



WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY MONTHLY REPORT

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

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PART 1 – IN-YEAR REPORT

1. Executive Summary

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

This is the third report of the 2025/26 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 comes after 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. There are also projects not completed at the end of the 2024/25 financial year which are now either 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 always affects how the municipality operates during that time as the exercise is very demanding on the municipal human resources. The performance reported in this report will be the baseline for the new financial year and hopefully the contents of each report will help council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

1.1 The Political Oversight

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

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

2. Administration

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

3. Staff movement within the budget and treasury office

As reported in the previous report, the department received another resignation from the stores section of the Stores Management Clerk who has decided on pursuing another opportunity considered more lucrative than the current position held. Recruitment processes have begun before the end of September as indicated on the previous report and hopefully by mid-year, the position will have been filled.

4. Implementation of mSCOA

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

a) Challenges Identified

i. Version Changes

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.9 has been released with MFMA circular No.129. Version 6.9 of the chart will be effective from 2025/26 and was used to compile the 2025/26 MTREF.

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities are required to use the linkages on GoMuni referred to in the circular and not the formulas in the regulated MBRR Schedules when generating their data strings. The MBRR Schedules (A to F) and non-financial data string (A1S) has also been confirmed to be aligned to chart version 6.9.

Municipalities are required to verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities are required prepare their 2025/26 MTREF budgets using the budget modules of their integrated systems solution, generate their financial and non-financial data string and produce the Schedule A1 directly from the integrated systems solution. The manual preparation of these documents outside the integrated systems solution is not allowed in terms of the mSCOA.

Regulations.

ii. IDP Budgeting

mSCOA requires that the IDP non-financial information be linked to the budget not only at the IDP and SDBIP level but also at the financial system level. As a way to force this, mSCOA has since required that all expenditures be linked to a strategic objective, project and specific ward in the municipal area including expenditure on personnel expenses.

iii. Production of in-year reports

All approved system vendors were required to have a functionality to produce all statutory reports to avoid municipalities having to prepare these manually. Munsoft was approved as one of the service providers on the strength that they indicated they use Caseware to produce these reports which the municipality also has access to and utilises to prepare reports as required.

iv. Budget and reporting module functionality

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

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

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

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

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

No	Output	Planned Time Frame
1	Review and update the minimum business processes for mSCOA	April 2024 to March 2025
2	Develop standard operating procedures for mSCOA	February 2025 to April 2025
3	Review and update the minimum technical specifications for mSCOA	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for mSCOA to the updated mSCOA requirements	
5	Develop Regulations on the minimum business processes and technical specifications for mSCOA	Oct/November 2025
6	Training on the new Regulations	November 2025 to Feb 2026

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

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

5. Implementation of the Municipal Cost containment regulations

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

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

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

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

a. Supply and Delivery of Municipal Vehicles

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BASIS FOR SELECTION

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

Footprint in the Eastern Cape Province

Availability of dedicated resources

Flexibility to respond to the municipality's changing needs

System integration with the municipality's accounting system

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

Transfer of skills

Cost to the municipality

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

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

Winnie Madikizela-Mandela Local Municipality applied for participation on the Treasury arranged agreements in line with the Cost Containment Regulations of 2019 for the Supply, Delivery, Installation, Management and Maintenance of Smart Metering Solution to the municipality for up to 31 May 2027 in line with Scope of Works Outlined in Annexure A: Technical Specification Requirements RT29-2024 to improve the meter reading, billing and curbing of electricity losses.

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

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

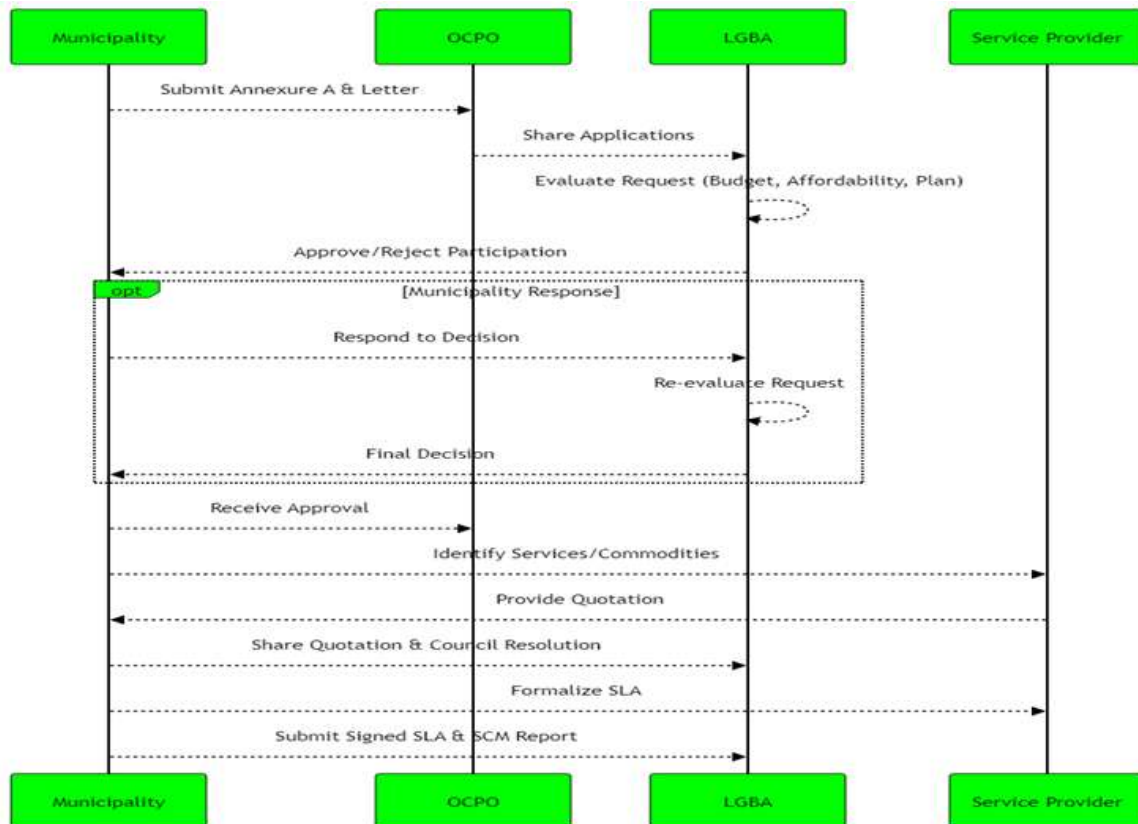
a. Selection process followed

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

b. Basis for selection

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

Administrative Procedure – Workflow (as per Annexure E)



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

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

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

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

6. Strategic Objectives

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

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance Target	Non Financial Performance	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
								KPI No.	KPI Weight				Internal	External							
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4.1	Metering of all electricity consumption by June 2026	Electricity meters are read, recorded, and captured manually	Reading of conventional electricity meters	% of active electricity meters read	4.1.1	0.5	100% reading of active electricity meters by 30 June 2026	12 Months Meter reading Report.	R 1 500 000,00	R 1 500 000,00	N/A	100% reading of active electricity meters (June, July and Aug)	100% reading of active electricity meters 125 in June 2025 ; 131 In Jul and 258 in Aug 2025. The meter numbers read are 93 in June, on each month however depending on a meter setup and meter category and tariff type the (TOU), the billing system recognises each	R 288 765,00	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
																meter hit more than once					
				Monthly billing of all consumers for all services by June 2026	100% active consumer accounts for Property rates, refuse and electricity billed	Billing of 100% active consumer accounts for Property rates, Refuse and Electricity	% of active consumer accounts for property rates, refuse and electricity billed	4.1. 2	0,25	100% billing of active consumer accounts for Property rates, Refuse and Electricity by 30 June 2026	12 monthly Billing Report	R -	R -	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity (June, July and Aug)	Billing 100% of active consumer accounts for Property rates, refuse and electricity of 2041 Accounts in June ; 2052 in July and 2050 in Aug 2025 In July and Aug there were new accounts billed for refuse that were previously reported not billed as per refuse billing master file for 25/26	R -	Achieved	N/A	N/A	N/A
				July to June were billed within the 3 working days of each month following the		Completion of billing processes by the 3rd day of each following month	completed billing by the 3rd day of each month following the billing period	4.1. 3	0,25	Billing completed by the 3rd day of each month following the billing month by June 2026	12 Month end closing Reports	R -	R -	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors (June, July and Aug)	Billing completed by the 3rd working day of each month	R -	Achieved	N/A	N/A	N/A

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Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
					billing month.																
					12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	4.1.4	0,25	12 electronic monthly consumer statement for active accounts distributed with email address and cellphones by 30 June 2026	12 Monthly Statements distribution Report	R 7 666,09	R 7 666,09	R 7 666,09	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones (June, July and Aug)	03 electronic monthly consumer statements distributed for (June, July and Aug 2025)	R 812,83	Achieved	N/A	N/A	N/A
				Review and Implementation of the Revenue enhancement Strategy by June 2026	4 Revenue enhancement strategy Meetings were held	Monitoring of the Revenue enhancement Strategy Action Plan	Number of meetings held to monitor the revenue enhancement strategy action plan	4.1.5	0,25	4 meetings held in monitoring revenue enhancement strategy action plan by June 2026	4 reports and 4 attendance registers	R -	R -	N/A	1 Quarterly Revenue enhancement meeting held	1 meeting held for monitoring revenue enhancement strategy action plan by 10 Sept 2025	R -	Achieved	N/A	N/A	N/A
		To achieve at least 95% collection of all debt by June 2027		Implementation of credit control measures by June 2026	Outdated and incomplete consumer information (contact and personal information) on municipal billing system	Implementation of Data cleansing on consumer debtors.	% of consumer accounts data updated on municipal billing system.	4.1.6	0,25	100% of consumer accounts data updated on municipal billing system by June 2026	01 Consumer Master file extract report with complete consumer contact and personal information from municipal billing system.	R 300 000,00	R 300 000,00	N/A	100% of consumer accounts data updated on municipal billing system	100% of 141 consumer accounts data updated on municipal billing system, in June; July and Aug 2025	R -	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
					Accounts owing beyond 3 years with a potential to be prescribed debt	Issue summons to consumer debtors accounts that have outstanding debt that is more than 90 days and as per collection process or stages are deemed to be issued summons through legal processes	% of consumer accounts that are beyond 90 days issued with summons.	4.1.7	0,25	100% of consumer accounts that are beyond 90 days and irrecoverable issued with summons by 30 June 2026	02 Reports compiled on accounts that are beyond 90 days handed over	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 reports compiled on 100% business accounts that are beyond 90 days handed over for debt collection to debt collectors	4.1.8	0,25	4 reports compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection by 30 June 2026	04 Quarterly reports	R 1 200 000,00	R 1 200 000,00	N/A	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.(Q 4 2024/25)	1 report of 171 both business and Household accounts have been handed over in Q1	R -	Achieved	N/A	N/A	N/A
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2027		Performance of monthly debtors, rates and investment reconciliation by June 2026	The Credit control and debt collection policy,Tariff Policy,Property rates policy were reviewed	Monthly reviewal of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.9	0,25	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation by June 2026	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation	R -	R -	N/A	Reviewed 3 monthly debtors,3 monthly investments and 3 monthly rates reconciliation (June, July and Aug)	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation for (June, July and Aug)	R -	Achieved	N/A	N/A	N/A
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	The Credit control and debt collection policy,Tariff Policy,Property rates policy were reviewed	Reviewal of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	4.1.10	0,25	03 Reviewed and adopted existing sectional policies (Credit control and debt,tariffs, property rates policy) by June 2026	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy,resolution extract	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategi es	Baseline Informati on	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Bud get	Budget Source		Quarter 1 Measurable Performance	Non Financi al	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 93 Reconciliations	Non-compliance with circular 93 requirement	Submission of circular 93 Reconciliations - General Valuation Roll Vs Financial Billing System	Number of submitted circular 93 quarterly Reconciliations report	4.1. 11	0,25	4 Circular 93 reconciliation n reports on General Valuation Roll & Financial Billing System submitted by 30 June 2026	04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System	R -	R -	N/A	Submitted 01 circular 93 reconciliations report (Q4 2024/25)	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs for Q4	R -	Achieved	N/A	N/A	N/A
				Promulgation of revenue policies and credit control policies into by-laws by June 2026	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1. 12	0,25	2 Promulgated of property rates policy and credit control policy by 30 June 2026	Promulgated property rates policy and credit control policy	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
				Promulgation of the approved tariffs (gazetting) by June 2026	Gazetted property rates tariffs were advertised on East Griqualand News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1. 13	0,25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2026	Promulgated of the approved tariffs (gazetting)	R -	R -	N/A	N/A	N/A	N/A	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 by June 2026	All creditors for July to June presented for payment were paid within 30 days	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2. 1	0,25	100% payment of presented acceptable invoices within 30 days from receipt of invoice by June 2026	Invoice register and age analysis report	R -	R -	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditor s paid within 30 days of receipt of a valid invoice) for Q1	N/A	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
	Datastrings that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit by June 2027		Develop sound, strict and effective procedures for reporting by June 2026	12 monthly datastrings to LG Portal and Reports were submitted not later than 10 working days after the end of each month for the past 12 months.	Implementing of month end procedures for 8 modules(cashiers,stores,creditors,cashbook,sundries,consumer debtors,GL and Asset)	Number of submitted monthly datastrings no later than 10 working days after month end of each month	4.2. 2	0,5	12 monthly datastrings not later than 10 working days after month end of each month submitted by June 2026	12 confirmations of submission from LG Portal not later than 10 working days after month end	R -	R -	N/A	3 monthly datastrings submitted to LG Portal (June, July and Aug)	Submitted 3 monthly datastrings LG Portal for (June, July and Aug)	N/A	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	0,5	12 monthly Reviewed commitment register by June 2026	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)	N/A	Achieved	N/A	N/A	N/A
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, retention and vat reconciliation by June 2026	12 months monthly Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliation were prepared and reviewed	Monthly reviewal of conditional grants, creditors, retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2. 4	0,5	12 monthly reviewed Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations by June 2026	12 Signed monthly Conditional grants, 12 monthly creditors,12 monthly retention and 12 monthly vat reconciliations	R -	R -	N/A	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation (June, July and Aug)	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation for (June, July and Aug)	N/A	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation by June 2026	12 months monthly payroll reconciliations (July to June) were prepared and signed	Monthly review of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	4.2.5	0,25	12 Monthly Reviewed payroll reconciliation by June 2026	12 monthly payroll reconciliation	R -	R -	N/A	3 monthly reviewed payroll reconciliations (June, July and Aug)	3 monthly reviewed payroll reconciliations for Q1	N/A	Achieved	N/A	N/A	N/A
	Outdated Policies	Annual Review of section Policies by June 2027		Reviewing section policies by June 2026	Payables accounts policy was reviewed and presented to council	Reviewal and approval of accounts payable policy by council	Number of reviewed and approved policies	4.2.6	0,25	1 Reviewed and Approved Accounts payables policy by June 2026	reviewed Accounts Payables Policy ,resolution extract	R -	R -	N/A	N/A	N/A	N/A	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 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 2026	proof of submission of circular 128 report - OCPO spending data to NT Portal	R -	R -	N/A	03 submitted monthly circular 128 reports - OCPO Spending Data (June, July and Aug)	3 monthly OCPO Spending data has been submitted	N/A	Achieved	N/A	N/A	N/A
SUPPLY CHAIN MANAGEMENT	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027	4.3	By Monitoring and adherence to procurement plan by June 2026	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitoring of the procurement plan.	4.3.1	0,25	12 monthly Reports on monitoring of the procurement plan Compiled by June 2026	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 during the Q1	N/A	Achieved	N/A	N/A	N/A
	The municipality needs to comply with all statutory training	To have fully capacitated Supply Chain Management Personnel by		Training of Supply Chain Management Personnel and communication of all	4 SCM Officials were trained on SCM modules by Munsoft	Training SCM officials on Munsoft	Number of trained SCM personnel	4.3.2	0,25	4 SCM officials trained on Munsoft system by 30 June 2026.	Attendance register, concept document	R 50 000,00	R 50 000,00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
	requirement	June 2027		updates on SCM matters by June 2026																	
					No training Conducted on SCM Bid processes	Training of Bid committee members on SCM Bid processes	Number of trainings conducted on SCM Bid process	4.3.3	0,25	1 Training of Bid committee members on SCM Bid processes conducted by 30 June 2026	Signed Concept Document, Attendance Register	R 400 000, 00	R -	R 400 000, 00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Inadequate contract management processes	To have an effective contract management system by June 2027		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly meetings conducted with service provider for all BTO contracts .	Number of monitoring meetings conducted for all BTO contracts	4.3.4	0,25	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts by 30 June 2026	12 Monthly monitoring reports and 12 attendance registers	R -	R -	N/A	3 monitoring meetings conducted on BTO contracts.(July, Aug, Sept)	3 Monthly Monitoring meetings on BTO contracts conducted	R -	Achieved	N/A	N/A	N/A
	no schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2026	No Monitoring mechanism to ensure Bids are Awarded within the Validity period	Attending to all submitted requisition for advert	Percentage of requisition for adverts attended	4.3.5	0,25	100% requisitions for advert attended within 5 days by 30 June 2026	requisition from user department, appointment for bid specification	R -	R -	N/A	100% requisition for advert attended within 5 days (July, Aug, Sept)	100% Procurement requisitions received were appointed for Specification within 5 days	R -	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	4.3.6	0,25	100% appointment of bid evaluation committees for closed tenders within 7 days by 30 June 2026	Appointment for bid evaluation committees, closing register and signed schedule of bid sittings	R -	R -	N/A	100% appointment of bid evaluation committee(July, Aug and Sept)	all closed tenders were appointed for bid committees within 7 days of closing date	R -	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
						Adjudication of evaluated bids within 60 days after tender closing	Percentage of bids adjudicated within 60 days after tender closing	4.3.7	0,25	100% adjudication of evaluated bids within 60 days after tender closing by 30 June 2026	schedule of bid adjudication committees, attendance register, closing register	R -	R -	N/A	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	R -	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 by June 2026	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3.8	0,25	12 Contract registers reviewed by June 2026	12 monthly reviewed contract registers	R -	R -	N/A	3 monthly contract registers reviewed (June, July and Aug)	3 monthly contract registers reviewed	R -	Achieved	N/A	N/A	N/A
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies reviewed annually	Review of existing sectional policies and approval by the council.	Number of reviewed and approved sectional policies	4.3.9	0,25	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy, resolution extract	Reviewed and approved Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy, resolution extract	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Assets and Stores Management	Financial statements with non-compliance with laws	To achieve a clean audit by June 2027	4.4	To have an accurate GRAP compliant Asset Register by June 2026	Accurate and complete Fixed Assets Register as at 30 June 2023 with no Audit Findings	Reviewal and Approval of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconciliations reviewed and approved.	4.4.1	0,5	12 Assets reconciliations Reviewed and approved by 30 June 2026	12 monthly asset reconciliations	R -	R -	R -	3 reviewed and approved fixed asset reconciliations (June, July ad Aug)	Asset register reconciliations were prepared, reviewed and signed	N/A	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
					Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	4.4.2	0,25	100% Alignment of non reconciling assets between asset register and Asset Module by June 2026.	Progress reports, Signed Reconciliation between the asset register and the asset management module	R -	R -	R -	Submit Reconciliation on between the 2024/25 Asset register and the asset management module	The system FAR was converted to reconcile to the Audited FAR, reviewed and reconciled	N/A	Achieved	N/A	N/A	N/A
					GRAP Compliant asset register as at 30 June 2024	Reviewal and submission of the GRAP compliant fixed asset register	Number of GRAP compliant fixed asset register reviewed and submitted to AG	4.4.3	0,25	1 GRAP compliant asset register reviewed and submitted to AG by June 2026	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI register	R 2 500 000,00	R 2 500 000,00	R -	1 GRAP Compliant Asset Register reviewed and submitted to AG.	1 GRAP Compliant Asset Register reviewed and submitted to AG.	R 318 058,13	Achieved	N/A	N/A	N/A
					All assets recorded in the FAR do exist and valuated accurately by June 2026	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of reviewed and approved quarterly Assets Verification Reports	4.4.4	0,25	4 Assets Verification Reports reviewed and approved by June 2026	4 Assets Verification Reports	R -	R -	R -	1 reviewed and approved Asset verification report.(Q4 2024/25)	1 reviewed and approved Asset verification report.(Q4 2024/25)	N/A	Achieved	N/A	N/A	N/A
					Basis and assumptions on which assets are accounted for to be well documented and approved by June 2026	Preparation and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	4.4.5	0,5	01 Reviewed and approved PPE(movable assets) Methodology by June 2026	PPE(movable assets) methodology signed and approved by CFO	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A
					Monthly update on inventory movements by June 2026	Reviewal and Approval of monthly Inventory reconciliations within 5 working days after month closure.	Number of Reviewed and approved Inventory reconciliations	4.4.6	0,25	12 Reviewed and approved Inventory reconciliations by June 2026	12 Inventory reconciliations	R -	R -	R -	3 Reviewed and approved Inventory reconciliations (June, July and Aug)	3 Reviewed and approved Inventory reconciliations (June, July and Aug)	N/A	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial (Aug)	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
																Aug)					
				Inventory updates once every quarter by June 2026	Approved Inventory Count report	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of Reviewed and approved Inventory Count with Reports	4.4.7	0,25	4 Reviewed and approved Inventory Count Reports by June 2026	4 Reviewed and signed Inventory Count Reports	R -	R -	N/A	1 Reviewed and approved Inventory Count (Q4 2024/25)	1 Reviewed and approved Inventory Count (Q4 2024/25)	N/A	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 2026	Stock request forms, delivery notes, Authorised Stock issue form	R 3 800 000,00	R 3 800 000,00	N/A	100% supply of requested stationery for municipal operations (July, Aug and Sept)	100% supply of requested stationery for municipal operations (July, Aug and Sept)		Achieved	N/A	N/A	N/A
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2027		Annual review Asset and Inventory Management Policies by June 2026	Reviewed and approved Asset and Inventory Management Policies for 2023/24 financial year.	Review of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies reviewed and approved.	4.4.9	0,25	1 Asset and 1 Inventory Management Policies reviewed and approved by 30 June 2026	reviewed Assets and Inventory Management Policies, council resolution extract	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	All council assets need to be fully insured to ensure going concern assumption of the municipality is	Compliance with the requirements of MFMA section 63 by June 2027		Review of an effective Asset Management Plan by June 2026	Reviewed and approved Asset Management Plan	Review of Asset Management Plan	Number of Reviewed Asset Management Plan	4.4.10	0,5	1 Reviewed and signed Asset Management Plan by 30 June 2026	Reviewed and signed Assets Management Plan	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
	not at risk.																				
Financial Reporting	Financial statements with non-compliance with laws	To compile Annual Financial Statements that comply with all requirements by June 2027	4,5	Develop sound, strict and effective procedures for the compilation of AFS by June 2026	Audited Annual Financial Statements for 2024/25 with compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Number Credible Annual and Interim Financial Statements submitted	4.5.1	0,5	1 Credible and fully compliant Annual Financial Statement for 2024/25 submitted to AG and 1 Credible and fully compliant for 2025/26 Interim Financial Statements submitted to CFO by June 2026	Signed Interim Financial statements and signed Annual financial statements	R -	R -	N/A	1 Credible and fully compliant 2024/25 Annual Financial Statements submitted to AG.	2024/25 Annual financial statements were submitted to AG by the 31 August 2025.	R -	N/A	N/A	N/A	N/A
		To achieve a clean audit by June 2027		Manage audit and ensure audit readiness by June 2026	Audited Annual Financial Statements for 2024/5 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	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 2026	RFI Register, COA F register, Audit Action Plan	R 5 996 639, 95	R 5 996 639,95	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
				Performance of Monthly bank reconciliations by June 2026	12 Reviewed bank reconciliations.	Performance of monthly reconciliations by the 7th working day of each month	Number of Reviewed bank reconciliations	4.5.3	0,25	12 Reviewed bank reconciliations by June 2026	12 Signed monthly Bank Reconciliation	R -	R -	N/A	3 Reviewed monthly Bank Reconciliation (June, July and Aug)	3 monthly bank reconciliation were reviewed for Quarter 1	R -	N/A	N/A	N/A	N/A
		Adhere to compliance to Municipal budget and reporting require		Preparation and submission of all in-year statutory reports which is section 71,52d and 72 of	s71 Reports submitted.	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	4.5.4	0,5	12 signed s71 and FMG reports submitted by 30 June 2026	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	R -		Submitted 3 s71 and 3 monthly FMG reports (June, July and Aug)	3 s71 Report and 3 monthly FMG Reports were submitted for the first Quarter	R -	Achieved	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Budget	Budget Source		Quarter 1 Measurable Performance	Non Financial	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
		ments by June 2027		the MFMA and FMG monthly and quarterly Reports by June 2026	s52d reports submitted.	Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quarterly FMG Reports submitted	4.5.5	0,25	4 signed s52 report submitted by 30 June 2026	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R -	R -		Submitted 1 Quarterly and 1 FMG Report (Q4 2024/25)	1 s52d Report and 1 FMG Report 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	1 signed s72 Report (Mid Year Assessment Report) submitted by 30 June 2026	Proof of submission s72 Report	R -	R -		N/A	N/A	N/A	N/A	N/A	N/A	N/A
					Recruitment of new interns	Training of newly appointed financial management interns to meet minimum competency requirements	Number of trained financial management interns to meet minimum competency requirements	4.5.7	0,25	2 Trained financial management interns to meet minimum competency requirements by June 2026	Proof of registration of 2 intern and Attendance register	R 300 000, 00		R 300 000, 00	Enrolled 2 Financial Management interns to meet the minimum competency	Recruitment process delayed and the section was unable to enroll the 2 new finance interns as planned. The current intern have attended training in this quarter.	R -	Not achieved	Is the delays in recruitment process.	N/A	The process was finalised and interns have assumed their duties in Sept and the SDL section is in the process of finding the institution.
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4,6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2026	Adjustments budget approved by 28 February 2025 and draft budget approved by 31 March 2025; final budget approved 30 May 2025	Compile three budgets to be approved by council	Number of Approved budgets	4.6.1	0,5	1 Adjusted budget 2025/26, 1 Draft budget 2026/27 and 1 Final Budget 2026/27 approved by 30 June 2026	Signed Adjustment budget 2025/26; Signed Draft budget 2026/27 Signed Final budget 2026/27 and Council resolutions	R -	R -	n/a	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA N0 4: Budget & Treasury																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategi es	Baseline Informat ion	Project to be Implemented	Output - KPI			Annual Target	Means of Verification	Bud get	Budget Source		Quarter 1 Measurable Performanc	Non Financi al	Financial performance	Achieved/Not Achieved	Root Cause	Reason for budget variance	Remedial Action
					Publicati on of all budgets approved by council	Publication of approved budgets	Number of publicized approved budgets	4.6. 2	0,25	1 Publication of adjustment budget, and 1 Publication of draft budget and final budget done by 30 June 2026	3 published adverts	R 10 000, 00	R 10 000,00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Outdate d Policies	Annually Review of section al Policies by June 2027		Reviewin g 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,resolutio n extract	R -	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

The above table shows the department's performance against its set targets for the first 3 months of the financial year. The department is reported to have achieved 30 out of 31 targets for the period with one target not achieved due to delays that may have been experienced in the recruitment processes for the Financial Management Interns. The recruited interns have since been registered to start attending training which is confirmed to be during the week starting on the 20th of October 2025. The reported achievement is 97% pending confirmation and verification of the submitted POEs by both Performance Management Section and Internal Audit.

7. In-year budget statement tables

a) Budget Statement Summary

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

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	24 187	–	988	34 239	6 047	28 192	466%	24 187
Service charges	–	61 186	–	3 789	14 535	15 297	(761)	-5%	61 186
Investment revenue	–	39 677	–	3 277	9 698	9 919	(221)	-2%	39 677
Transfers and subsidies - Operational	–	367 150	–	1 078	152 467	91 788	60 680	0	367 150
Other own revenue	–	41 805	–	11 950	15 608	10 451	5 157	49%	41 805
Total Revenue (excluding capital transfers and contributions)	–	534 006	–	21 082	226 549	133 501	93 047	70%	534 006
Employee costs	–	148 023	–	11 003	32 795	37 006	(4 211)	-11%	148 023
Remuneration of Councillors	–	31 370	–	2 334	6 966	7 842	(876)	-11%	31 370
Depreciation and amortisation	–	48 219	–	8 376	12 633	12 055	578	5%	48 219
Interest	–	104	–	–	–	26	(26)	-100%	104
Inventory consumed and bulk purchases	–	67 145	–	6 516	14 961	16 786	(1 826)	-11%	67 145
Transfers and subsidies	–	5 454	–	–	–	1 363	(1 363)	-100%	5 454
Other expenditure	–	229 157	–	26 943	47 260	57 289	(10 029)	-18%	229 157
Total Expenditure	–	529 471	–	55 173	114 615	132 368	(17 753)	-13%	529 471
Surplus/(Deficit)	–	4 535	–	(34 091)	111 934	1 134	110 800	9773%	4 535
Transfers and subsidies - capital (monetary allocations)	–	86 137	–	8 207	20 088	21 534	(1 446)	-7%	86 137
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	90 672	–	(25 884)	132 022	22 668	109 354	482%	90 672
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	90 672	–	(25 884)	132 022	22 668	109 354	482%	90 672
Capital expenditure & funds sources									
Capital expenditure	–	165 872	–	10 703	28 109	41 468	(13 359)	-32%	165 872
Capital transfers recognised	–	74 854	–	7 346	17 775	18 714	(938)	-5%	74 854
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	91 018	–	3 357	10 334	22 755	(12 421)	-55%	91 018
Total sources of capital funds	–	165 872	–	10 703	28 109	41 468	(13 359)	-32%	165 872
Financial position									
Total current assets	–	529 307	–		722 455				529 307
Total non current assets	–	1 060 793	–		994 469				1 060 793
Total current liabilities	–	146 043	–		65 361				146 043
Total non current liabilities	–	11 950	–		13 021				11 950
Community wealth/Equity	–	1 432 107	–		1 638 542				1 432 107
Cash flows									
Net cash from (used) operating	–	172 239	–	(36 263)	63 432	43 060	(20 372)	-47%	172 239
Net cash from (used) investing	–	(190 043)	–	(9 671)	(32 495)	(47 511)	(15 016)	32%	(190 043)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	–	391 902	–	571 038	571 038	405 255	(165 783)	-41%	391 902
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 313	4 734	34 759	4 163	2 816	3 015	2 701	86 670	145 172
Creditors Age Analysis									
Total Creditors	70	–	–	–	–	–	–	–	70

The table above shows a summary of the municipality's financial performance for the period ended 30 September 2025. The first part of the table shows financial performance which gives information about whether the municipality made a loss or a surplus during the month followed by a summary of the municipality's performance on its capital budget. This is then followed by the municipality's financial position, a summary of the cashflow recalculation and then debtors and creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	434 585	-	5 416	196 310	108 646	87 663	81%	434 585
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	434 585	-	5 416	196 310	108 646	87 663	81%	434 585
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		-	5 960	-	395	944	1 490	(546)	-37%	5 960
Community and social services		-	1 569	-	48	209	392	(184)	-47%	1 569
Sport and recreation		-	200	-	-	37	50	(13)	-26%	200
Public safety		-	4 191	-	347	699	1 048	(349)	-33%	4 191
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	89 245	-	8 447	20 835	22 311	(1 476)	-7%	89 245
Planning and development		-	3 723	-	240	817	931	(114)	-12%	3 723
Road transport		-	85 522	-	8 207	20 018	21 380	(1 362)	-6%	85 522
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		-	90 352	-	15 031	28 548	22 588	5 960	26%	90 352
Energy sources		-	80 917	-	13 698	24 500	20 229	4 271	21%	80 917
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	9 434	-	1 333	4 048	2 359	1 689	72%	9 434
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	-	620 143	-	29 289	246 637	155 036	91 602	59%	620 143
Expenditure - Functional										
<i>Governance and administration</i>		-	228 655	-	16 105	44 843	57 164	(12 321)	-22%	228 655
Executive and council		-	66 361	-	6 629	15 893	16 590	(697)	-4%	66 361
Finance and administration		-	156 529	-	9 002	27 994	39 132	(11 138)	-28%	156 529
Internal audit		-	5 765	-	474	956	1 441	(485)	-34%	5 765
<i>Community and public safety</i>		-	42 942	-	2 375	8 756	10 736	(1 980)	-18%	42 942
Community and social services		-	18 383	-	858	4 380	4 596	(216)	-5%	18 383
Sport and recreation		-	2 969	-	180	511	742	(231)	-31%	2 969
Public safety		-	20 472	-	1 246	3 592	5 118	(1 526)	-30%	20 472
Housing		-	1 119	-	91	273	280	(7)	-2%	1 119
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		-	115 310	-	15 627	25 814	28 828	(3 013)	-10%	115 310
Planning and development		-	38 827	-	1 727	4 927	9 707	(4 780)	-49%	38 827
Road transport		-	73 238	-	13 718	20 349	18 310	2 039	11%	73 238
Environmental protection		-	3 244	-	182	538	811	(273)	-34%	3 244
<i>Trading services</i>		-	138 141	-	20 865	34 428	34 535	(107)	0%	138 141
Energy sources		-	97 773	-	16 861	26 458	24 443	2 015	8%	97 773
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	40 368	-	4 005	7 971	10 092	(2 122)	-21%	40 368
<i>Other</i>		-	4 422	-	200	774	1 105	(332)	-30%	4 422
Total Expenditure - Functional	3	-	529 471	-	55 173	114 615	132 368	(17 753)	-13%	529 471
Surplus/ (Deficit) for the year		-	90 672	-	(25 884)	132 022	22 668	109 354	4,82419308	90 672

The table above shows the municipality's financial performance for the period ended 30 September 2025 in functional classification which was created by National treasury to assist in reporting financial information per functional area. This information is consolidated at National treasury level to produce the provincial and national financial reports.

c) Revenue by Source

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity			55 986	–	3 355	13 205	13 997	(791)	-6%	55 986
Service charges - Water			–	–	–	–	–	–		–
Service charges - Waste Water Management			–	–	–	–	–	–		–
Service charges - Waste management			5 200	–	434	1 330	1 300	30	2%	5 200
Sale of Goods and Rendering of Services			22 481	–	10 174	10 855	5 620	5 235	93%	22 481
Agency services			1 499	–	131	233	375	(142)	-38%	1 499
Interest			–	–	–	–	–	–		–
Interest earned from Receivables			3 984	–	261	751	996	(245)	-25%	3 984
Interest from Current and Non Current Assets			39 677	–	3 277	9 698	9 919	(221)	-2%	39 677
Dividends			–	–	–	–	–	–		–
Rent on Land			–	–	–	–	–	–		–
Rental from Fixed Assets			5 764	–	439	1 397	1 441	(44)	-3%	5 764
Licence and permits			–	–	–	–	–	–		–
Special rating levies			–	–	–	–	–	–		–
Operational Revenue			405	–	18	86	101	(15)	-15%	405
Non-Exchange Revenue				–			–	–		
Property rates			24 187	–	988	34 239	6 047	28 192	466%	24 187
Surcharges and Taxes			–	–	–	–	–	–		–
Fines, penalties and forfeits			386	–	3	22	97	(75)	-78%	386
Licence and permits			2 379	–	219	460	595	(135)	-23%	2 379
Transfers and subsidies - Operational			367 150	–	1 078	152 467	91 788	60 680	66%	367 150
Interest			4 907	–	705	1 805	1 227	578	47%	4 907
Discontinued Operations			–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	534 006	–	21 082	226 549	133 501	93 047	70%	534 006

The above table shows the municipality's revenue per revenue source. This is in line with the services that municipalities are providing. An analysis of each revenue source follows below:

- PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R32.m million in the 1st month and a decrease is seen in the current month as expected to R988 thousand for the following months to the end 30 June 2026. The current revenue recognised on this stream may seem to be way above the monthly target but it is important to note that this is only due to properties levied only at the beginning of the financial for the whole year. This is the first month of implementation of the new valuation roll for the next five years. It has been noted that there are two main government properties that have drastically changed in their valuation. This has been brought up with the department responsible for the

valuation roll to investigate, should there be a need for adjustment, that will be effected and may affect the revenue already recognised.

- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R3.5 million for the month and a year to date actual of R13.2 million. This is below the projection by about 6% (about R791 thousand) which may add up to R3.1 million by the end of the year if attempts to better the situation that was recorded during the period do not yield the desired results. It is worth reporting that the municipality applied for a change in its tariff structure to that similar to the structure used by Eskom to bill the municipality referred to as Time of use (TOU). This allows the municipality to charge higher rates during pick times and lower rates during off-pick times which in turn encourages customers to use more electricity during off-pick periods and assist in lowering demand during the pick period while also assisting the municipality to be able to match the Eskom bill with the municipality's own billing to avoid incurring unidentifiable losses.
- **Solid Waste Removal:** Collection and disposal of solid waste is one of the services that the municipality provides to the town area and a few sites outside of town including the Wild Coast Sun Casino. The municipality has implemented a new billing approach which ensures that all customers who individually generate waste are billed individually. The exercise was conducted by the refuse section and the billing database has significantly increased and showed us that there are customers we have been providing the service to at no cost at all. This has resulted in the revenue billed for the month to be around R434 thousand which is more than the projection by 2%. 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 2% 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 R966 thousand for the period ended 30 September 2025 which is more than the amount projected for the period by 23%. This still requires intense debt collection initiatives. A higher interest generation would mean the municipality's debtors are more than what they were projected to be.
- **Fines:** The municipality has a traffic department which enforces traffic laws and the municipality's by-laws. Anyone found to have contravened these laws is charged a fine accordingly. These fines also include fines for electricity tempering. The municipality generated only R3 thousand worth of revenue on these fines during the month of September 2025 and a year to date actual of around R22 thousand. 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 R439 thousand for the month which lead to the actual performance below the projection by 3% which is a result of other revised contracts and increments related to the contractual arrangements.
- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for the past three years. This has been one of the municipality's promising revenue stream since the completion of the testing station. The municipality only generated R219 thousand worth of revenue for the period. As we have been reporting in the previous months, reports that are necessary to record the generated revenue come after the month end processes have been processed which then results in the revenue not being recorded in time. The department continues to engage with Community Services to improve the situation.
- **Transfers and subsidies:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R1 million has been transferred to revenue for

the period ended 30 September 2025 from the operating grants whose conditions have been met. This has recorded a year to date performance above the projected amount due to the equitable share received during the month of July in advance for the period ending November 2025. This happens when the municipality has spent the grants according to the requirements of the funders or DORA. The biggest chunk of these transfers is equitable share that was received during the month of July 2025.

d) Material Electricity Losses

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

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

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

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

e) Debt Collection

The table below shows a 70% overall collection rate for the month ended 30 September 2025 which is more than what was recorded at the same period last year. However, we note a 84% collection rate on leasehold fees, 84% on electricity and 62% on refuse removal for the period. The biggest difference is caused by the implementation of the new valuation which has resulted in more revenue than was anticipated due to the increase on some property values.

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

YEAR ENDING: 30 June 2026

INCOME TYPE	JULY	AUG	SEPT	1st QUATER	TOTAL
RATES					
billed	32 262 591,77	988 304,52	988 304,52	34 239 200,81	34 239 200,81
payment received	576 076,20	582 932,89	667 929,50	1 826 938,59	1 826 938,59
% of billing received	2%	59%	68%	5%	5%
ELECTRICITY					
billed	3 894 621,22	4 891 904,22	3 604 910,49	12 391 435,93	12 391 435,93
payment received	2 909 743,32	3 037 528,81	3 023 712,34	8 970 984,47	8 970 984,47
% of billing received	75%	62%	84%	72%	72%
LEASEHOLD FEES					
billed	433 420,39	433 420,39	407 683,19	1 274 523,97	1 274 523,97
payment received	350 000,94	374 782,26	340 928,70	1 065 711,90	1 065 711,90
% of billing received	81%	86%	84%	84%	84%
VAT					
billed	716 062,06	865 330,43	667 965,71	2 249 358,20	2 249 358,20
payment received	528 542,67	549 429,63	547 591,37	1 625 563,67	1 625 563,67
% of billing received	74%	63%	82%	72%	72%
INTEREST					
billed	652 757,01	965 547,64	984 541,18	2 602 845,83	2 602 845,83
payment received	160 548,70	145 413,71	85 415,82	391 378,23	391 378,23
% of billing received	25%	15%	9%	15%	15%
REFUSE REMOVAL					
billed	445 703,00	443 542,00	440 508,00	1 329 753,00	1 329 753,00
payment received	285 816,28	272 357,63	273 639,00	831 812,91	831 812,91
% of billing received	64%	61%	62%	63%	63%
TOTAL INCOME					
billed	38 405 155,45	8 588 049,20	7 093 913,09	54 087 117,74	54 087 117,74
payment received	4 810 728,11	4 962 444,93	4 939 216,73	14 712 389,77	14 712 389,77
% of billing received	13%	58%	70%	27%	27%

SERVICE CODE	SERVICE DESC	SETTLED RECEIPT AI ADVANCE	CURRENT	CURRENT VAT	30 DAYS	30 DAYS VAT	60 DAYS	60 DAYS VAT	90 DAYS	90 DAYS VAT	120 DAYS	120 DAYS VAT	REST	REST VAT	
	3 INTEREST	702,01	-	-	-	-	-	-	-	-	-	-	702,01	-	
	4 ADJUSTMENTS	32,23	-	-	-	-	-	-	-	-	-	-	32,23	-	
	5 ELECTRICITY	3 406 695,82	-	2 168,05	444,73	2 274 823,36	340 710,83	204 134,47	30 497,11	17 226,59	2 583,55	16 475,06	2 470,82	452 311,05	62 850,20
	8 REFUSE	327 430,52	-	3 305,83	495,89	135 065,86	20 274,30	42 117,74	6 282,46	1 997,68	295,89	702,08	101,97	103 838,59	12 952,23
	10 RATES	554 221,24	-	1 974,52	-	318 375,61	-	93 885,70	-	2 317,23	-	685,77	-	136 982,41	-
	11 BASIC ELECTRICI	107 823,76	-	1 883,86	219,61	65 040,48	10 029,24	9 673,67	1 447,33	1 394,43	207,37	2 377,67	344,73	13 461,56	1 743,81
	15 LEASEHOLD	392 068,00	-	-	-	340 928,70	51 139,30	-	-	-	-	-	-	-	-
	23 RECEIPT	143 850,29	146 350,29	-	-	-	-	(500,00)	-	(2 000,00)	-	-	-	-	-
	25 LAND SALES	1 420,00	-	-	-	-	-	-	-	-	-	-	-	1 420,00	-
TOTAL		4 934 243,87	146 350,29	9 332,26	1 160,23	3 134 234,01	422 153,67	349 311,58	38 226,90	20 935,93	3 086,81	20 240,58	2 917,52	708 747,85	77 546,24
			3%	0%	0%	64%	9%	7%	1%	0%	0%	0%	0%	14%	2%

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

f) Expenditure by Type

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs			148 023		11 003	32 795	37 006	(4 211)	-11%	148 023
Remuneration of councillors			31 370		2 334	6 966	7 842	(876)	-11%	31 370
Bulk purchases - electricity			58 448		5 690	13 506	14 612	(1 106)	-8%	58 448
Inventory consumed			8 696		826	1 455	2 174	(719)	-33%	8 696
Debt impairment			6 109		–	–	1 527	(1 527)	-100%	6 109
Depreciation and amortisation			48 219		8 376	12 633	12 055	578	5%	48 219
Interest			104		–	–	26	(26)	-100%	104
Contracted services			132 555		21 787	30 180	33 139	(2 959)	-9%	132 555
Transfers and subsidies			5 454		–	–	1 363	(1 363)	-100%	5 454
Irrecoverable debts written off			–		–	(15)	–	(15)	#DIV/0!	–
Operational costs			90 493		5 156	17 096	22 623	(5 527)	-24%	90 493
Losses on Disposal of Assets			–		–	–	–	–		–
Other Losses			–		–	–	–	–		–
Total Expenditure		–	529 471	–	55 173	114 615	132 368	(17 753)	-13%	529 471

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

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended 30 September 2025 reflects an amount of R11 million for employee costs and R2.3 thousand for the remuneration of councillors. The remuneration of councillors shows a 11% underspending compared to what is expected at the same period. Employee costs have recorded a 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 R5.6 million on electricity purchases for the period ended 30 September 2025 and a year to date actual of the same which is below the projected expenditure by 8%. This amount only relates to 25 days of August and up to 10 days of September as the billing by Eskom only takes place on the 10th day of each month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter in the previous years and recently monthly, resulting in the depreciation being reported at the end of every month which has resulted in the depreciation recorded for the month at R8.3 million. This is less than half the amount projects due to the depreciation run for the previous month not having been performed and will therefore be corrected in the following month to ensure that the quarterly report will be updated.

- **Contracted Services:** This relates to the municipality's general expenses that have been incurred during the month where only external service providers could be used to render the service or procure goods. This shows that the municipality incurred R21.7 million worth of expenditure during the month. This is an improvement from the slow spending reported in the previous months 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 24% which might be as a result of the slow spending during the first months of each financial year which is always experienced at this time of the year. This requires though that departments that are currently underspending be sensitised of the matter.

g) Revenue by Municipal Vote

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Corporate Services		-	220	-	17	50	55	(5)	-9,0%	220
Vote 3 - Budget and Treasury Office		-	399 920	-	3 295	158 933	99 980	58 953	59,0%	399 920
Vote 4 - Community Services		-	15 395	-	1 728	4 992	3 849	1 144	29,7%	15 395
Vote 5 - Development Planning		-	34 816	-	2 115	37 496	8 704	28 792	330,8%	34 816
Vote 6 - Engineering Services		-	169 791	-	22 134	45 166	42 448	2 718	6,4%	169 791
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	620 143	-	29 289	246 637	155 036	91 602	59,1%	620 143

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R22.1 million for the month with Budget and Treasury showing generation of over R3.2 million which may be attributable to interest received or operating grants spent, Community Services generated R1.7 million as well as Development Planning at over R2.1 million.

h) Expenditure by Municipal Vote

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		–	92 264	–	7 856	19 068	23 066	(3 998)	-17,3%	92 264
Vote 2 - Corporate Services		–	68 574	–	4 553	14 780	17 144	(2 364)	-13,8%	68 574
Vote 3 - Budget and Treasury Office		–	44 658	–	2 118	6 223	11 164	(4 941)	-44,3%	44 658
Vote 4 - Community Services		–	111 367	–	8 171	22 035	27 842	(5 807)	-20,9%	111 367
Vote 5 - Development Planning		–	34 737	–	1 221	3 828	8 684	(4 856)	-55,9%	34 737
Vote 6 - Engineering Services		–	177 871	–	31 255	48 682	44 468	4 214	9,5%	177 871
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	–	529 471	–	55 173	114 615	132 368	(17 753)	-13,4%	529 471
Surplus/ (Deficit) for the year	2	–	90 671	–	(25 884)	132 022	22 668	109 354	482,4%	90 671

The table above shows the expenditure by municipal vote. The total expenditure for the month of September 2025 amounted to above R55.1 million with a year to date actual of R114.6 million for the period ended.

i) Municipality's financial performance

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity			55 986	–	3 355	13 205	13 997	(791)	-6%	55 986
Service charges - Water			–	–	–	–	–	–	–	–
Service charges - Waste Water Management			–	–	–	–	–	–	–	–
Service charges - Waste management			5 200	–	434	1 330	1 300	30	2%	5 200
Sale of Goods and Rendering of Services			22 481	–	10 174	10 855	5 620	5 235	93%	22 481
Agency services			1 499	–	131	233	375	(142)	-38%	1 499
Interest			–	–	–	–	–	–	–	–
Interest earned from Receivables			3 984	–	261	751	996	(245)	-25%	3 984
Interest from Current and Non Current Assets			39 677	–	3 277	9 698	9 919	(221)	-2%	39 677
Dividends			–	–	–	–	–	–	–	–
Rent on Land			–	–	–	–	–	–	–	–
Rental from Fixed Assets			5 764	–	439	1 397	1 441	(44)	-3%	5 764
Licence and permits			–	–	–	–	–	–	–	–
Special rating levies			–	–	–	–	–	–	–	–
Operational Revenue			405	–	18	86	101	(15)	-15%	405
Non-Exchange Revenue			–	–	–	–	–	–	–	–
Property rates			24 187	–	988	34 239	6 047	28 192	466%	24 187
Surcharges and Taxes			–	–	–	–	–	–	–	–
Fines, penalties and forfeits			386	–	3	22	97	(75)	-78%	386
Licence and permits			2 379	–	219	460	595	(135)	-23%	2 379
Transfers and subsidies - Operational			367 150	–	1 078	152 467	91 788	60 680	66%	367 150
Interest			4 907	–	705	1 805	1 227	578	47%	4 907
Discontinued Operations			–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	534 006	–	21 082	226 549	133 501	93 047	70%	534 006
Expenditure By Type										
Employee related costs			148 023	–	11 003	32 795	37 006	(4 211)	-11%	148 023
Remuneration of councillors			31 370	–	2 334	6 966	7 842	(876)	-11%	31 370
Bulk purchases - electricity			58 448	–	5 690	13 506	14 612	(1 106)	-8%	58 448
Inventory consumed			8 696	–	826	1 455	2 174	(719)	-33%	8 696
Debt impairment			6 109	–	–	–	1 527	(1 527)	-100%	6 109
Depreciation and amortisation			48 219	–	8 376	12 633	12 055	578	5%	48 219
Interest			104	–	–	–	26	(26)	-100%	104
Contracted services			132 555	–	21 787	30 180	33 139	(2 959)	-9%	132 555
Transfers and subsidies			5 454	–	–	–	1 363	(1 363)	-100%	5 454
Irrecoverable debts written off			–	–	–	(15)	–	(15)	#DIV/0!	–
Operational costs			90 493	–	5 156	17 096	22 623	(5 527)	-24%	90 493
Losses on Disposal of Assets			–	–	–	–	–	–	–	–
Other Losses			–	–	–	–	–	–	–	–
Total Expenditure		–	529 471	–	55 173	114 615	132 368	(17 753)	-13%	529 471
Surplus/(Deficit)		–	4 535	–	(34 091)	111 934	1 134	110 800	0	4 535
Transfers and subsidies - capital (monetary allocations)			86 137	–	8 207	20 088	21 534	(1 446)	-7%	86 137
Transfers and subsidies - capital (in-kind)			–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	90 672	–	(25 884)	132 022	22 668	109 354	0	90 672
Income Tax			–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		–	90 672	–	(25 884)	132 022	22 668	109 354	0	90 672
Share of Surplus/Deficit attributable to Joint Venture			–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities			–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		–	90 672	–	(25 884)	132 022	22 668	109 354	0	90 672
Share of Surplus/Deficit attributable to Associate			–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions			–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		–	90 672	–	(25 884)	132 022	22 668	109 354	0	90 672

The municipality has so far recorded a surplus of over R132 million for the period ended 30 September 2025. This must be seen in the correct perspective as there has been receipts of the expected grants from the national purse. The municipality is still heavily reliant on grant funding and as such the surpluses still need to be seen in that perspective as they relate to expenditures that are still to be incurred. Measures still need to be put in place to move the municipality towards self-sustainability.

8. Capital programme performance

a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	57 006	–	6 704	18 342	14 252	(4 091)	-28,7%	57 006
Roads Infrastructure		–	55 702	–	6 704	18 342	13 925	(4 417)	-31,7%	55 702
Roads			36 155		6 704	17 817	9 039	(8 778)	-97,1%	36 155
Road Structures			19 547		–	526	4 887	4 361	89,2%	19 547
Solid Waste Infrastructure		–	1 304	–	–	–	326	326	100,0%	1 304
Landfill Sites			1 304		–	–	326	326	100,0%	1 304
Community Assets		–	21 663	–	451	1 453	5 416	3 962	73,2%	21 663
Community Facilities		–	4 601	–	451	1 416	1 150	(266)	-23,1%	4 601
Halls			2 427		451	451	607	156	25,7%	2 427
Markets			2 174		–	966	543	(422)	-77,7%	2 174
Sport and Recreation Facilities		–	17 062	–	–	37	4 265	4 228	99,1%	17 062
Indoor Facilities			16 888		–	–	4 222	4 222	100,0%	16 888
Outdoor Facilities			174		–	37	43	6	14,9%	174
Capital Spares					–	–	–	–		–
Heritage assets		–	1 304	–	–	–	326	326	100,0%	1 304
Works of Art			1 304			–	326	326	100,0%	1 304
Other assets		–	24 568	–	–	–	6 142	6 142	100,0%	24 568
Operational Buildings		–	24 568	–	–	–	6 142	6 142	100,0%	24 568
Municipal Offices			1 739			–	435	435	100,0%	1 739
Manufacturing Plant			22 829			–	5 707	5 707	100,0%	22 829
Computer Equipment		–	1 826	–	–	–	457	457	100,0%	1 826
Computer Equipment			1 826		–	–	457	457	100,0%	1 826
Furniture and Office Equipment		–	2 865	–	–	–	716	716	100,0%	2 865
Furniture and Office Equipment			2 865		–	–	716	716	100,0%	2 865
Machinery and Equipment		–	639	–	–	–	160	160	100,0%	639
Machinery and Equipment			639		–	–	160	160	100,0%	639
Transport Assets		–	6 739	–	–	–	1 685	1 685	100,0%	6 739
Transport Assets			6 739		–	–	1 685	1 685	100,0%	6 739
Total Capital Expenditure on new assets	1	–	116 611	–	7 154	19 795	29 153	9 357	32,1%	116 611

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	4 603	-	336	336	1 151	815	70,8%	4 603
Roads Infrastructure		-	4 603	-	336	336	1 151	815	70,8%	4 603
Roads			4 603		336	336	1 151	815	70,8%	4 603
Other assets		-	3 339	-	-	-	835	835	100,0%	3 339
Operational Buildings		-	3 339	-	-	-	835	835	100,0%	3 339
Municipal Offices			3 339				835	835	100,0%	3 339
Total Capital Expenditure on renewal of existing assets	1	-	7 943	-	336	336	1 986	1 650	83,1%	7 943

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	41 319	-	3 213	7 978	10 330	2 352	22,8%	41 319
Roads Infrastructure		-	39 666	-	3 213	7 772	9 917	2 145	21,6%	39 666
Roads			39 666		3 213	7 772	9 917	2 145	21,6%	39 666
Electrical Infrastructure		-	1 652	-	-	206	413	207	50,1%	1 652
LV Networks			1 652		-	206	413	207	50,1%	1 652
Total Capital Expenditure on upgrading of existing assets	1	-	41 319	-	3 213	7 978	10 330	2 352	22,8%	41 319

The above tables indicate that the municipality spent R10.7 million for the month of September 2025 from its capital budget with a year to date actual of R28.1 million.

An amount of R7.1 million was spent on creation or acquisition of new assets while R336 thousand was spent on renewal of existing assets as well as R3.2 million spent of upgrading of existing assets This is double the amount spent at the same time in the previous financial year which may be a good indicator of improvements to be expected in the current year.

b) Capital Expenditure by municipal vote

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1 304	-	-	-	326	(326)	-100%	1 304
Vote 2 - Corporate Services		-	6 283	-	-	-	1 571	(1 571)	-100%	6 283
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-		-
Vote 4 - Community Services		-	6 704	-	-	37	1 676	(1 639)	-98%	6 704
Vote 5 - Development Planning		-	25 003	-	-	966	6 251	(5 285)	-85%	25 003
Vote 6 - Engineering Services		-	126 579	-	10 703	27 107	31 645	(4 538)	-14%	126 579
Total Capital single-year expenditure	4	-	165 872	-	10 703	28 109	41 468	(13 359)	-32%	165 872
Total Capital Expenditure		-	165 872	-	10 703	28 109	41 468	(13 359)	-32%	165 872
Capital Expenditure - Functional Classification										
Governance and administration		-	9 591	-	-	-	2 398	(2 398)	-100%	9 591
Executive and council			1 304		-	-	326	(326)	-100%	1 304
Finance and administration			8 287		-	-	2 072	(2 072)	-100%	8 287
Internal audit			-				-	-		-
Community and public safety		-	21 446	-	451	488	5 361	(4 874)	-91%	21 446
Community and social services			21 037		451	451	5 259	(4 809)	-91%	21 037
Sport and recreation			409		-	37	102	(65)	-64%	409
Economic and environmental services		-	130 053	-	10 252	27 416	32 513	(5 097)	-16%	130 053
Planning and development			30 081		-	966	7 520	(6 555)	-87%	30 081
Road transport			99 972		10 252	26 450	24 993	1 457	6%	99 972
Trading services		-	4 783	-	-	206	1 196	(990)	-83%	4 783
Energy sources			1 652		-	206	413	(207)	-50%	1 652
Waste management			3 130		-	-	783	(783)	-100%	3 130
Other			-			-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	165 872	-	10 703	28 109	41 468	(13 359)	-32%	165 872
Funded by:										
National Government			74 320		7 346	17 738	18 580	(841)	-5%	74 320
Provincial Government			535		-	37	134	(97)	-72%	535
District Municipality			-			-	-	-		-
Transfers recognised - capital		-	74 854	-	7 346	17 775	18 714	(938)	-5%	74 854
Borrowing	6					-	-	-		-
Internally generated funds			91 018		3 357	10 334	22 755	(12 421)	-55%	91 018
Total Capital Funding		-	165 872	-	10 703	28 109	41 468	(13 359)	-32%	165 872

The above table indicate that the municipality spent R10.7 million from its capital budget for the period ended 30 September 2025 as indicated in the earlier paragraph with a year to date actual of R28.1 million for the three months ended.

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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	42 118	–	6 751	10 372	10 529	157	1,5%	42 118
Roads Infrastructure		–	34 604	–	6 238	9 290	8 651	(639)	-7,4%	34 604
Roads			520		–	–	130	130	100,0%	520
Road Structures			33 123		6 238	9 290	8 281	(1 009)	-12,2%	33 123
Road Furniture			961		–	–	240	240	100,0%	961
Storm water Infrastructure		–	1 400	–	–	–	350	350	100,0%	1 400
Drainage Collection			1 400		–	–	350	350	100,0%	1 400
Electrical Infrastructure		–	1 113	–	–	–	278	278	100,0%	1 113
MV Networks			1 113		–	–	278	278	100,0%	1 113
Solid Waste Infrastructure		–	5 000	–	512	1 082	1 250	168	13,4%	5 000
Landfill Sites			3 500		291	581	875	294	33,6%	3 500
Waste Drop-off Points			1 500		222	501	375	(126)	-33,5%	1 500
Community Assets		–	2 831	–	–	–	708	708	100,0%	2 831
Community Facilities		–	2 831	–	–	–	708	708	100,0%	2 831
Halls			2 100		–	–	525	525	100,0%	2 100
Libraries			350		–	–	87	87	100,0%	350
Cemeteries/Crematoria			200		–	–	50	50	100,0%	200
Parks			181		–	–	45	45	100,0%	181
Other assets		–	3 432	–	87	87	858	770	89,8%	3 432
Operational Buildings		–	3 432	–	87	87	858	770	89,8%	3 432
Municipal Offices			3 239		87	87	810	722	89,2%	3 239
Yards			193		–	–	48	48	100,0%	193
Intangible Assets		–	209	–	–	–	52	52	100,0%	209
Licences and Rights		–	209	–	–	–	52	52	100,0%	209
Computer Software and Applications			209		–	–	52	52	100,0%	209
Computer Equipment		–	106	–	–	–	26	26	100,0%	106
Computer Equipment			106		–	–	26	26	100,0%	106
Furniture and Office Equipment		–	264	–	–	–	66	66	100,0%	264
Furniture and Office Equipment			264		–	–	66	66	100,0%	264
Machinery and Equipment		–	872	–	–	–	145	145	100,0%	872
Machinery and Equipment			872		–	–	145	145	100,0%	872
Transport Assets		–	5 364	–	1 620	2 112	1 341	(772)	-57,5%	5 364
Transport Assets			5 364		1 620	2 112	1 341	(772)	-57,5%	5 364
Total Repairs and Maintenance Expenditure	1	–	55 196	–	8 458	12 572	13 726	1 154	8,4%	55 196

The table shows that the municipality spent R8.4 million on the maintenance of its assets and infrastructure during the month of September 2025 with a year to date actual below the projected spending by over 8% for the same period. This is however a great improvement from the performances reported at the same time in the previous years.

9. Supply chain management

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

a. Acquisition management

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

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

b. Handling of tenders

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

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

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

- Once the tender closing time passes, a register indicating the name of the company, tender amount, email address, date and time is prepared and posted on the municipal website for all bidders to know if their tenders will be considered
- All tenders are evaluated in electronic versions
- The recommended bidders are then requested to make a submission of the hard copies of their submission (originals)
- Only the hard copy of the winning bidder is then filed which also addresses issues with filing space and safety of the documents.
- This was then formalised and included in the review of the municipality's SCM policy.

c. Procurement requests below R2000.00

S13.2. (b)(1) Supply Chain Management policy states that 01 written quotation will be obtain for any procurement of transaction below an amount of R2000 including vat.

Creditor Name	Function Name	Order Date	Value	Specifications
Group Two Media Company	Non-Core Function:Population Development	2025/10/02	R1 998,70	Request Advertisement For Maintenance Of Recreational Facilities For 3
Group Two Media Company	Core Function:Mayor And Council	2025/09/19	R1 998,70	Request For An Advertisement Of Ordinary Council Meeting Notice On Two News Papers On The 29 September 2025
Group Two Media Company	Core Function:Corporate Wide Strategic P	2025/09/12	R1 998,70	Public Notice /Isaziso Public Notice For Idp Representative Forum In Two Local Newspapers
Pondoland Times	Core Function:Human Resources	2025/10/02	R2 000,00	Re-Advertisement For Supply And Implementation Of Microsoft Office 36 For 3 Years
Pondoland Times	Core Function:Economic Development/Plann	2025/09/29	R2 000,00	Request For Re-Advert Fair Sourcing Of Qualified Service Provider To C Pre-Capacity Building For Gbs Beneficiaries As Per Attached Specificat
Pondoland Times	Core Function:Human Resources	2025/09/29	R2 000,00	Request For Advertisement Of Laptops
Philakona	Core Function:Governance Function	2025/09/22	R2 000,00	Request For Catering - 20 People
Pondoland Times	Core Function:Mayor And Council	2025/09/19	R2 000,00	Advert For Ordinary Council Meeting On 29/09/25 On Two Local Newspaper
Pondoland Times	Core Function:Economic Development/Plann	2025/09/19	R2 000,00	Request For The A Suitable Qualified Service Provider For The Developm Redoubt Precinct Plan As Per Attached Specification
Pondoland Times	Core Function:Human Resources	2025/09/12	R2 000,00	Request For Advertismnt Of The Position Namely:Records Management Off Corporate Services Department (Permanently)
Pondoland Times	Core Function:Corporate Wide Strategic P	2025/09/12	R2 000,00	Public Notice For Idp Rep Forum On Two Local Newspaper

**R21
996,10**

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

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

Creditor Name	Function Name	Order Date	Value	Specifications
Nandi-Lee Jnr	Core Function:Economic Development/Plann	2025/09/19	R2 775,00	Request For Catering For 15 People Who Will Be Attending Standing Comm Ng On The 23 September 2025 At Mm Boardroom At 09h00 And Should Be Del 12h00 On The Day.
Zamantambo Construction And Pr	Core Function:Mayor And Council	2025/09/29	R6 175,00	Request For Catering For 65 People Who Will Be Attending Caucus Meetin 28 September 2025 1h00
Hlongwanes Son Trading Enterpr	Core Function:Mayor And Council	2025/09/22	R7 000,00	Request For 2 Taxis From Bizana To Port Edward For The Candle Light Su Will Be Held On The 22-23 September 2025
Black Butterfly Construction A	Core Function:Solid Waste Removal	2025/09/19	R8 400,00	Request 70 Lunch Packs For Waste Education Programme On The 25 Septemb
Love Grace Trading	Core Function:Economic Development/Plann	2025/09/16	R8 500,00	Request For Catering For 100 People On The 17 Of September 2025 For He Ebrations .In Ward 5 As Per The Memo Attached.
Masinyane And Son	Libraries And Archives:Libraries And A	2025/09/10	R9 580,00	Payment For Delivery Of Periodicals. September 2025
Gees And Bulie's Trading And P	Core Function:Mayor And Council	2025/09/18	R11 250,00	Request For Paraplegic Ablution Facility And Vip Ablution Facility For Revolt Commemoration At Ward 05 On The 17 September 2025
Kwik-Fit Bizana	Core Function:Solid Waste Removal	2025/09/12	R11 592,00	Request Replacement Of 4 Tyres For Kfg 940 Ec; Size 265/65r17. To Be F Balanced & Aligned And Call Out
Mvazanas Constructions	Core Function:Mayor And Council	2025/09/16	R12 900,00	Request Taxis For Support Functioning Of Sayc To Be Held On The 18-19 2025 At St Michaels Sands Hotel (Pick Up Point Old Municipal Gate On T September 2025 At 08hoo Return On The 19 September 2025)
Kwik-Fit Bizana	Core Function:Solid Waste Removal	2025/09/26	R13 167,50	Request For Replacement Of 5 Tyres (4 Tyres Worn Out And 1 Spare Wheel Jnx 120 Ec; Size 195/70r15c; To Be Fitted; Balanced & Aligned And Call
Tyres & More Kokstad	Core Function:Roads	2025/09/30	R13 340,00	Request For Replacement Of 2 Tyresfor Tib Reg.No. Fsc 235 Ec; Size 12.
Sthwale Trading 88 (Pty) Ltd	Core Function:Mayor And Council	2025/09/29	R15 020,00	Request For Lunch With Soft Drinks For 85 People Who Will Be Attending Meeting On The 29 September 2025 At 11hoo.
Bongwas Catering And Project	Core Function:Roads	2025/09/29	R15 370,00	Request For Service Provider To Supply; Delivery And Installation Of 3 Doors And 1 Disable Toilet Door For Dltc Offices
Lustarz Project	Core Function:Marketing Customer Relati	2025/09/29	R15 480,00	Request Vip Catering With Soft Drinks For Icrop Outreach Programme To On The 30th September 2025 At Ndakeni Location Ward 08
Nandi-Lee Jnr	Core Function:Mayor And Council	2025/10/02	R15 750,00	Request For Catering For 150 People Who Will Be Attending Municipal De Public Consultation On The 2nd Of October 2025 At 10h00
African Compass Trading 37cc	Core Function:Police Forces Traffic And	2025/09/16	R15 900,00	Request Lunch Serves With Rice/Samp; Chicken/Beef With 3 Veggies And 2 And Soft Drink For Comunity Safety Forummeeting On The 01 October 2025 Chamber
Tankimzwa Catering And Constru	Core Function:Community Parks (Including	2025/09/16	R16 031,00	Request For Supply & Delivery Of 10 Mower Sickle Road Rack Crack For P For Nurseries
Salga Ec	Core Function:Human Resources	2025/09/30	R20 000,00	Affiliation For Provincial Member's Assembly
Marazor Plastics Technology	Core Function:Mayor And Council	2025/09/15	R20 100,00	Request Packs Of Sanitary Towels For Mpondo Culture And Heritage Festi Held On The 13-14 September 2025 At Lwandlulubomvu Traditional Council
Da Black Horse	Core Function:Economic Development/Plann	2025/09/16	R21 000,00	Request For Catering For 200 People For 5 Days ;To Serve 40 People On Of The Training For The Duration Of The Capacity.Capacity Building Is On The 15 September To 19 September 2025.And To Be Served At 12h00 On
Lions Den Projects	Core Function:Biodiversity And Landscape	2025/09/15	R21 400,00	Request Provision Of Lunch Packs For Environmental Awareness On The 26 September 2025 At Mthamvuna Nature Reserve
Ngalonde Events And Projects	Core Function:Mayor And Council	2025/09/16	R23 250,00	Request For 1 Taxi From Bizana Ward 14 To Wild Coast On The 26 Septemb Request For 4 Taxis From Bizana (Ward 1; Ward 5; Ward 11 And Ward 14)T Coast Sun On The 3 October 2025 For The Winnie Wadikizela Mandela Comm
Eks Vehicle Tracking	Core Function:Fleet Management	2025/09/12	R24 530,47	Payment For Vehicle Tracking For August 2025

Creditor Name	Function Name	Order Date	Value	Specifications
Tyres & More Kokstad	Core Function:Roads	2025/09/16	R25 760,00	Request For Replacement Of Two New Tyres For Tipper Truck Registration No:Hpz-909 Ec; Tyre Size 315 /80r22;5
Ylt	Core Function:Recreational Facilities	2025/09/30	R29 000,00	Request For The Hiring Of 2 Exhibitors Tables And 2 Exhibitors For The Madikizela Mandela Commemoration At Wild Coast Sun On The 3 October 2
Bhewu Trading	Core Function:Corporate Wide Strategic P	2025/09/18	R29 760,00	Catering For 200 People For Idp Rep Forum To Be Held At The Youth Cent Of September At 10:00 Am
Tyres & More Kokstad	Core Function:Solid Waste Removal	2025/09/10	R29 922,99	Request Replacement Of 3 Tyres For Dth 289 Ec; Size 315/80r 22.5. To B Balanced And Aligned And Request Call Out

R442 953,96

e. Procurement above R30 000 but below R300 000

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

Creditor Name	Function Name	Date	Value	Specification
Stadio	Core Function:Human Resources	2025/09/12	R52 970,00	Study Assistance. Tshangala-24421441; Bewu-22112411;Nogaga-25434195;Mo 25437138; Tshaqa-22410177
Sama Business Solutions	Core Function:Marketing Customer Relati	2025/09/30	R93 600,00	Payment For The Supply And Delivery Of Branding Material

R146 570,00

10. Status of Tenders

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

a) Mini Tender progress for September 2025

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	EF-NUMBER	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
							Sept-24			
1	Konke Holdings and Projects	R 103 500,00	R 85 020,00		R -	R 85 020,00	WMM-LM 14/08/25/01 S&D GCM	Supply and delivery of grass cutting machines	Monday, 22 September 2025	Community Services
2	Bavuyi Civils	R 95 000,00	R 90 000,00		R -	R 90 000,00	WMM-LM 15/08/25/01 ELDERLY	Service provider for the support of five elderly centres	Monday, 22 September 2025	Municipal Manager
3	Faith Lwa 01 Pty Ltd	R 190 000,00	R 170 000,00		R -	R 170 000,00	WMM-LM 27/08/25/01 D&P MNL	Design, layout and printing of municipal news letter	Tuesday, 23 September 2025	Municipal Manager
4	Wayise Enterprise	R 172 500,00	R 92 200,00		R -	R 92 200,00	WMM-LM 14/08/25/01 CCP	Service provider for customer care programmes	Tuesday, 23 September 2025	Municipal Manager
TOTAL		R 561 000,00	R 437 220,00	R -	R -	R 437 220,00				

b) Tenders awarded during the month of September 2025

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Imibongo Engineering	R 822 706,14	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Branchini to Mambazo SPS Access Road	Wednesday, 03 September 2025	Engineering Services
2	Mabozela Trading and Enterprise	R 3 042 644,13	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Matshezini Access Road	Wednesday, 03 September 2025	Engineering Services
3	Last number Projects Jv Isizwe Samalanga Projects	R 3 205 981,04	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Khananda Access Road	Wednesday, 03 September 2025	Engineering Services
4	Igorha Trading T/A Kostad Tool Hire	R 3 799 065,00	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Seaview to Mabhanoyini Access Road	Wednesday, 03 September 2025	Engineering Services
5	Thwema Jv Athi Vezi	R 2 581 115,78	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Nkantolo via Komkhulu Access Road	Wednesday, 03 September 2025	Engineering Services
6	Milibo Trading and Projects	R 3 239 480,21	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Reformed via Bethula Access Road	Wednesday, 03 September 2025	Engineering Services
7	Thake Electrical	R 9 453 856,06	WMM LM RFQ Zizityaneni Phase 4	Electrification of Zizityaneni Village	Tuesday, 02 September 2025	Engineering Services
8	ODG Technologies	R 7 269 449,38	WMM LM RFQ Nomlacu Phase 4	Electrification of Nomlacu Village	Tuesday, 02 September 2025	Engineering Services

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
9	ODG Technologies	R 9 914 417,19	WMM LM RFQ Jali Phase 4	Electrification of Jali Village	Tuesday, 02 September 2025	Engineering Services
10	Mvi Construction and Maintenance	R 4 077 909,66	RFQ WMM LM 0062	Construction of Mbuthweni to Nokhatshile Access Road	Tuesday, 02 September 2025	Engineering Services
11	Wosa Nawe Trading 16 cc	R 2 910 652,00	RFQ WMM LM 0062	Construction of ward 08 Concrete Slab Road access Road	Tuesday, 02 September 2025	Engineering Services
12	KB Mabanga	Rates	WMM LM 00054 PA 36 Part 2	Provision of Legal Services for 36m	Wednesday, 03 September 2025	Municipal Manager
13	Mfingwana Attorneys Inc	Rates	WMM LM 00054 PA 36 Part 2	Provision of Legal Services for 36m	Wednesday, 03 September 2025	Municipal Manager
14	Ximbi Ncolo Attorneys Inc	Rates	WMM LM 00054 PA 36 Part 2	Provision of Legal Services for 36m	Wednesday, 03 September 2025	Municipal Manager
15	The Manes PTY LTD	Rates	WMM LM 18/09/24/01 CWS	Car wash Services for 18m	Thursday, 04 September 2025	Corporate Services
16	Mabozela Trading and Enterprise	Rates	WMM LM 16/05/25/03 COC	Call out for Crane Truck	Friday, 12 September 2025	Engineering Services
17	Ayachuma Electrical	R 423 775,00	WMM LM 15/05/02 HFL	Relocation of Highmast and Procurement of Floodlights	Wednesday, 03 September 2025	Engineering Services
Total		R 50 741 051,59				

c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
Maintenance of CCTV Cameras for 36 months	WMM LM 00058 CCTV C	Ms. N. Ntlanga	Tuesday, 09 September 2025	90	0	Monday, 08 December 2025	Mr. M. Mtetandaba	ON Evaluation	Community Services	Mr. D. Luphoko , Ms. Jokweni , Mr. M. Somi	Monday, 06 October 2025	27,00	Valid	63,00
Procurement of Mobile Contracts for 3 years	WMM LM 21/01/25/02 PMC	Ms. N. Ntlanga	Tuesday, 09 September 2025	90	0	Monday, 08 December 2025	Mr. M. Mtetandaba	ON Evaluation	Corporate Services	Mr. D. Luphoko , Ms. Jokweni , Mr. M. Somi	Monday, 06 October 2025	27,00	Valid	63,00
Website revamp and Maintenance for 5 Years		Ms. N. Ntlanga	Tuesday, 09 September 2025	90	0	Monday, 08 December 2025	Mr. M. Mtetandaba	ON Evaluation	Corporate Services	Mr. D. Luphoko , Ms. Jokweni , Mr. M. Somi	Monday, 06 October 2025	27,00	Valid	63,00
Maintenance and Service of Back-up Generator for 3 Years	WMM-LM 13/04/23/01 BUG	Mr.M.Madikizela	Thursday, 12 June 2025	90	0	Wednesday, 10 September 2025	Ms. L. Mbhele	ON Evaluation	Engineering Services	N.Ntlanga, V.Mqina , N.Ngcunukana	Monday, 06 October 2025	116,00	Expired	-26,00
Three Year Turnkey Contract for Electrical Service Providers	WMM-LM 000 103 TCE	Miss.N.Mshweshwe	Monday, 09 June 2025	90	0	Sunday, 07 September 2025	Mr.M.Mtetandaba	ON Evaluation	Engineering Services	V.Nontanda, L.Mhlembana, V.Mqina , S.Noghamza	Monday, 06 October 2025	119,00	Expired	-29,00
Procurement and Istallton of IT Equipment	WMM LM 14/05/25/01 IEC	Miss.N.Ntlanga	Monday, 25 August 2025	90	0	Sunday, 23 November 2025	Mr. M. Mtetandaba	ON Evaluation	Corporate Services	N.Ngejane, M.Madikizela ,M.Somi	Monday, 06 October 2025	42,00	Valid	48,00
Supply and Installation of Printers	WMM-LM 25/06/25/01 IEC	Ms. N. Jokweni	Monday, 28 July 2025	90	0	Sunday, 26 October 2025	Mr. M. Mtetandaba	ON Evaluation	Corporate Services	Ms. Nodangala	Monday, 06 October 2025	70,00	Valid	20,00
Miantenance of Electricity Infrustruture	WMM LM 00065	Not yet Appointed	Friday, 24 October 2025	90	0	Thursday, 22 January 2026	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-18,00	Valid	108,00
Alteration of Mbizana Civic Centre	WMM LM 00066	Not yet Appointed	Friday, 24 October 2025	90	0	Thursday, 22 January 2026	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-18,00	Valid	108,00
Upgrade of CBD Roads, Stomwater and Sidewalks	WMM LM 00067	Not yet Appointed	Friday, 24 October 2025	90	0	Thursday, 22 January 2026	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-18,00	Valid	108,00
Phase 4 Construction of Mphuthumi Mafumbatha Sports Field	WMM LM 00067	Not yet Appointed	Monday, 03 November 2025	90	0	Sunday, 01 February 2026	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-28,00	Valid	118,00
Supply and Implementation of Microsoft Office 365 for 36 Months	WMM LM 05/02/25/03 PML	Not yet Appointed	Monday, 03 November 2025	90	0	Sunday, 01 February 2026	Not yet appointed	Closed	Corporate Services	Not yer appointed	Monday, 06 October 2025	-28,00	Valid	118,00
Maintenance of Recreational Facilities for 36 Months	WMM-LM 02/10/25/01 MRF	Not yet Appointed	Monday, 03 November 2025	90	0	Sunday, 01 February 2026	Not yet appointed	Closed	Community Services	Not yer appointed	Monday, 06 October 2025	-28,00	Valid	118,00
Development of Redoubt Precint Plan	WMM-LM 16/09/25/01 RPP	Not yet Appointed	Friday, 10 October 2025	90	0	Thursday, 08 January 2026	Not yet appointed	Closed	Development Planning	Not yer appointed	Monday, 06 October 2025	-4,00	Valid	94,00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
Maintenance of Giniswayo Access Road	WMM LM 0063	Not yet Appointed	Wednesday, 15 October 2025	90	0	Tuesday, 13 January 2026	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-9,00	Valid	99,00
Maintenance of Mbandana Access Road	WMM LM 0063	Not yet Appointed	Wednesday, 15 October 2025	90	0	Tuesday, 13 January 2026	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-9,00	Valid	99,00
Maintenance of PelePele to Jojozi Access Road	WMM LM 0063	Not yet Appointed	Wednesday, 15 October 2025	90	0	Tuesday, 13 January 2026	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-9,00	Valid	99,00
Maintenance of Qadu Access Road	WMM LM 0063	Not yet Appointed	Friday, 10 October 2025	90	0	Thursday, 08 January 2026	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-4,00	Valid	94,00
Pre- Capacity Building for GBS Manufacturing Hubs	WMM-LM 10/06/22 B GBS C	Not yet Appointed	Thursday, 16 October 2025	90	0	Wednesday, 14 January 2026	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-10,00	Valid	100,00
Procurement of Laptops	WMM LM 25/09/25/01 PLT	Not yet Appointed	Thursday, 16 October 2025	90	0	Wednesday, 14 January 2026	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-10,00	Valid	100,00

d) Deviations

No deviations were approved during the month.

e) Unauthorised, Irregular, Fruitless and Wasteful Expenditure

There is not new expenditure identified during the month.

11. Database utilisation

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

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward No.
GROUP TWO MEDIA COMPANY	KOKSTAD	Non-core Function: Population Development	2025/10/02	1 998,70	OPEN	Request advertisement for Maintenance of Recreational Facilities for 3	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	KOKSTAD	Core Function: Mayor and Council	2025/09/19	1 998,70	OPEN	REQUEST FOR AN ADVERTISEMENT OF ORDINARY COUNCIL MEETING NOTICE ON TWO NEWS PAPERS ON THE 29 SEPTEMBER 2025	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	KOKSTAD	Core Function: Corporate Wide Strategic P	2025/09/12	1 998,70	RECEIVED	PUBLIC NOTICE /ISAZISO PUBLIC NOTICE FOR IDP REPRESENTATIVE FORUM IN TWO LOCAL NEWSPAPERS	MAAA0943404	Kokstad
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function: Human Resources	2025/10/02	2 000,00	OPEN	Re-Advertisement for Supply and Implementation of Microsoft Office 36 for 3 Years	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function: Economic Development/Plann	2025/09/29	2 000,00	OPEN	REQUEST FOR RE-ADVERT FOIR SOURCING OF QUALIFIED SERVICE PROVIDER TO C PRE-CAPACITY BUILDING FOR GBS BENEFICIARIES AS PER ATTACHED SPECIFICAT	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function: Human Resources	2025/09/29	2 000,00	OPEN	Request for Advertisement of Laptops	MAAA0570434	Ward 17
PHILAKONA	354 EXT 2 BIZANA WARD 01 4800	Core Function: Governance Function	2025/09/22	2 000,00	RECEIVED	REQUEST FOR CATERING - 20 PEOPLE	MAAA0597432	Ward 01
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function: Mayor and Council	2025/09/19	2 000,00	RECEIVED	ADVERT FOR ORDINARY COUNCIL MEETING ON 29/09/25 ON TWO LOCAL NEWSPAPER	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function: Economic Development/Plann	2025/09/19	2 000,00	RECEIVED	REQUEST FOR THE A SUITABLE QUALIFIED SERVICE PROVIDER FOR THE DEVELOPM REDOUBT PRECINCT PLAN AS PER ATTACHED SPECIFICATION	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function: Human Resources	2025/09/12	2 000,00	RECEIVED	REQUEST FOR ADVERTISMENT OF THE POSITION NAMELY:RECORDS MANAGEMENT OFF CORPORATE SERVICES DEPARTMENT (PERMANENTLY)	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Core Function: Corporate Wide Strategic P	2025/09/12	2 000,00	RECEIVED	PUBLIC NOTICE FOR IDP REP FORUM ON TWO LOCAL NEWSPAPER	MAAA0570434	Ward 17
IT SURE PROCUREMENT	45 JAN SMUTS AVENUE PARKTOWN 2193	Core Function: Asset Management	2025/09/30	2 500,00	RECEIVED	PAYMENT FOR EXCESS. LAPTOP REPAIRS	MAAA0898609	Johannesburg
NANDI-LEE JNR	KWANIKHWE A/A BIZANA WARD 17 4800	Core Function: Economic Development/Plann	2025/09/19	2 775,00	RECEIVED	REQUEST FOR CATERING FOR 15 PEOPLE WHO WILL BE ATTENDING STANDING COMM NG ON THE 23 SEPTEMBER 2025 AT MM	MAAA0689420	Ward 17

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward No.
						BOARDROOM AT 09H00 AND SHOULD BE DEL 12H00 ON THE DAY.		
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Core Function:Roads	2025/09/25	5 060,00	OPEN	REQUEST FOR REPLACEMENT OF 2 BATTERIES OF A DIESEL TANKER; REG NO. KJ SIZE 668X2	MAAA0408288	Ward 1
ZAMANTAMBO CONSTRUCTION AND PR	HLWAHLWAZI LOCATION FLAGSTAFF WARD 1 4810	Core Function:Mayor and Council	2025/09/29	6 175,00	RECEIVED	REQUEST FOR CATERING FOR 65 PEOPLE WHO WILL BE ATTENDING CAUCUS MEETIN 28 SEPTEMBER 2025 1H00	MAAA0168017	Ward 1
HLONGWANES SON TRADING ENTERPR	AMANIKHWE ADMIN AREA BIZANA WARD 19 4800	Core Function:Mayor and Council	2025/09/22	7 000,00	RECEIVED	REQUEST FOR 2 TAXIS FROM BIZANA TO PORT EDWARD FOR THE CANDLE LIGHT SU WILL BE HELD ON THE 22-23 SEPTEMBER 2025	MAAA0168018	Ward 19
DOSVENTS TD	SEAVIEW VILLAGE 1 SEAVIEW SP; SEAVIEW WARD 24 4800	Core Function:Finance	2025/09/25	7 750,00	OPEN	Royal blue suit with FEF tap and branding	MAAA0684417	Ward 24
BLACK BUTTERFLY CONSTRUCTION A	AMADIBA WARD 24 BIZANA 4800 Bizana 4800	Core Function:Solid Waste Removal	2025/09/19	8 400,00	RECEIVED	REQUEST 70 LUNCH PACKS FOR WASTE EDUCATION PROGRAMME ON THE 25 SEPTEMB	MAAA0953085	Ward 24
LOVE GRACE TRADING	P O BOX 104818 BIZANA WARD 5 4800	Economic Development/Planning	2025/09/16	8 500,00	OPEN	REQUEST FOR CATERING FOR 100 PEOPLE ON THE 17 OF SEPTEMBER 2025 FOR HE EBRATIONS .IN WARD 5 AS PER THE MEMO ATTACHED.	MAAA1188672	Ward 5
MASINYANE AND SON	AMANIKHWE A/A NIKHWE 4800 4800	Libraries and Archives	2025/09/10	9 580,00	RECEIVED	PAYMENT FOR DELIVERY OF PERIODICALS. SEPTEMBER 2025	MAAA0551580	Ward 17
GEES AND BULIE'S TRADING AND P	PO BOX 134 BIZANA SP; BIZANA WARD 04 4800	Mayor and Council	2025/09/18	11 250,00	RECEIVED	REQUEST FOR PARAPLEGIC ABLUTION FACILITY AND VIP ABLUTION FACILITY FOR REVOLT COMMEMORATION AT WARD 05 ON THE 17 SEPTEMBER 2025	MAAA0491577	Ward 4
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Solid Waste Removal	2025/09/12	11 592,00	OPEN	REQUEST REPLACEMENT OF 4 TYRES FOR KFG 940 EC; SIZE 265/65R17. TO BE F BALANCED & ALIGNED AND CALL OUT	MAAA0408288	Ward 1
MVAZANAS CONSTRUCTIONS	PO BOX 22 MOUNT FRERE BIZANA 5090	Mayor and Council	2025/09/16	12 900,00	RECEIVED	REQUEST TAXIS FOR SUPPORT FUNCTIONING OF SAYC TO BE HELD ON THE 18-19 2025 AT ST MICHAELS SANDS HOTEL (PICK UP POINT OLD MUNICIPAL GATE ON T SEPTEMBER 2025 AT 08H00 RETURN ON THE 19 SEPTEMBER 2025)	MAAA0015090	Ward 13
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Solid Waste Removal	2025/09/26	13 167,50	OPEN	REQUEST FOR REPLACEMENT OF 5 TYRES (4 TYRES WORN OUT AND 1 SPARE WHEEL JNX 120 EC; SIZE 195/70R15C; TO BE FITTED; BALANCED & ALIGNED AND CALL	MAAA0408288	Ward 1
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	2025/09/30	13 340,00	OPEN	REQUEST FOR REPLACEMENT OF 2 TYRESFOR TLB REG.NO. FSC 235 EC; SIZE 12.	MAAA0218212	Ward 1
STHWALE TRADING 88 (PTY) LTD	IZIKHUBA LOCATION AMADIBA AA PORT EDWARD 4800	Mayor and Council	2025/09/29	15 020,00	RECEIVED	REQUEST FOR LUNCH WITH SOFT DRINKS FOR 85 PEOPLE WHO WILL BE ATTENDING MEETING ON THE 29 SEPTEMBER 2025 AT 11H00.	MAAA0318074	Kokstad
BONGWAS CATERING AND PROJECT	AMADIBA ADMINISTRATION AREA KWA MADIBA SP; KWA MADIBA WARD 25 4800	Roads	2025/09/29	15 370,00	OPEN	REQUEST FOR SERVICE PROVIDER TO SUPPLY; DELIVERY AND INSTALLATION OF 3 DOORS AND 1 DISABLE TOILET DOOR FOR DLTC OFFICES	MAAA0365674	Ward 25
LUSTARZ PROJECT	MNGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8 4800	Marketing Customer Relations	2025/09/29	15 480,00	RECEIVED	REQUEST VIP CATERING WITH SOFT DRINKS FOR ICROP OUTREACH PROGRAMME TO ON THE 30TH SEPTEMBER 2025 AT NDAKENI LOCATION WARD 08	MAAA0325089	Ward 8
NANDI-LEE JNR	KWANIKHWE A/A BIZANA WARD 17 4800	Mayor and Council	2025/10/02	15 750,00	OPEN	REQUEST FOR CATERING FOR 150 PEOPLE WHO WILL BE ATTENDING MUNICIPAL DE PUBLIC CONSULATION ON THE 2ND OF OCTOBER 2025 AT 10H00	MAAA0689420	Ward 17
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Police Forces Traffic and Regulations	2025/09/16	15 900,00	OPEN	Request Lunch serves with Rice/Samp; Chicken/Beef with 3 Veggies and 2 And Soft drink for Community Safety Forummeeting on the 01 October 2025 Chamber	MAAA0121475	Ward 31
TANKIMZWA CATERING AND CONSTRU	P O BOX 1347 MATATIELE THULANG LOCATION RAMOHLAKOANA WARD 9 4730	Community Parks (including cemeteries)	2025/09/16	16 031,00	OPEN	REQUEST FOR SUPPLY & DELIVERY OF 10 MOWER SICKLE ROAD RACK CRACK FOR P FOR NURSERIES	MAAA0076006	Ward 13

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward No.
SALGA EC	P.O. BOX 7457 EAST LONDON	Human Resources	2025/09/30	20 000,00	RECEIVED	AFFILIATION FOR PROVINCIAL MEMBER'S ASSEMBLY	MAAA0076007	East London
MARAZOR PLASTICS TECHNOLOGY	NGCINGO VILLAGE BIZANA 4800 AMANGUTYANA AA NGCINGO LOCATIO 4800	Mayor and Council	2025/09/15	20 100,00	RECEIVED	PACKS OF SANITARY TOWELS FOR MPONDO CULTURE AND HERITAGE FESTI HELD ON THE 13-14 SEPTEMBER 2025 AT LWANDLOLUBOMVU TRADITIONAL COUNCIL	MAAA1144894	Ward 17
DA BLACK HORSE	16 ALBANY BUILDING BIZANA 4800	Economic Development/Planning	2025/09/16	21 000,00	RECEIVED	CATERING FOR 200 PEOPLE FOR 5 DAYS ;TO SERVE 40 PEOPLE ON OF THE TRAINING FOR THE DURATION OF THE CAPACITY.CAPACITY BUILDING IS ON THE 15 SEPTEMBER TO 19 SEPTEMBER 2025.AND TO BE SERVED AT 12H00 ON	MAAA0445987	Ward 1
LIONS DEN PROJECTS	LUDEKE HALT BIZANA WARD 4 4800	Biodiversity and Landscape	2025/09/15	21 400,00	RECEIVED	REQUEST PROVISION OF LUNCH PACKS FOR ENVIRONMENTAL AWARENESS ON THE 26 SEPTEMBER 2025 AT MTHAMVUNA NATURE RESERVE	MAAA0391611	Ward 4
NGALONDE EVENTS AND PROJECTS	NGCINGO LOCATION AMANGUTYANA AA 4800	Mayor and Council	2025/09/16	23 250,00	OPEN	REQUEST FOR 1 TAXI FROM BIZANA WARD 14 TO WILD COAST ON THE 26 SEPTEMBER REQUEST FOR 4 TAXIS FROM BIZANA (WARD 1; WARD 5; WARD 11 AND WARD 14)T COAST SUN ON THE 3 OCTOBER 2025 FOR THE WINNIE WADIKIZELA MANDELA COMM	MAAA1395435	Ward 17
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	2025/09/16	25 760,00	OPEN	REQUEST FOR REPLACEMENT OF TWO NEW TYRES FOR TIPPER TRUCK REGISTRATION NO:HPZ-909 EC; TYRE SIZE 315 /80R22;5	MAAA0218212	Kokstad
YLT	5 IBIS ESTATE CAMWOOD STREET WARD 13 1619	Recreational Facilities	2025/09/30	29 000,00	OPEN	REQUEST FOR THE HIRING OF 2 EXHIBITORS TABLES AND 2 EXHIBITORS FOR THE MADIKIZELA MANDELA COMMEMORATION AT WILD COAST SUN ON THE 3 OCTOBER 2	MAAA0396079	Ward 17
BHEWU TRADING	ERF 181 MAINSTREET 4810	Corporate Wide Strategic Planning	2025/09/18	29 760,00	RECEIVED	CATERING FOR 200 PEOPLE FOR IDP REP FORUM TO BE HELD AT THE YOUTH CENT OF SEPTEMBER AT 10:00 AM	MAAA1280358	Ward 1
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Solid Waste Removal	2025/09/10	29 922,99	RECEIVED	REQUEST REPLACEMENT OF 3 TYRES FOR DTH 289 EC; SIZE 315/80R 22.5. TO B BALANCED AND ALIGNED AND REQUEST CALL OUT	MAAA0218212	Kokstad

455 729,59

12. Regulation 17(1) c Procurement

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

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

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

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Thursday, 17 July 2025	INV2007832	MIE	R 9 799,43	Membership Fees	Chief Financial Officer	Saturday, 05 July 2025	Corporate Services	NO	One route	Sole Provider
Friday, 04 July 2025	3000INV-0033338854	Nosa	R 10 114,25	Membership Fees	Chief Financial Officer	Wednesday, 09 July 2025	Municipal Managers office	NO	One route	Sole Provider
Friday, 01 August 2025	LIASA2025-310	LIASA	R 35 000,00	Membership Fees	Chief Financial Officer	Monday, 28 July 2025	Community Services	NO	One route	Sole Provider
Friday, 01 August 2025	200006248	University of Johannesburg	R 25 000,00	Study Fees	Chief Financial Officer	Monday, 07 July 2025	Municipal Managers office	NO	One route	Sole Provider
Friday, 01 August 2025	2024938	University of Pretoria	R 50 000,00	Study Fees	Chief Financial Officer	Monday, 07 July 2025	Corporate Services	NO	One route	Sole Provider
Tuesday, 02 September 2025	EF008938-0009	DMISA	R 15 500,00	Membership Fees	Chief Financial Officer	Thursday, 14 August 2025	Community Services	NO	One route	Sole Provider
Monday, 18 August 2025	EF008946-0002	Mancosa	R 9 584,00	Study Fees	Chief Financial Officer	Friday, 15 August 2025	Corporate Services	NO	One route	Sole Provider
N/A	N/A	UNISA	R 8 635,00	Study Fees	Chief Financial Officer	Friday, 15 August 2025	Corporate Services	NO	One route	Sole Provider
Wednesday, 03 September 2025	EF008940-0001	University of Pretoria	R 11 800,00	Study Fees	Chief Financial Officer	Wednesday, 20 August 2025	Corporate Services	NO	One route	Sole Provider
Tuesday, 16 September 2025	EF008960-0002	Stadio	R 52 970,00	Study Fees	Chief Financial Officer	Wednesday, 03 September 2025	Corporate Services	NO	One route	Sole Provider
N/A	N/A	Government Printing Works	R 1 008,78	Gazette by laws	Chief Financial Officer	Thursday, 04 September 2025	Development Planning	NO	One route	Sole Provider
Wednesday, 01 October 2025	EF008984-0001	SALGA	R 20 000,00	Local Government oversight	Chief Financial Officer	Monday, 29 September 2025	Corporate Services	NO	One route	Sole Provider

TOTAL

R 249 411,46

13. Contract Management

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

- Take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality of the municipality is properly enforced;

- b) Monitor on a monthly basis the performance of the contractor under the contract or agreement;
- c) Establish capacity in the administration of the municipality –
 - i. To assist the accounting officer in carrying out the duties set out in the paragraphs above; and
 - ii. To oversee the day-to-day management of the contract or agreement; and
- d) Regularly report to the municipal council on the management of the contract or agreement and the performance of the contractor.

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

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
MBIZLM27/02/18/02ENG	Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	1856	Tuesday, 12 June 2018	Thursday, 20 July 2023	12	Friday, 19 July 2024	Tuesday, 30 June 2026	R 1 890 794,76	R -	R 1 890 794,76	expired	expired	Long term Contract
MBIZ LM ICT Due Diligent	Munsoft (PTY) LTD	Financial and Billing System	1826	Wednesday, 01 July 2020	Tuesday, 01 July 2025	36	Friday, 30 June 2028	Tuesday, 30 June 2026	-R 18 866 094,82	R -	-R 18 866 094,82	valid	valid	Long term Contract
MBIZ LM 0035 IFRA	Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	1095	Friday, 31 January 2020	Monday, 30 January 2023	0	Monday, 30 January 2023	Tuesday, 30 June 2026	R 208 042,19	R -	R 208 042,19	expired	expired	Long term Contract
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Monday, 28 April 2025	0	Monday, 28 April 2025	Tuesday, 30 June 2026	-R 20 510 251,21	R -	-R 20 510 251,21	expired	expired	Long term Contract
WMM LM 21/12/21/01 PRI	Techseeds Pty Ltd	Supply and Delivery of Printers	1095	Friday, 08 April 2022	Monday, 07 April 2025	0	Monday, 07 April 2025	Tuesday, 30 June 2026	R 2 792 373,46	R -	R 2 792 373,46	expired	expired	Long term Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	0	Sunday, 28 June 2026	Tuesday, 30 June 2026	R 102 691,34	R -	R 102 691,34	valid	expired	Short Term Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, 01 September 2022	Sunday, 31 August 2025	0	Sunday, 31 August 2025	Tuesday, 30 June 2026	-R 591 532,64	R -	-R 591 532,64	expired	expired	Long term Contract
WMM LM 30/06/22/01 TRA	Iheans Travelling Agency	Provision of Traveling Agency for 36 Months	1095	Wednesday, 04 January 2023	Saturday, 03 January 2026	0	Saturday, 03 January 2026	Tuesday, 30 June 2026	-R 10 782 198,49	R -	-R 10 782 198,49	valid	expired	Long term Contract
WMM LM 30/06/22/01 TRA	Tunimart(PTY)LTD	Provision of Traveling Agency for 36 Months	1095	Wednesday, 04 January 2023	Saturday, 03 January 2026	0	Saturday, 03 January 2026	Tuesday, 30 June 2026	-R 11 866 839,44	R -	-R 11 866 839,44	valid	expired	Long term Contract
WMM LM 0064 SRM	Moya Trading and Projects	Social and Disaster Relief Material for 3 years	1095	Thursday, 29 September	Sunday, 28 September	0	Sunday, 28 September	Tuesday, 30 June 2026	-R 3 548 310,00	R -	-R 3 548 310,00	expired	expired	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
				r 2022	r 2025		r 2025							
WMM LM 06/10/22/03 IAS	Mayile Solutions	Provision of Internal Audit Services	1095	Monday, 24 April 2023	Thursday, 23 April 2026	0	Thursday, 23 April 2026	Tuesday, 30 June 2026	-R 4 453 393,77	R -	-R 4 453 393,77	valid	expired	Long term Contract
WMM LM 03/11/22/05 EMT	Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	1095	Tuesday, 20 June 2023	Friday, 19 June 2026	0	Friday, 19 June 2026	Tuesday, 30 June 2026	-R 2 356 069,50	R -	-R 2 356 069,50	valid	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Friday, 23 June 2023	Monday, 22 June 2026	0	Monday, 22 June 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Long term Contract
MBIZLM27/02/18/02ENG	VHB and Associates	Construction of Mbizana Civic Centre	365	Monday, 22 May 2023	Tuesday, 21 May 2024	12	Wednesday, 21 May 2025	Tuesday, 30 June 2026	R -	R -	R -	expired	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	0	Saturday, 04 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
MBIZ LM 0055 CON	Ziizame Consulting Engineers	Professional Services for Compilation of Disposal Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	0	Saturday, 28 September 2024	Tuesday, 30 June 2026	R 629 188,85	R -	R 629 188,85	expired	expired	Short Term Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resources	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	0	Sunday, 23 August 2026	Tuesday, 30 June 2026	-R 2 090 570,68	R -	-R 2 090 570,68	valid	valid	Long term Contract
WMM LM 00017 MDG	Vitsha Trading	Upgrading of Mbongwana via Dotye to Greenville Access Road	182	Monday, 04 December 2023	Tuesday, 11 June 2024	0	Tuesday, 11 June 2024	Tuesday, 30 June 2026	R 966 320,56	R -	R 966 320,56	expired	expired	Short Term Contract
WMM-LM 27/10/21/01 PIS	Ndzila Investments	Provision of insurance Services for 36 Months	1095	Wednesday, 20 December 2023	Saturday, 19 December 2026	0	Saturday, 19 December 2026	Tuesday, 30 June 2026	-R 928 953,31	R -	-R 928 953,31	valid	valid	Long term Contract
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, 01 January 2024	Sunday, 31 December 2028	0	Sunday, 31 December 2028	Tuesday, 30 June 2026	-R 7 020 398,74	R -	-R 7 020 398,74	valid	valid	Long term Contract
WMM LM 00016 M TL 3Y	ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	1095	Thursday, 21 December 2023	Sunday, 20 December 2026	0	Sunday, 20 December 2026	Tuesday, 30 June 2026	-R 1 474 558,60	R -	-R 1 474 558,60	valid	valid	Long term Contract
WMM LM 00012 BS	West Bank Limited	FNB-Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	0	Sunday, 31 December 2028	Tuesday, 30 June 2026	-R 4 348 897,31	R -	-R 4 348 897,31	valid	valid	Long term Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	0	Tuesday, 30 January 2029	Tuesday, 30 June 2026	R 8 289 756,70	R -	R 8 289 756,70	valid	valid	Long term Contract
WMM LM 25/03/22/01 MDP	Ziizame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	0	Wednesday, 27 November 2024	Tuesday, 30 June 2026	R 34 419,00	R -	R 34 419,00	expired	expired	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
WMM LM 00019 NS A/R	Mvumeza Trading Enterprise	Construction of Ntlanezwe to Sizabonke Access Road	182	Monday, 04 December 2023	Wednesday, 05 June 2024	0	Wednesday, 05 June 2024	Tuesday, 30 June 2026	R 518 324,57	R -	R 518 324,57	expired	expired	Short Term Contract
WMM LM 04/05/23/03 ELE	Siya and Aya JV S One	Electrification of Lower Ethridge Village Phase 2	121	Wednesday, 26 July 2023	Friday, 24 November 2023	0	Friday, 24 November 2023	Tuesday, 30 June 2026	R 1 437 402,78	R -	R 1 437 402,78	expired	expired	Short Term Contract
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, 15 April 2024	Friday, 11 April 2025	0	Friday, 11 April 2025	Tuesday, 30 June 2026	R 2 614 468,24	R -	R 2 614 468,24	expired	expired	Short Term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	3 Year Turnkey Contract for Electricity Services	1095	Wednesday, 22 May 2024	Saturday, 22 May 2027	0	Saturday, 22 May 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00061 FAR	Lilitha Project Managers	GRAP Compliant Immovable Asset Register for 2023-26 Financial Years	1095	Monday, 27 May 2024	Thursday, 27 May 2027	0	Thursday, 27 May 2027	Tuesday, 30 June 2026	R 2 607 598,78	R -	R 2 607 598,78	valid	valid	Long term Contract
WMM LM 00051 PPE PS 36M	Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	0	Friday, 04 June 2027	Tuesday, 30 June 2026	-R 889 138,45	R -	-R 889 138,45	valid	valid	Long term Contract
WMM LM 04/08/22/01 SDC	Masinyane and Son	Supply and Delivery of Cleaning Resources for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	0	Friday, 04 June 2027	Tuesday, 30 June 2026	-R 919 593,13	R 238 999,50	-R 1 158 592,63	valid	valid	Long term Contract
WMM LM 00053 W&OHP 36M	Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36 Months	1095	Wednesday, 05 June 2024	Saturday, 05 June 2027	0	Saturday, 05 June 2027	Tuesday, 30 June 2026	R 2 197 708,14	R -	R 2 197 708,14	valid	valid	Long term Contract
WMM LM 00051 P PPE 24M	Moya Trading and Projects	Procurement of PPE: Environmental Services for 24 Months	730	Thursday, 08 February 2024	Saturday, 07 February 2026	0	Saturday, 07 February 2026	Tuesday, 30 June 2026	-R 1 929 385,00	R -	-R 1 929 385,00	valid	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Construction of Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	0	Tuesday, 22 October 2024	Tuesday, 30 June 2026	R 1 082 232,75	R 425 714,26	R 656 518,49	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Maintenance of of Khaleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	0	Wednesday, 24 July 2024	Tuesday, 30 June 2026	R 309 338,50	R -	R 309 338,50	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Maintenance of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	0	Thursday, 14 December 2023	Tuesday, 30 June 2026	R 1 864 700,85	R -	R 1 864 700,85	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Maintenance -Rehabilitation of Ndela to Ward 11 Access Road	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	Tuesday, 30 June 2026	R 178,78	R -	R 178,78	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Maintenance -Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	Tuesday, 30 June 2026	R 270 509,23	R -	R 270 509,23	expired	expired	Short Term Contract
WMM LM 04/08/22/01	Khulani Skills Development	Extension of Waste Management Services	1095	Tuesday, 12 March	Friday, 12 March	0	Friday, 12 March	Tuesday, 30 June 2026	-R 5 783 259,00	R -	-R 5 783 259,00	valid	valid	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
EWM	Center			2024	2027		2027							
WMM-LM00060 ICC-MMB	Techseeds Telecommunications	Intergration of Civic Center with the Main Building	121	Thursday, 27 June 2024	Saturday, 26 October 2024	0	Saturday, 26 October 2024	Tuesday, 30 June 2026	R 835 541,59	R -	R 835 541,59	expired	expired	Long term Contract
WMM LM 0015 FMLS	Nikhwe Group	Majazi Landfill Site Pase 1/Revised Fencing of Ext 3 Disposal Site	730	Wednesday, 26 July 2023	Wednesday, 13 May 2026	0	Wednesday, 13 May 2026	Tuesday, 30 June 2026	R 294 551,34	R -	R 294 551,34	valid	expired	Long term Contract
WMM-LM 13/09/23/03 STM	BMI Electrical	Maintanance of Street Lights	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	0	Tuesday, 03 December 2024	Tuesday, 30 June 2026	R 0,02	R -	R 0,02	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Maintanance -Profeesional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	0	Thursday, 14 November 2024	Tuesday, 30 June 2026	R 440 167,19	R -	R 440 167,19	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Proffesional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	0	Tuesday, 03 December 2024	Tuesday, 30 June 2026	R 1 081 498,60	R 410 527,51	R 670 971,09	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Professional Services of Mkhasweni Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	0	Friday, 15 November 2024	Tuesday, 30 June 2026	R 658 502,89	R 120 160,56	R 538 342,33	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Professional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	0	Friday, 15 November 2024	Tuesday, 30 June 2026	R 436 127,62	R 228 581,93	R 207 545,69	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Eyethu Construction and Plant Hire	Allocatio- Coonstruction of Ndlavini Access Road and Bridge	182	Thursday, 08 February 2024	Monday, 03 February 2025	0	Monday, 03 February 2025	Tuesday, 30 June 2026	R 867 918,15	R -	R 867 918,15	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Masilo Jv CastleHill	Maintanance -Construction of Sunyside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	0	Wednesday, 06 November 2024	Tuesday, 30 June 2026	R 440 128,00	R -	R 440 128,00	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Mvi Construction and Maintenance	Maintanance -Construction of Nyanisweni Access Road	182	Monday, 05 August 2024	Friday, 31 January 2025	0	Friday, 31 January 2025	Tuesday, 30 June 2026	R 278 977,02	R 222 056,40	R 56 920,62	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Citi Cargo	Maintanance of Cabhane to Crestu Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	0	Monday, 03 February 2025	Tuesday, 30 June 2026	R 377 595,60	R -	R 377 595,60	expired	expired	Short Term Contract
WMM LM 00062 Part 1	LG Construction TA LGC Construction	Maintanance of Mhlabomnyama Via Makhalweni to Plangweni	182	Saturday, 24 August 2024	Saturday, 22 February 2025	0	Saturday, 22 February 2025	Tuesday, 30 June 2026	R 1 129 583,44	R -	R 1 129 583,44	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	0	Friday, 07 February 2025	Tuesday, 30 June 2026	R 266 598,60	R -	R 266 598,60	expired	expired	Short Term Contract
WMM LM	Ziinzame	Consultants :Construction of	365	Monday,	Tuesday,	0	Tuesday,	Tuesday, 30	R	R	R	expired	expired	Short Term

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
25/03/22/01 MDP	Consulting Engineers	Nyanisweni Access Road		13 May 2024	13 May 2025		13 May 2025	June 2026	146 810,49	-	146 810,49			Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Mhlabomnyama Via Makhalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	Tuesday, 30 June 2026	R 405 782,12	R -	R 405 782,12	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :Construction of 116 to Somgungqu to Khwanyana Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	Tuesday, 30 June 2026	R 723 709,39	R -	R 723 709,39	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :cabhane to Krestu Access Road	365	Wednesday, 15 May 2024	Thursday, 15 May 2025	0	Thursday, 15 May 2025	Tuesday, 30 June 2026	R 5 647,64	R -	R 5 647,64	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :Construction of Sunyside Access Road	365	Thursday, 16 May 2024	Friday, 16 May 2025	0	Friday, 16 May 2025	Tuesday, 30 June 2026	R 3 023,19	R -	R 3 023,19	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for proffesional services of Thalen Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	0	Thursday, 04 July 2024	Tuesday, 30 June 2026	R 191 243,19	R -	R 191 243,19	expired	expired	Short Term Contract
WMM LM 31/05/22/06 MDP	Ubuhle Bempisi Consulting Engineers	Panel of Consultants for period of 3 years	1095	Monday, 26 August 2024	Thursday, 26 August 2027	0	Thursday, 26 August 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM-LM 13/09/23/05 IVR	CrossCheck Information Bureau Pty Ltd	Indigent Register Data Managaement Verification for 36 Months	1095	Monday, 26 August 2024	Thursday, 26 August 2027	0	Thursday, 26 August 2027	Tuesday, 30 June 2026	R 1 463 335,44	R -	R 1 463 335,44	valid	valid	Long term Contract
WMM LM 00013 GRV	Black Dot Property Consultants	General Valuation Roll 2024/2029	1826	Thursday, 26 September 2024	Wednesday, 26 September 2029	0	Wednesday, 26 September 2029	Tuesday, 30 June 2026	R 69 999,99	R -	R 69 999,99	valid	valid	Long term Contract
WMM LM 24/08/23/01 BMM	Nikhwe Group	Bizana Mini market Phase 2	365	Monday, 01 July 2024	Tuesday, 01 July 2025	0	Tuesday, 01 July 2025	Tuesday, 30 June 2026	R 1 110 687,87	R 1 110 371,00	R 316,87	expired	expired	Short Term Contract
WMM 000 103 TCE	ODG Technologies	Panel of Service Providers (Tunkey Contract Electricity) for 3 years	1095	Monday, 26 August 2024	Thursday, 26 August 2027	0	Thursday, 26 August 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00062 Part 1	Mvumeza Trading Enterprise	Construction of Khutshi Access Road	182	Friday, 02 August 2024	Friday, 31 January 2025	0	Friday, 31 January 2025	Tuesday, 30 June 2026	R 634 823,92	R -	R 634 823,92	expired	expired	Short Term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	Maintanance - Nomlacu Phase 3	243	Friday, 26 July 2024	Wednesday, 26 March 2025	0	Wednesday, 26 March 2025	Tuesday, 30 June 2026	R 1 360 956,85	R -	R 1 360 956,85	expired	expired	Short Term Contract
WMM LM 00088 PVMS	Conlog	Multi Utility Online Pre-Paid Electricity Vending Management System	1095	Thursday, 07 November 2024	Sunday, 07 November 2027	0	Sunday, 07 November 2027	Tuesday, 30 June 2026	-R 120 181,39	R -	-R 120 181,39	valid	valid	Long term Contract
WMM 000 103 TCE	ODG Technologies PTY Ltd	Maintanance - Electrification 167 Households at Nkanini Village for 2024/2025	365	Wednesday, 06 November 2024	Thursday, 06 November 2025	0	Thursday, 06 November 2025	Tuesday, 30 June 2026	R 249 729,06	R -	R 249 729,06	valid	expired	Short Term Contract
WMM 000 103 TCE	Thake Electrical	Allocatio- Electrification of 206 Households -at Matwebu Village	182	Wednesday, 06 November	Wednesday, 07 May 2025	0	Wednesday, 07 May 2025	Tuesday, 30 June 2026	R 906 014,35	R -	R 906 014,35	expired	expired	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
				2024										
WMM LM 18/01/24/01 TCE	Thake Electrical	Maintenance -Electrification of Nkanini Village for Designs	365	Tuesday, 09 July 2024	Wednesday, 09 July 2025	0	Wednesday, 09 July 2025	Tuesday, 30 June 2026	R 8 144,27	R -	R 8 144,27	expired	expired	Short Term Contract
WMM-LM 000101 PSS	Gijima KM Security Services	Provision of Security Services for 36 Months	1095	Friday, 13 September 2024	Monday, 13 September 2027	0	Monday, 13 September 2027	Tuesday, 30 June 2026	-R 8 626 430,99	R -	-R 8 626 430,99	valid	valid	Long term Contract
WMM LM 00064 HSS 36M	Amantlele Trading Company	Honey sucking Services for 36 Months	1095	Tuesday, 26 November 2024	Friday, 26 November 2027	0	Friday, 26 November 2027	Tuesday, 30 June 2026	-R 1 419 598,08	R -	-R 1 419 598,08	valid	valid	Long term Contract
WMM LM 000104 W16 CM	XS Dollarz	Construction of Ward 16 Community Hall	273	Wednesday, 11 December 2024	Wednesday, 10 September 2025	0	Wednesday, 10 September 2025	Tuesday, 30 June 2026	R 993 629,42	R 596 177,65	R 397 451,77	expired	expired	Short Term Contract
WMM LM 000105 W32	XS Dollarz	Construction of Ward 32 Community Hall	365	Friday, 13 December 2024	Saturday, 13 December 2025	0	Saturday, 13 December 2025	Tuesday, 30 June 2026	R 876 956,97	R 618 053,73	R 258 903,24	valid	expired	Long term Contract
WMM LM 000900 MS WMM LM	Aphiwe Qhamani Group Society (Pty) Ltd	Maintenance of Solar in WMM LM Wards for 36 Months	1095	Monday, 13 January 2025	Thursday, 13 January 2028	0	Thursday, 13 January 2028	Tuesday, 30 June 2026	-R 480 700,69	R -	-R 480 700,69	valid	valid	Long term Contract
WMM-LM 22/10/24/01 DMP	Banabanzi Projects (PTY) LTD	Reviewal of Disaster Management Plan	91	Thursday, 06 February 2025	Thursday, 08 May 2025	0	Thursday, 08 May 2025	Tuesday, 30 June 2026	R 270 000,00	R -	R 270 000,00	expired	expired	Long term Contract
WMM LM 00063-Part 1	PMB Projects	Maintenance of Roads for a Period of 18 Months	547	Friday, 14 February 2025	Saturday, 15 August 2026	0	Saturday, 15 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Last Number Jv lizwe Samalanga	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Camlulo T/A Eyethu Projects and Plant Hire	Maintenance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	0	Friday, 14 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Wosa Nawe 16	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Athindura Trading	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	0	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Citi Cargo	Maintenance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	0	Friday, 14 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM	NSG 122011	Maintenance of Roads for a	547	Wednesday	Thursday,	0	Thursday,	Tuesday, 30	R	R	R	valid	valid	Long term

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

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				2025	October 2025		October 2025							
WMM LM 0062-RFQ	Vuyie Xolie Construction	Construction of Mqonjwana to Greenville Access Road	182	Friday, 25 April 2025	Friday, 24 October 2025	0	Friday, 24 October 2025	Tuesday, 30 June 2026	R 8 799 921,71	R 2 227 982,10	R 6 571 939,61	valid	expired	Short Term Contract
WMM LM 0062-RFQ	Eyethu Construction and Plant Hire	Construction of Pelepele Access Road	182	Tuesday, 29 April 2025	Tuesday, 28 October 2025	0	Tuesday, 28 October 2025	Tuesday, 30 June 2026	R 12 402 538,17	R 258 060,00	R 12 144 478,17	valid	expired	Short Term Contract
WMM LM 0062-RFQ	Mvi Construction and Maintenance	Costruction of Sidanga Access Road	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	0	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 8 657 214,35	R 3 512 227,31	R 5 144 987,04	valid	expired	Short Term Contract
WMM LM 0062-RFQ	Vitsha Trading	Construction of Ntinga Access Road and Bridge	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	0	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 9 612 133,31	R 2 870 010,93	R 6 742 122,38	valid	expired	Short Term Contract
WMM-LM 21/01/25/05 LVL	Lumda Trading Enterprise	Upgrade of Low Voltage Lines	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	0	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 824 062,54	R 236 813,50	R 587 249,04	valid	expired	Short Term Contract
WMM LM 21/01/25/07	Aphiwe Qhamani Group Society (Pty) Ltd	Back up Energy System(Solar at Civic Center	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	0	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM-LM 22/10/24/02 EDS	Nikhwe Group	Rehabilitation and Maintenance of EXT 3 Dumping Site	730	Monday, 03 March 2025	Wednesday, 03 March 2027	0	Wednesday, 03 March 2027	Tuesday, 30 June 2026	-R 2 342 724,80	R -	-R 2 342 724,80	valid	valid	Long term Contract
WMM LM 18/01/24/01 TCE-RFQ	Thake Electrical	Electrification of Zizizyaneni Village	365	Thursday, 13 March 2025	Friday, 13 March 2026	0	Friday, 13 March 2026	Tuesday, 30 June 2026	R 759 707,08	R 253 235,69	R 506 471,39	valid	expired	Short Term Contract
WMM-LM 31/05/22/06 MDP	VHB and Associates	Architect for Municipal Building	365	Wednesday, 28 May 2025	Thursday, 28 May 2026	0	Thursday, 28 May 2026	Tuesday, 30 June 2026	R 729 768,32	R -	R 729 768,32	valid	expired	Short Term Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Mqhokweni to Nokhathisile Access Road	182	Thursday, 29 May 2025	Thursday, 27 November 2025	0	Thursday, 27 November 2025	Tuesday, 30 June 2026	R 1 216 500,00	R 415 250,00	R 801 250,00	valid	expired	Short Term Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Ntlenzi to Mcetheni Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	0	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 620 660,00	R 547 250,00	R 1 073 410,00	valid	expired	Short Term Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Zinzame Consulting Engineers	Consulting of Mgwede Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	0	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 402 391,09	R -	R 1 402 391,09	valid	expired	Short Term Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Nikhwe Group	Matshezini Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	0	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 594 245,00	R -	R 1 594 245,00	valid	expired	Short Term Contract
RFQ WMM LM 0063	Last Number Jv liszwe Samalanga	Maintenance of Gcinisizwe Access Road	60	Monday, 05 May 2025	Friday, 04 July 2025	0	Friday, 04 July 2025	Tuesday, 30 June 2026	R 483,13	R -	R 483,13	expired	expired	Short Term Contract

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RFQ WMM LM 0063	Last Number Jv liszwe Samalanga	Maintanance of Ncenjane Access Road	60	Monday, 05 May 2025	Friday, 04 July 2025	0	Friday, 04 July 2025	Tuesday, 30 June 2026	R 26 390,32	R -	R 26 390,32	expired	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mgwede/Mosco Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 993 026,88	R -	R 993 026,88	valid	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Garhane- Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 777 340,51	R -	R 777 340,51	valid	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mbhatshhe - Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 822 721,25	R -	R 822 721,25	valid	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Ward 16 to Hub Access Road-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 577 950,92	R -	R 577 950,92	valid	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ward 8 Road to Hub Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 704 357,21	R -	R 704 357,21	valid	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Mbuthweni to Nokhatshile Access Road- Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 127 685,97	R -	R 1 127 685,97	valid	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Monti to Ntsimbini Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 501 758,31	R 250 672,43	R 1 251 085,88	valid	expired	Short Term 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	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 770 875,59	R 135 624,74	R 635 250,85	valid	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ntsingizi to Mbenya Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 867 364,50	R -	R 867 364,50	valid	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ngcingo to Mathwebu Access Road- Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 086 291,59	R -	R 1 086 291,59	valid	expired	Short Term Contract
WMM-LM 0062 MIG ROADS	Mvumeza Trading Enterprise	Construction of Mthamvuna to Ndayingana via Mabheleni Access Road	182	Thursday, 13 March 2025	Thursday, 11 September 2025	0	Thursday, 11 September 2025	Tuesday, 30 June 2026	R 7 551 217,65	R -	R 7 551 217,65	expired	expired	Short Term Contract
RFQ-PRE- ENGINEERING 2025/26	ODG Technologies PTY Ltd	Electrification of Kwajali Village 212 Households	365	Friday, 14 March 2025	Saturday, 14 March 2026	0	Saturday, 14 March 2026	Tuesday, 30 June 2026	R 438 767,50	R -	R 438 767,50	valid	expired	Short Term Contract
RFQ-PRE- ENGINEERING	Thake Electrical	Electrification of Msarhweni Village Phase 4	365	Thursday, 13 March	Friday, 13 March	0	Friday, 13 March	Tuesday, 30 June 2026	R 280 290,00	R -	R 280 290,00	valid	expired	Short Term Contract

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2025/26				2025	2026		2026							
RFQ-PRE-ENGINEERING 2025/26	Igorha Construction	Electrification of Nomlacu Village Phase 4	365	Friday, 14 March 2025	Saturday, 14 March 2026	0	Saturday, 14 March 2026	Tuesday, 30 June 2026	R 374 302,51	R -	R 374 302,51	valid	expired	Short Term Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	0	Friday, 13 March 2026	Tuesday, 30 June 2026	R 1 886 775,00	R -	R 1 886 775,00	valid	expired	Short Term Contract
WMM LM 27/02/25/02/PCP	Wandile and Son Trading Pty Ltd	Procurement of Cannabis Production Inputs	30	Wednesday, 30 April 2025	Friday, 30 May 2025	0	Friday, 30 May 2025	Tuesday, 30 June 2026	R -	R -	R -	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Iqhaya Design Workshop	Manufacturing Hubs-Feasibility Study	1095	Wednesday, 08 September 2021	Saturday, 07 September 2024	0	Saturday, 07 September 2024	Tuesday, 30 June 2026	R 584 021,43	R -	R 584 021,43	expired	expired	Short Term Contract
WMM LM RT001 AMRS	Conlog	Automated Meter Reading System for 36 Months(RT29)	1095	Tuesday, 01 July 2025	Friday, 30 June 2028	0	Friday, 30 June 2028	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 21/01/25/06 USS	BMI Electrical	Upgrade of 315 KVA Substation at Albany	121	Monday, 05 May 2025	Wednesday, 03 September 2025	0	Wednesday, 03 September 2025	Tuesday, 30 June 2026	R 1 174 764,13	R -	R 1 174 764,13	expired	expired	Short Term Contract
WMM LM 00063	MVI Construction and Maintenance	Maintenance of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	0	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Igorha Construction	Maintenance of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	0	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Matshathula Agencies and Projects	Maintenance of Roads for a period of 18M-Part 2	547	Wednesday, 25 June 2025	Thursday, 24 December 2026	0	Thursday, 24 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM M 00063	Vuyie Xolie Construction	Maintenance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Tsunami Civils	Maintenance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Ixhanga Trading	Maintenance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Thwema Trading and Projects/Athi Vezi	Maintenance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Dimbane Zikhazi Trading	Maintenance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract

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					2026		2026							
WMM LM 00063	Manyobo Group	Maintenancane of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Vitsha Trading	Maintenancane of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	0	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Kaazi Engineering Group	Maintenancane of Roads for a period of 18M-Part 2	547	Thursday, 26 June 2025	Friday, 25 December 2026	0	Friday, 25 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Tiawest PTY LTD	Maintenancane of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	0	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Nikhwe Group	Maintenancane of Roads for a period of 18M-Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	0	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Milibo Trading and Projects	Maintenancane of Roads for a period of 18M-Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	0	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM -LM 00054 PA 36 M	T.Madyibi Attorneys	Povision of Legal Services for 3 years	1095	Tuesday, 20 May 2025	Friday, 19 May 2028	0	Friday, 19 May 2028	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM-LM 00054 PA 36 M	DR.Sugudhav-Sewpersadh Attorneys	Povision of Legal Services for 3 years	1095	Wednesday, 02 July 2025	Saturday, 01 July 2028	0	Saturday, 01 July 2028	Tuesday, 30 June 2026	R -	R 181 821,10	-R 181 821,10	valid	valid	Long term Contract
RFQWMM LM 0062	Manyobo Group	Construction of Lukhanyo Access Road	182	Thursday, 03 July 2025	Thursday, 01 January 2026	0	Thursday, 01 January 2026	Tuesday, 30 June 2026	R 5 342 865,39	R 785 027,65	R 4 557 837,74	valid	expired	Short Term Contract
RFQWMM LM 0062	Siti Cargo	Cnstruction of Mkhasweni Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	0	Tuesday, 30 December 2025	Tuesday, 30 June 2026	R 3 745 759,87	R 335 089,76	R 3 410 670,11	valid	expired	Short Term Contract
RFQWMM LM 0062	Camlulo Trading t/a Eyethu Projects and Plant Hire	Construction of Somgungqu Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	0	Tuesday, 30 December 2025	Tuesday, 30 June 2026	R 2 064 545,27	R 860 002,20	R 1 204 543,07	valid	expired	Short Term Contract
WMM-LM 05/12/24/01 MMB	Nikhwe Group	Contruction of Municipal Guard House	182	Monday, 14 July 2025	Monday, 12 January 2026	0	Monday, 12 January 2026	Tuesday, 30 June 2026	R 839 671,35	R -	R 839 671,35	valid	expired	Short Term Contract
WMM LM 00064	Eyethu Construction and Plant Hire	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months	547	Friday, 18 July 2025	Saturday, 16 January 2027	0	Saturday, 16 January 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00064	Vuyie Xolie Construction	Upgrading of Stormwater Surfaced ,Sidewalks and	547	Friday, 18 July 2025	Saturday, 16 January 2027	0	Saturday, 16 January 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract

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		Stormwater for 18 Months			January 2027		January 2027							
RT27-2024	IBC Forensic and Recovery (pty)ltd	Provision of Debt Collection Services	1460	Monday, 31 March 2025	Friday, 30 March 2029	0	Friday, 30 March 2029	Tuesday, 30 June 2026	-R 20 474,52	R -	-R 20 474,52	valid	valid	Long term Contract
WMM LM 00062	Masilo Castlehill JV	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Vitsha Trading	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Wednesday, 17 July 2024	Thursday, 15 January 2026	0	Thursday, 15 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	LG Construction	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Mvumeza Construction	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Wednesday, 17 July 2024	Thursday, 15 January 2026	0	Thursday, 15 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Mvi Construction and Maintenance	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Siti Cargo cc	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Eyethu Projects and Plant Hire	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Wednesday, 17 July 2024	Thursday, 15 January 2026	0	Thursday, 15 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Kara SA	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Manyobo Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Athindura Trading	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	0	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Wosa Nawe Trading 16	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	0	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Nase Construction	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Mabozela	Construction of Gravel Roads,	547	Monday,	Tuesday,	0	Tuesday,	Tuesday, 30	R	R	R	valid	valid	Short Term

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
	Trading and Enterprise	Bridges and All Stormwater Related Works for 18 Months- Part 2		27 January 2025	28 July 2026		28 July 2026	June 2026	-	-	-			Contract
WMM LM 00062	Kaazi Engineering Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Tuesday, 28 January 2025	Wednesday, 29 July 2026	0	Wednesday, 29 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	NSG 122011 Trading Enterprise	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	0	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Vuyile Xolie Construction and Civil	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Construction of Khutshi Access Road	243	Monday, 13 May 2024	Saturday, 11 January 2025	0	Saturday, 11 January 2025	Tuesday, 30 June 2026	R 111,40	R -	R 111,40	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Services Provider for GBS Manufacturing Hubs	365	Thursday, 06 June 2024	Wednesday, 01 April 2026	0	Wednesday, 01 April 2026	Tuesday, 30 June 2026	R 4 025 394,69	R -	R 4 025 394,69	valid	expired	Short Term Contract
RFQ WMM LM 0062	Mvi Construction and Maintenance	Construction of Mbuthweni Access Road	365	Wednesday, 03 September 2025	Thursday, 03 September 2026	0	Thursday, 03 September 2026	Wednesday, 01 July 2026	R 4 077 909,66	R 1 000 805,68	R 3 077 103,98	valid	valid	Short Term Contract
WMM-LM 0064	Vuyile Xolie Construction	Resurfacing of Ntlenzi to Mcetheni Access Road	182	Saturday, 09 August 2025	Saturday, 07 February 2026	0	Saturday, 07 February 2026	Thursday, 02 July 2026	R 10 359 224,15	R 184 276,00	R 10 174 948,15	valid	expired	Short Term Contract
WMM LM 0064	Camlulo / TA Eyethu Plant Hire	Rehabilitation of Mqhokweni to Nokhatshile Access Road	182	Friday, 29 August 2025	Friday, 27 February 2026	0	Friday, 27 February 2026	Friday, 03 July 2026	R 7 201 097,00	R 428 950,00	R 6 772 147,00	valid	expired	Short Term Contract
RFQ WMM LM 0063	Milibo Trading and Projects	Maintenance of Reformed Via Bethula Access	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	0	Sunday, 02 November 2025	Saturday, 04 July 2026	R 3 239 480,21	R 849 942,00	R 2 389 538,21	valid	expired	Short Term Contract
RFQ WMM LM 0063	Mabozela Trading Enterprise	Maintenance of Matshezini Access Road	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	0	Sunday, 02 November 2025	Sunday, 05 July 2026	R 3 042 644,13	R 1 815 919,00	R 1 226 725,13	valid	expired	Short Term Contract
RFQ WMM LM 0063	Igorha Construction	Maintenance of Seaview to Mabanoyini Access Road	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	0	Sunday, 02 November 2025	Monday, 06 July 2026	R 3 799 025,00	R 1 507 834,00	R 2 291 191,00	valid	expired	Short Term Contract
									55 199 105,88	22 627 436,63	32 571 669,25			

PART 2 – SUPPORTING DOCUMENTATION

1. 2024/25 Audit Progress

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

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

The following milestones have been covered:

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

Risk area identified during the audit process:

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

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

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

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

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

2. Implementation of the Finance Management Internship Programme

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

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

During the month of May 2025, the municipality made a request for extension of the contracts that were coming to an end for two interns allocated within the Budget and Treasury for a further 12 months as permitted by the internship program guidelines which was approved and a submission to both Provincial and National Treasury has been made in this regard. In the previous reports we were reporting two extensions within Internal Audit that we can confirm have both come to an end and as such two vacancies had risen. The recruitment processes were concluded in August 2025 to add the two interns to make the number up to the required minimum of 5. Before the two interns could commence with duties, we received a resignation for another further position resulting from the absorption of another candidate. A request was written to the accounting officer requesting for the appointment of the third best candidate from the recently interviewed candidates. This request was also approved.

3. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			16 690	–	1 257	3 751	4 173	(421)	-10%	16 690
Pension and UIF Contributions			1 391	–	104	311	348	(37)	-11%	1 391
Medical Aid Contributions			1 391	–	104	311	348	(37)	-11%	1 391
Motor Vehicle Allowance			6 954	–	514	1 535	1 739	(204)	-12%	6 954
Cellphone Allowance			3 553	–	251	747	888	(141)	-16%	3 553
Housing Allowances			–	–	–	–	–	–		–
Other benefits and allowances			1 391	–	104	311	348	(37)	-11%	1 391
Sub Total - Councillors		–	31 370	–	2 334	6 966	7 843	(877)	-11%	31 370
Senior Managers of the Municipality	3									
Basic Salaries and Wages			5 921	–	467	1 401	1 480	(79)	-5%	5 921
Pension and UIF Contributions			202	–	16	48	50	(3)	-5%	202
Medical Aid Contributions			221	–	26	78	55	22	40%	221
Motor Vehicle Allowance			1 862	–	147	440	465	(25)	-5%	1 862
Cellphone Allowance			99	–	8	23	25	(1)	-5%	99
Housing Allowances			433	–	34	102	108	(6)	-5%	433
Sub Total - Senior Managers of Municipality		–	8 737	–	698	2 093	2 184	(92)	-4%	8 737
Other Municipal Staff										
Basic Salaries and Wages			86 252	–	6 895	20 662	21 563	(901)	-4%	86 252
Pension and UIF Contributions			14 493	–	1 159	3 483	3 623	(140)	-4%	14 493
Medical Aid Contributions			8 220	–	616	1 846	2 055	(209)	-10%	8 220
Overtime			4 168	–	211	453	1 042	(589)	-57%	4 168
Performance Bonus			6 780	–	73	168	1 695	(1 527)	-90%	6 780
Motor Vehicle Allowance			9 372	–	762	2 272	2 343	(71)	-3%	9 372
Cellphone Allowance			1 586	–	95	282	396	(114)	-29%	1 586
Housing Allowances			4 851	–	364	1 094	1 213	(119)	-10%	4 851
Other benefits and allowances			3 567	–	132	442	892	(450)	-50%	3 567
Sub Total - Other Municipal Staff		–	139 289	–	10 305	30 703	34 822	(4 120)	-12%	139 289
Total Parent Municipality		–	179 396	–	13 337	39 761	44 849	(5 088)	-11%	179 396
TOTAL SALARY, ALLOWANCES & BENEFITS		–	179 396	–	13 337	39 761	44 849	(5 088)	-11%	179 396
TOTAL MANAGERS AND STAFF		–	148 026	–	11 003	32 795	37 007	(4 211)	-11%	148 026

4. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200									–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 440	2 720	2 006	1 565	1 634	1 780	1 492	10 232	24 869	16 703		
Receivables from Non-exchange Transactions - Property Rates	1400	1 363	656	31 808	280	267	266	244	40 739	75 624	41 797		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	48	21	20	15	16	16	16	2 013	2 164	2 075		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	343	343	343		
Interest on Arrear Debtor Accounts	1810	985	1 008	648	655	651	707	712	23 581	28 948	26 306		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	478	328	277	1 648	248	246	237	9 762	13 224	12 140		
Total By Income Source	2000	6 313	4 734	34 759	4 163	2 816	3 015	2 701	86 670	145 172	99 365	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	904	960	31 759	1 925	519	512	512	48 996	86 087	52 464		
Commercial	2300	4 977	3 304	2 670	1 972	2 033	2 245	1 930	21 898	41 029	30 079		
Households	2400	432	470	331	267	263	258	258	15 777	18 056	16 823		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	6 313	4 734	34 759	4 163	2 816	3 015	2 701	86 670	145 172	99 365	–	–

The table above shows municipal debtors for the month of September 2025 per income source and per customer group. It should be noted that the municipality's leading source of income when it comes to debtors is property rate followed by interest on arrears which is an indication that we have more debtors that have stayed for longer periods outstanding. It should also be noted that the municipality's majority of debtors are more than 150 days old. This could prompt a write-off at some point if these are not collected as they overstate the municipality's balance sheet.

The biggest category of debtors is government and they owe the municipality long outstanding amounts followed by households. This is due to some accounts that are being disputed by consumers and government schools that public works says are not surveyed and therefore they cannot pay according to their processes until they have been surveyed.

5. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	70								70	
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	0950									-	
Total By Customer Type	1000	70	-	-	-	-	-	-	-	70	-

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.

6. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 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 *	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	0,005272662	0	n/a	not fixed	583 868	3 079	(30 479)	-	556 468
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,00509589	0	n/a	not fixed	9 923	51	-	-	9 973
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	9,66608	0	n/a	not fixed	1	10	(11)	2 100	2 100
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,003755997	0	n/a	not fixed	12 366	46	(3 205)	-	9 208
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,004931513	0	n/a	not fixed	280	1	-	-	281
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	3,499081601	0	n/a	not fixed	1	4	(1)	778	782
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,004931507	0	n/a	not fixed	21 830	108	-	-	21 938
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,005061421	0	n/a	not fixed	1	0	-	-	1
Municipality sub-total										628 269	3 298	(33 695)	2 878	600 750
TOTAL INVESTMENTS AND INTEREST	2									628 269	3 298	(33 695)	2 878	600 750

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 R27.5 million which lead to a decrease in its investments for the month of September 2025. It should however be noted that this only reflects the difference between what was received and what was spent.

7. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	366 418	–	–	151 984	91 605	60 379	65,9%	366 418
Local Government Equitable Share			357 855	–	–	149 106	89 464	59 642	66,7%	357 855
Finance Management			2 100	–		2 100	525	1 575	300,0%	2 100
EPWP Incentive			3 111	–		778	778	0	0,0%	3 111
Integrated National Electrification Programme			–	–	–	–	–	–		–
Municipal Infrastructure Grant			3 352	–	–	–	838	(838)	-100,0%	3 352
Municipal Disaster Relief Grant	3		–	–		–	–	–		–
Provincial Government:		–	732	–	–	–	122	(122)	-100,0%	732
Sport and Recreation			732	–	–	–	122	(122)	-100,0%	732
Total Operating Transfers and Grants	5	–	367 150	–	–	151 984	91 727	60 257	65,7%	367 150
Capital Transfers and Grants										
National Government:		–	63 693	–	–	31 358	15 923	15 435	96,9%	63 693
Municipal Infrastructure Grant			63 693	–	–	21 454	15 923	5 531	34,7%	63 693
Municipal Disaster Relief Grant				–	–	–	–	–		–
Integrated National Electrification Programme Grant				–	–	9 904	–	9 904	#DIV/0!	–
Municipal Disaster Recovery Grant				–	–	–	–	–		–
Provincial Government:		–	415	–	–	–	69	(69)	-100,0%	415
Sport and Recreation			415			–	69	(69)	-100,0%	415
Greenest Municipality Competition						–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]						–	–	–		–
						–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	64 108	–	–	31 358	15 992	15 366	96,1%	64 108
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	431 258	–	–	183 342	107 719	75 623	70,2%	431 258

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		–	366 418	–	24 150	69 050	91 605	(22 554)	-24,6%	366 418
Local Government Equitable Share			357 855		23 088	65 862	89 464	(23 602)	-26,4%	357 855
Finance Management			2 100		17	77	525	(448)	-85,2%	2 100
EPWP Incentive			3 111		816	2 464	778	1 686	216,8%	3 111
Integrated National Electrification Programme			3 352		–	–	838	(838)	-100,0%	3 352
Municipal Infrastructure Grant					229	648	–	648	#DIV/0!	–
Provincial Government:		–	732	–	16	84	183	(99)	-54,1%	732
Sport and Recreation			732		16	84	183	(99)	-54,1%	732
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
						–	–	–		–
Total operating expenditure of Transfers and Grants:		–	367 150	–	24 166	69 134	91 788	(22 653)	-24,7%	367 150
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		–	85 522	–	8 171	19 885	19 561	324	1,7%	85 522
Municipal Infrastructure Grant			63 693		6 462	18 176	15 923	2 253	14,1%	63 693
Municipal Disaster Recovery Grant			21 829		1 709	1 709	3 638	(1 929)	-53,0%	21 829
Other capital transfers [insert description]						–	–	–		–
Provincial Government:		–	615	–	–	37	154	(117)	-75,9%	615
Sport and Recreation			415			–	104	(104)	-100,0%	415
Greenest Municipality Competition			200		–	37	50	(13)	-26,0%	200
District Municipality:		–	–	–	–	–	–	–		–
						–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
						–	–	–		–
Total capital expenditure of Transfers and Grants		–	86 137	–	8 171	19 922	19 715	207	1,1%	86 137
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	453 287	–	32 337	89 057	111 503	(22 446)	-20,1%	453 287

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

8. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			27 141		528	1 624	6 785	(5 161)	-76%	27 141
Service charges			66 822		4 616	12 993	16 706	(3 713)	-22%	66 822
Other revenue			82 686		11 325	17 226	20 672	(3 446)	-17%	82 686
Transfers and Subsidies - Operational			367 150		–	151 984	91 788	60 196	66%	367 150
Transfers and Subsidies - Capital			64 108		(9 904)	21 454	16 027	5 427	34%	64 108
Interest			39 677		3 313	9 932	9 919	12	0%	39 677
Dividends			–		–	–	–	–		–
Payments										
Suppliers and employees			(475 241)		(46 140)	(151 780)	(118 810)	32 970	-28%	(475 241)
Interest			(104)		–	–	(26)	(26)	100%	(104)
Transfers and Subsidies			–		–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	172 239	–	(36 263)	63 432	43 060	(20 372)	-47%	172 239
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE						–		–		
						–		–		
Decrease (increase) in non-current receivables						–		–		
Decrease (increase) in non-current investments						–		–		
Payments										
Capital assets			(190 043)		(9 671)	(32 495)	(47 511)	(15 016)	32%	(190 043)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(190 043)	–	(9 671)	(32 495)	(47 511)	(15 016)	32%	(190 043)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans						–		–		
Borrowing long term/refinancing						–		–		
Increase (decrease) in consumer deposits						–		–		
Payments										
Repayment of borrowing						–		–		
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		–	(17 804)	–	(45 934)	30 937	(4 451)			(17 804)
Cash/cash equivalents at beginning:			409 706		616 972	540 101	409 706			409 706
Cash/cash equivalents at month/year end:		–	391 902	–	571 038	571 038	405 255			391 902

The above table shows how the municipality's cash was applied during the month to account for the movement in actual cash at the bank.

9. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents			391 902		571 038	391 902
Trade and other receivables from exchange transactions			41 667		27 589	41 667
Receivables from non-exchange transactions			49 773		90 611	49 773
Current portion of non-current receivables			–		–	–
Inventory			2 844		1 388	2 844
VAT			24 280		8 149	24 280
Other current assets			18 842		23 680	18 842
Total current assets		–	529 307	–	722 455	529 307
Non current assets						
Investments			–		–	–
Investment property			49 294		53 619	49 294
Property, plant and equipment			1 009 906		933 984	1 009 906
Biological assets			–		–	–
Living and non-living resources			–		–	–
Heritage assets			1 261		1 261	1 261
Intangible assets			333		546	333
Trade and other receivables from exchange transactions			–		–	–
Non-current receivables from non-exchange transactions			–		5 059	–
Other non-current assets			–		–	–
Total non current assets		–	1 060 793	–	994 469	1 060 793
TOTAL ASSETS		–	1 590 100	–	1 716 924	1 590 100
LIABILITIES						
Current liabilities						
Bank overdraft			–		–	–
Financial liabilities			–		–	–
Consumer deposits			497		480	497
Trade and other payables from exchange transactions			115 372		31 804	115 372
Trade and other payables from non-exchange transactions			0		22 638	0
Provision			21 932		2 528	21 932
VAT			8 243		7 911	8 243
Other current liabilities			–		–	–
Total current liabilities		–	146 043	–	65 361	146 043
Non current liabilities						
Financial liabilities			–		–	–
Provision			11 950		13 021	11 950
Long term portion of trade payables			–		–	–
Other non-current liabilities			–		–	–
Total non current liabilities		–	11 950	–	13 021	11 950
TOTAL LIABILITIES		–	157 993	–	78 382	157 993
NET ASSETS	2	–	1 432 107	–	1 638 542	1 432 107
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)			1 432 107		1 638 542	1 432 107
Reserves and funds			–		–	–
Other			–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	1 432 107	–	1 638 542	1 432 107

10. Possible Fraud investigation

In the previous report, we reported that the electricity section referred a receipt purported for a meter replacement amounting to over R5 thousand for verification of authenticity. The receipt had glaring inaccuracies which pointed to the receipt being fraudulent. The following were the findings related to the document referred for investigation:

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

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

It was however, discovered that the file submitted did not contain all the receipts and there was no way of confirming how many were missing. As an alternative, the revenue management section pulled all receipts issued from the system which unfortunately has no information to compare with when it comes to records of all meters replaced as this information could not be found.

The revenue section is currently working with the stores office to see if they do not have records that can be used to determine how many meters were issued. This will still pose a challenge if there is no records of how many were replacements and how many were new installations from the electricity section.

11. Municipal Manager's quality certification

Quality Certificate

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

☐ The monthly budget statement

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

Print name: _____

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

Signature: _____

Date: _____