



# **QUARTERLY REPORT**

**REPORT IN TERMS OF s52d OF THE MFMA FOR THE  
QUARTER ENDED 30 SEPTEMBER 2025**

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## **PART 1 – IN-YEAR REPORT**

### **1. Executive Summary**

The Accounting Officer, through the Budget and Treasury Office has a legislative responsibility of reporting on the performance of the municipality against its approved budget in terms of the MFMA. This must also consider the service delivery performance of the municipality, indicating remedial actions where variances have been identified.

Section 52(d) of the Municipal Finance Management Act No 56 of 2003 requires that a quarterly report be prepared and tabled to council within 30 days of the end of the quarter. The information as contained in this report responds specifically to that, but also provides the council and its structures with sufficient information to play the oversight role, whilst providing the required direction where it is needed.

The municipality is currently experiencing huge pressure due to the demands from communities for maintenance of existing roads, water provision and decent housing. Although significant strides have been made in ensuring that the backlogs are addressed, there is still significant ground to cover and this requires significant financial resources from the municipality. The amount of rains received and anticipated in the area continue to make the efforts made look fruitless as the same roads require maintenance every year while the resources are not nearly sufficient. This, places a lot of pressure on the resources for all service delivery and as such, a delicate balancing act must be carried out to ensure that all service delivery requirements are met. The municipality though has during the past years received a much-needed boost from the Disaster Management funds to assist with recovery on the roads infrastructure damaged during floods.

All departments have assessed their quarterly performance and submitted reports relating to service delivery and other items to the performance management office. This has then been submitted to the Internal Audit Unit for verification and assessment of attached portfolio of evidence. This gives the information reported more credibility, and where inadequate evidence is provided, it is corrected.

Even though the distribution of electricity has continued to show some improvement in terms of revenue that is being generated over the past three years, the last financial year recorded significant losses where over 2.5 million units could not be accounting for and the losses percentage jumping from 9% to 14% which is above the tolerable levels. This signals a serious collapse in the controls that have been in place to curb losses which therefore requires urgent attention.

This is the 1<sup>st</sup> quarter report of the 2025/26 financial year which comes after the end of the first three months of the financial year which also includes a period where the municipality had to prepare and submit annual financial statements to the Auditor General for auditing. The performance is expected be better this year compared to the same period in the previous years as procurement for some projects was completed early. The information reported below looks at the institutional performance for the start of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary and hopefully the contents of each report will help the Mayor, 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 municipality's Executive Committee is composed of the honourable councillors indicated below with their respective responsibilities within the municipality as follows: -

- Cllr T.D Mafumbatha Mayor – (Chairperson)
- Cllr L. Makholosa Development Planning Portfolio Head
- Cllr. M. Mphetshwa Acting Good Governance and Public Participation Portfolio Head
- Cllr. N. Dlamini Engineering Services Portfolio Head
- Cllr N. Madikizela Budget and Treasury Portfolio Head
- Cllr L.G Mcambalala Corporate Services Portfolio Head
- Cllr N.M Njomi Community Services Portfolio Head
- Cllr. N.E Cengimbo Committee member
- Cllr. P.B Majavu Committee member
- Cllr. N. Langasiki Committee member

## 1.2 Budget and Treasury Political Oversight Structure

The municipality' Budget and Treasury is tasked with the municipality's financial management responsibilities with its own political oversight structure constituted as follows:

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

## 2. Administration

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

### 3. Staff turnover and vacancy rate

This section of the report looks at the movement of staff and the rate at which the municipality is able to fill vacant positions as well as progress on the filling of any vacancies.

a) Summary of positions per department

Departments	Number of posts as per Approved Org Structure	Filled posts	Vacant posts
Municipal Manager	37	33	4
Corporate Service	46	43	03
Budget & Treasury	26	25	01
Community Services	137	122	15
Engineering Services	43	38	05
Development Planning	23	22	01
<b>Total</b>	<b>312</b>	<b>283</b>	<b>29</b>

b) List of vacant positions

Departments	Vacant Positions	Reason for Vacancy	Funded/Not funded
Municipal Manager	1. Monitoring & Evaluation Officer	New position	Not funded
	2. SPU Co-ordinator	Not funded	Not funded
	3. Children, Elderly & PWD Officer	To be abolished	Funded
	4. Legal Officer	Not funded	Not funded

Departments	Vacant Positions	Reason for Vacancy	Funded/Not funded
Corporate Service	1. Receptionist	New position	Funded
	2. Manager Auxiliary Services	Incumbent deceased	Funded
	3. Records Management Officer	Incumbent resigned	Funded
Budget & Treasury	1. Stores Clerk	Incumbent resigned	Funded
Community Services	1. Dozer Operator	New position	Not funded
	2. Weight Bridge Operator	New position	Not funded
	3. Landfill Supervisor	New position	Not funded
	4. Driver X 3	New position	Not funded
	5. General Assistants X3	New position	Not funded
	6. Assistant Librarian	Not funded	Not funded
	7. Community Safety Officer	New position	Not funded
	8. Examiners X2	1 Not funded 1 Funded	Not funded
	9. Pound Assistant X2	Not funded	Not funded



Departments	Vacant Positions	Reason for Vacancy	Funded/Not funded
Engineering Services	1. EPWP Co-ordinator	Not funded	Not funded
	2. General Assistants X2	Not funded	Not funded
	3. Electricians X2	New	Not funded
Development Planning	1. LED Officer: COOP & SMME	Resignation	Funded

c) Progress on recruitment processes

Departments	Position	Status
Budget & Treasury	Stores Clerk	Recruitment initiated by department by filling of post requisition, awaiting approval.
Corporate Services	Manager Auxiliary Services	Awaiting approval of advert.
	Records Management Officer	Compilation of master list in progress
Community Services	Driver (Refuse)	Re-advertised, shortlisting planned for the third week of October 2025.
	GA (Refuse)	Appointment done and incumbent to resume duties on the 01 <sup>st</sup> of November 2025.
Engineering Services	Plant Operator	Interviews conducted and verification/screening conducted and awaiting results.
	GA (Electricity)	Appointment done and incumbent to resume duties on the 01 <sup>st</sup> of November 2025.

Development Planning	LED Officer: COOP & SMME	Recruitment initiated by department by filling of post requisition, awaiting approval
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As reported in the previous reports, the Asset Management Clerk position that had remained vacant for long had not been filled, however, we can now confirm that there was a need to re-run the process which then closed during the month of June and capturing of the master list was concluded. The department continued to follow up with Corporate Services and requested shortlisting to be concluded as soon as possible to ensure at least the recruitment process is concluded by the end of June 2025 which unfortunately did not yield any positive feedback. We can now, however, confirm that the recruitment process was finally concluded and the successful candidate expected to assume duties on the 1<sup>st</sup> of September 2025.

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

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

**a) Challenges resulting from staff movements during the period**

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

On the expenditure side, incidents of duplicate payments increased indicate a lapse in the controls for payment processing which may be attributable directly to the experience of the staff dealing with payments and lack of segregation of duties due to the absence of one of the staff members. On two occasions identified, the service providers were informed and the amount deducted from subsequent payments with the exception of one service provider that has not committed to repayment of the amount paid twice, however, the service providers has agreed to come to the municipality to present their side of

the story. An observation of the incidents reported indicated that the risk is more on the payments processed manually due to either accounts being closed and new accounts being provided.

An investigation and a final report will be presented to the municipal manager as soon as it is finalised with recommendations on how the same can be avoided next time.

#### **4. Implementation of mSCOA**

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

##### **b) Challenges Identified**

###### **i. Version Changes**

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

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

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

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

Regulations.

###### **i. 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.

ii. 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.

iii. Budget and reporting module functionality

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

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

**c) mSCOA Governance Structures**

The introduction of mSCOA introduced a number of governance structures that were meant to ensure full compliance and seamless transition when the deadlines for full implementation came. Key structures that were established were as follows:

- Project steering committee
  - This was made of the following prescribed persons:
    - Project sponsor – Accounting Officer
    - Chief Financial Officer
    - Senior Manager – Corporate Services
    - Senior Manager – Engineering Services
    - Senior Manager – Community Services
    - Manager – Internal Audit
    - Manager – ICT

- Manager – Municipal Operations
  - Manager – Budgeting and Reporting
  - Manager – Revenue and Expenditure
- Project implementation team
  - This is a committee that was assigned by the municipality’s Project Steering Committee which also included a multi-disciplinary team as follows:
    - Chief Financial Officer – Project Manager
    - Manager – Human Resources
    - Manager – Project Management Unit
    - Manager – Environmental Management
    - Manager – ICT
    - Senior Internal Auditor
    - Manager – Municipal Operations
    - Manager – Budgeting and Reporting
    - Manager – Revenue and Expenditure
    - Manager – Supply Chain Management

All these structures were initially appointed in 2015 before full implementation of mSCOA and re-appointed again during the first quarter of the 2023/24 financial year since there was a number of changes in the municipality’s personnel which has resulted in the need for these structures to be re-established to include new members of management and replace those who are no longer with the municipality.

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

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

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

## **5. Implementation of the Municipal Cost containment regulations**

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

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

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

The implementation of these regulations has seen a reduction in the amounts spent on traveling and accommodation and catering expenses which we believe will assist the municipality to redirect these funds to other service delivery initiatives in the years to come including the first months of this current year. The table below indicate savings recorded up to the third quarter in the targeted areas compared to the same period last year.

**QUARTER 1**

<b>ITEM DESCRIPTION</b>	<b>2025</b>	<b>2026</b>	<b>SAVING</b>
Travel and accommodation	1,471,666.47	2,254,767.00	783,100.53
Catering	689,499.90	1,238,605.70	549,105.80
Sponsorship (Sport development)			-
Sport Activities (SAIMSA)			-
Consulting fees	4,254,771.76	993,960.06	(3,260,811.70)
<b>Total</b>	<b>6,415,938.13</b>	<b>4,487,332.76</b>	<b>(1,928,605.37)</b>

The table shows a overall decrease of about R1.9 million with an increase of R783 thousand on travel and accommodation, over spending of over R549 thousand on catering compared to the same period last year. The table also shows a significant decrease of about R3.2 million on consulting fees compared to the same time last 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 contact will greatly assist the municipality in addressing the delays in procurement processes in cases where vehicles are required to be available for use in the short space of time. There are challenges which cause delays in the maintenance processes that we believe will need to be addressed with both National Treasury and Wesbank fleet services as the appointed service provider.



Meetings are held quarterly with the appointed service provider to raise challenges faced. Some of the challenges are as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**BASIS FOR SELECTION**

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

Footprint in the Eastern Cape Province

Availability of dedicated resources

Flexibility to respond to the municipality's changing needs  
System integration with the municipality's accounting system  
The municipality's access to the system used by the provider  
Transfer of skills  
Cost to the municipality

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

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

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

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

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

**a. Selection process followed**

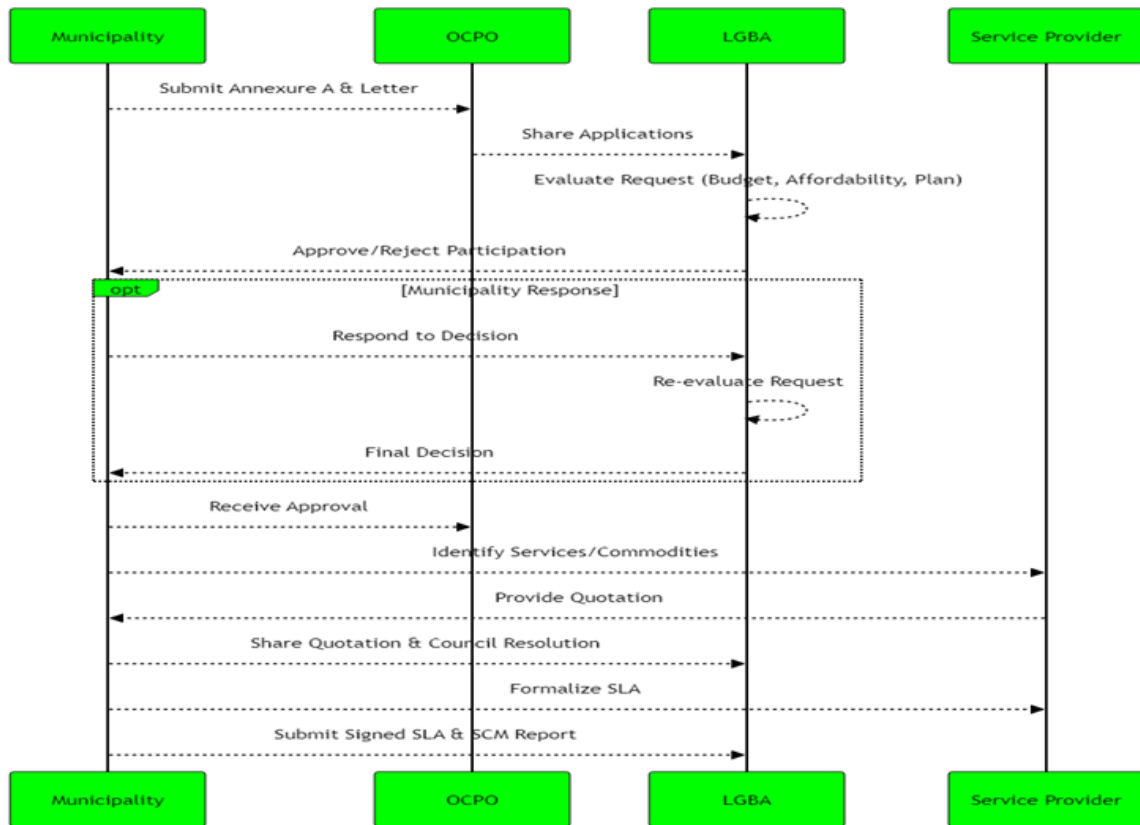
Winnie Madikizela-Mandela Local Municipality issued an RFQ to all seven (07) participants as per Annexure B: Contract Pricing and RT29-2024 Transversal Contract Circular document of the contract an opportunity to quote for their services offering in line with their appointed scope of work as per the contract of Supply, Delivery, Installation, Management and Maintenance of smart metering solution to the municipality. The request for quotation is management tool to select a suitable service provider (SP) with

which a contract may be entered into that will carry out the services described as per RT 29 Contract for the municipality and in line with Annexure E: Transversal Contracting Agreement and Annexure G: Implementation Process and Guideline document from National treasury RT29-2024

**b. Basis for selection**

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

Administrative Procedure – Workflow (as per Annexure E)



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

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

No.	Name of the Bidders	Bid Amount
1.	Isandiso Pipelines and Engineering	Rates

No.	Name of the Bidders	Bid Amount
2.	Conlog (Pty) Ltd	Rates
3.	African Metering Solutions	Rates

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

- **Implementation of the 2023/24 Audit Action Plan**

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

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

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

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY AUDIT ACTION PLAN - 2023/24																			
No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
Internal Audit Function																			
	Non-compliance MFMA section 62 and IIA standard 1312	CoAF 01	Compliance	Internal Audit	Non-Compliance with Laws		No	Yes	No	High	Lack of proper planning for procurement processes to ensure targets are met	The accounting officer should ensure that an external assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization	An independent suitably qualified external quality review assessor will be outsourced. In compliance with Attribute Standards 1312, the Internal Audit Unit will facilitate the processes for re-advert during October 2024 for the appointment of professional service provider.	N/A	Manager: Internal Audit	Internal Audit	15-Jan-25	The professional service provider was appointed by end of November 2024 to conduct external quality assessment of Internal Audit Activity. The final report was issued beginning of January 2025	External Quality Assessment Report, Quality Improvement Plan

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Quarter 4 internal audit reports not presented to the Audit Committee	CoAF 02	Compliance	Internal Audit	Non-Compliance with Laws		No	No	No	Medium	This is due to prolonged anticipated discussion with management regarding the internal audit reports prior to presenting the reports to the audit committee	The internal audit unit should communicate the processes and time frames of communicating findings to management. The findings should be closed after the communicated timelines, to prevent delaying the process of finalising the internal audit reports on time	During the presentation of Internal Audit Strategy, the timeline for each audit cycle will be discussed with relevant department. The Internal Audit Manager will also share with the management Internal Audit Engagement Letter which sets up the timing, scope and resources signed both by Senior Manager for each department and Internal Audit Manager.	N/A	Manager: Internal Audit	Internal Audit	30-Jun-25	Internal Audit Engagement Letter and Notification Letter are being issued to the cycle being audited.	Engagement Letter, Notification Letter
<b>Uncorrected Misstatements</b>																			
	Additional Disclosure - Uncorrected prior year misstatements	CoAF 19	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not ensure that the prior year misstatement were adjusted for in the comparative to the annual financial statements	Management should ensure that misstatements identified during the audit and the prior year are corrected and adjusted in the correct accounts and correct periods	<ol style="list-style-type: none"> <li>1. A reconciliation of uncorrected misstatements will be developed to use a checklist when the 2025 AFS are being prepared</li> <li>2. The Audited caseware file will be confirmed against the reconciliation before rolling forward to ensure all corrections are carried over</li> <li>3. The last caseware file will be from which the submitted AFS will be drawn will be reconciled with the reconciliation of all misstatements in the Audit report</li> </ol>	N/A	Manager: Budgeting and Reporting	Internal Audit	31-May-25	Interim Financial Statements prepared and currently being reviewed to identify all items to be on the register against the Management report	Interim Financial Statements as at 31 March 2025
<b>Immovable assets</b>																			

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No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022 /23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Work-In-Progress - Differences between the AFS and Work-In-Progress Register	CoAF 13	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not adequately review the reported information as to ensure that it agrees with the supporting schedules to the reported information on the AFS	Management should perform proper review of the Annual Financial Statements (AFS) and Related Notes to ensure accuracy and fair presentation of the AFS	A reconciliation between the amounts disclosed on the AFS and the WIP registers on capitalisation will be submitted where there are items not capitalised from the WIP Register	N/A	Manager: Assets and Stores Management	Internal Audit	31-Jul-25	The issue identified was correctly explained to the auditors, the corrective action is meant to avoid a similar misunderstanding in the next audit	A final register has not been finalised because there are still accrual transactions being processed. This will be updated until the last day of submission
	Movable and immovable assets - Differences between the AFS and fixed or movable asset register audit finding	CoAF 16	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not adequately review the reported information as to ensure that it agrees with the supporting schedules to the reported information on the AFS	Management should perform proper review of the Annual Financial Statements (AFS) and Related Notes to ensure accuracy and fair presentation of the AFS	Management will correct the identified misstatements by : 1. Correcting the 2023 FY impairment for furniture on the movable asset register. 2. Processing a journal to dispose infrastructure which should have been disposed in 2023 FY.	N/A	Manager: Assets and Stores Management	Internal Audit	31-Jan-25	Completed - Journals processes in February 2025	JNL 12246 & 12247
<b>Operating Expenditure</b>																			
	Differences between Contracted expenditure and VAT input	CoAF 10	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Low	The management did not properly account the VAT amount since they pay the VAT on internal revenue	The management should account the expenditure and input VAT properly to reflect the substance of the transactions	To provide analysis schedule on transactions where input vat was not accounted for (ie vat on retention)	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This was done and corrected on the annual financial statements as audited	A final register has not been finalised because there are still accrual transactions being processed. This will be updated until the last day of submission
	Rental operating lease expenditure - Presentation and disclosure	CoAF 11	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	Yes	Medium	Management have omitted other part on operating accounting policy	The management should complete the accounting policy to reflect the	To draft accounting policy to reflect the correct treatment of the lease operating transactions	N/A	Manager: Revenue and Expenditure	Internal Audit	30-Jun-25	This has been updated on the 2025 Draft AFS	Draft Annual Financial Statements



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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjusted Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)	
												correct treatment of the lease operating transactions								
	General expense: Free basic services	CoAF 17	Financial	Community Services	Misstatement in financial statements		No	No	No	High	Lack of adequate communication and controls between Eskom and the municipality. As the municipality is the one that prepares the valid indigent register with valid indigent beneficiaries and sends it to Eskom however Eskom does not discard prior year registers they accumulate the new information together with the old and end up subsidizing consumers who were not validated in the current year	Management should adequately communicate their internal processes with Eskom to ensure that a valid indigent register with valid indigent beneficiaries is used by Eskom, in order to provide free electricity to valid indigent beneficiaries. Consequences of using an invalid register should also be communicated to Eskom	<p><i>A meeting will be held with Eskom to ensure that Eskom does not continue to subsidise households that are not in the Council Approved Indigent register.</i></p> <p><i>Management will posit to Eskom a new financial year Council approved verified indigent register and letter requesting ESKOM to discard previously submitted indigent register.</i></p> <p><i>All invoices and supporting documents will be reviewed and confirmed against the approved register, monthly</i></p>	N/A	Manager: Social and Indigent Support Services	Internal Audit	28-Feb-25	Service Provider for the verification indigent register has been appointed  A verification of the current indigent register done	Copies of appointment letter of service provider for verification of indigent register, Council resolution extract for indigent register and letter to Eskom  Verification report and Payment voucher for services rendered	
<b>Predetermined Objectives</b>																				
	Difference between APR and BSD Listings submitted	CoAF 03	Performance Management	Engineering Services	Misstatement in financial statements		No	No	No	Medium	Inadequate review procedures applied on the performance information in verifying the accuracy of	Management should ensure that annual performance report provided for audit is accurate and complete and is supported	To develop review mechanisms that will ensure all reports are signed for by Managers responsible and the Senior Manager to ensuring accurate capturing and reviewing of performance information to align	N/A	Manager: Project Management Unit	Internal Audit	15-Jul-25			

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)	
											performance reported in the APR	and evidenced by accurate and valid information as required by section 121 of the MFMA	with POE and actual performance.							
	Differences between Reported Information Amount and the Capitalised Amount	CoAF 05	Performance Management	Engineering Services	Misstatement in financial statements	No	No	No	No	High	Management did not adequately review the reported information as to ensure all expenditure incurred is reported on	Management should ensure that annual performance report provided for audit is accurate and complete and is supported and evidenced by accurate and valid information	Department to keep project files that will be reconciled with the Asset Register before submission for Auditing  Managers to review project files on a quarterly basis and provide proof of review  The Annual performance report to include a sign-off by asset management for expenditure recorded	N/A	Manager: Project Management Unit	Internal Audit	Quarterly			
	Difference between APR and POE submitted	CoAF 07	Performance Management	Engineering Services	Misstatement in financial statements	No	No	No	No	High	Inadequate review procedures applied of the performance information in verifying the accuracy of performance reported in the APR	Management should ensure that annual performance report provided for audit is accurate and complete and is supported and evidenced by accurate and valid information as required by section 121 of the MFMA	To develop review mechanisms that will ensure all reports are signed for by Managers responsible and the Senior Manager to ensuring accurate capturing and reviewing of performance information to align with POE and actual performance.	N/A	Manager: Project Management Unit	Internal Audit	15-Jul-25			

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No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjusted Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Beneficiaries who claim electricity are not on the Indigent register	CoAF 08	Performance Management	Community Services	Misstatement in financial statements		No	No	No	High	Lack of adequate communication and controls between Eskom and the municipality. As the municipality is the one that prepares the valid indigent register with valid indigent beneficiaries and sends it to Eskom however Eskom does not discard prior year registers they accumulate the new information together with the old and end up subsidizing consumers who were not validated in the current year	Management should adequately communicate their internal processes with Eskom to ensure that a valid indigent register with valid indigent beneficiaries is used by Eskom, in order to provide free electricity to valid indigent beneficiaries. Consequences of using an invalid register should also be communicated to Eskom	<p>A meeting will be held with Eskom to ensure that Eskom does not continue to subsidise households that are not in the Council Approved Indigent register.</p> <p>Management will posit to Eskom a new financial year Council approved verified indigent register and letter requesting ESKOM to discard previously submitted indigent register.</p> <p>All invoices and supporting documents will be reviewed and confirmed against the approved register, monthly</p>	N/A	Manager: Social and Indigent Support Services	Internal Audit	28-Feb-25	Service Provider for the verification indigent register has been appointed  A verification of the current indigent register done	Copies of appointment letter of service provider for verification of indigent register, Council resolution extract for indigent register and letter to Eskom  Verification report and Payment voucher for services rendered
	Differences between Reported Information Amount and the AFS	CoAF 09	Performance Management	Community Services	Misstatement in financial statements		No	No	No	High	Management did not adequately review the reported information as to ensure all expenditure incurred, pertaining to the indicator KPI 1.10.1 is reported on	Management should adequately review the reported information as to ensure all expenditure incurred pertaining to a reported target, is reported on	Adequate review of performance information and ensure that all expenditure incurred per departmental target is reported on and also synchronises with the actual expenditure report and AFS	N/A	Manager: Social and Indigent Support Services	Internal Audit	31-Jan-25	Performance report (expenditure report) has been reviewed for 2024/25 financial year Q2 and Mid Term SDBIP report	Copies of SDBIP performance report with correct expenditure report

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No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022 /23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Segment information: Differences in the amounts disclosed	CoAF 12	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Low	This is due to incorrect typing when capturing information for the segment reporting purposes	Management should ensure that the amounts included in the financial statements in the segment report agrees to the amount included in the face of the financial statement	<ol style="list-style-type: none"> <li>1. A reconciliation of uncorrected mistatements will be developed to use a checklist when the 2025 AFS are being prepared</li> <li>2. The Audited caseware file will be confirmed against the reconciliation before rolling forward to ensure all corrections are carried over</li> <li>3. The last caseware file from which the submitted AFS will be drawn will be reconciled with the reconciliation of all mistatements in the Audit report</li> </ol>	N/A	Manager: Budgeting and Reporting	Internal Audit	31-Jul-25	<p>Delays in the submission of payments and other information related to the 2024/25 financial year has resulted in the deadline not being met as transactions are still being received on a daily basis that should have been processed by 30 June 2025.</p> <p>The next date of review and the 19th August 2025 where we believe all the transactions will have been processed</p> <p>These will also be discussed on the management meeting scheduled for 18th August 2025</p>	Draft Annual Financial Statements
<b>Procurement and Contract Management</b>																			
	SCM: Procurement and Contract Management – Competitive Bids	CoAF 20	Compliance	Budget and Treasury Office	Non-Compliance with Laws		Yes	No	No	High	The management was not aware of the alleged fraudulent appointment letters at the time of appointment of the supplier. Subsequent to the matter being raised by the Internal Audit Unit, management did not adequately follow-up, on the internal auditors findings and recommendations timeously	<p><b>The management should ensure that:</b></p> <p>There are internal controls in place to avoid the re-occurrence of the irregular appointment.</p> <p>The audit committee should ensure that all the risks tabled by internal audit are properly addressed and followed up.</p> <p>The communication between other organ of</p>	<ol style="list-style-type: none"> <li>1. All appointment letters and completion certificates to be accompanied by client reference letters with only official contact details and email addresses to verify the documents submitted.</li> <li>2. Appointment letters for all recommended bidders to be verified by the bid evaluation committee and submit proof.</li> <li>3. All bidders found to have submitted fraudulent appointment letters to be reported to National Treasury for blacklisting</li> </ol>	Report to National Treasury for Blacklisting	Manager: Supply Chain Management	Internal Audit	31-Jan-25	<p>Letters written to the bidders identified informing them of the identified misconduct</p> <p>Cases reported with the SAPS</p> <p>Appointments and reference letters are being verified</p> <p>A consolidated report identifying the nature of misconduct will be submitted to the Office of the Chief Procurement Officer before the end of August 2025 after the review of the current year contracts</p>	

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)	
												state does not break up and follow up should be made where no response has received								
<b>Related Parties</b>																				
	Overstatement of Councilors	CoAF 15	Financial	Budget and Treasury Office	Misstatement in financial statements		No	No	No	Low	Inadequate review of the annual financial statements to ensure accuracy of the presented information	Management should ensure that the amounts included in the financial statements are accurate and agree to the supporting evidence/s schedules submitted	A correction of error in the disclosure note. An analysis of the disclosure and supporting information has revealed that the amount of R735 473 has been included twice in the disclosure, as compensation for Whip of council and also as part of the councilors' compensation.	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This finding was resolved and closed		
<b>Revenue</b>																				
	Presentation and disclosure of Revenue from exchange transactions	CoAF 06	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Management did not adequately review the reported information as to ensure all interest received from receivables is correctly reported	Management should perform proper review of the Annual Financial Statements (AFS) and Related Notes to ensure accuracy and fair presentation of the AFS	The correction of the interest is included as part of prior period error Note 62 and 63 of the 2023-24 Annual financial statements item: receivables from exchange transactions and item interest received from receivables.	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This finding was resolved and closed		

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

No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022 /23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
	Revenue from exchange transactions - Classification of Construction contracts	CoAF 14	Financial	Budget and Treasury Office	Misstatement in financial statements		No	Yes	No	Medium	Guidelines from NT on the correct MSCOA account to use were not provided timeously to allow the municipality to fully effect the changes on the GL. Therefore, management made a decision to pass caseware journals to amend the financial statements and did not make changes to the GL for the 23/24 financial year	Management should adequately account for indirect grants using the Municipal Standard Chart of Accounts (mSCOA) when they transacted and reported as prescribed by the guidance on the recording of Integrated National Electrification Programme (INEP) Grant in mSCOA	An analysis and recalculation of Output Vat on INEP revenue for current financial year and Prior years.	N/A	Manager: Revenue and Expenditure	Internal Audit	31-Jan-25	This was done and corrected on the annual financial statements as audited	
<b>Taxes</b>																			
	VAT Payable: Output Tax - Not Recognised on INEP grant in 2023-24	CoAF 14	Financial	Budget and Treasury	Misstatement in financial statements	Yes	No	No	Yes	High	Management had raised concerns about the guidelines which were provided by the NT, on how to account for the INEP Grant, however there was still no response from Treasury by the 31st of August, on the issues management had raised	Management should adequately account for indirect grants using the Municipal Standard Chart of Accounts (mSCOA) when they transacted and reported as prescribed by the guidance on the recording of Integrated National Electrification Programme (INEP) Grant in	A session with SARS and Treasury will be arranged to clarify the VAT implications of the implementation of the INEP Accounting Guidelines	N/A	Chief Financial Officer	Internal Audit	28-Feb-25	A provincial CFO Forum was held on 19 March 2025 and the issue was referred to Provincial Treasury and SARS to provide guidance on issues raised, however, there was no resolution or commitment on the matter.  The municipality has since declared the debt to SARS and penalties charged have been included in the Fruitless and Wasteful expenditure register while channels suggested by SARS to write-off the penalties are being followed	CFO Forum resolutions  Latest SARS Statement

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No	Issues identified	CoAF No	Component / Classification	Department within the Municipality	Impact of the finding	Adjusted (Yes/No)	Affecting Audit Report?	Raised In 2022/23?	Adjustment Jnl required	Risk Level	Root cause	AG recommendation	Remedial Actions/Corrective Measures.	Consequence Management	Responsible person (Entity)	Validation of information	Due date	Progress	POE (INTERNAL AUDIT)
											relating to the Output VAT issue	mSCOA							
<b>Unauthorised, Irregular, Fruitless and Wasteful Expenditure</b>																			
	Procurement and contract management: Allocation of work within the panel	CoAF 18	Compliance	Budget and Treasury Office	Misstatement in financial statements	Yes	Yes	No	No	High	The municipality implemented a practice which is commonly accepted. However, did not develop appropriate processes to ensure that the municipality does not detract from the underlying principles of public procurement	Management should review the SCM policy and ensure that the method of awarding through a panel is in line with the requirements of PPR 2017 and other relevant laws and regulations	Develop Standard Operating Procedure  Review SCM Policy to ensure that Allocation of Panels is in line with SCM prescribed Regulations  All requests for quotations from panels to include information to be considered when deciding which bidder will be allocated in addition to price considerations	<i>Report to council Committees for investigation</i>	Manager: Supply Chain Management	Internal Audit	31-Jan-25	Central Email address for submission of quotations already created, closing registers to be created for quotations received  Reviewed SCM Policy presented to the council strategic Planning Session	Appointment letters for committees  Panels closing registers  Bid committee reports  Publication of awarded bids

## 6. 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 25<sup>th</sup> of March 2025
- Kick-off meeting was held on the 1<sup>st</sup> of April 2025
- Presentation of the audit strategy done on the 24<sup>th</sup> of April 2025
- Engagement letter signed on the 25<sup>th</sup> of April 2025
- Planning concluded on the 30<sup>th</sup> of April 2025
- 11 RFIs were issued and all submitted within stipulated times
- No CoAFs were issued compared to 2 CoAFs in the previous audit at the same time

Risk area identified during the audit process:

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

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



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

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

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

## 7. Strategic Objectives

The municipality developed strategies for the next five years from which short-term operational plans and targets talking to at least a period of one financial year are developed and reviewed annually. 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 a summary of the SDBIP with the targets that the departments have been working to achieve on a quarterly basis. The table shows the municipality's performance for the period ended to ensure they are monitored and achieved at the end of the financial year:

DEPARTMENTS	TOTAL NUMBER OF TARGETS	TARGETS REPORTED	TARGETS ACHIEVED	TARGETS NOT ACHIEVED	ACHIEVEMENT PERCENTAGE	COLOUR CODING FOR OVERALL PERFORMANCE
ENGINEERING SERVICES DEPARTMENT	7	7	5	2	71%	
COMMUNITY SERVICES DEPARTMENT	29	29	29	0	100%	
PLANNING & DEVELOPMENT DEPARTMENT	9	9	9	0	100%	
CORPORATE SERVICES DEPARTMENT	14	14	14	0	100%	
BUDGET & TREASURY OFFICE	33	33	30	3	91%	
MUNICIPAL MANAGER'S OFFICE	31	31	30	1	97%	
OVERALL PERFORMANCE	123	123	117	6	95%	

	101+%	Performing above the target
	96-100%	No deviation in plans – targets achieved
	67-95%	Minor deviation – targets not achieved
	0-66%	Major deviation – targets not achieved

The table above paints a bleak picture of unacceptable performance standards by any stretch of imagination for as this is an overall regression from the performance that was recorded at the same time last year for all the departments. A detailed report will be presented separately with the reasons and proposed remedial actions to remedy the situation.

## 8. In-year budget statement tables

### a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	24 187	-	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
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>534 006</b>	-	<b>21 082</b>	<b>226 549</b>	<b>133 501</b>	<b>93 047</b>	<b>70%</b>	<b>534 006</b>
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
<b>Total Expenditure</b>	-	<b>529 471</b>	-	<b>55 173</b>	<b>114 615</b>	<b>132 368</b>	<b>(17 753)</b>	<b>-13%</b>	<b>529 471</b>
<b>Surplus/(Deficit)</b>	-	<b>4 535</b>	-	<b>(34 091)</b>	<b>111 934</b>	<b>1 134</b>	<b>110 800</b>	<b>9773%</b>	<b>4 535</b>
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)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>90 672</b>	-	<b>(25 884)</b>	<b>132 022</b>	<b>22 668</b>	<b>109 354</b>	<b>482%</b>	<b>90 672</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>90 672</b>	-	<b>(25 884)</b>	<b>132 022</b>	<b>22 668</b>	<b>109 354</b>	<b>482%</b>	<b>90 672</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>165 872</b>	-	<b>10 703</b>	<b>28 109</b>	<b>41 468</b>	<b>(13 359)</b>	<b>-32%</b>	<b>165 872</b>
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
<b>Total sources of capital funds</b>	-	<b>165 872</b>	-	<b>10 703</b>	<b>28 109</b>	<b>41 468</b>	<b>(13 359)</b>	<b>-32%</b>	<b>165 872</b>
<b>Financial position</b>									
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
<b>Cash flows</b>									
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	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	-	<b>391 902</b>	-	<b>571 038</b>	<b>571 038</b>	<b>405 255</b>	<b>(165 783)</b>	<b>-41%</b>	<b>391 902</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	6 313	4 734	34 759	4 163	2 816	3 015	2 701	86 670	145 172
<b>Creditors Age Analysis</b>									
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) - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		-	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		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		-	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		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	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		-	-	-	-	-	-	-		-
<b>Trading services</b>		-	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
<b>Other</b>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	2	-	620 143	-	29 289	246 637	155 036	91 602	59%	620 143
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	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
<b>Community and public safety</b>		-	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		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	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
<b>Trading services</b>		-	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
<b>Other</b>		-	4 422	-	200	774	1 105	(332)	-30%	4 422
<b>Total Expenditure - Functional</b>	3	-	529 471	-	55 173	114 615	132 368	(17 753)	-13%	529 471
<b>Surplus/ (Deficit) for the year</b>		-	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) - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>											
<b>Revenue</b>											
<b>Exchange Revenue</b>											
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	
<b>Non-Exchange Revenue</b>											
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			–	–	–	–	–	–	–	–	
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>–</b>	<b>534 006</b>	<b>–</b>	<b>21 082</b>	<b>226 549</b>	<b>133 501</b>	<b>93 047</b>	<b>70%</b>	<b>534 006</b>

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

- PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R32.m million in the 1<sup>st</sup> month and a decrease is 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.

- **Sale of goods and rendering of services:** The municipality started implemented a reporting change in the way INEP is treated and accounted for where the municipality is utilising the appropriation to construct infrastructure in areas where it is not currently distributing. This change has resulted in the revenue recognised from the allocation being regarded as construction revenue as the municipality is considered to be electrifying on behalf of Eskom. This resulted in revenue recognised for the period at R10.1 million with a year to date actual of R10.8 million.
- **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.

#### a) **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.

**b) Debt Collection**

The table below shows a 27% overall collection rate for the quarter ended 30 September 2025 which is less than what was recorded at the same period last year. However, we note a 84% collection rate on leasehold fees, 72% on electricity and 63% 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
<b>RATES</b>					
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%
<b>ELECTRICITY</b>					
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%
<b>LEASEHOLD FEES</b>					
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%
<b>VAT</b>					
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%
<b>INTEREST</b>					
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%
<b>REFUSE REMOVAL</b>					
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%
<b>TOTAL INCOME</b>					
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%

**2024/25 PERFORMANCE**

1st QUATER	TOTAL
17 895 198,43	17 895 198,43
12 264 653,25	12 264 653,25
69%	69%
11 141 640,34	11 141 640,34
9 346 726,58	9 346 726,58
84%	84%
1 198 121,03	1 198 121,03
960 186,27	960 186,27
80%	80%
2 032 814,21	2 032 814,21
1 648 606,03	1 648 606,03
81%	81%
2 334 516,03	2 334 516,03
2 210 858,60	2 210 858,60
95%	95%
1 212 330,00	1 212 330,00
664 769,37	664 769,37
55%	55%
35 814 620,04	35 814 620,04
27 095 800,10	27 095 800,10
76%	76%

SERVICE CODE	SERVICE DESC	SETTLED RECEIPT AIADVANCE	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	-
<b>TOTAL</b>		<b>4 934 243,87</b>	<b>146 350,29</b>	<b>9 332,26</b>	<b>1 160,23</b>	<b>3 134 234,01</b>	<b>422 153,67</b>	<b>349 311,58</b>	<b>38 226,90</b>	<b>20 935,93</b>	<b>3 086,81</b>	<b>20 240,58</b>	<b>2 917,52</b>	<b>708 747,85</b>	<b>77 546,24</b>
			<b>3%</b>	<b>0%</b>	<b>0%</b>	<b>64%</b>	<b>9%</b>	<b>7%</b>	<b>1%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>14%</b>	<b>2%</b>

The above table takes the analysis of the receipts a step further by ensuring that a comparison of the old debt against the amounts received during the month of reporting.

c) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26									
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
<b>R thousands</b>												
<b>Expenditure By Type</b>												
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			-		-	-	-	-	-	-		
<b>Total Expenditure</b>			<b>-</b>		<b>529 471</b>	<b>-</b>	<b>55 173</b>	<b>114 615</b>	<b>132 368</b>	<b>(17 753)</b>	<b>-13%</b>	<b>529 471</b>

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 10<sup>th</sup> day of each month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter in the previous years and recently monthly, resulting in the depreciation being reported at the end of every month 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.

d) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		-	-	-	-	-	-	-		-
Vote 2 - Corporate Services		-	220	-	17	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]		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	-	<b>620 143</b>	-	<b>29 289</b>	<b>246 637</b>	<b>155 036</b>	<b>91 602</b>	<b>59,1%</b>	<b>620 143</b>

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R22.1 million for the month with a year to date of R45.1 million; Budget and Treasury shows generation of over R3.2 million with a year to date of R145.9 million which may be attributable to the Equitable Share and interest received on investments and debtors; Planning and Development at over R2 million with a year to date of R37.4 million as well as Community Services at over R1.7 million for the month with a year to date of R4.9 million. All these together show a R29.2 million revenue generation with a year to date actual of R246.6 million.



e) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive and Council		-	92 264	-	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]		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	-	<b>529 471</b>	-	<b>55 173</b>	<b>114 615</b>	<b>132 368</b>	<b>(17 753)</b>	<b>-13,4%</b>	<b>529 471</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>90 671</b>	-	<b>(25 884)</b>	<b>132 022</b>	<b>22 668</b>	<b>109 354</b>	<b>482,4%</b>	<b>90 671</b>

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 of R114.6 million.

f) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>											
<b>Revenue</b>											
<b>Exchange Revenue</b>											
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	
<b>Non-Exchange Revenue</b>											
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	
Other Gains			-	-	-	-	-	-	-	-	
Discontinued Operations			-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>-</b>	<b>534 006</b>	<b>-</b>	<b>21 082</b>	<b>226 549</b>	<b>133 501</b>	<b>93 047</b>	<b>70%</b>	<b>534 006</b>
<b>Expenditure By Type</b>											
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	
Other Losses			-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>			<b>-</b>	<b>529 471</b>	<b>-</b>	<b>55 173</b>	<b>114 615</b>	<b>132 368</b>	<b>(17 753)</b>	<b>-13%</b>	<b>529 471</b>
<b>Surplus/(Deficit)</b>											
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)			-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>-</b>	<b>90 672</b>	<b>-</b>	<b>(25 884)</b>	<b>132 022</b>	<b>22 668</b>	<b>109 354</b>	<b>0</b>	<b>90 672</b>
Income Tax			-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>			<b>-</b>	<b>90 672</b>	<b>-</b>	<b>(25 884)</b>	<b>132 022</b>	<b>22 668</b>	<b>109 354</b>	<b>0</b>	<b>90 672</b>
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>	<b>90 672</b>	<b>-</b>	<b>(25 884)</b>	<b>132 022</b>	<b>22 668</b>	<b>109 354</b>	<b>0</b>	<b>90 672</b>
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>	<b>90 672</b>	<b>-</b>	<b>(25 884)</b>	<b>132 022</b>	<b>22 668</b>	<b>109 354</b>	<b>0</b>	<b>90 672</b>

The municipality has so far recorded a loss of over R25.8 million for the month ended 30 September 2025 and a year to date surplus of R132 million. 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.

## 9. 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 - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	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
<i>Roads</i>			36 155		6 704	17 817	9 039	(8 778)	-97,1%	36 155
<i>Road Structures</i>			19 547		-	526	4 887	4 361	89,2%	19 547
Solid Waste Infrastructure		-	1 304	-	-	-	326	326	100,0%	1 304
<i>Landfill Sites</i>			1 304		-	-	326	326	100,0%	1 304
<b>Community Assets</b>		-	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
<i>Halls</i>			2 427		451	451	607	156	25,7%	2 427
<i>Markets</i>			2 174		-	966	543	(422)	-77,7%	2 174
Sport and Recreation Facilities		-	17 062	-	-	37	4 265	4 228	99,1%	17 062
<i>Indoor Facilities</i>			16 888		-	-	4 222	4 222	100,0%	16 888
<i>Outdoor Facilities</i>			174		-	37	43	6	14,9%	174
<b>Heritage assets</b>		-	1 304	-	-	-	326	326	100,0%	1 304
Works of Art			1 304		-	-	326	326	100,0%	1 304
<b>Other assets</b>		-	24 568	-	-	-	6 142	6 142	100,0%	24 568
Operational Buildings		-	24 568	-	-	-	6 142	6 142	100,0%	24 568
<i>Municipal Offices</i>			1 739		-	-	435	435	100,0%	1 739
<i>Manufacturing Plant</i>			22 829		-	-	5 707	5 707	100,0%	22 829
<b>Computer Equipment</b>		-	1 826	-	-	-	457	457	100,0%	1 826
Computer Equipment			1 826		-	-	457	457	100,0%	1 826
<b>Furniture and Office Equipment</b>		-	2 865	-	-	-	716	716	100,0%	2 865
Furniture and Office Equipment			2 865		-	-	716	716	100,0%	2 865
<b>Machinery and Equipment</b>		-	639	-	-	-	160	160	100,0%	639
Machinery and Equipment			639		-	-	160	160	100,0%	639
<b>Transport Assets</b>		-	6 739	-	-	-	1 685	1 685	100,0%	6 739
Transport Assets			6 739		-	-	1 685	1 685	100,0%	6 739
<b>Total Capital Expenditure on new assets</b>	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 - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	4 603	-	336	336	1 151	815	70,8%	4 603
Roads Infrastructure		-	4 603	-	336	336	1 151	815	70,8%	4 603
<i>Roads</i>			4 603		336	336	1 151	815	70,8%	4 603
<b>Other assets</b>		-	3 339	-	-	-	835	835	100,0%	3 339
Operational Buildings		-	3 339	-	-	-	835	835	100,0%	3 339
<i>Municipal Offices</i>			3 339		-	-	835	835	100,0%	3 339
<b>Total Capital Expenditure on renewal of existing assets</b>	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 - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	41 319	-	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
<i>Roads</i>			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
<i>LV Networks</i>			1 652		-	206	413	207	50,1%	1 652
<b>Total Capital Expenditure on upgrading of existing assets</b>	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 functional classification and funding

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	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
<b>Total Capital single-year expenditure</b>	4	-	165 872	-	10 703	28 109	41 468	(13 359)	-32%	165 872
<b>Total Capital Expenditure</b>		-	165 872	-	10 703	28 109	41 468	(13 359)	-32%	165 872
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	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			-		-	-	-	-	-	-
<b>Community and public safety</b>		-	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
<b>Economic and environmental services</b>		-	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
Environmental protection			-		-	-	-	-	-	-
<b>Trading services</b>		-	4 783	-	-	206	1 196	(990)	-83%	4 783
Energy sources			1 652		-	206	413	(207)	-50%	1 652
Water management			-		-	-	-	-	-	-
Waste water management			-		-	-	-	-	-	-
Waste management			3 130		-	-	783	(783)	-100%	3 130
<b>Other</b>			-		-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	165 872	-	10 703	28 109	41 468	(13 359)	-32%	165 872
<b>Funded by:</b>										
National Government			74 320		7 346	17 738	18 580	(841)	-5%	74 320
Provincial Government			535		-	37	134	(97)	-72%	535
District Municipality			-		-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	74 854	-	7 346	17 775	18 714	(938)	-5%	74 854
<b>Borrowing</b>	6		-		-	-	-	-	-	-
<b>Internally generated funds</b>			91 018		3 357	10 334	22 755	(12 421)	-55%	91 018
<b>Total Capital Funding</b>		-	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.

## 10. Maintenance of municipal assets

### a) Repairs and Maintenance by Asset Class

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	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
Capital Spares										
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
<b>Community Assets</b>		-	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
Purfs			181		-	-	45	45	100,0%	181
<b>Other assets</b>		-	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
<b>Intangible Assets</b>		-	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
<b>Computer Equipment</b>		-	106	-	-	-	26	26	100,0%	106
Computer Equipment			106		-	-	26	26	100,0%	106
<b>Furniture and Office Equipment</b>		-	264	-	-	-	66	66	100,0%	264
Furniture and Office Equipment			264		-	-	66	66	100,0%	264
<b>Machinery and Equipment</b>		-	872	-	-	-	145	145	100,0%	872
Machinery and Equipment			872		-	-	145	145	100,0%	872
<b>Transport Assets</b>		-	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
<b>Total Repairs and Maintenance Expenditure</b>	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.

b) Depreciation by Asset Class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	31 391	-	6 071	9 156	7 848	(1 309)	-16,7%	31 391
Roads Infrastructure		-	29 873	-	5 965	8 997	7 468	(1 528)	-20,5%	29 873
<i>Roads</i>			14 634		5 965	8 997	3 658	(5 338)	-145,9%	14 634
<i>Road Structures</i>			14 732		-	-	3 683	3 683	100,0%	14 732
<i>Road Furniture</i>			507		-	-	127	127	100,0%	507
Storm water Infrastructure		-	611	-	-	-	153	153	100,0%	611
<i>Drainage Collection</i>			230		-	-	58	58	100,0%	230
<i>Storm water Conveyance</i>			381		-	-	95	95	100,0%	381
Electrical Infrastructure		-	718	-	106	160	180	20	11,0%	718
<i>MV Substations</i>			58		-	-	14	14	100,0%	58
<i>MV Networks</i>			486		106	160	122	(38)	-31,6%	486
<i>LV Networks</i>			175		-	-	44	44	100,0%	175
Solid Waste Infrastructure		-	188	-	-	-	47	47	100,0%	188
<i>Landfill Sites</i>			188		-	-	47	47	100,0%	188
<b>Community Assets</b>		-	7 373	-	1 001	1 510	1 843	333	18,1%	7 373
Community Facilities		-	4 518	-	1 001	1 510	1 129	(381)	-33,7%	4 518
<i>Halls</i>			2 874		1 001	1 510	719	(792)	-110,2%	2 874
<i>Crèches</i>			333		-	-	83	83	100,0%	333
<i>Cemeteries/Crematoria</i>			15		-	-	4	4	100,0%	15
<i>PurIs</i>			1 111		-	-	278	278	100,0%	1 111
<i>Public Ablution Facilities</i>			118		-	-	30	30	100,0%	118
<i>Stalls</i>			67		-	-	17	17	100,0%	67
Sport and Recreation Facilities		-	2 855	-	-	-	714	714	100,0%	2 855
<i>Outdoor Facilities</i>			2 855		-	-	714	714	100,0%	2 855
<b>Other assets</b>		-	759	-	117	176	190	13	7,1%	759
Operational Buildings		-	744	-	-	-	186	186	100,0%	744
<i>Municipal Offices</i>			401		-	-	100	100	100,0%	401
<i>Pay/Enquiry Points</i>			4		-	-	1	1	100,0%	4
<i>Yards</i>			86		-	-	22	22	100,0%	86
<i>Stores</i>			130		-	-	32	32	100,0%	130
<i>Training Centres</i>			123		-	-	31	31	100,0%	123
Housing		-	14	-	117	176	4	(173)	-4767,9%	14
<i>Staff Housing</i>			-		117	176	-	(176)	#DIV/0!	-
<i>Social Housing</i>			14		-	-	4	4	100,0%	14
<b>Intangible Assets</b>		-	170	-	22	32	43	10	23,7%	170
Servitudes			-		-	-	-	-		-
Licences and Rights		-	170	-	22	32	43	10	23,7%	170
<i>Computer Software and Applications</i>			170		22	32	43	10	23,7%	170
<b>Computer Equipment</b>		-	1 361	-	279	420	340	(80)	-23,5%	1 361
Computer Equipment			1 361		279	420	340	(80)	-23,5%	1 361
<b>Furniture and Office Equipment</b>		-	1 395	-	116	175	349	174	49,8%	1 395
Furniture and Office Equipment			1 395		116	175	349	174	49,8%	1 395
<b>Machinery and Equipment</b>		-	4 212	-	311	469	1 053	584	55,4%	4 212
Machinery and Equipment			4 212		311	469	1 053	584	55,4%	4 212
<b>Transport Assets</b>		-	1 559	-	459	693	390	(303)	-77,8%	1 559
Transport Assets			1 559		459	693	390	(303)	-77,8%	1 559
<b>Total Depreciation</b>	1	-	48 219	-	8 376	12 633	12 055	(578)	-4,8%	48 219



## **11. Supply chain management**

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

### **a. Acquisition management**

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

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

### **b. Handling of tenders during and Post COVID-19**

In attempt to continue delivering services to the communities decisions needed to be taken to ensure that the municipality proceeds with the procurement processes in line with the limitations placed by the regulations governing the movement of people and other things.

The municipality introduced virtual tender briefings using the Facebook live platform to share information with interested parties and provide clarities on tenders issued by the municipality. This was coupled with creation and introduction of email addresses where tenders can be submitted. This was done to address the following:

- Procurement to proceed despite the lockdown
- Protect the public and municipal staff from direct human interaction
- Limit movement in line with the lockdown
- Avoid documents which are known to be one of the carriers of COVID-19

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

- After each live Facebook briefing a register is generated of all those who interacted with the presentation as instructed and posted on the municipal website so that all interested parties know who is considered to have fully complied

- 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
Government Printing Works	Core Function:Economic Development/Plann	2025/09/04	1 008,78	Request To Gazzete Sdf For Wmm-Lm
Group Two Media Company	Non-Core Function:Population Development	2025/10/02	1 998,70	Request Advertisement For Maintenance Of Recreational Facilities For 3
Group Two Media Company	Core Function:Mayor And Council	2025/09/19	1 998,70	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	1 998,70	Public Notice /Isaziso Public Notice For Idp Representative Forum In Two Local Newspapers
Group Two Media Company	Core Function:Corporate Wide Strategic P	2025/09/04	1 998,70	Public Notice/Isaziso...Idp;Pms & Budget Process Plan For 2026/27 Idp Review. In Two Local Newspapers.
Group Two Media Company	Core Function:Human Resources	2025/08/26	1 998,70	Request For Re-Advert Of Service Provider For Translation Of Hr Polici
Group Two Media Company	Core Function:Economic Development/Plann	2025/08/18	1 998,70	Request For Sourcing Of A Suitable Qualified Service Providers To Revi Use Scheme;To Register 28 Surveyed Municipal Land Parcels;To Develop Tlal Social Infrastructure Accessibility Study;To Develop A Rural Sett
Philakona	Core Function:Governance Function	2025/09/22	2 000,00	Requst For Catering - 20 People
Pondoland Times	Core Function:Project Management Unit	2025/10/06	2 000,00	Request For Advertising Of Maintenance Of Electricity Infrastructure A The Maintenance Of Alterations To Mbizana Civil Centre.
Pondoland Times	Core Function:Human Resources	2025/10/02	2 000,00	Re-Advertisement For Supply And Implementation Of Microsoft Office 36 For 3 Years
Pondoland Times	Core Function:Economic Development/Plann	2025/09/29	2 000,00	Request For Re-Advert Foir 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	2 000,00	Request For Advertisement Of Laptops
Pondoland Times	Core Function:Mayor And Council	2025/09/19	2 000,00	Advert For Ordinary Council Meeting On 29/09/25 On Two Local Newspaper
Pondoland Times	Core Function:Economic Development/Plann	2025/09/19	2 000,00	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	2 000,00	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	2 000,00	Public Notice For Idp Rep Forum On Two Local Newspaper
Pondoland Times	Core Function:Finance	2025/09/05	2 000,00	2nd Budget Adjustment 2024/25 Financial Year
Pondoland Times	Core Function:Human Resources	2025/09/04	2 000,00	Request For Re-Advert Of The Position Namely : Plant Operator Under En Services ( Permanently)
Pondoland Times	Core Function:Corporate Wide Strategic P	2025/09/04	2 000,00	Public Notice/Isaziso...Idp;Pms & Budget Process Plan For 2026/27 Idp & Budget Review.In Two Local Newspapers.
Pondoland Times	Core Function:Roads	2025/08/15	2 000,00	Request For The Advertising Of Surfacing Of Roads; Sidewalk And Stormw
Pondoland Times	Core Function:Police Forces Traffic And	2025/08/08	2 000,00	Re-Advert For Cctv Cameras
Pondoland Times	Core Function:Human Resources	2025/08/08	2 000,00	Request Ro Re-Advertise Website Revamp And Maintenance For 3 Years Procurement Of Mobile Contracts For Five Years Procurement And Installation Of It Equipment At Civic Centre

Creditor Name	Function Name	Order Date	Value	Specifications
Pondoland Times	Core Function:Human Resources	2025/08/04	2 000,00	Request For Advertising Of The Postion Namely: General Assistant Under Engineering Services Department ( Permanently).
Pondoland Times	Core Function:Economic Development/Plann	2025/07/31	2 000,00	Request For A Newspaper Advert For A Service Provider To Do Pre-Capaci Building For Wmm Lm Manufacturing Hubs And Outdoor Advertising
Pondoland Times	Core Function:Municipal Manager Town Se	2025/07/14	2 000,00	Request For Manufacturing And Erection Of The Life-Size Bronze Statue Of Winnie Madikizela Mandela In Bizana

**49 000,98**

#### 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
It Sure Procurement	Core Function:Asset Management	2025/09/30	2 500,00	Payment For Excess. Laptop Repais
Fakade Construction (Pty) Ltd	Core Function:Mayor And Council	2025/08/04	2 625,00	Request For Lunch With Soft Drinks For Induction Of Bizana Rate Payers Held On 05 August 2025 At Winnie Madikizela Mandela Council Chambers C Centre At 09h00
Nandi-Lee Jnr	Core Function:Economic Development/Plann	2025/09/19	2 775,00	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.
Thanks To Give Trading And Pro	Core Function:Mayor And Council	2025/08/27	3 000,00	Request Still Water For Standing Committee Meetings On The 28 August 2
Amatshezi Transport	Core Function:Mayor And Council	2025/08/04	3 990,00	Request 15 Seater Taxi For Women's Caucus Outreach To Be Held On The 0 2025 At Mount Ayliff At 09h00
G-U Trading And Projects	Core Function:Mayor And Council	2025/07/15	4 025,00	Request Lunch With Soft Drinks For Rate Payers Meeting To Be Held On T 2025 At Civic Centre Council Chamber At 10h00
Government Printing Works	Core Function:Finance	2025/07/15	5 043,99	Payment For Revised Property Rates By-Law
Kwik-Fit Bizana	Core Function:Roads	2025/09/25	5 060,00	Request For Replacement Of 2 Batteries Of A Diesel Tanker; Reg No. Jkj Size 668x2
Asilondele Trading	Core Function:Mayor And Council	2025/07/23	5 225,00	Request Lunch With Soft Drinks For Inkciyo Support To Be Held On The 2 2025 At Council Chamber At 10h00
Da Black Horse	Core Function:Mayor And Council	2025/08/04	5 250,00	Request For Lunch And Water For ; For 50 People Who Will Be Attending Council Meeting On The 5th August 2025 At10h00
Firstrand	Core Function:Roads	2025/08/08	5 380,00	Fuel For Diesel Tanker
Tyres & More Kokstad	Core Function:Roads	2025/08/15	5 635,00	Request Purchase Of New Tyre For Low Bed Truck Fvs 102 Ec; Size 315/80
Zamantambo Construction And Pr	Core Function:Mayor And Council	2025/09/29	6 175,00	Request For Catering For 65 People Who Will Be Attending Caucus Meetin 28 September 2025 1h00
Da Black Horse	Core Function:Solid Waste Removal	2025/08/20	6 300,00	Request Catering For 60 Stakeholders For Waste Management Committee Me The 20th August 2025 At Council Chamber
Tyres & More Kokstad	Core Function:Roads	2025/08/22	6 785,00	Request Purchase Of New Tyre For Water Truck Jcf 367 Ec; Size 295/80/
Hlongwanes Son Trading Enterpr	Core Function:Mayor And Council	2025/09/22	7 000,00	Request For 2 Taxis From Bizana To Port Edward For The Candle Light Su Will Be Held On The 22-23 September 2025
Magholo Trading And Projects	Core Function:Mayor And Council	2025/08/21	8 000,00	Request 15 Seater Taxi For National Karate Tournament To Be Held On Th August 2025 At Umlazimxenge Hall Pick Up On The 30august From Umlazi M 31 August 2025
Tamati Transport Pty Ltd	Core Function:Mayor And Council	2025/09/05	8 000,00	Taxis For Pwd Summit From St Machaels And Back Pick Up 04/09/2025 Return 05/09/2025
Black Butterfly Construction A	Core Function:Solid Waste Removal	2025/09/19	8 400,00	Request 70 Lunch Packs For Waste Education Programme On The 25 Septemb
Love Grace Trading	Core Function:Economic Development/Plann	2025/09/16	8 500,00	Request For Catering For 100 People On The 17 Of September 2025 For He Ebrations .In Ward 5 As Per The Memo Attached.
University Of South Africa	Core Function:Human Resources	2025/08/15	8 635,00	Study Assistance For Ms. Y. Tibe
Zizentle Trading Enterprise	Core Function:Biodiversity And Landscape	2025/08/13	8 880,00	Request Provision Of Transport 2x15 Seater Taxi For Coastal Committee (1st Taxi From Mdatya-Ward 28 To Wild Coast Sun)(2nd Taxi From Khumbuz To Wild Coast Sun) And Return Back Stakeholders To Their Wards (25 &2
Kwik-Fit Bizana	Core Function:Roads	2025/08/14	9 194,25	Request Purchase Of New Tyre For Tipper Truck Hpz 909 Ec; Size 315/ 8
African Compass Trading 37cc	Core Function:Mayor And Council	2025/08/12	9 450,00	Request Lunch With Soft Drinks For Code Of Conduct And Reviewed Standi To Be Held On The 12 August 2025 At Multi Purpose Youth Centre At 10h0

Creditor Name	Function Name	Order Date	Value	Specifications
Masinyane And Son	Libraries And Archives:Libraries And A	2025/09/10	9 580,00	Payment For Delivery Of Periodicals. September 2025
Mancosa	Core Function:Human Resources	2025/08/15	9 584,00	Study Assistance For N. Ncame
Mie (Pty) Ltd	Core Function:Human Resources	2025/07/14	9 799,43	Payment For Environmental/Epwp Wardens(Additional Invoice Number 461s
Jnw Trading Enterprise	Core Function:Solid Waste Removal	2025/07/14	10 000,00	Payment For Supply Of Nylon Cords
Masinyane And Son	Libraries And Archives:Libraries And A	2025/08/12	10 620,00	Payment For Supply Of Periodicals. July 2025
Tyres & More Kokstad	Core Function:Roads	2025/08/22	10 800,00	Request Purchase Of 2 New Tyres For Tipper Truck Hpz 923 Ec; Size Is 3 Urgently
Manuprec Construction	Non-Core Function:Population Development	2025/08/21	11 000,00	Request 100 Lunch Packs For Disaster Management Campaign
Gees And Bulie's Trading And P	Core Function:Mayor And Council	2025/09/18	11 250,00	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	11 592,00	Request Replacement Of 4 Tyres For Kfg 940 Ec; Size 265/65r17. To Be F Balanced & Aligned And Call Out
Kwik-Fit Bizana	Core Function:Roads	2025/08/27	11 666,75	Request Purchase Of 2 New 12v Batteries; Size 689 For Isuzu Water Cart No. Jcf 367 Ec
Enterprises University Of Pret	Core Function:Human Resources	2025/08/21	11 800,00	Request For Payment For Fleet Management Course For Ziyanda Bewu
Likiho Trading	Core Function:Mayor And Council	2025/08/29	12 170,00	Request High Tea For Special Council Meeting To Be Held On The 29 Augu Municipal Council Chamber Civic Centre At 10hrs
Philakona	Core Function:Mayor And Council	2025/09/04	12 200,00	Request Lunch With Soft Drinks For Speaker's Quarterly Meeting To Be H 08 September 2025 At Multi Purpose Youth Centre At 10h00
Mvazanas Constructions	Core Function:Mayor And Council	2025/09/16	12 900,00	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	13 167,50	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	13 340,00	Request For Replacement Of 2 Tyresfor Tib Reg.No. Fsc 235 Ec; Size 12.
Hi-Land Exhaust And Alignment	Core Function:Roads	2025/08/07	14 995,00	Request Purchase Of New Bell Grader Tyre Jcf 375 Ec Size 17.5/25
Mp 8209 Electrical And Project	Core Function:Administrative And Corpora	2025/08/07	15 000,00	Request For 250 All Purpose Cleaner ( 750 Ml)
Reinmo Construction And Projec	Core Function:Mayor And Council	2025/08/12	15 000,00	Request For Lunch And Water For The 21 August At Mbongweni Community H For 150 People
Sthwale Trading 88 (Pty) Ltd	Core Function:Mayor And Council	2025/09/29	15 020,00	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	15 370,00	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	15 480,00	Request Vip Catering With Soft Drinks For Icrop Outreach Programme To On The 30th September 2025 At Ndakeni Location Ward 08
Disaster Management Institute	Core Function:Human Resources	2025/08/15	15 500,00	Conference Registration Fees For Disaster Conference Mtshengu - R 5000.00 Memebr Nyanagana - R 5000.00 Member
Nandi-Lee Jnr	Core Function:Mayor And Council	2025/10/02	15 750,00	Request For Catering For 150 People Who Will Be Attending Municipal De Public Consulation On The 2nd Of October 2025 At 10h00
African Compass Trading 37cc	Core Function:Police Forces Traffic And	2025/09/16	15 900,00	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	16 031,00	Request For Supply & Delivery Of 10 Mower Sickle Road Rack Crack For P For Nurseries
Izakhuxolo Contruction&Project	Core Function:Mayor And Council	2025/08/12	17 250,00	Request Lunch With Soft Drinks For Womens Month Celebration To Be Held 12 August 2025 WmmIm Civic Centre

Creditor Name	Function Name	Order Date	Value	Specifications
Nkosiyabona Trading	Core Function:Mayor And Council	2025/08/25	17 250,00	Request For Lunch And Water For 150 People On The 28th August 2025 At Ezityaneni Community
The Dream Girls Entreprise	Core Function:Solid Waste Removal	2025/07/31	17 300,00	Request For Hiring Of Tlb For 1 Day
Siyathuthuka 101 Enterprise	Core Function:Mayor And Council	2025/07/22	17 700,00	Request Pre-School Matt For Nelson Mandela 67 Minutes To Be Held On Th 18 July 2025 At Ward 03
Bavuyi Civils	Core Function:Mayor And Council	2025/08/07	18 100,00	Request For Lunch And Soft Drinks For Community Education Program That Held On The 22 July 2025 At 10h00
Songo Trading And Projects	Core Function:Tourism	2025/08/22	18 100,00	Request Frequest For Hiring Of Taxi To Transport Women In Business To Umzimvubu Women Business Expo Scheduled For The 23rd Of August 2025 At
Tyres & More Kokstad	Core Function:Roads	2025/08/12	18 474,80	Request Purchase Of New Bell Grader Tyre Jcf 375 Ec Size 17.5/25
Kwik-Fit Bizana	Core Function:Roads	2025/08/21	18 546,63	Request For Replacement Of Tyre For Bell Grader 670 G; Registration Jc Size 17.5/25
Kwik-Fit Bizana	Core Function:Fleet Management	2025/07/16	18 693,43	Request For Three All Terrain Tyres With Registration Number Kly270ec 265/65r17
Kwik-Fit Bizana	Core Function:Fleet Management	2025/07/15	19 209,99	Request For Four All Terrain Tyres With Registration Number Kkc028e 265/60r18
Marazor Plastics Technology	Core Function:Mayor And Council	2025/09/15	20 100,00	Request Packs Of Sanitary Towels For Mpondo Culture And Heritage Festi Held On The 13-14 September 2025 At Lwandlelombvu Traditional Council
101 Monwabcy Consultancy Sevir	Core Function:Mayor And Council	2025/08/12	20 690,00	Request Lunch With Soft Drinks For Community Education Program To Be H 12 August 2025 At Ntabezulu Community Hall At 10h00
Da Black Horse	Core Function:Economic Development/Plann	2025/09/16	21 000,00	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
Xolani Hopefield Civil Constru	Core Function:Mayor And Council	2025/08/07	21 000,00	Request Lunch With Soft Drinks For Initiation Awareness Campaign To Be The 08 August 2025 At Mzamba Community Hall Ward 07
Lions Den Projects	Core Function:Biodiversity And Landscape	2025/09/15	21 400,00	Request Provision Of Lunch Packs For Environmental Awareness On The 26 September 2025 At Mthamvuna Nature Reserve
Goodi And Sons (Pty) Ltd	Core Function:Mayor And Council	2025/08/13	22 000,00	Request Lunch With Soft Drinks For Womens Month Celebration To Be Held 22 August 2025
Siyathuthuka 101 Enterprise	Core Function:Mayor And Council	2025/08/07	22 650,00	Request For Lunch With Soft Drinks For Community Education Program To On The 20 August 2025 At Ntabendlovu Community Hall At 10hoo
Ngalonde Events And Projects	Core Function:Mayor And Council	2025/09/16	23 250,00	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
University Of Johannesburg	Core Function:Human Resources	2025/07/15	25 000,00	Study Assistant For Mr. S. Mtshengu
Mthobeli Msiza	Core Function:Mayor And Council	2025/08/04	25 200,00	Request For Taxis For To Attend Presentation Of Draft Re-Determinati Municipal Boundaries By Demarcation Board To Be Held On The 31 July 20 Matatiele
Tyres & More Kokstad	Core Function:Roads	2025/09/16	25 760,00	Request For Replacement Of Two New Tyres For Tipper Truck Registration No:Hpz-909 Ec; Tyre Size 315 /80r22;5
Kwik-Fit Bizana	Non-Core Function:Population And Development	2025/08/14	26 143,41	Request Supply ;Delivery And Installation Of 4 Tyres Size265/65r17
Kati Kabizwayo (Pty) Ltd	Core Function:Mayor And Council	2025/08/14	26 400,00	Request Package Of Golf Course For Womens Month Celebration To Be Held 15 August 2025 At Wild Coast Sun
Makhalendlovu Enterprise	Core Function:Mayor And Council	2025/07/31	27 660,00	Request Lunch With Soft Drinks For Community Education Program To Be H 28 July 2025 At Kwajali Sport Ground At 10h00
Thulani And Mom Trading Enter	Core Function:Mayor And Council	2025/08/14	28 000,00	Request Lunch With Soft Drinks For Mens Forum To Be Held On The 04 Sep 2025 At Wmmlm Civic Centre At 10h00
Wabani Business And Related Pr	Core Function:Roads	2025/08/12	28 180,00	3 Lever Lockset Sabs
Slimdo	Core Function:Roads	2025/08/13	28 900,00	Request For Service Provider To Supply ; Delivery And Installation Of Home Doors And 3 Wooden Doors.
Ylt	Core Function:Recreational Facilities	2025/09/30	29 000,00	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

Creditor Name	Function Name	Order Date	Value	Specifications
G-U Trading And Projects	Core Function:Police Forces Traffic And	2025/08/29	29 250,00	Request 150 Lunch Packs For Womans Integrated Activity On The 28/08/20 At Council Chamber Service Provider Must Comply With Certificate Of Co
Sword Group	Core Function:Roads	2025/08/27	29 300,00	Request For Tiling Of Vip; Hiv & Aids And Electricity Offices And Ramp Specification Provided.
Magholo Trading And Projects	Core Function:Mayor And Council	2025/09/04	29 650,00	Request 22 Seater Transport Kukhanya Academy Athletics Club To Be Held 05-07 September 2025 At Middleburg (Pick Up Point 05/09/2025 At Munici And Return On The 07/09/2025)
Bhewu Trading	Core Function:Corporate Wide Strategic P	2025/09/18	29 760,00	Catering For 200 People For Idp Rep Forum To Be Held At The Youth Cent Of September At 10:00 Am
Ta-Moras Trading And Projects	Core Function:Roads	2025/08/27	29 800,00	Request Dark Grey / Mirror Tinting For Offices And Obscure Tinting (To For Glass Panes For Aluminium Frame At The Civic Centre
Tyres & More Kokstad	Core Function:Solid Waste Removal	2025/09/10	29 922,99	Request Replacement Of 3 Tyres For Dth 289 Ec; Size 315/80r 22.5. To B Balanced And Aligned And Request Call Out

**1 281 985,17**



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

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

Creditor Name	Function Name	Date	Value	Specification
Jnw Trading Enterprise	Core Function:Solid Waste Removal	2025/08/29	30 250,00	Request Payment For Nylon Cords
Liasa	Non-Core Function:Libraries And Archives	2025/08/01	35 000,00	Payment For Conference Fees
Songo Trading And Projects	Libraries And Archives:Librararies And A	2025/08/29	48 500,00	Payment For Library Awareness Campaign. Transport
University Of Pretoria	Core Function:Human Resources	2025/07/15	50 000,00	Study Assistance For N. Ntlanga
Stadio Pty Ltd	Core Function:Human Resources	2025/09/12	52 970,00	Study Assistance. Tshangala-24421441; Bewu-22112411;Nogaga-25434195;Mo 25437138; Tshaqa-22410177
Jnw Trading Enterprise	Core Function:Human Resources	2025/08/14	54 700,00	Payment For Servicing; Purchasing And Installation Of Fire Extinguishes
Ibc Forensics And Recovery (Pt	Core Function:Finance	2025/09/16	80 557,99	Payment For Debt Collection. July 2025
Sama Business Solutions	Core Function:Marketing Customer Relati	2025/09/30	93 600,00	Payment For The Supply And Delivery Of Branding Material

445 577,99

## 12. 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 the period ended 30 September 2025

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	EF-NUMBER	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Songo Trading and Projects	R 58 995,00	R 48 500,00	EF-008942/0006	R 48 500,00	R -	WMM-LM 01/08/25/01 LAC	Library awareness campaign	Tuesday, 26 August 2025	Community Services
2	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
3	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
4	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
5	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
<b>TOTAL</b>		<b>R 619 995,00</b>	<b>R 485 720,00</b>		<b>R 48 500,00</b>	<b>R 437 220,00</b>				

### b) Tenders awarded for the period ended 30 September 2025

#### Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Techseeds Telecommunication	R 2 021 380,30	WMM M 21/01/25/01 PAB	Procurement of PABX and Internet Service Provider	Thursday, 07 August 2025	Corporate Services
2	Mabhula Force	R 450 762,59	WMM -LM 10/04/25/01 PWA	Paving of Amos Nogxina Community Hall	Monday, 11 August 2025	Community Services
3	Dosvents Pty LTD	Rates	WMM LM 20/03/2025 SDS	Supply and Delivery of Stationery for 12 Months	Thursday, 07 August 2025	Budget and Treasury
4	Vuyie Xolie Construction	R 10 359 224,15	RFQ WMM LM 0064	Resurfacing of Ntlenzi to Mcetheni Access Road	Thursday, 28 August 2025	Engineering Services
5	Eyethu Project and Plant Hire	R 7 201 097,00	RFQ WMM LM 0064	Rehabilitation of Mqhokweni to Nokhatshile Access Road	Thursday, 28 August 2025	Engineering Services
6	Imibongo Engineering	R 822 706,14	RFQ WMM LM 0063	Maintenance of Branchini to Mambazo SPS	Wednesday, 03 September 2025	Engineering Services

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
			Maintenance of Roads 25/26	Access Road		
7	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
8	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
9	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
10	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
11	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
12	Thake Electrical	R 9 453 856,06	WMM LM RFQ Zizityaneni Phase 4	Electrification of Zizityaneni Village	Tuesday, 02 September 2025	Engineering Services
13	ODG Technologies	R 7 269 449,38	WMM LM RFQ Nomlacu Phase 4	Electrification of Nomlacu Village	Tuesday, 02 September 2025	Engineering Services
14	ODG Technologies	R 9 914 417,19	WMM LM RFQ Jali Phase 4	Electrification of Jali Village	Tuesday, 02 September 2025	Engineering Services
15	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
16	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
17	KB Mabanga	Rates	WMM LM 00054 PA 36 Part 2	Provision of Legal Services for 36m	Wednesday, 03 September 2025	Municipal Manager
18	Mfingwana Attorneys Inc	Rates	WMM LM 00054 PA 36 Part 2	Provision of Legal Services for 36m	Wednesday, 03 September 2025	Municipal Manager
19	Ximbi Ncolo Attorneys Inc	Rates	WMM LM 00054 PA 36 Part 2	Provision of Legal Services for 36m	Wednesday, 03 September 2025	Municipal Manager
20	The Manes PTY LTD	Rates	WMM LM 18/09/24/01 CWS	Car wash Services for 18m	Thursday, 04 September 2025	Corporate Services
21	Mabozela Trading and Enterprise	Rates	WMM LM 16/05/25/03 COC	Call out for Crane Truck	Friday, 12 September 2025	Engineering Services
22	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

**R 70 773 515,63**

### 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	WMM-LM	Mr.M.Madikizela	Thursday,	90	0	Wednesday,	Ms. L. Mbhele	ON	Engineering	N.Ntlanga, V.Mqina	Monday, 06 October 2025	116,00	Expired	-26,00

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
Generator for 3 Years	13/04/23/01 BUG		12 June 2025			10 September 2025		Evaluation	Services	, N.Ngcunukana				
Three Year Turnkey Contract for Electrical Service Providers	WMM-LM 000 103 TCE	Miss.N.Mshweshwe	Monday, 09 June 2025	90	0	Sunday, 07 September 2025	Mr.M.Mtetandaba	ON Evaluation	Engineering Services	V.Nontanda, L.Mhlembana, V.Mqina , S.Noqhamza	Monday, 06 October 2025	119,00	Expired	-29,00
Procurement and Istallon 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 Infrustrture	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
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	WMM-LM 10/06/22 B GBS C	Not yet Appointed	Thursday, 16 October	90	0	Wednesday, 14 January	Not yet appointed	Closed	Engineering Services	Not yer appointed	Monday, 06 October 2025	-10,00	Valid	100,00

Description 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
Hubs			2025			2026								
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**

There were no deviations approved during the quarter.

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

There were no instances of Unauthorised, irregular, fruitless and wasteful expenditure identified during the quarter.

### 13. Database utilisation

The following table indicates the service providers that have been utilised during the three months ended 30 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	Contract No
GOVERNMENT PRINTING WORKS	149 BOSMAN STREET PRETORIA	Economic Development/Planning	2025/09/04	1 008,78	OPEN	REQUEST TO GAZZETE SDF FOR WMM-LM		Pretoria
GROUP TWO MEDIA COMPANY	KOKSTAD	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	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	Corporate Wide Strategic Planning	2025/09/12	1 998,70	RECEIVED	PUBLIC NOTICE /ISAZISO PUBLIC NOTICE FOR IDP REPRESENTATIVE FORUM IN TWO LOCAL NEWSPAPERS	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	KOKSTAD	Corporate Wide Strategic Planning	2025/09/04	1 998,70	RECEIVED	PUBLIC NOTICE/ISAZISO...IDP;PMS & BUDGET PROCESS PLAN FOR 2026/27 IDP REVIEW. IN TWO LOCAL NEWSPAPERS.	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	KOKSTAD	Human Resources	2025/08/26	1 998,70	RECEIVED	REQUEST FOR RE-ADVERT OF SERVICE PROVIDER FOR TRANSLATION OF HR POLICI	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	KOKSTAD	Economic Development/Planning	2025/08/18	1 998,70	RECEIVED	REQUEST FOR SOURCING OF A SUITABLE QUALIFIED SERVICE PROVIDERS TO REVI USE SCHEME;TO REGISTER 28 SURVEYED MUNICIPAL LAND PARCELS;TO DEVELOP T IAL SOCIAL INFRASTRUCTURE ACCESSIBILITY STUDY;TO DEVELOP A RURAL SETTL	MAAA0943404	Kokstad
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Project Management Unit	2025/10/06	2 000,00	OPEN	REQUEST FOR ADVERTISING OF MAINTENANCE OF ELECTRICITY INFRASTRUCTURE A THE MAINTENANCE OF ALTERATIONS TO MBIZANA CIVIL CENTRE.	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	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	Economic Development/Planning	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	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	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	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	Economic Development/Planning	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

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Contract No
	17 4800							
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Human Resources	2025/09/12	2 000,00	RECEIVED	REQUEST FOR ADVERTISEMENT 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	Corporate Wide Strategic Planning	2025/09/12	2 000,00	RECEIVED	PUBLIC NOTICE FOR IDP REP FORUM ON TWO LOCAL NEWSPAPER	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Finance	2025/09/05	2 000,00	RECEIVED	2nd Budget adjustement 2024/25 financial year	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Human Resources	2025/09/04	2 000,00	RECEIVED	REQUEST FOR RE-ADVERT OF THE POSITION NAMELY : PLANT OPERATOR UNDER EN SERVICES ( PERMANENTLY)	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Corporate Wide Strategic Planning	2025/09/04	2 000,00	RECEIVED	PUBLIC NOTICE/ISAZISO...IDP;PMS & BUDGET PROCESS PLAN FOR 2026/27 IDP & BUDGET REVIEW.IN TWO LOCAL NEWSPAPERS.	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Roads	2025/08/15	2 000,00	RECEIVED	REQUEST FOR THE ADVERTISING OF SURFACING OF ROADS; SIDEWALK AND STORMW	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Police Forces Traffic and	2025/08/08	2 000,00	RECEIVED	RE-ADVERT FOR CCTV CAMERAS	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Human Resources	2025/08/08	2 000,00	RECEIVED	Request ro Re-advertise Website revamp and Maintenance for 3 Years Procurement of mobile contracts for five years Procurement and installation of IT Equipment at civic Centre	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Human Resources	2025/08/04	2 000,00	RECEIVED	REQUEST FOR ADVERTISING OF THE POSTION NAMELY: GENERAL ASSISTANT UNDER ENGINEERING SERVICES DEPARTMENT ( PERMANENTLY).	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Economic Development/Planning	2025/07/31	2 000,00	RECEIVED	REQUEST FOR A NEWSPAPER ADVERT FOR A SERVICE PROVIDER TO DO PRE-CAPACI BUILDING FOR WMM LM MANUFACTURING HUBS AND OUTDOOR ADVERTISING	MAAA0570434	Ward 17
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Municipal Manager	2025/07/14	2 000,00	RECEIVED	REQUEST FOR MANUFACTURING AND ERECTION OF THE LIFE-SIZE BRONZE STATUE OF WINNIE MADIKIZELA MANDELA IN BIZANA	MAAA0570434	Ward 17
IT SURE PROCUREMENT	45 JAN SMUTS AVENUE PARKTOWN 2193	Asset Management	2025/09/30	2 500,00	RECEIVED	PAYMENT FOR EXCESS. LAPTOP REPAIS	MAAA0898609	Parktown
Guardrisk	102 RIVONIA ROAD SANDTON JOHANNESBURG	Asset Management	2025/08/29	2 500,00	RECEIVED	Payment for access on car repairs	MAAA0517125	Johannesburg

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Contract No
	2146							
Guardrisk	102 RIVONIA ROAD SANDTON JOHANNESBURG 2146	Asset Management	2025/08/29	2 500,00	RECEIVED	Payment for access on car repairs	MAAA0517125	Johannesburg
FAKADE CONSTRUCTION (PTY) LTD	P.O.BOX 307 BIZANA WARD 1 4800	Mayor and Council	2025/08/04	2 625,00	RECEIVED	REQUEST FOR LUNCH WITH SOFT DRINKS FOR INDUCTION OF BIZANA RATE PAYERS HELD ON 05 AUGUST 2025 AT WINNIE MADIKIZELA MANDELA COUNCIL CHAMBERS C CENTRE AT 09H00	MAAA0125170	Johannesburg
NANDI-LEE JNR	KWANIKHWE A/A BIZANA WARD 17 4800	conomic Development/Planning	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 BOARDROOM AT 09H00 AND SHOULD BE DEL 12H00 ON THE DAY.	MAAA0689420	Ward 17
THANKS TO GIVE TRADING AND PRO	AMANIKHWE A/A AMANIKHWE A/A BIZANA 4800	Mayor and Council	2025/08/27	3 000,00	RECEIVED	REQUEST STILL WATER FOR STANDING COMMITTEE MEETINGS ON THE 28 AUGUST 2	MAAA0447568	Ward 32
AMATSHEZI TRANSPORT	LUDEKE MISSION WARD 4 4800	Mayor and Council	2025/08/04	3 990,00	RECEIVED	REQUEST 15 SEATER TAXI FOR WOMEN'S CAUCUS OUTREACH TO BE HELD ON THE 0 2025 AT MOUNT AYLIFF AT 09H00	MAAA0847472	Ward 6
G-U TRADING AND PROJECTS	NTLENZI ADMIN AREA ROCKVILLE WARD 10 4810	Mayor and Council	2025/07/15	4 025,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR RATE PAYERS MEETING TO BE HELD ON T 2025 AT CIVIC CENTRE COUNCIL CHAMBER AT 10H00	MAAA0462634	Ward 10
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	2025/09/25	5 060,00	OPEN	REQUEST FOR REPLACEMENT OF 2 BATTERIES OF A DIESEL TANKER; REG NO. JKY SIZE 668X2	MAAA0408288	Ward 1
ASILONDELE TRADING	EZITYANENI LOCATION ZIZITYANENI WARD 31 4800	Mayor and Council	2025/07/23	5 225,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR INKCIYO SUPPORT TO BE HELD ON THE 2 2025 AT COUNCIL CHAMBER AT 10H00	MAAA0673600	Ward 31
DA BLACK HORSE	16 ALBANY BUILDING BIZANA 4800	Mayor and Council	2025/08/04	5 250,00	RECEIVED	REQUEST FOR LUNCH AND WATER FOR ; FOR 50 PEOPLE WHO WILL BE ATTENDING COUNCIL MEETING ON THE 5TH AUGUST 2025 AT10H00	MAAA0445987	Ward 1
TAMATI TRANSPORT PTY LTD	P.O BOX 77 BIZANA WARD 17 4800	Mayor and Council	2025/07/23	5 400,00	RECEIVED	Hiring of taxis	MAAA0369147	Ward 17
TAMATI TRANSPORT PTY LTD	P.O BOX 77 BIZANA WARD 17 4800	Mayor and Council	2025/07/23	5 400,00	RECEIVED	Transport services	MAAA0369147	Ward 17
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU- NATAL 4700	Roads	2025/08/15	5 635,00	RECEIVED	REQUEST PURCHASE OF NEW TYRE FOR LOW BED TRUCK FVS 102 EC; SIZE 315/80	MAAA0218212	Kokstad
ZAMANTAMBO CONSTRUCTION AND PR	HLWAHLWAZI LOCATION FLAGSTAFF WARD 1 4810	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
DA BLACK HORSE	16 ALBANY BUILDING BIZANA 4800	Solid Waste Removal	2025/08/20	6 300,00	RECEIVED	REQUEST CATERING FOR 60 STAKEHOLDERS FOR WASTE MANAGEMENT COMMITTEE ME THE 20TH AUGUST 2025 AT COUNCIL CHAMBER	MAAA0445987	Ward 1
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU- NATAL 4700	Roads	2025/08/22	6 785,00	RECEIVED	REQUEST PURCHASE OF NEW TYRE FOR WATER TRUCK JCF 367 EC; SIZE 295/80/	MAAA0218212	Kokstad
HLONGWANES SON TRADING ENTERPR	AMANIKHWE ADMIN AREA BIZANA WARD 19 4800	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		Ward 19
DOSVENTS TD	SEAVIEW VILLAGE 1 SEAVIEW SP;	Finance	2025/09/25	7 750,00	OPEN	Royal blue suit with FEF tap and branding	MAAA0684417	Ward 24



Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Contract No
	SEAVIEW WARD 24 4800							
TAMATI TRANSPORT PTY LTD	P.O BOX 77 BIZANA WARD 17 4800	Mayor and Council	2025/09/05	8 000,00	RECEIVED	TAXIS FOR PWD SUMMIT FROM ST MACHAELS AND BACK PICK UP 04/09/2025 RETURN 05/09/2025	MAAA0369147	Ward 17
MAGHOLO TRADING AND PROJECTS	IZININI A/A BIZANA 4800 WARD 13 4800	Mayor and Council	2025/08/21	8 000,00	RECEIVED	REQUEST 15 SEATER TAXI FOR NATIONAL KARATE TOURNAMENT TO BE HELD ON TH AUGUST 2025 AT UMLAZIMXENGE HALL PICK UP ON THE 30AUGUST FROM UMLAZI M 31 AUGUST 2025	MAAA0015080	Ward 13
BLACK BUTTERFLY CONSTRUCTION A	AMADIBA WARD 24 BIZANA 4800 Bizana 4800	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
University of South Africa	UNISA MAIN CAMPUS PRETORIA; TV TVW BUILDING B1_04; PRELLER ST 0003	Human Resources	2025/08/15	8 635,00	RECEIVED	STUDY ASSISTANCE FOR MS. Y. TIBE	MAAA0229105	Pretoria
ZIZENTLE TRADING ENTERPRISE	CINGWENI LOCATION; WARD 24 BIZ EASTERN CAPE WARD 24 4800	Biodiversity and Landscape	2025/08/13	8 880,00	RECEIVED	PROVISSION OF TRANSPORT 2X15 SEATER TAXI FOR COASTAL COMMITTEE (1ST TAXI FROM MDATYA-WARD 28 TO WILD COAST SUN)(2ND TAXI FROM KHUMBUSZ TO WILD COAST SUN) AND RETURN BACK STAKEHOLDERS TO THEIR WARDS (25 & 2	MAAA0706853	
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	2025/08/14	9 194,25	RECEIVED	REQUEST PURCHASE OF NEW TYRE FOR TIPPER TRUCK HPZ 909 EC; SIZE 315/ 8	MAAA0408288	Ward 1
AFRICAN COMPASS TRADING 37CC	BOX 555 BIZANA WARD 31 4800	Mayor and Council	2025/08/12	9 450,00	RECEIVED	LUNCH WITH SOFT DRINKS FOR CODE OF CONDUCT AND REVIEWED STANDI TO BE HELD ON THE 12 AUGUST 2025 AT MULTI PURPOSE YOUTH CENTRE AT 10H0	MAAA0121475	Ward 31
MANCOSA	P.O.BOX 49494 DURBAN 3100	Human Resources	2025/08/15	9 584,00	RECEIVED	STUDY ASSISTANCE FOR N. NCAME	MAAA0075855	Durban
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	2025/08/22	10 800,00	OPEN	REQUEST PURCHASE OF 2 NEW TYRES FOR TIPPER TRUCK HPZ 923 EC; SIZE IS 3 URGENTLY	MAAA0218212	Kokstad
MANUPREC CONSTRUCTION	P.O.BOX 31 BIZANA WARD 14 4800	Population Development	2025/08/21	11 000,00	RECEIVED	REQUEST 100 LUNCH PACKS FOR DISASTER MANAGEMENT CAMPAIGN	MAAA0619330	Ward 14
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 04
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	Bizana
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	2025/08/27	11 666,75	OPEN	REQUEST PURCHASE OF 2 NEW 12V BATTERIES; SIZE 689 FOR ISUZU WATER CART NO: JCF 367 EC	MAAA0408288	Bizana
ENTERPRISES UNIVERSITY OF PRET	140 LUNNON HILLCREST PRETORIA 0083	Human Resources	2025/08/21	11 800,00	RECEIVED	REQUEST FOR PAYMENT FOR FLEET MANAGEMENT COURSE FOR ZIYANDA BEWU	MAAA0031035	Ward 1
LIKIHO TRADING	AMANIKHWE A/A BIZANA WARD 17 4800	Mayor and Council	2025/08/29	12 170,00	RECEIVED	REQUEST HIGH TEA FOR SPECIAL COUNCIL MEETING TO BE HELD ON THE 29 AUGU MUNICIPAL COUNCIL CHAMBER CIVIC CENTRE AT 10HRS	MAAA0022525	Ward 17
PHILAKONA	354 EXT 2 BIZANA WARD 01 4800	Mayor and Council	2025/09/04	12 200,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR SPEAKER'S QUARTERLY MEETING TO BE H 08 SEPTEMBER 2025 AT MULTI PURPOSE YOUTH	MAAA0597432	Ward 01

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Contract No
						CENTRE AT 10H00		
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 1
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	Kokstad
REINMO CONSTRUCTION AND PROJEC	P.O.BOX 31 BIZANA WARD 14 4800	Mayor and Council	2025/08/12	15 000,00	RECEIVED	REQUEST FOR LUNCH AND WATER FOR THE 21 AUGUST AT MBONGWENI COMMUNITY H FOR 150 PEOPLE	MAAA0142804	Ward 14
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	Ward 1
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
Disaster Management Institute	P O BOX 2119 PRIMROSE 1416	Human Resources	2025/08/15	15 500,00	RECEIVED	CONFERENCE REGISTRATION FEES FOR DISASTER CONFERENCE MTSHENGU - R 5000.00 MEMEBR NYANAGANA - R 5000.00 MEMBER	MAAA0631888	Pretoria
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 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
ZONGS MTSHASVELA FUTHI INVESTM	AMANGUTYANA A/A NGCINGO LOCATION; BIZANA BIZANA 4800	Mayor and Council	2025/08/11	16 500,00	RECEIVED	Hiring of Transport	MAAA0003572	Ward 6
Auditor-General of South Afric	P O BOX 446 PRETORIA 0001	Finance	2025/08/12	16 755,96	RECEIVED	Audit fees	MAAA0096620	Pretoria
NKOSIYABONA TRADING	AMANDELA ADMIN AREA BIZANA SP; BIZANA WARD 31 4800	Mayor and Council	2025/08/25	17 250,00	RECEIVED	REQUEST FOR LUNCH AND WATER FOR 150 PEOPLE ON THE 28TH AUGUST 2025 AT EZITYANENI COMMUNITY	MAAA1323318	Ward 31
IZAKHUXOLO CONSTRUCTION&PROJECT	P.O BOX 44 BIZANA WARD 1 4800	Mayor and Council	2025/08/12	17 250,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR WOMENS MONTH CELEBRATION TO BE HELD 12 AUGUST 2025 WMMLM CIVIC CENTRE	MAAA0202897	Ward 1
THE DREAM GIRLS	PO BOX 75 BIZANA	Solid Waste Removal	2025/07/31	17 300,00	RECEIVED	REQUEST FOR HIRING OF TLB FOR 1 DAY	MAAA0390921	Ward

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Contract No
ENTREPRISE	WARD 4800							
SIYATHUTHUKA 101 ENTERPRISE	DAYIMANI LOCATION BIZANA WARD 12 4800	Mayor and Council	2025/07/22	17 700,00	RECEIVED	REQUEST PRE-SCHOOL MATT FOR NELSON MANDELA 67 MINUTES TO BE HELD ON TH 18 JULY 2025 AT WARD 03	MAAA1443964	Ward 12
NDIZANOYOLO TRADING ENTERPRISE	ERF 1818 EXTENSION 2 4800 4800	Mayor and Council	2025/08/12	18 000,00	RECEIVED	Catering services	MAAA0085884	Ward 14
NDIZANOYOLO TRADING ENTERPRISE	ERF 1818 EXTENSION 2 4800 4800	Mayor and Council	2025/08/12	18 000,00	RECEIVED	Catering services	MAAA0085884	Ward 14
SONGO TRADING AND PROJECTS	NGCINGO LOCATION AMANGUTYANA AA WARD 13 4800	Tourism	2025/08/22	18 100,00	RECEIVED	HIRING OF TAXI TO TRANSPORT WOMEN IN BUSINESS TO UMZIMVUBU WOMEN BUSINESS EXPO SCHEDULED FOR THE 23RD OF AUGUST 2025 AT	MAAA1403418	Ward 13
BAVUYI CIVILS	AMADIBA A/A MGWEDE LOCATION 4800	Mayor and Council	2025/08/07	18 100,00	RECEIVED	REQUEST FOR LUNCH AND SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM THAT HELD ON THE 22 JULY 2025 AT 10H00	MAAA1334635	Ward 18
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Roads	2025/08/12	18 474,80	RECEIVED	REQUEST PURCHASE OF NEW BELL GRADER TYRE JCF 375 EC SIZE 17.5/25	MAAA0218212	Kokstad
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Roads	2025/08/21	18 546,63	RECEIVED	REQUEST FOR REPLACEMENT OF TYRE FOR BELL GRADER 670 G; REGISTRATION JC SIZE 17.5/25	MAAA0408288	Ward 1
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Fleet Management	2025/07/16	18 693,43	RECEIVED	REQUEST FOR THREE ALL TERRAIN TYRES WITH REGISTRATION NUMBER KLY270EC 265/65R17	MAAA0408288	Ward 1
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Fleet Management	2025/07/15	19 209,99	RECEIVED	REQUEST FOR FOUR ALL TERRAIN TYRES WITH REGISTRATION NUMBER KKC028E 265/60R18	MAAA0408288	Ward 1
SALGA EC	P.O. BOX 7457 EAST LONDON	Human Resources	2025/09/30	20 000,00	RECEIVED	AFFILIATION FOR PROVINCIAL MEMBER'S ASSEMBLY		London
MARAZOR PLASTICS TECHNOLOGY	NGCINGO VILLAGE BIZANA 4800 AMANGUTYANA AA NGCINGO LOCATIO 4800	Mayor and Council	2025/09/15	20 100,00	RECEIVED	SANITARY TOWELS FOR MPONDO CULTURE AND HERITAGE FESTI HELD ON THE 13-14 SEPTEMBER 2025 AT LWANDLUBOMVU TRADITIONAL COUNCIL	MAAA1144894	Ward 17
101 MONWABCY CONSULTANCY SEVIR	Ntozelo store p.o.box 25 mbizana 4800	Mayor and Council	2025/08/12	20 690,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 12 AUGUST 2025 AT NTABEZULU COMMUNITY HALL AT 10H00	MAAA1155745	Ward 19
DA BLACK HORSE	16 ALBANY BUILDING BIZANA 4800	Economic Development/Planning	2025/09/16	21 000,00	RECEIVED	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	MAAA0445987	Ward 1
XOLANI HOPEFIELD CIVIL CONSTRU	P.O.BOX 210734 BIZANA 4800	Mayor and Council	2025/08/07	21 000,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR INITIATION AWARENESS CAMPAIGN TO BE THE 08 AUGUST 2025 AT MZAMBA COMMUNITY HALL WARD 07	MAAA0687678	Ward 7
LIONS DEN PROJECTS	LUDEKE HALT BIZANA WARD 4 4800	Biodiversity and Landscape	2025/09/15	21 400,00	RECEIVED	REQUEST PROVISSION OF LUNCH PACKS FOR ENVIRONMENTAL AWARENESS ON THE 26 SEPTEMBER 2025 AT MTHAMVUNA NATURE RESERVE	MAAA0391611	Ward 4
GCODI AND SONS (PTY) LTD	HOMBE A/A LUSIKISIKI 4820	Mayor and Council	2025/08/13	22 000,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR WOMENS MONTH CELEBRATION TO BE HELD 22 AUGUST 2025	MAAA1294898	Lusikisiki
ESRI SOUTH AFRICA	GATEWAY CNR NEW ROAD AND 6TH ROAD	Economic Development/Planning	2025/07/11	22 563,00	RECEIVED	PAYMENT FOR RENEWAL OF ARCGIS ONLINE VIEWER	MAAA0003912	Johannesburg

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Contract No
	JOHANNESBURG 1687							
SIYATHUTHUKA 101 ENTERPRISE	DAYIMANI LOCATION BIZANA WARD 12 4800	Mayor and Council	2025/08/07	22 650,00	RECEIVED	REQUEST FOR LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO ON THE 20 AUGUST 2025 AT NTABENDLOVU COMMUNITY HALL AT 10H00	MAAA1443964	Ward 12
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 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	MAAA1395435	Ward 17
UNIVERSITY OF JOHANNESBURG	P.O BOX 524 AUKLAND PARK 2006	Human Resources	2025/07/15	25 000,00	RECEIVED	study assistant for Mr. S. Mtshengu		Johannesburg
MTHOBELI MSIZA	AMANGUTYANA AA BIZANA SP; BIZANA WARD 12 4800	Mayor and Council	2025/08/04	25 200,00	RECEIVED	REQUEST FOR TAXIS FOR TO ATTEND PRESENTATION OF DRAFT RE- DETERMINATI MUNICIPAL BOUNDARIES BY DEMARCATION BOARD TO BE HELD ON THE 31 JULY 20 MATATIELE	MAAA0291502	Ward 12
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
KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Population Development	2025/08/14	26 143,41	RECEIVED	REQUEST SUPPLY ;DELIVERY AND INSTALLATION OF 4 TYRES SIZE265/65R17	MAAA0408288	Bizana
KATI KABIZWAYO (PTY) LTD	PRIVATE BAG 568 BIZANA 4800	Mayor and Council	2025/08/14	26 400,00	RECEIVED	REQUEST PACKAGE OF GOLF COURSE FOR WOMENS MONTH CELEBRATION TO BE HELD 15 AUGUST 2025 AT WILD COAST SUN	MAAA0441360	Ward 22
MAKHALENDLOVU ENTERPRISE	PO BOX 210241 BIZANA Bizana 4800	Mayor and Council	2025/07/31	27 660,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM TO BE H 28 JULY 2025 AT KWAJALI SPORT GROUND AT 10H00	MAAA0857664	Ward 6
THULANI AND MOM TRADING ENTER	P O BOX 210412 BIZANA WARD 1 4800	Mayor and Council	2025/08/14	28 000,00	RECEIVED	REQUEST LUNCH WITH SOFT DRINKS FOR MENS FORUM TO BE HELD ON THE 04 SEP 2025 AT WMMLM CIVIC CENTRE AT 10H00	MAAA1135544	Ward 1
WABANI BUSINESS AND RELATED PR	AMANIKHWE LOCATION BIZANA BIZANA 4800	Roads	2025/08/12	28 180,00	RECEIVED	3 LEVER LOCKSET SABS	MAAA0001592	Ward 17
SLIMDO	PO BOX777 PORT EDWARD WARD 18 4295	Roads	2025/08/13	28 900,00	OPEN	REQUEST FOR SERVICE PROVIDER TO SUPPLY ; DELIVERY AND INSTALLATION OF HOME DOORS AND 3 WOODEN DOORS.	MAAA0135553	Ward 18
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
G-U TRADING AND PROJECTS	NTLENZI ADMIN AREA ROCKVILLE WARD 10 4810	Police Forces Traffic and Regulations	2025/08/29	29 250,00	RECEIVED	REQUEST 150 LUNCH PACKS FOR WOMANS INTEGRATED ACTIVITY ON THE 28/08/20 AT COUNCIL CHAMBER SERVICE PROVIDER MUST COMPLY WITH CERTIFICATE OF CO	MAAA0462634	Ward 10
SWORD GROUP	SIPAQENI ADMIN AREA FLAGSTAFF WARD 17 4810	Roads	2025/08/27	29 300,00	RECEIVED	REQUEST FOR TILING OF VIP; HIV & AIDS AND ELECTRICITY OFFICES AND RAMP SPECIFICATION PROVIDED.	MAAA0447951	Ward 17
MAGHOLO TRADING AND PROJECTS	IZININI A/A BIZANA 4800 WARD 13 4800	Mayor and Council	2025/09/04	29 650,00	RECEIVED	REQUEST 22 SEATER TRANSPORT KUKHANYA ACADEMY ATHLETICS CLUB TO BE HELD 05-07 SEPTEMBER 2025 AT MIDDLEBURG (PICK UP POINT 05/09/2025 AT MUNICI AND RETURN ON THE 07/09/2025)	MAAA0015080	Ward 13
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
TA-MORAS TRADING AND PROJECTS	NGCINGO LOCATION NGCINGO ADMINISTRATION	Roads	2025/08/27	29 800,00	RECEIVED	REQUEST DARK GREY / MIRROR TINTING FOR OFFICES AND OBSCURE TINTING (TO FOR GLASS PANES FOR ALUMINIUM FRAME AT THE CIVIC CENTRE	MAAA0324009	Ward 13

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Contract No
	AREA REDOUBT 4800							
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

1 385 936,69

#### 14. Regulation 17(1) c Procurement

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

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

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS				
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17	
Thursday, 17 July 2025	INV2007832	MIE	R 9 799,43	Membership Fees	Chief Financial Officer	Saturday, 05 July 2025	Corporate Services	NO	One quote	Sole Provider	
Friday, 04 July 2025	3000INV-0033338854	Nosa	R 10 114,25	Membership Fees	Chief Financial Officer	Wednesday, 09 July 2025	Municipal Managers office	NO	One quote	Sole Provider	
Friday, 01 August 2025	LIASA2025-310	LIASA	R 35 000,00	Membership Fees	Chief Financial Officer	Monday, 28 July 2025	Community Services	NO	One quote	Sole Provider	
Friday, 01 August 2025	200006248	University of Johannesburg	R 25 000,00	Study Fees	Chief Financial Officer	Monday, 07 July 2025	Municipal Managers office	NO	One quote	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 quote	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 quote	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 quote	Sole Provider	
N/A	N/A	UNISA	R 8	Study Fees	Chief Financial Officer	Friday, 15 August 2025	Corporate Services	NO	One quote	Sole Provider	

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
			635,00							
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 quote	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 quote	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 quote	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 quote	Sole Provider

TOTAL

R 249 411,46

## 15. Contract Management

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

- a) Take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality of the municipality is properly enforced;
- b) Monitor on a monthly basis the performance of the contractor under the contract or agreement;
- c) Establish capacity in the administration of the municipality –
  - i. To assist the accounting officer in carrying out the duties set out in the paragraphs above; and
  - ii. To oversee the day-to-day management of the contract or agreement; and
- d) Regularly report to the municipal council on the management of the contract or agreement and the performance of the contractor.

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

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
MBIZLM27/02/18 /02ENG	Zama Dunga Business Enterprise	Construction of Mbizana Civic Centre	1856	Tuesday, 12 June 2018	Thursday, 20 July 2023	12	Friday, 19 July 2024	Tuesday, 30 June 2026	R 1 890 794,76	R -	R 1 890 794,76	expired	expired	Long term Contract
MBIZ LM ICT Due Diligent	Munsoft (PTY) LTD	Financial and Billing System	1826	Wednesday, 01 July 2020	Tuesday, 01 July 2025	36	Friday, 30 June 2028	Tuesday, 30 June 2026	-R 18 866 094,82	R -	-R 18 866 094,82	valid	valid	Long term Contract
MBIZ LM 0035 IFRA	Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	1095	Friday, 31 January 2020	Monday, 30 January 2023	0	Monday, 30 January 2023	Tuesday, 30 June 2026	R 208 042,19	R -	R 208 042,19	expired	expired	Long term Contract
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Monday, 28 April 2025	0	Monday, 28 April 2025	Tuesday, 30 June 2026	-R 20 510 251,21	R -	-R 20 510 251,21	expired	expired	Long term Contract
WMM LM 21/12/21/01 PRI	Techseeds Pty Ltd	Supply and Delivery of Printers	1095	Friday, 08 April 2022	Monday, 07 April 2025	0	Monday, 07 April 2025	Tuesday, 30 June 2026	R 2 792 373,46	R -	R 2 792 373,46	expired	expired	Long term Contract
MBIZ LM 0055 CON	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	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

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
				2022										
WMM LM 30/06/22/01 TRA	Iheans Travelling Agency	Provision of Traveling Agency for 36 Months	1095	Wednesday , 04 January 2023	Saturday, 03 January 2026	0	Saturday, 03 January 2026	Tuesday, 30 June 2026	-R 10 782 198,49	R -	-R 10 782 198,49	valid	expired	Long term Contract
WMM LM 30/06/22/01 TRA	Tunimart(PTY) LTD	Provision of Traveling Agency for 36 Months	1095	Wednesday , 04 January 2023	Saturday, 03 January 2026	0	Saturday, 03 January 2026	Tuesday, 30 June 2026	-R 11 866 839,44	R -	-R 11 866 839,44	valid	expired	Long term Contract
WMM LM 0064 SRM	Moya Trading and Projects	Social and Disaster Relief Material for 3 years	1095	Thursday, 29 September 2022	Sunday, 28 September 2025	0	Sunday, 28 September 2025	Tuesday, 30 June 2026	-R 3 548 310,00	R -	-R 3 548 310,00	expired	expired	Long term Contract
WMM LM 06/10/22/03 IAS	Mayile Solutions	Provision of Internal Audit Services	1095	Monday, 24 April 2023	Thursday, 23 April 2026	0	Thursday, 23 April 2026	Tuesday, 30 June 2026	-R 4 453 393,77	R -	-R 4 453 393,77	valid	expired	Long term Contract
WMM LM 03/11/22/05 EMT	Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	1095	Tuesday, 20 June 2023	Friday, 19 June 2026	0	Friday, 19 June 2026	Tuesday, 30 June 2026	-R 2 356 069,50	R -	-R 2 356 069,50	valid	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Friday, 23 June 2023	Monday, 22 June 2026	0	Monday, 22 June 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Long term Contract
MBIZLM27/02/18 /02ENG	VHB and Associates	Construction of Mbizana Civic Centre	365	Monday, 22 May 2023	Tuesday, 21 May 2024	12	Wednesday , 21 May 2025	Tuesday, 30 June 2026	R -	R -	R -	expired	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame 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	Ziinzame 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 Resourses	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	Tuesday, 30 January	0	Tuesday, 30 January	Tuesday, 30 June	R 8 289	R -	R 8 289 756,70	valid	valid	Long term Contract



Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Duration in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
				2024	2029		2029	2026	756,70					
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	0	Wednesday, 27 November 2024	Tuesday, 30 June 2026	R 34 419,00	R -	R 34 419,00	expired	expired	Short Term Contract
WMM LM 00019 NS A/R	Mvumeza Trading Enterprise	Construction of Ntlanezwe to Sizabonke Access Road	182	Monday, 04 December 2023	Wednesday, 05 June 2024	0	Wednesday, 05 June 2024	Tuesday, 30 June 2026	R 518 324,57	R -	R 518 324,57	expired	expired	Short Term Contract
WMM LM 04/05/23/03 ELE	Siya and Aya JV S One	Electrification of Lower Ethridge Village Phase 2	121	Wednesday, 26 July 2023	Friday, 24 November 2023	0	Friday, 24 November 2023	Tuesday, 30 June 2026	R 1 437 402,78	R -	R 1 437 402,78	expired	expired	Short Term Contract
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, 15 April 2024	Friday, 11 April 2025	0	Friday, 11 April 2025	Tuesday, 30 June 2026	R 2 614 468,24	R -	R 2 614 468,24	expired	expired	Short Term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	3 Year Turnkey Contract for Electricity Services	1095	Wednesday, 22 May 2024	Saturday, 22 May 2027	0	Saturday, 22 May 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00061 FAR	Lilitha Project Managers	GRAP Compliant Immovable Asset Register for 2023-26 Financial Years	1095	Monday, 27 May 2024	Thursday, 27 May 2027	0	Thursday, 27 May 2027	Tuesday, 30 June 2026	R 2 607 598,78	R -	R 2 607 598,78	valid	valid	Long term Contract
WMM LM 00051 PPE PS 36M	Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	0	Friday, 04 June 2027	Tuesday, 30 June 2026	-R 889 138,45	R -	-R 889 138,45	valid	valid	Long term Contract
WMM LM 04/08/22/01 SDC	Masinyane and Son	Supply and Delivery of Cleaning Resources for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	0	Friday, 04 June 2027	Tuesday, 30 June 2026	-R 919 593,13	R 238 999,50	-R 1 158 592,63	valid	valid	Long term Contract
WMM LM 00053 W&OHP 36M	Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36 Months	1095	Wednesday, 05 June 2024	Saturday, 05 June 2027	0	Saturday, 05 June 2027	Tuesday, 30 June 2026	R 2 197 708,14	R -	R 2 197 708,14	valid	valid	Long term Contract
WMM LM 00051 P PPE 24M	Moya Trading and Projects	Procurement of PPE: Environmental Services for 24 Months	730	Thursday, 08 February 2024	Saturday, 07 February 2026	0	Saturday, 07 February 2026	Tuesday, 30 June 2026	-R 1 929 385,00	R -	-R 1 929 385,00	valid	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Construction of Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	0	Tuesday, 22 October 2024	Tuesday, 30 June 2026	R 1 082 232,75	R 425 714,26	R 656 518,49	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Maintanance of of Khaleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	0	Wednesday, 24 July 2024	Tuesday, 30 June 2026	R 309 338,50	R -	R 309 338,50	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Maintanance of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	0	Thursday, 14 December 2023	Tuesday, 30 June 2026	R 1 864 700,85	R -	R 1 864 700,85	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Maintanance - Rehabilitation of Ndela to Ward 11 Access Road	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	Tuesday, 30 June 2026	R 178,78	R -	R 178,78	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Maintanance - Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	0	Thursday, 24 October 2024	Tuesday, 30 June 2026	R 270 509,23	R -	R 270 509,23	expired	expired	Short Term Contract
WMM LM 04/08/22/01 EWM	Khulani Skills Development	Extension of Waste Management Services	1095	Tuesday, 12 March	Friday, 12 March 2027	0	Friday, 12 March 2027	Tuesday, 30 June	-R 5 783	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 Dutation in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
	Center			2024				2026	259,00					
WMM-LM00060 ICC-MMB	Techseeds Telecommunicat ions	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 Conctract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Maintanance - Professional 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 Conctract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Professional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	0	Tuesday, 03 December 2024	Tuesday, 30 June 2026	R 1 081 498,60	R 410 527,51	R 670 971,09	expired	expired	Short Term Conctract
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 Conctract
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 Conctract
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 Conctract
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 Conctract
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 Conctract
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 Conctract
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 Conctract
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 Conctract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction of Nyanisweni Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	0	Tuesday, 13 May 2025	Tuesday, 30 June 2026	R 146 810,49	R -	R 146 810,49	expired	expired	Short Term Conctract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Mhlabomnyama Via Makhalweni to	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 Conctract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
		Plangweni												
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 proffessional services of Thaleni 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 Management 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 2024	Wednesday , 07 May 2025	0	Wednesday , 07 May 2025	Tuesday, 30 June 2026	R 906 014,35	R -	R 906 014,35	expired	expired	Short Term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	Maintanance - Electrification of Nkanini Village for	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

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
		Designs												
WMM-LM 000101 PSS	Gijima KM Security Services	Provisson of Security Sevices fro 36 Months	1095	Friday, 13 September 2024	Monday, 13 September 2027	0	Monday, 13 September 2027	Tuesday, 30 June 2026	-R 8 626 430,99	R -	-R 8 626 430,99	valid	valid	Long term Contract
WMM LM 00064 HSS 36M	Amantlele Trading Company	Honey sucking Services for 36 Months	1095	Tuesday, 26 November 2024	Friday, 26 November 2027	0	Friday, 26 November 2027	Tuesday, 30 June 2026	-R 1 419 598,08	R -	-R 1 419 598,08	valid	valid	Long term Contract
WMM LM 000104 W16 CM	XS Dollarz	Construction of Ward 16 Community Hall	273	Wednesday , 11 December 2024	Wednesday , 10 September 2025	0	Wednesday , 10 September 2025	Tuesday, 30 June 2026	R 993 629,42	R 596 177,65	R 397 451,77	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 Disatser Mnagement 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	Maintanance 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 Iiszwe Samalanga	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	Camlulo T/A Eyethu Projects and Plant Hire	Maintanance 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	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	Athindura Trading	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	Citi Cargo	Maintanance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	0	Friday, 14 August 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	NSG 122011 Trading Enterprise (PTY)LTD	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	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	Maintanance of Roads for a Period of 18	547	Wednesday , 12	Thursday, 13 August	0	Thursday, 13 August	Tuesday, 30 June	R -	R -	R -	valid	valid	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
	(PTY) LTD	Months		February 2025	2026		2026	2026						
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	Maintananca 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 Nqabeni 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 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 74 462,49	R -	R 74 462,49	valid	expired	Short Term Contract
WMM LM 0062-RFQ	Vuyie Xolie Construction	Construction of Mqonjwana to Greenville Access Road	182	Friday, 25 April 2025	Friday, 24 October 2025	0	Friday, 24 October 2025	Tuesday, 30 June 2026	R 8 799 921,71	R 2 227 982,10	R 6 571 939,61	valid	expired	Short Term Contract
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	Lumda Trading	Upgrade of Low Vltage	182	Wednesday	Wednesday	0	Wednesday	Tuesday,	R	R	R	valid	expired	Short Term

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21/01/25/05 LVL	Enterprise	Lines		, 23 April 2025	, 22 October 2025		, 22 October 2025	30 June 2026	824 062,54	236 813,50	587 249,04			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 Maintnace 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 Nokhathile 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	Nlenzi 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	Ziinzame Consulting Engineers	Consulting of Mgwede Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	0	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 402 391,09	R -	R 1 402 391,09	valid	expired	Short Term Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Nikhwe Group	Matshezini Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	0	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 594 245,00	R -	R 1 594 245,00	valid	expired	Short Term Contract
RFQ WMM LM 0063	Last Number Jv Iiszwe Samalanga	Maintanance of Gcinisizwe Access Road	60	Monday, 05 May 2025	Friday, 04 July 2025	0	Friday, 04 July 2025	Tuesday, 30 June 2026	R 483,13	R -	R 483,13	expired	expired	Short Term Contract
RFQ WMM LM 0063	Last Number Jv Iiszwe Samalanga	Maintanance of Ncenjane Access Road	60	Monday, 05 May 2025	Friday, 04 July 2025	0	Friday, 04 July 2025	Tuesday, 30 June 2026	R 26 390,32	R -	R 26 390,32	expired	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mgwede/Mosco Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 993 026,88	R -	R 993 026,88	valid	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Garhane-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 777 340,51	R -	R 777 340,51	valid	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mbhatshe -Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 822 721,25	R -	R 822 721,25	valid	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Ward 16 to Hub Access Road-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	0	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 577 950,92	R -	R 577 950,92	valid	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM	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

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31/05/06 MDP														
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 Ngingo 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 2025/26	Thake Electrical	Electrification of Msarhweni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	0	Friday, 13 March 2026	Tuesday, 30 June 2026	R 280 290,00	R -	R 280 290,00	valid	expired	Short Term Contract
RFQ-PRE-ENGINEERING 2025/26	Igorha Construction	Electrification of Nomlacu Village Phase 4	365	Friday, 14 March 2025	Saturday, 14 March 2026	0	Saturday, 14 March 2026	Tuesday, 30 June 2026	R 374 302,51	R -	R 374 302,51	valid	expired	Short Term Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	0	Friday, 13 March 2026	Tuesday, 30 June 2026	R 1 886 775,00	R -	R 1 886 775,00	valid	expired	Short Term Contract
WMM LM 27/02/25/02/ PCP	Wandile and Son Trading Pty Ltd	Procurement of Cannabis Production Inputs	30	Wednesday , 30 April 2025	Friday, 30 May 2025	0	Friday, 30 May 2025	Tuesday, 30 June 2026	R -	R -	R -	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Iqhayiya Design Workshop	Manufacturing Hubs-Feasibility Study	1095	Wednesday , 08 September 2021	Saturday, 07 September 2024	0	Saturday, 07 September 2024	Tuesday, 30 June 2026	R 584 021,43	R -	R 584 021,43	expired	expired	Short Term Contract
WMM LM RT001 AMRS	Conlog	Automated Meter Reading System for 36 Months(RT29)	1095	Tuesday, 01 July 2025	Friday, 30 June 2028	0	Friday, 30 June 2028	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 21/01/25/06 USS	BMI Electrical	Upgrade of 315 KVA Substation at Albany	121	Monday, 05 May 2025	Wednesday , 03 September 2025	0	Wednesday , 03 September 2025	Tuesday, 30 June 2026	R 1 174 764,13	R -	R 1 174 764,13	expired	expired	Short Term Contract
WMM LM 00063	MVI Construction	Maintenancane of Roads for a period of 18M-Part	547	Wednesday , 18 June	Thursday, 17	0	Thursday, 17	Tuesday, 30 June	R -	R -	R -	valid	valid	Long term Contract



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	and Maintenance	2		2025	December 2026		December 2026	2026						
WMM LM 00063	Igorha Construction	Maintenanace of Roads for a period of 18M-Part 2	547	Wednesday , 18 June 2025	Thursday, 17 December 2026	0	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Matshathula Agencies and Projects	Maintenanace 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	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday , 16 December 2026	0	Wednesday , 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Tsunami Civils	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday , 16 December 2026	0	Wednesday , 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Ixhanga Trading	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday , 16 December 2026	0	Wednesday , 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Thwema Trading and Projects/Athi Vezi	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday , 16 December 2026	0	Wednesday , 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Dimbane Zikhazi Trading	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday , 16 December 2026	0	Wednesday , 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Manyobo Group	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday , 16 December 2026	0	Wednesday , 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Vitsha Trading	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday , 16 December 2026	0	Wednesday , 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Kaazi Engineering Group	Maintenanace of Roads for a period of 18M-Part 2	547	Thursday, 26 June 2025	Friday, 25 December 2026	0	Friday, 25 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Tiawest PTY LTD	Maintenanace of Roads for a period of 18M-Part 2	547	Wednesday , 18 June 2025	Thursday, 17 December 2026	0	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Nikhwe Group	Maintenanace of Roads for a period of 18M-Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	0	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Milibo Trading and Projects	Maintenanace of Roads for a period of 18M-Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	0	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract



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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 Conctract
RFQWMM LM 0062	Siti Cargo	Cnstruction of Mkhaweni 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 Conctract
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 Conctract
WMM-LM 05/12/24/01 MMB	Nikhwe Group	Conctruction 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 Conctract
WMM LM 00064	Eyethu Construction and Plant Hire	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months	547	Friday, 18 July 2025	Saturday, 16 January 2027	0	Saturday, 16 January 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00064	Vuyie Xolie Construction	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months	547	Friday, 18 July 2025	Saturday, 16 January 2027	0	Saturday, 16 January 2027	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Long term Contract
RT27-2024	IBC Forensic and Recovery (pty)ltd	Provision of Debt Collection Services	1460	Monday, 31 March 2025	Friday, 30 March 2029	0	Friday, 30 March 2029	Tuesday, 30 June 2026	-R 20 474,52	R -	-R 20 474,52	valid	valid	Long term Contract
WMM LM 00062	Masilo Castlehill JV	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Conctract
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 Conctract
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 Conctract
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 Conctract
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 Conctract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised Dutation in Months	Revised End Date	Current Year End	Opening Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
WMM LM 00062	Siti Cargo cc	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Eyethu Projects and Plant Hire	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Wednesday , 17 July 2024	Thursday, 15 January 2026	0	Thursday, 15 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Kara SA	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	0	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Manyobo Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Athindura Trading	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	0	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Wosa Nawe Trading 16	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	0	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Nase Construction	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Mabozela Trading and Enterprise	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Kaazi Engineering Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Tuesday, 28 January 2025	Wednesday , 29 July 2026	0	Wednesday , 29 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	NSG 122011 Trading Enterprise	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	0	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 00062	Vuyile Xolie Construction and Civil	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months- Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	0	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Construction of Khutshi Access Road	243	Monday, 13 May 2024	Saturday, 11 January	0	Saturday, 11 January	Tuesday, 30 June	R 111,40	R -	R 111,40	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 Ist July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2025	Categories of Contract
					2025		2025	2026						
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Services Provider for GBS Manufacturing Hubs	365	Thursday, 06 June 2024	Wednesday, 01 April 2026	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	Vuyie 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	Maintanance 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	Maintanance 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	Maintanance 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
									<b>55 199 105,88</b>	<b>22 627 436,63</b>	<b>32 571 669,25</b>			

## **PART 2 – SUPPORTING DOCUMENTATION**

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

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

### **2. Preparation Process**

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

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

### a. Stock Count

The municipality runs a storeroom managed with the Supply Chain Management Unit that oversees proper recording and accounting for stock movements.

The inventory count is performed to ensure that all stock movements were recorded and to test effectiveness of stock control measures. This is a process that is done in the presence of the Auditor-General or delegate, in this case delegated to our Internal Audit Unit. The stock count was performed on Monday the 30<sup>th</sup> of June 2025 in the following storerooms:

- Finance
- Refuse removal
- Cultural Village
- Electricity

On 30 June 2025, the stores management section conducted a 100% verification of inventory in the municipal stores for purposes of ensuring that inventory for year-end has been correctly valued at reporting date. The preparations for a successful inventory count were carried out through implementing the approved AFS compilation plan. For increased assurance, the Auditor General and internal audit of the municipality was invited to take part in the inventory count.

The results of the inventory count showed inventory levels valued at an amount of R 1 246 358.20.

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

STOCK CATEGORY	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE-OFFS	TRANSFERS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
Electricity	Electricity	969 859.90	-	-	-	232 632.63	737 227.27
Refuse	Solid Waste Removal	367 126.22		-	-	205 132.81	161 993.41
Stationery	B.T.O	256 679.76	-	-	-	86 608.39	170 071.37
Building Material	Building Material	19 461.62	-	-	-	2 218.93	17 242.69
Cleaning Material	Admin & Corporate Support	102	126 231.65	-	-	68 490.22	159 823.46

STOCK CATEGORY	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE-OFFS	TRANSFERS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
		082.03					
Security Equipment	Security Equipment	-	-	-	-	-	-
Fuel	Fuel	-	-	-	-	-	-
Animal Feed	Licensing and control of animals	-	-	-	-	-	-
Disaster PPE	Human Resources	28 071.30	-	-	-	28 071.30	-
Cleaning Material	Social services	-	-	-	-	-	-
<b>TOTAL COST</b>		1 743 280.83	126 231.65	-	-	623 154.28	<b>1 246 358.20</b>

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

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

Damaged by the rain in the storeroom

Part number	Description	Quantity	Value
CLEA 0025	MOPS	8	470.16

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

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

The movable asset register is subject to monthly reconciliations which assists the sections to track and deal with changes monthly, including the processing of monthly depreciation. The 4<sup>th</sup> quarter asset verification was conducted in order to make the following updates to the asset register required by the GRAP standards:

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

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

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

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

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

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

### **Challenges**

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

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

### **c. Review of Infrastructure register**

During the month of March 2024, the municipality advertised a tender to acquire the services of a suitable service provider that would assist the municipality with preparation and review of the immovable asset register for a period of 36 months. The submissions from bidders were evaluated and adjudicated during the month of May 2024 and Lilitha Project Managers was the successful bidder appointed by the municipality. The 2023/24 asset register was therefore prepared and submitted to the Auditor-General for auditing with no material findings made, which meant that the register was confirmed to be GRAP compliant as required.

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

During the meeting it was agreed on the following:

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



The municipality conducted weekly meetings with the appointed service provider where the submission of information is facilitated and outstanding information as well as challenges are circumvented. The service provider visited sites and has, after gathering the relevant information, mapped all the places for verification on the GIS maps. On site verifications commenced before June 2025 on all the projects already completed.

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

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

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

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

### **Challenges**

- Unavailability of the reconciling BOQs for the Civic Center with the work certified as completed
- Late submission of the list of completed assets for the following
  - Roads maintenance, both internal and external
  - Electricity infrastructure
  - Community Services Infrastructure projects
  - Planning and Development Infrastructure projects

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

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

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
4.4	Infrastructure Assets - Q4	Compile/Update project Lists & files since 1 April 2025 to 30 June 2025					2025/06/30	100%	The list of completed projects are: > Thaleni Access road > Ndlavini Access road
5	Infrastructure Assets	Prior Year Errors	Prior year's adjustment errors will be dealt with separately. This will include verification in the field and meetings with technical staff.	Lilitha/WMLM	F Durr & M.Madikizela	H	2025/07/10	0%	No prior correction identified
6	Infrastructure Assets	Data Collection	Conditional Assessment of Low Life Assets	Lilitha	M Majikija	H	2025/07/31	100%	Additional to these projects, there are 7 projects that require verification. 3 x electrical, 4 x infrastructure projects. These could be concluded latest 6 days as the electrical project in Nkanini requires house hold verification.
7	Infrastructure Assets	Spatial Maps of Infrastructure Assets	Prepare spatial maps of infrastructure for technical staff to verify coverage and existence.	Lilitha	O. Mhasa & GIS specialist	M	2025/07/25	100%	
8	Infrastructure Assets	Classify additional assets for inclusion into register	Specify types of assets to be linked to the Asset Catalogue.	Lilitha	F Durr	L	2025/08/11	100%	
9	Infrastructure Assets	Record assets and relevant information (including Project data & WIP Expenditure)	Import Assets into Asset Register format. Completed Projects to be identified spatially and recoded as actual costs. Expenditure for WIP projects to be recorded. (This will be updated as information is made available)	Lilitha	F Durr	M	2025/07/31	100%	
10	Infrastructure Assets	Record all asset movements (incl Land & Buildings)	Record all additions/impairments/disposals, reviewed conditions, Replacement/Refurbishment and RUL. This will include movement in values of Land & Buildings	Lilitha	F Durr & Accountant	H	2025/08/01	98%	
11	Infrastructure Assets	Financial Accounting Support	Passing of Journals, Preparation of Notes to the Financial Statements	Lilitha	Accountant	H	2025/08/11	98%	
12	Investment Property	Assessment	Assess all properties controlled by the WMLM Local Municipality to ensure that they are correctly classified as either Investment Property or Land and Building.	Lilitha	Penny Lindstrom	H	2025/08/11	100%	
13	Investment Property	Valuation	Determine the fair value of the Investment Property as at 30 June 2025 and provide detailed workings and methodology	Lilitha	Penny Lindstrom	H	2025/08/11	100%	

Activity	Work stream	Task	Description	Accountable Company	Responsible Person(s)	Priority	Due date	Status	Comments
<b>REPORTING AND UPLOADING ON MUNSOFT</b>									
14	Infrastructure Assets	Draft Register	Submit Draft FAR	Lilitha	F Durr	H	2025/08/18	100%	Submitted on the 19 <sup>th</sup> August 2025
15	Infrastructure Assets	Final Review & Submission of Asset Register	Check register for completeness and correctness	Lilitha	F Durr/M Madikizela	H	2025/08/22	100%	Waiting for management and internal audit review notes
16	Infrastructure Assets	Update Project Spatial Files	Ensure that all project as-built drawings or sketched is updated on the GIS system	Lilitha	F Durr/O. Mhasa	M	2025/08/21	100%	
<b>RESPONDING TO AUDIT QUERIES</b>									
17	Infrastructure Assets	Audit queries	Attend to any RFI's & COAF's Audit Queries after submission of Register, Audit Action Plan inputs if required	Lilitha	F Durr/M Majikija	H	1 Sept 2025 to 30 Nov 2025	0%	This will be done when the

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

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

- Correction of incorrect disposal date and formula on Infrastructure assets which resulted in a decrease in depreciation in the prior year and a corresponding material understatement of the assets reported. This also affected infrastructure disposals as these were assets that should have been disposed in the prior year
- Disposed assets as indicated in the Audit Action Plan
- Eskom bulk account security deposit that was paid in 2013 but recorded as bulk purchases instead of the security deposit
- Interests earned on the Eskom account security deposit
- Remuneration of councillors as a result of the Government gazette having been received after year-end
- Retention not correctly accounted for on a project that was still work in progress at year-end resulting also in a change on the PPE as audited
- Impairment of PPE not processed in the general ledger
- Correction of receivables related to amounts overcharged on land sales on one of the consumer accounts
- Correction of VAT related to transactions referred to above where there was Vat involved

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

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

##### a) Financial Position

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

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

The municipality's total liabilities have also increased from R137 million to R1138 million with the following main contributors:

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

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

#### b) Financial performance

The municipality's financial performance indicates how revenue and expenditures were managed during the year. The municipality has recorded an operation surplus of over R133 million for the year which is also in line with the increase on the municipality's net worth.

The municipality's total revenue has increased from R568 million to R597 million with the following areas to be noted:

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

The municipality's total expenditure has increased from R418 million to R465 million with the following areas contributing to the increase:

- General Expenses
- Bulk purchases
- Employee Related costs

#### c) Cash flow

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

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

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

duplicate ID number. In the current year, the Community Services Department appointed a service provider to verify the full indigent register, a report is year to be submitted to Budget and Treasury for analysis and processing for financial reporting purposes. The department was been given until 31 July 2025 to make the submission.

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

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

### **3. Implementation of the Finance Management Internship Programme**

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

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

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.



## 4. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26									
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
	1	A	B	C						D	
<b>Councillors (Political Office Bearers plus Other)</b>											
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	
<b>Sub Total - Councillors</b>			<b>-</b>	<b>31 370</b>	<b>-</b>	<b>2 334</b>	<b>6 966</b>	<b>7 843</b>	<b>(877)</b>	<b>-11%</b>	<b>31 370</b>
<b>Senior Managers of the Municipality</b>	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	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			-	-	-	-	-	-		-	
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	
Other benefits and allowances			-	-	-	-	-	-		-	
In kind benefits			-	-	-	-	-	-		-	
<b>Sub Total - Senior Managers of Municipality</b>			<b>-</b>	<b>8 737</b>	<b>-</b>	<b>698</b>	<b>2 093</b>	<b>2 184</b>	<b>(92)</b>	<b>-4%</b>	<b>8 737</b>
<b>Other Municipal Staff</b>											
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	
Payments in lieu of leave			-	-	-	-	-	-		-	
<b>Sub Total - Other Municipal Staff</b>			<b>-</b>	<b>139 289</b>	<b>-</b>	<b>10 305</b>	<b>30 703</b>	<b>34 822</b>	<b>(4 120)</b>	<b>-12%</b>	<b>139 289</b>
<b>Total Parent Municipality</b>			<b>-</b>	<b>179 396</b>	<b>-</b>	<b>13 337</b>	<b>39 761</b>	<b>44 849</b>	<b>(5 088)</b>	<b>-11%</b>	<b>179 396</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>-</b>	<b>179 396</b>	<b>-</b>	<b>13 337</b>	<b>39 761</b>	<b>44 849</b>	<b>(5 088)</b>	<b>-11%</b>	<b>179 396</b>
<b>TOTAL MANAGERS AND STAFF</b>			<b>-</b>	<b>148 026</b>	<b>-</b>	<b>11 003</b>	<b>32 795</b>	<b>37 007</b>	<b>(4 211)</b>	<b>-11%</b>	<b>148 026</b>

## 5. Debtors' analysis

### Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

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			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
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			
<b>Total By Income Source</b>	<b>2000</b>	<b>6 313</b>	<b>4 734</b>	<b>34 759</b>	<b>4 163</b>	<b>2 816</b>	<b>3 015</b>	<b>2 701</b>	<b>86 670</b>	<b>145 172</b>	<b>99 365</b>	-	-	
<b>2024/25 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
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	-	-	-	-	-	-	-	-	-	-			
<b>Total By Customer Group</b>	<b>2600</b>	<b>6 313</b>	<b>4 734</b>	<b>34 759</b>	<b>4 163</b>	<b>2 816</b>	<b>3 015</b>	<b>2 701</b>	<b>86 670</b>	<b>145 172</b>	<b>99 365</b>	-	-	

The table above shows municipal debtors for the period ended 30 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.

## 6. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100											-
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700	70										70
Auditor General	0800											-
Other	0900											-
Medical Aid deductions	0950											-
<b>Total By Customer Type</b>	<b>1000</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70</b>

The above table shows the municipality's creditors and their ageing. All creditors recorded are within the 30 days requirement with no creditors beyond the 30 days. The municipality continues to find ways to ensure that this status quo is maintained at all times.

## 7. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>Municipality</b>														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	2%	0	n/a	not fixed	516 162	9 045	(117 845)	149 106	556 468
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	#DIV/0!	0	n/a	not fixed	-	69	(1)	9 905	9 973
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	#DIV/0!	0	n/a	not fixed	-	10	(11)	2 101	2 100
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	#DIV/0!	0	n/a	not fixed	-	177	(12 425)	21 455	9 208
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	2%	0	n/a	not fixed	277	4	-	-	281
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	27737%	0	n/a	not fixed	0	4	(1)	779	782
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	2%	0	n/a	not fixed	21 604	333	-	-	21 938
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	2%	0	n/a	not fixed	1	0	-	-	1
<b>Municipality sub-total</b>										<b>538 044</b>	<b>9 642</b>	<b>(130 282)</b>	<b>183 346</b>	<b>600 750</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>538 044</b>	<b>9 642</b>	<b>(130 282)</b>	<b>183 346</b>	<b>600 750</b>

The table above shows the municipality's cash investments performance. The table shows that the municipality's cash and cash equivalents increased during the period by just over R62.7 million which lead to an increase in its investments for the quarter ended September 2025. It should however be noted that this only reflects the difference between what was received and what was spent.

## 8. Allocation and grant receipts and expenditure

### a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	366 418	-	-	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		-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	732	-	-	-	122	(122)	-100,0%	732
Sport and Recreation			732	-	-	-	122	(122)	-100,0%	732
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	367 150	-	-	151 984	91 727	60 257	65,7%	367 150
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	63 693	-	-	21 454	15 923	5 531	34,7%	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			-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant			-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	415	-	-	-	69	(69)	-100,0%	415
Sport and Recreation			415	-	-	-	69	(69)	-100,0%	415
Greenest Municipality Competition			-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	64 108	-	-	21 454	15 992	5 462	34,2%	64 108
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	431 258	-	-	173 438	107 719	65 719	61,0%	431 258

The above table shows grants received for the period ended 30 September 2025.

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	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!	-
Municipal Disaster Relief Grant										
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	732	-	16	84	183	(99)	-54,1%	732
Sport and Recreation			732		16	84	183	(99)	-54,1%	732
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		-	367 150	-	24 166	69 134	91 788	(22 653)	-24,7%	367 150
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	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]										
<b>Provincial Government:</b>		-	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
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		-	86 137	-	8 171	19 922	19 715	207	1,1%	86 137
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	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.

c) Actuals and revised targets for cash receipts and payments

EC443 Winnie Madikizela Mandela - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		602	494	528	2 413	2 413	2 413	2 413	2 413	2 413	2 413	2 413	6 216	27 141	25 006	26 156
Service charges - Electricity revenue		3 282	4 343	4 247	5 367	5 367	5 367	5 367	5 367	5 367	5 367	5 367	7 511	62 321	65 265	68 350
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Mangement		378	373	369	375	375	375	375	375	375	375	375	382	4 502	4 531	4 739
Rental of facilities and equipment		561	571	518	473	473	473	473	473	473	473	473	330	5 764	6 153	6 509
Interest earned - external investments		2 928	3 494	3 277	3 331	3 331	3 331	3 331	3 331	3 331	3 331	3 331	3 331	39 677	41 661	43 744
Interest earned - outstanding debtors		104	92	37	-	-	-	-	-	-	-	-	(233)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20	18	9	12	12	12	12	12	12	12	12	8	150	85	100
Licences and permits		1	1	4	216	216	216	216	216	216	216	216	644	2 379	2 484	2 546
Agency services		898	969	828	55	55	55	55	55	55	55	55	(1 634)	1 499	1 574	1 652
Transfers and Subsidies - Operational		149 106	2 878	-	-	1 037	109 022	-	1 037	103 811	-	259	367 150	361 852	378 163	
Other revenue		11	2 852	9 965	6 626	6 626	6 626	6 626	6 626	6 626	6 626	7 061	72 894	59 068	52 562	
<b>Cash Receipts by Source</b>		<b>157 892</b>	<b>16 085</b>	<b>19 782</b>	<b>18 867</b>	<b>19 904</b>	<b>127 889</b>	<b>18 867</b>	<b>19 904</b>	<b>122 678</b>	<b>18 867</b>	<b>18 867</b>	<b>23 876</b>	<b>583 477</b>	<b>567 678</b>	<b>584 520</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		21 454	9 904	(9 904)	-	-	21 327	-	-	21 327	-	-	64 108	62 776	70 556	
<b>Total Cash Receipts by Source</b>		<b>179 346</b>	<b>25 989</b>	<b>9 878</b>	<b>18 867</b>	<b>19 904</b>	<b>149 216</b>	<b>18 867</b>	<b>19 904</b>	<b>144 005</b>	<b>18 867</b>	<b>18 867</b>	<b>23 876</b>	<b>647 585</b>	<b>630 454</b>	<b>655 076</b>
<b>Cash Payments by Type</b>																
Employee related costs		14 256	11 821	11 955	12 268	12 268	12 268	12 268	12 268	12 268	12 268	12 268	13 027	149 202	156 223	163 572
Remuneration of councillors		-	1 622	1 524	2 852	2 852	2 852	2 852	2 852	2 852	2 852	2 852	5 410	31 370	32 939	34 586
Interest		-	-	-	9	9	9	9	9	9	9	9	28	104	109	112
Bulk purchases - Electricity		1 479	7 508	6 544	4 737	4 737	4 737	4 737	4 737	4 737	4 737	4 737	5 020	58 448	61 079	62 606
Acquisitions - water & other inventory		10	784	803	799	799	799	799	799	799	799	799	811	8 800	9 193	9 423
Contracted services		2 094	3 815	9 708	11 840	11 840	11 840	11 840	11 840	11 840	11 840	11 840	21 997	132 334	126 169	126 059
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		35 924	26 326	15 607	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	1 914	95 087	101 819	95 864
<b>Cash Payments by Type</b>		<b>53 763</b>	<b>51 877</b>	<b>46 140</b>	<b>34 420</b>	<b>34 420</b>	<b>34 420</b>	<b>34 420</b>	<b>34 420</b>	<b>34 420</b>	<b>34 420</b>	<b>34 420</b>	<b>48 207</b>	<b>475 346</b>	<b>487 530</b>	<b>492 221</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		11 656	11 167	9 671	16 195	16 195	16 195	16 195	16 195	16 195	16 195	16 195	27 990	190 043	125 766	115 114
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>65 420</b>	<b>63 044</b>	<b>55 812</b>	<b>50 615</b>	<b>50 615</b>	<b>50 615</b>	<b>50 615</b>	<b>50 615</b>	<b>50 615</b>	<b>50 615</b>	<b>50 615</b>	<b>76 197</b>	<b>665 389</b>	<b>613 296</b>	<b>607 335</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>113 926</b>	<b>(37 055)</b>	<b>(45 934)</b>	<b>(31 748)</b>	<b>(30 711)</b>	<b>98 601</b>	<b>(31 748)</b>	<b>(30 711)</b>	<b>93 390</b>	<b>(31 748)</b>	<b>(31 748)</b>	<b>(52 321)</b>	<b>(17 804)</b>	<b>17 158</b>	<b>47 741</b>
Cash/cash equivalents at the month/year beginning:		540 101	654 027	616 972	571 038	539 290	508 580	607 181	575 433	544 723	638 113	606 365	574 618	540 101	522 296	539 455
Cash/cash equivalents at the month/year end:		654 027	616 972	571 038	539 290	508 580	607 181	575 433	544 723	638 113	606 365	574 618	522 296	522 296	539 455	587 196

d) Compliance with DORA requirements

The municipality has the following main conditional grants allocated to it for the year:

- **Municipal Infrastructure Grant:** The grant is mainly for constructions of municipal infrastructure such as Access roads, Community facilities (Halls, Sport fields, ECDCs and more). 5% of the allocation is allocated for the operations of the Project management unit. The grant is disbursed in tranches informed by the projections submitted by the municipality before the start of the financial year. This was normally disbursed in three tranches a year 60% in July, 20% in December and 20% in March. From the 2020/21 financial year a new system introduced where 30% is transferred in July and requiring that at least 60% of that must be spent by the end of September to qualify for the next trench. It is with great disappointment to report that the municipality did not qualify for the send trench until the end of November this year because the amount spent did not meet the minimum spending requirements. The fund also has a spending requirement of 40% of the allocation by December to qualify for consideration of additional funds during the adjustments period with anything less than that qualifying for a reduction in the amount allocated to other municipalities that have spent as required.
- **Integrated National Electrification Program:** The grant is mainly used to supplement the work being done by Eskom to address electrification backlogs in rural communities. The grant's conditions do not include any operating portion like the Municipal Infrastructure grant even though they are both capital in nature. The table above shows that the municipality has already spent over 100% of the allocation for the year.
- **Municipal Finance Management Grant:** The grant was introduced and is allocated to assist municipalities build and sustain financial management capacity. The grant is mainly for Budget and Treasury operations and focuses on the following areas:
  - Recruitment and training of five tertiary institution graduates within the accounting field including audit and risk management at a time
  - Strengthen capacity and upskill officials in the Budget and Treasury Office (BTO), Internal Audit and Audit Committees
  - Acquisition, upgrade and maintenance of financial management systems to produce multi- year budgets, in-year reports, Service Delivery and Budget Implementation Plans, Annual Financial Statements, annual reports and automated financial management practices including mSCOA
  - Support the training of municipal officials in financial management towards attaining the minimum competencies

- Support the preparation and timely submission of quality annual financial statements for audits. Technical support to municipalities must include the transfer of skills to municipal officials
- Support implementation of corrective actions to address root causes/audit findings in municipalities
- Implementation of financial management reforms and address shortcomings identified in the Financial Management Capability Maturity Model (FMCMM) Assessment report
- Support the implementation of the financial misconduct regulations and promote consequence management to reduce UIF&W incurred by municipalities
- Support to strengthen financial governance and oversight, as well as functioning of Municipal Public Accounts Committees
- Support the training of municipal officials that are members of the BID committees



## 9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates			27 141		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			-		-	-	-	-		-	
<b>Payments</b>											
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			-		-	-	-	-		-	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>-</b>	<b>172 239</b>	<b>-</b>	<b>(36 263)</b>	<b>63 432</b>	<b>43 060</b>	<b>(20 372)</b>	<b>-47%</b>	<b>172 239</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE						-	-	-			
Decrease (increase) in non-current receivables						-	-	-			
Decrease (increase) in non-current investments						-	-	-			
<b>Payments</b>											
Capital assets			(190 043)		(9 671)	(32 495)	(47 511)	(15 016)	32%	(190 043)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>-</b>	<b>(190 043)</b>	<b>-</b>	<b>(9 671)</b>	<b>(32 495)</b>	<b>(47 511)</b>	<b>(15 016)</b>	<b>32%</b>	<b>(190 043)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans						-	-	-			
Borrowing long term/refinancing						-	-	-			
Increase (decrease) in consumer deposits						-	-	-			
<b>Payments</b>											
Repayment of borrowing						-	-	-			
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>-</b>	<b>(17 804)</b>	<b>-</b>	<b>(45 934)</b>	<b>30 937</b>	<b>(4 451)</b>		<b>(17 804)</b>	
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.

## 10. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2024/25	Budget Year 2025/26				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
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	
<b>Total current assets</b>			-	<b>529 307</b>	-	<b>722 455</b>	<b>529 307</b>
<b>Non current assets</b>							
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			-		-	-	
<b>Total non current assets</b>			-	<b>1 060 793</b>	-	<b>994 469</b>	<b>1 060 793</b>
<b>TOTAL ASSETS</b>			-	<b>1 590 100</b>	-	<b>1 716 924</b>	<b>1 590 100</b>
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
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			-		-	-	
<b>Total current liabilities</b>			-	<b>146 043</b>	-	<b>65 361</b>	<b>146 043</b>
<b>Non current liabilities</b>							
Financial liabilities			-		-	-	
Provision			11 950		13 021	11 950	
Long term portion of trade payables			-		-	-	
Other non-current liabilities			-		-	-	
<b>Total non current liabilities</b>			-	<b>11 950</b>	-	<b>13 021</b>	<b>11 950</b>
<b>TOTAL LIABILITIES</b>			-	<b>157 993</b>	-	<b>78 382</b>	<b>157 993</b>
<b>NET ASSETS</b>	2		-	<b>1 432 107</b>	-	<b>1 638 542</b>	<b>1 432 107</b>
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated surplus/(deficit)			1 432 107		1 638 542	1 432 107	
Reserves and funds			-		-	-	
Other			-		-	-	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		-	<b>1 432 107</b>	-	<b>1 638 542</b>	<b>1 432 107</b>

## **11. 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

## 12. Municipal Manager's quality certification

### Quality Certificate

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

Quarterly budget statement

for the quarter ended 30 September 2025 has been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act.

Print name: Luvuyo Mahlaka

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

Signature: 

Date: 29/10/2025