



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

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE
MONTH OF FEBRUARY 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 eighth report of the 2025/26 financial year which comes after the municipality's mid-year adjustment budget process of reprioritising its budget in response to the assessments done for the first six months of the financial year. This is generally a period where activity worth reporting has already started taking shape after completion of appointments, finalisation of Audits, approval of the audit action plans, as well as departments ensuring targets are met for the third quarter with catch-up plans for those not met in the first two quarters. The performance is expected be better this year compared to the same period in the previous years as procurement for some projects is in advanced stages and some have been appointed. The information reported below sets the tone for the remainder (next four months) of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary and hopefully the contents of each report will help the Mayor, council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

1.1 The Political Oversight

The 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. After the last time where we reported that there was a shortlisting panel that included only the Junior staff members with no experience on the conducting of interviews who requested to be excused from the session if not supported by senior personnel with experience in conducting interviews as that would pose a risk on the correct procedures during interviews, an understanding of how to conduct an interview process and ultimately incorrect candidates being appointed there has been no progress.

During the month of February, the department also received another resignation of the Payroll Clerk who has been offered a growth opportunity at another institution. Recruitment processes commenced immediately to ensure that the position is filled and we can confirm that we have received a guarantee that the processes will be concluded before the end of March 2026.

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>Feb 2026 to May 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.

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

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

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

- a) Fleet data integration
- b) Fuel, oil and Toll services
- c) Managed Maintenance, Repairs and Accident Reports

- d) Vehicle Tracking and Monitoring
- e) Driver, Vehicle Condition and Fine Management

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

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

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

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

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

- Dedicated contacts for each province
- Dedicated email addresses for each province

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

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

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

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

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

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

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

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

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

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

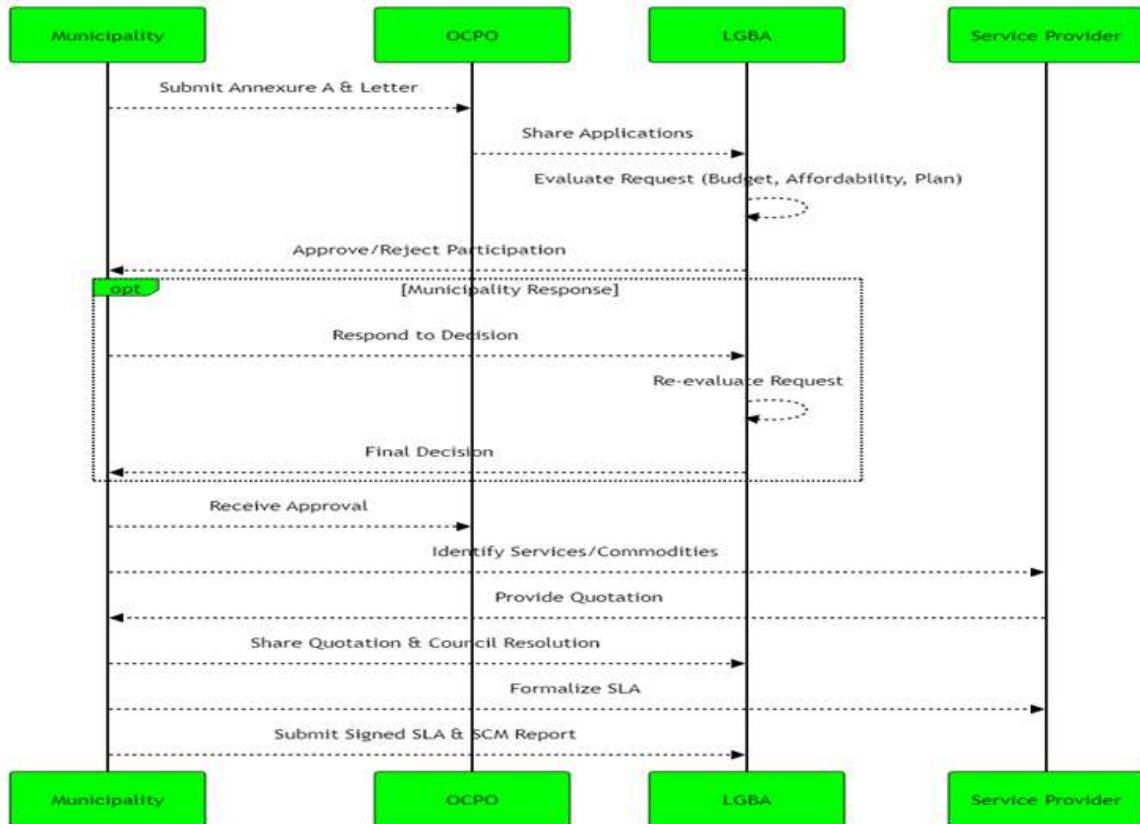
a. Selection process followed

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	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	Ward 01	Revenue Management	Manager: Revenue and Expenditure
		To achieve at least 95% collection of all debt by June 2027		Implementation of credit control measures 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	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	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	Submitted 01 circular 93 reconciliations report	Submitted 01 circular 93 reconciliations report	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 review 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	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations	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 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	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	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	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	Review 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	3 monthly contract registers reviewed	3 monthly contract registers reviewed	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 and Framework for Infrastructure Development Management Policy by June 2026	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.	3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	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 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	
					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	1 Reviewed and approved Inventory Count	1 Reviewed and approved Inventory Count	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	

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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
		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	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

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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 - M08 February

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	22 853	24 187	35 187	861	39 054	23 458	15 596	66%	35 187
Service charges	59 048	61 186	61 523	6 278	40 170	41 015	(846)	-2%	61 523
Investment revenue	39 708	39 677	39 677	2 847	24 049	26 451	(2 402)	-9%	39 677
Transfers and subsidies - Operational	368 646	367 150	367 494	261	273 933	244 996	28 937	0	367 494
Other own revenue	44 959	41 805	39 260	3 381	33 291	26 173	7 118	27%	39 260
Total Revenue (excluding capital transfers and contributions)	535 214	534 006	543 140	13 629	410 497	362 093	48 404	13%	543 140
Employee costs	134 248	148 023	152 599	11 159	88 119	101 733	(13 614)	-13%	152 599
Remuneration of Councillors	27 795	31 370	31 370	2 304	18 576	20 913	(2 337)	-11%	31 370
Depreciation and amortisation	59 105	48 219	69 709	3 850	33 347	46 472	(13 125)	-28%	69 709
Interest	183	104	104	-	-	70	(70)	-100%	104
Inventory consumed and bulk purchases	59 684	67 145	67 593	5 176	39 918	45 062	(5 143)	-11%	67 593
Transfers and subsidies	4 984	5 454	6 166	-	248	4 110	(3 862)	-94%	6 166
Other expenditure	183 536	229 157	255 197	10 812	126 893	170 131	(43 239)	-25%	255 197
Total Expenditure	469 536	529 471	582 737	33 300	307 101	388 491	(81 391)	-21%	582 737
Surplus/(Deficit)	65 678	4 535	(39 597)	(19 671)	103 397	(26 398)	129 795	-492%	(39 597)
Transfers and subsidies - capital (monetary allocations)	67 746	86 137	85 313	5 329	56 434	56 876	(441)	-1%	85 313
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	133 424	90 672	45 716	(14 342)	159 831	30 478	129 353	424%	45 716
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	133 424	90 672	45 716	(14 342)	159 831	30 478	129 353	424%	45 716
Capital expenditure & funds sources									
Capital expenditure	107 809	165 872	180 262	7 509	72 393	120 174	(47 782)	-40%	180 262
Capital transfers recognised	58 989	74 854	74 169	4 351	49 546	49 446	100	0%	74 169
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	48 820	91 018	106 092	3 159	22 847	70 728	(47 882)	-68%	106 092
Total sources of capital funds	107 809	165 872	180 262	7 509	72 393	120 174	(47 782)	-40%	180 262
Financial position									
Total current assets	666 081	529 307	498 391		714 212				498 391
Total non current assets	979 692	1 060 793	1 077 343		1 018 837				1 077 343
Total current liabilities	125 533	146 043	114 063		53 256				114 063
Total non current liabilities	13 021	11 950	13 021		13 021				13 021
Community wealth/Equity	1 507 219	1 432 107	1 448 649		1 666 771				1 448 649
Cash flows									
Net cash from (used) operating	186 744	172 239	144 343	(16 503)	103 449	114 826	11 377	10%	144 343
Net cash from (used) investing	(107 290)	(190 043)	(206 375)	(10 225)	(80 570)	(126 695)	(46 125)	36%	(206 375)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	540 242	391 902	347 673	563 120	432 584	397 837	(34 748)	-9%	347 673
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	7 513	3 715	3 546	3 293	3 552	3 240	4 108	115 776	144 741
Creditors Age Analysis									
Total Creditors	225	-	-	-	-	-	-	-	225

The table above shows a summary of the municipality's financial performance for the period ended 28 February 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) - M08 February

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	445 585	4 960	340 765	297 057	43 708	15%	445 585
Executive and council		-	-	-	-	150	-	150	#DIV/0!	-
Finance and administration		444 561	434 585	445 585	4 960	340 615	297 057	43 558	15%	445 585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6 135	5 960	12 425	(28)	6 411	8 284	(1 872)	-23%	12 425
Community and social services		1 365	1 569	9 518	44	4 478	6 346	(1 867)	-29%	9 518
Sport and recreation		158	200	200	-	37	133	(96)	-72%	200
Public safety		4 612	4 191	2 707	(72)	1 896	1 805	91	5%	2 707
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		64 866	89 245	82 475	6 351	55 162	54 983	179	0%	82 475
Planning and development		3 203	3 723	3 883	224	2 000	2 589	(589)	-23%	3 883
Road transport		61 662	85 522	78 591	6 127	53 162	52 394	768	1%	78 591
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		87 399	90 352	87 968	7 674	64 593	58 645	5 948	10%	87 968
Energy sources		80 207	80 917	78 453	7 090	57 071	52 302	4 769	9%	78 453
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7 192	9 434	9 514	584	7 522	6 343	1 179	19%	9 514
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	602 960	620 143	628 453	18 957	466 932	418 969	47 963	11%	628 453
Expenditure - Functional										
Governance and administration		203 129	228 655	236 268	14 066	122 076	157 512	(35 436)	-22%	236 268
Executive and council		60 076	66 361	69 303	3 651	41 377	46 202	(4 825)	-10%	69 303
Finance and administration		136 781	156 529	158 518	9 842	77 059	105 679	(28 620)	-27%	158 518
Internal audit		6 272	5 765	8 447	573	3 640	5 631	(1 991)	-35%	8 447
Community and public safety		33 650	42 942	46 354	2 190	22 584	30 903	(8 318)	-27%	46 354
Community and social services		13 249	18 383	21 310	785	9 173	14 206	(5 034)	-35%	21 310
Sport and recreation		2 252	2 969	3 761	219	1 776	2 507	(731)	-29%	3 761
Public safety		17 043	20 472	20 132	1 094	10 907	13 422	(2 514)	-19%	20 132
Housing		1 105	1 119	1 151	91	728	767	(39)	-5%	1 151
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		98 391	115 310	149 245	6 950	73 041	99 497	(26 456)	-27%	149 245
Planning and development		32 276	38 827	43 840	2 706	16 038	29 227	(13 189)	-45%	43 840
Road transport		63 134	73 238	101 995	4 007	55 347	67 997	(12 650)	-19%	101 995
Environmental protection		2 981	3 244	3 409	237	1 655	2 273	(618)	-27%	3 409
Trading services		130 337	138 141	146 473	9 862	87 121	97 649	(10 527)	-11%	146 473
Energy sources		91 447	97 773	102 535	6 976	63 567	68 357	(4 789)	-7%	102 535
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		38 889	40 368	43 938	2 886	23 554	29 292	(5 738)	-20%	43 938
Other		4 030	4 422	4 397	231	2 278	2 931	(653)	-22%	4 397
Total Expenditure - Functional	3	469 536	529 471	582 737	33 300	307 101	388 491	(81 391)	-21%	582 737
Surplus/ (Deficit) for the year		133 424	90 672	45 716	(14 342)	159 831	30 478	129 353	424%	45 716

The table above shows the municipality's financial performance for the period ended 28 February 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) - M08 February

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	56 393	5 776	36 513	37 595	(1 083)	-3%	56 393
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 662	5 200	5 130	502	3 657	3 420	237	7%	5 130
Sale of Goods and Rendering of Services		17 430	22 481	19 610	1 144	19 313	13 073	6 240	48%	19 610
Agency services		1 234	1 499	1 499	230	892	999	(107)	-11%	1 499
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 194	3 984	4 134	284	2 215	2 756	(541)	-20%	4 134
Interest from Current and Non Current Assets		39 708	39 677	39 677	2 847	24 049	26 451	(2 402)	-9%	39 677
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 958	5 764	5 914	602	3 768	3 942	(175)	-4%	5 914
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1 929	405	405	23	322	270	52	19%	405
Non-Exchange Revenue										
Property rates		22 853	24 187	35 187	861	39 054	23 458	15 596	66%	35 187
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 074	386	401	3	37	268	(231)	-86%	401
Licence and permits		2 171	2 379	2 389	495	1 794	1 593	201	13%	2 389
Transfers and subsidies - Operational		368 646	367 150	367 494	261	273 933	244 996	28 937	12%	367 494
Interest		5 243	4 907	4 907	601	4 950	3 271	1 679	51%	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	543 140	13 629	410 497	362 093	48 404	13%	543 140

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 R861 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 R5.7 million for the month and a year to date actual of R36.5 million. This is below the projection by 3% (R1 million), an improvement from the 6% 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 R502 thousand which is more than the projection by 7%. 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 R2.8 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 R895 thousand for the period ended 28 February 2026 which is more than the amount projected for the period by 32%. 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 R3 thousand worth of revenue on these fines during the month of February 2026 and a year to date actual of around R37 thousand which has not significantly 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 R602 thousand for the month which lead to the actual performance below the projection by 4% 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 R495 thousand worth of revenue for the period which is above the projection by 13%. 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 which has now resulted in the revenues being reported and recorded accordingly.

- **Transfers and subsidies - Operating:** The municipality receives grants, both conditional and those without conditions. The report shows that an amount of over R261 thousand has been transferred to revenue for the period ended February 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 QUATER	OCT	NOV	DEC	2nd QUATER	JAN	FEB	3rd QUATER	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	1 976 609,04	39 180 723,41
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	920 259,20	1 761 930,50	15 805 890,43
% of billing received	2%	59%	68%	5%	58%	1090%	89%	412%	85%	93%	89%	40%
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	3 758 767,27	7 676 585,23	30 956 280,93
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	3 138 859,19	6 527 568,00	23 306 252,95
% of billing received	75%	62%	84%	72%	75%	77%	62%	72%	86%	84%	85%	75%
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	815 366,38	3 312 939,92
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	323 350,89	561 888,47	2 682 466,35
% of billing received	81%	86%	84%	84%	79%	79%	100%	86%	59%	79%	69%	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	692 289,68	1 408 437,08	5 672 721,42
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	578 072,19	1 174 158,90	4 172 874,60
% of billing received	74%	63%	82%	72%	68%	77%	59%	68%	83%	84%	83%	74%
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	913 643,01	1 820 269,66	7 312 063,44
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	134 071,67	389 491,74	2 003 743,16
% of billing received	25%	15%	9%	15%	14%	104%	6%	42%	28%	15%	21%	27%
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	897 624,00	3 548 901,00
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	319 253,05	743 938,36	2 403 490,13
% of billing received	64%	61%	62%	63%	52%	76%	60%	63%	95%	71%	83%	68%
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	7 209 499,67	14 594 891,39	89 983 630,12
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	5 413 866,19	11 158 975,97	50 374 717,62
% of billing received	13%	58%	70%	27%	62%	218%	60%	115%	78%	75%	76%	56%

SERVICE DESC	SETTLED RECE	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	486,22	-	-	-	-	-	-	-	-	-	-	-	486,22	-
ADJUSTMENTS	5,65	-	-	-	-	-	-	-	-	-	-	-	5,65	-
ELECTRICITY	3 588 611,09	-	-	-	2 028 595,51	304 124,01	100 176,95	14 910,14	18 626,18	2 765,97	12 254,45	1 777,41	962 764,21	142 616,26
REFUSE	384 798,53	-	4 530,20	679,55	140 016,19	20 991,58	31 181,00	4 615,57	11 282,42	1 658,58	5 742,49	836,04	144 156,38	19 108,53
RATES	943 872,67	-	1 953,87	-	355 968,73	-	85 683,96	-	56 088,81	-	54 489,93	-	389 687,37	-
BASIC ELECTRICI	115 142,10	-	876,47	131,47	64 691,72	9 695,54	3 346,43	496,21	2 661,56	395,45	4 148,22	614,26	23 931,78	4 152,99
LEASEHOLD	371 853,52	-	-	-	323 350,89	48 502,63	-	-	-	-	-	-	-	-
RECEIPT	8 308,65	8 308,65	-	-	-	-	-	-	-	-	-	-	-	-
LAND SALES	600,00	-	-	-	-	-	-	-	-	-	-	-	600,00	-
ELECTRICITY FIN	712,76	-	-	-	-	-	-	-	-	-	-	-	712,76	-
	5 414 391,19	8 308,65	7 360,54	811,02	2 912 623,04	383 313,76	220 388,34	20 021,92	88 658,97	4 820,00	76 635,09	3 227,71	1 522 344,37	165 877,78
		0,15%	0,14%	0,01%	53,79%	7,08%	4,07%	0,37%	1,64%	0,09%	1,42%	0,06%	28,12%	3,06%

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) - M08 February

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	152 599	11 159	88 119	101 733	(13 614)	-13%	152 599
Remuneration of councillors		27 795	31 370	31 370	2 304	18 576	20 913	(2 337)	-11%	31 370
Bulk purchases - electricity		53 481	58 448	58 448	4 409	35 055	38 966	(3 910)	-10%	58 448
Inventory consumed		6 203	8 696	9 144	766	4 863	6 096	(1 233)	-20%	9 144
Debt impairment		6 630	6 109	6 109	-	-	4 073	(4 073)	-100%	6 109
Depreciation and amortisation		59 105	48 219	69 709	3 850	33 347	46 472	(13 125)	-28%	69 709
Interest		183	104	104	-	-	70	(70)	-100%	104
Contracted services		103 682	132 555	156 980	6 175	82 511	104 653	(22 142)	-21%	156 980
Transfers and subsidies		4 984	5 454	6 166	-	248	4 110	(3 862)	-94%	6 166
Irrecoverable debts written off		1 339	-	-	-	(15)	-	(15)	#DIV/0!	-
Operational costs		67 664	90 493	92 108	4 637	44 397	61 405	(17 008)	-28%	92 108
Losses on Disposal of Assets		4 184	-	-	-	-	-	-	-	-
Other Losses		38	-	-	-	-	-	-	-	-
Total Expenditure		469 536	529 471	582 737	33 300	307 101	388 491	(81 391)	-21%	582 737

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 28 February 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 because their upper limits have not been revised yet and that savings is to cater for the approved upper limits when they do come. Employee costs have recorded a 13% 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 R4.4 million on electricity purchases for the period ended 28 February 2026 and a year to date actual of R35 million which is below the projected expenditure by 10%. This amount only relates to 25 days of January and up to 10 days of February 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 R3.8 million and a year to date actual of R33.3 million which is now below the revised projection by 28% 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 R6.1 million worth of expenditure during the month with a year to date actual of R82.5 million and below the revised projected expenditure by 21%. 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 28% which might be as a result of the slow spending during the first months of each financial year which is always experienced at that time of the year as well as the revised budget approved during the month. 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 and investigations done.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	100	50	50,0%	150
Vote 2 - Corporate Services		1 765	220	220	18	137	147	(10)	-6,6%	220
Vote 3 - Budget and Treasury Office		409 684	399 920	399 920	2 903	292 971	266 613	26 358	9,9%	399 920
Vote 4 - Community Services		13 327	15 395	23 439	1 355	14 731	15 626	(894)	-5,7%	23 439
Vote 5 - Development Planning		33 477	34 816	45 826	2 074	47 804	30 551	17 253	56,5%	45 826
Vote 6 - Engineering Services		144 557	169 791	158 898	12 608	111 137	105 932	5 205	4,9%	158 898
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	628 453	18 957	466 932	418 969	47 963	11,4%	628 453

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 R12.6 million for the month with Budget and Treasury showing generation of over R2.9 million which is attributable to interest received and operating grants received and spent, Community Services generated R1.3 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) - M08 February

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	98 011	5 276	54 631	65 340	(10 710)	-16,4%	98 011
Vote 2 - Corporate Services		60 894	68 574	74 329	3 884	33 891	49 552	(15 661)	-31,6%	74 329
Vote 3 - Budget and Treasury Office		38 297	44 658	40 184	1 855	19 484	26 789	(7 306)	-27,3%	40 184
Vote 4 - Community Services		95 513	111 367	119 701	8 534	63 155	79 801	(16 645)	-20,9%	119 701
Vote 5 - Development Planning		29 806	34 737	39 583	2 238	12 702	26 389	(13 687)	-51,9%	39 583
Vote 6 - Engineering Services		162 201	177 871	210 930	11 514	123 238	140 620	(17 382)	-12,4%	210 930
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	582 737	33 300	307 101	388 491	(81 391)	-21,0%	582 737
Surplus/ (Deficit) for the year	2	133 424	90 672	45 716	(14 342)	159 831	30 478	129 353	424,4%	45 716

The table above shows the expenditure by municipal vote. The total expenditure for the month of February 2026 amounted to above R33.3 million with a year to date actual of R307.1 million for the period ended.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	56 393	5 776	36 513	37 595	(1 083)	-3%	56 393
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 662	5 200	5 130	502	3 657	3 420	237	7%	5 130
Sale of Goods and Rendering of Services		17 430	22 481	19 610	1 144	19 313	13 073	6 240	48%	19 610
Agency services		1 234	1 499	1 499	230	892	999	(107)	-11%	1 499
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 194	3 984	4 134	284	2 215	2 756	(541)	-20%	4 134
Interest from Current and Non Current Assets		39 708	39 677	39 677	2 847	24 049	26 451	(2 402)	-9%	39 677
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 958	5 764	5 914	602	3 768	3 942	(175)	-4%	5 914
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1 929	405	405	23	322	270	52	19%	405
Non-Exchange Revenue										
Property rates		22 853	24 187	35 187	861	39 054	23 458	15 596	66%	35 187
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 074	386	401	3	37	268	(231)	-86%	401
Licence and permits		2 171	2 379	2 389	495	1 794	1 593	201	13%	2 389
Transfers and subsidies - Operational		368 646	367 150	367 494	261	273 933	244 996	28 937	12%	367 494
Interest		5 243	4 907	4 907	601	4 950	3 271	1 679	51%	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	543 140	13 629	410 497	362 093	48 404	13%	543 140
Expenditure By Type										
Employee related costs		134 248	148 023	152 599	11 159	88 119	101 733	(13 614)	-13%	152 599
Remuneration of councillors		27 795	31 370	31 370	2 304	18 576	20 913	(2 337)	-11%	31 370
Bulk purchases - electricity		53 481	58 448	58 448	4 409	35 055	38 966	(3 910)	-10%	58 448
Inventory consumed		6 203	8 696	9 144	766	4 863	6 096	(1 233)	-20%	9 144
Debt impairment		6 630	6 109	6 109	-	-	4 073	(4 073)	-100%	6 109
Depreciation and amortisation		59 105	48 219	69 709	3 850	33 347	46 472	(13 125)	-28%	69 709
Interest		183	104	104	-	-	70	(70)	-100%	104
Contracted services		103 682	132 555	156 980	6 175	82 511	104 653	(22 142)	-21%	156 980
Transfers and subsidies		4 984	5 454	6 166	-	248	4 110	(3 862)	-94%	6 166
Irrecoverable debts written off		1 339	-	-	-	(15)	-	(15)	#DIV/0!	-
Operational costs		67 664	90 493	92 108	4 637	44 397	61 405	(17 008)	-28%	92 108
Losses on Disposal of Assets		4 184	-	-	-	-	-	-	-	-
Other Losses		38	-	-	-	-	-	-	-	-
Total Expenditure		469 536	529 471	582 737	33 300	307 101	388 491	(81 391)	-21%	582 737
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		67 746	86 137	85 313	5 329	56 434	56 876	(441)	-1%	85 313
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		133 424	90 672	45 716	(14 342)	159 831	30 478	129 353	0	45 716
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		133 424	90 672	45 716	(14 342)	159 831	30 478	129 353	0	45 716
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		133 424	90 672	45 716	(14 342)	159 831	30 478	129 353	0	45 716
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		133 424	90 672	45 716	(14 342)	159 831	30 478	129 353	0	45 716

The municipality has so far recorded a surplus of over R159.8 million for the period ended 28 February 2026 while a deficit of R14.3 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 - M08 February

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	63 852	5 297	35 545	42 568	7 023	16,5%	63 852
Roads Infrastructure		50 184	55 702	63 507	5 297	35 545	42 338	6 794	16,0%	63 507
Roads		34 398	36 155	41 483	2 920	30 637	27 655	(2 982)	-10,8%	41 483
Road Structures		15 786	19 547	22 024	2 377	4 908	14 683	9 775	66,6%	22 024
Electrical Infrastructure		5 325	-	-	-	-	-	-	-	-
HV Transmission Conductors		492	-	-	-	-	-	-	-	-
MV Networks		4 832	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 596	1 304	345	-	-	230	230	100,0%	345
Landfill Sites		2 596	1 304	345	-	-	230	230	100,0%	345
Community Assets		12 884	21 663	18 259	-	5 010	12 173	7 163	58,8%	18 259
Community Facilities		11 845	4 601	4 123	-	1 356	2 749	1 393	50,7%	4 123
Halls		7 933	2 427	1 949	-	391	1 300	909	69,9%	1 949
Markets		3 912	2 174	2 174	-	966	1 449	484	33,4%	2 174
Sport and Recreation Facilities		1 039	17 062	14 136	-	3 653	9 424	5 771	61,2%	14 136
Indoor Facilities		374	16 888	13 962	-	3 616	9 308	5 692	61,1%	13 962
Outdoor Facilities		665	174	174	-	37	116	79	68,1%	174
Heritage assets		-	1 304	1 004	-	-	670	670	100,0%	1 004
Works of Art		-	1 304	1 004	-	-	670	670	100,0%	1 004
Other assets		89 529	24 568	24 568	-	-	16 379	16 379	100,0%	24 568
Operational Buildings		89 529	24 568	24 568	-	-	16 379	16 379	100,0%	24 568
Municipal Offices		89 273	1 739	1 739	-	-	1 159	1 159	100,0%	1 739
Manufacturing Plant		257	22 829	22 829	-	-	15 219	15 219	100,0%	22 829
Intangible Assets		237	-	-	-	-	-	-	-	-
Licences and Rights		237	-	-	-	-	-	-	-	-
Computer Software and Applications		237	-	-	-	-	-	-	-	-
Computer Equipment		2 975	1 826	1 363	814	885	908	24	2,6%	1 363
Computer Equipment		2 975	1 826	1 363	814	885	908	24	2,6%	1 363
Furniture and Office Equipment		3 822	2 865	2 216	-	562	1 477	915	61,9%	2 216
Furniture and Office Equipment		3 822	2 865	2 216	-	562	1 477	915	61,9%	2 216
Machinery and Equipment		3 646	639	587	45	417	391	(25)	-6,4%	587
Machinery and Equipment		3 646	639	587	45	417	391	(25)	-6,4%	587
Transport Assets		1 797	6 739	7 619	-	949	5 079	4 130	81,3%	7 619
Transport Assets		1 797	6 739	7 619	-	949	5 079	4 130	81,3%	7 619
Total Capital Expenditure on new assets	1	172 995	116 611	119 468	6 156	43 367	79 646	36 278	45,5%	119 468

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

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	8 778	301	637	5 852	5 215	89,1%	8 778
Roads Infrastructure		18 789	4 603	8 778	301	637	5 852	5 215	89,1%	8 778
Roads		18 789	4 603	8 778	301	637	5 852	5 215	89,1%	8 778
Other assets		-	3 339	3 339	-	-	2 226	2 226	100,0%	3 339
Operational Buildings		-	3 339	3 339	-	-	2 226	2 226	100,0%	3 339
Municipal Offices		-	3 339	3 339	-	-	2 226	2 226	100,0%	3 339
Total Capital Expenditure on renewal of existing assets	1	18 789	7 943	12 117	301	637	8 078	7 441	92,1%	12 117

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

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	44 716	1 052	28 388	29 810	1 422	4,8%	44 716
Roads Infrastructure		5 910	39 666	43 131	1 052	26 881	28 754	1 873	6,5%	43 131
Roads		5 910	39 666	43 131	1 052	26 881	28 754	1 873	6,5%	43 131
Electrical Infrastructure		-	1 652	1 585	-	1 507	1 057	(450)	-42,6%	1 585
LV Networks		-	1 652	1 585	-	1 507	1 057	(450)	-42,6%	1 585
Rail Infrastructure		1 404	-	-	-	-	-	-	-	-
LV Networks		1 404	-	-	-	-	-	-	-	-
Community Assets		(91 289)	-	3 960	-	-	2 640	2 640	100,0%	3 960
Community Facilities		(91 289)	-	3 960	-	-	2 640	2 640	100,0%	3 960
Halls		(91 289)	-	3 960	-	-	2 640	2 640	100,0%	3 960
Total Capital Expenditure on upgrading of existing assets	1	(83 974)	41 319	48 676	1 052	28 388	32 451	4 062	12,5%	48 676

The above tables indicate that the municipality spent R7.5 million for the month of February 2026 from its capital budget with a year to date actual of R72.3 million.

An amount of R6.1 million was spent on creation or acquisition of new assets while R1 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) - M08 February

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									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-
Vote 5 - Development Planning		-	-	-	-	-	-	-	-	-
Vote 6 - Engineering Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1 304	1 004	-	-	670	(670)	-100%	1 004
Vote 2 - Corporate Services		97 014	6 283	5 831	814	1 823	3 887	(2 064)	-53%	5 831
Vote 3 - Budget and Treasury Office		279	-	-	-	-	-	-	-	-
Vote 4 - Community Services		15 400	6 704	7 592	45	1 027	5 062	(4 035)	-80%	7 592
Vote 5 - Development Planning		4 169	25 003	25 003	-	966	16 668	(15 703)	-94%	25 003
Vote 6 - Engineering Services		(9 052)	126 579	140 832	6 650	68 577	93 888	(25 311)	-27%	140 832
Total Capital single-year expenditure	4	107 809	165 872	180 262	7 509	72 393	120 174	(47 782)	-40%	180 262
Total Capital Expenditure		107 809	165 872	180 262	7 509	72 393	120 174	(47 782)	-40%	180 262
Capital Expenditure - Functional Classification										
Governance and administration		97 343	9 591	8 153	814	2 117	5 435	(3 318)	-61%	8 153
Executive and council		-	1 304	1 004	-	-	670	(670)	-100%	1 004
Finance and administration		97 343	8 287	7 149	814	2 117	4 766	(2 649)	-56%	7 149
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9 523	21 446	18 065	45	4 740	12 044	(7 304)	-61%	18 065
Community and social services		9 169	21 037	17 709	45	4 520	11 806	(7 286)	-62%	17 709
Sport and recreation		235	409	356	-	220	238	(18)	-8%	356
Public safety		120	-	-	-	-	-	-	-	-
Economic and environmental services		(12 366)	130 053	149 457	6 650	64 029	99 638	(35 610)	-36%	149 457
Planning and development		(87 420)	30 081	34 041	-	966	22 694	(21 728)	-96%	34 041
Road transport		75 054	99 972	115 416	6 650	63 063	76 944	(13 881)	-18%	115 416
Trading services		13 308	4 783	4 586	-	1 507	3 057	(1 550)	-51%	4 586
Energy sources		7 483	1 652	2 415	-	1 507	1 610	(103)	-6%	2 415
Waste management		5 826	3 130	2 171	-	-	1 447	(1 447)	-100%	2 171
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	107 809	165 872	180 262	7 509	72 393	120 174	(47 782)	-40%	180 262
Funded by:										
National Government		58 324	74 320	73 559	4 351	49 230	49 039	191	0%	73 559
Provincial Government		665	535	610	-	316	407	(91)	-22%	610
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		58 989	74 854	74 169	4 351	49 546	49 446	100	0%	74 169
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		48 820	91 018	106 092	3 159	22 847	70 728	(47 882)	-68%	106 092
Total Capital Funding		107 809	165 872	180 262	7 509	72 393	120 174	(47 782)	-40%	180 262

The above table indicate that the municipality spent R7.5 million from its capital budget for the period ended 28 February 2026 as indicated in the earlier paragraph with a year to date actual of R72.3 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 - M08 February

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	56 827	753	31 229	37 884	6 655	17,6%	56 827
Roads Infrastructure		20 119	34 604	48 101	861	27 484	32 067	4 584	14,3%	48 101
<i>Roads</i>		964	520	520	-	13	347	333	96,1%	520
<i>Road Structures</i>		17 712	33 123	46 650	861	27 133	31 100	3 967	12,8%	46 650
<i>Road Furniture</i>		1 443	961	931	-	337	621	283	45,6%	931
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1 400	1 292	(108)	19	861	842	97,8%	1 292
<i>Drainage Collection</i>		-	1 400	1 292	(108)	19	861	842	97,8%	1 292
Electrical Infrastructure		663	1 113	1 113	-	335	742	407	54,9%	1 113
<i>MV Networks</i>		430	1 113	1 113	-	335	742	407	54,9%	1 113
<i>LV Networks</i>		233	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5 225	5 000	6 320	-	3 392	4 213	822	19,5%	6 320
<i>Landfill Sites</i>		3 470	3 500	3 500	-	1 960	2 333	374	16,0%	3 500
<i>Waste Drop-off Points</i>		1 756	1 500	2 820	-	1 432	1 880	448	23,8%	2 820
Community Assets		671	2 831	2 842	-	-	1 895	1 895	100,0%	2 842
Community Facilities		671	2 831	2 842	-	-	1 895	1 895	100,0%	2 842
<i>Halls</i>		328	2 100	2 100	-	-	1 400	1 400	100,0%	2 100
<i>Libraries</i>		298	350	350	-	-	233	233	100,0%	350
<i>Cemeteries/Crematoria</i>		-	200	300	-	-	200	200	100,0%	300
<i>Purfs</i>		45	181	92	-	-	62	62	100,0%	92
Other assets		781	3 432	3 162	35	214	2 108	1 894	89,9%	3 162
Operational Buildings		781	3 432	3 162	35	214	2 108	1 894	89,9%	3 162
<i>Municipal Offices</i>		625	3 239	2 869	35	214	1 913	1 699	88,8%	2 869
<i>Yards</i>		157	193	293	-	-	195	195	100,0%	293
Intangible Assets		38	209	209	-	-	139	139	100,0%	209
Licences and Rights		38	209	209	-	-	139	139	100,0%	209
<i>Computer Software and Applications</i>		38	209	209	-	-	139	139	100,0%	209
Computer Equipment		95	106	0	-	-	0	0	100,0%	0
Computer Equipment		95	106	0	-	-	0	0	100,0%	0
Furniture and Office Equipment		60	264	429	-	136	286	150	52,5%	429
Furniture and Office Equipment		60	264	429	-	136	286	150	52,5%	429
Machinery and Equipment		-	872	1 143	-	190	762	572	75,1%	1 143
Machinery and Equipment		-	872	1 143	-	190	762	572	75,1%	1 143
Transport Assets		5 627	5 364	9 224	350	4 740	6 150	1 410	22,9%	9 224
Transport Assets		5 627	5 364	9 224	350	4 740	6 150	1 410	22,9%	9 224
Total Repairs and Maintenance Expenditure	1	33 280	55 196	73 836	1 137	36 509	49 224	12 715	25,8%	73 836

The table shows that the municipality spent R1.1 million on the maintenance of its assets and infrastructure during the month of February 2026 with a year to date actual below the revised projected spending by over 25% for the same period. This is a great improvement from the performances reported at the same time in the previous years, considering that, before the approval of the adjustment budget the spending was above the projection.

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.

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order No.	Value	Order Status	Registration Number
Core Function:Municipal Manager Town Se	Group Two Media Company	MAAA0943404	Request For Advertisement Of Important Municipal Account Payment And P Electricity Information In 2 Local Newspapers	37695	1998,7	Open	2020/556213/07
Core Function:Project Management Unit	Group Two Media Company	MAAA0943404	Request For Re-Advertising Of Construction Of Multi-Purpose Centre At Mphuthumi Mafumbatha Sportfield.	37693	1998,7	Open	2020/556213/07
Core Function:Project Management Unit	Group Two Media Company	MAAA0943404	Request For Advertising Of 3-Years Contract To Suppy And Delivery Of C Asphalt And Tuck Coat For The Repairs Of Pothole Patching In Cbd;Mate Used On Patching The Phothes In Cbd As Per The Sdbip.	37644	1998,7	Open	2020/556213/07
Core Function:Economic Development/Plann	Iyanzi	MAAA0070661	Request For Hiring Of Pa Sytem With Three Roming Mics On The 28/02/202 Centre At 10:00 Am For Stakeholder Meeting.	37687	1 300,00	Open	2015/012751/07
Core Function:Human Resources	Pondoland Times	MAAA0570434	Request For Advertising Posts Manager Traffic&Law Enforcement That Is Community Services And Admin Clerk That Is Under Municipal Manager's O Fixed Term Contract(Attached To Whip)	37701	2 000,00	Open	2017/382542/07
Core Function:Municipal Manager Town Se	Pondoland Times	MAAA0570434	Request For Advertisement Of Important Municipal Account Payment And P Electricity Information In 2 Local Newspapers	37698	2 000,00	Open	2017/382542/07
Core Function:Economic Development/Plann	Pondoland Times	MAAA0570434	Request For A Local Newspaper Advert For Supply And Delivery Of Agricu Inputs And Material For Farmers Development Programme As Per The Attac	37662	2 000,00	Open	2017/382542/07

7 300,00

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

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

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order No.	Value	Order Status	Registration Number
Core Function:Mayor And Council	Kuzingca Investments	Maaa0085109	Branded Pen	37663	19 919,62	Open	2007/007860/23
Core Function:Human Resources	Mancosa	Maaa0075855	Study Fees For Ms Nontembiso Sakha	37643	17 514,96	Received	1996/004727/07
Core Function:Fleet Management	Super Auto Midas	Maaa0490384	Request For One Battery For Registration Number Kjk146ec Size 699p	37602	2 599,99	Open	1999/024291/23
Non-Core Function:Population Development	Crosscheck Information Bureau	Maaa0058858	Payment For Monthly Hosting Fees For January 2026	37666	27 936,87	Received	1997/015143/07
Core Function:Fleet Management	Kwik-Fit Bizana	Maaa0408288	Request For Four Tyres For Registration Number Jrs370ec With Wheel Ali	37714	23 891,20	Open	2010/061272/23
Core Function:Roads	Kwik-Fit Bizana	Maaa0408288	Request New Tyre For Jjr 076 Ec; Tyre Size 315/80r22;5	37659	11 416,02	Received	2010/061272/23
Core Function:Asset Management	Guardrisk Insurance Company	Maaa0438544	Payment For Excess For A Laptop	37710	2 500,00	Open	1992/001639/06
Core Function:Asset Management	Guardrisk	Maaa0517125	Excess Payment To Guard Risk For Laptop	37600	2 500,00	Received	2007/016202/07
Core Function:Economic Development/Plann	Da Black Horse	Maaa0445987	Request For Catering For 25 People At The Old Council Chamber On The 2 2026 At 13:00.	37692	2 750,00	Open	2017/175173/07
Core Function:Biodiversity And Landscape	Hlume Lumi Enterprise	Maaa1245214	Request Catering(Lunch) For 50 Stakeholders For Coastal Committee Meet 26th Of February 2026	37608	5 250,00	Received	2021/100568/07
Core Function:Solid Waste Removal	Thulani And Mom Trading Enter	Maaa1135544	Request Catering For Waste Management Committee Meeting For 60 Stakeho The 18 March 2026 At Council Chamber At 09h00	37606	5 820,00	Open	2016/542265/07
Core Function:Mayor And Council	Tamati Transport Pty Ltd	Maaa0369147	Request 22 Seater Transport For Cdw Awareness Caampaign To Be Held On 11-12 February 2026 At Ward 10 (Mcetheni Village @10h00.	37597	8 000,00	Received	2016/161962/07
Core Function:Solid Waste Removal	Jnw Trading Enterprise	Maaa0252021	Payment For Supply Of Nylon Cords	37684	9 000,00	Received	2016/015459/07
Core Function:Mayor And Council	Lustarz Project	Maaa0325089	Antiseptic Liquid 8x 500ml	37645	9 140,00	Received	2016/284081/07
Core Function:Mayor And Council	Philakona	Maaa0597432	Request Lunch With Soft Drinks For Special Council Meeting To Be Held February 2026 At Council Chamber Civic Center At 9h00	37609	9 145,00	Received	2016/542265/07
Core Function:Biodiversity And Landscape	Magholo Trading And Projects	Maaa0015080	Request For Hiring Of 2 X 15 Seater Taxis; (1 Taxi From Khumbuza Commu 25 To Nobukhwe Gwala Community Hall Ward 24; (Other 1 Taxi From Mdatya To Nobukhwe Gwala Ward 24) For Coastal Committee Meeting; Collect & Re	37599	11 000,00	Received	2009/153036/23
Libraries And Archives:Libraries And A	Masinyane And Son	Maaa0551580	Payments Of Periodicals For The Month Of January 2026	37630	11 060,00	Received	2014/185784/07
Non-Core Function:Population Development	Asilondele Trading	Maaa0673600	Request Supply And Delivery Of Catering (Lunch Packs) For 100 People F Awareness Campaign	37677	11 500,00	Open	2018/430053/07
Core Function:Finance	Dosvents Td	Maaa0684417	Royal Blue Suit With Fef Tap And Branding	37614	13 650,00	Open	2017/021323/07

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order No.	Value	Order Status	Registration Number
Core Function:Police Forces Traffic And	Mlobothi's Construction And En	Maaa0126522	Request Catering For 150 People For Community Safety Forum On The 26 F 2026 At Civic Centre	37678	15 000,00	Open	2012/186705/07
Core Function:Human Resources	University Of South Africa	Maaa0229105	Study Fees For Ms Sivuyisiwe Siramza	37636	18 120,00	Received	2018/430053/07
Core Function:Human Resources	Stellenbosch University - Us D	Maaa0037127	Study Assistance For Ms Phumzile Nyangana For 2025 Academic Year	37640	20 360,00	Received	2016/475250/07
Core Function:Human Resources	Stellenbosch University - Us D	Maaa0037127	Study Assistance For Ms Phumzile Nyangana 2026 Academic Year	37637	20 360,00	Received	2015/451012/07
Core Function:Mayor And Council	Sia Nomp Group	Maaa0670870	Request Catering For Community Education Program Ward 20 To Be Held At Nogxina Community Hall On The 05 March 2026	37679	20 660,00	Open	2018/405548/07
Core Function:Fleet Management	The Mane's	Maaa0100893	Payment For Car Wash Services 27 Jan - 23 Feb 2026	37697	23 450,00	Received	2012/175667/07
Core Function:Mayor And Council	Yanda And Collection	Maaa0372403	Request Lunch With Assorted Soft Drinks For Community Education Progra Held At Lukhlo Jss Ward 22 On The 24 February 2026	37598	26 956,00	Received	2016/246221/07
Core Function:Mayor And Council	Asilondele Trading	Maaa0673600	Request Welcoming Tea For Training Of Ward Committee Members To Be Hel 10-11 February 2026 (85 Members Per Day) At Multi Purpose Youth Cente	37607	28 050,00	Received	2018/430053/07
Core Function:Solid Waste Removal	The Dream Girls Entreprise	Maaa0390921	Request 70x 1200ml Travel Mugs As Promotional Material For Waste Educa Programme	37639	28 630,00	Open	2016/475250/07
Core Function:Mayor And Council	Lilly Trading	Maaa0138794	Request Lunch With Assorted Soft Drinks For Community Education Progra Held On The 17 February 2026 At Nkosi Gcinilizwe Sigcau Community Hall	37655	28 950,00	Received	2015/451012/07
Core Function:Biodiversity And Landscape	Alora Services	Maaa0622594	Request 50 Environmental Services Calendar Size 8x11; 12x12inches For Environmental Awareness On The 17 To 20 February 2026	37656	29 273,00	Received	2015/349708/07
Core Function:Biodiversity And Landscape	Big Sky Trading 378	Maaa0097969	Request For Supply; Delivery And Installation Of Two Sign Boards For T (Mtentu Beach Ward 25 And Mnyameni Beach Ward 28	37652	29 900,00	Open	2003/009270/23

494 302.66

e. Procurement above R30 000 but below R300 000

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

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order No.	Value	Order Status	Registration Number
Core Function:Mayor And Council	Kervel Group	Maaa0587576	Hiring Of Sound System With 2 Codless Mics And Rectengular Tables	37686	56 400,00	Received	2018/090507/07
Libraries And Archives:Librararies And A	Hambanikuzozonke	Maaa1332861	Payment For Library Awareness Campaign. Electricity	37649	125 000,00	Received	2023/587393/07
Non-Core Function:Population Development	Wandile And Sons Trading	Maaa0055047	Payment For Procurement Of Social Services Uniform	37696	133 000,00	Received	2015/404018/07
Core Function:Finance	Chartered Institute Of Governm	Maaa0129791	Payment For Scm Training (Bid Committee) 2026	37641	175 000,00	Open	1929/001781/08

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order No.	Value	Order Status	Registration Number
Core Function:Mayor And Council	The Dream Girls Entreprise	Maaa0390921	Payment For Mayoral School Achievement Awards Awards	37704	196 900,00	Open	2016/475250/07
Core Function:Governance Function	Leadership Academy For Guardia	Maaa0023483	Payment Of Training For Internal Audit Members.	37706	40 753,96	Open	2013/079823/07
Core Function:Roads	Firstrand	Maaa1041160	Fuel	37615	41 696,12	Received	1929/001225/06
Community Halls And Facilities:Community	Lusonga Partners Group	Maaa1642814	Payment Of Grass Cutting Machines	37612	45 069,60	Received	2025/627376/07

813 819,68

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 February 2026

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	JNW Trading Enterprise	R 299 000,00	R 222 500,00	R 222 500,00	WMM-LM 24/11/25/01 PBM	Paving of Bizana mini-market	Tuesday, 10 February 2026	Local Economic development
2	The Dream Girls Enterprise	R 200 000,00	R 196 900,00	R 196 900,00	WMM-LM 16/01/26/01 SAA	Mayoral School achievement awards	Tuesday, 10 February 2026	Municipal Manager
3	Mageez Holdings	R 60 000,00	R 51 060,00	R 51 060,00	WMM-LM 03/11/25/01RTS	Purchase of road traffic signs ,poles and accessories	Wednesday, 11 February 2026	Community Services
4	Kervel group	R 80 500,00	R 56 400,00	R 56 400,00	WMM-LM 1//01/26/02 CRE	Career exhibition 2026	Thursday, 12 February 2026	Municipal Manager
5	Hambanikuzonke	R 184 000,00	R 154 130,00	R 154 130,00	WMM-LM 12/01/26/01 PCE	Procurement of protective clothing (Engineering Services)	Thursday, 12 February 2026	Engineering Services
6	Langenithemba Construction	R 300 000,00	R 244 145,00	R 244 145,00	WMM-LM 12/01/26/02 CVR	Maintenance of cultural village	Friday, 20 February 2026	Engineering Services
7	Loytshinqo 01	R 130 000,00	R 127 251,00	R 127 251,00	WMM-LM 12/11/15/02 S&D PCE	Supply and delivery of protective clothing for EPWP (Storm)	Monday, 23 February 2026	Engineering Services
		R 1 253 500,00	R 1 052 386,00	R 1 052 386,00				

b) Tenders awarded during the month of February 2026

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				Feb-26		
1	Athindura Trading	R 12 425 146,25	WMM-LM 00064	Construction of Matshezini Bridge	Thursday, 12 February 2026	Engineering Services
2	Iheans Travelling Agency	Rates	RFQ WMM LM 24/11/25/01 TRA	Provision of Travel Management Services	Thursday, 05 February 2026	B.TO.
3	Tunimart Travelling Agency	Rates	RFQ WMM LM 24/11/25/01 TRA	Provision of Travel Management Services	Thursday, 05 February 2026	B.T.O
4	Techseeds Telecommunication	R 7 450 390,00	WMM-LM 05/02/25/03 PML	Supply and Implementation of Microsoft Office 365 for 3 years	Saturday, 21 February 2026	Corporate Services
Total		R 19 875 536,25				

c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Vali dity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
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	Thursday, 09 April 2026	Mr. M. Mtetandaba	ON Evaluation	Engineering Services	Mr. S. Morlock , Somi and Ms. N. Jokweni	Tuesday, 03 March 2026	53,00	Valid	37,00
Procurement and Installation of IT Equipment	WMM-LM 14/05/25/01 IEC	Mr. B. Hlangabezo	Monday, 15 December 2025	90	Sunday, 15 March 2026	Mr. M. Mtetandaba	ON Evaluation	Corporate Services	Ms. N. Ntlanga and Mr. S. Morlock	Tuesday, 03 March 2026	78,00	Valid	12,00
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	Sunday, 22 March 2026	Mr. M. Mtetandaba	ON Evaluation	Development Planning	Mr. S. Morlock and Ms. N. Ntlanga	Tuesday, 03 March 2026	71,00	Valid	19,00
Maintenance of Recreational Facilities	WMM-LM 02/10/25/01 MRF	Not Yet Appointed	Monday, 16 February 2026	90	Sunday, 17 May 2026	Not Yet Appointed	ON Evaluation	Community Services	Not yet appointed	Tuesday, 03 March 2026	15,00	Valid	75,00
Supply abd Install and Commision of Auto Recloser	WMM LM 000-700	Siphelele Morlock	Wednesday, 18 February 2026	90	Tuesday, 19 May 2026	Mrs.L.Mbhele	ON Evaluation	Engineering Services	Mr. N. Ngalonkulu, Miss. N. Mshweshwe and Mr. M.Somi	Tuesday, 03 March 2026	13,00	Valid	77,00
Service Provider for Translation of HR Policies	WMM LM 22/01/25/01 THP	Siphelele Morlock	Wednesday, 18 February 2026	90	Tuesday, 19 May 2026	Mrs.L.Mbhele	ON Evaluation	Corporate Services	Mr. N. Ngalonkulu, Miss. N. Mshweshwe and Mr. M.Somi	Tuesday, 03 March 2026	13,00	Valid	77,00
Supply and Delivery of Agricultural Inputs and Material	WMM LM 13/02/26/01 PAI	Not Yet Appointed	Tuesday, 10 March 2026	90	Monday, 08 June 2026	Not Yet Appointed	On Advert	Development Planning	Not yet appointed	Tuesday, 03 March 2026	-7,00	Valid	97,00
Supply and Delivery of Equipment and Material for Cannabis Development Program	WMM LM 13/02/26/02 CDP	Not Yet Appointed	Tuesday, 10 March 2026	90	Monday, 08 June 2026	Not Yet Appointed	On Advert	Development Planning	Not yet appointed	Tuesday, 03 March 2026	-7,00	Valid	97,00
Supply and Delivery of PPE : Environmental Services for 24 Months	WMM-LM 19/02/26/01 PPE	Not Yet Appointed	Monday, 23 March 2026	90	Sunday, 21 June 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 03 March 2026	-20,00	Valid	110,00
Extension of Waste Management Services	WMM-LM 19/02/26/02 WMS	Not Yet Appointed	Monday, 23 March 2026	90	Sunday, 21 June 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 03 March 2026	-20,00	Valid	110,00
Supply and Delivery of Cold Asphalt and Tuck Coat for 3 Years	WMM - LM 28/01/26/01 CAT	Not Yet Appointed	Monday, 09 March 2026	90	Sunday, 07 June 2026	Not Yet Appointed	ON Evaluation	Engineering Services	Not yet appointed	Tuesday, 03 March 2026	-6,00	Valid	96,00
Preliminary Engineers for 2026/26 Projects -Cluster 1	RFQ: PRE-ENGINEERING MIG 26/27	Mr. V. Nontanda	Wednesday, 18 February 2026	90	Tuesday, 19 May 2026	Mrs.L.Mbhele	ON Evaluation	Engineering Services	Ms. Z. Shange, Mr. M. Madikizela and Ms. S. Noqhamza	Tuesday, 03 March 2026	13,00	Valid	77,00
Preliminary Engineers for 2026/26 Projects -Cluster 2	RFQ: PRE-ENGINEERING MIG 26/28	Mr. V. Nontanda	Wednesday, 18 February 2026	90	Tuesday, 19 May 2026	Mrs.L.Mbhele	ON Evaluation	Engineering Services	Ms. Z. Shange, Mr. M. Madikizela and Ms. S. Noqhamza	Tuesday, 03 March 2026	13,00	Valid	77,00
Preliminary Engineers for 2026/26 Projects -Cluster 3	RFQ: PRE-ENGINEERING MIG 26/29	Mr. V. Nontanda	Wednesday, 18 February 2026	90	Tuesday, 19 May 2026	Mrs.L.Mbhele	ON Evaluation	Engineering Services	Ms. Z. Shange, Mr. M. Madikizela and Ms. S. Noqhamza	Tuesday, 03 March 2026	13,00	Valid	77,00
Rehabilitation of Mgwede	RFQ 2025/26 MIG	Not Yet	Friday, 06	90	Thursday,	Not Yet Appointed	On Advert	Engineering	Not yet appointed	Tuesday, 03	-3,00	Valid	93,00

Decription of the Project	Bid Number	Chairperson	Closing Date	Vali dity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
Bridge	Projects	Appointed	March 2026		04 June 2026			Services		March 2026			
Construction of Mgwede (MOSCO) Access Road –	RFQ 2025/26 MIG Projects	Not Yet Appointed	Friday, 06 March 2026	90	Thursday, 04 June 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 03 March 2026	-3,00	Valid	93,00
Construction of Vuyisile to Ntsingizi Access Road & Bridge	RFQ 2025/26 MIG Projects	Not Yet Appointed	Friday, 06 March 2026	90	Thursday, 04 June 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 03 March 2026	-3,00	Valid	93,00
Construction of Monti to Ntsimbini Access Road & Bridge	RFQ 2025/26 MIG Projects	Not Yet Appointed	Friday, 06 March 2026	90	Thursday, 04 June 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 03 March 2026	-3,00	Valid	93,00
Construction of Garhane Access Road	RFQ 2025/26 MIG Projects	Not Yet Appointed	Friday, 06 March 2026	90	Thursday, 04 June 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 03 March 2026	-3,00	Valid	93,00
Phase 4 Construction of Mphuthumi Mafumbatha Sports Field	WMM-LM 00068	Not Yet Appointed	Friday, 27 March 2026	90	Thursday, 25 June 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 03 March 2026	-24,00	Valid	114,00
Maintenance of Ward 18 Community Hall	WMM-LM 05/02/26/01 MWC	Not Yet Appointed	Tuesday, 03 March 2026	90	Monday, 01 June 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 03 March 2026	0,00	Valid	90,00
Maintenance of Ward 09 Community Hall	WMM-LM 05/02/26/02	Not Yet Appointed	Tuesday, 03 March 2026	90	Monday, 01 June 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 03 March 2026	0,00	Valid	90,00

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
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	

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 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	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	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	Clir 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

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 February 2026. This is in keeping in line with demonstrating that we are making strides in ensuring that there is rotation of service providers and no single provider is preferred.

Department/Function	Creditor Name	Creditor Address	Order Date	Value	Order Status	Ward no.
:Economic Development/Planning	IYANZI	32 HILLVIEW ROAD MARBURG TOWNSHIP BIZANA 4240	2026/02/26	R 300,00	1 OPEN	Ward 1

Department/Function	Creditor Name	Creditor Address	Order Date	Value	Order Status	Ward no.	
Municipal Manager	GROUP TWO MEDIA COMPANY	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	2026/02/26	R 998,70	1	OPEN	Kokstad
Project Management Unit	GROUP TWO MEDIA COMPANY	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	2026/02/26	R 998,70	1	OPEN	Kokstad
Project Management Unit	GROUP TWO MEDIA COMPANY	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	2026/02/13	R 998,70	1	OPEN	Kokstad
Human Resources	Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	2026/02/26	R 000,00	2	OPEN	Ward 17
Municipal Manager	Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	2026/02/26	R 000,00	2	OPEN	Ward 17
Economic Development/Planning	Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	2026/02/20	R 000,00	2	OPEN	Ward 17
Population Development	Pondoland Times	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	2026/02/13	R 000,00	2	OPEN	Ward 17
Fleet Management	Super Auto Midas	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	2026/02/10	R 599,99	2	OPEN	Ward 1
Economic Development/Plann	DA BLACK HORSE	16 ALBANY BUILDING BIZANA 4800	2026/02/26	R 750,00	2	OPEN	Ward 1
Biodiversity and Landscape	HLUME LUMI ENTERPRISE	QWIDLANA MOUNT FRERE BIZANA 5090	2026/02/10	R 250,00	5	RECEIVED	Ward 24
Solid Waste Removal	THULANI AND MOM TRADING ENTER	P O BOX 210412 BIZANA WARD 1 4800	2026/02/10	R 820,00	5	OPEN	Ward 1
Mayor and Council	TAMATI TRANSPORT PTY LTD	P.O BOX 77 BIZANA WARD 17 4800	2026/02/10	R 000,00	8	RECEIVED	Ward 17
Mayor and Council	LUSTARZ PROJECT	MNGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8 4800	2026/02/13	R 140,00	9	RECEIVED	Ward 8
Mayor and Council	PHILAKONA	354 EXT 2 BIZANA WARD 01 4800	2026/02/10	R 145,00	9	RECEIVED	Ward 01
Biodiversity and Landscape	uMngeni-uThukela Water	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	2026/02/13	R 711,75	9	RECEIVED	Pietermaritzburg
Biodiversity and Landscape	MAGHOLO TRADING AND PROJECTS	IZININI A/A BIZANA 4800 WARD 13 4800	2026/02/10	R 000,00	11	RECEIVED	Ward 13
Libraries and Archives	MASINYANE AND SON	AMANIKHWE A/A NIKHWE 4800 4800	2026/02/13	R 060,00	11	RECEIVED	Ward 17
Roads	KWIK-FIT BIZANA	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	2026/02/19	R 416,02	11	RECEIVED	Ward 1
Population Development	ASILONDELE TRADING	EZITYANENI LOCATION ZIZITYANENI WARD 31 4800	2026/02/26	R 500,00	11	OPEN	Ward 31
Finance	DOSVENTS TD	SEAVIEW VILLAGE 1 SEAVIEW SP; SEAVIEW WARD 24 4800	2026/02/11	R 650,00	13	OPEN	Ward 24
Police Forces Traffic	MLOBOTHI'S CONSTRUCTION AND EN	WARD 25	2026/02/26	R 000,00	15	OPEN	Ward 25
Core Function:Human Resources	MANCOSA	P.O.BOX 49494 DURBAN 3100	2026/02/13	R 514,96	17	RECEIVED	Durban
Core Function:Human Resources	University of South Africa	UNISA MAIN CAMPUS PRETORIA; TV TVW BUILDING B1_04; PRELLER ST 0003	2026/02/13	R 120,00	18	RECEIVED	Durban
Core Function:Mayor and Council	KUZINGCA INVESTMENTS	14 VENICE ROAD MORNINGSIDE 14 VENICE ROAD MORNINGSIDE BIZANA 5201	2026/02/20	R 919,62	19	OPEN	Ward 31
Core Function:Human Resources	Stellenbosch University - US D	PRIVATE BAG X1 MATIELAND 7602	2026/02/13	R 360,00	20	RECEIVED	Stellenbosch

Department/Function	Creditor Name	Creditor Address	Order Date	Value	Order Status	Ward no.
Core Function:Human Resources	Stellenbosch University - US D	PRIVATE BAG X1 MATIELAND 7602	2026/02/13	R 360,00 20	RECEIVED	Stellenbosch
Core Function:Mayor and Council	SIA NOMP GROUP	IMIZI ADMIN AREA REDOUBT BIZANA 4800	2026/02/26	R 660,00 20	OPEN	Ward 20
Mayor and Council	YANDA AND COLLECTION	2 ZOMBA STREET DOORN EASTERN CAPE 9459	2026/02/10	R 956,00 26	RECEIVED	Ward 1
Mayor and Council	ASILONDELE TRADING	EZITYANENI LOCATION ZIZITYANENI WARD 31 4800	2026/02/10	R 050,00 28	RECEIVED	Ward 31
Solid Waste Removal	THE DREAM GIRLS ENTREPRISE	PO BOX 75 BIZANA WARD 4800	2026/02/13	R 630,00 28	OPEN	Ward 17
Mayor and Council	LILLY TRADING	P.O BOX 210168 BIZANA WARD 09 4800	2026/02/17	R 950,00 28	RECEIVED	Ward 09
Biodiversity and Landscape	ALORA SERVICES	ERF 485 JOJO STREET NORTHCREST 5103	2026/02/17	R 273,00 29	RECEIVED	Northcrest
Biodiversity and Landscape	BIG SKY TRADING 378	3351 HARRY GWALA MATATIELE 473 MATATIELE BIZANA 4730	2026/02/17	R 900,00 29	OPEN	Ward 1
Total				R 430 032,44		

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	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 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	R 86 428 299,70	R 890 794,76	R 1	R 1 890 794,76	Long term Contract
MBIZ LM ICT Due Diligent	Munsoft (PTY) LTD	Financial and Billing System	1826	Wednesday, 01 July 2020	Tuesday, 01 July 2025	R -	-R 866 094,82	R 18	R 2 343 841,72	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	R 5 300 000,00	R 208 042,19	R -	R 208 042,19	Long term Contract
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Monday, 28 April 2025	R -	-R 510 251,21	R 20	R 4 803 209,74	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	R 6 581 971,41	R 792 373,46	R 2	R 1 022 136,48	Long term Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	R 3 256 364,38	R 102 691,34	R -	R 102 691,34	Short Term Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, 01 September 2022	Sunday, 31 August 2025	R -	-R 591 532,64	R -	-R 591 532,64	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	R -	-R 782 198,49	R 10	R 3 577 919,68	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	R -	-R 866 839,44	R 11	R 3 661 297,57	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	R -	-R 453 393,77	R 4	R 768 068,04	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	R -	-R 356 069,50	R 2	R 2 356 069,50	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years-Part 1	1095	Friday, 23 June 2023	Monday, 22 June 2026	R -	R -	R -	R -	Long term Contract
MBIZLM27/02/18/02ENG	VHB and Associates	Construction of Mbizana Civic Centre	365	Monday, 22 May 2023	Tuesday, 21 May 2024	R 7 379 831,38	R -	R -	R -	Short Term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years-Part 1	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	R -	R -	R -	R -	Long term Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Professional Services for Compilation of Disposal Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	R 3 827 625,00	R 629 188,85	R -	R 629 188,85	Long 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	R -	-R 090 570,68	R 2	-R 2 090 570,68	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	R 9 685 836,19	R 966 320,56	R -	R 966 320,56	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	R -	-R 928 953,31	R -	-R 928 953,31	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	R -	-R 020 398,74	R 7	-R 7 020 398,74	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	R -	-R 474 558,60	R 1	-R 1 474 558,60	Long term Contract
WMM LM 00012 BS	West Bank Limited	FNB-Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	R -	-R 348 897,31	R 4	-R 4 348 897,31	Short Term Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	R 8 972 421,01	R 289 756,70	R 8	R 1 172 968,63	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	R 1 917 600,00	R 34 419,00	R -	R 34 419,00	Long 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	R 6 790 555,42	R 518 324,57	R -	R 518 324,57	Long 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	R 4 127 551,32	R 437 402,78	R 1	R 1 437 402,78	Short Term Contract
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, 15 April 2024	Friday, 11 April 2025	R 23 694 774,37	R 614 468,24	R 2	R 2 614 468,24	Long term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	3 Year Turnkey Contract for Electricity Services	1095	Wednesday, 22 May 2024	Saturday, 22 May 2027	R -	R -	R -	R -	Long term Contract
WMM LM 00061 FAR	Lilitha Project	GRAP Compliant	1095	Monday, 27	Thursday,	R 5 526	R 2	R	R	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
	Managers	Immovable Asset Register for 2023-26 Financial Years		May 2024	27 May 2027	582,57	607 598,78	-	2 607 598,78	
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	R -	-R 889 138,45	R 704 089,32	-R 1 593 227,77	Short Term Contract
WMM LM 04/08/22/01 SDC	Masinyane and Son	Supply and Delivery of Cleaning Resources for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	R -	-R 919 593,13	R 238 999,50	-R 1 158 592,63	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	R 050,00 2 481	R 197 708,14 2	R -	R 2 197 708,14	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	R -	-R 929 385,00 1	R 791 010,00	-R 2 720 395,00	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Construction of Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	R 375,00 2 659	R 082 232,75 1	R 851 514,02	R 230 718,73	Short Term Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Maintanance of of Khaleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	R 638,07 4 262	R 309 338,50	R -	R 309 338,50	Long term Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Maintanance of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	R 800,85 3 283	R 864 700,85 1	R -	R 1 864 700,85	Long term Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Maintanance - Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	R 976,55 4 904	R 270 509,23	R -	R 270 509,23	Short Term Contract
WMM LM 04/08/22/01 EWM	Khulani Skills Development Center	Extension of Waste Management Services	730	Tuesday, 12 March 2024	Wednesday, 06 May 2026	R -	-R 783 259,00 5	R -	-R 5 783 259,00	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	R 799,80 2 404	R 835 541,59	R 154 940,16	R 680 601,43	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	R 368,09 5 864	R 294 551,34	R -	R 294 551,34	Long term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Maintanance - Profesional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	R 382,49 2 576	R 440 167,19	R -	R 440 167,19	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Profesional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	R 000,00 2 550	R 081 498,60 1	R 856 968,81	R 224 529,79	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Profesional Services of Mkhasweni Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	R 979,73 1 053	R 658 502,89	R 514 152,36	R 144 350,53	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Profesional Services of	182	Friday, 17 May 2024	Friday, 15 November	R 723,75 939	R 436 127,62	R 355 823,44	R 80 304,18	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
		Lukhanyo Access Road			2024					
RFQ-WMM LM 00062	Eyethu Construction and Plant Hire	Allocatio- Coonstruction of Ndlavini Access Road and Bridge	182	Thursday, 08 February 2024	Monday, 03 February 2025	R 6 440 046,23	R 867 918,15	R -	R 867 918,15	Long term Contract
RFQ-WMM LM 00062	Masilo Jv CastleHill	Maintanance - Construction of Sunyside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	R 3 131 381,00	R 440 128,00	R -	R 440 128,00	Long term Contract
RFQ-WMM LM 00062	Mvi Construction and Maintenance	Maintanance - Construction of Nyanisweni Access Road	182	Monday, 05 August 2024	Friday, 31 January 2025	R 4 498 048,51	R 278 977,02	R 222 056,40	R 56 920,62	Long term Contract
RFQ-WMM LM 00062	Citi Cargo	Maintanance of Cabhane to Crestu Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	R 2 766 871,25	R 377 595,60	R -	R 377 595,60	Short Term Contract
RFQ-WMM LM 00062	LG Construction TA LGC Construction	Maintanance of Mhlabomnyama Via Makhhalweni to Plangweni	182	Saturday, 24 August 2024	Saturday, 22 February 2025	R 4 723 050,43	R 129 583,44	R 1	R 1 129 583,44	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	R 876 009,40	R 266 598,60	R -	R 266 598,60	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction of Nyanisweni Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 625 059,82	R 146 810,49	R -	R 146 810,49	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Mhlabomnyama Via Makhhalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 1 037 281,67	R 405 782,12	R -	R 405 782,12	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	R 801 334,39	R 723 709,39	R -	R 723 709,39	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for professional services of Thaleni Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	R 2 310 823,59	R 191 243,19	R -	R 191 243,19	Short Term Contract
WMM LM 31/05/22/06 MDP	Ubuhle Bempisi Consulting Engineers	Panel of Consultants for period of 3 years-Part 2	1095	Monday, 26 August 2024	Thursday, 26 August 2027	R -	R -	R -	R -	Long term Contract
WMM LM 31/05/22/06 MDP	VHB and Associates	Panel of Consultants for period of 3 years-Part 2	1095	Tuesday, 27 August 2024	Thursday, 26 August 2027	R -	R -	R -	R -	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	R 1 463 335,44	R 463 335,44	R 1	R 1 463 335,44	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	R 1 400 000,00	R 69 999,99	R -	R 69 999,99	Short Term Contract
WMM 000 103 TCE	ODG Technologies	Panel of Service	1095	Monday, 26	Thursday,	R	R	R	R	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
		Providers (Tunkey Contract Electricity) for 3 years		August 2024	26 August 2027	-	-	-	-	
RFQ-WMM LM 00062	Mvumeza Trading Enterprise	Construction of Khutshi Access Road	182	Friday, 02 August 2024	Friday, 31 January 2025	R 2 935 362,93	R 634 823,92	R -	R 634 823,92	Long term Contract
WMM LM 00088 PVMS	Conlog	Multi Utility Online Pre-Paid Electricity Vending Management System	1095	Thursday, 07 November 2024	Sunday, 07 November 2027	R -	-R 120 181,39	R -	-R 120 181,39	Long term Contract
WMM 000 103 TCE	ODG Technologies PTY Ltd	Maintanance - Electrification 167 Households at Nkanini Village for 2024/2025	365	Wednesday, 06 November 2024	Thursday, 06 November 2025	R 4 994 581,21	R 249 729,06	R -	R 249 729,06	Long term Contract
WMM 000 103 TCE	Thake Electrical	Allocatio- Electrification of 206 Households -at Matwebu Village	182	Wednesday, 06 November 2024	Wednesday, 07 May 2025	R 5 525 147,45	R 906 014,35	R -	R 906 014,35	Long term Contract
WMM-LM 000101 PSS	Gijima KM Security Services	Provision of Security Sevices fro 36 Months	1095	Friday, 13 September 2024	Monday, 13 September 2027	R -	-R 626 430,99	8 R 8 447 972,77	-R 17 074 403,76	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	R -	-R 419 598,08	1 R -	-R 1 419 598,08	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	R 4 173 243,52	R 993 629,42	R 794 903,53	R 198 725,89	Long term Contract
WMM LM 000105 W32	XS Dollarz	Construction of Ward 32 Community Hall	365	Friday, 13 December 2024	Saturday, 13 December 2025	R 4 173 243,52	R 876 956,97	R 618 053,73	R 258 903,24	Short 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	R -	-R 480 700,69	R -	-R 480 700,69	Long term Contract
WMM-LM 22/10/24/01 DMP	Banabanzi Projects (PTY) LTD	Reviewal of Disatser Mnagement Plan	91	Thursday, 06 February 2025	Thursday, 08 May 2025	R 590 000,00	R 270 000,00	R -	R 270 000,00	Long term Contract
WMM LM 00063-Part 1	PMB Projects	Maintanance of Roads for a Period of 18 Months-Part 1	547	Friday, 14 February 2025	Saturday, 15 August 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 1	Last Number Jv lizwe Samalanga	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	Short Term Contract
WMM LM 00063-Part 1	Camlulo T/A Eyethu Projects and Plant Hire	Maintanance of Roads for a Period of 18 Months-Part 1	547	Thursday, 13 February 2025	Friday, 14 August 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 1	Wosa Nawe 16	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 1	Athindura Trading	Maintanance of Roads	547	Wednesday, 12 February	Thursday, 13 August	R -	R -	R -	R -	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
		for a Period of 18 Months-Part 1		2025	2026		-	-	-	
WMM LM 00063-Part 1	Citi Cargo	Maintanance of Roads for a Period of 18 Months-Part 1	547	Thursday, 13 February 2025	Friday, 14 August 2026	R -	R -	R -	R -	Short Term Conctract
WMM LM 00063-Part 1	NSG 122011 Trading Enterprise (PTY)LTD	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 1	Mabozela Trading and Enterprise	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 1	Imibongo Engineering (PTY) LTD	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	Long term Contract
WMM LM 000113 S&CB	JNW Trading	Suppot and Capacity Building and Incubatees	30	Thursday, 27 March 2025	Saturday, 26 April 2025	R 2 355 145,00	R 141 250,00	R -	R 141 250,00	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	R 2 994 928,28	R 520 942,10	R 1 098 401,54	R 422 540,56	Long term Contract
WMM LM 63-RFQ	NSG 122011 Trading Enterprise (PTY)LTD	Maintanance of Cwaka to Phethekile Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 2 204 281,13	R 40 537,50	R -	R 40 537,50	Long term Contract
WMM LM 63-RFQ	Citi Cargo	Maintanance of Qobo to Gubethuka	182	Wednesday, 09 April 2025	Wednesday, 08 October 2025	R 4 248 280,95	R 423 017,03	R 2 561 840,09	R 861 176,94	Long 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	R 1 848 978,64	R 64 342,49	R -	R 64 342,49	Short Term Contract
WMM LM 63-RFQ	Eyethu Construction and Plant Hire	Maintanance of Mphethswa to Nqabeni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 2 427 515,25	R 38 493,74	R -	R 38 493,74	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	R 3 481 370,00	R 74 462,49	R -	R 74 462,49	Long 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	R 8 799 921,71	R 799 921,71	R 8 105 542,53	R 694 379,18	Long 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	R 12 402 538,17	R 402 538,17	R 3 609 550,08	R 8 792 988,09	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	R 10 903 370,12	R 657 214,35	R 4 598 844,37	R 4 058 369,98	Long term Contract
WMM LM 0062-RFQ	Vitsha Trading	Construction of Ntinga Access Road and Bridge	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 10 002 112,67	R 612 133,31	R 5 771 299,18	R 3 840 834,13	Long 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	R 2 438 699,79	R 824 062,54	R 236 813,50	R 587 249,04	Long term Contract
WMM-LM 22/10/24/02	Nikhwe Group	Rehabilitation and	730	Monday, 03	Wednesday,	R	-R	R	-R	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
EDS		Maintenance of EXT 3 Dumping Site		March 2025	03 March 2027	-	342 724,80	1 545 634,00	3 888 358,80	
WMM LM 18/01/24/01 TCE-RFQ	Thake Electrical	Electrification of Zizityaneni Village	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 185,24 5 571	R 759 707,08	R 253 235,69	R 506 471,39	Long 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	R 268,32 1 017	R 729 768,32	R -	R 729 768,32	Long term Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Mqhokweni to Nokhathshile Access Road	182	Thursday, 29 May 2025	Thursday, 27 November 2025	R 000,00 1 590	R 216 500,00 1	R 925 525,00	R 290 975,00	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	R 320,00 2 120	R 620 660,00 1	R 1 134 795,99	R 485 864,01	Long term Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Consulting of Mgwede Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 391,09 1 402	R 402 391,09 1	R -	R 1 402 391,09	Long term Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Nikhwe Group	Matshezini Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 245,00 1 594	R 594 245,00 1	R 710 125,00	R 884 120,00	Long term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mgwede/Mosco Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 026,88 993	R 993 026,88	R -	R 993 026,88	Long term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Garhane-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 340,51 777	R 777 340,51	R -	R 777 340,51	Long term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mbhatshe -Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 721,25 822	R 822 721,25	R -	R 822 721,25	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Ward 16 to Hub Access Road-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 950,92 577	R 577 950,92	R -	R 577 950,92	Long 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	R 357,21 704	R 704 357,21	R 522 854,09	R 181 503,12	Long 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	R 685,97 1 127	R 127 685,97 1	R 961 596,07	R 166 089,90	Long 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	R 758,31 1 501	R 501 758,31 1	R 250 672,43	R 1 251 085,88	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Vuyisile to Ntsingizi Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 875,59 770	R 770 875,59	R 135 624,74	R 635 250,85	Long term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ntsingizi to Mbenya Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 364,50 867	R 867 364,50	R -	R 867 364,50	Long term Contract
2025/26 MIG PROJECTS- WMM LM	Ubuhle Bempisi Consulting	Consulting of Ngcingo to Mathwebu Access	182	Tuesday, 08 April 2025	Tuesday, 07 October	R 291,59 1 086	R 086 291,59 1	R -	R 1 086 291,59	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
31/05/06 MDP	Engineers	Road-Cluster 2			2025					
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	R 12 881 912,45	R 7 551 217,65	R 1 603 192,92	R 5 948 024,73	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	R 877 535,00	R 438 767,50	R 368 564,01	R 70 203,49	Long term Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Msarhweni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 630 000,00	R 280 290,00	R -	R 280 290,00	Long term Contract
RFQ-PRE-ENGINEERING 2025/26	ODG Technologies PTY Ltd	Electrification of Nomlacu Village Phase 4	365	Friday, 14 March 2025	Saturday, 14 March 2026	R 748 605,00	R 374 302,51	R -	R 374 302,51	Long term Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 1 886 775,00	R 1 886 775,00	R 1 163 229,98	R 723 545,02	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	R 3 850 372,50	R 584 021,43	R -	R 584 021,43	Long term Contract
WMM LM RT001 AMRS	Conlog	Automated Meter Reading System for 36 Months(RT29)	1095	Tuesday, 01 July 2025	Friday, 30 June 2028	R -	R -	R -	R -	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	R 1 174 764,13	R 1 174 764,13	R 2 020 594,13	-R 845 830,00	Short Term Contract
WMM LM 00063-Part 2	MVI Construction and Maintenance	Maintenanace of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 2	Igorha Construction	Maintenanace of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 2	Matshathula Agencies and Projects	Maintenanace of Roads for a period of 18M-Part 2	547	Wednesday, 25 June 2025	Thursday, 24 December 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 2	Vuyie Xolie Construction	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	Short Term Contract
WMM LM 00063-Part 2	Tsunami Civils	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 2	Ixhanga Trading	Maintenanace of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
WMM LM 00063-Part 2	Thwema Trading and Projects/Athi Vezi	Maintenance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 2	Dimbane Zikhazi Trading	Maintenance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	Short Term Contract
WMM LM 00063-Part 2	Manyobo Group	Maintenance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 2	Vitsha Trading	Maintenance of Roads for a period of 18M-Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 2	Kaazi Engineering Group	Maintenance of Roads for a period of 18M-Part 2	547	Thursday, 26 June 2025	Friday, 25 December 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 2	Tiawest PTY LTD	Maintenance of Roads for a period of 18M-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	R -	R -	R -	R -	Short Term Contract
WMM LM 00063-Part 2	Nikhwe Group	Maintenance of Roads for a period of 18M-Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	R -	R -	R -	R -	Long term Contract
WMM LM 00063-Part 2	Milibo Trading and Projects	Maintenance of Roads for a period of 18M-Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	R -	R -	R -	R -	Long term Contract
WMM -LM 00054 PA 36 M	T.Madyibi Attorneys	Provision of Legal Services for 3 years	1095	Tuesday, 20 May 2025	Friday, 19 May 2028	R -	R -	R -	R -	Long term Contract
WMM-LM 00054 PA 36 M	DR.Sugudhav-Sewpersadh Attorneys	Provision of Legal Services for 3 years	1095	Wednesday, 02 July 2025	Saturday, 01 July 2028	R -	R -	R 950 829,82	-R 950 829,82	Short Term Contract
RFQWMM LM 0062	Manyobo Group	Construction of Lukhanyo Access Road	182	Thursday, 03 July 2025	Thursday, 01 January 2026	R 5 342 865,39	R 5 342 865,39	R 2 509 958,41	R 2 832 906,98	Long term Contract
RFQWMM LM 0062	Citi Cargo	Construction of Mkhaweni Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	R 3 745 759,87	R 3 745 759,87	R 1 560 022,84	R 2 185 737,03	Long 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	R 2 064 545,27	R 2 064 545,27	R 1 254 605,47	R 809 939,80	Long term Contract
WMM-LM 05/12/24/01 MMB	Nikhwe Group	Construction of Municipal Guard House	182	Monday, 14 July 2025	Monday, 12 January 2026	R 839 671,35	R 839 671,35	R -	R 839 671,35	Short Term Contract
RT27-2024	IBC Forensic and Recovery (pty)ltd	Provision of Debt Collection Services	1460	Monday, 31 March 2025	Friday, 30 March 2029	R -	-R 20 474,52	R -	-R 20 474,52	Long term Contract
WMM LM 00064-Part 1	Eyethu Construction and Plant Hire	Upgrading of Stormwater Surfaced	547	Friday, 18 July 2025	Saturday, 16 January	R -	R -	R -	R -	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
		,Sidewalks and Stormwater for 18 Months-Part 1			2027					
WMM LM 00064-Part 1	Vuyie Xolie Construction	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months-Part 1	547	Friday, 18 July 2025	Saturday, 16 January 2027	R -	R -	R -	R -	Long term Contract
WMM LM 00062-Part 2	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	R -	R -	R -	R -	Short Term Contract
WMM LM 00062-Part 2	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	R -	R -	R -	R -	Long term Contract
WMM LM 00062-Part 2	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	R -	R -	R -	R -	Long term Contract
WMM LM 00062-Part 2	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	R -	R -	R -	R -	Long term Contract
WMM LM 00062-Part 2	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	R -	R -	R -	R -	Short Term Contract
WMM LM 00062-Part 2	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	R -	R -	R -	R -	Long term Contract
WMM LM 00062-Part 2	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	R -	R -	R -	R -	Long term Contract
WMM LM 00062-Part 2	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	R -	R -	R -	R -	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Services Provider for GBS Manufacturing	365	Thursday, 06 June	Wednesday, 01 April	R 4 240 400,93	R 4 025 394,69	R -	R 4 025 394,69	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
		Hubs		2024	2026					
RFQ WMM LM 0062	Mvi Construction and Maintenance	Construction of Mbuthweni to Nokhathshile Access Road	365	Wednesday, 03 September 2025	Thursday, 03 September 2026	R 4 077 909,66	R 4 077 909,66	R 3 226 851,08	R 851 058,58	Long term Contract
WMM-LM 0064-RFQ	Vuyie Xolie Construction	Resurfacing of Ntlenzi to Mcetheni Access Road	182	Saturday, 09 August 2025	Saturday, 07 February 2026	R 10 359 224,15	R 10 359 224,15	R 5 222 692,80	R 5 136 531,35	Long term Contract
WMM LM 0064	Camlulo / TA Eyethu Plant Hire	Rehabilitation of Mqhokweni to Nokhathshile Access Road	182	Friday, 29 August 2025	Friday, 27 February 2026	R 7 201 097,00	R 7 201 097,00	R 3 662 257,80	R 3 538 839,20	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	R 3 239 480,21	R 3 239 480,21	R 1 866 561,55	R 1 372 918,66	Long term Contract
RFQ WMM LM 0063	Igorha Construction	Maintanance of Seaview to Mabanoyini Access Road	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	R 3 799 025,00	R 3 799 025,00	R 3 799 025,00	R -	Long 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	R 7 269 449,38	R 7 269 449,38	R 6 015 307,95	R 1 254 141,43	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	R 8 086 549,18	R 8 086 549,18	R 6 644 325,67	R 1 442 223,51	Long 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	R 2 910 652,00	R 2 910 652,00	R 1 047 174,08	R 1 863 477,92	Long term Contract
WMM -LM 10/04/25/01 PWA	Mabhula Force	Paving of Amos Nogxina Community Hall	91	Friday, 29 August 2025	Friday, 28 November 2025	R 450 762,59	R 450 762,59	R -	R 450 762,59	Long 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	R -	R -	R -	R -	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	R 2 021 380,30	R 2 021 380,30	R 299 003,02	R 1 722 377,28	Long 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	R 7 196 014,60	R 7 196 014,60	R -	R 7 196 014,60	Long term Contract
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	R 2 581 115,78	R 2 581 115,78	R 2 452 499,78	R 128 616,00	Long 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	R 423 775,00	R 423 775,00	R 385 250,00	R 38 525,00	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
					2025					
WMM LM 13/08/25/02 SML	Eco South Partnership	Registrastion of 28 Surveyed Municipal Lan Properties	182	Friday, 07 November 2025	Friday, 08 May 2026	R 1 201 750,00	R 1 201 750,00	R 126 500,00	R 1 075 250,00	Long term Contract
WMM LM 13/08/25/01 RLS	TPS Development Projects (PTY)LTD	Review of WMMLM Land Use Sheme	182	Friday, 07 November 2025	Friday, 08 May 2026	R 945 000,00	R 945 000,00	R 94 500,00	R 850 500,00	Long term Contract
WMM LM 13/08/25/03 GSI	Eco South Partnership	Development of Geospatial Infrastructure Accessibility Study	182	Friday, 07 November 2025	Friday, 08 May 2026	R 1 270 750,00	R 270 750,00	R 149 500,00	R 1 121 250,00	Long term Contract
WMM LM 13/08/25/04 DRS	ML Industries (PTY)LTD)	Development of the Rural Settlement Development Plan	182	Friday, 07 November 2025	Friday, 08 May 2026	R 1 189 000,00	R 189 000,00	R 178 350,00	R 1 010 650,00	Short Term Contract
WMM LM 13/08/25/05 RMG	ML Industries (PTY)LTD)	Reviewal of the Municipal GIS Strategy of Policy	182	Friday, 07 November 2025	Friday, 08 May 2026	R 489 000,00	R 489 000,00	R -	R 489 000,00	Long term Contract
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Consultants :Mphuthumi Mafumbatha Multi Perpose Center	365	Thursday, 18 September 2025	Friday, 18 September 2026	R 8 050 000,00	R 620 389,73	R 4 158 889,73	R 3 461 500,00	Long term Contract
RFQ WMM LM 0063	Vitsha Trading	Maintanance of Pelepele to Jojozi Access Road	60	Friday, 14 November 2025	Tuesday, 13 January 2026	R 2 517 468,23	R 517 468,23	R 2 517 364,73	R 103,50	Long term Contract
RFQ WMM LM 0063	Last Number Jv lizwe Samalanga	Maintanance of Giniswayo Access Road	60	Tuesday, 18 November 2025	Saturday, 17 January 2026	R 1 610 710,24	R 610 710,24	R 1 610 250,24	R 460,00	Long term Contract
RFQ WMM LM 0063	Wosa Nawe Trading 16	Maintanance of Mbandana Access Road	60	Tuesday, 18 November 2025	Saturday, 17 January 2026	R 979 518,84	R 979 518,84	R 577 957,82	R 401 561,02	Long term Contract
RFQ WMM LM 0063	Imibongo Engineering (PTY) LTD	Maintanance of Branchini to Mbabazo Access Road	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	R 822 706,14	R 822 706,14	R 577 957,82	R 244 748,32	Long term Contract
WMM LM 00054 PA 36 Part 2	KB Mabanga INC	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	R -	R -	R 1 470 637,64	-R 1 470 637,64	Long term Contract
WMM LM 00054 PA 36 Part 2	Mfingwana Attorneys Inc	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	R -	R -	R -	R -	Long term Contract
WMM LM 00054 PA 36 Part 2	Ximbi Ncolo Attorneys Inc	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	R -	R -	R -	R -	Long term Contract
WMM LM 18/09/24/01 CWS	The Mane's	Car Wash Services for 18 Months	547	Thursday, 04 September 2025	Friday, 05 March 2027	R -	R -	R -	R -	Long term Contract
WMM LM 16/5/25/03	Mabozela Trading	Call out for Crane Truck	730	Friday, 12	Sunday, 12	R	R	R	R	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
COC	and Enterorise	for 24 Months		September 2025	September 2027	-	-	-	-	
RFQ WMM LM 0063	Vuyie Xolie Construction	Maintanance of Qadu Access Road	60	Tuesday, 18 November 2025	Saturday, 17 January 2026	R 2 084 924,42	R 084 924,42	R -	R 2 084 924,42	Long term Contract
WMM LM 00064-Part 2	Nikhwe Group	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Friday, 12 December 2025	Saturday, 12 June 2027	R -	R -	R -	R -	Long term Contract
WMM LM 00064-Part 2	Senzakahle SA /TA Ikhowa Devission	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Monday, 08 December 2025	Tuesday, 08 June 2027	R -	R -	R -	R -	Long term Contract
WMM LM 00064-Part 2	Maboka Contracotors Jv Boikelo Investments	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Friday, 14 November 2025	Saturday, 15 May 2027	R -	R -	R -	R -	Long term Contract
WMM LM 00064-Part 2	Boboshe Trading Enterprise	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Monday, 22 December 2025	Tuesday, 22 June 2027	R -	R -	R -	R -	Long term Contract
WMM LM 10/06/22 B GBS C	On Grid Training and Development	Pre-Capacity Building Programme for Manufacturing Hubs	182	Friday, 12 December 2025	Friday, 12 June 2026	R 1 675 550,00	R 675 550,00	R -	R 1 675 550,00	Long term Contract
WMM LM 16/09/25/01 RPP	Eco South Partnership	Development of Redoubt Precinct Plan	182	Friday, 12 December 2025	Friday, 12 June 2026	R 407 330,00	R 407 330,00	R -	R 407 330,00	Long term Contract
WMM LM 00058 CCTV C	Nanochip Technologies	Maintanance and Installation of CCTV Cameras for 36 Months	1095	Friday, 12 December 2025	Monday, 11 December 2028	R -	R -	R -	R -	Long term Contract
WMM LM 0062-RFQ-ROADS	Mabozela Trading and Enterprise	Construction of Ward 16 to hub Access Road	182	Wednesday, 28 January 2026	Wednesday, 29 July 2026	R 5 997 382,84	R 997 382,84	R -	R 5 997 382,84	Long term Contract
WMM LM 00067	Madstof	Upgrading of CBD Roads , Storm water and Sidewalks	365	Wednesday, 28 January 2026	Thursday, 28 January 2027	R 5 768 365,50	R 768 365,50	R 100 599,93	R 5 667 765,57	Long term Contract
WMM LM 00066	Athindura Trading	Alteration to Bizana Civic Cnter	182	Wednesday, 28 January 2026	Wednesday, 29 July 2026	R 5 224 105,80	R 224 105,80	R -	R 5 224 105,80	Long term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultant for Completion of Bizana Mini-Market Phaqse 3	365	Friday, 16 January 2026	Saturday, 16 January 2027	R 627 503,25	R 627 503,25	R -	R 627 503,25	Long term Contract
WMM LM 00069	Gade and Ndlova Trading	V-Drain Concrete , Base Repair ,Surface Restoration Patching and Repairing Edge Breaks	91	Friday, 16 January 2026	Friday, 17 April 2026	R 1 297 527,23	R 1 297 527,23	R -	R 1 297 527,23	Long term Contract
WMM LM 25/09/25/01	KC and Sons Trading	Supply and Delivery of Lptops	30	Friday, 16 January 2026	Sunday, 15 February 2026	R 957 551,57	R 957 551,57	R -	R 957 551,57	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	Categories of Contract
WMM LM 00065	KC and Sons Trading	Maintanance of Electricity Infrastructure	60	Friday, 16 January 2026	Tuesday, 17 March 2026	R 553 599,60	R 553 599,60	R -	R 553 599,60	Long term Contract
						487 136 636,93	127 350 353,20	121 936 734,42	5 413 618,78	

PART 2 – SUPPORTING DOCUMENTATION

1. Implementation of the 2024/25 Audit Action Plan

The formulation of the audit action plan has been changed from the traditional way to a online platform that requires that each action owner develops an action plan which must then be approved by the CFO. The corrective action plan was the presented to the Executive Committee in a meeting where the Chairperson of the Audit Committee, the Chairperson of MPAC, Whip of Council and the Speaker were invited during the month.

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

a) Matters affecting the Audit Report

Finding	Amount	Finding Details	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
SCM: Panels- Irregular expenditure and non- compliance	69 098 889	<p>During the audit of procurement, it was identified that the supplier stated below was awarded work after being appointed through a panel. However, on allocation of work the auditors were unable to obtain sufficient and appropriate audit evidence to confirm that the principles of fairness, transparency, equity, cost-effectiveness and competitiveness and the Terms of Reference (TOR) were communicated to bidders prior to forming the panel (list) due to the following:</p> <ol style="list-style-type: none"> Value of work awarded/allocated at a later stage to service providers appointed through a panel is governed by public law governing the awarding of quotation/ tenders and there is no clearly documented evidence demonstrating the application of a preference point system which occurs at the stage of awarding specific work. Furthermore, there was no documented supporting evidence provided to prove that the municipality's allocation of work was fair, equitable, transparent, competitive and cost effective to ensure that the municipality did not detract from the underlying principles of public procurement. Therefore, the auditors were unable to confirm that the municipality has fairly allocated work to the panel members and have applied a criterion which bidders are aware of which adheres to underlying principles of public procurement. <p>Number</p> <p>Description of award</p> <p>Panel reference no.</p>	The municipality implemented a practice which is commonly accepted when the panel was formed. However, did not develop appropriate processes to ensure that the municipality does not detract from the underlying principles of public procurement when the work was allocated to the service provider.	<p>The municipality should ensure that the Terms of Reference (TOR), evaluation criteria, and allocation methodology are clearly defined and communicated to all bidders prior to the establishment of the panel.</p> <p>These documents should explicitly outline how work will be allocated among panel members to promote fairness, transparency, equity, competitiveness, and cost-effectiveness.</p> <p>The municipality must ensure PPPFA is applied at the work allocation stage, not only during the establishment of the panel.</p> <p>Each allocation decision should be supported by written justification and approval documentation.</p> <p>The municipality's Internal Audit unit should conduct periodic reviews of panel-based procurement processes. These reviews should confirm that allocations are made according to approved criteria and that all necessary supporting documentations are retained.</p>	Non-compliance with applicable legislation	Zuko Khala	14/Nov/2025	28/Feb/2026	<p>All awards made on panels related to appointments made before November 2024 will be presented to the municipal manager for consideration on all projects not yet completed</p> <p>Annual review of Supply Chain Management Policy aligned with issued National Treasury guidelines.</p> <p>Implementation of the UIFW reduction strategy to achieve 90-100 % reduction of Irregular Expenditure during 2025/26 Financial year.</p>	Developed (CFO Approved)	100%	In Progress	

Finding	Amount	Finding Details	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
		Appointment Amount Expenditure 2024/25 Maintenance of Mhlabomnyama Via Makhalweni to Plangweni LG Construction T/A MLG Construction WMM LM 00062 Part 1 R4 723 050,43 R3 593 466,99											

b) Other Matters

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

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
Presentation and Disclosure-Expenditure (Electricity Losses)	297 915	During the audit of the current financial year, it was noted that management did not exercise sufficient review and oversight in the calculation of electricity losses (own use).	Management should strengthen internal controls by implementing a formal review process for Expenditure calculations (Electricity losses). This should include reconciliation procedures, supervisory checks, and documentation of approvals to ensure accuracy and completeness before finalizing financial disclosures.	Internal control deficiency	Sipelele Morlock	07/Nov/2025	31/Jul/2026	Management will continue to strengthen the calculations and reviews of Own use calculated at average cost per unit and continue to monitor losses register and align with AFS. These will be done on quarterly basis however a final alignment will be done at the preparation and presentation of Mid-year FS and Annual FS.	Developed (CFO Approved)	99%	In Progress	19/Jan/2026
Fruitless and wasteful expenditure identified in the current year relating to prior years	8 217 009	The cause of the above finding is due to the supplier abandoning the site without precautionary measures and that prompt actions were not taken to prevent the damages of the work already completed by the service provider.	Management should ensure that fruitless and wasteful expenditure reported in the annual financial statements is complete. Furthermore, comprehensive designs and plans should be finalized and reviewed by the engineering department to ensure that all constructed roads meet the required standards and are fit for use. The municipality should also fast track the investigation process in order to recover monies from service provider where necessary and take disciplinary actions where applicable.	MFMA s123, s124 & s125 disclosures	Sisekho Sako, Viwe Nontanda	07/Nov/2025	28/Feb/2026	Planning for projects and consultations with communities will also consider the impact of climate change and related possible disasters. The Engineering Services department has an ISD Officer under PMU, responsible for community engagements and consultations. The ISD Officer holds meetings with communities, Traditional Leaders, Ward Councillors as well as all other affected stakeholders prior to projects being implemented. Upon implementation of the projects, PSC/Site meetings are held on a monthly basis to report on progress, identify risks and escalate them timeously. This is being implemented on all projects. Alternative to the designs were presented considering climate change, which is why a decision was made to change the route of the road. The project has since been completed to the required standard, project Practical completion was certified in December, thus a costing report can be generated and referred to SCM for initiation of cost recovery from the terminated service provider	Developed (CFO Approved)	67%	In Progress	

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
PPE Disclosure and Presentation	250 246	<p>Issue 1 Management updated the funding amounts disclosed for the financing of property, plant, and equipment in the comparative figures. However, the total amounts were erroneously not updated to reflect these changes. This error occurred due to an oversight during the update of the comparative disclosures.</p> <p>Issue 2 Management disclosed the Civic Centre (Town Hall) under property, plant, and equipment projects that have taken a significantly longer period of time to complete than expected. While the Civic Centre (Town Hall) was completed and capitalised at the beginning of the current year, it was disclosed in this category to reflect that the project had previously experienced significant delays before completion</p>	<p>Management should review and correct the comparative disclosure to ensure the totals reconcile with the updated funding amounts, maintaining accuracy and consistency in the financial statements. Management should review and correct the amount disclosed for carrying value of property, plant and equipment that is taking a significantly longer period of time to complete than expected.</p> <p>Management should implement and maintain a robust system of internal control to enhance supervisory review controls over the preparation and review of the annual financial statements.</p>	GRAP non-compliance	Zingiswa Mehlo	07/Nov/2025	31/Jul/2026	The disclosure on the note will exclude all projects completed during the year and ensure that only the carrying amount of those not completed is disclosed. The Annual Financial Statements will be completed by 15 August 2026 to allow reasonable time for reviews by the CFO, Audit Committee and Internal Audit before submitting to AG	Developed (CFO Approved)	99%	In Progress	19/Jan/2026
Change in estimate - presentation and disclosure	14 965 728	There was an oversight by management in ensuring that all the disclosure requirements of GRAP 3 – accounting policies, changes in accounting estimates and errors were met during the process of transferring information from the supporting documentation to the annual financial statements preparation software. As a result, certain required disclosures, specifically, the impact of the change in estimate on future periods were omitted.	<p>Management should strengthen the review and quality control processes during the transfer and preparation of financial statement data to ensure all GRAP 3 disclosure requirements are fully met.</p> <p>A secondary review by a responsible official should be performed to confirm that all disclosures are accurately reflected in the financial statements.</p>	System issues	Zingiswa Mehlo	07/Nov/2025	31/Jul/2026	The Annual Financial Statements will be completed by 15 August 2026 to allow reasonable time for reviews by the CFO, Audit Committee and Internal Audit before submitting to AG .	Developed (CFO Approved)	99%	In Progress	19/Jan/2026

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
Indigents Findings		This is due to lack of internal controls around the indigents register of the municipality.	Management should implement controls around the indigents register of the municipality.	Internal control deficiency	Sinothando Mtshengu, Zingiswa Mehlo	12/Nov/2025	30/Jun/2026	To improve the and maintain the credibility of indigent register the following actions will be implemented: a) Electronic capturing of indigent households so as to improve filling and errors that are associated with manual capturing, from 01 July 2025 (2026/2027 FY indigent register).b) Electronic verification of indigent register 20 January 2025 onward and submit to Council for approval indigent register that passed verification. c) Separate report that reflect only indigent households that passed verification and approved by Council will be submitted for auditing by 01 August 2026.	Developed (CFO Approved)	68%	In Progress	
Internal control deficiencies identified during planning.		The cause of the above finding is due to the fact that Public Sector Audit Committee Forum does not enforce Municipality to develop and implement combined assurance plan. 2. There was a lack of oversight by the council regarding the term of office served by the chairperson of the audit committee, which is essential to ensure the chairperson remains independent from the municipality and to keep the audit committee effective and refreshed with new perspectives on processes	1. Management and those charged with governance should develop and implement combined assurance plan as recommended by Public Sector Audit Committee Forum. 2. Council should appoint the Chairperson of Audit committee that is independent from Municipality and will lead the audit committee in an effective and ethical manner. The Council should allow cooling off period of two years before appointing the same member to the same audit committee.	Internal control deficiency	Ncamisile Mgxiva	19/Nov/2025	30/Jun/2026	1. Management had developed and approved the schedule of the term of office of the Members of the Audit Committee. With respect to issue 2. Management submitted the Combined Assurance Framework Plan acknowledged by Accounting Officer and approved by AC Chairperson.	Developed (CFO Approved)	93%	In Progress	

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

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

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 - M08 February

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)	1									
Basic Salaries and Wages		14 959	16 690	16 690	1 241	10 003	11 127	(1 124)	-10%	16 690
Pension and UIF Contributions		1 239	1 391	1 391	103	829	927	(98)	-11%	1 391
Medical Aid Contributions		1 239	1 391	1 391	103	829	927	(98)	-11%	1 391
Motor Vehicle Allowance		6 114	6 954	6 954	508	4 092	4 636	(544)	-12%	6 954
Cellphone Allowance		3 006	3 553	3 553	247	1 993	2 369	(376)	-16%	3 553
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 239	1 391	1 391	103	829	927	(98)	-11%	1 391
Sub Total - Councillors		27 795	31 370	31 370	2 304	18 576	20 913	(2 338)	-11%	31 370
% increase	4		12,9%	12,9%						12,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 868	5 921	9 586	653	3 923	6 390	(2 467)	-39%	9 586
Pension and UIF Contributions		207	202	202	16	127	134	(7)	-5%	202
Medical Aid Contributions		328	221	341	26	207	227	(21)	-9%	341
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 865	1 862	1 862	147	1 174	1 241	(67)	-5%	1 862
Cellphone Allowance		102	99	98	8	62	66	(4)	-5%	98
Housing Allowances		438	433	433	34	273	289	(16)	-5%	433
Sub Total - Senior Managers of Municipality		8 808	8 737	12 522	883	5 766	8 348	(2 582)	-31%	12 522
% increase	4		-0,8%	42,2%						42,2%
Other Municipal Staff										
Basic Salaries and Wages		78 836	86 252	86 238	6 862	55 136	57 492	(2 356)	-4%	86 238
Pension and UIF Contributions		13 068	14 493	14 343	1 150	9 259	9 562	(303)	-3%	14 343
Medical Aid Contributions		7 004	8 220	8 421	669	5 051	5 614	(563)	-10%	8 421
Overtime		2 125	4 168	4 238	217	1 584	2 826	(1 241)	-44%	4 238
Performance Bonus		6 464	6 780	7 065	27	417	4 710	(4 293)	-91%	7 065
Motor Vehicle Allowance		8 600	9 372	9 594	742	6 036	6 396	(360)	-6%	9 594
Cellphone Allowance		612	1 586	1 643	106	837	1 096	(258)	-24%	1 643
Housing Allowances		4 230	4 851	4 776	365	2 913	3 184	(271)	-8%	4 776
Other benefits and allowances		1 509	3 567	3 759	136	1 119	2 506	(1 387)	-55%	3 759
Payments in lieu of leave		2 742	-	-	-	-	-	-	-	-
Long service awards		689	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 878	139 289	140 078	10 275	82 352	93 385	(11 033)	-12%	140 078
% increase	4		10,7%	11,3%						11,3%
Total Parent Municipality		162 482	179 396	183 969	13 462	106 694	122 646	(15 952)	-13%	183 969
			10,4%	13,2%						13,2%
TOTAL SALARY, ALLOWANCES & BENEFITS		162 482	179 396	183 969	13 462	106 694	122 646	(15 952)	-13%	183 969
% increase	4		10,4%	13,2%						13,2%
TOTAL MANAGERS AND STAFF		134 686	148 026	152 599	11 159	88 119	101 733	(13 614)	-13%	152 599

4. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 698	1 906	1 839	1 694	1 887	1 600	2 408	14 032	29 064	21 621			
Receivables from Non-exchange Transactions - Property Rates	1400	2 349	578	472	421	405	397	403	62 275	67 300	63 901			
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-			
Receivables from Exchange Transactions - Waste Management	1600	48	26	20	20	19	18	18	2 011	2 179	2 085			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	335	335	335			
Interest on Arrear Debtor Accounts	1810	907	910	899	903	986	976	1 002	25 334	31 919	29 202			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	511	295	315	256	255	248	276	11 788	13 945	12 824			
Total By Income Source	2000	7 513	3 715	3 546	3 293	3 552	3 240	4 108	115 776	144 741	129 968	-	-	
2024/25 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	784	697	762	703	838	813	891	72 771	78 258	76 015			
Commercial	2300	6 320	2 641	2 451	2 262	2 391	2 109	2 814	26 602	47 589	36 177			
Households	2400	410	376	333	328	323	318	403	16 403	18 894	17 776			
Other	2500	-	-	-	-	-	-	-	-	-	-			
Total By Customer Group	2600	7 513	3 715	3 546	3 293	3 552	3 240	4 108	115 776	144 741	129 968	-	-	

The table above shows municipal debtors for the month of February 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 - M08 February

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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100											-
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700	225										225
Auditor General	0800											-
Other	0900											-
Medical Aid deductions	0950											-
Total By Customer Type	1000	225	-	-	-	-	-	-	-	-	225	-

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 - M08 February

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	0,004946863	0	n/a	not fixed	563 677	2 788	(25 088)	-	541 377
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,004881345	0	n/a	not fixed	3	0	-	-	3
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,003855	0	n/a	not fixed	1 747	7	(264)	-	1 490
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,00354527	0	n/a	not fixed	23 797	84	(6 843)	-	17 038
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,003446882	0	n/a	not fixed	1 339	5	(341)	-	1 002
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,489864077	0	n/a	not fixed	5	3	-	933	941
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,003953748	0	n/a	not fixed	9 345	37	(1 405)	-	7 977
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,004410689	0	n/a	not fixed	1	0	-	-	1
Municipality sub-total										599 914	2 924	(33 942)	933	569 828
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									599 914	2 924	(33 942)	933	569 828

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 R31 million which lead to a decrease in its investments for the period ended February 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 - M08 February

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	366 418	933	276 578	482 849	(206 271)	-42,7%	366 418
Local Government Equitable Share		359 441	357 855	357 855	-	268 015	238 570	29 445	12,3%	357 855
Finance Management		2 100	2 100	2 100	-	2 100	238 570	(236 470)	-99,1%	2 100
EPWP Incentive		2 981	3 111	3 111	933	3 111	1 400	1 711	122,2%	3 111
Integrated National Electrification Programme		247	-	-	-	-	2 074	(2 074)	-100,0%	-
Municipal Infrastructure Grant		2 826	3 352	3 352	-	3 352	-	3 352	#DIV/0!	3 352
Municipal Disaster Relief Grant	3	-	-	-	-	-	2 235	(2 235)	-100,0%	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		547	732	925	-	760	617	143	23,2%	732
Sport and Recreation		547	732	925	-	760	617	143	23,2%	732
District Municipality:		150	-	150	-	-	100	(100)	-100,0%	-
[insert description]		-	-	-	-	-	-	-	-	-
IDP		150	-	150	-	-	100	(100)	-100,0%	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	368 292	367 150	367 494	933	277 338	483 566	(206 227)	-42,6%	367 150
Capital Transfers and Grants										
National Government:		81 081	63 693	63 693	-	760	84 924	(84 164)	-99,1%	63 693
Municipal Infrastructure Grant		53 686	63 693	63 693	-	760	42 462	(41 702)	-98,2%	63 693
Municipal Disaster Relief Grant		-	-	-	-	-	42 462	(42 462)	-100,0%	-
Integrated National Electrification Programme Grant		5 566	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		21 829	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		600	415	521	-	760	347	413	119,0%	415
Sport and Recreation		600	415	521	-	760	347	413	119,0%	415
Greenest Municipality Competition		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	81 681	64 108	64 213	-	1 520	85 271	(83 751)	-98,2%	64 108
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	449 973	431 258	431 707	933	278 858	568 836	(289 978)	-51,0%	431 258

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	366 418	21 818	187 871	244 279	(56 408)	-23,1%	366 418
Local Government Equitable Share		359 441	357 855	357 855	21 560	182 364	238 570	(56 206)	-23,6%	357 855
Finance Management		2 093	2 100	2 100	69	694	1 400	(706)	-50,4%	2 100
EPWP Incentive		2 981	3 111	3 111	-	3 111	2 074	1 037	50,0%	3 111
Integrated National Electrification Programme		403	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		2 826	3 352	3 352	190	1 702	2 235	(533)	-23,9%	3 352
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		500	732	925	16	186	617	(431)	-69,8%	925
Sport and Recreation		500	732	925	16	186	617	(431)	-69,8%	925
Greenest municipality		-	-	-	-	-	-	-	-	-
District Municipality:		150	-	150	-	-	100	(100)	-100,0%	150
<i>IDP</i>		150	-	150	-	-	100	(100)	-100,0%	150
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		368 394	367 150	367 494	21 835	188 057	244 996	(56 939)	-23,2%	367 494
Capital expenditure of Transfers and Grants										
National Government:		67 072	85 522	84 833	4 941	55 413	56 555	(1 142)	-2,0%	84 833
Municipal Infrastructure Grant		53 686	63 693	63 933	4 446	42 041	42 622	(581)	-1,4%	63 933
Municipal Disaster Relief Grant		5 557	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		1 905	21 829	20 900	495	13 372	13 933	(562)	-4,0%	20 900
Municipal Disaster response		5 924	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		673	615	721	-	316	480	(164)	-34,2%	721
Sport and Recreation		516	415	521	-	279	347	(68)	-19,6%	521
Greenest Municipality Competition		158	200	200	-	37	133	(96)	-72,3%	200
District Municipality:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		67 746	86 137	85 553	4 941	55 729	57 035	(1 307)	-2,3%	85 553
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		436 140	453 287	453 047	26 776	243 785	302 031	(58 246)	-19,3%	453 047

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 - M08 February

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	34 291	952	15 234	18 094	(2 860)	-16%	34 291
Service charges		57 491	66 822	66 796	6 666	36 579	44 548	(7 969)	-18%	66 796
Other revenue		26 436	82 686	90 804	17 533	42 733	55 124	(12 391)	-22%	90 804
Transfers and Subsidies - Operational		368 627	367 150	367 300	933	274 550	244 767	29 783	12%	367 300
Transfers and Subsidies - Capital		75 112	64 108	64 108	-	55 657	42 738	12 919	30%	64 108
Interest		47 145	39 677	39 752	2 950	25 452	26 451	(999)	-4%	39 752
Payments										
Suppliers and employees		(402 356)	(475 241)	(516 423)	(45 537)	(346 756)	(316 828)	29 928	-9%	(516 423)
Interest		(2 180)	(104)	(2 285)	-	-	(70)	(70)	100%	(2 285)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		186 744	172 239	144 343	(16 503)	103 449	114 826	11 377	10%	144 343
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)	(206 375)	(10 225)	(80 570)	(126 695)	(46 125)	36%	(206 375)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(107 290)	(190 043)	(206 375)	(10 225)	(80 570)	(126 695)	(46 125)	36%	(206 375)
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)	(62 033)	(26 728)	22 878	(11 869)			(62 033)
Cash/cash equivalents at beginning:		460 788	409 706	409 706	589 849	409 706	409 706			409 706
Cash/cash equivalents at month/year end:		540 242	391 902	347 673	563 120	432 584	397 837			347 673

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

9. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	347 673	563 120	347 673
Trade and other receivables from exchange transactions		42 023	41 667	38 141	35 603	38 141
Receivables from non-exchange transactions		57 333	49 773	58 822	84 061	58 822
Current portion of non-current receivables		-	-	-	-	-
Inventory		1 246	2 844	4 787	1 766	4 787
VAT		-	24 280	27 106	5 981	27 106
Other current assets		25 237	18 842	21 861	23 680	21 861
Total current assets		666 081	529 307	498 391	714 212	498 391
Non current assets						
Investments		-	-	-	-	-
Investment property		53 619	49 294	53 619	53 619	53 619
Property, plant and equipment		919 174	1 009 906	1 022 055	958 458	1 022 055
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		1 261	1 261	1 260	1 261	1 260
Intangible assets		579	333	409	441	409
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	1 077 343	1 018 837	1 077 343
TOTAL ASSETS		1 645 773	1 590 100	1 575 733	1 733 049	1 575 733
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		525	497	525	490	525
Trade and other payables from exchange transactions		64 378	115 372	103 989	37 210	103 989
Trade and other payables from non-exchange transactions		21 756	0	-	21 797	-
Provision		1 631	21 932	1 305	2 241	1 305
VAT		14 416	8 243	8 243	(8 481)	8 243
Other current liabilities		22 827	-	-	-	-
Total current liabilities		125 533	146 043	114 063	53 256	114 063
Non current liabilities						
Financial liabilities		-	-	-	-	-
Provision		13 021	11 950	13 021	13 021	13 021
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		13 021	11 950	13 021	13 021	13 021
TOTAL LIABILITIES		138 554	157 993	127 084	66 278	127 084
NET ASSETS	2	1 507 219	1 432 107	1 448 649	1 666 771	1 448 649
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 507 219	1 432 107	1 448 649	1 666 771	1 448 649
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 507 219	1 432 107	1 448 649	1 666 771	1 448 649

10. Municipal Manager's quality certification

Quality Certificate

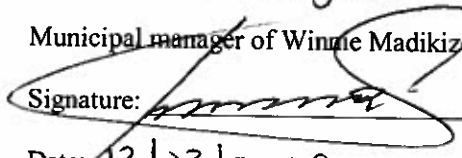
I, Luvuyo Mahlaka, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

The monthly budget statement

for the month of February 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: 13/03/2026