



**WINNIE MADIKIZELA-MANDELA
LOCAL MUNICIPALITY
MONTHLY REPORT**

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

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PART 1 – IN-YEAR REPORT

1. Executive Summary

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

This is the seventh report of the 2025/26 financial year which should give an indication of how the municipality has performed on its first half and one month of operation in the indicated year. This report comes after a number of appointments have been made between the month of July, August, September, October and November thereby making it a report where a lot of activity is expected to be seen and recorded. There are also projects not completed at the end of the 2024/25 financial year which are now either being finalised or being continued to ensure they are completed by the end of the second quarter. The preparation, submission and auditing of the annual financial statements together with the annual performance report to the auditor general also coincided with the first five months of the current financial year always affects how the municipality operates during that time as the exercise is very demanding on the municipal human resources. The performance reported in this report forms part of the second quarter and hopefully the contents of each report will help council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

1.1 The Political Oversight

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

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

2. Administration

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

3. Staff movement within the budget and treasury office

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

4. Implementation of mSCOA

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

a) Challenges Identified

i. Version Changes

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

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities are required to use the linkages on GoMuni referred to in the circular and not the formulas in the regulated MBRR Schedules when generating their data strings. The

MBRR Schedules (A to F) and non-financial data string (A1S) has also been confirmed to be aligned to chart version 6.9.

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

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

Regulations.

ii. IDP Budgeting

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

iii. Production of in-year reports

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

iv. Budget and reporting module functionality

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

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

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

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

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

No	Output	Planned Time Frame
1	Review and update the minimum business processes for mSCOA	April 2024 to March 2025
2	Develop standard operating procedures for mSCOA	February 2025 to April 2025
3	<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 have been considered and incorporated as applicable. Stakeholders were encouraged to provide their final inputs by **31 January 2025** to mSCOAREgs@treasury.gov.za

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

5. Implementation of the Municipal Cost containment regulations

During the month of June 2019, the minister of finance approved Municipal Containment regulations effective from 1 July 2019. The regulations required municipalities to develop, adopt and implement

policies as part of its budget related policies to support cost containment measures. These regulations were unfortunately approved after the municipal budget processes had been concluded which made it difficult for municipalities to develop these policies at such a short space of time. The council of Winnie Madikizela-Mandela Local municipality developed and adopted a policy on cost containment that is now being implemented.

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

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

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

a. Supply and Delivery of Municipal Vehicles

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

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

- The municipality to identify the need
- Development specification
- Check the specification against published suppliers and specification by Treasury
- Identify the supplier that is rated higher by treasury on the list of suppliers
- Send the order to the highest ranked supplier first

- Allow three working days for the supplier to respond
- Move only to the second ranked supplier with the permission of the highest ranked supplier

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

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

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

BASIS FOR SELECTION

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

- Footprint in the Eastern Cape Province
- Availability of dedicated resources
- Flexibility to respond to the municipality’s changing needs
- System integration with the municipality’s accounting system
- The municipality’s access to the system used by the provider
- Transfer of skills
- Cost to the municipality

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

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

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

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

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

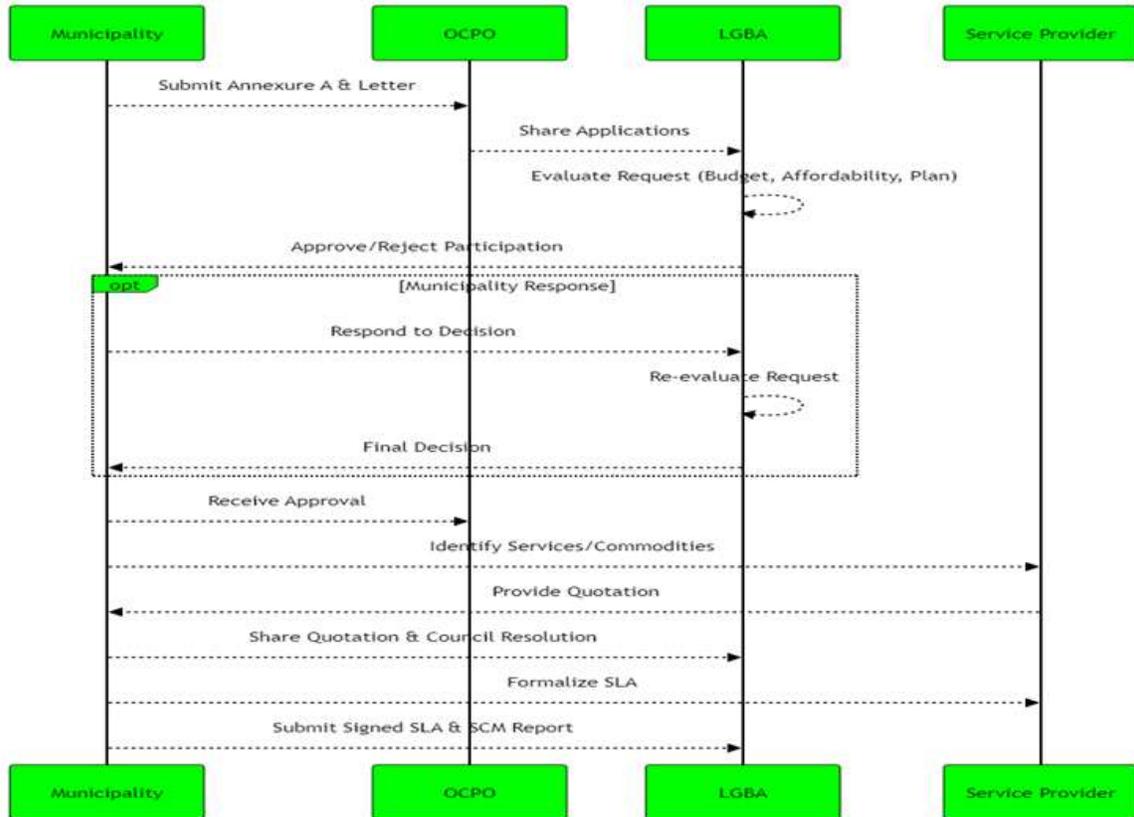
a. Selection process followed

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

b. Basis for selection

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

Administrative Procedure – Workflow (as per Annexure E)



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

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

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

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

6. Strategic Objectives

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

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
													Internal	External	Q1	Q2	Q3	Q4			
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4,1	Metering of all electricity consumption by June 2026	Electricity meters are read, recorded, and captured manually	Reading of conventional electricity meters	% of active electricity meters read	4.1.1	0,5	100% reading of active electricity meters by 30 June 2026	12 Months Meter reading Report.	R 1 500 000,00	R 1 500 000,00	N/A	100% reading of active electricity meters	100% reading of active electricity meters	100% reading of active electricity meters	100% reading of active electricity meters	Ward 01	Revenue Management	Manager: Revenue and Expenditure
			Monthly billing of all consumers for all services by June 2026	100% active consumer accounts for Property rates, refuse and electricity billed	Billing of 100% active consumer accounts for Property rates, Refuse and Electricity	% of active consumer accounts for property rates, refuse and electricity billed	4.1.2	0,25	100% billing of active consumer accounts for Property rates, Refuse and Electricity by 30 June 2026	12 monthly Billing Report	R -	R -	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	Ward 01	Revenue Management	Manager: Revenue and Expenditure	
				July to June were billed within the 3 working days of each month following the billing month.	Completion of billing processes by the 3rd day of each following month	completed billing by the 3rd day of each month following the billing period	4.1.3	0,25	Billing completed by the 3rd day of each month following the billing month by June 2026	12 Month end closing Reports	R -	R -	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Ward 01	Revenue Management	Manager: Revenue and Expenditure	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
					12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	4.1.4	0.25	Distributed 12 electronic monthly consumer statements for active accounts with email addresses and cellphones by June 2026	12 Monthly Statements distribution Report	R 7 666,09	R 7 666,09	R 7 666,09	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Review and Implementation of the Revenue enhancement Strategy by June 2026	4 Revenue enhancement strategy Meetings were held	Monitoring of the Revenue enhancement Strategy Action Plan	Number of meetings held to monitor the revenue enhancement strategy action plan	4.1.5	0.25	4 meetings held in monitoring revenue enhancement strategy action plan by June 2026	4 reports and 4 attendance registers	R -	R -	N/A	1 Quarterly Revenue enhancement meeting held	Ward 01	Revenue Management	Manager: Revenue and Expenditure			
		To achieve at least 95% collection of all debt by June 2027		Implementation of credit control measures by June 2026	Outdated and incomplete consumer information (contact and personal information) on municipal billing system	Implementation of Data cleansing on consumer debtors.	% of consumer accounts data updated on municipal billing system.	4.1.6	0.25	100% of consumer accounts data updated on municipal billing system by June 2026	01 Consumer Master file extract report with complete consumer contact and personal information from municipal billing system.	R 300 000,00	R 300 000,00	N/A	100% of consumer accounts data updated on municipal billing system	100% of consumer accounts data updated on municipal billing system	100% of consumer accounts data updated on municipal billing system	100% of consumer accounts data updated on municipal billing system	Ward 01	Revenue Management	Manager: Revenue and Expenditure
			Accounts owing beyond 3 years with a potential to be prescribed debt		Issue summons to consumer debtors accounts that have outstanding debt that is more than 90 days and as per collection process or stages are deemed to be issued summons through legal processes	% of consumer accounts that are beyond 90 days issued with summons.	4.1.7	0.25	100% of consumer accounts that are beyond 90 days and recoverable issued with summons by 30 June 2026	02 Quarterly reports	R -	R -	N/A	N/A	100% of consumer accounts that are beyond 90 days and irrecoverable to be issued with summons	100% of consumer accounts that are beyond 90 days and irrecoverable to be issued with summons	100% of consumer accounts that are beyond 90 days and irrecoverable to be issued with summons	100% of consumer accounts that are beyond 90 days and irrecoverable to be issued with summons	Ward 01	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Res	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
					100% business accounts that are beyond 90 days were handed over for debt collection to debt collectors	Implementation of debt collection service for debt that is more than 90 days.	Number of reports compiled on 100% business accounts that are beyond 90 days handed over for debt collection to debt collectors	4.1.8	0,25	4 Quarterly reports compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection by 30 June 2026	04 Quarterly reports	R 1 200 000,00	R 1 200 000,00	N/A	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.	Ward 01	Revenue Management	Manager: Revenue and Expenditure
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2027		Performance of monthly debtors, rates and investment reconciliations by June 2026	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Monthly review of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.9	0,25	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation by June 2026	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation	R -	R -	N/A	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	WMMLM	Revenue Management	Manager: Revenue and Expenditure
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Review of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	4.1.10	0,25	03 Reviewed and adopted existing sectional policies (Credit control and debt, tariffs, property rates policy) by June 2026	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy, resolution extract	R -	R -	N/A	N/A	N/A	N/A	3 reviewed sectional policies (Credit control and debt collection policy, Tariffs Policy, Property Rates Policy) adopted by council.	WMMLM	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Res	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 93 Reconciliations	Non-compliance with circular 93 requirement	Submission of circular 93 Reconciliations - General Valuation Roll Vs Financial Billing System	Number of submitted circular 93 quarterly Reconciliations report	4.1.1 1	0,25	Submitted 04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System by June 2026	04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System	R -	R -	N/A	Submitted 01 circular 93 reconciliations report	WMML M	Revenue Management	Manager: Revenue and Expenditure			
				Promulgation of revenue policies and credit control policies into by-laws by June 2026	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.1 2	0,25	2 Promulgated of property rates policy and credit control policy by 30 June 2026	Promulgated property rates policy and credit control policy	R -	R -	N/A	N/A	N/A	N/A	2 Promulgated of property rates policy and credit control policy	WMML M	Revenue Management	Manager: Revenue and Expenditure
				Promulgation of the approved tariffs (gazetting) by June 2026	Gazetted property rates tariffs were advertised on East Griqualand News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1.1 3	0,25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2026	Promulgated of the approved tariffs (gazetting)	R -	R -	N/A	N/A	N/A	N/A	1 Promulgated of the approved tariffs (gazetting)	WMML M	Revenue Management	Manager: Revenue and Expenditure
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2027	4,2	Enforcement of system descriptions and processes as per the Account payable policy by June 2026	All creditors for July to June presented for payment were paid within 30 days	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2.1	0,25	100% payment of presented acceptable invoices within 30 days from receipt of invoice by June 2026	Invoice register and age analysis report	R -	R -	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	WMML M	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager		
	Datastrings that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit by June 2027		Develop sound, strict and effective procedures for reporting by June 2026	12 monthly datastrings to LG Portal and Reports were submitted not later than 10 working days after the end of each month for the past 12 months.	Implementing of month end procedures for 8 modules(cashiers,stores,creditors,ca shbook,sundries,consumer debtors,GL and Asset)	Number of submitted monthly data strings no later than 10 working days after month end of each month	4.2.2	0,5	Submitted 12 monthly datastrings not later than 10 working days after month end of each month by June 2026	12 confirmations of submission from LG Portal not later than 10 working days after month end	R -	R -	N/A	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	WMMLM	Revenue Management	Manager: Revenue and Expenditure	
	Inaccurate and incomplete commitment register				12 monthly commitments registers were prepared and signed.	Monthly review of commitment register by the 7th working day of each month	Number of monthly reviewed commitment register	4.2.3	0,5	12 monthly reviewed commitment register by June 2026	12 signed commitment register	R -	R -	N/A	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	WMMLM	Expenditure Management	Manager: Revenue and Expenditure	
	Creditors and grants with errors taking longer to identify and resolve				Performance of monthly conditional grants, creditors, retention and vat reconciliation by June 2026	12 months monthly Conditional grants,12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliation were prepared and reviewed.	Monthly review of conditional grants , creditors , retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2.4	0,5	12 monthly reviewed Conditional grants , 12 monthly creditors , 12 monthly retention and 12 monthly vat reconciliations by June 2026	12 Signed Monthly Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations	R -	R -	N/A	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	WMMLM	Expenditure Management	Manager: Revenue and Expenditure
	Payroll accounts with errors taking longer to identify and resolve				Performance of monthly payroll reconciliation by June 2026	12 months monthly payroll recons (July to June)were prepared and signed	Monthly review of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	4.2.5	0,25	12 Monthly Reviewed payroll reconciliation n by June 2026	12 monthly payroll reconciliation	R -	R -	N/A	3 monthly reviewed payroll reconciliations	WMMLM	Expenditure Management	Manager: Revenue and Expenditure			

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Sub-Res	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
	Outdated Policies	Annual Review of section 1 Policies by June 2027		Reviewing sectional policies by June 2026	Payables accounts policy was reviewed and presented to council	Reviewal and approval of accounts payable policy by council	Number of reviewed and approved policies	4.2.6	0.25	1 Reviewed and Approved Accounts Payables policy by June 2026	reviewed Accounts Payables Policy ,resolution extract	R -	R -	N/A	N/A	N/A	N/A	1 Reviewed and approved Accounts Payables policy	WMMLM	Expenditure Management	Manager: Revenue and Expenditure	
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 128 - OCPO spending data	Non-compliance with circular 128 requirement - OCPO spending data submission	Submission of Monthly Circular 128 reports - OCPO Spending Data	Number of submitted reports NT portal	4.2.7	0.25	12 Submitted monthly circular 128 reports - OCPO Spending Data by June 2026	proof of submission of circular 128 report - OCPO spending data to NT Portal	R -	R -	N/A	03 submitted monthly circular 128 reports - OCPO Spending Data	03 submitted monthly circular 128 reports - OCPO Spending Data	03 submitted monthly circular 128 reports - OCPO Spending Data	03 submitted monthly circular 128 reports - OCPO Spending Data	WMMLM	Expenditure Management	Manager: Revenue and Expenditure	
SUPPLY CHAIN MANAGEMENT	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027	4.3	By Monitoring and adherence to procurement plan by June 2026	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitoring of the procurement plan.	4.3.1	0.25	12 monthly Reports Compiled on the monitoring of the procurement plan by June 2026	Signed SCM reports reporting on procurement plan	R -	R -	N/A	3 SCM reports compiled on procurement plan	WMMLM	Supply Chain Management	Manager: Supply Chain Management				
	The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management Personnel by		Training of Supply Chain Management Personnel and communication of all	4 SCM Officials were trained on SCM modules by Munsoft	Training SCM officials on Munsoft or SCM Regulations	Number of trained SCM personnel	4.3.2	0.25	4 SCM officials trained on Munsoft system by 30 June 2026.	Attendance register, concept document	R 50 000, 00	R 50 000, 00	N/A	N/A	N/A	4 SCM officials trained on Munsoft system or SCM Regulations.	N/A	WMMLM	Supply Chain Management	Manager: Supply Chain Management	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
		June 2027		updates on SCM matters by June 2026	No training Conducted on SCM Bid processes	Training of Bid committee members on SCM Bid processes	Number of trainings on SCM Bid process	4.3.3	0,25	1 SCM Bid training conducted by June 2026	Signed Concept Document, Attendance Register	R 400 000,00	R -	R 400 000,00	N/A	Training of Bid committee members on SCM Bid processes	N/A	N/A	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	Inadequate contract management processes	To have an effective contract management system by June 2027		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly meetings conducted with service provider for all BTO contracts	Number of monitoring meetings conducted for all BTO contracts	4.3.4	0,25	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts by 30 June 2026	12 Monthly monitoring reports and 12 attendance registers	R -	R -	N/A	3 monitoring meetings conducted on BTO contracts	3 monitoring meetings conducted on BTO contracts	3 monitoring meetings conducted on BTO contracts	3 monitoring meetings conducted on BTO contracts.	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	no schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2026	No Monitoring mechanism to ensure Bids are Awarded within the Validity period	Attending to all submitted requisition for advert	Percentage of requisition for adverts attended	4.3.5	0,25	100% requisitions for advert attended within 5 days by 30 June 2026	Requisitions submission register from user department, Register of appointment for bid specification	R -	R -	N/A	100% requisition for advert attended within 5 days	100% requisition for advert attended within 5 days	100% requisition for advert attended within 5 days	100% requisition for advert attended within 5 days	WMMLM	Supply Chain Management	Manager: Supply Chain Management
						Evaluation of closed bids within 30 days after tender closing	Percentage of Appointed bids evaluated committee within 7 days after tender closing	4.3.6	0,25	100% appointment of bid evaluation committees for closed tenders within 7 days by 30 June 2026	Appointment for bid evaluation committees, closing register and signed schedule of bid sittings	R -	R -	N/A	100% appointment of bid evaluation committee	100% appointment of bid evaluation committee	100% appointment of bid evaluation committee	100% appointment of bid evaluation committee	WMMLM	Supply Chain Management	Manager: Supply Chain Management

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub - Res	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
						Adjudication of evaluated bids within 60 days after tender closing	Percentage of bids adjudicated within 60 days after tender closing	4.3.7	0,25	100% adjudication of evaluated bids within 60 days after tender closing by 30 June 2026	schedule of bid adjudication committees, attendance register, closing register	R -	R -	N/A	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts by June 2026	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3.8	0,25	12 Contract registers reviewed by June 2026	12 monthly reviewed contract registers	R -	R -	N/A	3 monthly contract registers reviewed	WMMLM	Supply Chain Management	Manager: Supply Chain Management			
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies reviewed annually	Review of existing sectional policies and approval by the council.	Number of reviewed and approved sectional policies	4.3.9	0,25	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy, resolution extract	Reviewed and approved Supply Chain Management Policy, Contract Management Policy and Framework for Infrastructure Development Management Policy, resolution extract	R -	R -	N/A	N/A	N/A	N/A	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy.	WMMLM	Supply Chain Management	Manager: Supply Chain Management
Assets and Stores Management	Financial statements with non-compliance with laws	To achieve a clean audit by June 2027	4.4	To have an accurate GRAP compliant Asset Register by June 2026	Accurate and complete Fixed Assets Register as at 30 June 2023 with no Audit Findings	Reviewal and Approval of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconciliations reviewed and approved.	4.4.1	0,5	12 Reviewed and approved Assets reconciliations by 30 June 2026	12 monthly asset reconciliations	R -	R -		3 reviewed and approved fixed asset reconciliations.	WMMLM	Asset Management	Manager: Asset & Stores Management			

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Res	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
					Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	4.4.2	0,25	100% Alignment of non reconciling assets between asset register and Asset Module by June 2026.	Progress reports.Signed Reconciliation between the asset register and the asset management module	R -	R -		Submit Reconciliation between the 2024/25 Asset register and the asset management module	Process 100% of 2024/25 transactions on the asset module.	100% alignment of Asset management register that is reconciled to the Asset management module for 2024/25	Process 100% of the 2025/26 transactions on the asset module and perform reconciliation to asset register.	WMMLM	Asset Management	Manager: Asset & Stores Management
					GRAP Compliant asset register as at 30 June 2024	Reviewal and submission of the GRAP compliant fixed asset register	Number of reviewed and submitted GRAP compliant fixed asset register	4.4.3	0,25	Reviewed and Submitted 01 GRAP compliant asset register to AG by June 2026	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI register	R 2 500 000,00	R 2 500 000,00	R -	1 GRAP Compliant Asset Register reviewed and submitted to AG.	N/A	N/A	N/A	WMMLM	Asset Management	Manager: Asset & Stores Management
					All assets recorded in the FAR do exist and valued accurately by June 2026	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of reviewed and approved quarterly Assets Verification Reports	4.4.4	0,25	4 Reviewed and approved Assets Verification Reportss by June 2026	4 Assets Verification Reports	R -	R -	n/a	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	WMMLM	Asset Management	Manager: Asset & Stores Management
					Basis and assumptions on which assets are accounted for to be well documented and approved by June 2026	Preparation and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	4.4.5	0,5	01 Reviewed and approved PPE(movable assets) Methodology by June 2026	PPE(movable assets) methodology signed and approved by CFO	R -	R -	N/A	N/A	N/A	N/A	01 Reviewed and Approved PPE(movable assets) Methodology	WMMLM	Asset Management	Manager: Assets and Stores Management
					Monthly update on inventory movements by June 2026	Reviewal and Approval of monthly Inventory reconciliations within 5 working days after month closure.	Number of Reviewed and approved Inventory reconciliations	4.4.6	0,25	12 Reviewed and approved Inventory reconciliations by June 2026	12 Inventory reconciliations	R -	N/A		3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	WMMLM	Stores	Manager: Assets and Stores Management

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Res	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
				Inventory updates once every quarter by June 2026	Approved Inventory Count report	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of Reviewed and approved Inventory Count with Reports	4.4.7	0,25	4 Reviewed and approved Inventory Count Reports by June 2026	4 Reviewed and signed Inventory Count Reports	R -	R -	N/A	1 Reviewed and approved Inventory Count	WMMLM	Stores	Manager: Assets and Stores Management				
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 2027		Valid contract for provision of municipal stationery	Municipality have an existing contract for 12months	Supply of stationery for municipal operations	% supply of required stationery for municipal operations	4.4.8	0,25	100% supply of required stationery for municipal operations by June 2026	Stock request forms, delivery notes, Authorised Stock issue form	R 3 800 000,00	R 3 800 000,00	N/A	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	WMMLM	Stores	Manager: Assets and Stores Management	
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2027		Annual review Asset and Inventory Management Policies by June 2026	Reviewed and approved Asset and Inventory Management Policies for 2023/24 financial year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies reviewed and approved.	4.4.9	0,25	1 Asset and 1 Inventory Management Policies reviewed and approved by 30 June 2026	reviewed Assets and Inventory Management Policies, council resolution extract	R -	R -	N/A	N/A	N/A	N/A	Reviewed 1 Asset and 1 Inventory Management Policies	WMMLM	Stores	Manager: Assets and Stores Management	
	All council assets need to be fully insured to ensure going concern assumption of the municipality is not at risk.	Compliance with the requirements of MFMA section 63 by June 2027		Reviewal of an effective Asset Management Plan by June 2026	Reviewed and approved Asset Management Plan	Reviewal of Asset Management Plan	Number of Reviewed Asset Management Plan	4.4.10	0,5	1 Reviewed and signed Asset Management Plan by 30 June 2026	Reviewed and signed Assets Management Plan	R -	R -	N/A	N/A	N/A	N/A	1 Reviewed asset management plan.	WMMLM	Asset Management	Manager: Assets and Stores Management	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager		
Financial Reporting	Financial statements with non-compliance with laws	To compile Annual Financial Statements that comply with all requirements by June 2027	4.5	Develop sound, strict and effective procedures for the compilation of AFS by June 2026	Audited Annual Financial Statements for 2024/25 with compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Number Credible Annual and Interim Financial Statements submitted	4.5.1	0,5	1 Credible and fully compliant Annual Financial Statement for 2024/25 submitted to AG and 1 Credible and fully compliant for 2025/26 Interim Financial Statements submitted to CFO by June 2026	Signed Interim Financial statements and signed Annual financial statements	R -	R -	N/A	1 Credible and fully compliant 2024/25 Annual Financial Statements submitted to AG.	N/A	N/A	1 Credible and fully compliant 2025/26 Interim Financial Statements submitted to CFO.	WMMLM	Reporting	Manager: Budgeting and Reporting	
				Manage audit and ensure audit readiness by June 2026	Audited Annual Financial Statements for 2024/5 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	100% of responses to Request for information (RFI), Communication of finding(CoaF) and Audit Action Plan Implementation	4.5.2	0,25	100% of responses to RFI, COaF and Audit Action Plan	RFI Register, COaF register, Audit Action Plan	R 5 996 639, 95	R 5 996 639, 95	N/A	N/A	Responding to RFI and COaF from AG	Development of Audit Action plan	Implementation and monitoring of Audit Action Plan	WMMLM	Reporting	Manager: Budgeting and Reporting	
				Performance of Monthly bank reconciliations by June 2026	12 Reviewed bank reconciliations.	Performance of monthly reconciliations by the 7th working day of each month	Number of Reviewed bank reconciliations	4.5.3	0,25	12 Reviewed bank reconciliations by June 2026	12 Signed monthly Bank Reconciliation	R -	R -	N/A	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	WMMLM	Reporting	Manager: Budgeting and Reporting
				Adherence to compliance to Municipal budget and reporting	s71 Reports submitted	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	4.5.4	0,5	Submitted 12 signed s71 and FMG Reports by 30 June 2026	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	R -		Submitted 3 s71 and 3 monthly FMG reports (June, July and Aug)	Submitted 3 s71 and 3 monthly FMG reports (Sept, Oct and Nov)	Submitted 3 s71 and 3 monthly FMG reports (Dec, Jan and Feb)	Submitted 3 s71 and 3 monthly FMG reports (March, April and May)	WMMLM	Reporting	Manager: Budgeting and Reporting	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING

Outcome 9 Objective

Sub-Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source	Measurable Performance				Ward	Responsible Section	Responsible Manager	
		g requirements by June 2027		71,52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2026	s52d reports submitted	Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quarterly FMG Reports submitted	4.5.5	0,25	Submitted 04 signed s52d Reports by 30 June 2026	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R -	R -		Submitted 1 Quarterly and 1 FMG Report (Q4)	Submitted 1 Quarterly and 1 FMG Report (Q1)	Submitted 1 Quarterly and 1 FMG Report (Q2)	Submitted 1 Quarterly and 1 FMG Report (Q3)	WMMLM	Reporting	Manager: Budgeting and Reporting
					s72 reports submitted	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0,25	Submitted 1 signed s72 Report (Mid Year assessment Report) by 26 June 2026	Proof of submission s72 Report	R -	R -		N/A	N/A	1 submitted s72 Report	N/A	WMMLM	Reporting	Manager: Budgeting and Reporting
					Recruitment of new interns	Training of newly appointed financial management Interns to meet minimum competency requirements	Number of trained financial management interns to meet minimum competency requirements	4.5.7	0,25	2 Trained financial management interns to meet minimum competency requirements by June 2026	Proof of registration of 2 intern and Attendance register	R 300 000,00	R 300 000,00	Enroll 2 Financial Management interns to meet the minimum competency	2 Financial Management interns attending training on minimum competency	2 interns attending training on minimum competency	2 interns attending training on minimum competency	WMMLM	Reporting	Manager: Budgeting and Reporting	
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4,6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2026	Adjustments budget approved by 28 February 2025 and draft budget approved by 31 March 2025; final budget approved 30 May 2025	Compile three budgets to be approved by council	Number of Approved budgets	4.6.1	0,5	1 adjusted budget, 1 Draft Budget and 1 Final budget for 2025/26 by 30 June 2026	Signed Adjustment budget 2025/26; Signed Draft budget 2026/27 Signed Final budget 2026/27 and Council resolutions	R -	R -	n/a	N/A	N/A	Approved budget adjustment 2025/26; Approved Draft budget 2026/27	Approved 2026/27 Final Budget	WMMLM	Budgeting	Manager: Budgeting and Reporting
					Publication of all budgets approved by council	Publication of approved budgets	Number of publicized approved budgets	4.6.2	0,25	Publication of Adjustment, Draft and Final Budget by 30 June 2026	op	R 10 000,00	R 10 000,00	n/a	N/A	N/A	Advertising of Adjusted budget	Advertising of tabled Draft budget; Advertising of Approved final budget	WMMLM	Budgeting	Manager: Budgeting and Reporting

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Outcome 9 Objective																					
Sub-Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0,25	1 IDP and Budget policy reviewed and adopted by 30 June 2026	Reviewed policy, resolution extract	R -	0	n/a	N/A	N/A	N/A	1 Reviewed and adopted IDP/Budget Policy.	WMMLM	Budgeting	Manager: Budgeting and Reporting

The above are the details of the performance for the BTO department towards the achievement of quarterly set targets.

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M07 January

Description	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									
Financial Performance									
Property rates	22 853	24 187	–	988	38 192	14 109	24 083	171%	24 187
Service charges	59 048	61 186	–	4 250	33 892	35 692	(1 800)	-5%	61 186
Investment revenue	39 708	39 677	–	2 947	21 202	23 145	(1 943)	-8%	39 677
Transfers and subsidies - Operational	368 646	367 150	–	321	273 672	214 171	59 501	0	367 150
Other own revenue	44 959	41 805	–	2 443	29 910	24 387	5 524	23%	41 805
Total Revenue (excluding capital transfers and contributions)	535 214	534 006	–	10 950	396 868	311 503	85 365	27%	534 006
Employee costs	134 248	148 023	–	11 136	76 960	86 347	(9 387)	-11%	148 023
Remuneration of Councillors	27 795	31 370	–	2 304	16 272	18 299	(2 027)	-11%	31 370
Depreciation and amortisation	59 105	48 219	–	4 237	29 497	28 128	1 369	5%	48 219
Interest	183	104	–	–	–	61	(61)	-100%	104
Inventory consumed and bulk purchases	59 684	67 145	–	4 741	34 743	39 168	(4 425)	-11%	67 145
Transfers and subsidies	4 984	5 454	–	248	248	3 181	(2 933)	-92%	5 454
Other expenditure	183 536	229 157	–	12 629	116 081	133 675	(17 594)	-13%	229 157
Total Expenditure	469 536	529 471	–	35 294	273 801	308 858	(35 057)	-11%	529 471
Surplus/(Deficit)	65 678	4 535	–	(24 345)	123 068	2 645	120 422	4552%	4 535
Transfers and subsidies - capital (monetary allocations)	67 746	86 137	–	8 891	51 106	50 246	859	2%	86 137
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	133 424	90 672	–	(15 454)	174 173	52 892	121 282	229%	90 672
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	133 424	90 672	–	(15 454)	174 173	52 892	121 282	229%	90 672
Capital expenditure & funds sources									
Capital expenditure	107 809	165 872	–	6 546	64 883	96 759	(31 876)	-33%	165 872
Capital transfers recognised	58 989	74 854	–	7 729	45 195	43 665	1 530	4%	74 854
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	48 820	91 018	–	(1 183)	19 688	53 094	(33 406)	-63%	91 018
Total sources of capital funds	107 809	165 872	–	6 546	64 883	96 759	(31 876)	-33%	165 872
Financial position									
Total current assets	666 081	529 307	–	–	743 555	–	–	–	529 307
Total non current assets	979 692	1 060 793	–	–	1 015 178	–	–	–	1 060 793
Total current liabilities	125 533	146 043	–	–	64 320	–	–	–	146 043
Total non current liabilities	13 021	11 950	–	–	13 021	–	–	–	11 950
Community wealth/Equity	1 507 219	1 432 107	–	–	1 681 392	–	–	–	1 432 107
Cash flows									
Net cash from (used) operating	186 744	172 239	–	(23 723)	119 952	100 473	(19 479)	-19%	172 239
Net cash from (used) investing	(107 290)	(190 043)	–	(7 577)	(70 345)	(110 858)	(40 513)	37%	(190 043)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	540 242	391 902	–	589 849	589 849	399 320	(190 528)	-48%	391 902
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	7 061	3 854	3 495	3 752	3 439	4 260	29 154	88 424	143 439
Creditors Age Analysis									
Total Creditors	1 200	–	–	–	–	–	–	–	1 200

The table above shows a summary of the municipality's financial performance for the period ended 31 January 2026. The first part of the table shows financial performance which gives information about whether the municipality made a loss or a surplus during the month followed by a summary of the municipality's performance on its capital budget. This is then followed by the municipality's financial position, a summary of the cashflow recalculation and then debtors and creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		444 561	434 585	-	5 186	335 805	253 508	82 297	32%	434 585
Executive and council		-	-	-	-	150	-	150	#DIV/0!	-
Finance and administration		444 561	434 585	-	5 186	335 655	253 508	82 147	32%	434 585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6 135	5 960	-	4 673	6 439	3 477	2 962	85%	5 960
Community and social services		1 365	1 569	-	3 771	4 434	916	3 518	384%	1 569
Sport and recreation		158	200	-	-	37	117	(80)	-68%	200
Public safety		4 612	4 191	-	902	1 968	2 445	(477)	-20%	4 191
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		64 866	89 245	-	5 422	48 812	52 060	(3 248)	-6%	89 245
Planning and development		3 203	3 723	-	253	1 776	2 172	(396)	-18%	3 723
Road transport		61 662	85 522	-	5 169	47 035	49 888	(2 852)	-6%	85 522
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		87 399	90 352	-	4 559	56 919	52 705	4 214	8%	90 352
Energy sources		80 207	80 917	-	4 004	49 981	47 202	2 780	6%	80 917
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7 192	9 434	-	555	6 938	5 503	1 434	26%	9 434
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	602 960	620 143	-	19 840	447 974	361 750	86 224	24%	620 143
Expenditure - Functional										
Governance and administration		203 129	228 655	-	14 436	108 009	133 382	(25 373)	-19%	228 655
Executive and council		60 076	66 361	-	5 571	37 726	38 711	(984)	-3%	66 361
Finance and administration		136 781	156 529	-	8 533	67 217	91 308	(24 092)	-26%	156 529
Internal audit		6 272	5 765	-	332	3 066	3 363	(297)	-9%	5 765
Community and public safety		33 650	42 942	-	3 042	20 395	25 050	(4 655)	-19%	42 942
Community and social services		13 249	18 383	-	1 160	8 387	10 724	(2 336)	-22%	18 383
Sport and recreation		2 252	2 969	-	290	1 557	1 732	(175)	-10%	2 969
Public safety		17 043	20 472	-	1 500	9 813	11 942	(2 128)	-18%	20 472
Housing		1 105	1 119	-	91	637	653	(16)	-2%	1 119
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		98 391	115 310	-	8 381	66 091	67 264	(1 173)	-2%	115 310
Planning and development		32 276	38 827	-	2 379	13 332	22 649	(9 317)	-41%	38 827
Road transport		63 134	73 238	-	5 797	51 340	42 722	8 618	20%	73 238
Environmental protection		2 981	3 244	-	205	1 419	1 893	(474)	-25%	3 244
Trading services		130 337	138 141	-	8 908	77 259	80 583	(3 324)	-4%	138 141
Energy sources		91 447	97 773	-	5 481	56 591	57 034	(443)	-1%	97 773
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		38 889	40 368	-	3 427	20 668	23 548	(2 881)	-12%	40 368
Other		4 030	4 422	-	528	2 047	2 579	(532)	-21%	4 422
Total Expenditure - Functional	3	469 536	529 471	-	35 294	273 801	308 858	(35 057)	-11%	529 471
Surplus/ (Deficit) for the year		133 424	90 672	-	(15 454)	174 173	52 892	121 282	2,293017143	90 672

The table above shows the municipality's financial performance for the period ended 31 January 2026 in functional classification which was created by National treasury to assist in reporting financial information per functional area. This information is consolidated at National treasury level to produce the provincial and national financial reports.

c) Revenue by Source

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		54 385	55 986	-	3 800	30 737	32 659	(1 922)	-6%	55 986
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 662	5 200	-	450	3 155	3 033	122	4%	5 200
Sale of Goods and Rendering of Services		17 430	22 481	-	56	18 169	13 114	5 056	39%	22 481
Agency services		1 234	1 499	-	312	662	874	(212)	-24%	1 499
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 194	3 984	-	305	1 931	2 324	(393)	-17%	3 984
Interest from Current and Non Current Assets		39 708	39 677	-	2 947	21 202	23 145	(1 943)	-8%	39 677
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 958	5 764	-	445	3 165	3 362	(197)	-6%	5 764
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1 929	405	-	124	299	237	63	27%	405
Non-Exchange Revenue										
Property rates		22 853	24 187	-	988	38 192	14 109	24 083	171%	24 187
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 074	386	-	0	34	225	(191)	-85%	386
Licence and permits		2 171	2 379	-	593	1 299	1 388	(89)	-6%	2 379
Transfers and subsidies - Operational		368 646	367 150	-	321	273 672	214 171	59 501	28%	367 150
Interest		5 243	4 907	-	609	4 350	2 862	1 487	52%	4 907
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 387	-	-	-	-	-	-	-	-
Other Gains		4 340	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		535 214	534 006	-	10 950	396 868	311 503	85 365	27%	534 006

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

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

changed in their valuation. This has been brought up with the department responsible for the valuation roll to investigate, should there be a need for adjustment, that will be effected and may affect the revenue already recognised.

- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R3.8 million for the month and a year to date actual of R30.7 million. This is below the projection by 6% (R1.9 million), a regression from the 4% underperformance reported in in the previous month. 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 R450 thousand which is more than the projection by 4%. 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 R2.9 million worth of interest on investments with a year to date

actual that is below the projection by 8% which we hope may 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 R914 thousand for the period ended 31 January 2026 which is more than the amount projected for the period by 35%. This requires intense debt collection initiatives to reduce the level of debt and the possibility of uncollectability. 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 R0 worth of revenue on these fines during the month of January 2026 and a year to date actual of around R34 thousand which has not moved from the November performance. 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 R445 thousand for the month which lead to the actual performance below the projection by 6% 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 R593 thousand worth of revenue for the period. After there was no revenue recorded for the month of November and December 2025, an enquiry revealed that the revenue section has not yet recorded the municipality's revenue generated for the period while all payments due to the Department of Transport have been paid by the municipality. A remedial action has been implemented to ensure that by the end of January all necessary transactions have been processed.

- **Transfers and subsidies - Operating:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R321 thousand has been transferred to revenue for the period ended 31 January 2026 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 and during the month of December in advance for the ending March 2026. 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 and the month of December 2025 as scheduled.

d) Debt Collection

The table below shows a 78% overall collection rate for the month ended 31 January. However, we note a 59% collection rate on leasehold fees, 86% on electricity and 95% on refuse removal for the period. The biggest difference on property rates and the overall collection 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 QUARTER	OCT	NOV	DEC	2nd QUARTER	JAN	3rd QUARTER	TOTAL
RATES											
billed	32 262 591,77	988 304,52	988 304,52	34 239 200,81	988 304,52	988 304,52	988 304,52	2 964 913,56	988 304,52	988 304,52	38 192 418,89
payment received	576 076,20	582 932,89	667 929,50	1 826 938,59	572 945,12	10 768 725,12	875 351,10	12 217 021,34	841 671,30	841 671,30	14 885 631,23
% of billing received	2%	59%	68%	5%	58%	1090%	89%	412%	85%	85%	39%
ELECTRICITY											
billed	3 894 621,22	4 891 904,22	3 604 910,49	12 391 435,93	3 604 910,49	3 792 203,58	3 491 145,70	10 888 259,77	3 917 817,96	3 917 817,96	27 197 513,66
payment received	2 909 743,32	3 037 528,81	3 023 712,34	8 970 984,47	2 695 251,48	2 933 776,44	2 178 672,56	7 807 700,48	3 388 708,81	3 388 708,81	20 167 393,76
% of billing received	75%	62%	84%	72%	75%	77%	62%	72%	86%	86%	74%
LEASEHOLD FEES											
billed	433 420,39	433 420,39	407 683,19	1 274 523,97	407 683,19	407 683,19	407 683,19	1 223 049,57	407 683,19	407 683,19	2 905 256,73
payment received	350 000,94	374 782,26	340 928,70	1 065 711,90	323 350,89	323 350,89	408 164,20	1 054 865,98	238 537,58	238 537,58	2 359 115,46
% of billing received	81%	86%	84%	84%	79%	79%	100%	86%	59%	59%	81%
VAT											
billed	716 062,06	865 330,43	667 965,71	2 249 358,20	667 965,71	696 059,54	650 900,89	2 014 926,14	716 147,40	716 147,40	4 980 431,74
payment received	528 542,67	549 429,63	547 591,37	1 625 563,67	456 710,36	535 438,26	381 003,41	1 373 152,03	596 086,71	596 086,71	3 594 802,41
% of billing received	74%	63%	82%	72%	68%	77%	59%	68%	83%	83%	72%
INTEREST											
billed	652 757,01	965 547,64	984 541,18	2 602 845,83	984 541,18	994 473,66	909 933,11	2 888 947,95	906 626,65	906 626,65	6 398 420,43
payment received	160 548,70	145 413,71	85 415,82	391 378,23	137 207,26	1 033 693,95	51 971,98	1 222 873,19	255 420,07	255 420,07	1 869 671,49
% of billing received	25%	15%	9%	15%	14%	104%	6%	42%	28%	28%	29%
REFUSE REMOVAL											
billed	445 703,00	443 542,00	440 508,00	1 329 753,00	440 508,00	440 508,00	440 508,00	1 321 524,00	448 812,00	448 812,00	3 100 089,00
payment received	285 816,28	272 357,63	273 639,00	831 812,91	227 366,94	336 418,52	263 953,40	827 738,86	424 685,31	424 685,31	2 084 237,08
% of billing received	64%	61%	62%	63%	52%	76%	60%	63%	95%	95%	67%
TOTAL INCOME											
billed	38 405 155,45	8 588 049,20	7 093 913,09	54 087 117,74	7 093 913,09	7 319 232,49	6 888 475,41	21 301 620,99	7 385 391,72	7 385 391,72	82 774 130,45
payment received	4 810 728,11	4 962 444,93	4 939 216,73	14 712 389,77	4 412 832,05	15 931 403,18	4 159 116,65	24 503 351,88	5 745 109,78	5 745 109,78	44 960 851,43
% of billing received	13%	58%	70%	27%	62%	218%	60%	115%	78%	78%	54%

SERVICE DESC	SETTLED REC	ADVANCE	CURRENT	CURRENT VAT	30 DAYS	30 DAYS VAT	60 DAYS	60 DAYS VAT	90 DAYS	90 DAYS VAT	120 DAYS	120 DAYS VAT	REST	REST VAT
INTEREST	6 248,45	-	-	-	-	-	-	-	-	-	-	-	6 248,45	-
ADJUSTMENTS	0,58	-	-	-	-	-	-	-	-	-	-	-	0,58	-
ELECTRICITY	3 822 854,19	-	-	-	2 118 860,94	317 588,27	236 735,54	35 347,33	124,32	4,17	23 339,52	3 380,70	954 702,39	132 771,01
REFUSE	540 776,66	-	6 312,72	946,90	151 027,88	22 565,22	62 360,86	9 269,14	8 315,96	1 194,17	5 778,29	821,95	243 321,37	28 862,20
RATES	917 917,43	-	37 272,83	-	326 787,14	-	85 239,75	-	12 146,68	-	9 688,49	-	446 782,54	-
BASIC ELECTRICI	143 560,66	-	1 118,95	167,85	72 893,55	10 914,29	15 656,27	2 342,87	423,82	62,97	3 083,78	458,42	32 279,27	4 158,62
LEASEHOLD	274 318,21	-	-	-	238 537,58	35 780,63	-	-	-	-	-	-	-	-
RECEIPT	37 273,60	47 823,60	-	-	(10 550,00)	-	-	-	-	-	-	-	-	-
LAND SALES	2 160,00	-	-	-	-	-	-	-	-	-	-	-	2 160,00	-
	5 745 109,78	47 823,60	44 704,50	1 114,75	2 897 557,09	386 848,41	399 992,42	46 959,34	21 010,78	1 261,31	41 890,08	4 661,07	1 685 494,60	165 791,83
		1%	1%	0%	50%	7%	7%	1%	0%	0%	1%	0%	29%	3%

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

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		134 248	148 023		11 136	76 960	86 347	(9 387)	-11%	148 023
Remuneration of councillors		27 795	31 370		2 304	16 272	18 299	(2 027)	-11%	31 370
Bulk purchases - electricity		53 481	58 448		4 215	30 646	34 095	(3 449)	-10%	58 448
Inventory consumed		6 203	8 696		526	4 097	5 073	(976)	-19%	8 696
Debt impairment		6 630	6 109		-	-	3 563	(3 563)	-100%	6 109
Depreciation and amortisation		59 105	48 219		4 237	29 497	28 128	1 369	5%	48 219
Interest		183	104		-	-	61	(61)	-100%	104
Contracted services		103 682	132 555		8 935	76 336	77 324	(988)	-1%	132 555
Transfers and subsidies		4 984	5 454		248	248	3 181	(2 933)	-92%	5 454
Irrecoverable debts written off		1 339	-		-	(15)	-	(15)	#DIV/0!	-
Operational costs		67 664	90 493		3 694	39 760	52 788	(13 027)	-25%	90 493
Losses on Disposal of Assets		4 184	-		-	-	-	-		-
Other Losses		38	-		-	-	-	-		-
Total Expenditure		469 536	529 471	-	35 294	273 801	308 858	(35 057)	-11%	529 471

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

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended 31 January 2026 reflects an amount of R11.1 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 R4.2 million on electricity purchases for the period ended 31 January 2026 and a year to date actual of R30.6 million which is below the projected expenditure by 10%. This amount only relates to 25 days of December and up to 10 days of January as the billing by Eskom only takes place on the 10th day of each month.
- Depreciation and amortisation:** The depreciation run has been performed after the end of each quarter in the previous years and recently monthly, resulting in the depreciation being reported at the end of every month which has resulted in the depreciation recorded for the month at R4.2 million and a year to date actual of R29.4 million which is above the projection by 5% for the same period. As reported in the earlier reports, there was a correction of the depreciation run that was not performed on time in July 2025 which resulted in the previous months being lower than the projected expenditure.

- **Contracted Services:** This relates to the municipality's general expenses that have been incurred during the month where only external service providers could be used to render the service or procure goods. This shows that the municipality incurred R8.9 million worth of expenditure during the month with a year to date actual of R76.3 million and above the projected expenditure by 1%. 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 25% 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. Even though is an improvement from the performance reported in the previous months, this still requires that departments that are currently underspending be sensitised of the matter.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		150	-	-	-	150	-	150	#DIV/0!	-
Vote 2 - Corporate Services		1 765	220	-	18	119	129	(9)	-7,1%	220
Vote 3 - Budget and Treasury Office		409 684	399 920	-	3 161	290 069	233 287	56 782	24,3%	399 920
Vote 4 - Community Services		13 327	15 395	-	5 228	13 377	8 980	4 396	49,0%	15 395
Vote 5 - Development Planning		33 477	34 816	-	2 044	45 730	20 309	25 421	125,2%	34 816
Vote 6 - Engineering Services		144 557	169 791	-	9 390	98 529	99 045	(516)	-0,5%	169 791
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	602 960	620 143	-	19 840	447 974	361 750	86 224	23,8%	620 143

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R9.3 million for the month with Budget and Treasury showing generation of over R3.1 million which is attributable to interest received and operating grants received and spent, Community Services generated R5.2 million as well as Development Planning at over R2 million.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		82 825	92 264	-	7 867	49 355	53 821	(4 466)	-8,3%	92 264
Vote 2 - Corporate Services		60 894	68 574	-	4 058	30 008	40 002	(9 994)	-25,0%	68 574
Vote 3 - Budget and Treasury Office		38 297	44 658	-	664	17 629	26 050	(8 422)	-32,3%	44 658
Vote 4 - Community Services		95 513	111 367	-	8 555	54 621	64 964	(10 343)	-15,9%	111 367
Vote 5 - Development Planning		29 806	34 737	-	2 247	10 464	20 263	(9 799)	-48,4%	34 737
Vote 6 - Engineering Services		162 201	177 871	-	11 903	111 724	103 758	7 966	7,7%	177 871
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	469 536	529 471	-	35 294	273 801	308 858	(35 057)	-11,4%	529 471
Surplus/ (Deficit) for the year	2	133 424	90 672	-	(15 454)	174 173	52 892	121 282	229,3%	90 672

The table above shows the expenditure by municipal vote. The total expenditure for the month of January 2026 amounted to above R35.2million with a year to date actual of R273.8 million for the period ended.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		54 385	55 986	-	3 800	30 737	32 659	(1 922)	-6%	55 986
Service charges - Water			-	-	-	-	-	-	-	-
Service charges - Waste Water Management			-	-	-	-	-	-	-	-
Service charges - Waste management		4 662	5 200	-	450	3 155	3 033	122	4%	5 200
Sale of Goods and Rendering of Services		17 430	22 481	-	56	18 169	13 114	5 056	39%	22 481
Agency services		1 234	1 499	-	312	662	874	(212)	-24%	1 499
Interest			-	-	-	-	-	-	-	-
Interest earned from Receivables		2 194	3 984	-	305	1 931	2 324	(393)	-17%	3 984
Interest from Current and Non Current Assets		39 708	39 677	-	2 947	21 202	23 145	(1 943)	-8%	39 677
Dividends			-	-	-	-	-	-	-	-
Rent on Land			-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 958	5 764	-	445	3 165	3 362	(197)	-6%	5 764
Licence and permits			-	-	-	-	-	-	-	-
Special rating levies			-	-	-	-	-	-	-	-
Operational Revenue		1 929	405	-	124	299	237	63	27%	405
Non-Exchange Revenue										
Property rates		22 853	24 187	-	988	38 192	14 109	24 083	171%	24 187
Surcharges and Taxes			-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 074	386	-	0	34	225	(191)	-85%	386
Licence and permits		2 171	2 379	-	593	1 299	1 388	(89)	-6%	2 379
Transfers and subsidies - Operational		368 646	367 150	-	321	273 672	214 171	59 501	28%	367 150
Interest		5 243	4 907	-	609	4 350	2 862	1 487	52%	4 907
Fuel Levy			-	-	-	-	-	-	-	-
Operational Revenue			-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 387	-	-	-	-	-	-	-	-
Other Gains		4 340	-	-	-	-	-	-	-	-
Discontinued Operations			-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		535 214	534 006	-	10 950	396 868	311 503	85 365	27%	534 006
Expenditure By Type										
Employee related costs		134 248	148 023	-	11 136	76 960	86 347	(9 387)	-11%	148 023
Remuneration of councillors		27 795	31 370	-	2 304	16 272	18 299	(2 027)	-11%	31 370
Bulk purchases - electricity		53 481	58 448	-	4 215	30 646	34 095	(3 449)	-10%	58 448
Inventory consumed		6 203	8 696	-	526	4 097	5 073	(976)	-19%	8 696
Debt impairment		6 630	6 109	-	-	-	3 563	(3 563)	-100%	6 109
Depreciation and amortisation		59 105	48 219	-	4 237	29 497	28 128	1 369	5%	48 219
Interest		183	104	-	-	-	61	(61)	-100%	104
Contracted services		103 682	132 555	-	8 935	76 336	77 324	(988)	-1%	132 555
Transfers and subsidies		4 984	5 454	-	248	248	3 181	(2 933)	-92%	5 454
Irrecoverable debts written off		1 339	-	-	-	(15)	-	(15)	#DIV/0!	-
Operational costs		67 664	90 493	-	3 694	39 760	52 788	(13 027)	-25%	90 493
Losses on Disposal of Assets		4 184	-	-	-	-	-	-	-	-
Other Losses		38	-	-	-	-	-	-	-	-
Total Expenditure		469 536	529 471	-	35 294	273 801	308 858	(35 057)	-11%	529 471
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		67 746	86 137	-	8 891	51 106	50 246	859	2%	86 137
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		133 424	90 672	-	(15 454)	174 173	52 892	121 282	0	90 672
Income Tax			-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		133 424	90 672	-	(15 454)	174 173	52 892	121 282	0	90 672
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		133 424	90 672	-	(15 454)	174 173	52 892	121 282	0	90 672
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		133 424	90 672	-	(15 454)	174 173	52 892	121 282	0	90 672

The municipality has so far recorded a surplus of over R174.1 million for the period ended 31 January 2026 while a deficit of R15.4 million is recorded for the month. This must be seen in the correct perspective as there has been receipts of the expected grants from the national purse. The municipality is still heavily reliant on grant funding and as such the surpluses still need to be seen in that perspective as they relate to expenditures that are still to be incurred. Measures still need to be put in place to move the municipality towards self-sustainability.

8. Capital programme performance

a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		58 105	57 006	–	1 309	30 248	33 254	3 006	9,0%	57 006
Roads Infrastructure		50 184	55 702	–	1 309	30 248	32 493	2 245	6,9%	55 702
<i>Roads</i>		34 398	36 155		643	27 718	21 091	(6 627)	-31,4%	36 155
<i>Road Structures</i>		15 786	19 547		666	2 530	11 402	8 872	77,8%	19 547
Electrical Infrastructure		5 325	–	–	–	–	–	–		–
<i>HV Transmission Conductors</i>		492	–	–	–	–	–	–		–
<i>MV Networks</i>		4 832	–	–	–	–	–	–		–
Solid Waste Infrastructure		2 596	1 304	–	–	–	761	761	100,0%	1 304
<i>Landfill Sites</i>		2 596	1 304	–	–	–	761	761	100,0%	1 304
Community Assets		12 884	21 663	–	700	5 010	12 637	7 627	60,4%	21 663
Community Facilities		11 845	4 601	–	–	1 356	2 684	1 328	49,5%	4 601
<i>Halls</i>		7 933	2 427	–	–	391	1 416	1 025	72,4%	2 427
<i>Markets</i>		3 912	2 174	–	–	966	1 268	303	23,9%	2 174
Sport and Recreation Facilities		1 039	17 062	–	700	3 653	9 953	6 299	63,3%	17 062
<i>Indoor Facilities</i>		374	16 888	–	700	3 616	9 851	6 235	63,3%	16 888
<i>Outdoor Facilities</i>		665	174	–	–	37	101	64	63,5%	174
<i>Capital Spares</i>		–	–	–	–	–	–	–		–
Heritage assets		–	1 304	–	–	–	761	761	100,0%	1 304
Works of Art		–	1 304	–	–	–	761	761	100,0%	1 304
Other assets		89 529	24 568	–	–	–	14 331	14 331	100,0%	24 568
Operational Buildings		89 529	24 568	–	–	–	14 331	14 331	100,0%	24 568
<i>Municipal Offices</i>		89 273	1 739	–	–	–	1 014	1 014	100,0%	1 739
<i>Manufacturing Plant</i>		257	22 829	–	–	–	13 317	13 317	100,0%	22 829
Intangible Assets		237	–	–	–	–	–	–		–
Licences and Rights		237	–	–	–	–	–	–		–
<i>Computer Software and Applications</i>		237	–	–	–	–	–	–		–
Computer Equipment		2 975	1 826	–	–	71	1 065	995	93,4%	1 826
Computer Equipment		2 975	1 826	–	–	71	1 065	995	93,4%	1 826
Furniture and Office Equipment		3 822	2 865	–	294	562	1 671	1 109	66,3%	2 865
Furniture and Office Equipment		3 822	2 865	–	294	562	1 671	1 109	66,3%	2 865
Machinery and Equipment		3 646	639	–	98	372	373	1	0,4%	639
Machinery and Equipment		3 646	639	–	98	372	373	1	0,4%	639
Transport Assets		1 797	6 739	–	–	949	3 931	2 982	75,9%	6 739
Transport Assets		1 797	6 739	–	–	949	3 931	2 982	75,9%	6 739
Total Capital Expenditure on new assets	1	172 995	116 611	–	2 400	37 211	68 023	30 812	45,3%	116 611

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		18 789	4 603	-	-	336	2 685	2 349	87,5%	4 603
Roads Infrastructure		18 789	4 603	-	-	336	2 685	2 349	87,5%	4 603
Roads		18 789	4 603	-	-	336	2 685	2 349	87,5%	4 603
Other assets		-	3 339	-	-	-	1 948	1 948	100,0%	3 339
Operational Buildings		-	3 339	-	-	-	1 948	1 948	100,0%	3 339
Municipal Offices		-	3 339	-	-	-	1 948	1 948	100,0%	3 339
Total Capital Expenditure on renewal of existing assets	1	18 789	7 943	-	-	336	4 633	4 297	92,7%	7 943

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		7 314	41 319	-	4 146	27 336	24 102	(3 234)	-13,4%	41 319
Roads Infrastructure		5 910	39 666	-	4 064	25 830	23 139	(2 691)	-11,6%	39 666
Roads		5 910	39 666	-	4 064	25 830	23 139	(2 691)	-11,6%	39 666
Electrical Infrastructure		-	1 652	-	82	1 507	964	(543)	-56,3%	1 652
LV Networks		-	1 652	-	82	1 507	964	(543)	-56,3%	1 652
Rail Infrastructure		1 404	-	-	-	-	-	-	-	-
LV Networks		1 404	-	-	-	-	-	-	-	-
Community Assets		(91 289)	-	-	-	-	-	-	-	-
Community Facilities		(91 289)	-	-	-	-	-	-	-	-
Halls		(91 289)	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	(83 974)	41 319	-	4 146	27 336	24 102	(3 234)	-13,4%	41 319

The above tables indicate that the municipality spent R6.5 million for the month of January 2026 from its capital budget with a year to date actual of R64.8 million.

An amount of R2.4 million was spent on creation or acquisition of new assets while R4.1 million was spent on upgrading of existing assets. This is more than the amounts spent at the same time in the previous financial years which may be a good indicator of improvements to be expected in the current year.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1 304	-	-	-	761	(761)	-100%	1 304
Vote 2 - Corporate Services		97 014	6 283	-	-	1 009	3 665	(2 656)	-72%	6 283
Vote 3 - Budget and Treasury Office		279	-	-	-	-	-	-	-	-
Vote 4 - Community Services		15 400	6 704	-	392	792	3 911	(3 118)	-80%	6 704
Vote 5 - Development Planning		4 169	25 003	-	-	966	14 585	(13 619)	-93%	25 003
Vote 6 - Engineering Services		(9 052)	126 579	-	6 154	62 116	73 837	(11 721)	-16%	126 579
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	107 809	165 872	-	6 546	64 883	96 759	(31 876)	-33%	165 872
Total Capital Expenditure		107 809	165 872	-	6 546	64 883	96 759	(31 876)	-33%	165 872
Capital Expenditure - Functional Classification										
Governance and administration		97 343	9 591	-	294	1 303	5 595	(4 292)	-77%	9 591
Executive and council		-	1 304	-	-	-	761	(761)	-100%	1 304
Finance and administration		97 343	8 287	-	294	1 303	4 834	(3 531)	-73%	8 287
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9 523	21 446	-	798	4 695	12 510	(7 815)	-62%	21 446
Community and social services		9 169	21 037	-	700	4 475	12 272	(7 797)	-64%	21 037
Sport and recreation		235	409	-	98	220	238	(19)	-8%	409
Public safety		120	-	-	-	-	-	-	-	-
Economic and environmental services		(12 366)	130 053	-	5 373	57 379	75 864	(18 485)	-24%	130 053
Planning and development		(87 420)	30 081	-	-	966	17 547	(16 582)	-94%	30 081
Road transport		75 054	99 972	-	5 373	56 413	58 317	(1 904)	-3%	99 972
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		13 308	4 783	-	82	1 507	2 790	(1 283)	-46%	4 783
Energy sources		7 483	1 652	-	82	1 507	964	543	56%	1 652
Waste management		5 826	3 130	-	-	-	1 826	(1 826)	-100%	3 130
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	107 809	165 872	-	6 546	64 883	96 759	(31 876)	-33%	165 872
Funded by:										
National Government		58 324	74 320	-	7 729	44 879	43 353	1 526	4%	74 320
Provincial Government		665	535	-	-	316	312	4	1%	535
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		58 989	74 854	-	7 729	45 195	43 665	1 530	4%	74 854
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		48 820	91 018	-	(1 183)	19 688	53 094	(33 406)	-63%	91 018
Total Capital Funding		107 809	165 872	-	6 546	64 883	96 759	(31 876)	-33%	165 872

The above table indicate that the municipality spent R6.5 million from its capital budget for the period ended 31 January 2026 as indicated in the earlier paragraph with a year to date actual of R64.8 million for the months ended.

c) Expenditure on Repairs and Maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		26 008	42 118	-	3 476	30 476	24 569	(5 908)	-24,0%	42 118
Roads Infrastructure		20 119	34 604	-	2 734	26 623	20 186	(6 437)	-31,9%	34 604
Roads		964	520	-	-	13	303	290	95,6%	520
Road Structures		17 712	33 123	-	2 598	26 272	19 322	(6 950)	-36,0%	33 123
Road Furniture		1 443	961	-	136	337	561	223	39,8%	961
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 400	-	19	127	817	690	84,4%	1 400
Drainage Collection		-	1 400	-	19	127	817	690	84,4%	1 400
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		663	1 113	-	-	335	649	314	48,4%	1 113
MV Networks		430	1 113	-	-	335	649	314	48,4%	1 113
LV Networks		233	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5 225	5 000	-	723	3 392	2 917	(475)	-16,3%	5 000
Landfill Sites		3 470	3 500	-	520	1 960	2 042	82	4,0%	3 500
Waste Drop-off Points		1 756	1 500	-	203	1 432	875	(557)	-63,6%	1 500
Community Assets		671	2 831	-	-	-	1 651	1 651	100,0%	2 831
Community Facilities		671	2 831	-	-	-	1 651	1 651	100,0%	2 831
Halls		328	2 100	-	-	-	1 225	1 225	100,0%	2 100
Libraries		298	350	-	-	-	204	204	100,0%	350
Cemeteries/Crematoria		-	200	-	-	-	117	117	100,0%	200
Purts		45	181	-	-	-	106	106	100,0%	181
Other assets		781	3 432	-	3	179	2 002	1 822	91,0%	3 432
Operational Buildings		781	3 432	-	3	179	2 002	1 822	91,0%	3 432
Municipal Offices		625	3 239	-	3	179	1 889	1 710	90,5%	3 239
Yards		157	193	-	-	-	113	113	100,0%	193
Intangible Assets		38	209	-	-	-	122	122	100,0%	209
Licences and Rights		38	209	-	-	-	122	122	100,0%	209
Computer Software and Applications		38	209	-	-	-	122	122	100,0%	209
Computer Equipment		95	106	-	-	-	62	62	100,0%	106
Computer Equipment		95	106	-	-	-	62	62	100,0%	106
Furniture and Office Equipment		60	264	-	87	136	154	18	11,9%	264
Furniture and Office Equipment		60	264	-	87	136	154	18	11,9%	264
Machinery and Equipment		-	872	-	190	190	509	319	62,7%	872
Machinery and Equipment		-	872	-	190	190	509	319	62,7%	872
Transport Assets		5 627	5 364	-	704	4 390	3 129	(1 261)	-40,3%	5 364
Transport Assets		5 627	5 364	-	704	4 390	3 129	(1 261)	-40,3%	5 364
Total Repairs and Maintenance Expenditure	1	33 280	55 196	-	4 461	35 371	32 197	(3 174)	-9,9%	55 196

The table shows that the municipality spent R4.4 million on the maintenance of its assets and infrastructure during the month of January 2026 with a year to date actual above the projected spending by over 9.9% for the same period. This is a great improvement from the performances reported at the same time in the previous years.

9. Supply chain management

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

a. Acquisition management

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

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

b. Handling of tenders

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

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

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

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

c. Procurement requests below R2000.00

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

Creditor Name	Function Name	Order Date	Value	Specifications
Bizana Tyres	Core Function:Solid Waste Removal	2026/01/21	R 649,75	Request For Patching Of One Tyre For Jtg 283 Ec; Size 295/80r; Fitment Call Out
Government Printing Works	Core Function:Economic Development/Plann	2026/01/29	R 1 008,78	Request To Gazzette Municipal Planning Tribunal Members And Commenceme
Group Two Media Company	Core Function:Human Resources	2026/01/30	R 1 998,70	Request For Re-Advert Of Service Provider For Translation Of Hr Polici
Group Two Media Company	Non-Core Function:Population Development	2026/01/30	R 1 998,70	Request Re-Advertisement For Recreational Facilities Maintenance For 3
Group Two Media Company	Core Function:Human Resources	2026/01/08	R 1 998,70	1. Request For Advertisement Of Enterprise Resource Planning (Erp) Sys 2. Request Fo Re-Advertisement Of Procurement And Installation Of It E At Civic Centre
Pondoland Times	Core Function:Electricity	2026/01/29	R 2 000,00	Request For Re-Advert For Supply; Install And Commission Of Auto Reclø
			R 9 654,63	

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

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

Creditor Name	Function Name	Order Date	Value	Specifications
Nandi-Lee Jnr	Core Function:Mayor And Council	2026/02/04	R 3 500,00	Request High Tea For Municipal Public Account Committee Meeting To Be The 04 February 2026 At Executive Boardroom Civic Centre At 09hrs
The Sa Institute Of Chartered Ac	Core Function:Finance	2026/01/30	R 5 192,24	Membership Fees For Mr. Madodomzi Madikizela
Bizana Tyres	Core Function:Police Forces Traffic And	2026/01/29	R 5 773,46	Purchase Of 4 Terrain Tyres For Hln 089 Ec
Tyres & More Kokstad	Core Function:Police Forces Traffic And	2026/01/12	R 6 281,59	Replacement Of 3 Tyres For Hln 084 Ec
Bizana Tyres	Core Function:Police Forces Traffic And	2026/01/16	R 9 116,63	Installation Of 2 Tyres For Isuzu Jds Ec Size 265/65r18
University Of South Africa	Core Function:Human Resources	2026/01/30	R 9 160,00	Study Assistance For Ms Yonela Tibe For First Semester Of 2026
Ndizanyolo Trading Enterprise	Core Function:Mayor And Council	2026/01/29	R 10 075,00	Request Lunch With Soft Drinks For Special Council Meeting To Be Held January 2026 At Council Chamber-Civic Centre At 10hrs
Zuko And Lizzys Trading	Core Function:Mayor And Council	2026/02/04	R 11 800,00	Request Lunch Packs For Support Functioning Of Pwd Forum To Be Held On February 2026 At Bizana Youth Centre
University Of The Witwatersran	Core Function:Human Resources	2026/01/30	R 16 240,00	Study Assistance For Viwe Bhenxa; Semester One Of 2026
G-U Trading And Projects	Core Function:Human Resources	2026/01/29	R 16 380,00	Request For 48"s 2 Ply Bale Toilet Papers
Mancosa	Core Function:Human Resources	2026/01/30	R 17 550,00	Study Assistance. Ms. N. Sakha
Amazitha Trading And Enterpris	Core Function:Mayor And Council	2026/01/30	R 18 880,00	Request Lunch With Assorted Soft Drinks For Community Education Progra Held On The 30 January 2026 At Meje Community Hall Ward 14 At 10h00
Stadio Pty Ltd	Core Function:Human Resources	2026/01/30	R 25 460,00	Study Assistance For Yanga Ntshaqa
Songo Trading And Projects	Core Function:Economic Development/Plann	2026/02/04	R 28 000,00	Request For High Tea For 35 People On Each Day For 10 Days ;Starting F 2 February 2026 To 13 February 2026 At Youth Centre Every Day At 9h00.
			R 183 408,92	

e. Procurement above R30 000 but below R300 000

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

Creditor Name	Function Name	Date	Value	Specification
Hambanikuzozonke	Core Function:Mayor And Council	2026/01/12	R 35 115,00	Payment For Groceries For Disability Month

Creditor Name	Function Name	Date	Value	Specification
Bavuyi Civils	Core Function:Mayor And Council	2026/01/14	R 47 600,00	Payment For Support Of 5 Elderly Centres. Gas Cylinders
Loytshinqo01	Core Function:Mayor And Council	2026/01/08	R 60 800,00	Payment For Grocery For Child Headed Households
Ludwala Investment Services	Non-Core Function:Population Development	2026/01/12	R 78 920,00	Payment For Hall Management Committe. Catering
Ibombo Trading (Pty)Ltd	Core Function:Community Parks (Including	2026/01/08	R 97 500,00	Payment For Supply And Delivery Of Grass Cutting Machine- Slasher
Ncaiana Trading And Projects	Non-Core Function:Population Development	2026/01/12	R 115 080,00	Payment For Supply And Delivery Of Protective Clothing Fbs
Elevate Nextgen	Core Function:Police Forces Traffic And	2026/01/27	R 136 000,00	Payment For Centreline Road Marking
Smithbridge Group	Core Function:Mayor And Council	2026/01/08	R 140 000,00	Payment For Elderly Awareness Campaign. Grocery Vouchers
Dosvents Td	Core Function:Roads	2026/01/29	R 156 254,00	A4 80 Gsm Bond White Ream 500 Sheets(5 Reams In A Box)
Crosscheck Information Bureau	Non-Core Function:Population Development	2026/01/13	R 167 621,22	Payment For Monthly Fees July- December 2025
Wayise Enterprise	Core Function:Tourism	2026/01/08	R 248 000,00	Payment For Support Of One Local Event Wmmlm

R 1 282 890,22

10. Status of Tenders

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

a) Mini Tender progress for January 2026

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
					Jan-26			
1	Emerald and Utility Management Management	R 300 000,00	R 299 863,00	R 299 863,70	WMM-LM 27/11/25/01/EMR	Provisional solution for electricity meter reading and maintenance	Tuesday, 20 January 2026	
		R 300 000,00	R 299 863,00	R 299 863,70				

b) Tenders awarded during the month of January 2026

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED
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				Jan-26	
1	Nikhwe Group Pty Ltd	R 503,25	627	WMM LM 25/03/22/01 MDP	Consultant for completion of Bizana mini-market phase 3 Wednesday, 14 January 2026
2	KC and Son Trading Enterprise	R 551,57	957	WMM LM 25/09/25/01/ PTL	Procurement of Laptops Friday, 16 January 2026
3	Gade and Dlova Trading	R 527,23	1 297	WMM LM 00069	V-drain concrete, Base repair, Surface restoration, Patching and Repairing edge breaks Friday, 16 January 2026
4	Athindura Trading	R 105,80	5 244	WMM LM 00066	Alteration to Mbizana Civic Centre Tuesday, 20 January 2026
5	Madstof	R 365,50	5 768	WMM LM 00067	Upgrading of CBD Roads Stormwater and sidewalks Tuesday, 20 January 2026
6	Mabozela Trading and Enterprise	R 382,84	5 997	WMM LM 0062-roads 2025/2026	Construction of Ward 16 to Hub Accwss Road Tuesday, 28 January 2025
7	BMI Electrical	R 599,60	553	WMM LM 00065	Maintenance of Electricity Infrastructure Friday, 30 January 2026
Total		R	20 446 035,79		

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
Social Relief Material for 36 Months	WMM LM 0070-SRM	Mrs.L.Mhlelebana	Monday, 17 November 2025	90	0	Sunday, 15 February 2026	Mrs.L.Mbhele	ON Evaluation	Community Services	N.Jokweni , C.Noconjo, M.Somi	Thursday, 05 February 2026	80,00	Valid	10,00
Supply and Installation of Printers for 3 years	WMM LM 25/06/25/02 PRI	Mr.M.Madikizela	Monday, 01 December 2025	90	0	Sunday, 01 March 2026	Mrs.L.Mbhele	ON Evaluation	Corporate Services	N.Ntlanga,N.Jokweni ,M.Somi	Thursday, 05 February 2026	66,00	Valid	24,00
Website revamp and Maintenance for 3 Years	WMM LM 05/02/25/02 WRM	Mr.M.Madikizela	Monday, 01 December 2025	90	0	Sunday, 01 March 2026	Mrs.L.Mbhele	ON Evaluation	Corporate Services	N.Ntlanga,N.Jokweni ,M.Somi	Thursday, 05 February 2026	66,00	Valid	24,00
Multi Discipline Panele of Consultants for 3 Years Part 2	WMM LM 3/05/22/06 MDP	Mr. V. Nontanda	Friday, 09 January 2026	90	0	Thursday, 09 April 2026	Mr. M. Mtetandaba	On Advert	Engineering Services	Mr. S. Morlock , Somi and Ms. N. Jokweni	Thursday, 05 February 2026	27,00	Valid	63,00
Procurement and Installation of IT Equipment	WMM-LM 14/05/25/01 IEC	Mr. B. Hlangabezo	Monday, 15 December 2025	90	0	Sunday, 15 March 2026	Mr. M. Mtetandaba	On Advert	Corporate Services	Ms. N. Ntlanga and Mr. S. Morlock	Thursday, 05 February 2026	52,00	Valid	38,00
Re-Advert for Phase 4 Construction of Mphuthumi Mafumbatha Sports field	WMM LM 00068	Mr. V. Nontanda	Monday, 15 December 2025	90	0	Sunday, 15 March 2026	Mr. M. Mtetandaba	On Advert	Engineering Services	Ms. L. Mhlelebana and Mr. M. Madikizela	Thursday, 05 February 2026	52,00	Valid	38,00
Supply and Delivery of Equipment and Material for Commercial and Smal Scale Fisheries	WMM-24/11/25/01 EMF	Mr. B. Hlangabezo	Monday, 22 December 2025	90	0	Sunday, 22 March 2026	Mr. M. Mtetandaba	On Advert	Development Planning	Mr. S. Morlock and Ms. N. Ntlanga	Thursday, 05 February 2026	45,00	Valid	45,00
Maintenance of Recreational Facilities	WMM-LM 02/10/25/01 MRF	Not Yet Appointed	Monday, 16 February 2026	90	0	Sunday, 17 May 2026	Not Yet Appointed	On Advert	Community Services	Not yer appointed	Thursday, 05 February 2026	-11,00	Valid	101,00
Supply abd Install and Commision of Auto Recloser	WMM LM 000-700	Not Yet Appointed	Wednesday, 18 February 2026	90	0	Tuesday, 19 May 2026	Not Yet Appointed	On Advert	Engineering Services	Not yer appointed	Thursday, 05 February 2026	-13,00	Valid	103,00
Service Provider for Translation of HR Policies	WMM LM 22/01/25/01 THP	Not Yet Appointed	Wednesday, 18 February 2026	90	0	Tuesday, 19 May 2026	Not Yet Appointed	On Advert	Corporate Services	Not yer appointed	Thursday, 05 February 2026	-13,00	Valid	103,00

d) Deviations

WINNIE MADIKIZELA -MANDELA LOCAL MUNICIPALITY
DEVIATIONS REGISTER

Date Reported to council	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 Deviation
Not yet reported	21 November 2025	MBIZ LM SEPT-025	Emerald Metering and Utility Management	R 177 157,50	Electricity meter readings	Accounting Officer	31 July 2025	Budget and Treasury	7 Day tender	Three Quotations	The municipality was approved to implement the Time of use tariff by NERSA which requires electronic monitoring and reading of meters. The municipality appointed CONLOG for the service but it became apparent that the current meters do not meet the required standards as they require a third party system to monitor which may have limitations. CONLOG advise they will not be able to assist the municipality until meters are changed. Quotations were therefore sourced from the panel of Electrical Contractors and the service provide whose contract ended with the municipality to get the cheaper provider which was then appointed on an emergency basis as the billing information was already required for billing with the new tariffs.
Not yet reported	21 November 2025	MBIZ LM JUL-025	Emerald Metering and Utility Management	R 235 980,00	Electricity meter readings	Accounting Officer	01 July 2025	Budget and Treasury	7 Day tender	Three Quotations	
Not yet reported	21 November 2025	MBIZ LM OCT-025	Emerald Metering and Utility Management	R 177 157,50	Electricity meter readings	Accounting Officer	31 July 2025	Budget and Treasury	7 Day tender	Three Quotations	
Not yet reported	21 November 2025	MBIZ LM AUG-025	Emerald Metering and Utility Management	R 181 815,00	Electricity meter readings	Accounting Officer	01 July 2025	Budget and Treasury	7 Day tender	Three Quotations	
Not yet reported	10 September 2024	EF8701,872 1,8637,889 8	Black Dot Property Consultants	R1 400 000,00	Compilation of the municipal valuation roll	Accounting Officer	10 September 2024	Development Planning	Competitive Bidding	Competitive Bidding	Bid had been advertised three times with no responsive bidder and the valuation roll extension was expiring
	Not yet paid	N/a	Siya Emerger Trading Enterprise	R 47 750,00	CIlr funeral arrangements assistance	Accounting Officer	Friday, 26 December 2025	Municipal Managers office	Seven Days Advert	Regulation 36 of the Municipal Management Regulations	Emergency procurement to contribute in the burial of a municipal council as resolved by the executive committee

TOTAL **R 2 219 860,00**

i. Emerald Metering and Utility Management

The municipality is a NERSA licenced municipality to provide electricity in the Mbizana Area but the municipality only provides electricity in the town area. The municipality applies for tariffs on an annual basis as required by NERSA which are then implemented from 1 July of every year. These tariffs include both prepaid and post paid meters for large power users and commercial properties. Over the years, the municipality performed meter audits to reduce electricity losses that recommended a number of things that were implemented as follows:

- Installation of split meters in all extensions in town
- Installation of bulk meters for large power users with multiple electricity users
- Installation of a check meter to confirm the municipal bill against what is billed by Eskom
- Implementation of an electronic meter monitoring and reading system to monitor consumption

During the implementation of the electronic metering reading system, there were noticeable differences between the municipality's billing against the Eskom billing which made it impossible to monitor losses and a recommendation was made to apply for implementation of the tariffs similar to how the municipality is also billed. During the 2025/26 application process, the municipality applied for a change in its tariff structure for post paid meters to that similar to Eskom billing (Time of use) which was therefore approved for implementation by 1 July 2025. When preparing for the billing for the month of July 2025, the following challenges were realised:

- The new tariff structure required meters to be programmed to provide the necessary reading based on times
- The municipality needed to determine what tariffs will be applied at what times
- An electronic meter reading system will be required to provide the required readings for billing purposes

In an attempt to address the above, the municipality had already entered into a metering contract with Conlog through the National Treasury arranged contracts. Conlog confirmed to the municipality that it was short notice to assist the municipality as there are contractual procedures to be followed before they are able to assist. This therefore forced the municipality to look for suitable service providers as follows:

- Quotations were sourced from the panel of Electrification contractors to see if they provide the required services
- The service provider that was contracted for electronic meter reading was also contacted to compare their prices with the other service providers
- Eskom was also approached through the Office of the Municipal Manager to assist with reprogramming of the meters and provision of the readings

- One service provider from the panel confirmed to be able to assist with the process, however, their pricing was higher than the pricing provided by the service provider previously contracted for electronic meter reading
- Eskom process took too long while the municipality urgently needed the services and Eskom eventually confirmed their resources were overstretched and were not in the position to assist the municipality
- A request for a deviation was made to the accounting officer after all the other attempts failed and that was approved.

The nature of the deviation was such that the appointed service provider would assist until such time Conlog is able to take over the process. The following has been the progress on the Conlog process:

- Current meters found not to be compliant with the required meter standards
- New meters to be installed that will be linked to a system that can monitor them electronically
- Proposals were approved in November for the suitable solution for the municipality
- Implementation of the new metering system expected at the end of January 2026.

It is against the above that it is recommended that deviations approved by the municipal manager be noted and the reasons thereof.

ii. Black Dot Property Consultants

During the 2023/24 financial year, the Municipality was required to compile a general valuation roll for the next five years starting from 1 July 2024. The municipality commenced with the procurement processes in time for the compilation of the valuation roll as required but no successful bidder could be found on three different occasions. Each procurement process required the following:

- Advertising for 30 days
- 90 days validity period after closure of bids

Due to the issues identified on the submitted bids, the municipality had to apply for extension of the valuation roll that was being implemented at the time after the following:

- Application for exemption and extension submitted to CoGTA MEC
- Approval of the extension for only one year
- Municipality required to ensure readiness to appoint and compile a new valuation roll

The municipality re-advertised and received bids from three service providers and the following was noted and recommended:

- The number of submissions was decreasing
- All service providers previously submitted bids
- No successful bidder was found due to incomplete documents
- The bid adjudication committee recommended that the evaluation committee identifies common reasons affecting submissions received and request the service providers to resubmit the missing information
- Only information that did not affect compliance with regulations to ensure no second chance is given to bidders
- Only information that affected all the bidders and would only be supplementing information already submitted

As a result of the above processes, a successful bidder was recommended after confirming the following:

- The information submitted was supplementing information already submitted
- The bidder was lowest in terms of price
- The Municipal Manager approved the process and the recommendation thereof.

During the 2024/25 audit process, this was confirmed to be a deviation as per the Auditor-General's procedures and was therefore recommended to be reported to the council by the municipal manager as all the approval processes were found to be in line with the required approvals but only the reporting to council as a deviation was missing.

iii. Siya Emerger Trading

During the December recess, the municipality received the sad news of the passing of one of its councillors in ward 14. A meeting of the executive committee as a emergency committee installed by council during the recess was convened and resolved that the municipality provides assistance in the funeral arrangements for the late councillor in the form of logistical arrangements. Due to the value of the transaction being above the 3 quotation threshold, it was not possible to then follow the normal process as this was an emergency and also happening at the time when the municipality was on recess. A deviation from the normal procurement processes was therefore approved by the municipal manager

e) Unauthorised, Irregular, Fruitless and Wasteful Expenditure

There is no new expenditure identified during the month.

11. Database utilisation

The following table indicates the service providers that have been utilised for the month of January 2026. This is in keeping in line with demonstrating that we are making strides in ensuring that there is rotation of service providers and no single provider is preferred.

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no.
BIZANA TYRES	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Solid Waste Removal	2026 /01/2 1	649,75	OPEN	REQUEST FOR PATCHING OF ONE TYRE FOR JTG 283 EC; SIZE 295/80R; FITMENT CALL OUT	MAAA0408288	Ward 1
GOVERNMENT PRINTING WORKS	149 BOSMAN STREET PRETORIA	Economic Development/Planning	2026 /01/2 9	1 008,78	OPEN	REQUEST TO GAZETTE MUNICIPAL PLANNING TRIBUNAL MEMBERS AND COMMENCEME	MAAA0090672	Pretoria
GROUP TWO MEDIA COMPANY	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	Human Resources	2026 /01/3 0	1 998,70	OPEN	REQUEST FOR RE-ADVERT OF SERVICE PROVIDER FOR TRANSLATION OF HR POLICI	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	Population Development	2026 /01/3 0	1 998,70	OPEN	REQUEST RE-ADVERTISEMENT FOR RECREATIONAL FACILITIES MAINTENANCE FOR 3	MAAA0943404	Kokstad
GROUP TWO MEDIA COMPANY	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	Human Resources	2026 /01/0 8	1 998,70	OPEN	1. Request for Advertisement of Enterprise Resource Planning (ERP) Sys 2. Request fo Re-advertisement of Procurement and Installation of IT E at Civic Centre	MAAA0943404	Kokstad
Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Electricity	2026 /01/2 9	2 000,00	OPEN	REQUEST FOR RE-ADVERT FOR SUPPLY; INSTALL AND COMMISSION OF AUTO RECLO	MAAA0570434	Ward 17
NANDI-LEE JNR	KWANIKHWE A/A BIZANA WARD 17 4800	Mayor and Council	2026 /02/0 4	3 500,00	OPEN	REQUEST HIGH TEA FOR MUNICIPAL PUBLIC ACCOUNT COMMITTEE MEETING TO BE THE 04 FEBRUARY 2026 AT EXECUTIVE BOARDROOM CIVIC CENTRE AT 09HRS	MAAA0689420	Ward 17
THE SA INSTITUTE OF CHARTED AC	17 FRICKER RD ILLOVO 2196	Finance	2026 /01/3 0	5 192,24	RECEIVED	MEMBERSHIP FEES FOR Mr. MADODOMZI MADIKIZELA	MAAA0408288	Durban

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no.
BIZANA TYRES	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Police Forces Traffic	2026/01/29	5 773,46	OPEN	PURCHASE OF 4 TERRAIN TYRES FOR HLN 089 EC	MAAA0408288	Ward 1
TYRES & MORE KOKSTAD	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	Police Forces Traffic	2026/01/12	6 281,59	RECEIVED	REPLACEMENT OF 3 TYRES FOR HLN 084 EC	MAAA0218212	Kokstad
MASINYANE AND SON	AMANIKHWE A/A NIKHWE 4800 4800	Libraries and Archives	2026/01/08	6 960,00	RECEIVED	PAYMENT FOR SUPPLY OF PERIODICALS FOR DECEMBER 2025	MAAA0551580	Ward 17
BIZANA TYRES	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	Police Forces Traffic	2026/01/16	9 116,63	RECEIVED	INSTALLATION OF 2 TYRES FOR ISUZU JDS EC SIZE 265/65R18	MAAA0408288	Ward 1
University of South Africa	UNISA MAIN CAMPUS PRETORIA; TVVW BUILDING B1_04; PRELLER ST 0003	Human Resources	2026/01/30	9 160,00	RECEIVED	STUDY ASSISTANCE FOR Ms YONELA TIBE FOR FIRST SEMESTER OF 2026	MAAA0229105	Pretoria
uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	Biodiversity and Landscape	2026/01/12	9 711,75	RECEIVED	PAYMENT FOR WATER SAMPLES. INV 90023941	MAAA0355022	PieterMaritzburg
uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	Biodiversity and Landscape	2026/01/12	9 711,75	RECEIVED	PAYMENT FOR WATER SAMPLING. INV 90023942	MAAA0355022	PieterMaritzburg
uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	Biodiversity and Landscape	2026/01/12	9 711,75	RECEIVED	PAYMENT FOR WATER TESTING 90023943	MAAA0355022	PieterMaritzburg
uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	Biodiversity and Landscape	2026/01/12	9 711,75	RECEIVED	PAYMENT FOR WATER SAMPLING INV 90023666	MAAA0355022	PieterMaritzburg
uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	Biodiversity and Landscape	2026/01/12	9 711,75	RECEIVED	PAYMENT FOR WATER SAMPLING INV 90023683	MAAA0355022	PieterMaritzburg
NDIZANOYOLO TRADING ENTERPRISE	ERF 1818 EXTENSION 2 4800 4800	Mayor and Council	2026/01/29	10 075,00	OPEN	REQUEST LUNCH WITH SOFT DRINKS FOR SPECIAL COUNCIL MEETING TO BE HELD JANUARY 2026 AT COUNCIL CHAMBER-CIVIC CENTRE AT 10HRS	MAAA0085884	Ward 14
ZUKO AND LIZZYS TRADING	EXTENTION 3; ERF NO 687 WARD 1 BIZANA WARD 1 4800	Mayor and Council	2026/02/04	11 800,00	OPEN	REQUEST LUNCH PACKS FOR SUPPORT FUNCTIONING OF PWD FORUM TO BE HELD ON FEBRUARY 2026 AT BIZANA YOUTH CENTRE	MAAA0425061	Ward 1
Transport - Driving License Ca	459B TSITSA STREET ERASMUSKLOO 459B TSITSA STREET ERASMUSKLOO PRETORIA 0048	Road and Traffic Regulations	2026/01/12	15 563,00	RECEIVED	PAYMENT TO DRIVING LICENCE CARD ACCOUNT. DECEMBER 2025	MAAA0357741	Pretoria
University of the Witwatersran	SOLOMON MAHLANGU HOUSE; 1 JAN JOHANNESBURG 2000	Human Resources	2026/01/30	16 240,00	RECEIVED	STUDY ASSISTANCE FOR VIWE BHENXA; SEMESTER ONE OF 2026	MAAA0358669	Johannesburg
G-U TRADING AND PROJECTS	P O BOX 411 FLAGSTAFF 4810	Human Resources	2026/01/29	16 380,00	RECEIVED	REQUEST FOR 48" S 2 PLY BALE TOILET PAPERS	MAAA0462634	Ward 10
MANCOSA	P.O.BOX 49494 DURBAN 3100	Human Resources	2026/01/30	17 550,00	RECEIVED	STUDY ASSISTANCE. MS. N. SAKHA	MAAA0075855	Durban
amazitha trading and enterpris	P.O.BOX 210464 BIZANA WARD 14 4800	Mayor and Council	2026/01/30	18 880,00	OPEN	LUNCH WITH ASSORTED SOFT DRINKS FOR COMMUNITY EDUCATION PROGRA HELD ON THE 30 JANUARY 2026 AT MEJE COMMUNITY HALL WARD	MAAA0013548	Ward 14

Creditor Name	Creditor Address	Function Name	Order Date	Value	Status	Specifications	CSDRefNumber	Ward no.
			0			14 AT 10H00		
THE MANE'S	SIPAQENI ADMIN AREA FLAGSTAFF WARD 17 4810	Fleet Management	2026/01/30	19 180,00	RECEIVED	PAYMENT FOR CAR WASH SERVICES 05/01/2026;26/01/2026	MAAA0100893	Ward 17
WOMAN OF VIRTUE HEALTH	621 FERGUSON PARK BIZANA 4800	Human Resources	2026/01/30	23 100,00	RECEIVED	MENTAL HEALTH AWARENESS SESSIONS HELD ON 18-20 NOVEMBER 2025	MAAA0110590	Ward 1
Munsoft	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T 0157	Finance	2026/01/12	24 150,00	RECEIVED	PAYMENT FOR MSHIYWA AND NTLANGA FOR MUNSOFT ANNUAL GENERAL MEETING	MAAA0175705	Pretoria
STADIO PTY LTD	OFFICE 101 VILLAGE SQUARE CITY OF CAPE TOWN DURBANVILLE 7550	Human Resources	2026/01/30	25 460,00	RECEIVED	STUDY ASSISTANCE FOR YANGA NTSHAQA	MAAA0413631	Johannesburg
SONGO TRADING AND PROJECTS	NGCINGO LOCATION AMANGUTYANA AA WARD 13 4800	Economic Development/Planning	2026/02/04	28 000,00	OPEN	HIGH TEA FOR 35 PEOPLE ON EACH DAY FOR 10 DAYS ;STARTING F 2 FEBRUARY 2026 TO 13 FEBRUARY 2026 AT YOUTH CENTRE EVERY DAY AT 9H00.	MAAA1403418	Ward 17

Total 330 575,30

12. Regulation 17(1) c Procurement

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

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

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Thursday, 17 July 2025	INV2007832	MIE	R 9 799,43	Membership Fees	Z.Zukulu	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
Monday, 18 August 2025	EF008946-0001	UNISA	R 8 635,00	Study Fees	Chief Financial Officer	Friday, 15 August 2025	Corporate Services	NO	One quote	Sole Provider
Wednesday, 03 September 2025	EF008940-0001	University of Pretoria	R 11 800,00	Study Fees	Chief Financial Officer	Wednesday, 20 August 2025	Corporate Services	NO	One 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
N/A	N/A	Government Printing Works	R 1 008,78	gazette by laws	Chief Financial Officer	Thursday, 02 October 2025	Development Planning	NO	One quote	Sole Provider
Friday, 31 October 2025	EF009029-0004	Wits School Of Governance	R 168 000,00	Study Fees	Chief Financial Officer	Tuesday, 28 October 2025	Corporate Services	NO	One quote	Sole Provider
Friday, 31 October 2025	EF009029-0002	Managed Integrity Evaluation (Pty) Ltd	R 558,38	Verification of Qualifications	Chief Financial Officer	Wednesday, 29 October 2025	Corporate Services	NO	One quote	Sole Provider
Sunday, 30 November 2025	395	Managed Integrity	R 110,76	Verification of Qualifications	Chief Financial Officer	Thursday, 30 October 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
		Evaluation (Pty) Ltd								
Friday, 14 November 2025	EF009041-0002	CIGFARO	R 12 640,00	Membership Fees	Chief Financial Officer	Wednesday, 12 November 2025	Corporate Services	NO	One quote	Sole Provider
Friday, 14 November 2025	EF009041-0006	Institute for Local Government	R 28 000,00	Membership Fees	Chief Financial Officer	Wednesday, 12 November 2025	Corporate Services	NO	One quote	Sole Provider
					Chief Financial Officer					
Wednesday, 07 January 2026	461SIN53499	Managed Integrity Evaluation (Pty) Ltd	R 287,86	Verification of Qualifications	Chief Financial Officer	Friday, 05 December 2025	Corporate Services	NO	One quote	Sole Provider
Wednesday, 14 January 2026	EF009106-0007	Umgeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Tuesday, 06 January 2026	Community Services	NO	One quote	Sole Provider
Wednesday, 14 January 2026	EF009106-0007	Umgeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Tuesday, 06 January 2026	Community Services	NO	One quote	Sole Provider
Wednesday, 14 January 2026	EF009106-0007	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Monday, 12 January 2026	Community Services	NO	One quote	Sole Provider
Wednesday, 14 January 2026	EF009106-0007	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Monday, 12 January 2026	Community Services	NO	One quote	Sole Provider
Wednesday, 14 January 2026	EF009106-0007	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Monday, 12 January 2026	Community Services	NO	One quote	Sole Provider
Friday, 30 January 2026	EF009128-0002	University of South Africa	R 9 160,00	Study Fees	Chief Financial Officer	Thursday, 29 January 2026	Corporate Services	NO	One quote	Sole Provider
Friday, 30 January 2026	EF009130-0002	Mancosa	R 17 550,00	Study Fees	Chief Financial Officer	Friday, 30 January 2026	Corporate Services	NO	One quote	Sole Provider
Friday, 30 January 2026	EF008725-0001	SAICA	R 5 041,01	Membership Fees	Chief Financial Officer	Thursday, 29 January 2026	Corporate Services	NO	One quote	Sole Provider
Friday, 30 January 2026	EF009131-0001	University of the Witwatersrand	R 16 240,00	Study Fees	Chief Financial Officer	Thursday, 29 January 2026	Corporate Services	NO	One quote	Sole Provider
Friday, 30 January 2026	EF009135-0002	STADIO	R 25 460,00	Study Fees	Chief Financial Officer	Friday, 30 January 2026	Corporate Services	NO	One quote	Sole Provider
TOTAL			R 582 027,00							

13. Contract Management

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

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

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

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

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2024/25	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2026	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	Friday, 19 July 2024	Tuesday, 30 June 2026	R 86 428 299,70	R -	R 1 890 794,76	R -	R 1 890 794,76	expired	expired	Long term Contract
MBIZ LM ICT Due Deligent	Munsoft (PTY) LTD	Financial and Billing System	1826	Wednesday, 01 July 2020	Tuesday, 01 July 2025	Friday, 30 June 2028	Tuesday, 30 June 2026	R -	R 3 652 997,30	-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	Monday, 30 January 2023	Tuesday, 30 June 2026	R 5 300 000,00	R -	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	Monday, 28 April 2025	Tuesday, 30 June 2026	R -	R 5 899 828,16	-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	Monday, 07 April 2025	Tuesday, 30 June 2026	R 6 581 971,41	R 2 376 136,26	R 2 792 373,46	R -	R 2 792 373,46	expired	expired	Long term Contract
MBIZ LM 0055 CON	Zinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	Sunday, 28 June 2026	Tuesday, 30 June 2026	R 3 256 364,38	R -	R 102 691,34	R -	R 102 691,34	valid	expired	Short Term Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, 01 September 2022	Sunday, 31 August 2025	Sunday, 31 August 2025	Tuesday, 30 June 2026	R -	R 269 860,55	-R 591 532,64	R -	-R 591 532,64	expired	expired	Long term Contract
WMM LM 30/06/22/01 TRA	Iheans Travelling Agency	Provision of Traveling Agency for 36 Months	1095	Wednesday, 04 January 2023	Saturday, 03 January 2026	Saturday, 03 January 2026	Tuesday, 30 June 2026	R -	R 6 441 242,30	-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	Saturday, 03 January 2026	Tuesday, 30 June 2026	R -	R 4 871 877,77	-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	Sunday, 28 September 2025	Tuesday, 30 June 2026	R -	R 1 333 640,00	-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	Thursday, 23 April 2026	Tuesday, 30 June 2026	R -	R 2 621 834,90	-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	Friday, 19 June 2026	Tuesday, 30 June 2026	R -	R 2 153 560,00	-R 2 356 069,50	R -	-R 2 356 069,50	valid	expired	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2024/25	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2026	Categories of 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	Monday, 22 June 2026	Tuesday, 30 June 2026	R -	R -	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	Wednesday, 21 May 2025	Tuesday, 30 June 2026	R 7 379 831,38	R -	R -	R -	R -	expired	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	Saturday, 04 July 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
MBIZ LM 0055 CON	Zinzame Consulting Engineers	Professional Services for Compilation of Disposal Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	Saturday, 28 September 2024	Tuesday, 30 June 2026	R 3 827 625,00	R 1 751 456,15	R 629 188,85	R -	R 629 188,85	expired	expired	Short Term Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resources	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	Sunday, 23 August 2026	Tuesday, 30 June 2026	R -	R 562 996,00	-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	Tuesday, 11 June 2024	Tuesday, 30 June 2026	R 9 685 836,19	R 1 743 903,13	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	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R 359 946,55	-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	Sunday, 31 December 2028	Tuesday, 30 June 2026	R -	R 3 252 083,93	-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	Sunday, 20 December 2026	Tuesday, 30 June 2026	R -	R 382 669,86	-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	Sunday, 31 December 2028	Tuesday, 30 June 2026	R -	R 3 150 223,00	-R 4 348 897,31	R -	-R 4 348 897,31	valid	valid	Long term Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	Tuesday, 30 January 2029	Tuesday, 30 June 2026	R 8 972 421,01	R 682 664,31	R 8 289 756,70	R -	R 8 289 756,70	valid	valid	Long term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	Wednesday, 27 November 2024	Tuesday, 30 June 2026	R 1 917 600,00	R -	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	Wednesday, 05 June 2024	Tuesday, 30 June 2026	R 6 790 555,42	R 855 382,17	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	Friday, 24 November 2023	Tuesday, 30 June 2026	R 4 127 551,32	R -	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	Friday, 11 April 2025	Tuesday, 30 June 2026	R 23 694 774,37	R 15 186 165,48	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	Saturday, 22 May 2027	Tuesday, 30 June 2026	R -	R -	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	Thursday, 27 May 2027	Tuesday, 30 June 2026	R 5 526 582,57	R 2 918 983,79	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	Friday, 04 June 2027	Tuesday, 30 June 2026	R -	R 523 048,45	-R 889 138,45	R -	-R 889 138,45	valid	valid	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2024/25	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2026	Categories of 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	Friday, 04 June 2027	Tuesday, 30 June 2026	R -	R 736 493,58	-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	Saturday, 05 June 2027	Tuesday, 30 June 2026	R 2 481 050,00	R 283 341,86	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	Saturday, 07 February 2026	Tuesday, 30 June 2026	R -	R 1 274 670,00	-R 1 929 385,00	R -	-R 1 929 385,00	valid	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Construction of Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	Tuesday, 22 October 2024	Tuesday, 30 June 2026	R 2 659 375,00	R 1 217 398,10	R 1 082 232,75	R 851 514,02	R 230 718,73	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Maintenance of Khaleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	Wednesday, 24 July 2024	Tuesday, 30 June 2026	R 4 262 638,07	R 1 683 594,46	R 309 338,50	R -	R 309 338,50	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Maintenance of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	Thursday, 14 December 2023	Tuesday, 30 June 2026	R 3 283 800,85	R -	R 1 864 700,85	R -	R 1 864 700,85	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Wosa Nawe 16	Maintenance -Rehabilitation of Ndela to Ward 11 Access Road	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	Thursday, 24 October 2024	Tuesday, 30 June 2026	R 2 913 661,30	R 857 060,34	R 178,78	R -	R 178,78	expired	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Maintenance -Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	Thursday, 24 October 2024	Tuesday, 30 June 2026	R 4 904 976,55	R 2 490 962,57	R 270 509,23	R -	R 270 509,23	expired	expired	Short Term Contract
WMM LM 04/08/22/01 EWM	Khulani Skills Development Center	Extension of Waste Management Services	1095	Tuesday, 12 March 2024	Friday, 12 March 2027	Friday, 12 March 2027	Tuesday, 30 June 2026	R -	R 5 040 709,00	-R 5 783 259,00	R -	-R 5 783 259,00	valid	valid	Long term Contract
WMM-LM00060 ICC-MMB	Techseeds Telecommunications	Intergration of Civic Center with the Main Building	121	Thursday, 27 June 2024	Saturday, 26 October 2024	Saturday, 26 October 2024	Tuesday, 30 June 2026	R 2 404 799,80	R 510 360,31	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	Wednesday, 13 May 2026	Tuesday, 30 June 2026	R 5 864 368,09	R 2 979 744,77	R 294 551,34	R -	R 294 551,34	valid	expired	Long term Contract
WMM-LM 13/09/23/03 STM	BMI Electrical	Maintenance of Street Lights	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	Tuesday, 03 December 2024	Tuesday, 30 June 2026	R 947 835,75	R 947 835,73	R 0,02	R -	R 0,02	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Maintenance -Professional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	Thursday, 14 November 2024	Tuesday, 30 June 2026	R 2 576 382,49	R 2 136 215,30	R 440 167,19	R -	R 440 167,19	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Maintenance for Professional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	Tuesday, 03 December 2024	Tuesday, 30 June 2026	R 2 550 000,00	R 1 468 501,40	R 1 081 498,60	R 572 512,15	R 508 986,45	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Maintenance for Professional Services of Mkhaweni Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	Friday, 15 November 2024	Tuesday, 30 June 2026	R 1 053 979,73	R 395 476,84	R 658 502,89	R 305 817,96	R 352 684,93	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Maintenance for Professional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	Friday, 15 November 2024	Tuesday, 30 June 2026	R 939 723,75	R 503 596,13	R 436 127,62	R 281 530,37	R 154 597,25	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Eyethu Construction and Plant Hire	Allocation - Construction of Ndlavini Access Road and Bridge	182	Thursday, 08 February 2024	Monday, 03 February 2025	Monday, 03 February 2025	Tuesday, 30 June 2026	R 6 440 046,23	R 5 572 128,08	R 867 918,15	R -	R 867 918,15	expired	expired	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2024/25	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2026	Categories of Contract
WMM LM 00062 Part 1	Masilo Jv CastleHill	Maintanance -Construction of Sunyside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	Wednesday, 06 November 2024	Tuesday, 30 June 2026	R 3 131 381,00	R 2 691 253,00	R 440 128,00	R -	R 440 128,00	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Mvi Construction and Maintenance	Maintanance -Construction of Nyanisweni Access Road	182	Monday, 05 August 2024	Friday, 31 January 2025	Friday, 31 January 2025	Tuesday, 30 June 2026	R 4 498 048,51	R 4 219 071,49	R 278 977,02	R 222 056,40	R 56 920,62	expired	expired	Short Term Contract
WMM LM 00062 Part 1	Citi Cargo	Maintanance of Cabhane to Crestu Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	Monday, 03 February 2025	Tuesday, 30 June 2026	R 2 766 871,25	R 2 389 275,65	R 377 595,60	R -	R 377 595,60	expired	expired	Short Term Contract
WMM LM 00062 Part 1	LG Construction TA LGC Construction	Maintanance of Mhlabomnyama Via Makhalweni to Plangweni	182	Saturday, 24 August 2024	Saturday, 22 February 2025	Saturday, 22 February 2025	Tuesday, 30 June 2026	R 4 723 050,43	R 3 593 466,99	R 1 129 583,44	R -	R 1 129 583,44	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Consultants :Construction of Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	Friday, 07 February 2025	Tuesday, 30 June 2026	R 876 009,40	R 609 410,80	R 266 598,60	R -	R 266 598,60	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Consultants :Construction of Nyanisweni Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	Tuesday, 13 May 2025	Tuesday, 30 June 2026	R 625 059,82	R 478 249,33	R 146 810,49	R -	R 146 810,49	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Consultants :Mhlabomnyama Via Makhalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	Tuesday, 13 May 2025	Tuesday, 30 June 2026	R 1 037 281,67	R 631 499,55	R 405 782,12	R -	R 405 782,12	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :Construction of 116 to Songungqu to Khwanyana Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	Tuesday, 13 May 2025	Tuesday, 30 June 2026	R 801 334,39	R 77 625,00	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	Thursday, 15 May 2025	Tuesday, 30 June 2026	R 429 365,14	R 423 717,50	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	Friday, 16 May 2025	Tuesday, 30 June 2026	R 669 706,94	R 666 683,75	R 3 023,19	R -	R 3 023,19	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Maintanance for professional services of Thaleni Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	Thursday, 04 July 2024	Tuesday, 30 June 2026	R 2 310 823,59	R 1 280 078,09	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	Thursday, 26 August 2027	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM-LM 13/09/23/05 IVR	CrossCheck Information Bureau Pty Ltd	Indigent Register Data Managaement Verification for 36 Months	1095	Monday, 26 August 2024	Thursday, 26 August 2027	Thursday, 26 August 2027	Tuesday, 30 June 2026	R 1 463 335,44	R -	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	Wednesday, 26 September 2029	Tuesday, 30 June 2026	R 1 400 000,00	R 1 330 000,01	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	Tuesday, 01 July 2025	Tuesday, 30 June 2026	R 5 610 005,60	R 4 499 317,73	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	Thursday, 26 August 2027	Tuesday, 30 June 2026	R -	R -	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	Friday, 31 January 2025	Tuesday, 30 June 2026	R 2 935 362,93	R 2 300 539,01	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	Wednesday, 26 March 2025	Tuesday, 30 June 2026	R 13 609 568,67	R 12 248 611,82	R 1 360 956,85	R 1 360 956,90	R 0,05	expired	expired	Short Term Contract
WMM LM 00088 PVMS	Conlog	Multi Utility Online Pre-Paid Electricity Vending	1095	Thursday, 07 November	Sunday, 07 November	Sunday, 07 November	Tuesday, 30 June	R -	R 120 181,39	R 120 181,39	R -	R 120 181,39	valid	valid	Long term Contract

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		Management System		2024	November 2027	2027	2026								
WMM 000 103 TCE	ODG Technologies PTY Ltd	Maintenance - Electrification 167 Households at Nkanini Village for 2024/2025	365	Wednesday, 06 November 2024	Thursday, 06 November 2025	Thursday, 06 November 2025	Tuesday, 30 June 2026	R 4 994 581,21	R 4 744 852,15	R 249 729,06	R -	R 249 729,06	expired	expired	Short Term Contract
WMM 000 103 TCE	Thake Electrical	Allocation- Electrification of 206 Households -at Matwebu Village	182	Wednesday, 06 November 2024	Wednesday, 07 May 2025	Wednesday, 07 May 2025	Tuesday, 30 June 2026	R 5 525 147,45	R 4 619 133,10	R 906 014,35	R -	R 906 014,35	expired	expired	Short Term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	Maintenance - Electrification of Nkanini Village for Designs	365	Tuesday, 09 July 2024	Wednesday, 09 July 2025	Wednesday, 09 July 2025	Tuesday, 30 June 2026	R 570 918,74	R 562 774,47	R 8 144,27	R -	R 8 144,27	expired	expired	Short Term Contract
WMM-LM 000101 PSS	Gijima KM Security Services	Provision of Security Services for 36 Months	1095	Friday, 13 September 2024	Monday, 13 September 2027	Monday, 13 September 2027	Tuesday, 30 June 2026	R -	R 8 626 430,99	-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	Friday, 26 November 2027	Tuesday, 30 June 2026	R -	R 1 419 598,08	-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	Wednesday, 10 September 2025	Tuesday, 30 June 2026	R 4 173 243,52	R 3 179 614,10	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	Saturday, 13 December 2025	Tuesday, 30 June 2026	R 4 173 243,52	R 3 296 286,55	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	Thursday, 13 January 2028	Tuesday, 30 June 2026	R -	R 480 700,69	-R 480 700,69	R -	-R 480 700,69	valid	valid	Long term Contract
WMM-LM 22/10/24/01 DMP	Banabanzi Projects (PTY) LTD	Reviewal of Disaster Management Plan	91	Thursday, 06 February 2025	Thursday, 08 May 2025	Thursday, 08 May 2025	Tuesday, 30 June 2026	R 590 000,00	R 320 000,00	R 270 000,00	R -	R 270 000,00	expired	expired	Long term Contract
WMM LM 00063-Part 1	PMB Projects	Maintenance of Roads for a Period of 18 Months	547	Friday, 14 February 2025	Saturday, 15 August 2026	Saturday, 15 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Last Number Jv lizwe Samalanga	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Camlulo T/A Eyethu Projects and Plant Hire	Maintenance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	Friday, 14 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Wosa Nawe 16	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Athindura Trading	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Citi Cargo	Maintenance of Roads for a Period of 18 Months	547	Thursday, 13 February 2025	Friday, 14 August 2026	Friday, 14 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	NSG 122011 Trading Enterprise (PTY)LTD	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Mabozela Trading and Enterprise	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063-Part 1	Imibongo Engineering (PTY) LTD	Maintenance of Roads for a Period of 18 Months	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract

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WMM LM 000113 S&CB	JNW Trading	Suppot and Capacity Building and Incubatees	30	Thursday, 27 March 2025	Saturday, 26 April 2025	Saturday, 26 April 2025	Tuesday, 30 June 2026	R 2 355 145,00	R 2 213 895,00	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	Tuesday, 26 November 2024	Tuesday, 30 June 2026	R 2 994 928,28	R 1 473 986,18	R 1 520 942,10	R 1 098 401,54	R 422 540,56	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	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 2 204 281,13	R 2 163 743,63	R 40 537,50	R -	R 40 537,50	expired	expired	Short Term Contract
WMM LM 63-RFQ	Citi Cargo	Maintanance of Qobo to Gubethuka	182	Wednesday, 09 April 2025	Wednesday, 08 October 2025	Wednesday, 08 October 2025	Tuesday, 30 June 2026	R 4 248 280,95	R 825 263,92	R 3 423 017,03	R -	R 3 423 017,03	expired	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	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 848 978,64	R 1 784 636,15	R 64 342,49	R -	R 64 342,49	expired	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	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 3 973 147,38	R 3 969 573,77	R 3 573,61	R -	R 3 573,61	expired	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	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 2 672 158,58	R 2 669 961,90	R 2 196,68	R -	R 2 196,68	expired	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	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 3 230 501,03	R 3 222 278,51	R 8 222,52	R -	R 8 222,52	expired	expired	Short Term Contract
WMM LM 63-RFQ	Eyethu Construction and Plant Hire	Maintanance of Mphethswa to Ngabeni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 2 427 515,25	R 2 389 021,51	R 38 493,74	R -	R 38 493,74	expired	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	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 4 064 662,69	R 4 060 028,20	R 4 634,49	R -	R 4 634,49	expired	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	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 3 481 370,00	R 3 406 907,51	R 74 462,49	R -	R 74 462,49	expired	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	Friday, 24 October 2025	Tuesday, 30 June 2026	R 8 799 921,71	R -	R 8 799 921,71	R 2 227 982,10	R 6 571 939,61	expired	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	Tuesday, 28 October 2025	Tuesday, 30 June 2026	R 12 402 538,17	R -	R 12 402 538,17	R 2 247 352,08	R 10 155 186,09	expired	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	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 10 903 370,12	R 2 246 155,77	R 8 657 214,35	R 4 007 659,27	R 4 649 555,08	expired	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	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 10 002 112,67	R 389 979,36	R 9 612 133,31	R 3 967 112,41	R 5 645 020,90	expired	expired	Short Term Contract
WMM-LM 21/01/25/05 LVL	Lumda Trading Enterprise	Upgrade of Low Vltage Lines	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 2 438 699,79	R 1 614 637,25	R 824 062,54	R 236 813,50	R 587 249,04	expired	expired	Short Term Contract

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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	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 754 014,67	R 754 014,67	R -	R -	R -	expired	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	Wednesday, 03 March 2027	Tuesday, 30 June 2026	R -	R 2 342 724,80	-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 Zizitzyaneni Village	365	Thursday, 13 March 2025	Friday, 13 March 2026	Friday, 13 March 2026	Tuesday, 30 June 2026	R 5 571 185,24	R 4 811 478,16	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	Thursday, 28 May 2026	Tuesday, 30 June 2026	R 1 017 268,32	R 287 500,00	R 729 768,32	R -	R 729 768,32	valid	expired	Short Term Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Mqhokweni to Nokhathisile Access Road	182	Thursday, 29 May 2025	Thursday, 27 November 2025	Thursday, 27 November 2025	Tuesday, 30 June 2026	R 1 590 000,00	R 373 500,00	R 1 216 500,00	R 674 074,99	R 542 425,01	valid	expired	Short Term Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Ntlenzi to Mcetheni Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	Friday, 29 May 2026	Tuesday, 30 June 2026	R 2 120 320,00	R 499 660,00	R 1 620 660,00	R 850 877,60	R 769 782,40	valid	expired	Short Term Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Ziizame Consulting Engineers	Consulting of Mgwede Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 402 391,09	R -	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	Matshesini Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 594 245,00	R -	R 1 594 245,00	R -	R 1 594 245,00	valid	expired	Short Term Contract
RFQ WMM LM 0063	Last Number Jv lizwe Samalanga	Maintanance of Gcinisizwe Access Road	60	Monday, 05 May 2025	Friday, 04 July 2025	Friday, 04 July 2025	Tuesday, 30 June 2026	R 1 607 337,88	R 1 606 854,75	R 483,13	R -	R 483,13	expired	expired	Short Term Contract
RFQ WMM LM 0063	Last Number Jv lizwe Samalanga	Maintanance of Ncenjane Access Road	60	Monday, 05 May 2025	Friday, 04 July 2025	Friday, 04 July 2025	Tuesday, 30 June 2026	R 1 694 729,18	R 1 668 338,86	R 26 390,32	R -	R 26 390,32	expired	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziizame Consulting Engineers	Construction of Mgwede/Mosco Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 993 026,88	R -	R 993 026,88	R -	R 993 026,88	expired	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziizame Consulting Engineers	Construction of Garhane-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 777 340,51	R -	R 777 340,51	R -	R 777 340,51	expired	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziizame Consulting Engineers	Construction of Mbhatshe - Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 822 721,25	R -	R 822 721,25	R -	R 822 721,25	expired	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziizame Consulting Engineers	Construction of Ward 16 to Hub Access Road-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 577 950,92	R -	R 577 950,92	R -	R 577 950,92	expired	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ward 8 Road to Hub Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 704 357,21	R -	R 704 357,21	R -	R 704 357,21	expired	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Mbuthweni to Nokhathshile Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 127 685,97	R -	R 1 127 685,97	R -	R 1 127 685,97	expired	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	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 501 758,31	R -	R 1 501 758,31	R 250 672,43	R 1 251 085,88	expired	expired	Short Term Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting	Consulting of Vuysile to Ntsingizi Access Road-	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 770	R -	R 770 875,59	R 135 624,74	R 635 250,85	expired	expired	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2024/25	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2026	Categories of Contract
WMM LM 31/05/06 MDP	Engineers	Cluster 2			October 2025	2025	2026	875,59							
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	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 867 364,50	R -	R 867 364,50	R -	R 867 364,50	expired	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ngcingo to Mathwebu Access Road- Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 086 291,59	R -	R 1 086 291,59	R -	R 1 086 291,59	expired	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	Thursday, 11 September 2025	Tuesday, 30 June 2026	R 12 881 912,45	R 5 330 694,80	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	Saturday, 14 March 2026	Tuesday, 30 June 2026	R 877 535,00	R 438 767,50	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	Friday, 13 March 2026	Tuesday, 30 June 2026	R 630 000,00	R 349 710,00	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	Saturday, 14 March 2026	Tuesday, 30 June 2026	R 748 605,00	R 374 302,49	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	Friday, 13 March 2026	Tuesday, 30 June 2026	R 1 886 775,00	R -	R 1 886 775,00	R 1 163 229,98	R 723 545,02	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	Friday, 30 May 2025	Tuesday, 30 June 2026	R 879 880,00	R 879 880,00	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	Saturday, 07 September 2024	Tuesday, 30 June 2026	R 3 850 372,50	R 80 000,00	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	Friday, 30 June 2028	Tuesday, 30 June 2026	R -	R -	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	Wednesday, 03 September 2025	Tuesday, 30 June 2026	R 1 174 764,13	R -	R 1 174 764,13	R -	R 1 174 764,13	expired	expired	Short Term Contract
WMM LM 00063	MVI Construction and Maintenance	Maintenancance of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Igorha Construction	Maintenancance of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Matshathula Agencies and Projects	Maintenancance of Roads for a period of 18M-Part 2	547	Wednesday, 25 June 2025	Thursday, 24 December 2026	Thursday, 24 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM M 00063	Vuyie Xolie Construction	Maintenancance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Tsunami Civils	Maintenancance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM LM 00063	Ixhanga Trading	Maintenancance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2024/25	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2026	Categories of Contract
					r 2026	2026									
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	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	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	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	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	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	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	Wednesday, 16 December 2026	Tuesday, 30 June 2026	R -	R -	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	Friday, 25 December 2026	Tuesday, 30 June 2026	R -	R -	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	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	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	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R -	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	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract
WMM -LM 00054 PA 36 M	T.Madyibi Attorneys	Povision of Legal Services for 3 years	1095	Tuesday, 20 May 2025	Friday, 19 May 2028	Friday, 19 May 2028	Tuesday, 30 June 2026	R -	R -	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	Saturday, 01 July 2028	Tuesday, 30 June 2026	R -	R -	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	Thursday, 01 January 2026	Tuesday, 30 June 2026	R 5 342 865,39	R -	R 5 342 865,39	R 785 027,65	R 4 557 837,74	valid	expired	Short Term Contract
RFQWMM LM 0062	Siti Cargo	Cnstruction of Mkhasweni Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	Tuesday, 30 December 2025	Tuesday, 30 June 2026	R 3 745 759,87	R -	R 3 745 759,87	R 1 560 022,84	R 2 185 737,03	valid	expired	Short Term Contract
RFQWMM LM 0062	Camlulo Trading t/a Eyethu Projects and Plant Hire	Construction of Somgungqu Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	Tuesday, 30 December 2025	Tuesday, 30 June 2026	R 2 064 545,27	R -	R 2 064 545,27	R 1 083 513,07	R 981 032,20	valid	expired	Short Term Contract
WMM-LM 05/12/24/01 MMB	Nikhwe Group	Contruction of Municipal Guard House	182	Monday, 14 July 2025	Monday, 12 January 2026	Monday, 12 January 2026	Tuesday, 30 June 2026	R 839 671,35	R -	R 839 671,35	R -	R 839 671,35	valid	expired	Short Term Contract
WMM LM 00064	Eyethu Construction and Plant Hire	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months	547	Friday, 18 July 2025	Saturday, 16 January 2027	Saturday, 16 January 2027	Tuesday, 30 June 2026	R -	R -	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	Saturday, 16 January 2027	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2024/25	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2026	Categories of Contract
RT27-2024	IBC Forensic and Recovery (pty)ltd	Provision of Debt Collection Services	1460	Monday, 31 March 2025	Friday, 30 March 2029	Friday, 30 March 2029	Tuesday, 30 June 2026	R -	R 20 474,52	-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	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Vitsha Trading	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Wednesday, 17 July 2024	Thursday, 15 January 2026	Thursday, 15 January 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	LG Construction	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Mvumeza Construction	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Wednesday, 17 July 2024	Thursday, 15 January 2026	Thursday, 15 January 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Mvi Construction and Maintenance	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	expired	Short Term Contract
WMM LM 00062	Siti Cargo cc	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months	547	Thursday, 18 July 2024	Friday, 16 January 2026	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	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	Thursday, 15 January 2026	Tuesday, 30 June 2026	R -	R -	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	Friday, 16 January 2026	Tuesday, 30 June 2026	R -	R -	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	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	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	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	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	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	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	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	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	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	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	Wednesday, 29 July 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Short Term Contract

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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	Saturday, 25 July 2026	Tuesday, 30 June 2026	R -	R -	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	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Construction of Khutshi Access Road	243	Monday, 13 May 2024	Saturday, 11 January 2025	Saturday, 11 January 2025	Tuesday, 30 June 2026	R 583 161,40	R 583 050,00	R 111,40	R -	R 111,40	expired	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Services Provider for GBS Manufacturing Hubs	365	Thursday, 06 June 2024	Wednesday, 01 April 2026	Wednesday, 01 April 2026	Tuesday, 30 June 2026	R 4 240 400,93	R 215 006,24	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 to Nokhatshile Access Road	365	Wednesday, 03 September 2025	Thursday, 03 September 2026	Thursday, 03 September 2026	Wednesday, 01 July 2026	R 4 077 909,66	R -	R 4 077 909,66	R 1 950 662,60	R 2 127 247,06	valid	valid	Short Term Contract
WMM-LM 0064-RFQ	Vuyile Xolie Construction	Resurfacing of Ntlenzi to Mctheni Access Road	182	Saturday, 09 August 2025	Saturday, 07 February 2026	Saturday, 07 February 2026	Thursday, 02 July 2026	R 10 359 224,15	R -	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	Friday, 27 February 2026	Friday, 03 July 2026	R 7 201 097,00	R -	R 7 201 097,00	R 1 302 030,00	R 5 899 067,00	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	Sunday, 02 November 2025	Saturday, 04 July 2026	R 3 239 480,21	R -	R 3 239 480,21	R 1 866 561,55	R 1 372 918,66	expired	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	Sunday, 02 November 2025	Sunday, 05 July 2026	R 3 042 644,13	R -	R 3 042 644,13	R 1 815 919,00	R 1 226 725,13	expired	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	Sunday, 02 November 2025	Monday, 06 July 2026	R 3 799 025,00	R -	R 3 799 025,00	R 1 507 834,00	R 2 291 191,00	expired	expired	Short Term Contract
WMM LM RFQ NOMLACU PHASE 4	ODG Technologies PTY Ltd	Electrification of Nomlacu Village Phase 4	365	Tuesday, 02 September 2025	Wednesday, 02 September 2026	Wednesday, 02 September 2026	Tuesday, 07 July 2026	R 7 269 449,38	R -	R 7 269 449,38	R 4 200 594,41	R 3 068 854,97	valid	valid	Short Term Contract
WMM LM RFQ JALI PHASE 4	ODG Technologies PTY Ltd	Electrification of Kwa Jali	365	Monday, 01 September 2025	Wednesday, 02 September 2026	Wednesday, 02 September 2026	Wednesday, 08 July 2026	R 8 086 549,18	R -	R 8 086 549,18	R 4 831 539,76	R 3 255 009,42	valid	valid	Short Term Contract
RFQ WMM LM 0062	Wosa New Trading 16cc	Construction of Ward 8 Concrete Slab to Road Hub Access Road	365	Tuesday, 02 September 2025	Wednesday, 02 September 2026	Wednesday, 02 September 2026	Thursday, 09 July 2026	R 2 910 852,00	R -	R 2 910 852,00	R 326 842,27	R 2 584 009,73	valid	valid	Short Term Contract
WMM -LM 10/04/25/01 PWA	Mabhulu Force	Paving of Amos Nogxina Community Hall	91	Friday, 29 August 2025	Friday, 28 November 2025	Friday, 28 November 2025	Friday, 10 July 2026	R 450 762,59	R -	R 450 762,59	R -	R 450 762,59	valid	expired	Short Term Contract
WMM LM 20/03/2025 SDS	Dosvents TD (PTY)LTD	Supply and Delivery of Stationery for 12 Months	365	Friday, 22 August 2025	Saturday, 22 August 2026	Saturday, 22 August 2026	Saturday, 11 July 2026	R -	R -	R -	R -	R -	valid	valid	Short Term Contract
WMM LM 21/01/25/01 PAB	Techseeds Telecommunications	Procurement of PABX and Internet Services Provider for 3 years	1095	Friday, 22 August 2025	Monday, 21 August 2028	Monday, 21 August 2028	Sunday, 12 July 2026	R 2 021 380,30	R -	R 2 021 380,30	R -	R 2 021 380,30	valid	valid	Short Term Contract
WMM LM RFQ Zizityaneni Phase 4	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Tuesday, 02 September 2025	Wednesday, 02 September 2026	Wednesday, 02 September 2026	Monday, 13 July 2026	R 7 196 014,60	R -	R 7 196 014,60	R -	R 7 196 014,60	valid	valid	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Revised End Date	Current Year End	Contract Amount	Expenditure 2024/25	Opening 1st July 2024	Expenditure To date 2025/26	Closing Balance 2026	Status (To Date)	As @ 30 June 2026	Categories of Contract
					r 2026	2026									
RFQ WMM LM 0063	Thwema Trading and Projects/Athi Vezi	Maintanance of Nkantolo Via Komkhulu Access Road	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	Sunday, 02 November 2025	Tuesday, 14 July 2026	R 2 581 115,78	R -	R 2 581 114,78	R -	R 2 581 114,78	expired	expired	Short Term Contract
WMM LM 15/05/25/02 HFL	Ayachuma Electrical	Relocation of High Mat and Procurement of Floodlights	60	Tuesday, 02 September 2025	Saturday, 01 November 2025	Saturday, 01 November 2025	Wednesday, 15 July 2026	R 423 775,00	R -	R 423 773,00	R -	R 423 773,00	expired	expired	Short Term Contract
								490 720 392,35	206 942 985,22	86 139 001,71	44 867 670,26	41 271 331,45			

PART 2 – SUPPORTING DOCUMENTATION

1. Formulation of the 2024/25 Audit Action Plan

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

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

The following milestones have been covered:

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

Risk area identified during the audit process:

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

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

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

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

- 49 RFIs (Request for Information) received and responded to
- 09 (CoAF) Communication of Audit Findings were issued compared to 20 in the previous audit with the following issues highlighted:
 - Approved deviation on the procurement of the service provider for the valuation roll not reported to council by the accounting officer
 - VAT payable incorrectly valued – Finding cleared
 - Statutory Receivables: Difference between general ledger and AFS – finding cleared
 - Presentation and Disclosure- Expenditure (Electricity Losses) – finding cleared
 - Fruitless and wasteful expenditure identified in the current year relating to prior years (Construction of Mqonjwana to Greenville) – Finding to be followed up in the next audit
 - Change in estimate – presentation and disclosure
 - Indigent register containing persons who should not be on the register
 - Irregular Expenditure incurred on the panels – current year
 - Municipality does not have approved combined assurance plan in place as recommended by Public Sector Audit Committee Forum
 - The Chairperson of Audit Committee served for a period exceeding six years (31 January 2019 - 12 February 2025)

- cash flow statement, differences were noted between the amounts per auditors recalculations and the recorded amount per annual financial statements
- Misstatement of Operational revenue and VAT payable in the Annual Financial Statement

The audit was indeed concluded by 30 November 2025 as expected with the municipality confirmed to have received an Unqualified Audit opinion with a compliance paragraph on Supply Chain Management processes related to irregular expenditure incurred.

The formulation of the audit action plan has been changed from the traditional way to a online platform that requires that each action owner develops an action plan which must then be approved by the CFO. The audit action plan was developed during the month and presented to the structures of council and approved in by the council for implementation.

2. Implementation of the Finance Management Internship Programme

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

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

During the month of May 2025, the municipality made a request for extension of the contracts that were coming to an end for two interns allocated within the Budget and Treasury for a further 12 months as permitted by the internship program guidelines which was approved and a submission to both Provincial and National Treasury has been made in this regard. We can confirm that following the recruitment processes reported in the previous reports, the municipality now have the 5 full interns as required enrolled on the program.

3. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					%	D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 959	16 690	-	1 241	8 762	9 736	(974)	-10%	16 690
Pension and UIF Contributions		1 239	1 391	-	103	726	811	(85)	-10%	1 391
Medical Aid Contributions		1 239	1 391	-	103	726	811	(85)	-10%	1 391
Motor Vehicle Allowance		6 114	6 954	-	508	3 585	4 057	(472)	-12%	6 954
Cellphone Allowance		3 006	3 553	-	247	1 746	2 072	(326)	-16%	3 553
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 239	1 391	-	103	726	811	(85)	-10%	1 391
Sub Total - Councillors		27 795	31 370	-	2 304	16 272	18 299	(2 027)	-11%	31 370
% increase	4		12,9%							12,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 868	5 921	-	467	3 270	3 454	(183)	-5%	5 921
Pension and UIF Contributions		207	202	-	16	111	118	(6)	-5%	202
Medical Aid Contributions		328	221	-	26	181	129	52	40%	221
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 865	1 862	-	147	1 027	1 086	(59)	-5%	1 862
Cellphone Allowance		102	99	-	8	54	57	(3)	-5%	99
Housing Allowances		438	433	-	34	239	253	(14)	-5%	433
Sub Total - Senior Managers of Municipality		8 808	8 737	-	698	4 883	5 097	(214)	-4%	8 737
% increase	4		-0,8%							-0,8%
Other Municipal Staff										
Basic Salaries and Wages		78 836	86 252	-	6 850	48 274	50 314	(2 040)	-4%	86 252
Pension and UIF Contributions		13 068	14 493	-	1 150	8 109	8 454	(346)	-4%	14 493
Medical Aid Contributions		7 004	8 220	-	670	4 382	4 795	(413)	-9%	8 220
Overtime		2 125	4 168	-	365	1 367	2 432	(1 064)	-44%	4 168
Performance Bonus		6 464	6 780	-	55	390	3 955	(3 565)	-90%	6 780
Motor Vehicle Allowance		8 600	9 372	-	742	5 294	5 467	(173)	-3%	9 372
Cellphone Allowance		612	1 586	-	106	731	925	(194)	-21%	1 586
Housing Allowances		4 230	4 851	-	364	2 548	2 830	(282)	-10%	4 851
Other benefits and allowances		1 509	3 567	-	136	982	2 081	(1 098)	-53%	3 567
Payments in lieu of leave		2 742	-	-	-	-	-	-	-	-
Long service awards		689	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 878	139 289	-	10 438	72 077	81 252	(9 175)	-11%	139 289
% increase	4		10,7%							10,7%
Total Parent Municipality		162 482	179 396	-	13 439	93 232	104 648	(11 416)	-11%	179 396
			10,4%							10,4%
TOTAL SALARY, ALLOWANCES & BENEFITS		162 482	179 396	-	13 439	93 232	104 648	(11 416)	-11%	179 396
% increase	4		10,4%							10,4%
TOTAL MANAGERS AND STAFF		134 686	148 026	-	11 136	76 960	86 349	(9 389)	-11%	148 026

4. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2025/26									Total	Total over 90 days	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						
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Tran	1200														
Trade and Other Receivables from Exchange Tran	1300	4 312	1 957	1 718	1 905	1 613	2 408	1 943	13 130	28 986	20 999				
Receivables from Non-exchange Transactions - Pr	1400	1 334	623	583	579	571	547	26 292	36 465	66 994	64 454				
Receivables from Exchange Transactions - Waste	1500	-	-	-	-	-	-	-	-	-	-				
Receivables from Exchange Transactions - Waste	1600	48	22	21	19	19	18	18	2 002	2 166	2 076				
Receivables from Exchange Transactions - Proper	1700	-	-	-	-	-	-	-	335	335	335				
Interest on Arrear Debtor Accounts	1810	914	903	905	989	978	1 003	645	24 832	31 169	28 447				
Recoverable unauthorised, irregular, fruitless and v	1820	-	-	-	-	-	-	-	-	-	-				
Other	1900	454	349	267	261	258	282	257	11 660	13 789	12 718				
Total By Income Source	2000	7 061	3 854	3 495	3 752	3 439	4 260	29 154	88 424	143 439	129 029	-	-		
2024/25 - totals only										-	-				
Debtors Age Analysis By Customer Group															
Organs of State	2200	702	762	703	852	813	891	26 337	46 576	77 636	75 468				
Commercial	2300	5 924	2 748	2 460	2 574	2 305	2 962	2 502	25 570	47 046	35 914				
Households	2400	435	344	332	326	321	406	315	16 278	18 758	17 647				
Other	2500	-	-	-	-	-	-	-	-	-	-				
Total By Customer Group	2600	7 061	3 854	3 495	3 752	3 439	4 260	29 154	88 424	143 439	129 029	-	-		

The table above shows municipal debtors for the month of January 2026 per income source and per customer group. It should be noted that the municipality's leading source of income when it comes to debtors is property rate followed by interest on arrears which is an indication that we have more debtors that have stayed for longer periods outstanding. It should also be noted that the municipality's majority of debtors are more than 150 days old. This could prompt a write-off at some point if these are not collected as they overstate the municipality's balance sheet.

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

5. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100											-
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700	1 200										1 200
Auditor General	0800											-
Other	0900											-
Medical Aid deductions	0950											-
Total By Customer Type	1000	1 200	-	-	-	-	-	-	-	-	1 200	-

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

6. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,004939202	0	n/a	not fixed	582 677	2 878	(21 878)	-	563 677
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,004883398	0	n/a	not fixed	3	0	-	-	3
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,004883565	0	n/a	not fixed	1 747	9	(9)	-	1 747
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,004774035	0	n/a	not fixed	24 972	119	(1 294)	-	23 797
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,004883562	0	n/a	not fixed	1 333	7	-	-	1 339
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,004884792	0	n/a	not fixed	5	0	-	-	5
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,00448847	0	n/a	not fixed	11 125	50	(1 830)	-	9 345
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,004886275	0	n/a	not fixed	1	0	-	-	1
Municipality sub-total										621 863	3 062	(25 011)	-	599 914
TOTAL INVESTMENTS AND INTEREST	2									621 863	3 062	(25 011)	-	599 914

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the period by over R21.9 million which lead to a decrease in its investments for the period ended January 2026. It should however be noted that this only reflects the difference between what was received and what was spent.

7. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		367 595	366 418	-	3 352	275 645	213 744	61 901	29,0%	366 418
Local Government Equitable Share		359 441	357 855		-	268 015	208 749	59 266	28,4%	357 855
Finance Management		2 100	2 100		-	2 100	1 225	875	71,4%	2 100
EPWP Incentive		2 981	3 111		-	2 178	1 815	363	20,0%	3 111
Integrated National Electrification Programme		247	-		-	-	-	-		-
Municipal Infrastructure Grant		2 826	3 352		3 352	3 352	1 955	1 397	71,4%	3 352
Municipal Disaster Relief Grant	3	-	-		-	-	-	-		-
Other transfers and grants [insert description]		-	-		-	-	-	-		-
Provincial Government:		547	732	-	(415)	760	427	333	78,0%	732
Sport and Recreation		547	732	-	(415)	760	427	333	78,0%	732
District Municipality:		150	-	-	-	150	-	150	#DIV/0!	-
[insert description]										
IDP		150	-	-	-	150	-	150	#DIV/0!	-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	368 292	367 150	-	2 937	276 555	214 171	62 384	29,1%	367 150
Capital Transfers and Grants										
National Government:		81 081	63 693	-	(3 352)	52 305	37 154	15 151	40,8%	63 693
Municipal Infrastructure Grant		53 686	63 693		(3 352)	52 305	37 154	15 151	40,8%	63 693
Municipal Disaster Relief Grant		-	-		-	-	-	-		-
Integrated National Electrification Programme Grant		5 566	-		-	-	-	-		-
Municipal Disaster Recovery Grant		21 829	-		-	-	-	-		-
Other capital transfers [insert description]		-	-		-	-	-	-		-
Provincial Government:		600	415	-	415	415	242	173	71,4%	415
Sport and Recreation		600	415		415	415	242	173	71,4%	415
Greenest Municipality Competition		-	-		-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	81 681	64 108	-	(2 937)	52 720	37 396	15 324	41,0%	64 108
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	449 973	431 258	-	-	329 275	251 567	77 708	30,9%	431 258

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		367 744	366 418	-	22 288	166 052	213 744	(47 692)	-22,3%	366 418
Local Government Equitable Share		359 441	357 855		21 994	160 804	208 749	(47 945)	-23,0%	357 855
Finance Management		2 093	2 100		77	625	1 225	(600)	-48,9%	2 100
EPWP Incentive		2 981	3 111		-	3 111	1 815	1 296	71,4%	3 111
Integrated National Electrification Programme		403	-		-	-	-	-		-
Municipal Infrastructure Grant		2 826	3 352		217	1 512	1 955	(443)	-22,7%	3 352
Municipal Disaster Relief Grant		-	-		-	-	-	-		-
Other transfers and grants [insert description]		-	-		-	-	-	-		-
Provincial Government:		500	732	-	13	170	427	(257)	-60,3%	732
Sport and Recreation		500	732		13	170	427	(257)	-60,3%	732
Greenest municipality		-	-		-	-	-	-		-
District Municipality:		150	-	-	-	-	-	-		-
IDP		150	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		368 394	367 150	-	22 301	166 222	214 171	(47 949)	-22,4%	367 150
Capital expenditure of Transfers and Grants										
National Government:		67 072	85 522	-	8 767	50 472	49 888	584	1,2%	85 522
Municipal Infrastructure Grant		53 686	63 693		6 937	37 595	37 154	441	1,2%	63 693
Integrated National Electrification Program		5 557	-		-	-	-	-		-
Municipal Disaster Recovery Grant		1 905	21 829		1 830	12 877	12 734	143	1,1%	21 829
Municipal Disaster response		5 924	-		-	-	-	-		-
Other capital transfers [insert description]		-	-		-	-	-	-		-
Provincial Government:		673	615	-	-	316	359	(43)	-11,9%	615
Sport and Recreation		516	415		-	279	242	37	15,2%	415
Greenest Municipality Competition		158	200		-	37	117	(80)	-68,3%	200
District Municipality:		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		67 746	86 137	-	8 767	50 788	50 246	541	1,1%	86 137
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		436 140	453 287	-	31 068	217 009	264 417	(47 408)	-17,9%	453 287

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

8. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		16 469	27 141		806	14 282	15 832	(1 550)	-10%	27 141
Service charges		57 491	66 822		4 271	29 913	38 980	(9 066)	-23%	66 822
Other revenue		26 436	82 686		1 662	25 200	48 234	(23 033)	-48%	82 686
Transfers and Subsidies - Operational		368 627	367 150		-	273 617	214 171	59 446	28%	367 150
Transfers and Subsidies - Capital		75 112	64 108		-	55 657	37 396	18 261	49%	64 108
Interest		47 145	39 677		3 136	22 502	23 145	(643)	-3%	39 677
Dividends			-		-	-	-	-		-
Payments										
Suppliers and employees		(402 356)	(475 241)		(33 599)	(301 220)	(277 224)	23 995	-9%	(475 241)
Interest		(2 180)	(104)		-	-	(61)	(61)	100%	(104)
Transfers and Subsidies			-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		186 744	172 239	-	(23 723)	119 952	100 473	(19 479)	-19%	172 239
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 387				-		-		
Decrease (increase) in non-current receivables						-		-		
Decrease (increase) in non-current investments						-		-		
Payments										
Capital assets		(108 677)	(190 043)		(7 577)	(70 345)	(110 858)	(40 513)	37%	(190 043)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(107 290)	(190 043)	-	(7 577)	(70 345)	(110 858)	(40 513)	37%	(190 043)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans						-		-		
Borrowing long term/refinancing						-		-		
Increase (decrease) in consumer deposits						-		-		
Payments										
Repayment of borrowing						-		-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		79 454	(17 804)	-	(31 301)	49 607	(10 386)			(17 804)
Cash/cash equivalents at beginning:		460 788	409 706		621 149	540 242	409 706			409 706
Cash/cash equivalents at month/year end:		540 242	391 902		589 849	589 849	399 320			391 902

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

9. Statement of Financial Position

EC443 Wiinnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		540 242	391 902		589 849	391 902
Trade and other receivables from exchange transactions		42 023	41 667		34 317	41 667
Receivables from non-exchange transactions		57 333	49 773		83 412	49 773
Current portion of non-current receivables		-	-		-	-
Inventory		1 246	2 844		1 780	2 844
VAT		-	24 280		10 517	24 280
Other current assets		25 237	18 842		23 680	18 842
Total current assets		666 081	529 307	-	743 555	529 307
Non current assets						
Investments		-	-		-	-
Investment property		53 619	49 294		53 619	49 294
Property, plant and equipment		919 174	1 009 906		954 736	1 009 906
Biological assets		-	-		-	-
Living and non-living resources		-	-		-	-
Heritage assets		1 261	1 261		1 261	1 261
Intangible assets		579	333		503	333
Trade and other receivables from exchange transactions		-	-		-	-
Non-current receivables from non-exchange transactions		-	-		5 059	-
Other non-current assets		5 059	-		-	-
Total non current assets		979 692	1 060 793	-	1 015 178	1 060 793
TOTAL ASSETS		1 645 773	1 590 100	-	1 758 734	1 590 100
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Financial liabilities		-	-		-	-
Consumer deposits		525	497		492	497
Trade and other payables from exchange transactions		64 378	115 372		46 065	115 372
Trade and other payables from non-exchange transactions		21 756	0		26 253	0
Provision		1 631	21 932		2 241	21 932
VAT		14 416	8 243		(10 731)	8 243
Other current liabilities		22 827	-		-	-
Total current liabilities		125 533	146 043	-	64 320	146 043
Non current liabilities						
Financial liabilities		-	-		-	-
Provision		13 021	11 950		13 021	11 950
Long term portion of trade payables		-	-		-	-
Other non-current liabilities		-	-		-	-
Total non current liabilities		13 021	11 950	-	13 021	11 950
TOTAL LIABILITIES		138 554	157 993	-	77 341	157 993
NET ASSETS	2	1 507 219	1 432 107	-	1 681 392	1 432 107
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 507 219	1 432 107		1 681 392	1 432 107
Reserves and funds		-	-		-	-
Other		-	-		-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 507 219	1 432 107	-	1 681 392	1 432 107

10. Municipal Manager's quality certification

Quality Certificate

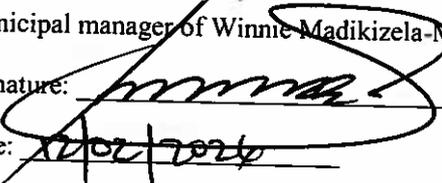
I, Luvuyo Mahlaka, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

The monthly budget statement

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

Print name: Luvuyo Mahlaka

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

Signature: 

Date: 21/01/2026