15 485	15 843	(358)	-2%	63 373
Interest, Dividends and Rent on Land			100	100	–	–	25	(25)	-100%	100
Contracted services			158 224	155 483	8 956	19 414	38 871	(19 457)	-50%	155 483
Transfers and subsidies			5 635	5 155	–	–	1 289	(1 289)	-100%	5 155
Irrecoverable debts written off			–	–	–	–	–	–		–
Operational costs			98 763	95 348	4 831	16 049	23 837	(7 788)	-33%	95 348
Disposal of Fixed and Intangible Assets			–	–	–	–	–	–		–
Other Losses			–	–	–	–	–	–		–
Total Expenditure		**–**	**599 727**	**592 991**	**39 161**	**109 146**	**148 248**	**(39 102)**	**-26%**	**592 991**

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 30 September 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 R6 million on electricity purchases for the period ended 30 September 2026 and a year to date actual of the same which is below the projected expenditure by 9%. This amount only relates to 7 days of September and 24 days of August as the billing by Eskom only takes place on the 10th day of each month.

- **Depreciation and asset impairment:** The depreciation run performed during the month has recorded expenditure of R5 million with a year to date actual below the projection by 2%. 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 R8.9 million worth of expenditure during the month. This is below the projected performance by 50% 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 33% 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) - M03 September

Vote Description R thousands	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
Revenue by Vote	1									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		–	230	560	19	554	140	414	295,7%	560
Vote 3 - Budget and Treasury Office		–	393 672	393 672	4 313	156 090	98 418	57 672	58,6%	393 672
Vote 4 - Community Services		–	18 161	18 161	2 296	4 646	4 540	106	2,3%	18 161
Vote 5 - Development Planning		–	47 062	53 062	2 226	37 790	13 266	24 525	184,9%	53 062
Vote 6 - Engineering Services		–	142 450	147 450	6 777	24 394	36 862	(12 468)	-33,8%	147 450
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**–**	**601 574**	**612 904**	**15 631**	**223 474**	**153 226**	**70 248**	**45,8%**	**612 904**

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 R6.7 million for the month with Budget and Treasury showing generation of over R4.3 million which may be attributable to the equitable share and interest received on investments as well as Development Planning and Community Services at over R2.2 million each.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela-Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote	1									
Vote 1 - Executive and Council		–	100 193	100 193	7 001	19 747	25 048	(5 301)	-21,2%	100 193
Vote 2 - Corporate Services		–	64 466	64 466	3 994	16 001	16 116	(116)	-0,7%	64 466
Vote 3 - Budget and Treasury Office		–	42 311	42 311	4 062	8 131	10 578	(2 447)	-23,1%	42 311
Vote 4 - Community Services		–	134 338	134 338	8 822	22 032	33 584	(11 552)	-34,4%	134 338
Vote 5 - Development Planning		–	41 404	41 404	1 629	4 973	10 351	(5 378)	-52,0%	41 404
Vote 6 - Engineering Services		–	217 016	210 280	13 652	38 262	52 570	(14 308)	-27,2%	210 280
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**–**	**599 727**	**592 991**	**39 161**	**109 146**	**148 248**	**(39 102)**	**-26,4%**	**592 991**
Surplus/ (Deficit) for the year	2	**–**	**1 847**	**19 913**	**(23 530)**	**114 328**	**4 978**	**109 350**	**2196,5%**	**19 913**

The table above shows the expenditure by municipal vote. The total expenditure for the month of September 2026 amounted to above R39.1 million with a year to date actual of R109 million which is below the overall projection by 26%.

h) Municipality's financial performance

EC443 Winnie Madikizela-Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity			72 474	72 474	4 337	10 492	18 119	(7 626)	-42%	72 474
Service charges - Water			–	–	–	–	–	–		–
Service charges - Waste Water Management			–	–	–	–	–	–		–
Service charges - Waste management			5 902	5 902	373	1 140	1 476	(335)	-23%	5 902
Sale of Goods and Rendering of Services			498	498	17	89	124	(35)	-28%	498
Agency services			1 554	1 554	115	224	389	(165)	-42%	1 554
Interest			–	–	–	–	–	–		–
Interest earned from Receivables			3 499	3 499	333	917	875	42	5%	3 499
Interest from Current and Non Current Assets			40 977	40 977	3 262	9 065	10 244	(1 179)	-12%	40 977
Dividends			–	–	–	–	–	–		–
Rent on Land			–	–	–	–	–	–		–
Rental from Fixed Assets			6 272	6 272	483	1 532	1 568	(36)	-2%	6 272
Licence and permits			–	–	–	–	–	–		–
Special rating levies			–	–	–	–	–	–		–
Construction Contract Revenue			8 637	8 637	(244)	–	2 159			8 637
Development Charges			–	–	–	–	–			–
Operational Revenue			470	470	294	365	118	248	211%	470
Non-Exchange Revenue						–	–	–		–
Property rates			36 935	42 935	971	34 194	10 734	23 460	219%	42 935
Surcharges and Taxes			–	–	–	–	–	–		–
Fines, penalties and forfeits			375	375	2	20	94	(74)	-79%	375
Licence and permits			2 483	2 483	208	448	621	(173)	-28%	2 483
Transfers and subsidies - Operational			359 774	360 104	2 339	149 958	90 026	59 932	67%	360 104
Interest			4 023	4 023	794	2 140	1 006	1 134	113%	4 023
Fuel Levy			–	–	–	–	–	–		–
Operational Revenue			–	–	–	–	–	–		–
Gains on disposal of Fixed and Intangible Assets			–	–	–	474	–	474	#DIV/0!	–
Other Gains			–	–	–	–	–	–		–
Discontinued Operations			–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**–**	**543 873**	**550 203**	**13 283**	**211 060**	**137 551**	**73 509**	**53%**	**550 203**
Expenditure By Type										
Employee related costs			160 319	160 319	11 725	35 504	40 080	(4 576)	-11%	160 319
Remuneration of councillors			32 625	32 625	2 420	7 259	8 156	(897)	-11%	32 625
Bulk purchases - electricity			63 715	63 715	6 059	14 453	15 929	(1 476)	-9%	63 715
Inventory consumed			9 408	9 308	126	983	2 327	(1 344)	-58%	9 308
Debt impairment			7 566	7 566	–	–	1 892	(1 892)	-100%	7 566
Depreciation, amortisation and impairment			63 373	63 373	5 044	15 485	15 843	(358)	-2%	63 373
Interest, Dividends and Rent on Land			100	100	–	–	25	(25)	-100%	100
Contracted services			158 224	155 483	8 956	19 414	38 871	(19 457)	-50%	155 483
Transfers and subsidies			5 635	5 155	–	–	1 289	(1 289)	-100%	5 155
Irrecoverable debts written off			–	–	–	–	–	–		–
Operational costs			98 763	95 348	4 831	16 049	23 837	(7 788)	-33%	95 348
Disposal of Fixed and Intangible Assets			–	–	–	–	–	–		–
Other Losses			–	–	–	–	–	–		–
Total Expenditure		**–**	**599 727**	**592 991**	**39 161**	**109 146**	**148 248**	**(39 102)**	**-26%**	**592 991**
Surplus/(Deficit)		**–**	**(55 854)**	**(42 788)**	**(25 877)**	**101 914**	**(10 697)**	**112 611**	**(0)**	**(42 788)**
Transfers and subsidies - capital (monetary allocations)			57 701	62 701	2 348	12 414	15 675	(3 261)	**(0)**	62 701
Transfers and subsidies - capital (in-kind)			–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**–**	**1 847**	**19 913**	**(23 530)**	**114 328**	**4 978**	**109 350**	**0**	**19 913**
Income Tax			–		–	–	–	–		–
Surplus/(Deficit) after income tax		**–**	**1 847**	**19 913**	**(23 530)**	**114 328**	**4 978**	**109 350**	**0**	**19 913**
Share of Surplus/Deficit attributable to Joint Venture			–		–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities			–		–	–	–	–		–
Surplus/(Deficit) attributable to municipality		**–**	**1 847**	**19 913**	**(23 530)**	**114 328**	**4 978**	109 350	0	**19 913**
Share of Surplus/Deficit attributable to Associate			–			–	–	–		–
Intercompany/Parent subsidiary transactions			–			–	–	–		–
Surplus/ (Deficit) for the year		**–**	**1 847**	**19 913**	**(23 530)**	**114 328**	**4 978**	**109 350**	**0**	**19 913**

The municipality has so far recorded a deficit of over R23 million for the period ended 30 September 2026 and a year to date surplus of R114.3 million. The continues to show that 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 - M03 September

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 new assets by Asset Class/Sub-class										
Infrastructure		–	**19 726**	**25 126**	**1 600**	**4 977**	**6 281**	1 304	**20,8%**	**25 126**
Roads Infrastructure		–	16 948	22 348	1 600	4 977	5 587	610	**10,9%**	22 348
Roads			8 687	9 739	1 397	3 441	2 435	(1 007)	**-41,3%**	9 739
Road Structures			8 261	12 609	202	1 536	3 152	1 616	**51,3%**	12 609
Electrical Infrastructure		–	2 778	2 778	–	–	695	695	**100,0%**	2 778
LV Networks			2 778	2 778	–	–	695	695	**100,0%**	2 778
Community Assets		–	**16 763**	**17 010**	**659**	**968**	**4 253**	**3 284**	**77,2%**	**17 010**
Community Facilities		–	4 870	5 117	449	758	1 279	521	**40,7%**	5 117
Halls			1 391	1 639	449	758	410	(348)	-85,0%	1 639
Markets			3 478	3 478	–	–	870	870	100,0%	3 478
Sport and Recreation Facilities		–	11 893	11 893	210	210	2 973	2 763	**92,9%**	11 893
Indoor Facilities			11 832	11 832	210	210	2 958	2 748	92,9%	11 832
Outdoor Facilities			62	62		–	15	15	100,0%	62
Heritage assets		–	1 043	1 043	–	–	261	261	100,0%	1 043
Works of Art			1 043	1 043		–	261	261	100,0%	1 043
Other assets		–	**40 000**	**40 000**	**1 673**	**9 004**	**10 000**	**996**	**10,0%**	**40 000**
Operational Buildings		–	40 000	40 000	1 673	9 004	10 000	996	**10,0%**	40 000
Manufacturing Plant			40 000	40 000	1 673	9 004	10 000	996	10,0%	40 000
Computer Equipment		–	**3 913**	**3 913**	**–**	**–**	**978**	**978**	100,0%	**3 913**
Computer Equipment			3 913	3 913		–	978	978	100,0%	3 913
Furniture and Office Equipment		–	**2 652**	**2 652**	**–**	**–**	**663**	**663**	100,0%	**2 652**
Furniture and Office Equipment			2 652	2 652		–	663	663	100,0%	2 652
Machinery and Equipment		–	**3 790**	**3 543**	**–**	**–**	**886**	**886**	100,0%	**3 543**
Machinery and Equipment			3 790	3 543		–	886	886	100,0%	3 543
Transport Assets		–	**7 030**	**7 030**	**–**	**–**	**1 758**	**1 758**	100,0%	**7 030**
Transport Assets			7 030	7 030		–	1 758	1 758	100,0%	7 030
Total Capital Expenditure on new assets	1	–	**94 918**	**100 318**	**3 932**	**14 949**	**25 079**	**10 130**	**40,4%**	**100 318**

EC443 Winnie Madikizela-Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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**	**42 094**	**434**	**7 185**	**10 523**	3 338	**31,7%**	**42 094**
Roads Infrastructure		–	39 711	42 094	434	7 185	10 523	3 338	**31,7%**	42 094
Roads			12 316	14 699	434	521	3 675	3 154	**85,8%**	14 699
Road Structures			27 395	27 395	–	6 665	6 849	184	**2,7%**	27 395
Other assets		–	**10 818**	**10 818**	**1 452**	**2 708**	**2 704**	**(3)**	**-0,1%**	10 818
Operational Buildings		–	10 818	10 818	1 452	2 708	2 704	(3)	**-0,1%**	10 818
Municipal Offices			10 818	10 818	1 452	2 708	2 704	(3)	-0,1%	10 818
Total Capital Expenditure on renewal of existing assets	1	–	**50 529**	**52 912**	**1 886**	**9 893**	**13 228**	**3 335**	25,2%	**52 912**

EC443 Winnie Madikizela-Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

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**	**16 562**	**–**	**–**	**4 141**	4 141	**100,0%**	**16 562**
Roads Infrastructure		–	8 696	13 954	–	–	3 488	3 488	**100,0%**	13 954
Roads			8 696	13 954	–	–	3 488	3 488	**100,0%**	13 954
Electrical Infrastructure		–	2 609	2 609	–	–	652	652	**100,0%**	2 609
LV Networks			2 609	2 609		–	652	652	**100,0%**	2 609
Total Capital Expenditure on upgrading of existing assets	1	–	**11 304**	**16 562**	**–**	**–**	**4 141**	**4 141**	**100,0%**	**16 562**

The above tables indicate that the municipality spent R5.8 million for the month from its capital budget for the period ended 30 September 2026. This is a regression from what was spent at the same time in the previous financial year which may be contributed by projects appointed for but delayed due to a number of issues ranging from community issues like the Stadium and contractor underperformance such as that reported at Matshezini bridge.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela-Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

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	1 043	–	–	261	(261)	-100%	1 043
Vote 2 - Corporate Services		–	9 085	9 085	–	–	2 271	(2 271)	-100%	9 085
Vote 3 - Budget and Treasury Office		–	261	261	–	–	65	(65)	-100%	261
Vote 4 - Community Services		–	13 341	13 341	–	–	3 335	(3 335)	-100%	13 341
Vote 5 - Development Planning		–	43 478	43 478	1 673	9 004	10 870	(1 866)	-17%	43 478
Vote 6 - Engineering Services		–	89 543	102 583	4 145	15 838	25 646	(9 807)	-38%	102 583
Total Capital single-year expenditure	4	–	156 751	169 791	5 818	24 842	42 448	**(17 606)**	**-41%**	169 791
Total Capital Expenditure		**–**	**156 751**	**169 791**	**5 818**	**24 842**	**42 448**	**(17 606)**	**-41%**	**169 791**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**10 389**	**10 389**	**–**	**–**	**2 597**	(2 597)	-100%	**10 389**
Executive and council			1 043	1 043		–	261	(261)	-100%	1 043
Finance and administration			9 346	9 346		–	2 336	(2 336)	-100%	9 346
Internal audit			–	–		–	–	–		–
Community and public safety		**–**	**23 107**	**23 107**	**659**	**968**	**5 777**	(4 809)	-83%	**23 107**
Community and social services			15 393	15 393	659	968	3 848	(2 880)	-75%	15 393
Sport and recreation			323	323	–	–	81	(81)	-100%	323
Public safety			7 391	7 391	–	–	1 848	(1 848)	-100%	7 391
Economic and environmental services		**–**	**112 433**	**125 474**	**5 159**	**23 874**	**31 369**	(7 495)	-24%	**125 474**
Planning and development			46 905	46 905	3 125	11 711	11 726	(15)	0%	46 905
Road transport			65 529	78 569	2 034	12 163	19 642	(7 480)	-38%	78 569
Environmental protection					–	–	–	–		–
Trading services		**–**	**10 821**	**10 821**	**–**	**–**	**2 705**	(2 705)	-100%	**10 821**
Energy sources			8 756	8 756	–	–	2 189	(2 189)	-100%	8 756
Waste management			2 065	2 065	–	–	516	(516)	-100%	2 065
Other			–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**–**	**156 751**	**169 791**	**5 818**	**24 842**	**42 448**	**(17 606)**	**-41%**	**169 791**
Funded by:										
National Government			49 795	54 143	2 042	10 837	13 536	(2 699)	-20%	54 143
Provincial Government			380	380	–	–	95	(95)	-100%	380
District Municipality			–	–		–	–	–		–
Transfers recognised - capital		**–**	**50 175**	**54 523**	**2 042**	**10 837**	**13 631**	**(2 794)**	**-20%**	**54 523**
Borrowing	6					–	–	–		–
Internally generated funds			106 576	115 269	3 776	14 005	28 817	(14 812)	-51%	115 269
Total Capital Funding		**–**	**156 751**	**169 791**	**5 818**	**24 842**	**42 448**	**(17 606)**	**-41%**	**169 791**

The above table indicate that the municipality spent R5.8 million from its capital budget for the period ended 30 September 2026 as indicated in the earlier paragraph. This is below both the projection and the performance recorded at the same time last year. A number of significant projects including the Mphuthumi Mafumbatha and Matshezini bridge are contributing to the under performance recorded.

c) Expenditure on Repairs and Maintenance

EC443 Winnie Madikizela-Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	**61 555**	**54 818**	**3 531**	**9 215**	**13 705**	4 490	**32,8%**	**54 818**
Roads Infrastructure		–	53 100	46 364	2 713	8 186	11 591	3 405	**29,4%**	46 364
Roads			539	539	13	13	135	121	**90,0%**	539
Road Structures			51 566	44 830	2 700	7 899	11 207	3 308	**29,5%**	44 830
Road Furniture			995	995	–	273	249	(24)	**-9,8%**	995
Storm water Infrastructure		–	1 452	1 452	–	–	363	363	**100,0%**	1 452
Drainage Collection			1 452	1 452		–	363	363	**100,0%**	1 452
Electrical Infrastructure		–	1 154	1 154	–	–	289	289	**100,0%**	1 154
LV Networks			1 154	1 154		–	289	289	**100,0%**	1 154
Solid Waste Infrastructure		–	5 848	5 848	818	1 029	1 462	433	**29,6%**	5 848
Landfill Sites			3 629	3 629	606	606	907	301	**33,2%**	3 629
Waste Drop-off Points			2 219	2 219	211	423	555	132	**23,8%**	2 219
Community Assets		–	**3 900**	**3 900**	**328**	**463**	**975**	**512**	**52,5%**	**3 900**
Community Facilities		–	3 900	3 900	328	463	975	512	**52,5%**	3 900
Halls			2 918	2 918	328	463	730	266	36,5%	2 918
Libraries			620	620	–	–	155	155	100,0%	620
Cemeteries/Crematoria			200	200	–	–	50	50	100,0%	200
Police				–	–	–	–	–		–
Purls			161	161	–	–	40	40	100,0%	161
Other assets		–	**1 569**	**1 569**	**1**	**20**	**392**	**372**	**94,9%**	**1 569**
Operational Buildings		–	1 569	1 569	1	20	392	372	**94,9%**	1 569
Municipal Offices			1 369	1 369	1	20	342	322	94,1%	1 369
Yards			200	200	–	–	50	50	100,0%	200
Intangible Assets		–	**210**	**210**	**–**	**–**	**53**	**53**	100,0%	**210**
Servitudes						–	–	–		–
Licences and Rights		–	210	210	–	–	53	53	**100,0%**	210
Computer Software and Applications			210	210		–	53	53	100,0%	210
Computer Equipment		–	**74**	**74**	**–**	**–**	**19**	**19**	100,0%	**74**
Computer Equipment			74	74		–	19	19	100,0%	74
Furniture and Office Equipment		–	**400**	**400**	**–**	**–**	**100**	**100**	100,0%	**400**
Furniture and Office Equipment			400	400		–	100	100	100,0%	400
Machinery and Equipment		–	**1 700**	**1 700**	**557**	**557**	**425**	**(132)**	-31,1%	**1 700**
Machinery and Equipment			1 700	1 700	557	557	425	(132)	-31,1%	1 700
Transport Assets		–	**6 302**	**6 302**	**296**	**525**	**1 576**	**1 050**	66,7%	**6 302**
Transport Assets			6 302	6 302	296	525	1 576	1 050	66,7%	6 302
Total Repairs and Maintenance Expenditure	1	–	**75 710**	**68 974**	**4 713**	**10 780**	**17 244**	**6 463**	**37,5%**	**68 974**

The table shows that the municipality spent R4.7 million on the maintenance of its assets and infrastructure during the month of September 2026 with a year to date actual below the projected spending by over 37.5% for the same period.

d) Capital Expenditure Trends

EC443 Winnie Madikizela-Mandela - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July		7 534	6 636	6 636	6 636	6 636	–		4%
August		12 798	12 388	12 388	19 024	19 024	0	0,0%	12%
September		10 833	11 502	5 818	24 842	30 526	5 684	18,6%	16%
October		16 386	17 783	–		48 309	–		
November		14 181	15 469	–		63 778	–		
December		16 775	18 493	–		82 271	–		
January		16 383	17 336	–		99 608	–		
February		12 758	13 921	–		113 529	–		
March		12 813	14 187	–		127 716	–		
April		7 302	9 129	–		136 845	–		
May		8 664	10 173	–		147 018	–		
June		20 325	22 773	–		169 791	–		
Total Capital expenditure	**–**	**156 751**	**169 791**	**24 842**					

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 - M03 September

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**	**42 532**	**3 615**	**11 090**	**10 633**	(457)	**-4,3%**	**42 532**
Roads Infrastructure		–	40 954	40 954	3 525	10 813	10 238	(574)	**-5,6%**	40 954
Roads			25 105	25 105	3 525	10 813	6 276	(4 537)	**-72,3%**	25 105
Road Structures			15 321	15 321	–	–	3 830	3 830	**100,0%**	15 321
Road Furniture			528	528	–	–	132	132	**100,0%**	528
Storm water Infrastructure		–	636	636	–	–	159	159	**100,0%**	636
Drainage Collection			239	239	–	–	60	60	**100,0%**	239
Storm water Conveyance			396	396	–	–	99	99	**100,0%**	396
Electrical Infrastructure		–	747	747	71	217	187	(30)	**-16,2%**	747
MV Substations			60	60	–	–	15	15	**100,0%**	60
MV Networks			505	505	67	205	126	(79)	**-62,2%**	505
LV Networks			182	182	4	12	45	33	**73,1%**	182
Solid Waste Infrastructure		–	195	195	20	60	49	(12)	**-23,8%**	195
Landfill Sites			195	195	20	60	49	(12)	**-23,8%**	195
Community Assets		–	**9 357**	**9 357**	**528**	**1 620**	**2 339**	**719**	**30,8%**	**9 357**
Community Facilities		–	6 388	6 388	528	1 620	1 597	(23)	**-1,4%**	6 388
Halls			4 678	4 678	514	1 576	1 170	(406)	-34,7%	4 678
Crèches			346	346	–	–	86	86	100,0%	346
Cemeteries/Crematoria			16	16	–	–	4	4	100,0%	16
Purls			1 155	1 155	0	1	289	288	99,5%	1 155
Public Ablution Facilities			123	123	–	–	31	31	100,0%	123
Markets			–	–	14	43	–	(43)	#DIV/0!	–
Stalls			70	70		–	17	17	100,0%	70
Sport and Recreation Facilities		–	2 969	2 969	–	–	742	742	**100,0%**	2 969
Outdoor Facilities			2 969	2 969	–	–	742	742	100,0%	2 969
Other assets		–	**3 864**	**3 864**	**262**	**804**	**966**	**162**	**16,8%**	**3 864**
Operational Buildings		–	3 849	3 849	262	804	962	158	**16,5%**	3 849
Municipal Offices			3 492	3 492	262	804	873	69	7,9%	3 492
Pay/Enquiry Points			4	4	–	–	1	1	100,0%	4
Yards			90	90	–	–	22	22	100,0%	90
Stores			135	135	–	–	34	34	100,0%	135
Training Centres			128	128	–	–	32	32	100,0%	128
Housing		–	15	15	–	–	4	4	**100,0%**	15
Staff Housing			–		–	–	–	–		–
Social Housing			15	15	–	–	4	4	100,0%	15
Intangible Assets		–	**177**	**177**	**14**	**44**	**44**	**1**	1,3%	**177**
Licences and Rights		–	177	177	14	44	44	1	**1,3%**	177
Computer Software and Applications			177	177	14	44	44	1	1,3%	177
Computer Equipment		–	**1 429**	**1 429**	**115**	**361**	**357**	**(4)**	-1,0%	**1 429**
Computer Equipment			1 429	1 429	115	361	357	(4)	-1,0%	1 429
Furniture and Office Equipment		–	**2 311**	**2 311**	**162**	**499**	**578**	**79**	13,6%	**2 311**
Furniture and Office Equipment			2 311	2 311	162	499	578	79	13,6%	2 311
Machinery and Equipment		–	**1 442**	**1 442**	**115**	**354**	**360**	**7**	1,9%	**1 442**
Machinery and Equipment			1 442	1 442	115	354	360	7	1,9%	1 442
Transport Assets		–	**2 262**	**2 262**	**231**	**714**	**565**	**(148)**	-26,2%	**2 262**
Transport Assets			2 262	2 262	231	714	565	(148)	-26,2%	2 262
Total Depreciation	1	–	**63 373**	**63 373**	**5 044**	**15 485**	**15 843**	**358**	**2,3%**	**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 indication 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	Government Printing Works	Maaa0090672	Request To Gazette Wmmlm Spatial Planning And Land Use	2026/09/18	1 008,78	Open
Core Function:Human Resources	Group Two Media Company	Maaa0943404	Request For Re-Advertisement Of Website Revamp And Maintenance For 3 Y	2026/10/01	1 998,70	Received
Core Function:Finance	Group Two Media Company	Maaa0943404	Request For Advertising Of The 1st Adjustment Budget For 2026/2027 On Newspaper	2026/10/01	1 998,70	Received
Core Function:Finance	Group Two Media Company	Maaa0943404	Advertising For 2nd Adjustment Budget For 2025/2026 To One Local News	2026/09/15	1 998,70	Received
Core Function:Corporate Wide Strategic P	Group Two Media Company	Maaa0943404	Request For Advertising Public Notice For Idp; Pms & Budget Process Pl In Two Local Newspapers	2026/09/08	1 998,70	Open
Non-Core Function:Population Development	Pondoland Times	Maaa0570434	Request For Re-Advert For Construction Of 5 Ablution Facilities And Refurblishment Of Dltc Building	2026/09/18	2 000,00	Received
Core Function:Corporate Wide Strategic P	Pondoland Times	Maaa0570434	Advert For Public Notice For Idp;Pms & Budget Process Plan In Two Loca Papers	2026/09/08	2 000,00	Received
					R13 003,58	

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	Songo Trading And Projects	Maaa1403418	Request For High Tea For Vip On The 29 Sept 2025 At The Civic Centre For Winnie Madikizela Mandela Commemorative Legacy Lecture	2026/09/30	4 500,00	Received
Core Function:Economic Development/Plann	Gees And Bulie's Trading And P	Maaa0491577	Request For Catering For 100 People Who Will Be Attending The Winnie M Mandela Commemoration Programme At Ludeke Area At Ward 4 On 23 Septemb	2026/09/22	9 000,00	Received
Non-Core Function:Population Development	Dagaya's Construction	Maaa0190065	Request Supply And Delivery Of Catering For 70 People For Advisory For Will Be Held At Civic Center On The 23 September 2026	2026/09/22	10 400,00	Received
Core Function:Finance	Chartered Institute Of Governm	Maaa0129791	Annual Conference Fees For Mr Zukulu	2026/09/18	10 565,00	Received
Core Function:Economic Development/Plann	Da Black Horse	Maaa0445987	Request For Catering For 72 People Attending For Two Days 36 On Each D Engagement Stakeholder Meeting	2026/09/11	11 160,00	Received
Core Function:Economic Development/Plann	South African Planning Institu	Maaa0080935	Payment For Conference Registration Fees For Thembalethu Nyembe	2026/09/18	11 500,00	Received
Core Function:Human Resources	Disaster Management Institute	Maaa0631888	Payment For Registration Fees For Mtshengu; Mhlelembana And Nyangana A Dmisa	2026/10/01	15 500,00	Received
Core Function:Police Forces Traffic And	Luyonde Tradings	Maaa1280396	Request For 100 Lunch For Community Safety Forum Meeting That Will Be 09 September 2026 At Old Council Chumber	2026/09/08	15 750,00	Received
Core Function:Solid Waste Removal	Zuko And Lizzys Trading	Maaa0425061	Request For Provission Of Catering For 200 Attendees For Waste Educati Programme & Registration Of Local Waste Pickers At Civic Centre In War 21 September 2026	2026/09/28	18 600,00	Received
Core Function:Human Resources	State Information Technology A	Maaa0146218	Payment For Conference Fees For Ziyanda Mshiywa	2026/09/18	20 000,03	Received
Core Function:Economic Development/Plann	South African Planning Institu	Maaa0080935	Payment For Registration For Ms. N. Mafumbatha Attending Planning Afri Conference 2026	2026/09/18	23 000,00	Received
Core Function:Solid Waste Removal	Phapha Zindela Holdings	Maaa0580062	Request For Hiring Of Tlb For 1 Day To Work In Ward 23&24 For 8 Hours	2026/09/22	23 100,00	Open
Core Function:Biodiversity And Landscape	Bzn Safety And Security Academ	Maaa0773067	Request For Supply And Delivery Of 2 Signboards (Chromadek); Size W:2.	2026/09/22	23 752,00	Open
Core Function:Mayor And Council	Asilondele Trading	Maaa0673600	Request Lunch For 200 People For The Idp Rep Forum To Be Held On The 1 At Mbizana Civic Centre	2026/09/22	24 000,00	Received
Core Function:Police Forces Traffic And	Vsukude	Maaa1438686	Request For 200 Vip Lunch For Community Safety Awareness Campaign Tha Will Be Held At Ward 23 On The 17 September 2026.	2026/09/22	25 400,00	Received
Core Function:Mayor And Council	Nkosiyabona Trading	Maaa1323318	Payment For Catering For Community Education Held On The 28/09/26 At Ntabendlovu Community Hall On The 28/09/26	2026/10/01	25 874,00	Received
Core Function:Mayor And Council	Black Butterfly Construction A	Maaa0953085	Request For Lunch Packs For 200 People Attending Support Functioning Forum To Be Held On The 11 September 2026 At Ebenezer Community Hall	2026/09/08	26 000,00	Received
Core Function:Marketing Customer Relati	Alfred Nzo Community Radio	Maaa0357722	Request For 3-Hour Live Community Radio Broadcast And Live Streaming For The Winnie Madikizela Mandela Legacy Commemoration On The 29 Septe At The Bizana Civic Centre	2026/09/30	29 880,00	Open
					327 981,03	

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.

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order Date	Value	Order Status
Core Function:Mayor And Council	Loytshinqo01	Maaa1443347	Payment For Support Of 3 Eledely Centres. Kitchen Tools	2026/10/02	105 000,00	Received
Libraries And Archives:Librararies And A	Songo Trading And Projects	Maaa1403418	Payment For Library Awareness Campaign. Catering	2026/10/02	109 950,00	Received
Core Function:Marketing Customer Relati	Myn Trading Enterprise	Maaa1361767	Payment For Customer Care Program	2026/10/01	124 850,00	Received
Core Function:Property Services	Black Dot Property Consultants	Maaa0170576	Payment For Market Valuation For Erf 3093 And Erf 3096	2026/09/30	160 741,25	Received
Core Function:Mayor And Council	Songo Trading And Projects	Maaa1403418	Payment For Soma 2026. Catering	2026/10/01	200 100,00	Received
					R700 641,25	

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 September 2026

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				Sept-26			
1	MYN 9612 Trading Enterprise	R 172 500,00	R 124 850,00	WMM-LM 04/08/26/01 CCP	Customer care programme	Tuesday, 08 September 2026	Municipal Manager
2	Songo Trading & Projects	R 220 000,00	R 207 050,00	WMM-LM 19/08/26/01 LAC	Library awareness campaign Q1	Tuesday, 22 September 2026	Community services
3	Konke Holdings and Projects	R 68 000,00	R 50 500,00	WMM-LM 21/08/26/01 WCU	Waste management programme- Weekly clean-ups	Monday, 28 September 2026	Community services
4	Ta Mora's Trading & Projects	R 210 000,00	R 143 000,00	WMM-LM 07/08/26/02 S&D IS	Supply and delivery of industrial shredder	Monday, 28 September 2026	Corporate Services
5	JNW Trading Enterprise	R 77 900,00	R 80 000,00	WMM-LM 21/08/26/03 EAC	Environmental awareness campaign arbor day celebrations	Tuesday, 29 September 2026	Community services
6	JNW Trading Enterprise	R 300 000,00	R 300 000,00	WMM-LM 27/08/26/02 GPT	Maintenance of garden power tools	Tuesday, 29 September 2026	Community services
TOTAL		**R 1 048 400,00**	**R 905 400,00**				

b) Tenders awarded during the month of September 2026

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	ODG	R 1 228 226,81	WMM -LM000103	Electrification of Msarhweni Electrification Phase 3	Friday, 18 September 2026	Engineering Office
2	LM Industries T/A Inguquko Development and Projects	R 650 000,00	WMM LM 31/07/26/01 RMP	Relocation of Migration Plam	Wednesday, 16 September 2026	Engineering Office
3	TPS Development Projects	R 928 000,00	WMM LM 03/08/24/03 UTE	Baseline Studies of Ext 5 Township Layout Plan	Wednesday, 16 September 2026	Engineering Office
4	ML Industries T/A Inguquko Development and Projects	R 700 000,00	WMM LM 31/07/26/03 RSB	Spartial Redefinition of Settlement Boundaries	Wednesday, 16 September 2026	Engineering Office
5	Eco South Partnership	R 748 707,50	WMM LM 03/08/26/02 RTL	Baseline Studies of Mixed-use Township Establishment	Wednesday, 16 September 2026	Engineering Office

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
6	Eco South Partnership	R 590 525,00	WMM LM 31/07/26/02 GIS	Maintenance and Upgrade of Municipal GIS Web Portal	Wednesday, 16 September 2026	Engineering Office
7	Maboka Boiketlo K JV	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
8	B B Logistics PTY LTD	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
9	Mabozela Trading and Enterprise	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
10	Masiqhame Trading 789	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
11	DTTP Holdings	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
12	Kara SA	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
13	Nomafusi JV JNW Trading	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
14	Senzakahle SA	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
15	Nomanesi Civils and Plant Hire	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
16	Umngazi Group	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
17	Stira Construction and Projects	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
18	Vitsha Trading	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
19	Pangwa Trading	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
20	Zumit Trading	Rates	WMM 000103	Panel of Service Providers for the Construction of Gravel Roads,Bridges and all Stormwater Related Works for a period of 18m	Friday, 25 September 2026	Engineering Office
21	Ziinzame Consulting Engineers	Rates	WMM LM 00099	Multiple Discipline Panel of Consultants for a period of 3 years	Friday, 25 September 2026	Engineering Office
22	Nikhwe Group	Rates	WMM LM 00099	Multiple Discipline Panel of Consultants for a period of 3 years	Friday, 25 September 2026	Engineering Office
23	Ubuhe Bempisi Consulting Engineers	Rates	WMM LM 00099	Multiple Discipline Panel of Consultants for a period of 3 years	Friday, 25 September 2026	Engineering Office
24	MI Consultants	Rates	WMM LM 00099	Multiple Discipline Panel of Consultants for a period of 3 years	Friday, 25 September 2026	Engineering Office
TOTAL		**R 4 845 459,31**				

c) Status of current tenders

Description 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 : Environmrental Services for 24 Months	WMM-LM 19/02/26/01 PPE	Ncumisa Xoko	31 August 2026	90	0	29 November 2026	Mziwethu Mtetandaba	Closed	Community Services	S. Morlock, B. Hlangabezo and S. Noqhamza	09 October 2026	39.00	Valid	51.00	Evaluation
Extension of Waste Management Services	WMM-LM 19/02/26/02 WMS	Ncumisa Xoko	31 August 2026	90	0	29 November 2026	Mziwethu Mtetandaba	Closed	Community Services	S. Morlock, B. Hlangabezo and S. Noqhamza	09 October 2026	39.00	Valid	51.00	Evaluation
Maintenance of Ward 03 Community Hall	WMM-LM 20/04/26/03 MWC	Lungelwa Mhlelembana	05 June 2026	90	0	03 September 2026	Mziwethu Mtetandaba	Closed	Community Services	M.Madikizela, S. Songca, M. Somi	09 October 2026	126.00	Expired	-36.00	Evaluation
Paving of Multi-Purpose Youth Centre Hall	WMM-LM 20/04/26/04 PWM	Lungelwa Mhlelembana	05 June 2026	90	0	03 September 2026	Mziwethu Mtetandaba	Closed	Community Services	M.Madikizela, S. Songca, M. Somi	09 October 2026	126.00	Expired	-36.00	Evaluation
Library Facilities Maintenance and Equipment	WMM-LM 17/04/26/01 LFM	Lungelwa Mhlelembana	05 June 2026	90	0	03 September 2026	Mziwethu Mtetandaba	Closed	Community Services	M.Madikizela, S. Songca, M. Somi	09 October 2026	126.00	Expired	-36.00	Evaluation
Construction of 05 Ablution Facilities and DLTC Building Refurbishment	WMM LM 00071	Viwe Nontanda	05 October 2026	90	0	03 January 2027	Mziwethu Mtetandaba	Closed	Community Services	M.Madikizela, J. Dlamini, S. Noqhamza	09 October 2026	4.00	Valid	86.00	Evaluation

Description 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
Conveyancing Services	WMM-LM 03/08/26/04 CVS	Zamabgengu Shange	27 August 2026	90	0	25 November 2026	Mziwethu Mtetandaba	Closed	Development Planning	B. Hlangabezo, N. Jokweni, N. Ngcunukana	09 October 2026	43.00	Valid	47.00	Evaluation
Procurement of Office Furniture (Corporate)	WMM -LM 18/03/26/01 OFC	Nobusi Mshweshwe	08 September 2026	90	0	07 December 2026	Luleka Mbhele	Closed	Corporate Services	Ngejane, Madikizela and Noqhamza	09 October 2026	31.00	Valid	59.00	Evaluation
Panel of Maintenance of Roads for the period of 18 Months - Part 2	WMM 000102	Viwe Nontanda	22 September 2026	90	0	21 December 2026	Mziwethu Mtetandaba	Closed	Engineering Services	Songca, Ngejane and Noqhamza	09 October 2026	17.00	Valid	73.00	Evaluation
Provision of Internal Audit Service (Co-source)	WMM-LM 03/08/26/01 SNG	Nwabisa Jokweni	28 September 2026	90	0	27 December 2026	Luleka Mbhele	Closed	Municipal Manager	N.Mgxiva, S.Noqhamza	09 October 2026	11.00	Valid	79.00	Evaluation
Supply and Delivery of Stationery For 12 Months	WMM LM 10/07/26/01 STA	Madodomzi Madikizela	07 August 2026	90	0	05 November 2026	Mziwethu Mtetandaba	Closed	Budget and Treasury	N. Ntlanga, N. Ngejane and S. Noqhamza	09 October 2026	63.00	Valid	27.00	Evaluation
Electrification of Zizityaneni Phase 3	WMM-LM 000 103 TCE RFQ	Nwabisa Jokweni	28 August 2026	90	0	26 November 2026	Mziwethu Mtetandaba	Closed	Engineering Services	N. Ngalonkulu, N. Xoko and M. Somi	09 October 2026	42.00	Valid	48.00	Re-Issued
maintenance of Municipal Main Building	WMM LM 000100MMB	Nwabisa Jokweni	05 October 2026	90	0	03 January 2027	Luleka Mbhele	Closed	Engineering Services	S. Songca, Z. Shange and S. Noqhamza	09 October 2026	4.00	Valid	86.00	Evaluation
Procurement of Laptops and Tracking Devices	WMM-LM 08/10/26/01 LTD	Not Yet Appointed	23 October 2026	90	0	21 January 2027	Not Yet Appointed	Advert	Corporate Services	Not yet appointed	09 October 2026	-14.00	Valid	104.00	Evaluation
Procurement of (ERP) Enterprise Resources Planning System	WMM-LM 08/10/26/02 ERP	Not Yet Appointed	29 October 2026	90	0	27 January 2027	Not Yet Appointed	Advert	Corporate Services	Not yet appointed	09 October 2026	-20.00	Valid	110.00	Evaluation

d) Deviations

No deviations were approved during the month.

e) Unauthorised, Irregular, Fruitless and Wasteful Expenditure

No expenditures identified during the period of reporting

11. Database utilisation

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

Specifications	Order No.	Order Date	Value	Order Status	Ward No.
Request for Re-advertisement of Website Revamp and Maintenance for 3 Y	038582	2026/10/01	1 998,70	OPEN	Kokstad
Request for advertising of the 1st Adjustment Budget for 2026/2027 on newspaper	038581	2026/10/01	1 998,70	OPEN	Kokstad
Advertising for 2nd adjustment budget for 2025/2026 to One local news	038513	2026/09/15	1 998,70	OPEN	Kokstad
Request for Advertising Public Notice for IDP; PMS & Budget Process Pl in Two Local Newspapers	038489	2026/09/08	1 998,70	OPEN	Kokstad
REQUEST FOR RE-ADVERT FOR CONSTRUCTION OF 5 ABLUTION FACILITIES AND REFURBLISHMENT OF DLTC BUILDING	038527	2026/09/18	2 000,00	OPEN	Ward 17
ADVERT FOR PUBLIC NOTICE FOR IDP;PMS & BUDGET PROCESS PLAN IN TWO LOCA PAPERS	038490	2026/09/08	2 000,00	OPEN	Ward 17
REQUEST FOR HIGH TEA FOR VIP ON THE 29 SEPT 2025 AT THE CIVIC CENTRE FOR WINNIE MADIKIZELA MANDELA COMMEMORATIVE LEGACY LECTURE	038561	2026/09/30	4 500,00	RECEIVED	Ward 13
REQUEST FOR CATERING FOR 100 PEOPLE WHO WILL BE ATTENDING THE WINNIE M MANDELA COMMEMORATION PROGRAMME AT LUDEKE AREA AT WARD 4 ON 23 SEPTEMB	038542	2026/09/22	9 000,00	RECEIVED	Ward 4
Request supply and delivery of catering for 70 people for Advisory For will be held at Civic Center on the 23 September 2026	038546	2026/09/22	10 400,00	RECEIVED	Ward 1
ANNUAL CONFERENCE FEES FOR MR ZUKULU	038520	2026/09/18	10 565,00	RECEIVED	Pretoria
REQUEST FOR CATERING FOR 72 PEOPLE ATTENDING FOR TWO DAYS 36 ON EACH D ENGAGEMENT STAKEHOLDER MEETING	038509	2026/09/11	11 160,00	RECEIVED	Ward 1
PAYMENT FOR CONFERENCE REGISTRATION FEES FOR THEMBALETHU NYEMBE	038525	2026/09/18	11 500,00	RECEIVED	Pretoria
PAYMENT FOR REGISTRATION FEES FOR MTSHENGU; MHLELEMBANA AND NYANGANA A DMISA	038579	2026/10/01	15 500,00	OPEN	Pretoria
REQUEST FOR 100 LUNCH FOR COMMUNITY SAFETY FORUM MEETING THAT WILL BE 09 SEPTEMBER 2026 AT OLD COUNCIL CHUMBER	038493	2026/09/08	15 750,00	RECEIVED	Ward 1
REQUEST FOR PROVISSION OF CATERING FOR 200 ATTENDEES FOR WASTE EDUCATI PROGRAMME & REGISTRATION OF LOCAL WASTE PICKERS AT CIVIC CENTRE IN WAR 21 SEPTEMBER 2026	038554	2026/09/28	18 600,00	OPEN	Ward 31
PAYMENT FOR CONFERENCE FEES FOR ZIYANDA MSHIYWA	038534	2026/09/18	20 000,03	RECEIVED	Pretoria
PAYMENT FOR REGISTRATION FOR Ms. N. MAFUMBATHA ATTENDING PLANNING AFRI CONFERENCE 2026	038522	2026/09/18	23 000,00	RECEIVED	Pretoria
REQUEST FOR HIRING OF TLB FOR 1 DAY TO WORK IN WARD 23&24 FOR 8 HOURS	038547	2026/09/22	23 100,00	OPEN	Ward 17
REQUEST FOR SUPPLY AND DELIVERY OF 2 SIGNBOARDS (CHROMADEK); SIZE W:2.	038545	2026/09/22	23 752,00	OPEN	Ward 1
REQUEST LUNCH FOR 200 PEOPLE FOR THE IDP REP FORUM TO BE HELD ON THE 1 AT MBIZANA CIVIC CENTRE	038535	2026/09/22	24 000,00	RECEIVED	Ward 31

Specifications	Order No.	Order Date	Value	Order Status	Ward No.
REQUEST FOR 200 VIP LUNCH FOR COMMUNITY SAFETY AWARENESS CAMPAIGN THA WILL BE HELD AT WARD 23 ON THE 17 SEPTEMBER 2026.	038537	2026/09/22	25 400,00	RECEIVED	Ward 23
PAYMENT FOR CATERING FOR COMMUNITY EDUCATION HELD ON THE 28/09/26 AT NTABENDLOVU COMMUNITY HALL ON THE 28/09/26	038568	2026/10/01	25 874,00	RECEIVED	Ward 12
REQUEST FOR LUNCH PACKS FOR 200 PEOPLE ATTENDING SUPPORT FUNCTIONING FORUM TO BE HELD ON THE 11 SEPTEMBER 2026 AT EBENEZER COMMUNITY HALL	038486	2026/09/08	26 000,00	RECEIVED	Ward 24
PAYMENT TO DRIVING LICENCE CARD ACCOUNT FOR THE MONTH OF AUGUST 2026	038514	2026/09/15	29 072,00	RECEIVED	Pretoria
REQUEST FOR 3-HOUR LIVE COMMUNITY RADIO BROADCAST AND LIVE STREAMING FOR THE WINNIE MADIKIZELA MANDELA LEGACY COMMEMORATION ON THE 29 SEPTE AT THE BIZANA CIVIC CENTRE	038558	2026/09/30	29 880,00	OPEN	Mt Ayliff
Request for Maintenance of Website	038533	2026/09/18	29 950,00	OPEN	Johannesburg
		Total	**398 997,83**		

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:

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
Not yet paid	N/A	unisa	R 20 510,00	Study Fees	Chief Financial Officer	Tuesday, 18 August 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Not yet paid	N/A	Government Printing Works	R 1 008,78	Gazette By Law	Chief Financial Officer	Thursday, 17 September 2026	Development Planning	Yes	Section 17 (c)	Sole Provider

Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Not yet paid	N/A	DMISA	R 15 500,00	Registration Fees	Chief Financial Officer	Wednesday, 30 September 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
TOTAL			R 68 622,56							

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 Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)	Categories of Contract
MBIZ LM ICT Due Deligent	Munsoft (PTY) LTD	Financial and Billing System	1826	Wednesday, 01 July 2020	Friday, 30 June 2028	Wednesday, 30 June 2027	R -	R 4 301 750,99	-R 27 014 277,43	valid	Long term Contract
MBIZ LM 0035 IFRA	Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	1095	Friday, 31 January 2020	Monday, 30 January 2023	Wednesday, 30 June 2027	R 5 300 000,00	R -	R 208 042,19	expired	Long term Contract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)	Categories of Contract
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 1 601 674,97	-R 28 601 628,62	valid	Long term Contract
MBIZ LM 0055 CON	Ziinzame 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 -	R 102 691,34	expired	Short Term Conctract
WMM-LM 27/10/21/01 PIS	Ndzila Investments	Provision of insurance Services for 36 Months	1095	Wednesday, 20 December 2023	Saturday, 19 December 2026	Thursday, 01 July 2027	R -	R 192 521,81	-R 6 110 069,00	valid	Short Term Conctract
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 85 356,00	-R 878 526,67	valid	Long term Contract
MBIZ LM 0055 CON	Ziinzame 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 -	R 629 188,85	expired	Long term Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resourses	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	Wednesday, 30 June 2027	R -	R -	-R 3 095 686,60	expired	Long term Contract
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, 01 January 2024	Sunday, 31 December 2028	Wednesday, 30 June 2027	R -	R 1 262,13	-R 7 021 660,87	valid	Long term Contract
WMM LM 00016 M TL 3Y	ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	1095	Thursday, 21 December 2023	Sunday, 20 December 2026	Wednesday, 30 June 2027	R -	R 314 160,13	-R 2 237 274,98	valid	Long term Contract
WMM LM 00012 BS	West Bank Limited	FNB-Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	Wednesday, 30 June 2027	R -	R -	-R 19 126 839,55	valid	Long term Contract
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 87 031,78	R 6 902 474,00	valid	Long term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	3 Year Turnkey Contract for Electricity Services	1095	Wednesday, 22 May 2024	Saturday, 22 May 2027	Wednesday, 30 June 2027	R -	R -	R -	valid	Long term Contract
WMM LM 00061 FAR	Lilitha Project Managers	GRAP Compliant Immovable Asset Register for 2023-26 Financial Years	1095	Monday, 27 May 2024	Thursday, 27 May 2027	Wednesday, 30 June 2027	R 5 526 582,57	R -	R 760 087,98	valid	Long term Contract
WMM LM 00051 PPE PS 36M	Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	Wednesday, 30 June 2027	R -	R -	-R 2 349	valid	Short Term Conctract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)	Categories of Contract
		Months							692,81		
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 274 099,05	-R 1 790 989,91	valid	Long term Contract
WMM LM 00053 W&OHP 36M	Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36 Months	1095	Wednesday, 05 June 2024	Saturday, 05 June 2027	Wednesday, 30 June 2027	R 2 481 050,00	R 111 300,00	R 1 732 058,14	valid	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Construction of Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	Wednesday, 30 June 2027	R 2 659 375,00	R -	R 62 387,48	expired	Short Term Conctract
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 -	R 558 074,85	expired	Short Term Conctract
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 69 080,00	-R 11 460 845,22	expired	Long term Contract
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 -	R 486 926,23	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Maintanance -Profeesional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	Wednesday, 30 June 2027	R 2 576 382,49	R -	R 251 192,04	expired	Short Term Conctract
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 -	R 80 304,18	expired	Short Term Conctract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Mhlabomnyama Via Makhalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	Wednesday, 30 June 2027	R 1 037 281,67	R -	R 405 782,12	expired	Short Term Conctract
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 -	valid	Long term Contract
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 -	valid	Long term Contract
WMM-LM 13/09/23/05 IVR	CrossCheck Information Bureau Pty Ltd	Indigent Register Data Managaement Verification for 36 Months	1095	Monday, 26 August 2024	Sunday, 26 September 2027	Wednesday, 30 June 2027	R 1 463 335,44	R -	R 727 102,15	valid	Long term Contract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)	Categories of Contract
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 160 741,25	-R 90 741,26	valid	Short Term Conctract
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 -	valid	Long term Contract
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 -	-R 450 854,44	valid	Long term Contract
WMM-LM 000101 PSS	Gijima KM Security Services	Provission of Security Sevices fro 36 Months	1095	Wednesday, 11 September 2024	Thursday, 09 December 2027	Wednesday, 30 June 2027	R -	R 3 374 463,21	-R 23 769 454,83	valid	Long term Contract
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 243 098,97	-R 4 743 745,27	valid	Long term Contract
WMM LM 000900 MS WMM LM	Aphiwe Qhamani Group Society (Pty)ltd	Maintenance of Solar in WMM LM Wards for 36 Months	1095	Tuesday, 28 January 2025	Friday, 28 January 2028	Wednesday, 30 June 2027	R -	R 1 129 291,59	-R 4 517 130,31	valid	Long term Contract
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 -	R 265 173,54	expired	Short Term Conctract
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 -	R 43 150,94	expired	Short Term Conctract
WMM LM 0062-RFQ	Vuyie Xolie Construction	Construction of Mqonjwana to Greenvile Access Road	182	Friday, 25 April 2025	Friday, 24 October 2025	Wednesday, 30 June 2027	R 8 799 921,71	R -	R 267 529,57	expired	Short Term Conctract
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 -	R 3 999 034,48	expired	Short Term Conctract
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 -	R 1 492 523,18	expired	Short Term Conctract
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 -	R 265 974,98	expired	Short Term Conctract
WMM-LM	Nikhwe Group	Rehabilitation and	730	Monday, 03	Wednesday,	Wednesday,	R	R	-R	valid	Long term

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)	Categories of Contract
22/10/24/02 EDS		Maintnance of EXT 3 Dumping Site		March 2025	03 March 2027	30 June 2027	-	654 504,40	4 853 780,40		Contract
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 -	R 506 471,39	expired	Short Term Conctract
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 -	expired	Long term Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Mqhokweni to Nokhathsile Access Road	182	Thursday, 29 May 2025	Thursday, 27 November 2025	Wednesday, 30 June 2027	R 1 590 000,00	R -	R 290 975,00	expired	Short Term Conctract
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 -	R 230 966,00	expired	Short Term Conctract
RFQ-FLOOD WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Consulitng 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 -	R 529 049,03	expired	Short Term Conctract
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 232 687,50	R 217 807,50	expired	Short Term Conctract
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 -	R 142 111,45	expired	Short Term Conctract
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 343 673,33	R 433 667,18	expired	Short Term Conctract
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 372 020,81	R 450 700,44	expired	Short Term Conctract
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 -	R 181 503,12	expired	Short Term Conctract
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 -	R 166 089,90	expired	Short Term Conctract
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 166 553,74	R 447 534,50	expired	Short Term Conctract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)	Categories of Contract
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 -	R 232 747,51	expired	Short Term Conctract
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 196 417,98	R 286 903,56	expired	Short Term Conctract
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 -	R 543 747,13	expired	Short Term Conctract
WMM-LM 0062 MIG ROADS	Mvumeza Trading Enterprise	Construction of Mthamvuna to Ndayingana via Mabheleni Access Road	182	Thursday, 13 March 2025	Tuesday, 16 September 2025	Wednesday, 30 June 2027	R 12 881 912,45	R -	R 2 986 732,85	expired	Short Term Conctract
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 -	R 280 290,00	expired	Short Term Conctract
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 -	R 0,01	expired	Short Term Conctract
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 164 565,00	R 331 944,18	expired	Long term Contract
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 -	-R 2 366 791,15	valid	Long term Contract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
WMM LM 00063-	Tsunami Civils	Maintenanace of Roads for a	547	Tuesday, 17	Wednesday,	Wednesday,	R	R	R	valid	Short Term

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Part 2		period of 18 Months-Part 2		June 2025	16 December 2026	30 June 2027	-	-	-		Conctract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
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 -	valid	Long term Contract
WMM -LM 00054 PA 36 M	T.Madyibi Attorneys	Povision of Legal Services for 3 years	1095	Tuesday, 20 May 2025	Friday, 19 May 2028	Wednesday, 30 June 2027	R -	R 11 926,65	-R 313 070,30	valid	Long term Contract
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 786 327,77	-R 4 287 486,89	valid	Long term Contract
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 -	R 1 329 649,89	expired	Short Term Conctract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)	Categories of Contract
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 2 064 545,27	R -	R 635 921,80	expired	Short Term Conctract
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 -	R 92 585,23	expired	Short Term Conctract
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 -	-R 587 764,69	valid	Long term Contract
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 -	valid	Short Term Conctract
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 -	valid	Short Term Conctract
WMM LM 25/03/22/01 MDP	Ziinzame 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 3 406 788,21	R 618 606,48	expired	Short Term Conctract
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 -	R 520 940,85	expired	Short Term Conctract
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 -	R 2 078 552,55	expired	Short Term Conctract
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 -	R 2 173 830,60	expired	Short Term Conctract
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 -	R 363 498,37	expired	Short Term Conctract
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 -	R 404 400,60	expired	Short Term Conctract
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 246 739,25	-R 2 339 690,25	expired	Short Term Conctract

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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 257 536,44	R 951 111,41	valid	Long term Contract
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 -	R 359 800,73	expired	Short Term Conctract
WMM LM 00054 PA 36 Part 2	KB Mabanga INC	Provission of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Friday, 22 September 2028	Wednesday, 30 June 2027	R -	R 1 070 306,26	-R 5 309 946,44	valid	Long term Contract
WMM LM 00054 PA 36 Part 2	Mfingwana Attorneys Inc	Provission of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Monday, 25 September 2028	Wednesday, 30 June 2027	R -	R -	R -	valid	Long term Contract
WMM LM 00054 PA 36 Part 2	Ximbi Ncolo Attorneys Inc	Provission of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	Wednesday, 30 June 2027	R -	R -	R -	valid	Long term Contract
WMM LM 18/09/24/01 CWS	The Mane's	Car Wash Services for 18 Months	547	Thursday, 04 September 2025	Friday, 05 March 2027	Wednesday, 30 June 2027	R -	R 27 820,00	-R 238 861,31	valid	Long term Contract
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 15 364,00	-R 111 872,00	valid	Long term Contract
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 -	valid	Long term Contract
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 -	valid	Long term Contract
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 -	valid	Long term Contract
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 -	valid	Long term Contract
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 211 200,00	-R 1 553 900,00	valid	Long term Contract
WMM LM 00067	Madstof	Upgrading of CBD Roads ,	365	Wednesday,	Thursday, 28	Wednesday,	R	R	R	valid	Short Term

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		Storm water and Sidewalks		28 January 2026	January 2027	30 June 2027	6 299 236,84	-	0,01		Conctract
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 819 354,87	R 4 342 460,38	expired	Short Term Conctract
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 -	R 368 446,28	valid	Short Term Conctract
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 459 080,00	R 9 328 497,83	valid	Long term Contract
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 1 178 395,75	-R 5 864 120,27	valid	Long term Contract
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 285 949,98	-R 2 811 061,59	valid	Long term Contract
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 -	R 5 009 285,00	valid	Long term Contract
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 426 677,07	R 2 512 493,48	valid	Short Term Conctract
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 370 744,28	R 1 834 130,83	valid	Short Term Conctract
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 -	R 4 250 883,86	valid	Short Term Conctract
RFQ-WMM LM 00062	Nase Construction	Rehabilitation of Mgwede Bridge and Access Road	365	Thursday, 09 April 2026	Tuesday, 13 April 2027	Wednesday, 30 June 2027	R 10 183 989,88	R -	R 4 568 745,84	valid	Short Term Conctract
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 -	R 601 830,08	expired	Short Term Conctract
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 -	R 716 259,11	valid	Short Term Conctract

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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 -	R 547 067,64	valid	Short Term Conctract
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 2 018 915,51	-R 1 372 204,21	valid	Short Term Conctract
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 241 500,00	R 2 611 221,51	valid	Short Term Conctract
RT46-2026	Afrirent (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 9 292 038,10	-R 9 292 038,10	valid	Long term Contract
RT46-2026	Bidvest Bank Limited	Fuel,Oil and toll	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Wednesday, 30 June 2027	R -	R 920 622,51	-R 920 622,51	valid	Long term Contract
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 -	valid	Long term Contract
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 -	valid	Long term Contract
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 -	valid	Long term Contract
RFQ WMM LM 00063 Maintanance of Roads	Mabozela Trading Enterprise	Maintanance of Phelephele Access Road	1826	Wednesday, 20 May 2026	Sunday, 25 May 2031	Wednesday, 30 June 2027	R 3 411 032,65	R 1 537 746,94	R 161 050,31	valid	Short Term Conctract
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 -	R 1 031 438,43	valid	Short Term Conctract
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 1 449 048,88	R 915 185,44	valid	Short Term Conctract
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 954 791,00	R 179 608,10	valid	Short Term Conctract

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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 -	R 706 790,00	expired	Short Term Conctract
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 -	R 1 214 993,46	expired	Short Term Conctract
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 5 489 376,88	R 37 835 654,12	valid	Short Term Conctract
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 -	R 33 599 332,61	valid	Short Term Conctract
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 819 334,03	R 1 136 038,81	valid	Short Term Conctract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Rehablitation 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 696 656,03	R 908 325,72	valid	Short Term Conctract
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 -	R 2 259 750,00	valid	Short Term Conctract
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 -	R 2 085 054,94	valid	Short Term Conctract
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 -	R 3 571 380,15	valid	Short Term Conctract
Civil Engineer in Multi-Discipline Panel of Consultants	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 75 893,24	R 158 676,13	valid	Short Term Conctract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)	Categories of Contract
26/27-mig Roads RFQ Cluster 2											
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Ziinzame Consulting Engineers	Rehablilitation 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 398 219,83	R 1 450 946,12	valid	Short Term Conctract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Ziinzame Consulting Engineers	Rehabilitation of Hlolweni Bridge and Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Wednesday, 30 June 2027	R 3 650 331,68	R 747 811,98	R 2 902 519,70	valid	Short Term Conctract
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 -	R 4 193 292,34	valid	Short Term Conctract
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 -	R 6 605 242,90	valid	Short Term Conctract
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 -	R 2 222 247,40	valid	Short Term Conctract
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 -	R 2 500 457,40	valid	Short Term Conctract
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 -	R 4 043 940,74	valid	Short Term Conctract
WMM LM 19/03/26/03 PTZ	Senzakahle SA T/A Ikhowa 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 515 997,00	-R 85 997,00	expired	Short Term Conctract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Expenditure To date 2026/27	Closing Balance 2026	Status (To Date)	Categories of Contract
RFQ WMM LM 0063 Maintenance of Roads 25/26	Mabozela Trading Enterprise	Maintanance of Galatyeni Access Road	60	Friday, 12 June 2026	Monday, 17 August 2026	Wednesday, 30 June 2027	R 2 110 895,44	R 3 495 305,92	-R 2 937 956,98	expired	Short Term Conctract
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 173 875,06	R 5 540 799,94	valid	Long term Contract
RFQ WMM LM 0063 Maintenance of Roads 25/26	Camlulo T/A Eyethu Projects and Plant Hire	Maintenance of Dlangezwe Access Road	60	Monday, 01 June 2026	Wednesday, 25 November 2026	Wednesday, 30 June 2027	R 3 061 853,80	R 903 227,25	R 1 624 250,30	valid	Short Term Conctract
WMMLM 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 -	R 599 934,30	valid	Short Term Conctract
WMM LM 02/10/25/01 MRF	Senzakahle SA T/A Ikhowa Division	Maintanance of Recreational Facilities for 36 Months	1095	Friday, 26 June 2026	Monday, 25 June 2029	Wednesday, 30 June 2027	R -	R 532 850,11	-R 1 011 092,11	valid	Short Term Conctract
WWM LM 00062-RFQ	Manyobo Group	Costruction of Ntsingizi to Mbenya Access Road	182	Friday, 24 July 2026	Friday, 22 January 2027	Thursday, 01 July 2027	R 8 186 523,40	R -	R 8 186 523,40	valid	Short Term Conctract
WWM LM 00062-RFQ	Mabozela Trading and Enterprise	Construction of Garhane Access Road	121	Friday, 24 July 2026	Sunday, 22 November 2026	Friday, 02 July 2027	R 8 692 368,18	R -	R 8 692 368,18	valid	Short Term Conctract
WWM LM 00062-RFQ	Nase Construction	Construction of Mbhatshe Bridge and Access Road	182	Friday, 24 July 2026	Friday, 22 January 2027	Saturday, 03 July 2027	R 7 548 099,09	R -	R 7 548 099,09	valid	Short Term Conctract
WMM-LM 25/03/26/01 LJG	The Mane's	Fencing of Librfary Jungle Gym	30	Thursday, 30 July 2026	Saturday, 29 August 2026	Sunday, 04 July 2027	R 397 810,00	R -	R 397 810,00	expired	Short Term Conctract
WMM LM 00070-SMR	JNW Trading Enterprise	Supply and Delivery of Social Relief Material	1095	Thursday, 30 July 2026	Sunday, 29 July 2029	Monday, 05 July 2027	R -	R -	R -	valid	Short Term Conctract
							429 173 915,83	**53 913 675,44**	**26 473 195,41**		

PART 2 – SUPPORTING DOCUMENTATION

1. 2025/26 Audit Progress

The municipality prepared and submited 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 and 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 of August 2026 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. Below is the summary of the activities covered by the end of the month:

Planning

- 10 RFIs received and responded to.
- No CoAF issued

Execution

- R27 RFIs received and responded to
- No CoAF issued yet

2. Disaster Management Adjustment Budget

After the Municipal Manager received the allocation letter for the Municipal Disaster Response Grant, a process began to commence the adjustment budget processes within 30 days as required by the MFMA when a municipality receives an allocation from another sphere of government.

The Office of the Municipal Manager, Engineering Services and the Budget and Treasury Office co-ordinated the process to adjust the budget and include the allocation and the project in the municipality's budget as well as identification of projects that should have been included in the current year budget as they were not completed by the end of the previous year and have to be completed.

The criteria utilized for compiling the adjustment budget was determined by the following factors:

- The adjustment budget must be compiled in compliance with the MFMA requirements as set out in Section 28 as specify in the body of the report. This relates to appropriations which have been received more than anticipated in the budget. It can also relate to unforeseen circumstances which can also be explained and motivated.
- The adjustment budget must be substantiated through alignment with the departmental SDBIP and Council approved IDP
- The original approved budget process and guidelines must be used to compile the 2026/2027 adjustment budget as it is not a new budget

Engineering Services was required to prioritize within their approved operating and capital budget allocations in accordance with guidelines provided by Budget and Treasury office to correct the errors indicated to avoid the budget being unfunded.

a) Revised Grants allocations

GRANTS RECONCILIATION ALLOCATIONS							
Reconciliation of Winnie Madikizela Mandela Local Municipality Allocations for 2026/2027 MTREF							
	Revised 2025/26	Change	2026/27	2026/27 Additional Allocation	2026/27 Revised Allocations	2027/28	2028/29
National Allocations							
Operational	**388 426 250,00**	**- 20 184 350,00**	**368 241 900,00**	**-**	**368 241 900,00**	**368 411 250,00**	**394 803 300,00**
Equitable Share	357 855 000,00	- 7 803 000,00	350 052 000,00	-	350 052 000,00	346 992 000,00	372 471 000,00
Financial Management Grant	2 100 000,00	200 000,00	2 300 000,00	-	2 300 000,00	2 400 000,00	2 500 000,00
Expanded Public Works Programme	3 111 000,00	- 167 000,00	2 944 000,00	-	2 944 000,00	-	-
Municipal Infrastructure Grant 5%	3 352 250,00	- 338 350,00	3 013 900,00	-	3 013 900,00	3 341 250,00	3 445 300,00
Neighbourhood Development Partnership Grant	-	-	-	-	-	-	-
Intergrated National Electrification	22 008 000,00	- 12 076 000,00	9 932 000,00	-	9 932 000,00	15 678 000,00	16 387 000,00
Disaster Relief Grant	-	-	-	-	-	-	-
Capital	**84 592 749,00**	**- 27 328 649,00**	**57 264 100,00**	**5 000 000,00**	**62 264 100,00**	**63 483 750,00**	**65 460 700,00**
Municipal Infrastructure Grant	63 692 750,00	- 6 428 650,00	57 264 100,00	-	57 264 100,00	63 483 750,00	65 460 700,00
Intergrated National Electrification	-	-	-	-	-	-	-
Municipal Disaster Response Grant	20 899 999,00	- 20 899 999,00	-	5 000 000,00	5 000 000,00	-	-
Provincial Allocations							
Operational	**1 645 895,00**	**- 470 895,00**	**1 175 000,00**	**-**	**1 175 000,00**	**1 175 000,00**	**1 228 000,00**
Library Grant	1 445 895,00	- 270 895,00	1 175 000,00	-	1 175 000,00	1 175 000,00	1 228 000,00
Greenest Municipality Grant	200 000,00	- 200 000,00	-	-	-	-	-
District Allocations							
Operational	**150 000,00**	**- 150 000,00**	**-**	**-**	**-**	**-**	**-**
IDP Grant Assistance	150 000,00	- 150 000,00	0	0	0	0	0
TOTAL ALLOCATIONS	**474 814 894,00**	**- 48 133 894,00**	**426 681 000,00**	**5 000 000,00**	**431 681 000,00**	**433 070 000,00**	**461 492 000,00**

The table above shows the reported change in the Municipal Disaster Response Grant which had no allocation at the start of the year and allocation has since been approved and communicated to the municipality in September 2026.

b) Funding Shortfalls noted

The adjustments indicated on the report are based on available funding and some based on the maximum allowable limits for variations on infrastructure projects of 20%. This means that there are projects where more funds may still be required to in the next budget adjustment and some may require the additional work to be done through another phase requiring new procurement processes. Below is the summary of the affected projects and their related possible shortfalls:

- Rehabilitation of Thaleni Bridge and Access Road – R 8 000 000.00 required in addition to the R5 000 000 allocation included in this report
- Resurfacing of Ntlenzi to Mcetheni Access Road – R 4 500 000.00 above the maximum allowed variation of 20% for construction projects

The adjustment budget was presented to the council and approved on 30 September 2026. After approval by council, the budget was submitted to Treasury, published on local newspapers and made available to all parties interested

3. Implementation of the Finance Management Internship Programme

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

a) Number of interns, which is 5 at all times

b) The minimum requirements for recruitment of the interns

c) The recruitment process to be followed

d) The duration of the programme

e) The remuneration structure and limits

f) The reporting requirements

g) The structure of the programme

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 have taken longer than anticipated and the results were confirmed with the successful candidate expected to commence duties on 1 October 2026.

4. Councillor and Staff Benefits

EC443 Winnie Madikizela-Mandela - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary			17 358	17 358	1 308	3 925	4 339	(415)	-10%	17 358
Cell phone Allowance			3 695	3 695	251	752	924	(172)	-19%	3 695
Office-bearer Allowance			1 446	1 446	108	325	362	(36)	-10%	1 446
Out of pocket Expenses			–	–		–	–	–		–
Travelling Allowance			7 232	7 232	535	1 606	1 808	(202)	-11%	7 232
Use of Personal Facilities				–		–	–	–		–
Total Allowances and Service Related Benefits		-	**29 732**	**29 732**	**2 203**	**6 608**	**7 433**	**(825)**	-11%	**29 732**
Social Contributions										
Medial Aid Benefits			1 446	1 446	108	325	362	(36)	-10%	1 446
Pension Fund Contributions			1 446	1 446	108	325	362	(36)	-10%	1 446
Total Social Contributions		-	**2 893**	**2 893**	**217**	**651**	**723**	**(73)**	-10%	**2 893**
Total Councillors		-	**32 625**	**32 625**	**2 420**	**7 259**	**8 156**	**(897)**	-11%	**32 625**
% increase	4									
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary			7 820	7 820	602	1 937	1 955	(18)	-1%	7 820
Bonuses			611	611	24	103	153	(50)	-33%	611
Allowance								–		
Accommodation, Travel and Incidental			–	–		–	–	–		–
Cellular and Telephone	3		180	180	13	40	45	(5)	-11%	180
Housing Benefits	3		583	583	54	162	146	16	11%	583
Non-pensionable			–	–		–	–	–		–
Travel or Motor Vehicle	3		2 471	2 471	183	599	618	(18)	-3%	2 471
Voluntary Work			–	–	–	–	–			–
Total Allowance		-	**3 234**	**3 234**	**249**	**801**	**808**	**(7)**	-1%	**3 234**
Total Service Related Benefits		-	**-**	**-**	**-**	**-**	**-**	**–**		**-**
Total Salaries and Allowances		-	**11 665**	**11 665**	**875**	**2 841**	**2 916**	**(75)**	-3%	**11 665**
Social Contributions										
Medical			428	428	40	120	107	13	12%	428
Pension			257	257	23	69	64	5	7%	257
Unemployment Insurance			13	13	1	3	3	0	0%	13
Total Social Contributions		-	**698**	**698**	**64**	**192**	**175**	**17**	10%	**698**
Sub Total - Senior Managers of Municipality		-	**12 363**	**12 363**	**938**	**3 033**	**3 091**	**(58)**	-2%	**12 363**
% increase	4									
Other Municipal Staff										
Salaries and Allowances										
Basic Salary			91 618	91 618	7 233	21 833	22 905	(1 071)	-5%	91 618
Bonuses			–	–		–	–	–		–
Allowance										
Accommodation, Travel and Incidental			–	–		–	–	–		–
Cellular and Telephone	3		2 001	2 001	113	336	500	(164)	-33%	2 001
Housing Benefits	3		4 822	4 822	389	1 167	1 206	(39)	-3%	4 822
Non-pensionable			–	–		–	–	–		–
Travel or Motor Vehicle	3		10 046	10 046	754	2 342	2 512	(170)	-7%	10 046
Voluntary Work			–	–	–	–	–	–		–
Total Allowance		-	**16 870**	**16 870**	**1 256**	**3 845**	**4 217**	**(373)**	-9%	**16 870**
Service Related Benefits										
Acting	3		–	–		–	–	–		–
Bonus	3		7 080	7 080	80	180	1 770	(1 590)	-90%	7 080
Leave Pay	3		2 000	2 000	–	–	500	(500)	-100%	2 000
Overtime			4 232	4 232	178	411	1 058	(647)	-61%	4 232
Standby Allowance	3		1 726	1 726	145	434	432	2	1%	1 726
Uniform/Special/Protective Clothing	3		45	45	–	50	11	39	344%	45
Total Service Related Benefits		-	**15 084**	**15 084**	**402**	**1 075**	**3 771**	**(2 696)**	-72%	**15 084**
Total Salaries and Allowances		-	**123 572**	**123 572**	**8 890**	**26 752**	**30 893**	**(4 141)**	-13%	**123 572**
Social Contributions										
Bargaining Council			45	45	4	11	11	(1)	-5%	45
Medical			8 978	8 978	672	2 025	2 245	(219)	-10%	8 978
Pension			14 721	14 721	1 172	3 537	3 680	(143)	-4%	14 721
Unemployment Insurance			639	639	48	146	160	(14)	-9%	639
Total Social Contributions		-	**24 383**	**24 383**	**1 896**	**5 719**	**6 096**	**(377)**	-6%	**24 383**
Post-retirement Benefit	6									
Total Post-retirement Benefit		-	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Costs Capitalised to PPE						–	–	–		–
Sub Total - Other Municipal Staff		-	**147 955**	**147 955**	**10 786**	**32 471**	**36 989**	**(4 518)**		**147 955**
% increase	4									
Total Parent Municipality		-	**192 943**	**192 943**	**14 144**	**42 763**	**48 236**	**(5 473)**	-11%	**192 943**
TOTAL SALARY, ALLOWANCES & BENEFITS		-	**192 943**	**192 943**	**14 144**	**42 763**	**48 236**	**(5 473)**		**192 943**
% increase	4									
TOTAL MANAGERS AND STAFF	5,7	-	**160 319**	**160 319**	**11 725**	**35 504**	**40 080**	**(4 576)**		**160 319**

5. Councillor and Senior Management Remuneration

EC443 Winnie Madikizela-Mandela - Supporting Schedule SC23 Monthly Budget Statement - Summary salaries, allowances and benefits(Councillors, Senior Managers and Board Members of Entities) - M03 September

Disclosure of Salaries, Allowances & Benefits 1. R thousands	Ref	Budget Year 2026/27					
		Salary	Contributions	Allowances	Service Related Benefits	Bonuses	Total Package
Councillors	3						
Speaker	4	42 012	7 002	24 923	–		73 936
Chief Whip		39 404	6 567	23 619	–		69 590
Executive Mayor/Mayor		52 514	8 752	30 174	–		91 441
Deputy Executive Mayor/Deputy Mayor		–	–	–	–		–
Executive Committee/Mayoral Committee		327 034	54 506	206 604	–		588 144
Total for all other councillors		847 292	140 062	609 109	–		1 596 463
Section 79 committee chairperson		–	–	–	–		–
Total Councillors	8	**1 308 256**	**216 889**	**894 429**	**–**	**–**	**2 419 574**
Senior Managers of the Municipality	5						
Municipal Manager (MM)		134 141	14 210	52 619	–	10 024	210 993
Chief Finance Officer		114 670	177	72 833	–	–	187 681
Senior Manager - Engineering		–	177	–	–	–	177
Senior Manager - Corporate Services		128 612	15 009	44 059	–	–	187 681
Senior Manager - Community Services		110 420	21 115	33 898	–	13 670	179 102
Senior Manager - Development Planning		113 780	13 229	45 839	–	–	172 848
Total Senior Managers of the Municipality	8,10	**601 624**	**63 917**	**249 248**	**–**	**23 693**	**938 482**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**1 909 880**	**280 806**	**1 143 677**	**–**	**23 693**	**3 358 056**

6. Monthly Cash flows

EC443 Winnie Madikizela-Mandela - Supporting Table SC30 Monthly Budget Statement - Actuals Monthly Cashflows (All) - M03 September

Description	Ref	Budget Year 2026/27												2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source																
Property rates		577	12 408	650	3 381	3 381	3 381	3 381	3 381	3 381	3 381	3 381	3 381	30 425	27 719	28 411
Service charges - Electricity revenue		613	3 156	3 951	6 388	6 388	6 388	6 388	6 388	6 388	6 388	6 388	6 388	57 489	58 716	59 944
Service charges - Water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Mangement		378	519	231	678	678	678	678	678	678	678	678	678	6 103	6 256	6 414
					–	–	–	–	–	–	–	–	–			
Rental of facilities and equipment		598	572	538	697	697	697	697	697	697	697	697	697	6 272	6 434	6 728
Interest earned - external investments		2 711	3 182	3 262	4 553	4 553	4 553	4 553	4 553	4 553	4 553	4 553	4 553	40 977	42 329	43 683
Interest earned - outstanding debtors		39	245	191	297	297	297	297	297	297	297	297	297	2 669	2 757	2 845
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		24	19	6	42	42	42	42	42	42	42	42	42	375	578	596
Licences and permits		1	24	3	276	276	276	276	276	276	276	276	276	2 486	2 568	2 651
Agency services		891	824	1 067	173	173	173	173	173	173	173	173	173	1 554	2 000	2 064
Transfers and Subsidies - Operational		27	150 998	5 907	40 012	40 012	40 012	40 012	40 012	40 012	40 012	40 012	40 012	360 104	353 496	379 203
Other revenue		5	52	182	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	9 364	14 385	15 025
Cash Receipts by Source		**5 866**	**171 999**	**15 987**	**57 535**	**57 535**	**57 535**	**57 535**	**57 535**	**57 535**	**57 535**	**57 535**	**57 535**	**517 819**	**517 237**	**547 565**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	21 056	(3 014)	7 072	4 008	7 444	5 726	4 581	12 813	–	–	–	62 701	63 935	65 927
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)														–	–	–
Proceeds on Disposal of Fixed and Intangible Assets														–	–	–
Short term loans														–	–	–
Borrowing long term/refinancing														–	–	–
Increase (decrease) in consumer deposits														–	–	–
VAT Control (receipts)		–	–	–	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	3 042	57 790	48 320	47 529
Decrease (increase) in non-current receivables		–	–	–										–	–	–
Decrease (increase) in non-current investments		–	–	–										–	–	–
Insurance Refund - Capital		–	–	–	200	–	–	–	–	–	–	–	–	200	206	213
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–										–	–	–
Total Cash Receipts by Source		**5 866**	**193 055**	**12 973**	**67 649**	**64 585**	**68 021**	**66 303**	**65 158**	**73 390**	**60 577**	**60 577**	**60 577**	**638 510**	**629 698**	**661 233**
Cash Payments by Type													–			
Employee related costs		(13 451)	(13 764)	(13 653)	(18 008)	(18 008)	(18 008)	(18 008)	(18 008)	(18 008)	(18 008)	(18 008)	(18 008)	(162 073)	(170 267)	(178 115)
Remuneration of councillors		(1 569)	(1 553)	(1 562)	(3 625)	(3 625)	(3 625)	(3 625)	(3 625)	(3 625)	(3 625)	(3 625)	(3 625)	(32 625)	(33 701)	(34 780)
Finance Charges		–	–	–	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(100)	(103)	(107)
Bulk purchases - Electricity		(6 404)	(8 158)	(6 968)	(8 141)	(8 141)	(8 141)	(8 141)	(8 141)	(8 141)	(8 141)	(8 141)	(8 141)	(73 272)	(79 029)	(82 294)
Acquisitions - water & other inventory		–	(770)	(307)	(1 147)	(1 147)	(1 147)	(1 147)	(1 147)	(1 147)	(1 147)	(1 147)	(1 147)	(10 323)	(10 003)	(10 323)
					–	–	–	–	–	–	–	–	–			
Contracted services		(2 105)	(6 941)	(4 664)	(19 806)	(19 806)	(19 806)	(19 806)	(19 806)	(19 806)	(19 806)	(19 806)	(19 806)	(178 253)	(138 428)	(119 432)
Transfers and subsidies - other municipalities		–	–		–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–		–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		(24 365)	(11 955)	(7 960)	(12 103)	(12 103)	(12 103)	(12 103)	(12 103)	(12 103)	(12 103)	(12 103)	(12 103)	(108 927)	(112 610)	(112 631)
Cash Payments by Type		**(47 894)**	**(43 141)**	**(35 115)**	**(62 841)**	**(62 841)**	**(62 841)**	**(62 841)**	**(62 841)**	**(62 841)**	**(62 841)**	**(62 841)**	**(62 841)**	**(565 573)**	**(544 142)**	**(537 681)**
Other Cash Flows/Payments by Type																
Capital assets		(7 146)	(12 661)	(5 905)	(18 831)	(16 239)	(19 558)	(18 504)	(14 602)	(14 850)	(10 568)	(10 949)	(23 301)	(177 788)	(134 910)	141 547
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–	–			
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**(55 040)**	**(55 803)**	**(41 020)**	**(81 672)**	**(79 080)**	**(82 399)**	**(81 346)**	**(77 444)**	**(77 692)**	**(73 409)**	**(73 790)**	**(86 142)**	**(743 361)**	**(679 052)**	**(396 134)**
NET INCREASE/(DECREASE) IN CASH HELD		**(49 174)**	**137 252**	**(28 048)**	**(14 024)**	**(14 495)**	**(14 378)**	**(15 042)**	**(12 285)**	**(4 302)**	**(12 832)**	**(13 213)**	**(25 565)**	**(104 851)**	**(49 354)**	**265 099**
Cash/cash equivalents at the month/year beginning:		502 245	453 071	590 323	562 275	548 252	533 757	519 379	504 337	492 051	487 749	474 917	461 703	502 245	397 394	348 040
Cash/cash equivalents at the month/year end:		453 071	590 323	562 275	548 252	533 757	519 379	504 337	492 051	487 749	474 917	461 703	436 138	397 394	348 040	613 140

7. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela-Mandela - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2026/27											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 794	3 563	999	3 487	1 271	1 265	1 296	13 281	28 955	20 599		
Receivables from Non-exchange Transactions - Property Rates	1400	948	707	31 781	543	540	1 182	496	48 436	84 634	51 197		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	44	18	16	19	19	30	17	1 987	2 150	2 071		
Receivables from Exchange Transactions - Property Rental Debtors	1700	499	50	50	50	48	48	48	1 214	2 006	1 407		
Interest on Arrear Debtor Accounts	1810	1 152	1 074	882	876	914	934	913	29 368	36 114	33 005		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	376	339	275	276	286	284	437	12 391	14 663	13 673		
Total By Income Source	**2000**	**6 814**	**5 751**	**34 003**	**5 249**	**3 077**	**3 742**	**3 207**	**106 677**	**168 521**	**121 952**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	958	1 127	31 914	1 427	663	667	870	60 489	98 116	64 117		
Commercial	2300	5 409	4 204	1 741	3 485	2 079	2 701	2 016	28 400	50 036	38 681		
Households	2400	446	420	348	337	334	374	321	17 788	20 369	19 155		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**6 814**	**5 751**	**34 003**	**5 249**	**3 077**	**3 742**	**3 207**	**106 677**	**168 521**	**121 952**	**–**	**–**

The table above shows municipal debtors for the month of September 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 - M03 September

Description	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	1 490								**1 490**	2 299
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**1 490**	–	–	–	–	–	–	–	**1 490**	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 - M03 September

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,005258068	0	n/a	not fixed	600 382	3 157	(45 962)	–	**557 577**
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	8,327501775	0	n/a	not fixed	1	9	–	3 973	**3 983**
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	11,44196	0	n/a	not fixed	1	11	(11)	2 300	**2 301**
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,002122063	0	n/a	not fixed	15 995	34	(11 233)	–	**4 796**
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,004972593	0	n/a	not fixed	650	3	–	–	**653**
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	2,480458708	0	n/a	not fixed	1	3	–	736	**740**
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,015072813	0	n/a	not fixed	1 404	21	–	5 000	**6 425**
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,00497052	0	n/a	not fixed	1	0	–	–	**1**
														–
Municipality sub-total										**618 435**	**3 238**	**(57 206)**	**12 009**	**576 476**
TOTAL INVESTMENTS AND INTEREST	2									**618 435**	**3 238**	**(57 206)**	**12 009**	**576 476**

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the month by over R41.9 million which lead to a decrease in its investments for the period ended September 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 - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS	1,2									
Operating										
National Government										
Monetary Allocations								62 245	#DIV/0!	
Equitable Share			350 052	350 052	–	145 855	87 513	58 342	66,7%	350 052
Expanded Public Works Programme Integrated Grant			2 944	2 944	–	736	736	–		2 944
Infrastructure Skills Development Grant			–	330	–	–	83	(83)	-100,0%	330
Integrated National Electrification Programme [Schedule 5B]			–	–	–	–	–	–		–
Local Government Financial Management Grant			2 300	2 300	–	2 300	575	1 725	300,0%	2 300
Municipal Disaster Grant			–	–	–	–	–	–		–
Municipal Infrastructure Grant			3 014	3 014	3 014	3 014	753	2 260	300,0%	3 014
					–	–	–	62 245	#DIV/0!	–
Total Monetary Allocations		-	358 310	358 640	3 014	151 905	89 660	62 245	69,4%	358 640
Total Operating/National Government		-	358 310	358 640	3 014	151 905	89 660	62 245	69,4%	358 640
Provincial Government								–		
Monetary Allocations								–		
Capacity Building and Other			738	1 464	–	–	366	(366)	-100,0%	1 464
					–	–	–	–		–
Total Monetary Allocations		-	738	1 464	-	-	366	(366)	-100,0%	1 464
Total Operating/Provincial Government		-	738	1 464	-	-	366	186 369	50925,8%	1 464
Total Allocations In-kind		-	-	-	-	-	-	186 369	#DIV/0!	-
Total Operating/Other Grant Providers		-	-	-	-	-	-			-
Total Operating	5	-	359 048	360 104	3 014	151 905	90 026			360 104
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant)			–	–	–	–	–			–
Municipal Disaster Recovery Grant			–	5 000	5 000	5 000	1 250			5 000
Municipal Disaster Relief Grant			–	–	–	–	–			–
Municipal Infrastructure Grant			57 264	57 264	(3 014)	14 069	14 316			57 264
Neighbourhood Development Partnership Grant			–	–	–	–	–			–
Total Monetary Allocations		-	57 264	62 264	1 986	19 069	15 566			62 264
Total Capital/National Government		-	57 264	62 264	1 986	19 069	15 566			62 264
Provincial Government										
Monetary Allocations										
Capacity Building and Other			437	437	–	–	109			437
			–		–	–	–			–
Total Monetary Allocations		-	437	437	-	-	109			437
Total Capital/Provincial Government		-	437	437	-	-	109			437
Total Capital	5	-	57 701	62 701	1 986	19 069	15 675			62 701
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		-	416 749	422 805	5 000	170 974	105 701			422 805

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela-Mandela - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 September

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Equitable Share			368 714	369 856	23 069	64 707	92 464	(27 757)	-30,0%	369 856
Expanded Public Works Programme Integrated Grant			2 944	2 944	897	1 843	736	1 107	150,4%	2 944
Integrated National Electrification Programme [Schedule 5B]			–	–	–	–	–	–		–
Local Government Financial Management Grant			2 098	2 098	977	1 044	524	519	99,0%	2 098
Municipal Disaster Recovery Grant			–	–	–	–	–	–		–
Municipal Infrastructure Grant			3 014	3 014	245	925	753	171	22,7%	3 014
Neighbourhood Development Partnership Grant			–	–	–	–	–	–		–
Total Monetary Allocations		-	**376 769**	**377 911**	**25 188**	**68 518**	**94 478**	**(25 960)**	-27,5%	**377 911**
Total National Government		-	**376 769**	**377 911**	**25 188**	**68 518**	**94 478**	**(25 960)**	-27,5%	**377 911**
Capacity Building and Other- Library Grant			1 299	1 299	413	462	325	137	42,2%	1 299
					–	–	–	–		–
Total Monetary Allocations		-	**1 299**	**1 299**	**413**	**462**	**325**	137	42,2%	**1 299**
Total Provincial Government		-	**1 299**	**1 299**	**413**	**462**	**325**	**137**	**42,2%**	**1 299**
Total operating expenditure of Transfers and Grants		-	**378 068**	**379 210**	**25 601**	**68 980**	**94 803**	**(25 823)**	**(0)**	**379 210**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Gran			–	–	–	–	–	–		–
Local Government Financial Management Grant			–	–	–	–	–	–		–
Municipal Disaster Recovery Grant			–	4 348	–	–	1 087	(1 087)	-100,0%	4 348
Municipal Disaster Relief Grant			–	–	–	–	–	–		–
Municipal Infrastructure Grant			49 795	49 795	2 348	12 342	12 449	(106)	-0,9%	49 795
Neighbourhood Development Partnership Grant			–	–	–	–	–	–		–
Total Monetary Allocations		-	**49 795**	**54 143**	**2 348**	**12 342**	**13 536**	**(1 193)**		**54 143**
Total National Government		-	**49 795**	**54 143**	**2 348**	**12 342**	**13 536**	**(1 193)**		**54 143**
Provincial Government										
Monetary Allocations										
Capacity Building and Other- Librart Grant			380	380	–	–	95	(95)	-100,0%	380
					–	–	–	–		–
Total Monetary Allocations		-	**380**	**380**	**-**	**-**	**95**	**(95)**		**380**
Total Provincial Government		-	**380**	**380**	**-**	**-**	**95**	**(95)**		**380**
Total capital expenditure of Transfers and Grants		-	**50 175**	**54 523**	**2 348**	**12 342**	**13 631**	**(1 288)**		**54 523**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	**428 243**	**433 733**	**27 949**	**81 322**	**108 433**	**(27 111)**		**433 733**

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 - M03 September

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	30 425	650	13 636	7 606	6 030	79%	30 425
Service charges			63 592	63 592	4 181	8 847	15 898	(7 051)	-44%	63 592
Other revenue			77 737	77 843	1 796	4 806	19 461	(14 654)	-75%	77 843
Transfers and Subsidies - Operational			359 774	360 104	5 907	156 932	90 026	66 906	74%	360 104
Transfers and Subsidies - Capital			57 701	62 701	(3 014)	18 042	15 675	2 367	15%	62 701
Interest			43 646	43 646	3 453	9 630	10 911	(1 281)	-12%	43 646
Dividends			–	–	–	–	–	–		–
Payments										
Suppliers and employees			(573 220)	(565 473)	(35 115)	(126 151)	(141 368)	(15 217)	11%	(565 473)
Finance charges			(100)	(100)	–	–	(25)	(25)	100%	(100)
Transfers and Subsidies			–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	**55 654**	**72 737**	**(22 142)**	**85 743**	**18 184**	**(67 559)**	**-372%**	**72 737**
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	200	–	–	50	(50)		200
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments			–	–	–	–	–	–		–
Payments										
Capital assets			(164 305)	(177 788)	(5 905)	(25 713)	(44 447)	(18 734)	42%	(177 788)
Retention (Capital)			–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	**(164 105)**	**(177 588)**	**(5 905)**	**(25 713)**	**(44 397)**	**(18 784)**	**0**	**(177 588)**
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)**	**(104 851)**	**(28 048)**	**60 030**	**(26 213)**			**(104 851)**
Cash/cash equivalents at beginning:			463 247	502 245	590 234	502 156	502 245			502 156
Cash/cash equivalents at month/year end:		–	354 796	397 394	562 186	562 186	476 032			397 305

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 - M03 September

Description	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents			354 796	397 394	562 275	397 394
Short term Investments			–	–	–	–
Trade and other receivables from exchange transactions			47 764	47 764	26 322	47 764
Receivables from non-exchange transactions			66 743	68 843	100 349	68 843
Current portion of non-current receivables			–	–		–
Inventory			1 418	1 518	1 341	1 518
VAT Receivable			11 668	11 668	4 638	11 668
Other current assets			21 861	21 861	26 342	21 861
Total current assets		**–**	**504 250**	**549 047**	**721 268**	**549 047**
Non current assets						
Investments			–	–		–
Investment property			58 323	58 323	57 758	58 323
Property, plant and equipment			1 004 886	1 017 927	1 014 980	1 017 927
Biological assets			–	–	–	–
Living resources			–	–	–	–
Heritage assets			1 260	1 260	1 261	1 260
Intangible assets			402	402	363	402
Trade and other receivables from exchange transactions			–	–		–
Non-current receivables from non-exchange transactions			5 282	5 282	5 282	5 282
Other non-current assets			–	–		–
Total non current assets		**–**	**1 070 153**	**1 083 194**	**1 079 643**	**1 083 194**
TOTAL ASSETS		**–**	**1 574 403**	**1 632 241**	**1 800 911**	**1 632 241**
LIABILITIES						
Current liabilities						
Bank overdraft			–	–	–	–
Financial liabilities			–	–	–	–
Consumer deposits			525	525	497	525
Trade and other payables from exchange transactions			103 207	103 980	59 617	103 980
Trade and other payables from non-exchange transactions			721	649	15 487	649
Provision			1 305	1 305	1 497	1 305
VAT Payable			7 514	7 514	(10 428)	7 514
Other current liabilities			–	–		–
Total current liabilities		**–**	**113 272**	**113 974**	**66 669**	**113 974**
Non current liabilities						
Financial liabilities			–	–	–	–
Provision			11 950	11 950	16 221	11 950
Long term portion of trade payables			–	–	–	–
Other non-current liabilities			–	–	–	–
Total non current liabilities		**–**	**11 950**	**11 950**	**16 221**	**11 950**
TOTAL LIABILITIES		**–**	**125 222**	**125 924**	**82 890**	**125 924**
NET ASSETS	2	**–**	**1 449 181**	**1 506 317**	**1 718 021**	**1 506 317**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			1 449 181	1 506 317	1 718 021	1 506 317
Reserves and funds			–	–		–
Other			–	–		–
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**1 449 181**	**1 506 317**	**1 718 021**	**1 506 317**

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 September 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: 14/10/2026