WINNIE MADIKIZELA- MANDELA LOCAL MUNICIPALITY

WINNIE MADIKIZELA-MANDELA LM – 2026/27 DRAFT INTEGRATED DEVELOPMENT PLAN

2026/2027 DRAFT REVIEW

WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY
NO. 51 WINNIE MADIKIZELA-MANDELA STREET
MBIZANA, 4800

Contents

1. MAYOR'S FOREWORD 6
2. EXECUTIVE SUMMARY 9
3. INTRODUCTION - BACKGROUND AND PURPOSE 15
3.1. Integrated Development Planning Objectives 15
3.2. Legislative Framework 16
3.3. Powers and Functions 21
3.4. The Integrated Development Planning Focus Areas 24
3.4.1. Updating the planning data 24
3.4.2. Previous IDP Assessments by the MEC 25
3.4.3. Previous IDP Assessment Findings Corrective Action Plan 25
3.4.4. The IDP Review Process 31
3.4.5. Schedule of Activities, Time frames and Responsible Persons 32
3.4.6. Roles and Responsibilities in the IDP Process 41
3.4.7. Public participation mechanisms and procedures of this IDP 42
3.4.8. Community participation and community issues 43
3.4.9. Public Comments during the Mayoral Imbizo Outreach (2025-26 IDP implementation service delivery report) – October/November 2025 44
4. SITUATIONAL ANALYSIS 66
4.1. THE MUNICIPAL CONTEXT AND DEMOGRAPHIC DATA 66
4.1.1. DEMOGRAPHIC PROFILE 67
4.1.2. POPULATION STRUCTURE 68
4.1.3. POPULATION COMPOSITION 71
4.1.4. POPULATION PROJECTIONS 72
4.1.5. COMPONENTS OF POPULATION CHANGE 73
4.1.6. HEALTH AND WELL BEING 74
4.1.7. EDUCATION AND SKILLS 78
4.1.8. ECONOMIC PARTICIPATION 79
4.1.9. ENTREPRENEURSHIP 83
4.1.10. Gender and Development 84
4.2. KPA 01: BASIC SERVICE DELIVERY - ENGINEERING SERVICES 86
4.2.1. Project Management Unit (PMU) 95
4.2.2. Operations and Maintenance section 97
4.2.3. ELECTRICITY UNIT 101
4.2.4. ENGINEERING SERVICES RISK PROFILE — CROSS-CUTTING RISKS 104
4.2.5. WATER AND SANITATION 108

4.3. KPA 01: BASIC SERVICE DELIVERY – COMMUNITY & SOCIAL SERVICES 113
4.3.1. COMMUNITY AND SOCIAL SERVICES 113
4.3.2. ENVIRONMENTAL MANAGEMENT 120
4.3.3. WASTE MANAGEMENT 144
4.3.4. PROTECTION SERVICES 158
4.4. KPA 2: LOCAL ECONOMIC DEVELOPMENT & SPATIAL PLANNING 166
4.4.1. SPATIAL PLANNING AND LAND USE 166
4.4.2. LOCAL ECONOMIC DEVELOPMENT 184
4.5. KPA 03: INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT 206
4.5.1. INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT 206
4.5.2. Auxiliary Services 220
4.5.3. Information and Communication Technology 223
4.6. KPA 4 FINANCIAL VIABILITY 225
4.6.1. FINANCIAL VIABILITY 225
4.6.2. Funding Streams 228
4.6.3. Auditor General's Concerns 229
4.6.4. Filling System and the Audit File 237
4.6.5. Financial Plans 237
4.6.6. Grant Usage 238
4.6.7. Capital Budget Spending 239
4.6.8. Debtors' and Creditors turnover rate 239
4.6.9. Internal Controls 240
4.6.10. Municipal Asset Register 243
4.6.11. Revenue Enhancement and Collection Strategy 243
4.6.12. Financial Recovery Plan to address cash flow problems 244
4.6.13. Valuation Roll 244
4.6.14. Supply Chain Management 245
4.6.15. Preparation of Annual Financial Statements Plan 246
4.7. KPA 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION 248
4.7.1. COUNCIL SUPPORT AND PUBLIC PARTICIPATION 248
4.7.2. Risk Management 252
4.7.3. Internal Audit / Audit committee and Compliance 253
4.7.4. Special Programmes Unit 255
4.7.5. Sport Development 260
4.7.6. Legacy Projects 260
4.7.7. Communicable Diseases Programmes 260

4.7.8. Performance Management System 261
4.7.9. COMMUNICATIONS 262
4.7.10. LEGAL SERVICES 264
5. FORWARD PLANNING 268
5.1. Municipal Vision 268
5.2. Municipal Mission Statement 268
5.3. Municipal Values 268
5.4. Institutional Score Card and Broad Development Priorities and Targets for 2026/2027 ... 269
5.5. Municipal Partnerships 270
5.6. Municipal Objectives, strategies and Project Implementation Plans 2026/27 270
6. DISTRICT DEVELOPMENT MODEL AND COMMITMENTS BY SECTOR DEPARTMENTS 397
6.1. DISTRICT DEVELOPMENT MODEL 397
6.2. COMMITMENTS BY SECTOR DEPARTMENTS FOR 2026-2027 401
6.2.1. Department of Social Development 401
6.2.2. Department of Education 404
6.2.3. Department of Transport 406
6.2.4. Department of Sport Recreation Art and Culture 407
6.2.5. Department of Publics Works and Infrastructure 410
6.2.6. Department of Agriculture 412
6.2.7. DEPARTMENT OF HUMAN SETTLEMENTS 412
7. INTEGRATION AND ALIGNMENT OF THIS IDP WITH NATIONAL, PROVINCIAL AND DISTRICT PLANS/ STRATEGIES. 414
7.1. National Government Strategies and plans 415
7.1.1. National Development Goals, Vision 2030 415
7.1.2. Medium Term Development Plan (MTDP) 2024-2029 415
7.1.3. Delivery Agreement: Outcome 9 416
7.1.4. National Spatial Development Perspective (NSDP) 417
7.1.5. Back to Basics – COGTA Programme for Change 417
7.1.6. Local Government: Municipal Planning and Performance Management Regulations, 2001 417
7.1.7. Disaster Management Act, No 57 of 2002 417
7.1.8. Municipal Finance Management Act (MFMA), No 56 OF 2003 418
7.1.9. Municipal Systems Act, No 32 OF 2000 418
7.2. Provincial Strategies and Plans 419
7.2.1. Provincial Development Plan, 2030 Vision for the Eastern Cape 419
7.3. LOCAL STRATEGIES AND PLANS 420

7.3.1. Executive Summary of Communication Strategy 420
7.3.2. Public Participation Policy 421
7.3.3. Intergovernmental Relations Terms of Reference 421
7.3.4. Risk Management Policy 421
7.3.5. Legal Risk Management and Litigation Policy 422
7.3.6. Spatial Development Framework 422
7.3.7. Local Economic Development Strategy 422
7.3.8. Housing Sector Plan 424
7.3.9. Tourism Development Plan 424
7.3.10. DISASTER RISK MANAGEMENT PLAN SUMMARY 425
7.3.11. INTEGRATED WASTE MANAGEMENT PLAN 427
7.3.12. INDIGENT POLICY 427
7.3.13. Climate Change strategy 428
7.3.14. Environmental Management Framework 430
7.3.15. INTEGRATED COASTAL MANAGEMENT PLAN 431
7.3.16. Human Resources Development Plan 431
7.3.17. Employment Equity Plan 432
7.3.18. Skills Retention Policy 432
7.3.19. Revenue Enhancement Strategy 432
8. ASSESSMENT MATRIX 436
9. 2026/2027 DRAFT FINANCIAL PLAN 439
9.1. Part 1 – Annual Budget 439
9.1.1. Mayor's Report 439
9.1.2. Council Resolutions 448
9.1.3. Executive Summary 451
9.1.4. The South African Economy and Inflation Targets 456
9.1.5. Operating Revenue Framework 473
9.1.6. Reconciliation of grants allocations 475
9.1.7. Operating Expenditure Framework 499
9.1.8. Capital expenditure 508
9.1.9. Annual Budget Tables 511
9.2. Part 2 – Supporting Documentation 526
9.2.1. Overview of the annual budget process 526
9.2.2. Overview of budget related-policies 526
9.2.3. Overview of budget assumptions 530
9.2.4. Councilor and employee benefits 531

9.2.5. Expenditure on grants and reconciliations of unspent funds 534
9.2.6. Monthly targets for revenue, expenditure and cash flow 538
9.2.7. Contracts having future budgetary implications 545
9.2.8. Detailed Capital budget 547
9.2.9. Capital Expenditure details 548
9.2.10. Legislation compliance status 554
10. APPROVAL 556
10.1. COUNCIL RESOLUTION EXTRACT ON THE APPROVAL OF THE DRAFT IDP 557

CHAPTER 1.

1. MAYOR'S FOREWORD

This draft Integrated Development Plan is being reviewed and revised in order to respond to the changing community development needs for the 2026 - 2027 financial year. It will undergo the final round of stakeholder and community consultation in order for it to be presented as a product of detailed public/ private stakeholders and community consultation in each of all our 32 Wards of Winnie Madikizela - Mandela Local Municipality. Therefore, this draft Integrated Development Plan document has consolidated the community development plans to be implemented in the in the thirty two (32) wards of Mbizana.

The communities through the consultative processes made it clear that ensuring increased access to water supply, roads maintenance, fighting crime, employment creation and housing are the top basic service needs our government must focus on. These mentioned top community priorities are raised in full awareness of the need to reduce the general basic services and infrastructure backlogs for inclusive economic growth. Moreover, communities emphasised an improved focus on the continuous monitoring and evaluation during projects implementation and improved operations and maintenance of existing projects. The key to achieving service delivery needs presented by communities require improved cooperation and collective response by government spheres in partnership with the private sector. The municipality has made emphasis on the enhancement of coordination of government work through the implementation of the District Development Model (DDM) as the mechanism for improved government performance. However, the frequency of flood disasters caused by Climate change effects puts social and economic distress across the community and effected changes to our original plans and continues to threatened our future development plans. We are continuously reviewing our infrastructre strategies and plans in alignment with the Economic reconstruction and recovery plan to enhance our basic service delivery initiatives.

It is further acknowledged that a sustainable solution to the high levels of poverty, inequality and unemployment is to build a flourishing local economy that ensures inclusive ownership and employment. We have realised that the building of sustainable communities does require partnerships with the local and international stakeholders. To realise the above objective, our municipality has been supported by Eastern Cape Rural Development Agency and Alfred Nzo District Municipality in implementing Rural Economic Development Hub (RED- Hub) which is a concept linking the three market elements of production, processing and marketing in order to boost competitiveness for the targeted communities. The RED Hub is focusing on agricultural transformation and commercialization of agriculture to enable and to create markets and employment opportunities. To this end, ECRDA & DRDAR continuosly conduct crop yield estimate in order to aid our investment options and decisions.

We remain focused on growing agriculture and tourism sectors in order to fight hunger and poverty whilst we grow our local economy. We are mindful of the threats caused by climate change to the agricultural sector and the community well-being, adaptation and mitigation mechanisms identified by our comprehensive climate change strategy in order to mitigate its negative effects whilst we improve adaptation to the changes are

implemented. This IDP continues to advance radical social and economic transformation era as espoused in the National Development Plan, the Eastern Cape's Provincial Development Plan, and the District Development Plan. Our municipality is further guided by the 2021 Local government's electoral mandate vision of the ruling party in our municipality*: **"Together advancing people's power in every community, Local government is in your hands",** o*ur reviewed and revised Integrated Development Plan puts more focus and emphasis on the following priorities: -

- Progressively extending the provision of basic services to all the communities served;
- Together with the development players we shall enhance the growth of our local economy in order to produce the much needed jobs;
- Together we shall continue to improve public participation and accountability;
- To continuously improve and enhance institutional capacity;
- To improve our roads maintenance works especially after flood disasters of April 2022, this is done in order to improve people mobility for social and economic development.
- Enhancing our fight against the spread of communicable diseases, mainly Covid-19 and HIV & Aids pandemics.

The above will be done within the scope of the prescribed five (5) Local Government Key Performance Areas. The municipality continues to enhance the implementation of the District Development Model catalytc projects as supported and guided by the department of Cooperative Governance and Traditional Affairs – Eastern Cape (CoGTA – EC) and the Eastern Cape Sicio-Ecominc Consultative Council (ECSECC). The Medium Term Development Plan (MTDP) as approved by the 7th administration following year 2024 national & provincila elections has been considered in this revised plan, mainly linking our development priorities to the three (3) strategic priorities being to Drive incusive growth and job creation; Reducing poverty and tackle the high cost of living; and Build a capable, eithical and developmental state. We have linked this plan to the MTDP through improved focus on Local Economic Development initiatives as well as revenue enhancement measures which includes electricity metering assessment for improved revenue collection as stated in our revenue enhancement strategy. This we do in order to secure the much needed financial resources for continuous improvements in service delivery whilst reducing the cost of living through ensuring affordable municipal services.

The municipality has conducted a comprehensive review and revision of cost containment measures in order to reduce our expenditure on non-core services. These measures are being implemented as a response to the slow economic growth our country and the world faces against the heightened negative economic growth effects for our municipality, the counntry and the world. Therefore, the implementation of this integrated development plan enjoys the support of all community stakeholders (CBOs & Private sector role-players), the organs of State and our traditional authorities. The municipality cannot be able to build better communities alone, this is a collective task by the people of Winnie Madikizela-Mandela Local Municipality and all the role-players in the public and private sectors. This IDP puts more emphasis on putting people needs first, improved public

accountability and effective & efficient provision of services. Allow me to say ***"Let us grow Mbizana" together,*** indeed ***"Umanyano ngamandla".***

Yours truly,

_____

CLLR T. D. MAFUMBATHA

MAYOR

2. EXECUTIVE SUMMARY

Pre-Planning

In accordance with Section 28 of the Municipal Systems Act, a process plan was developed, agreed and adopted by the Municipal Council in August 2024 to guide the planning and drafting of this IDP review. This strategic plan for 2026 - 2027 financial year focuses on following key areas *viz,* community development needs, response to MEC's comments on the previous IDP assesments, Auditor-General's comments on our performance reports, updating of information and restricting of the plan in order to make it more accessible. Incoporating the three (3) priorities of the 7th administration from 2024 -2029 that focuses on three strategic priorities being (a) Drive inclusive growth and job creation; (b) Reduce poverty and tackle the high cost of living; and (c) Build a capable, ethical and developmental state. We further took into consideration the Alfred District Municipality's catalytic projects as outlined in the District Development Model's One Plan.

Municipal Overview

Mbizana as a goegraphical area covers about 2806 km² and divided into 32 municipal wards. This local government geographical area is named Winnie Madikizela - Mandela Local Municipality under the Alfred District Municipality in the Eastern Cape Province. The municipality is 98% rural, has a population of 350 000 people residing in 62 479 households (StatsSA: CS: 2022). The Municipal population is characterized by youthfulness of its population with 73% of the total population less than 35 years of age and 48% of the population economically active. Consistent with the national trends 53% of the population is women. The statistics tell us that we have to develop policies and programmes that will address the plight of the young people and women in the main.

WMMLM Service Delivery Priorities for 2026 – 2027 financial year

The Council of Winnie Madikizela-Mandela Local Municipality is committed to working hard towards the realization of the following priorities which have been aligned to the Vision, Mission and Key Performance Areas of the Municipality: -

KPA NO.1 BASIC SERVICE DELIVERY 35%	
Development Priorities	Strategic Objectives
○ Water Supply ○ Roads, Storm water & Transport Infrastructure ○ Electrification of rural households ○ Housing and land use management ○ Provision of Educational Facilities ○ Community services and related matters (refuse, waste, disaster management, pounding, cemeteries, libraries, firefighting, traffic & safety etc) ○ Recreational facilities	○ To provide adequate water supply to communities ○ To construct and maintain roads and related storm water; ○ To ensure that all households have access to a reliable electricity network; ○ To ensure that all waste sites operate according to license conditions; ○ To ensure that all urban households have access to refuse removal services according to predetermined schedule;

	○ To ensure that all citizens in WMMLM have access to well-maintained public amenities; ○ To provide a safe and secure environment for all citizens; ○ To facilitate provision of housing for all qualifying beneficiaries
LED AND SPATIAL DEVELOPMENT 30%	
Development Priorities	Strategic Objectives
○ Agriculture & Farming ○ Forestry ○ Tourism Development ○ SMME Support ○ Business, Trade & Manufacturing	○ To grow and strengthen the agricultural sector to contribute 10% in the local economy by 2027 ○ To promote sustainable use of marine resources for the benefit of the local community and meaningful contribution in the local economy ○ To promote enterprise development and contribute 3% to the local economy by 2027
INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT 10%	
Development Priorities	Strategic Objectives
○ Organizational Administration & Development (Organogram + EEP) ○ HR development ○ Training and capacity building ○ ICT infrastructure	○ To ensure a competent workforce to achieve organizational objectives; ○ To contribute towards the improvement of skills and education levels in WMMLM ○ To create a safe and healthy working environment; ○ To ensure compliance with relevant legislation and to promote high standards of professionalism, and efficient use of resources as well as accountability; ○ To provide a secure ICT infrastructure which delivers appropriate levels of data confidentiality, integrity and availability.
FINANCIAL VIABILITY: 15%	
Development Priorities	Strategic Objectives
○ Revenue Management ○ Budget & Expenditure Management ○ Financial reporting ○ Supply Chain Management ○ Asset and Stores Management ○ Financial policies and management	○ To improve financial management and financial viability linked to the Local Government financial bench-mark standard ○ To improve the revenue collection rate ○ To have a complete asset management unit ○ To maintain a GRAP Compliant asset register ○ To compile credible Annual Financial Statements
GOOD GOVENANCE AND PUBLIC PARTICIPATION:10%	
Development Priorities	Strategic Objectives
○ IDP & Performance Management ○ Internal audit ○ Communication & IGR ○ Public participation and ward planning ○ Special Programmes ○ Customer care relations ○ Legal Services ○ By-laws and policies ○ Council support	○ To promote participation and effective communication with communities and stakeholders; ○ To promote efficiency and compliance within the municipality; ○ To promote equity and inclusiveness of vulnerable focus groups such as youth, women, people with HIV& AIDS, PWD, Children and LGBTQI+ Community ○ To maintain a clean audit ○ To address all matters as per the audit action plan; and ○ To mitigate risk to an acceptable level based on the risk model adopted.

Local Economic Development

The pre-planning phase of this IDP formulation involved a gap analysis. Key indicators show that:-

- Unemployment is at about 44%, poverty widely spread with dependency ratio of 77% for children to economically active,
- Government services and domestic (55%) as well as retail sector accounting for the majority of jobs in the market (19%) followed by finances (11%)
- In 2022, Wininie Madikizela - Mandela Local Municipality had an HDI of 0.48 compared to the Alfred Nzo with a HDI of 0.512, 0.596 of Eastern Cape and 0.653 of National Total as a whole.

The key economic drivers as prioritised in the LED strategy are agriculture, tourism and mining and are said to be underdeveloped. The municipality supports SMME development and has invested in establishing the LED forum, Local Tourism Organisation and Contractor development programme for information sharing, capacity development and marketing. The Municipality in collaboration with other key stakeholders intends supporting SMME's in all sectors with interventions that include training, funding, marketing, and creating access to markets and information. The Municipality has also developed and adopted Agricultural development plan to ensure the development of the sector is appropriately guided and to transform subsistence agricultural practise to commercial practise. Morever, the following economic sector plans were adopted:- tourism plan, mining potential assessment, this was done in order to understand and unlock the available opportunities and open investments into the local economy. Investments in these sectors shall create sustainable jobs and reduce poverty levels.

Institutional Development & Transformation

The municipality operates within a Collective Executive System combined with a ward participatory system. It has 32 wards and 64 Councillors with an Executive Committee consisting of 10 members. Ward Councillors are chairpersons of ward committees which are responsible for discussing local development issues and concerns. The Council meets once a quarter to consider recommendations from the Executive Committee and/or the Standing Committees through a report from the Honourable Mayor. The Executive Committee meets on a monthly basis to consider matters tabled to it by the Municipal Manager with the help of the management team.

The organisational structure was designed to achieve the strategic objectives of Council and was reviewed and adopted by Council on the 28th June 2024 with a total of 315 positions and 289 positions filled and 26 vacant positions. The administration is clustered into six areas of service delivery or departments. There are 5 Section 56 Managers and the Municipal Manager, all were appointed on a fixed term performance based contract to lead the Municipal Administration as indicated below:-

- Office of the Municipal Manager;

- Budget & Treasury Office;
- Engineering Services;
- Planning & Development;
- Community Services; and
- Corporate Services

The municipality has developed, adopted and is implementing a skills plan and an equity plan to guide our capacity building and training interventions. All the necessary policies to guide the functioning of the municipality and its employees were developed and adopted by Council.

Financial Viability

The demographics of Winnie Madikizela - Mandela Local Municipality make it clear that it is a rural municipality, with only a small urban area comprising central business district and the surrounding settlements. This means that the municipality has a limited revenue generating base where it can levy rates and other taxes. The reliance on grant funding then becomes unavoidable. The point about a limited revenue base is then demonstrated by the fact that of the total municipal revenue, only 23% of this is own funding and the remaining 77% is grant funding.

The municipality has reliable accounting systems that are able to produce reports as and when they are needed. These systems have started to translate into positive audit outcomes as improvements are undertaken consistently. The improvements are both on accounting systems as well as the operational systems within the Budget and Treasury Office. The department is well established and satisfactory staffed, and efforts are made to ensure that the finance personnel are trained on a regular basis to ensure that they are always informed of the changes that are happening within the accounting framework. Our audit outcomes have been improving from 2016/17 financial year which was unqualified consistently and finally moved to a Clean Audit outcome in 2020/2021 and maintained for three consecutive years and unfortunately regressed back to Unqualified with findings in 2023/2024 and 2024/2025 financial years. Our Council is determined to move back to her usual outcome of Unqualified with no findings.

Basic Service Delivery

Backlogs for services are generally high with plans and efforts to reduce such needed services are in place and being implemented. The District municipality as a water services Authority and Provider has revised most of the water schemes in rural areas and plans are in place to reticulate water from the big Ludeke dam. The water services backlog is at 61% whilst service provision coverage significantly improved to 76% with only 39% unserved households.

Only 16% of households and 100% businesses including rural business hubs receive refuse collection from the municipality. The municipality is currently is at 98% on electrification provision covering in the urban area and rural villages. Through the Integrated National Electrification Programme (INEP) Grant Funding, the municipality has so far been able to connect more than 4031 households from 2021/2022 financial year to the end of 2024/2025. A total of 939 households is planned to be connected by Municipality by end of June 2026. About 28% of households have no access to telephones. Those who have access are largely assisted by cell phone connectivity which is often hampered by poor network and signal coverage especially rural areas. With roads maintenance the municipality due to its terrain has a recurring need for road maintenance to the extent that two sets of roads maintenance machinery has been purchased to gradually improve the state of our roads network. The municipality has so far been able to construct a total of 126,4km and maintain and rehabilitate 649,6 KM's of access roads as from the 2021/2022 financial year to the 2024/2025 financial year, utilising the internal and external plant. A total of 2 876m² of pothole patching has been completed since 2021/2022 financial year to the end of 2024/2025.

Social amenities, community services, education, health, road network, transport, social development services have drastically improved where in most of the wards community halls and others have under construction and the municipality has planned to implement the ISDM to utilise all the services and resources available in its area of jurisdiction. The municipality does involve all sector departments on the IDP REP Forum so that they can submit their infrastructure plans this has proven to be a challenge as not all of them attend the IDP REP Forum. The current situation is that the municipality does not have a Comprehensive Infrastructure Plan as not all sector departments are included only the municipality has got its own detailed plans. However the office of the Mayor has been mandated to improve IGR relations with sector departments so as to provide the municipality with sector departments infrastructure plans. The Alfred Nzo District Municipality is both the WSA and WSP, there is also no SLA that has been entered into between District & LM.

Spatial Development Framework

The Council reviewed and adopted its SDF during 2021/2022 financial year and reviewed annually thereafter including in 2025. It identifies rural service centres that will be used to reach-out to rural communities as we expand service delivery. We embrace the call of the 3rd Presidential Local Government Summit theme: "Transforming Municipal Spaces for radical social and economic development" as a programme towards the realisation of the objectives of the Second Phase of Back to Basics programme, District Development Model and Operation Vula Phase 2 prioirities.

Planning for the future

The vision, mission and values have been amended in the 2022 - 2027 review reading as follows ***"A vibrant socio-economic growing municipality that creates sustainable communities with equal opportunities for all".*** This

IDP will be implemented in alignment with the District Development Model towards realizing the Mbizana Vision 2030.

Conclusion

This document represents the 2026 – 2027 financial year draft IDP review of Winnnie Madikizela – Mandela LM, it will be taken to communities for their comments before the adoption of the final plan which will be adopted by the Municipal Council by the end of May 2026 and will be monitored in terms of our annual PMS and SDBIP. We are determined to vigorousy implement the three (3) strategic priorities of the Medium Term Development Plan (MTDP) 2024- 2029 and the Provincial Medium Term Development Plan's strategic priorities.

MR. L. MAHLAKA

MUNICIPAL MANAGER

3. INTRODUCTION - BACKGROUND AND PURPOSE

Section 34 of the Local Government: Municipal Systems Act provides for the annual review of the IDP in accordance with an assessment of its performance measurements and to the extent that changing circumstances so demands. As such, this document represents the fourth and final review of the 2022- 2027 Integrated Development Plan (IDP) for the Winnie Madikizela – Mandela Local Municipality. The IDP document aims to: -

- **Link, integrate and co-ordinate all development plans within the municipality**
- **Align the resources and capacity of the municipality with the implementation plan.**
- **Form policy frameworks which constitute the general basis on which the annual budget must be based**
- **well-match the National and Provincial development plans and with the municipal plans**

The strategic objectives and targets contained in this document were reached subsequent to extensive systematic and structured internal and external consultation through various public participation mechanisms with the community and stakeholders within the Municipal area of jurisdiction.

Section 35 of the MSA clearly states that an Integrated Development Plan adopted by the Council of a municipality is the principal strategic planning instrument, which guides and informs all planning and development, and all decisions with regard to planning, management and development, in the municipality. It binds the municipality in the exercise of its executive authority, except to the extent of any inconsistency between a municipality's Integrated Development Plan and national or provincial legislation, in which case such legislation prevails. Section 36 furthermore stipulates that a municipality must give effect to its integrated development plan and conduct its affairs in a manner that is consistent with its integrated development plan.

3.1. Integrated Development Planning Objectives

Integrated development planning is a process whereby municipalities prepare strategic development plans for a five-year period. These plans should inform planning, decision making, budgeting, land management, promotion of local economic development, and institutional transformation in a consultative systematic and strategic manner. The main objective of developing an IDP is the promotion of developmental local government, through the following: -

- **Institutionalizing performance management in order to ensure meaningful, effective and efficient delivery (monitoring, evaluation and review) -Speed up service delivery through making more effective use of scarce resources.**

- **Enabling the alignment and direction of financial and institutional resources towards agreed policy objectives and programs.**
- **Ensure alignment of local government activities with other spheres of development planning through the promotion of intergovernmental co-ordination.**
- **Assist the municipality to focus on environmentally sustainable development strategies and delivery**
- **Assist in the development of a holistic strategy for local economic development and job creation in the context of a strong poverty alleviation focus.**
- **Strengthen democracy and institutional transformation.**
- **Attracting additional funds from private investors and sector departments as the IDP indicates a developmental direction.**

A critical concept in the development of an IDP is ensuring that integration takes place. The IDP process and development of plans amounts to an advantage to ensure alignment of all the plans with the IDP. This will ensure that consolidated and integrated sectoral programmes will be developed and that aspects, both horizontally and vertically, ranging from spatial, economic, environmental and social impacts are completely connected. This IDP also aims to: -

- **Create a higher level of focus and thereby improve the strategic nature of the document;**
- **Align this strategic document with the limited financial and human resources**
- **Align the IDP with the activities of the municipality's departments and other social partners in other spheres of government**
- **Align the IDP with the various sector and management plans of the municipality.**

3.2. Legislative Framework

The following legislation defines the nature of the Integrated Development Planning: -

a) Constitution of the Republic of South Africa Act 108 of 1996

Sections 152 and 153 of the Constitution stipulate that a municipality must give priority to the basic needs of its communities and promote their social and economic development to achieve a democratic, safe and healthy environment.

b) Local Government: Municipal Systems Act 32 of 2000

Sections 28 and 34 of the Act stipulate the need for each and every municipality to develop and adopt an IDP, which should be reviewed annually. In addition, it outlines the IDP process and components.

c) Local Government: Municipal Finance Management Act 56 of 2003

Section 21 of the Act makes provision for alignment between the IDP and the municipal budget. The Service Delivery and Budget Implementation Plan is an annual contract between the Municipality's administration, Council and the community, which ensures that the IDP and the Budget are aligned

d) Local Government: Municipal Planning and Performance Management Regulations (2001).

These Regulations make provision for the inclusion in the IDP of the following: -

- **The institutional framework for the implementation of the IDP;**
- **Investment and development initiatives in the Municipality;**
- **Key performance indicators and other important statistical information;**
- **A financial plan of a municipality; and**
- **A spatial development framework.**

e) Local Government: Municipal Structures Amended Act 117 of 1998

This Act provides for the establishment of municipalities and defines the various types and category of municipality. It also regulates the internal systems, structures and office-bearers of municipalities and provides for appropriate division of functions and powers between categories of municipalities.

f) Municipal Property Rates Act 6 of 2004

The objective of this Act is to regulate the power of a municipality to levy rates on property. Rates represent a critical source of own-revenue for municipalities in order to achieve their constitutional development objectives.

The Strategic Agenda of the Municipality

The people-driven IDP and Budget of the Municipality takes place within the context of the Intergovernmental Relations Framework and therefore takes into account global, national and provincial perspectives. The IDP is therefore a government-wide expression of developmental commitments. Within the multitude of government policy frameworks, legislation, guidelines and regulations that seek to advocate for the path, pace and direction for the country's socio-economic development agenda, the section below focuses on National Development Plan Vision 2030; Popular Mandate across Spheres of Government; Government Outcomes; Medium Term Development Plan (MTDP); the National Spatial Development Perspective (NSDP); Millennium Development Goals.

g) National Development Plan, Vision 2030

The National Development Plan (NDP) offers a long-term perspective. It defines a desired destination and identifies the role different sectors of society need to play in reaching that goal. The NDP aims to eliminate

poverty and reduce inequality by 2030. According to the plan, South Africa can realize these goals by drawing on the energies of its people, growing an inclusive economy, building capabilities, enhancing the capacity of the state, and promoting leadership and partnerships throughout society. The Diagnostic Report of the National Planning Commission, released in June 2011, sets out South Africa's achievements and its shortcomings since 1994. The Vision Statement of the NDP is a step in the process of charting a new path for our country. The NDP has the following objectives: -

- **Seeks to eliminate poverty and reduce inequality;**
- **Seeks a country wherein all citizens have the capabilities to grasp the ever-broadening opportunities available;**
- **Plans to change the life chances of millions of our people, especially the youth; life chances that remain stunted by the apartheid history.**
- **Sustainable Development Goals**

On September 25th 2015 countries adopted a set of goals to end poverty, protect the planet and to ensure prosperity for all as part of a new sustainable development agenda. Each of these goals has its own targets that are to be achieved over the next 15 years. For the goals to be reached everyone needs to do their part government, private sector civil society. This therefore means even this municipality has the role to pay in realizing these development goals.

These seventeen (17) goals mainly focus on human and social development, infrastructure investment and economic development as well as environment management and sustainability for the benefit of the continent. Each of these goals consists of quantified measurable targets that are meant to address these areas of focus. The identified sustainable development goals include the following: -

- **Ending poverty in all its forms and everywhere.**
- **End hunger, achieve food security and improved nutrition and promote sustainable agriculture.**
- **Ensure healthy lives and promote well-being for all at all ages.**
- **Quality education: Ensure inclusive and quality education for all and promote lifelong learning.**
- **Achieve gender equality and empower al women and girls**
- **Ensure access to water and sanitation for all**
- **Affordable and clean energy: ensure access to affordable reliable sustainable and modern energy for all**
- **Promote inclusive and sustainable economic growth, employment and decent work for all**
- **Build resilient infrastructure, promote sustainable industrialization and foster innovation.**
- **Reduce inequality within and among countries**
- **Make cities inclusive , safe , resilient and sustainable**
- **Ensure sustainable consumption and production patterns**
- **Take urgent action to combat climate change and its impacts.**
- **Conserve and sustainably use oceans, seas and marine resources**

- **Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss.**
- **Promote just, peaceful and inclusive societies**
- **Revitalize the global partnership for sustainable development.**

This therefore suggests that all development plans should be settled around these goals so as to ensure that the aspirations of the united nations of saving the world are fulfilled.

h) Delivery Agreement: Outcome 9

The aim of Delivery Agreement: Outcome 9 is to ensure a responsive, accountable, effective and efficient local government system so as to restore the confidence of citizens in the local government sphere. As such municipalities need to ensure that the basic needs of communities are met; build clean, effective, efficient, responsive and accountable local government; improve performance and professionalism and strengthen partnerships between local government, communities and civil society. The Outcome consists of seven outputs which need to be achieved, viz.:

- **Implement a differentiated approach to municipal financing, planning and support;**
- **Improve access to basic services;**
- **Implementation of the Community Work Programme;**
- **Actions supportive of the human settlement outcome;**
- **Deepen democracy through a refined Ward Committee Model;**
- **Improve administrative and financial capability;**
- **A single window of coordination.**

The outputs consist of targets, indicators and key activities which need to be achieved. The achievement of these outputs will go a long way in improving the lives of residents whilst at the same time improving the processes within government so they are able to operate more effectively and efficiently.

i) National Spatial Development Perspective (NSDP)

The NSDP's objective is to promote informed economic investment profiling to guide regional growth and development planning within a socio-economic framework. The National Spatial Development Perspective also informs the Spatial Development Framework of the Municipality.

j) Back to Basics – COGTA Programme for change

The programme is a national initiative aimed at ensuring that municipalities perform their core mandate of delivering basic services to local communities, as enshrined in Chapter seven (7) of the Constitution of South Africa. The Back to Basics approach is based on five principles which are: -

- **Putting people first and engaging with the community;**
- **Delivering basic services;**
- **Good governance ;**
- **Sound financial management; and**
- **Building capabilities.**

k) Medium Term Development Plan (MTDP) 2024-2029

The main objective of the Medium Term Development Plan (MTDP) 2024–2029 is to strategically guide the work of the 7th Administration to achieve the goals set out in the Statement of Intent of the GNU and the National Development Plan (NDP). Through this plan, South Africa will complete the transformation of its energy and logistics systems to make them more efficient and competitive. More rapid and inclusive growth will be driven by the country's advantage in the green and digital economy, as well as in other fast-growing, labour-intensive and export-oriented sectors. Public institutions will be strengthened and the delivery of basic services like water and sanitation, healthcare and education improved. Law enforcement agencies will be equipped to tackle violent crime and corruption. Spatial inequality will be addressed through a revitalised housing and transport policy that enables people to access economic opportunities. Support will be expanded to the unemployed via public employment and social protection. This is the vision of 'Building a nation that works for all', a vision of a society in which there is dignified work for all, the latent energy and potential of the economy are unleashed, social protection is sufficient to provide support to those in need, and growth is rapid, inclusive and sustainable.

STRATEGIC APPROACH

The MTDP 2024–2029 aligns with the goals and objectives of the NDP and the minimum programme of priorities of the GNU. The NDP remains South Africa's long-term country plan towards 2030 and is aligned with its international commitments. The MTDP 2024–2029 is the medium-term plan towards the achievement of the NDP, replacing the Medium-Term Strategic Framework (MTSF) by aligning with international naming conventions and emphasising development outcomes.

Government has set five goals for the next five years, which are:

- A dynamic, growing economy;
- A more equal society, where no person lives in poverty;
- A capable state delivering basic services to all citizens;
- A safe and secure environment; and
- A cohesive and united nation.

To achieve these goals, the MTDP 2024-2029 identifies three Strategic Priorities which will be implemented across the state:

• **Strategic Priority 1**: Drive inclusive growth and job creation.

• **Strategic Priority 2**: Reduce poverty and tackle the high cost of living.

• **Strategic Priority 3**: Build a capable, ethical and developmental state.

l) Provincial Development Plan, 2030 Vision for the Eastern Cape

The National Development Plan as explained above sets out a vision for South Africa – a prosperous country with no poverty or inequality. The Eastern Cape's Provincial Development Plan (PDP) plan aims to provide creative responses to the province's challenges. A sustainable future for the Eastern Cape rests on people-centred development to achieve five related goals:

- **An inclusive, equitable and growing economy for the province**
- **An educated, innovative and empowered citizenry**
- **A healthy population**
- **Vibrant, equitably enabled communities**
- **Capable agents across government and other institutional partners committed to the development of the province.**

These goals will be pursued with a focus on rural development to address serious inherited structural deficiencies – the legacy of apartheid has left the rural regions of the Eastern Cape underdeveloped, with an urban economy that is unduly stressed and experiencing slow growth. Addressing this spatial unevenness in endowment and development will take time and hard work, but it can be done. The PDP's design and implementation planned to shift discriminatory attitudes towards women and other vulnerable sectors of society.

3.3. Powers and Functions

The municipality's mandate stems from the section 152 and 156 of the constitutions (Act 108 of 1996) coupled with the assigned powers and functions drawing from the schedules 4b & 5b. The Constitution indicates that the objects of local government are: -

- **To promote democratic and accountable government for local communities;**
- **To ensure the provision of services to communities in a sustainable manner;**
- **To promote social and economic development;**
- **To promote a safe and healthy environment; and**
- **To encourage the involvement of communities and community organizations in the matters of local government.**

Within this Constitutional role, powers and functions have been defined in terms of the Local Government: Municipal Structures Act as amended. The Municipality should be undertaking all powers and functions listed

under column three; however, the main challenge is that the municipality does not have sufficient capacity to undertake all the assigned powers and functions.

Function	ANDM	WMM LM	Implementation Status	Challenges
Schedule 4 Part B				
Air pollution	X		N/A	N/A
Building regulations		X	Progressing fairly	Illegal buildings due to non-compliance with approved building plans
Child care facilities		X	Progressing fairly	Keeping up with demand from communities
Electricity reticulation	X	X	Progressing well	Limited funds
Firefighting Services	X	X	Vehicles and staff deployed by the DM	Vastness of wards and roads conditions in some areas
Local tourism	X	X	Progressing well	N/A
Municipal airports	X		N/A	N/A
Municipal planning	X	X	Progressing well	N/A
Municipal Health Services	X		N/A	N/A
Municipal Public Transport		X	1 municipal rank facility	Limited funding and land for the bus rank
Pontoons and Ferries	X		N/A	N/A
Storm water		X	Progressing	Limited resources
Trading regulations		X	By law gazetted and implemented	Rapid growth of traders within limited space
Water (potable)	X		N/A	N/A
Sanitation	X		N/A	N/A
Schedule 5 Part B				
Beaches and amusement facilities		X	Progressing	Seasonal operation and access due to roads leading to these facilities
Billboards and the display of adverts in public places		X	Progressing using Policy approved by Council	Illegal billboards
Cemeteries, Crematoria and funeral parlours		X	One operating cemetery	Limited space
Cleansing		X	Progressing well	Currently utilising unlicensed dumping site

Function	ANDM	WMM LM	Implementation Status	Challenges
Schedule 4 Part B				
Control of public nuisances		X	Draft By law	N/A
Control of undertakings that sell liquor to the public		X	Bylaw in process of promulgation	No by law in place which has resulted in illegal liquor trading especial in rural areas. Bylaw regulating trading hours only.
Facilities for the accommodation, care and burial of animals		X	By law gazetted and service provider appointed to undertake removal and burial of animals	Removal of fencing along the main roads resulting to stray animals
Fencing and fences	X		N/A	N/A
Licensing of dogs		X	Animal Bylaw gazetted	Illegal keeping of dogs
Licensing and control of undertakings that sell food to the public		X	Draft bylaw in place	Non-compliance by traders with by law provisions
Local amenities		X	Progressing well	N/A
Local sport facilities		X	Progressing at slow pace due to limited resources	Maintenance of facilities and lack of ownership by communities
Markets		X	Mini market place operational	Space has been provided, construction taking place (phase 2 in process)
Municipal abattoirs		X	Currently performed by DM	N/A
Municipal parks and recreation		X	2 parks in town	Unavailability of space/land
Municipal roads		X	Progressing	Maintenance of constructed roads due to climate change effects (floods)
Noise pollution		X	Draft By law	Difficulty in implementing the bylaw due to cultural practices
Pounds		X	Animal pound operational	N/A
Public places		X	Non-available	N/A
Refuse removal, refuse dumps and solid waste disposal		X	In progress	Operating unlicensed dumping site

Function	ANDM	WMM LM	Implementation Status	Challenges
Schedule 4 Part B				
Street trading		X	Bylaw gazetted and implemented	Number of traffic wardens to keep up with the number of street vendors
Street lighting		X	Progressing	N/A
Traffic and parking		X	In progress	Increasing volume of motor vehicles in town
Disaster Management	X	X (Devolved Function)	Disaster management plan developed and adopted	Community understanding of disaster terms

3.4. The Integrated Development Planning Focus Areas

3.4.1. Updating the planning data

The municipality has collected better information to update the planning baseline. The information changes relate to inputs by desktop statistical research, ward consultations and sector departmental engagements. Local government operates in an ever-changing environment. The dynamic nature of local, national and global environments constantly presents local government with new challenges and demands. Similarly, the needs of the communities of Winnie Madikizela-Mandela continuously change.

This IDP is not only a good corporate governance requirement only; it is also a Legislative requirement in terms of the Local Government: Municipal Systems Act 32 of 2000. The focus of this IDP has therefore been on aligning municipal programmes, projects, strategies and budgets with: -

- **Community needs and priorities;**
- **Updated statistical information;**
- **Expanding and improving the situational analysis;**
- **More outcomes orientated targets, to make them realistic and measurable;**
- **The revised Spatial Development Framework and related sector plans;**
- **Outcome 9 outputs;**
- **Integrated and sustainable human settlements, as envisaged in Outcome 8;**
- **More integrated funding streams;**
- **The prioritization of job creation and poverty eradication**

3.4.2. Previous IDP Assessments by the MEC

The municipality's IDP for 2054 - 2026 was assessed by MEC for Local government as mandated by S32 of the Municipal Systems Act (Act No 32 of 2000) as amended. The municipality managed to obtain an overall high rating in all KPAs. The details of the assessment are as follows: -

KPA	2022/2023	2023/2024	2024/2025	2025/2026
Spatial Planning Framework	High	High	High	High
Service Delivery & Infrastructure Planning	High	High	High	High
Financial Planning & Budgeting	High	High	High	High
Local Economic Development	High	High	High	High
Good Governance & Public Participation	High	High	High	High
Institutional Arrangements	High	High	High	High
Overall Rating	**High**	**High**	**High**	**High**

3.4.3. Previous IDP Assessment Findings Corrective Action Plan

There were no major findings with regard to non-compliance with the core-components of the IDP as prescribed in Section 26 of the Local Government Municipal Systems Act, however, the municipality has developed an assessment findings corrective action plan to address the MEC comments:

REMEDIAL MEASURES FOR MEC COMMENTS ON 2025 - 2026 IDP ASSESSMENT

Focus Area	Specific Finding	Improvement Measure	Progress to Date	Time Frames	Responsible Person
KPA NO. 1 SPATIAL PLANNING, LAND, HUMAN SETTLEMENTS AND ENVIRONMENTAL MANAGEMENT					
Human Settlements	The municipality must reflect the contents of the Housing Sector Plan in the IDP in relation to migration plan	To develop and implement a coordinated migration plan that aligns with the current municipal spatial development framework, precinct plans, and the strategic development implications of the proposed N2 corridor, in anticipation of increased population inflow into Mbizana	Development of frameworks	June 2027	**SM Planning Development**
	The municipality must reflect on the units delivered through Finance Linked Individual Subsidy Programmes	FLISP is currently implemented at the Provincial Department of Human Settlements and therefore the municipality does not currently implement the Finance Linked Individual Subsidy Programme. This is reflected in the IDP.	N/A	N/A	**SM Planning and Development**
	The municipality must reflect on Community Residential Units	The municipality is in a process of securing suitable land from the CPAs in order to plan and implement the Community Residential Units.	Developing a task team to secure land	June 2028	**SM Planning and Development**
Environmental Management	The municipality must liaise with the department of Water and Sanitation and Alfred Nzo District municipality to assist with the development of Trade Effluent Policy to control waste emissions	The municipality will develop the trade effluent policy with assistance from the district municipality and the	Consultation of role players and development of draft policy is in progress.	Dec 2026	**SM: Community Services**

Focus Area	Specific Finding	Improvement Measure	Progress to Date	Time Frames	Responsible Person
		department of Water and Sanitation.			
	The municipality must develop a leachate plan	Leachate plan has been developed as part of the decommissioning of disposal site.	implementation will start as soon as environmental authorisation for closure is received.	Dec 2026	**SM: Community Services**
	The municipality must reflect on its provision of hazardous waste disposal.	The municipality does not dispose hazardous waste but has consulted with hazardous waste producers to ensure safe disposal. This has been reflected on the IDP	Consultation of key role players that generate hazardous waste. The municipality ensures adherence to their various IWMP's.	Ongoing	**SM: Community Services**
KPA NO.2 SERVICE DELIVERY AND INFRASTRUCTURE PLANNING					
Public Transport	The municipality must develop and approve an Integrated Transport Plan	The municipality will budget for the Integrated Transport Plan in the next financial year 2026/2027	Terms of references have been presented to the transport forum	June 2027	**SM: Community Services**
Disaster Management	The municipality must have disaster early warning systems, procedures or plans.	The Disaster Risk Management is in the process of installing weather station on one of the Municipality sites, (DLTC) premises as a measure to improve receiving and distribution weather alerts on real time.	Site has been identified at the DLTC, and waiting for installation by South African Weather Services.	June 2026	**SM: Community Services**
	The municipality must adopt disaster management by-laws and reflect them in the IDP	DRM has finalised Complied DRM PLAN with climate change, Environment	Still draft concept stage	26/27 financial Year	**SM: Community Services**

Focus Area	Specific Finding	Improvement Measure	Progress to Date	Time Frames	Responsible Person
		strategies, and have started the concept for Management of Disaster-by-laws.			
	The municipality must have adequate firefighting and reserve vehicles including equipment to deal with fire risks	The Municipality is having designated Alfred Nzo District Fire & Rescue services that is servicing all wards in WMMLM.	Ongoing.	Ongoing	**SM: Community Services**
	The municipality must develop and implement fire-safety by-laws	WMWLM and ANDM have the SOP agreement and working flawlessly.	Ongoing	ongoing	**SM: Community Services**
	The municipality must develop a fire hydrant maintenance plan	Alfred Nzo District Municipality is responsible for all fire and water services.	ongoing	ongoing	**SM: Community Services**
KPA 3: FINANCIAL PLANNING AND BUDGETS					
Expenditure	The municipality must 100% of its capital budget	Explanation on the spending of the Capital Budget to be included – 100% spending on the Capital budget may be impossible due to the budget being an estimate and may differ from actual prices what then becomes a measure is implementation of all planned programs	Included in the situational analysis	June 2026	**CFO**
KPA 4: LOCAL ECONOMIC DEVELOPMENT					

Focus Area	Specific Finding	Improvement Measure	Progress to Date	Time Frames	Responsible Person
Local Economic Development	The municipal economic analysis should focus on the Gini coefficient extrapolated from income inequality.	The Municipal economic analysis indicates that from municipal finance perspective a Gini Coefficient places pressure on public resources while the demand for subsides services and social support increases, this imbalance challenges fiscal sustainability but however the Local Economic Development interventions such as supporting small and micro enterprises, improving access to skills development should be strengthened	The municipality started an MSME incubation programme where 20 MSMEs from different sectors are incubated for 3 years to improve skills and financial capacity. Also, the municipality revived contractor development programme where 40 MSMEs in construction are placed on mentorship programme for 3 years	Ongoing	**SM: Planning and Development**
KPA 5: GOOD GOVERNANCE AND PUBLIC PARTCIPATION					
Public Participation	The municipality must develop Ward Based Plans in all wards	The municipality will plan for the ward-based plans that will be developed with assistance from ECCoGTA in the next five-year plan	Presentation done to Council still under consideration due to financial constraints during 25/26 FY	Next council term	WMM LM, ECCoGTA
Council and other governance	The municipality must reflect on the functionality and effectiveness of the structures that deal with implementation of the code of ethics and the integrity management framework.	Council established Rules and Ethics Committee to deal with code of conduct and its meetings form part of adopted schedule of council and council committees.	Rules and Ethics Committee is convened once a Quarter	Quarterly	WMM LM Council Support Section

Focus Area	Specific Finding	Improvement Measure	Progress to Date	Time Frames	Responsible Person
	The municipality is pleaded to improve on the audit opinion outcomes as it regressed in 2023/24 financial year	The municipality hopes to improve in the 2025/26 audit as the nature of the regression requires a minimum of two years	The municipality developed and implemented remedial measures in the 2024/25 which were confirmed by the AG during the audit but the nature of the regression in 2023/24 is not one where it is possible to improve the following year. It takes a minimum of two years to improve on a non-compliance matter that has to do with the annual financial statements.	30 November 2026	**CFO**
Special groups	The municipality is urged to reflect on the levels of crime including Gender Based Violence (GBV).	The municipality will reflect on the crime levels	Requested the information from SAPS	June 2026	**Manager SPU**
KPA 6: INSTITUTIONAL ARRANGEMENTS					
There are no findings for this KPA					

3.4.4. The IDP Review Process

This document describes the process followed in the 2026/27 IDP review. This process is guided and regulated by the Local Government Municipal Systems Act 32 of 2000, herein-after the "Act" or MSA. The Act prescribes that the municipal Council must review its integrated development plan annually in accordance with its performance measurements and to the extent that changing circumstances so demand. Tabulated herein below is a schedule of the programme to be followed by the Winnie Madikizela - Mandela Local Municipality in its process of reviewing the IDP and Budget. The process plan was developed as expected with schedule of activities and time frames and was adopted by council on the 29th of August 2025. The dates indicated are as per the approved calendar of events and as per prescripts of Section 28 and 29 of the MSA, will be adhered to so as to ensure that the process of the review of the IDP is both credible and adheres to the principles as contained in the Act.

Winnie Madikizela-Mandela Local Municipality

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EXTRACT FROM MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON THE

DATE: 29 August 2025

TIME: 10H00

VENUE: Council Chamber – Civic Centre

EXECUTIVE COMMITTEE REPORT

7. DRAFT IDP, PMS & BUDGET PROCESS PLAN FOR 2026 / 2027 FY

On the motion of Councillor L. Maqoga seconded by Councillor N. Madikizela it was resolved that: -

7.1. The Council approves the IDP, PMS & Budget Process Plan for 2026 /2027 Review.

Signed by

WINNIE MADIKIZELA-MANDELA
LOCAL MUNICIPALITY
PO BOX 12 BIZANA 4800

29 AUG 2025

OFFICE OF THE SPEAKER
TEL : 039 251 0230
FAX: 039 251 0917

Cllr Z. Mhlwazi

Hon. Speaker

3.4.5. Schedule of Activities, Time frames and Responsible Persons

PHASE	PROCESS	ACTIVITIES	LEGISLATIVE REQUIREMENT	TIMEFRAMES	RESPONSIBLE PERSON
QUARTER ONE JULY – SEPTEMBER 2025					
PLANNING PHASE	IDP	Preparation of the Draft IDP / Budget and PMS Process Plan.	Section 28 & 29 of MSA No.32 0f 2000 and Section 21 of MFMA No.56 of 2003	July 2025	IDP Coordinator
		EXCO Consideration of draft IDP, PMS & Budget Process Plan.	Section 17 & 18 of MSA no. 32 of 2000	20 August 2025	OM & AO
		Tabling of the 2026/27 IDP, PMS & Budget Process to Council for adoption.	Section 28 of MSA No.32 of 2000	29 August 2025	The Mayor
		Submission of IDP, PMS and Budget Process Plan to the District Municipality and Provincial CoGTA.	Section 27 of MSA No. 32 of 2000	05 September 2025	IDP Coordinator
		Advertise IDP, PMS and Budget Process Plan in Municipal Website and in local newspapers.	Section 28 of MSA No.32 of 2000	05 September 2025	IDP Coordinator
		Consolidation of Situational Analysis Reports		September 2025	Senior Managers
		IDP Steering Committee / Technical IGR - Presentation of IDP Process Plan	Section 17 & 18 of MSA no. 32 of 2000	11 September 2025	Municipal Manager
		IDP Representative Forum – Presentation of IDP Process Plan	Section 17 & 18 of MSA no. 32 of 2000	18 September 2025	The Mayor
	PMS	Signing of new performance contracts for Section 57 Managers and submission to EXCO.	Section 69 of the MFMA and Section 57 of the MSA	31 July 2025	AO
		Submission of Q4 Performance Reports (for last quarter of 24/25)	Section 46 of MSA 2000 to Council	31 July 2025	OM & AO
		Submission of the Annual Performance Reports to Council for Adoption		29 August 2025	
		Submission of Annual Performance Report to Auditor General		31 August 2025	
		Submission of Section 71 Report to Provincial & National Treasuries	MFMA Section 71 (1)	14 July 2025	CFO and Manager: Budgeting &

PHASE	PROCESS	ACTIVITIES	LEGISLATIVE REQUIREMENT	TIMEFRAMES	RESPONSIBLE PERSON
	BUDGET	Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.			Reporting
		Develop process and timetable for the 2025/26 Budget Section 21(1)(b -)At least 10 months before the start of the budget year the mayor of the Municipality must table in the municipal council a time schedule outlining key deadlines for the preparation , tabling and approval of the annual budget ; annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act and the budget related policies ; the tabling and adoption of any amendments to the integrated development plan and the budget related policies and any consultative processes forming part f the processes	MFMA Section 21(1) (b-1)	29 August 2025	CFO and Manager: Budgeting & Reporting
		Submission of Section 71 Report to Provincial & National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	MFMA Section 71(1)	14 August 2025	CFO and Manager: Budgeting & Reporting
		2024/25 Financial Statements submitted to Auditor-General		31 August 2025	MM & CFO
		Establish Budget Steering Committee for 2026/27 budget year		31 August 2025	MM & CFO
		Submission of Section 71 Report to Provincial & National Treasuries. Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	MFMA Section 71(1)	12 September 2025	CFO and Manager: Budgeting & Reporting
QUARTER TWO OCTOBER - DECEMBER 2025					

PHASE	PROCESS	ACTIVITIES	LEGISLATIVE REQUIREMENT	TIMEFRAMES	RESPONSIBLE PERSON
ANALYSIS PHASE	IDP	Mayoral Imbizos - Feedback on IDP Implementation, Data Collection & Analysis continues	Section 16 & 17 of MSA no.32 of 2000	03 - 12 November 2025	The Mayor, Exco, MM & All Senior Managers
		Consolidation of situational analysis report	MFMA No. 56 of 2003 (s21) & MSA No. 32 of 2000 (s29)	October 2025	IDP Unit & All Senior Managers
	PMS	Compilation of First Quarter Performance Report	Section 52 (d) of the MFMA of 2003	18 October 2025	PMS officer
		Finalize the draft 2024/2025 annual report incorporating financial and Non-financial on performance, audit reports and annual financial statements.	MFMA No. 56 of 2003 (s127)	18 December 2025	Senior Managers & Operations Manager
	BUDGET	Submission of Section 71 Report to Provincial & National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget	MFMA Section 71(1)	14 October 2025	CFO and Manager: Budgeting & Reporting
		Submission of D-Form to NERSA Section 43 of the MFMA: Applicability of Tax and Tariff capping on Municipalities	Section 43 of the MFMA No. 56 of 2003	28 November 2025	CFO, Manager: Revenue & Expenditure and Electrical Superintendent Engineer
STRATEGIES PHASE	IDP	Reviewal of, objectives, strategies, programmes, KPI's, targets (operational plans)	Section 21 of MFMA No.56 of 2003 and Section 29 of MSA No. 32 of 2000	01 – 29 November 2025	All Internal Depts. & Sector Depts.
		IDP Steering Committee / Technical IGR Meeting to present consolidated situational analysis report	Section 17 & 18 of MSA No. 32 of 2000	25 November 2025	MM, All Senior Managers & Sector Departments
		IDP Rep Forum Meeting to present consolidated situational analysis report		06 December 2025	The Mayor

PHASE	PROCESS	ACTIVITIES	LEGISLATIVE REQUIREMENT	TIMEFRAMES	RESPONSIBLE PERSON
	BUDGET	Check with National, Provincial Governments and District Municipalities for any information in relation to budget and adjustment budget to projected allocations for the next three years.		10-28 November 2025	Manager: Budgeting & Reporting /CFO
		Submission of Section 71 Report to Provincial & National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	MFMA Section 71(1)	14 November 2025	CFO & Manager: Budgeting & Reporting
		Submission of Section 71 Report to Provincial & National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	MFMA Section 71(1)	12 December 2025	CFO & Manager: Budgeting & Reporting
QUARTER THREE JANUARY- MARCH 2026					
PROJECTS PRIORITISATION	**IDP**	Review Prioritization of IDP projects		January 2026	The Mayor & EXCO
		Integration & alignment of projects and programmes of LM, DM, sector departments and parastatals.		February 2026	IDP Coordinator & OM
		IDP Steering Committee /Technical IGR sit to discuss prioritized projects for 2026 / 2027 period	Section 17 & 18 of MSA No. 32 of 2000	26 February 2026	AO & OM
		Consolidation of drat IDP Document		01– 07 March 2026	IDP Coordinator
		EXCO - presentation of draft IDP 2026/2027	MFMA No. 56 of 2003 (s30) & MSA No.32 of 2000 (s30) (c)	19 March 2026	Municipal Manager
		Draft IDP& Budget adopted by Council		31 March 2026	The Mayor
	PMS	Senior Managers to submit Mid - year Assessment Report	Section 72 of MFMA 56 of 2003	31 January 2026	Senior Managers & Operations Manager

PHASE	PROCESS	ACTIVITIES	LEGISLATIVE REQUIREMENT	TIMEFRAMES	RESPONSIBLE PERSON
		Strategic Planning Session for Mid – year assessment report. Refining objectives and strategies	Section 21 of MFMA no. 56 of 2003 & Section 29 of MSA No.32 of 2000	19 – 23 January 2026	Municipal Manager
		Municipal Manager submits Midterm/Midyear Report to the Mayor	Section 54 (1) MFMA of 2003	23 January 2026	Municipal Manager
		Revise SDBIP in accordance with adjusted budget		March 2026	
		Submit report to AG, Provincial Treasury and DLGTA.		March 2026	
		2024/2025 Oversight report on the Annual Report	MFMA No. 56 of 2003 (s127)	March 2026	MO
		Council adopts the 2024/2025 Annual report with the comments of the Oversight Committee.		26 March 2026	
	BUDGET	Obtain any projected adjustment allocations from National, Provincial Governments & District Municipality for the next three years. Section 21 of the MFMA 56 of 2003: Budget Preparation Process	Section 21 of MFMA No.56 of 2003	20-31 Jan 2026	Manager: Budgeting & Reporting /CFO
		Submission of Section 71 Reports to Provincial & National Treasuries Submission of Mid-year assessment report to council Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	Section 71(1) of the MFMA 56 of 2003	15 January 2026	CFO and Manager: Budgeting & Reporting
		Budget adjustment Consultation Process begins Section 28 of the MFMA the Municipality may revise an approved annual budget though an adjustment budget	Section 28 of the MFMA 56 of 2003	28 Jan -30January 2026	Manager: Budgeting & Reporting/CFO
		Submission of 71 Report to Provincial & National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	Section 71(1) of the MFMA 56 of 2003	13 February 2026	CFO and Manager: Budgeting & Reporting
		Budget Steering Committee - To discuss the and Finalize the Adjustment Budget	Section 21 of the MFMA 56 of 2003	12 February 2026	Executive Mayor and Municipal Manager

PHASE	PROCESS	ACTIVITIES	LEGISLATIVE REQUIREMENT	TIMEFRAMES	RESPONSIBLE PERSON
		Section 21 of the MFMA 56 of 2003: Budget Preparation Process			
		Council to approve Adjustment Budget Section 28 of the MFMA the Municipality May revise an approved annual budget though an adjustment budget and read together with Section 72(3) The Accounting Officer must as part of the review make recommendations as to whether an adjustment budget is necessary and recommend revised projection of revenue and expenditure to the extent that this may be necessary	Section 28 and Section 72(3) of the MFMA	27 February 2025	Executive Mayor and Municipal Manager
		Consultation with departments for submission of 2026/2029 First Draft Budget Section 16(2) Annual Budget: The Mayor of a Municipality must table the annual budget at a council meeting 90 days before the start of the budget year Section 43 of the MFMA	Section 16(2) and Section 43 of the MFMA	02 Feb-06 March 2026	CFO, all Heads of departments and Manager: Budgeting & Reporting
		2026/2029 First Draft Budget to Budget Steering Committee Section 16(2) Annual Budget: The Mayor of a Municipality must table the annual budget at a council meeting 90 days before the start of the budget year Section 43 of the MFMA	Section 16(2) and Section 43 of the MFMA	16 March 2026	Portfolio Head: Finance
		Mid – year budget engagements with Provincial Treasury		05 Feb 2026	MM & CFO
		Approval of Electricity Tariffs by NERSA Section 16(2) Annual Budget: The Mayor of a Municipality must table the annual budget at a council meeting 90 days before the start of the budget year	Section 16(2) and Section 43 of the MFMA	02-31 March 2026	Manager: Revenue & Expenditure, CFO and Electrical Superintendent Engineer
		Council adopts First Draft Budget for 2026/2029 Section 16(2) Annual Budget: The Mayor of a Municipality must table the annual budget at a council meeting 90 days before the start of the budget year Section 43 of the MFMA	Section 16(2) and Section 43 of the MFMA	31 March 2026	Executive Mayor

PHASE	PROCESS	ACTIVITIES	LEGISLATIVE REQUIREMENT	TIMEFRAMES	RESPONSIBLE PERSON
		Submission of Section71 Report to Provincial & National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	Section 71(1) of the MFMA 56 of 2003	13 March 2026	CFO and Manager: Budgeting & Reporting
QUARTER FOUR APRIL – JUNE 2026					
APPROVAL PHASE	**IDP**	Publicize / advertise the IDP & Budget Road - show schedule.		10 April 2026	IDP Coordinator
		Draft IDP advertised for public reviewing & comments		10 April - 01 May 2026	IDP Coordinator
		Submission of Draft IDP documents, Provincial Treasury and the MEC for CoGTA		10 April 2026	IDP Coordinator
		IDP & Budget Road-shows		20 – 30 April 2026	Local & DM Mayors
		EXCO– consideration and incorporation of public comments in the IDP & Budget		20 May 2026	The Mayor & Municipal Manager
		Mayor tables 2026/2027 IDP to Council for final adoption.		29 May 2026	The Mayor & Municipal Manager
		IDP Representative Forum to present the final IDP for 2026/2027		08 June 2026	The Mayor
		Public notices on approval of the final IDP 2026/2027	Section 25 (4) (a) of the MSA No.32 of 2000	05 June 2026	IDP Coordinator
		Uploading the adopted IDP and Budget to the Municipal Website		05 June 2026	
		Submission of the final IDP to Provincial CoGTA	Section 32 of the MSA No.32 of 2000	08 June 2026	
	PMS	Submit Annual report to AG, Provincial Treasury, Legislature and COGTA.	Section 132 (1) & (2) of the MFMA of 2003	April 2026	MO
		Compilation of Third Quarter Performance Reports	Section 52 (d) of the MFMA No. 56 of 2003	17 April 2026	
		Drafting of new scorecards by s56 managers	Section 69 3 (b) of the MFMA No. 56 of 2003	15 June 2026	All Senior Managers

PHASE	PROCESS	ACTIVITIES	LEGISLATIVE REQUIREMENT	TIMEFRAMES	RESPONSIBLE PERSON
		Draft SDBIP & Performance Agreements to the Mayor 14 days after adoption of IDP & Budget		15 June 2026	MM, All Senior Managers & All Managers
		The Mayor approves Institutional SDBIP within 28 days of Budget approval	Section 53 (1) © (ii) of the MFMA No. 56 of 2003	30 June 2026	Operations Manager
		Submit Approved SDBIP to National & Provincial Treasury		28 June 2026	Operations Manager
	BUDGET	Budget advertised for public comments, Public Meetings & Consultation Section 22(a) after an annual budget is tabled in the municipal Council, the Accounting Officer must make public the annual budget and documents referred to in section 17(3) and invite the local Community to submit representation in connection with the budget	Section 22(a) of MFMA No. 56 of 2003	14 April 2026	Municipal Manager /CFO
		Submission of Section71 Report to Provincial &National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	Section 71(1) of MFMA No. 56 of 2003	14 April 2026	CFO and Manager: Budgeting & Reporting
		Draft budget engagements with Provincial Treasury		04 May 2026	Municipal Manager and CFO
		Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget the start of the budget year considers approval of the annual budget Submission of Section 71 Report to Provincial & National Treasuries	Section 71(1) of MFMA No. 56 of 2003	15 May 2026	CFO & GM: Budget & Accounting
		2026/2029 Final Budget to IDP, Budget and PMS Steering Committee Section 24(1) the Municipal Council must at least 30 days before the start of the budget year consider approval of the annual budget	Section 24(1) of MFMA No. 56 of 2003	18 May 2026	Portfolio Head Finance
		Council consider adoption of Final Annual Budget for 2026/2029 Section 24(1)-The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget	Section 24(1) of MFMA No. 56 of 2003	29 May 2026	Executive Mayor and Municipal Manager

PHASE	PROCESS	ACTIVITIES	LEGISLATIVE REQUIREMENT	TIMEFRAMES	RESPONSIBLE PERSON
		MTREF Budget, Budget related policies, annual report published on Council website. Section 75(1) (a, b) The Accounting Officer of a Municipality must place on the website referred to in section 21A of the systems Act the following documents: Annual and Adjustment budget and all related policies	Section 75(1) (a, b) of MFMA No. 56 of 2003	12 June 2026	Manager: Budgeting & Reporting and Manager: ICT
		Annual Budget Reports to National & Provincial Treasury. Regulation 20(1) The Municipal Manager must comply with section 24(3) of the Act within 10 working days after the council has approved the annual budget, The Municipal Manager must submit to National Treasury and relevant provincial Treasury in both electronic and printed form	Section 24(3) of MFMA No. 56 of 2003	13 June 2026	CFO and Manager: Budgeting & Reporting
		Submission of Section 71 Report to Provincial & National Treasuries Section 71(1) –The accounting officer of a municipality must by no more than10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.	Section 71(1) of MFMA No. 56 of 2003	12 June 20256	CFO and Manager: Budgeting & Reporting

3.4.6. Roles and Responsibilities in the IDP Process

Stakeholder	Composition and Responsibility
Local Council	The Municipal Council is the ultimate political decision-making body of the municipality and the Council has the responsibility to: consider and adopt the IDP Process Plan & time schedule for the preparation, tabling & approval of the annual budget; consider and adopt the IDP and annual Budget; ensure the municipal budget is coordinated with and based on the IDP; adopt a Performance Management System (PMS) Monitor progress and IDP implementation
The Executive Committee of Local Municipality	The Executive Committee of Winnie Madikizela – Mandela Local Municipality have the ultimate responsibility for the preparation and implementation of the IDP, Budget & Performance Management. The EXCO is responsible for: - for the overall oversight, development and monitoring of the process or delegate IDP & PMS responsibilities to the Municipal Manager; ensure that the budget, IDP & budget related policies are mutually consistent & credible; Submit the revised IDP & the Annual Budget to the municipal Council for adoption.
Ward Councillors, Traditional Leaders & Ward Committees	Ward Councillors, Traditional Leaders and Ward Committees are the major link between the municipal government and the residents. As such, their role is to: link the planning process to their constituencies and/or wards; ensure communities understand the purpose and the key mechanisms of the IDP, Budget process, Performance Management and are motivated to actively participate; facilitate public consultation and participation within their wards. provide feedback to their communities on the adopted IDP and Budget.
The IDP, PMS & Budget Steering Committee	The IDP/PMS Steering Committee will be established to provide technical guidance over the IDP/Budget & PMS review An IDP Steering Committee that would function, as a technical working team shall be composed of the following members: Municipal Manager (Chairperson) Municipal Management Team Senior Managers from Sector Departments Secretariat from IDP & PMS Unit

Stakeholder	Composition and Responsibility
The Municipal Manager	The Municipal Manager has the responsibility to provide guidance and ensure that the administration actively participates and supports the development and review of the IDP and Budget and works towards its implementation.
Directorates & Departments	Directorates and Departments are responsible for sector planning and for the implementation of the IDP. The participation of all Departments is thus critical and they: provide technical / sector expertise and information, throughout the IDP Budget process; ensure that the review process is participatory, integrated, strategic, implementation-oriented, budget linked and aligned with and satisfies sector planning requirements;
Representative Forum and Community Stakeholders	The IDP/ PMS/ Budget Representative Forum constitutes the structure that institutionalizes sectoral participation in the IDP Process. The members of the IDP Representative Forum include Business formations, Traditional leaders, Government sectors, rate payers association and other civil societies & NGO sectors (as well as political and technical leaders of the IDP Clusters) The Mayor or her nominee chairs the Forum. The Forum has the following functions and duties: represents the interests of their constituents in the IDP
Budget Steering Committee: Shall be constituted as follows: The Mayor The Chairperson – Finance Standing Committee The Municipal Manager All Senior managers Managers IDP & PMS	The primary aim of the Budget Steering Committee is to ensure: that the process followed to compile the budget complies with legislation and good budget practices; that there is proper alignment between the policy and the service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of the municipality; that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

3.4.7. Public participation mechanisms and procedures of this IDP

As required by the Municipal Systems Act No. 32 of 2000, one of the main features about integrated development planning and budget process is the involvement of community and stakeholder organizations in the IDP processes. Community involvement is to ensure that the IDP addresses the real issues that are experienced by the citizens. The Constitution stipulates that one of the objectives of municipalities is "to encourage the involvement of communities and community organizations in the matters of local government".

The White Paper on Local Government also put emphasis on public participation. Through the Municipal Systems Act participation in the decision-making processes of the municipality is determined to be a right of communities, residents and ratepayers. Integrated development planning is emphasized as a special field of public participation.

The main feature of the IDP process is the involvement of communities and all interested parties / stakeholders to ensure that the IDP addresses the real issues that are experienced by the citizens within the jurisdiction of the municipality. Public Participation will then occur in the following manner as outlined below: -

- **IDP Representative Forum;**
- **Mayor's conversations with different stakeholders;**
- **Ward Community & Ward Committee meetings convened by Councillors;**
- **Published annual reports on municipal progress;**
- **Newspaper advertisements and notices;**
- **Making the IDP document available to all members of the public;**
- **Outreaches by Municipality to communities and Stakeholders;**
- **Information dissemination through the WMM LM quarterly newsletter;**
- **Sector specific for a, namely, LED Forums, Local Communicators Forum.**

3.4.8. Community participation and community issues

Community Based Planning (CBP) is a tool that is used to enhance participation of communities in developmental programs and process. It was introduced to encourage ownership of government developmental initiatives by communities. With the introduction of the Masiphathisane campaign by the Premier (War rooms) the municipality has been in the position of fully implementing the community-based planning approach, even though in some wards the war rooms need to be revived. The executive committee as mandated by council uses the ward priorities to prioritise projects to be funded and implemented through the IDP and SDBIP in each financial year. The municipality is in the process of reviewing the ward-based plans with assistance from the Department of Corporate Governance and Traditional Affairs (CoGTA), the ward-based plans will assist the municipality with better understanding of the development status and challenges of the wards in order to make informed decisions in making priorities for the development that will be meaningful and talk to the needs of the communities.

3.4.9. Public Comments during the Mayoral Imbizo Outreach (2025-26 IDP implementation service delivery report) – October/November 2025

Institution	IDP RELATED COMMENTS
Winnie Madikizela – Mandela LM	**Ward 01** • Clarity on the number of interns and local farmers taken by WMMLM at Ward 01 this financial year. • Progress on market place construction as it in on halt. • Potholes patching in the entire CBD roads was requested. • Leaking sewerage in town was a concern. • High Mast lights around town must be installed as crime rate is too high. • Community Education be continuously done. • Ferguson community requested the tarring of the Access Road to the dumping site. • Street lights in town must be upgraded to eliminate crime during the night. • Containers next to the bus rank must be removed. • Down town housing project and street lights must be installed. • Nkanini households must be energised. • Community to access Municipal Park for training purposes. • To include ward 01 for community education program in the next quarter, as means to try and combat crime, rape and GBV. **Ward 02** • Marelane to Fort Donald Access Road needs to be maintained (request to provide gravel) • Request for Mkhandlwini Access Road. • Request to put quarry / stones on Ludeke to Fort Donald access road to prevent erosion. • Clarity on demarcation (where WMMLM borders end)

	Ward 03 • Dumsi, Makabaludaka, Nombane, Longweni and Mbiba access roads must be maintained. • Sikhumbeni to Masokeni access road must be maintained. • Virgin Road from Mkhukhwini to Tankini must be constructed. • Virgin road from Asazani to Mgoyini must be constructed. • Tar road from maNtshangase village to Nombane Village must be constructed. • Speed humps and hard lights at Sithukuthezi road next to Sithukuthezi School must be constructed as it is not safe for the school kids. • Provision of service delivery, service delivery if very poor at ward 03 on this five years and Municipality must provide time frame for the service delivery. • Qabangeni village network they need assistant like telephone tower. • Provision of water to the entire ward excluding Nombane village. • Mtola Village has no toilet, toilets are provided to those have RDP houses. • Sport grounds for netball and soccer ball must be built at Qabangeni Village. **Ward 04** • There is a need for an access road leading to the dam and the tank that affects the R61 route. • The access road from Mndeni to KwaSibonda needs maintenance. • We appreciate the establishment of the Manufacturing Hubs. • Grass cutting at the sport grounds. **Ward 05**

	• Community members whose land was used for the construction of the Ludeke Dam have still not received compensation. This matter remains unresolved and continues to cause frustration among affected households. A clear update and intervention are urgently required. • Requested municipal refuse cages to prevent children's diapers and other waste. • Young people who are graduates should be prioritised when job vacancies become available. Many qualified youth remain unemployed despite having skills that can benefit local development • The electrification project in Mbobeni remains incomplete. Households are still without power, and the community requests urgent resumption and completion of the project • The access road from Kwakhethwa to Mabheleni remains incomplete. It requires concrete slabs, V-drains, and proper stormwater drainage • The tar road connecting Ngcingweni and Mbobeni is deteriorating and needs maintenance to prevent further damage • The road from Dlomo to the pre-school requires grading and general maintenance to ensure safe access for children and parents • This road requires maintenance, with tipping of gravel stones to improve road condition and accessibility • Speed humps are needed near Bekameva JSSto ensure the safety of learners and reduce speeding. • Many access roads across Ward 05 need grading, drainage maintenance, and gravel surfacing to improve mobility and service delivery access. • The access road from Gwala at Nomnikelo Store to Qwele is in urgent need of maintenance. The current road condition is affecting mobility for residents, especially during rainy periods, and is limiting access to essential services. We request that the municipality prioritise grading, resurfacing, and proper drainage along this route." • Maintenance of Access Road: Gwala School to Lucingweni • "The access road from the Gwala School to Lucingweni requires immediate maintenance. Its current condition poses challenges for school transport, healthcare access, and daily commuting.

	Ward 06 • Request for the municipality to do repairs the Ntshamathe Community Hall • Mbizana to Kwa-Jali access road was last done in 2017, request maintenance (not blading alone). • Request for speedhumps and pothole patching on the tared road from Bargain to Siteto TVET. • Request for Mpindweni access road • Request for Mgwenyeni to Disane access road. **Ward 07** • Maintenance of access road from R61 to Mzamba S.S.S • Nompumalanga access road is incomplete • Request for electricity Box for Zamukulungisa Pre-School **Ward 08** None **Ward 09** • Mphetshwa Access Road must be maintained. • Municipality must monitor the progress of projects • Troika and the Municipal Manager to visit the ward to address the backlogs so as to avoid communities to damage the existing projects. • Maintenance of the community hall. • Employment of EPWP- what is the criteria used during the employment of EPWP.

	• Farming Cooperatives must be funded as the Spaza are assisted. • Training of SMMEs must be provided. • Disabled people with no proper shelters must be assisted. • Dinda virgin road must be constructed. • Tshuze to Entabeni Access Road must be constructed **Ward 10** • Maintenance of community hall, ceiling is falling • Mampingeni access road need to be maintained • Eziphambukweni to school access road need to be maintained. • Grading of Rockvile access road • Street Lights are request at Mgodini due to high crime rate. • No electricity at Dumsi Village • Request of maintaining of Market stalls at Ntlenzi. • Request of street lights at Ntlenzi **Ward 11** • Several electricity poles within Mandlobe Village have deteriorated and require immediate replacement by the responsible utility. **Ward 12** • The bridge to Nyanisweni is too low and requires proper slab construction. • The road from Bhele via Dayimani to Dipini and through Mzambana is in poor condition and requires maintenance. • The community requests environmental education programmes.

	• Ndimaneni road is in a bad condition and needs urgent maintenance. **Ward 13** • Bomela access road in a severely deteriorated condition and requires urgent intervention. • Nonkqubela–Bomela access road is also in a very bad state and needs immediate maintenance. • Nobhongwana access road requires regular maintenance to improve accessibility for residents. • The community has requested the tarring of the Mtentu access road, as it remains a key route for transport and service delivery. • Thwangu access road must be maintained. • Rasteni access road also needs maintenance • **Ngcingo Community Hall** has no ceiling. • **Matwebu Street** requires the installation of **street lights** to enhance visibility and safety. • **Dlangamandla area** is too dark and requires proper lighting for the safety of residents. • A specific **budget allocation for Ward 13** must be considered to address the outstanding infrastructure and service delivery issues raised by the community **Ward 14** • Mayoral Imbizo was not conducted as the community members saying they didn't know the reason behind the change of the venue of the Imbizo to Tribal Authority. • Ward committees in a ward committee meeting which was held on the 19th of November 2025 submitted that the office of the Speaker to submit the following request from their villages • Maqedeni Access Road must be constructed. • Magilo Access Road be constructed. • Nomkhoncwane to Zithebezenyama Access Road must be constructed. • Lumayini Access Road be maintained.

	• Ngojane Access Road be maintained. • Luthulini Tribal Authority Access Road be maintained. • Slab at Luphondweni Access Road must be extended. • Part of Mkolweni Access Road need a slab. • Mpetsheni Access Road need to be extended to Ncayiyana. • Sport ground at Luthuli Access Road must be maintained. **Ward 15** • The Mayoral Cup should be reinstated as part of youth development programmes. • EPWP contract periods should be extended by at least two years to improve job stability. • Maintenance of the access road from Emabhekuteni via Qeda, including the installation of a concrete slab, is urgently required. • Access road from Reform to Mthetshwana requires maintenance and upgrading. • Graduate unemployment in Ward 15 is extremely high, and the municipality must provide support and programmes targeting these young people. • Maintenance of the access road from Tema to Mcwathi is needed. • Mpelazwe access road requires proper maintenance. • Maintenance of the Lusindisweni access road, including installation of proper drainage pipes, is required. • Infills and extensions in Lusindisweni Village must be implemented. • Maintenance of the Lunyengweni –Zinjeni–Mqetheni access road should be prioritised. • Construction of pay-points is required to improve access to social and municipal services. • Age restrictions for EPWP and CWP employment should be reviewed or removed, as they exclude capable community members. • Construction of Makhosonke Crèche is needed to support early childhood development.

	• Additional RDP toilets must be provided to villages still lacking adequate sanitation. • Construction of a bridge between Mchwati and Tema is urgently required for safe access. • Funding and support for SMMEs must be extended to all villages, and permits for spaza shops should be easily accessible. • Rehabilitation of the Mzinto – Ziqwayi–Mzimvubu (Melane) access road is needed. **Ward 16** • The municipality must prioritise the provision of safe river stream crossings to protect learners on their way to school. • Provision of CWP office • Construction of Mazamnyama access road • Construction of Mxhonyeni access road • Network issue be resolved because they can't work or study. • Construction of Bhoshogweni access road • Construction of Majubamnyama access road including slab. • Construction of Dlangezwa access road including a slab. • Construction of Ndlovumile to Mnyameni access road incuding a Bridge for the safety crossing of learners. **Ward 17** • Maintenance of the access road from Ntshangase to Yalo due to deteriorated conditions affecting mobility. • Maintenance of the access road from the Apostolic Church via Qandashe to Qadi, with a request for tipping of gravel stone to improve drivability. • Maintenance of the access road from Emizamoyethu Pre-school to Esinaleni, • Maintenance of the access road from Gantsa to Nonqubela, which requires grading and surfacing.

	• Maintenance of the access road from Ganyile to Nyandeni, which is currently difficult to navigate. • Maintenance of the access road from Ntsingizi School to KwaMasango, • Maintenance of the access road from Ntshangase to Maphinda, as the road surface has worsened. • Maintenance of the access road leading to Sicelo Bhani Community Hall to ensure accessibility for events and community programmes. • Tipping of gravel stone at the Ntshangase access road, where soil erosion has caused severe unevenness. • Construction of a virgin road from Kwasi Langwe to Jali, to improve connectivity in the area. • Construction of a virgin road from Jay-Z Tavern to Mthumezi, enabling easier community access. • Construction of a virgin road from Ezangomeni to Bhani, as there is currently no proper route linking the two areas. • Construction of a virgin road from Kwandikini to KwaNkcence, to service residents. • Construction of a virgin access road from Jay-Z via Melane to Daniel, continuing to Vundla Headman. • Construction of a virgin access road from Mziwenceba Pepu via Phehlamanzi to Lugence. • Construction of a virgin access road from Chutshela to Ncenjane, needed for both transport and emergency services. • Construction of an access road from Masinyane to Kwaito. • Construction of a virgin road from Nomathebe to Deyi. • Construction of a paved (pavement) road from Ntsingizi Dam to Ntsingizi School, to allow school children to walk safely and reduce the risk of accidents on the main road. • Construction of a bridge to Esinaleni. • Maintenance of the Esinaleni access road, • Unfinished installation of taps in several areas, requiring completion to ensure adequate water supply. • Completion of a concrete slab from Vuyisile via Nyandeni to Mpofana, which remains incomplete and affects pedestrian access. **Ward 18**

	• Requested road blading at Mbande. • Mbande procurement item has been repeated in the 2024/2025 and 2025/2026 reports, and clarity is needed on its progress. • Road in Thembamzize village near Mpondombini School is in very bad condition. • A request was made for a road near the quarry to improve access. • The community requests the introduction of disability support projects. • The road leading to Khanyisani School is in poor condition, and blading is required. • Dlanga and Thembamzize villages needs road maintenance. • Mposana access road needs urgent attention. • Disaster relief services in the ward are functioning well. **Ward 19** • Mnga via to Mevana access road have been reported to the relevant department responsible for road maintenance. • Vuyisile village need the electricity extension area / infills. • Ward 19 needs the honourable Mayor to address the Imbizo for the next financial year. • Demarcation board need to assist the whole ward to present demarcation issues. • Lenathi via Mngomazi access road need a slap. • Lityeni to Nitshe virgin road was requested. **Ward 20** • Mamcakweni via Lindokuhle to Madadana need urgent maintenance • Access road from R61 to Ntakana via Stanford to Madadana is in poor condition and needs grading and rehabilitation.

	• Access road leading to Nongeke Clinic and Nongeke High School also requires maintenance to ensure safe access for learners, patients, and emergency services. • Incomplete toilets at the Community Hall must be completed to make the facility fully functional for community events and essential services. • Employment opportunities for the Ward 20 community, particularly through SMMEs, need to be increased. Local contractors should be prioritised in municipal and government projects. • Concerns were raised regarding employment restrictions at Greenville Hospital, especially age limitations on EPWP opportunities, while many households are headed by elderly persons who rely on such opportunities for income. • There is a need for stronger enforcement and prevention of illegal water connections to the main pipeline, as these disruptions affect water pressure and access for many households. • The community requests the re-instatement of the Mayor's Cup as part of youth empowerment and development programmes. • Cutting of grass on all sporting fields is needed to ensure the facilities are usable and safe for youth and community sports activities. • The paving project at the Community Hall raises concerns as the allocated budget does not match the quality or amount of work completed. • It was noted that the work was done by foreign nationals, despite the skill not being scarce, resulting in missed employment opportunities for local residents. **Ward 21** • Mambonini to Qomfa access road needs maintenance. • Nobamba Village access road needs a concrete slab • Road from Mobeni to Greenville needs to be budgeted for a tar road upgrade. • Ntika two needs a community hall because meetings are currently being held in a church.

	• Greenville village needs to build sport ground to develop community. • Hlolweni access road need to be maintained. • Greenville Village request mayoral cup **Ward 22** • Reformed to Lukholo access road incomplete • Construction of Buthonweni access road was requested. • Construction of Nomagqwathekana access road was requested. • Construction of Dakana access road • Construction of Fenyeni access road. • Msarhweni to Dutch access road need to be maintained. • Ndunu access road not complete • Construction of Nonja access road • Mabhula to Nokoqo access road need to be maintained. • No Electricity and Water at Buthongweni Village **Ward 23** • Access road from Dipini to Msomi needs maintenance. • Seaview to Vulindlela access road should be prioritised and budgeted for in the next financial year. • Requested funding support for spaza shops. • Farmers need assistance from the relevant department. • Grass cutting of all ground and requested Mayoral cup program to be brought back. **Ward 24** • Clarity on the duration of the design in preparation for access road construction.

	• Request for a gate on the hall yard because there is a library and it is not safe and fencing of the library. • Mbizana men's forum belongs to the whole of Bizana not a certain ward. **Ward 25** • Mayoral Imbizo did not take place, community members complaining about the Mgwede Acess Road and Bridge. **Ward 26** • Road blading is requested in Nomlacu. • Youth in the ward lack agricultural education and support programs. • Water pipes are leaking and need urgent repair. • Local small businesses are reportedly not permitted to operate, while foreign-owned businesses are allowed. • The access road in Sunnyside has drainage challenges; water flows into houses. Proper drains are needed to redirect water to R61. • The community requests clarity on when the 2025/2026 planned works will be implemented. • The internal municipal plant is experiencing operational challenges. • No military veteran houses have been completed, leaving veterans feeling neglected and dishonoured. • Clarification is requested on when the Madiditi Section A project, which is budgeted, will commence. • After digging for water pipes, communities want assurance that stones and surfaces will be properly restored. • The community requests the installation of proper V-drains to manage stormwater. • Electricity issues along R61 to Malala remain unresolved; no updates on the internal electrification project have been communicated. • The local hall is in very poor condition and requires repair. • Roads connecting from R61 are in a bad condition and need urgent maintenance. **Ward 27**

	• Clinic to Gubhethuka Access Road done headwalls and clean pipes - contractor • 5km project from Clinic to Sizindeni with a slab 100metres done instead of 200 meters and v-drains. • Office of the Premier to be invited to address the issue of a bridge at Ludeke dam and the issue of tarring from Nkantolo monument to Qobo Clinic. • Access road to Sizindeni must be maintained. • Thusong centre must be completed as the contractor was expelled by Human Settlement. • Thusong centre must be fenced as there are drains affecting stock. • Ntlavulazi Bridge must be extended. • Gubhethuka community must be informed when they are cleaning the dam. • Mafadobe Access Road (phase 2) must be maintained. • Mgcogweni Access Road must be constructed. • Due to the shortage of staff Qobo Clinic is not functioning well. • Ward 27 youth must be considered in permanent posts at Winnie Madikizela Mandela LM • Cabane to Krestu must be completed as there are no headwalls. • Nkantolo to Rhalavu Access Road must be constructed. • Mlambondaba to Sizindeni Access Road be constructed. **Ward 28** • Lundini Bridge need to be maintenance. • Ntlahlane Bridge need to be maintained. • T- road from Qotyana to Mngungu must be maintained. • Sidanga access road need to be maintained • Community Hall (ward 28 Hall) have no chairs they use to borrow chairs from Lundini School.

	• The name of the Hall (Empumelelweni hall need to be changed.) **Ward 29** • Pelepele to Madikizela Access Road be constructed. • Cwaka Access Road must be maintained. • Khananda Access Road must be maintained. • Access Road to Mfolozi School need heavy maintenance. • Municipality to assist Eskom in replacing the old poles as they may cause danger. • Municipality must do a follow up on the project by Eskom at Little Aden as the project is moving in a slow pace. • Ntunjeni AR – blading was done requested tipping and processing as well. • Ntinga Access Road was done before bridge was damaged, follow up and monitoring of the work should be done. There was a dispute on Quarry / who was supposed to take decision on quarry to be used. • Disaster Section to make follow up on the submitted lists of the affected families during heavy winds & rains. **Ward 30** • Access Roads in the area are in a very bad condition and require urgent maintenance. • Some roads were bladed but stones were not removed, creating danger for motorists and damaging vehicles. • The community requests levelling of roads and proper removal of stones. • Nyanisweni access road and related projects remain incomplete. • The municipal plant is failing and not responding adequately to road maintenance needs. • A request was made for a slab at Mdikisweni. • The previous IDP meeting did not take place, and the community requests improved communication. • Residents asked for clear timeframes for all ongoing and planned projects. • Concerns were raised about the poor quality of work on some municipal projects. • A monitoring committee is requested to ensure proper follow-up on all project

	• Disaster Management officials were reported to be treating community members poorly. • The department only takes pictures of damaged households without providing follow-up support. • Concerns were raised about the spaza shop licensing processes, SAPS responsiveness, alcohol-related issues, and high unemployment. • Residents stated that previous issues were reported as resolved, but no new updates have been provided. • The community requested transport support to attend Mayoral Imbizos. • Stones left on the road surface are posing danger to society. • Establish a municipal road maintenance monitoring team to oversee work quality and ensure that contractors adhere to standards. **Ward 31** • Request to extend the length of the 2km access road that is to be bladed, which is main road to Mngungu. 2 km is too short • Request for blading of Sikhephe to Dandala access road • Request to change public meetings to Siwisa or Bolorweni • Request for intervention on the issue of littering disposable nappies • Request for rehabilitation of Ndela access road • Request for blading of Ndela to Dandala access road • Request to elevate Bolorweni bridge or rebuild it • Request for refuse dumbing site • Request for internal streets kwa-C **Ward 32** • Road blading in Bizzy Town and Billy Baker Town has not been completed. • Community requests assistance with bottles collection initiatives for recycling.

	• Assistance is needed for postgraduates who are still searching for employment. • 9 km tipping project remains incomplete; the C-section has not been done. • Stones have been tipped in the wrong place, blocking the road and creating hazards. • Community requested construction of a bridge from Hlabathini to Lovo. • Road to the school at Mjanyelwa in very bad condition and requires maintenace. • Miya–Nikhwe near Nyameni Dam, a blocked drain causing water to get to houses. • Complaints were raised that EPWP jobs are being given primarily to councillors after their terms of office.
Alfred Nzo District Municipality	**Ward 02** • There is no water access in ward 02 **Ward 5** • Toilet project in Dlungwana is incomplete. Several households are still without toilets and need the project to be finalised. • The ward still needs the construction of IDP toilets for households without adequate sanitation. • The ward has been without running water for three consecutive weeks. Maintenance on water infrastructure must be prioritised immediately. **Ward 06** • People who were affected by disaster and given temporal structures need to be build permanent houses. • Fegurson toilet is damaged and honey suckers deposit sewerage directly to the river. This is a health hazard. • The water project was not handed over, taps are leaking • When can the community expect response to the concerns raise since there were no district councillors in the meeting. • Request for new toilets, as they were last built in 2006.

	Ward 07 • Provision of water all villages **Ward 09** • VIP Toilets to all Villages. • Mphetshwa be provided with water as this has been requested several times. • Water scheme at Gwabeni must be maintained. **Ward 12** • Water supply remains a challenge as taps have been installed but water is not coming out the system is incomplete. **Ward 15** • There is a shortage of water in Mcwathi Village, and reliable supply must be prioritised. • All boreholes in the ward must be repaired and maintained, as water access is a critical need. • Water pump be fixed. **Ward 18** • Water pipes are broken, resulting in no water supply in affected areas. • There is no water supply from Nyaka to Lubande and Mbandane. **Ward 20** • Unfinished construction of RDP toilets across the four villages, including Ntakana, needs to be completed as it affects health, dignity, and sanitation standards in the community. **Ward 22** • Request for provision of water access

	Ward 26 • The community requests a reliable water supply. **Ward 27** • Thaleni and Mgcogcweni villages no water. • The entire ward be provided with toilets as well as extensions. **Ward 28** • Provision of water to the entire ward. **Ward 30** • Although taps have been installed, there is still no water supply. • The eNtsimbini water scheme is not functioning, and departments invited to address the issue did not present progress. • Water is needed on both sides of Kombane **Ward 31** • Water cuts without notice. • There are no taps • Request for urgent handover of the water project, so that people can be able to use water and be notified about water cuts • The other side of the ward does not have water. **Ward 32** • The water project involving Wards 17 and 32 should have increased oversight by the Project Steering Committee (PSC).
Department of Health	• Request for Laleni clinic in ward 02

	• Painting of Kwa-Ndela Clinic, ward 12 • Requested clinic at ward 31 as the one at Ndela gets extremely full and it's impossible to get assistance.
Department of Roads and transport. **SANRAL**	**Ward 7** • Speed Humps at Skotoyi • Provincial road requires maintenance, including fixing potholes and general surfacing to ensure safe travel for residents and service vehicles • Request for at least 4km of tared road per quarter on the access road from the main road in ward 31 • Request to fix potholes on R61 national road. **Ward 17** • Provide scholar transport for children traveling to Nikhwe School.
Department of Human Settlement	**Ward 2** • Request for RDP houses **Ward 3** Provision of RDP houses. **Ward 5** • There are no RDP houses in any of the villages in Ward 05. Even destitute families are still living in temporary structures. A housing allocation and implementation plan is urgently needed. **Ward 6** • RDP Houses at Izinini • Contractor not onsite building RDP requested intervention. • Clarity on 200 units Request for RDP houses was sort. • No temporal structures, but permanent for people who were hit by disaster.

	Ward 11 • A total of 11 households in Mandlobe Village who were affected by the 2022 disaster are still awaiting the RDP houses that were promised as part of the disaster relief intervention. • An urgent follow-up is required with the relevant Human Settlements authorities to ensure that commitments made to the affected residents are honoured. **Ward 12** • Concerns were raised regarding housing for military veterans. **Ward 14** • Mayoral Imbizo was not conducted as the community members that were present in the venue said it will not continue due to the issue of RDP houses not yet addressed. • The issue of RDP Houses that which was supposed to have been done some time ago be treated as the matter of urgency. **Ward 15** • Construction of RDP houses in Ward 15 should be prioritised to address housing shortages. **Ward 18** • Several housing projects in the ward remain incomplete. **Ward 19** • Request for RDP Houses in ward 19. **Ward 20** • Request for RDP houses for destitute families in Ward 20 should be prioritised, especially for households facing extreme vulnerability. **Ward 22**

	• Requested for RDP Houses **Ward 29** • Department of Human Settlement have not completed their project having constructed only 26 houses instead of 36. • Child headed families be provided with temporal structures especially the Nzama family at Bulala Village as they have no shelter as of now. **Ward 30** • Nzabe family reported to be homeless and requires urgent disaster relief intervention. • The community requests clarity on whether there is a dedicated official responsible for follow-up visits. **Ward 31** • RDP Houses project is too slow in • Request for an RDP house or a temporal structure for Mr Rhadebe (disabled man who stays alone) • Request for RDP Houses in Siwisa
DRDAR	• Request for assistance with Red Hub internships for Agriculture graduates
Department of Social Development	**Ward 2** • Requested older persons fun games. **Ward 18** • The home of a child-headed family is in very poor condition and requires intervention.

CHAPTER 2

4. SITUATIONAL ANALYSIS

Situational Analysis provides an overview of the composite development challenge facing Winnie Mandela - Mandela Municipality based on its own self-assessment and analysis. It gives a brief overview of Winnie Madikizela-Mandela demographic profile and illustrates the composition of Winnie Madikizela-Mandela population considering key indicators such as: population numbers; racial make-up, house hold income, employment and education. In the end a number of pertinent issues shall be drawn from the demographic dividend analysis, and it is these issues that shall inform the strategies which shall be presented in later chapters.

The statistics information included in this section comes from the 2022 census and Community Survey 2016. It also highlights key issues and challenges relating to municipal demographics profile, Institutional Transformation and Development, Financial Viability, Local Economic Development, Service Delivery profiles and Spatial Development Framework.

4.1. THE MUNICIPAL CONTEXT AND DEMOGRAPHIC DATA

Winnie Madikizela – Mandela Local Municipality (EC443) was established in terms of Section 155 (1) (b) of the Constitution of the Republic of South Africa. Our Municipality is one of the four category B municipalities that fall within the Alfred Nzo District Municipality (DC44). It is located within the Wild Coast Region of the Eastern Cape Province along R61 connecting KwaZulu Natal South coastal boundary to the N2 highway. To the west and south the municipality shares common boundaries with the Umzimvubu, Ntabankulu and Ingquza Hill local municipalities. The Mtamvuna and Mtentu rivers form the northern and southern boundaries of the municipality. The geographical area of the Mbizana jurisdiction is 2 416 square km, contributing 0.20% to the national geographical area. Dominant land users within Winnie Madikizela - Mandela Municipality are mostly rural with a large emphasis on subsistence agriculture in the interior and some tourism development along the coast. The natural environment in the coastal belt of the area is in an unspoiled condition and has exceptionally high conservation value. The conservation value of the inland areas is significantly lower than the coastal areas due to human activities.

Mainstreaming the demographic dividend

The demographic dividend is an evidence-based economic development phenomenon and the focus of nearly 20 years of research by economists, demographers and health scientists. It is defined as the potential growth in economy resulting from a change in the age structure of population. the key pillars used for the mainstreaming of the demographic dividend are informed by the National Development Plan (NDP) and consider the South Africa's demographic prospects, the human development challenges faced by the country, planning policy reforms informing the IDP, and the strategic developmental goals indicated in the NDP and Provincial Growth

and Development Strategy (PGDS). The six pillars selected are: demographic profile, components of population change, health and well-being, education and skills development, economic participation and gender and development.

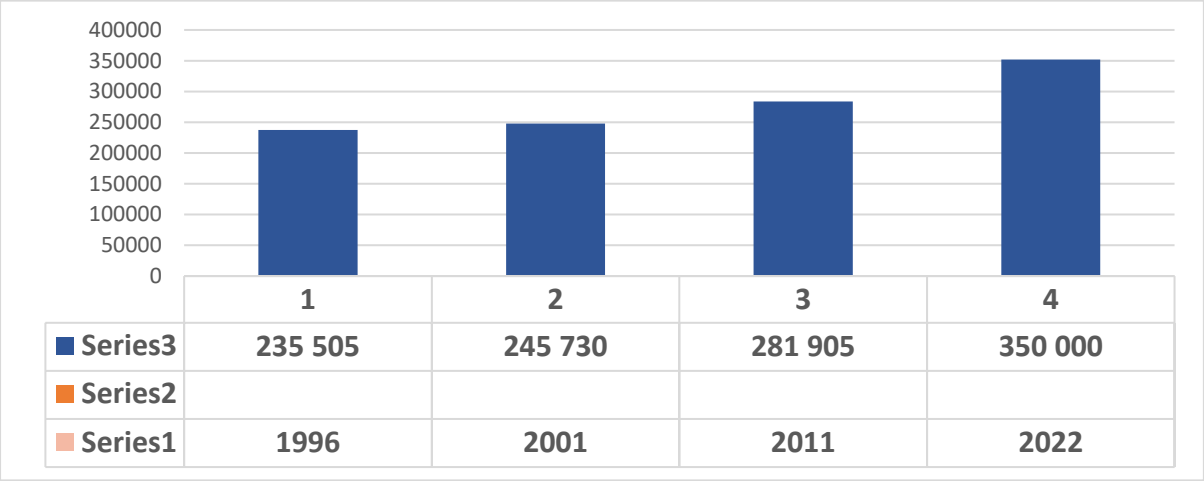
4.1.1. DEMOGRAPHIC PROFILE

- *Population Size*

The total population of Winnie Madikizela-Mandela Local Municipality has an increasing trend, increased from 281 905 in 2011 to 319 948 in the 2016 community survey to 350 000 in 2022 census. Total number of households is 62, 479 which represent an estimated household's average of 5.6 persons per household (Census 2022). WMMLM accounts above 37% of the total district population which makes it the largest in population size within ANDM. The table below illustrates population growth between 2011 Census and 2022 Census: -

- *Population Growth*

Figure 1



Source: Statistics South Africa: Census 2022

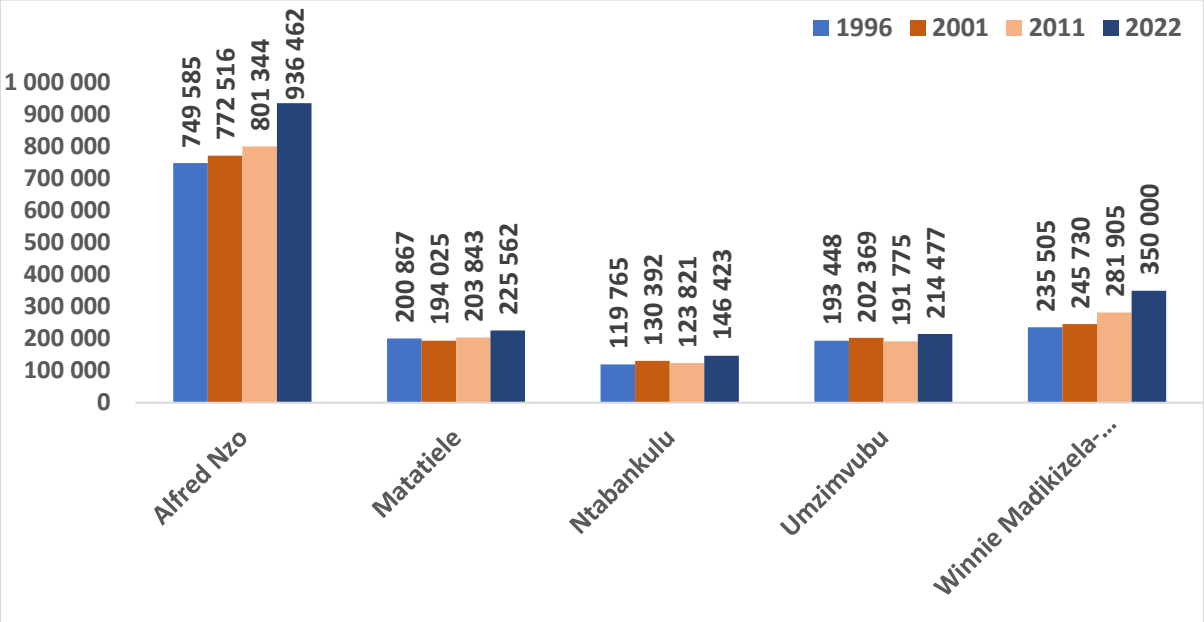
The above graph shows the population growth from 1996 until 2022 Census, the population of Mbizana has continued to grow in an increasing trend over the years.

- *Population Distribution by Households*

Census 2011		**Census 2022**	
2011		**2022**	
Total Households	48, 447	Total Households	62, 479
Average Household size	5,8	Average Household size	5,6

ANDM Population Comparison by Local Municipalities

Figure 2



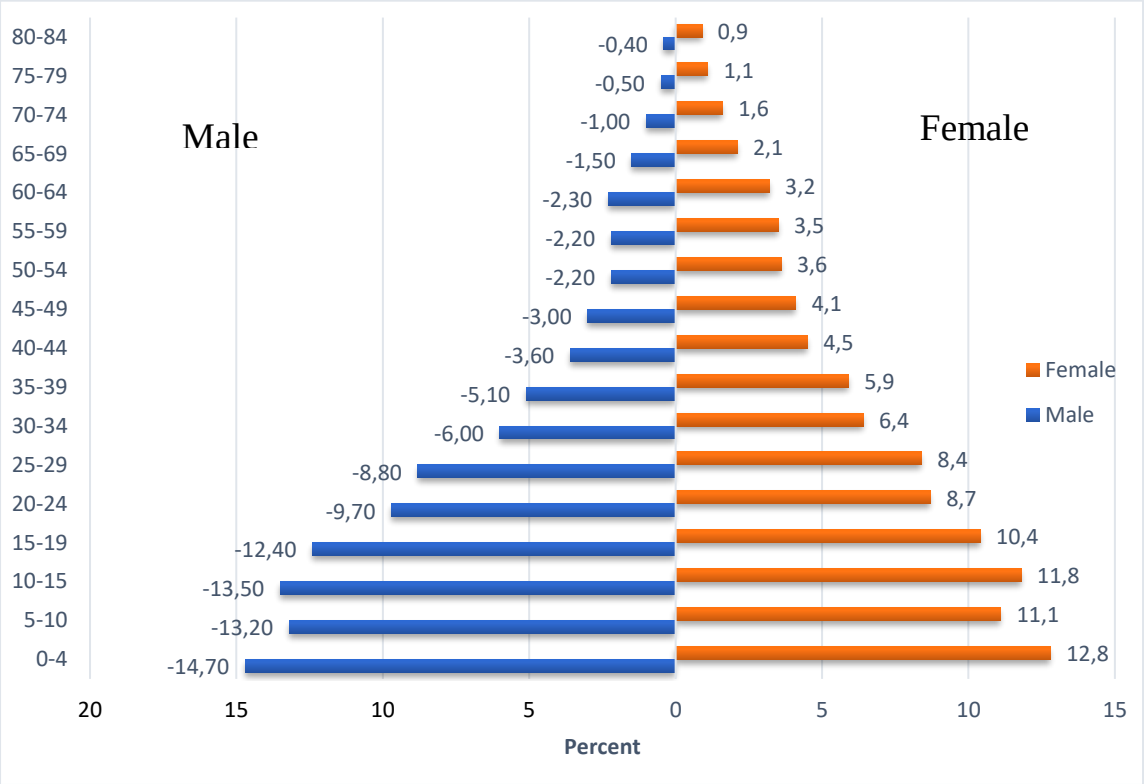
Source: Statistics South Africa: Census 2022

4.1.2. POPULATION STRUCTURE

- Gender and Age Groups Population Distribution

The age profile below shows that approximately 69,6% of females and 78,3% of males in Mbizana population is young people between 0 to 34 years old. These population trends oblige government in all levels to ensure that a large percentage of the budget is allocated to youth development and learner support programmes in order to deal with the needs of this majority section of our populations. The elderly people age group 60 and over accounts for 8,9% females and 5,7% males of the total population. There seems to be a noticeable decrease from the ages of 30 years and above which may be attributed to the fact that some people migrate to other provinces or towns to seek job opportunities.

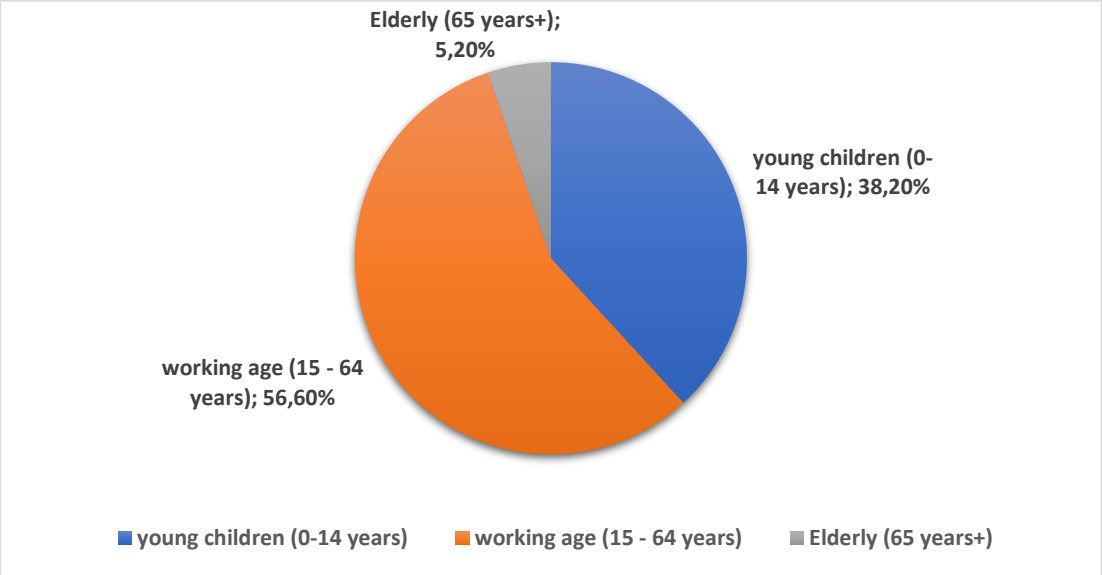
Figure 6



Source: Statistics South Africa: Census 2022

The following graph indicates the distribution of the population ages: young children between the ages of 0 to 14 years are 38.2%, the working age from 15 to 64 years is at 56.6% and the elderly which is 65+ years is 5.2%. This shows that Mbizana has an advantage of having more working-age population, which provides opportunities for economic growth though at the same time this is creating challenges for job creation and integration of new labour market entrants.

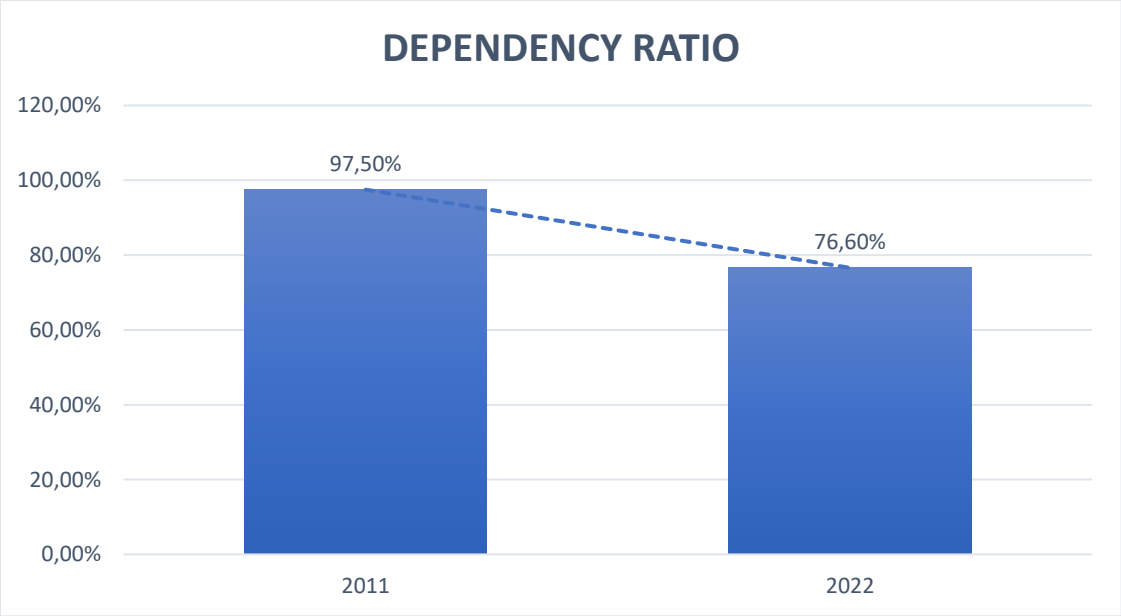
Figure 3



Source: Statistics South Africa: Census 2022

The Census 2022 results reflect an increase in the ages of 20 – 49 years compared to Census 2011. Because of the bigger percentage of the working age population the dependency ratio of the municipality has dropped from 97.5 in 2011 to 76.6 in 2022 census. This is a good indicator for our municipality as it shows that there are proportionally more adults of working age population to support the young and the elderly of our population, however it also means that the municipality has a challenge to ensure provision of work opportunities for this working age population.

Figure 4

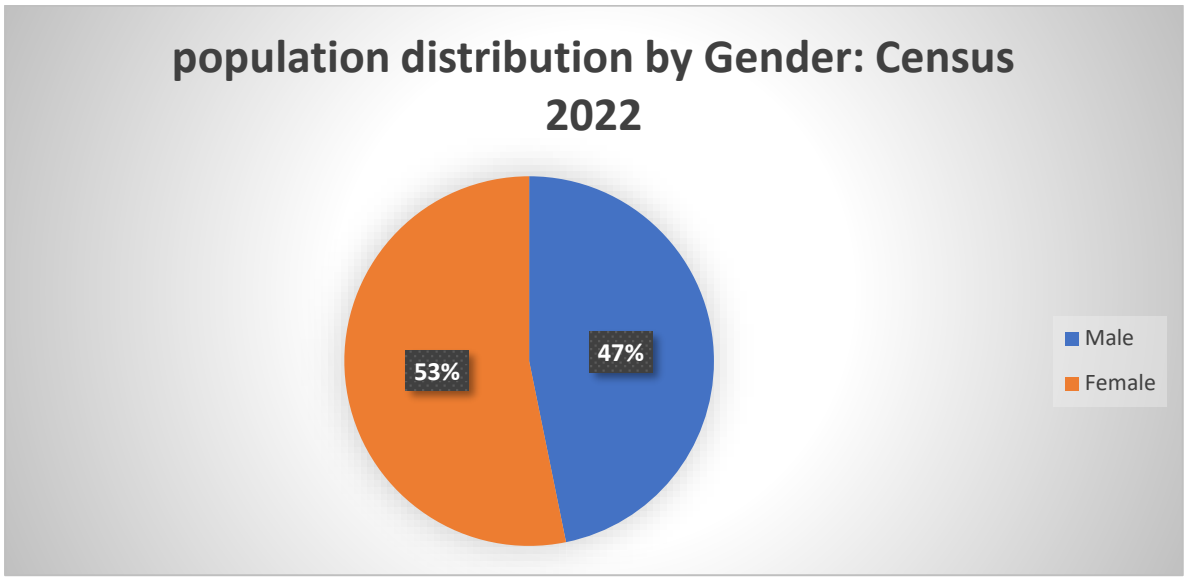


Source: Statistics South Africa: Census 2022

- *Gender Distribution*

The *Census* 2022 by Stats SA indicates the population of Mbizana is dominated by females at about 53.2% of the total population compared to 46.8% of males. The table below shows that about 186 111 (53.2%) of the total population of Winnie Madikizela-Mandela is women against 163 889 (46.8%) which are males: Census 2022.

Figure 5



This indicates that there should be dedicated programs of integration and incorporation of women in key planning and decision-making roles of the municipality. Moreover, there is need for consideration of the following: -

- Promoting participation of women in policy making and development.
- **Ensure involvement of women in economic development activities.**

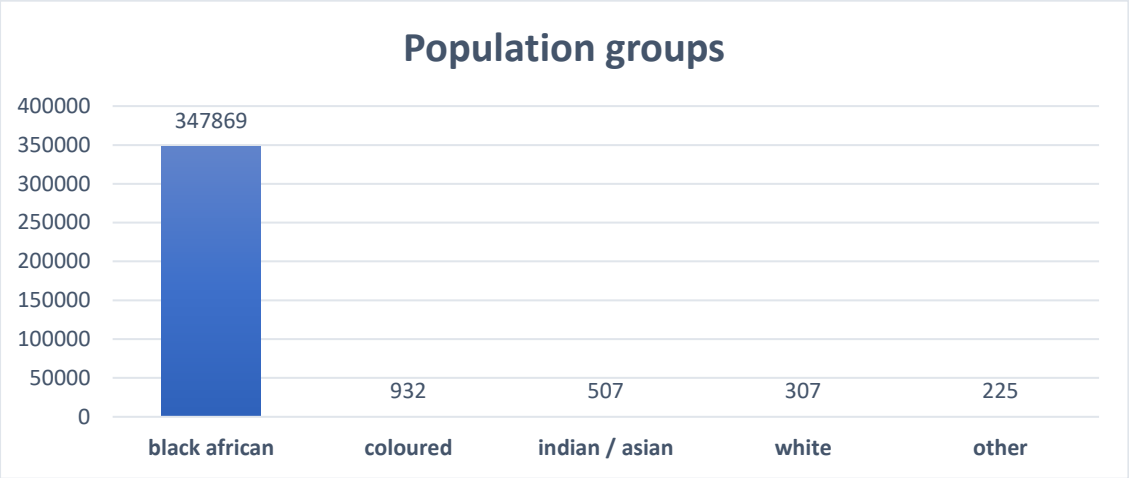
Improving women's earning power and reducing vulnerability of women to poverty

4.1.3. POPULATION COMPOSITION

- Population Distribution by Race

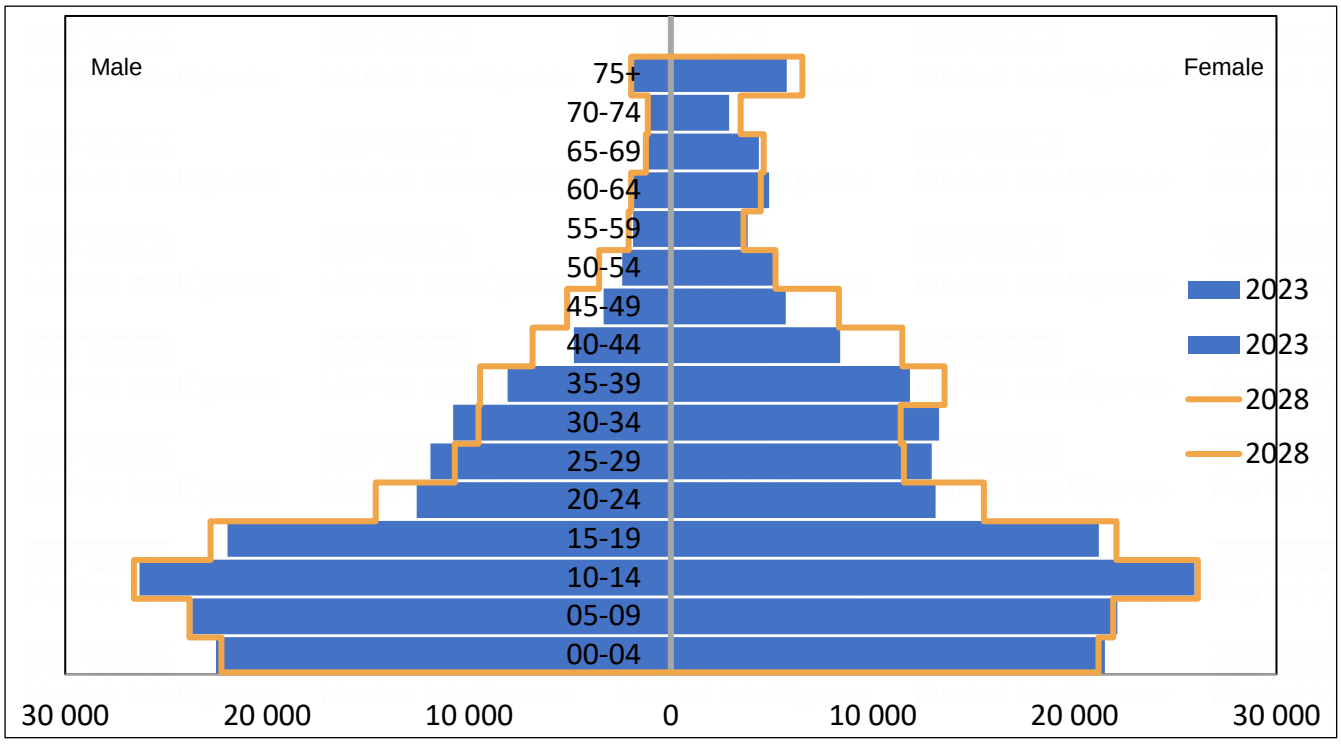
The largest population group in Winnie Madikizela-Mandela is Black Africans at 99, 4% of the total population followed by Coloureds at 0.3%, Indians / Asians at 0, 1%, Whites at 0, 1% and others at 0, 1% as demonstrated in the chart below: -

Figure 7



Source: Statistics South Africa: Census 2022

4.1.4. POPULATION PROJECTIONS



Source: IHSMarkit

- In 2023, there is a significantly larger share of young working age people between 20 and 34 (22.0%), compared to what is estimated in 2028 (20.7%). This age category of young working age population will decrease over time.
- The fertility rate in 2028 is estimated to be slightly higher compared to that experienced in 2023.
- The share of children between the ages of 0 to 14 years is projected to be significantly smaller (40.0%) in 2028 when compared to 2023 (41.9%).

4.1.5. COMPONENTS OF POPULATION CHANGE

- Fertility

According to the 2023 statistical release that is based on recorded live births data from the Department of Home Affairs (issued by Stats SA). The data files received from DHA are based on the categorisation and include births registered at health facilities; within one month of birth; after one month of birth, but before 16 years of birth; from 16 years of birth and above; and by legal guardian. The total number of births that were registered in the 2023 period (from 01 January 2023 to 29 February 2024) in South Africa was 932 138. Out of that number, 10.9% came from the Eastern Cape (101 901).

- *Mortality*

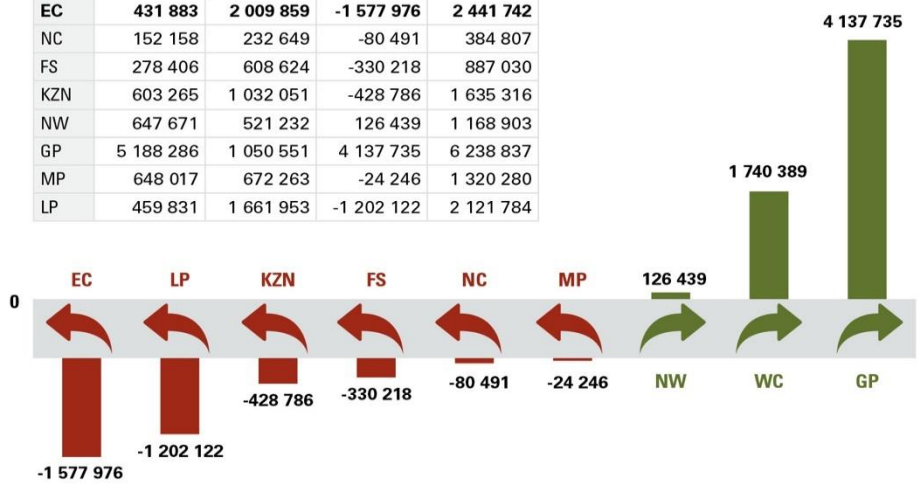
The statistical release based on administrative records from death notification forms accumulated from the Department of Home Affairs is referenced. This statistical release is based on a total of 613 720 deaths that occurred in 2021 and 43 751 late death registrations for 1997 to 2020 that were registered at the DHA and reached Stats SA in time for the 2024/2025 processing phase. This chapter provides analysis on the distribution of 2021 registered deaths that reached Statistics South Africa (Stats SA) during the 2024/2025 processing phase. Out of the total of 613 720 recorded deaths in South Africa, Eastern Cape had 14.1% (86 668) recorded deaths.

- *Migration*

In 2022, 431,883 people migrated into the Eastern Cape, while 2,009,859 people left the province, resulting in a net negative migration of 1,577,976. The implications of this migration-induced population shift are as follows:

- **Misleading Development Indicators**: The province with negative net migration may appear to have reduced poverty and unemployment levels, implying either progress in attaining development goals or success of planned actions and better strategic interventions.
- **Shift in Backlogs**: The Eastern Cape could appear to have reduced backlogs (the number of people without access to basic services), implying less pressure on social services than it actually could be if people did not migrate.
- **Budget Allocation**: Population data guides the allocation of resources to ensure that funds and efforts are directed to areas and populations where they are most needed.

	In-migration	Out-migration	Net -migration	Turn over
WC	2 043 626	303 237	1 740 389	2 346 863
EC	**431 883**	**2 009 859**	**-1 577 976**	**2 441 742**
NC	152 158	232 649	-80 491	384 807
FS	278 406	608 624	-330 218	887 030
KZN	603 265	1 032 051	-428 786	1 635 316
NW	647 671	521 232	126 439	1 168 903
GP	5 188 286	1 050 551	4 137 735	6 238 837
MP	648 017	672 263	-24 246	1 320 280
LP	459 831	1 661 953	-1 202 122	2 121 784



Source: Census 2022

4.1.6. HEALTH AND WELL BEING

- Morbidity

- *Access to health care*

In Mbizana access to healthcare facilities is a concern, particularly in rural areas. Challenges of access to health care include: **Limited Transportation -** Access to healthcare facilities may be hindered by limited transportation options in rural areas; **Financial Barriers -** High healthcare costs can be a barrier for low-income individuals and families; **Facility Overload -** Overcrowding in public clinics and hospitals can lead to longer wait times and potentially reduced quality of care; **Staff Shortages -**Shortages of healthcare professionals, particularly doctors and nurses, can impact the availability of care.

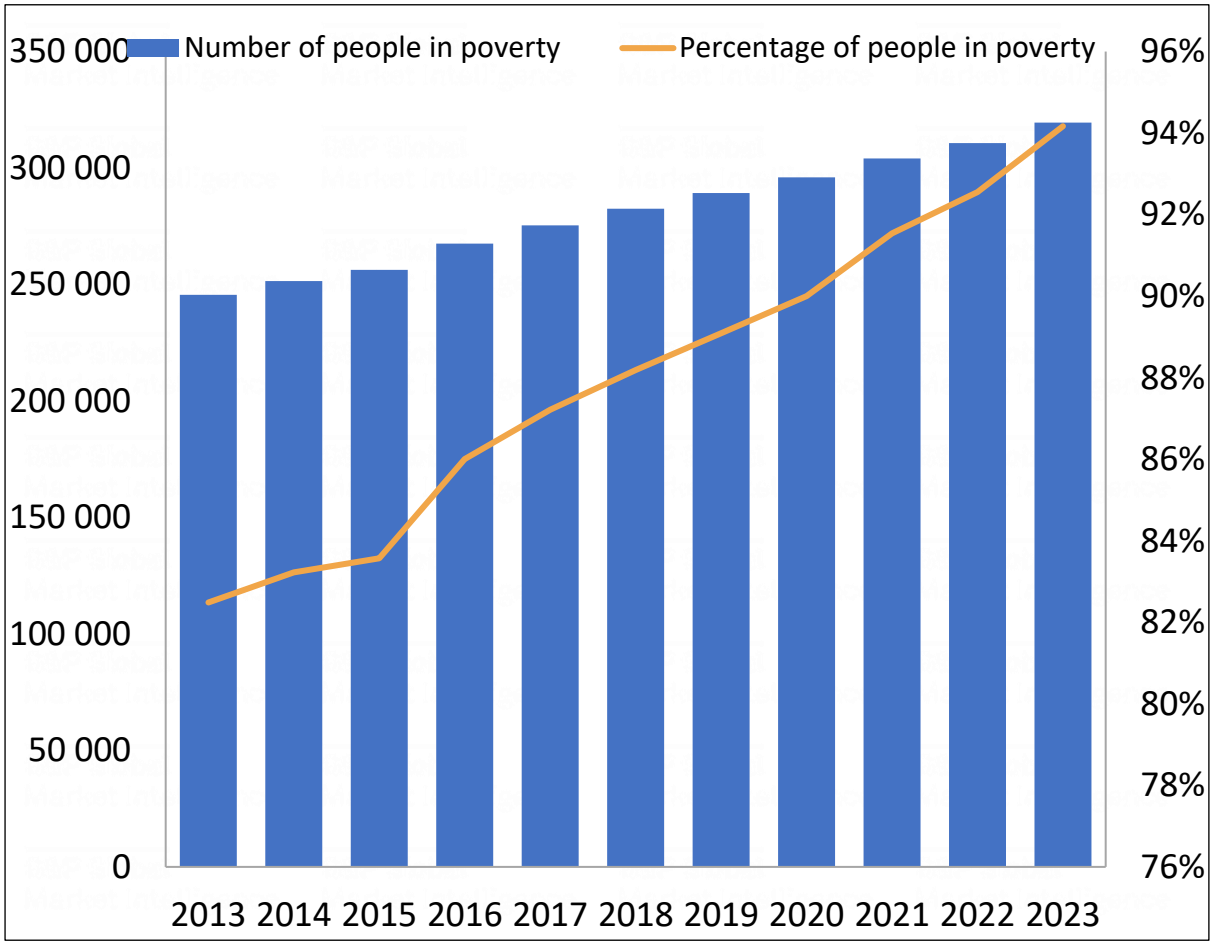
. Winnie Madikizela Mandela Local Municipality is operating 02 Hospitals which is Greenville Hospital and Oliver and Adelaide Tambo Regional Hospital and 1x Community Health Centre at Mbongweni Location at ward 14. WMMLM is also operating 22 Clinics which is located in the following areas:

- Oliver and Adelaide Tambo Reginald Gateway Clinic – Ward 01.
- Tsawana Clinic – Ward 06.
- Sikelo Clinic – Ward 05
- Mfundambini Clinic – Ward 09.
- Ndela Clinic – Ward 12.
- Imizizi Clinic – Ward 20.
- Greenville Council – Ward 21.
- Amadiba Clinic – Clinic 24.
- Umngungu Clinic – Ward 28.
- Makhwantini Clinic – Ward 25.
- Baleni Clinic – Ward 25.
- Daliwonga Clinic – Ward 16.
- Amandengane Clinic – Ward 15
- Hlamandane Clinic – Ward 04.

- Khanyayo Clinic – Ward 15.
- Amantshangase Clinic - Ward 03
- Qasa Clinic – Ward 11
- Amalongwana Clinic – Ward 10.
- Mpetsheni Clinic – Ward 14.
- Qobo Clinic – Ward 27
- Ntlenzi Clinic – Ward 08.
- **Meje Community Health Centre– ward 14**

- *Poverty and depravation*

Poverty trend



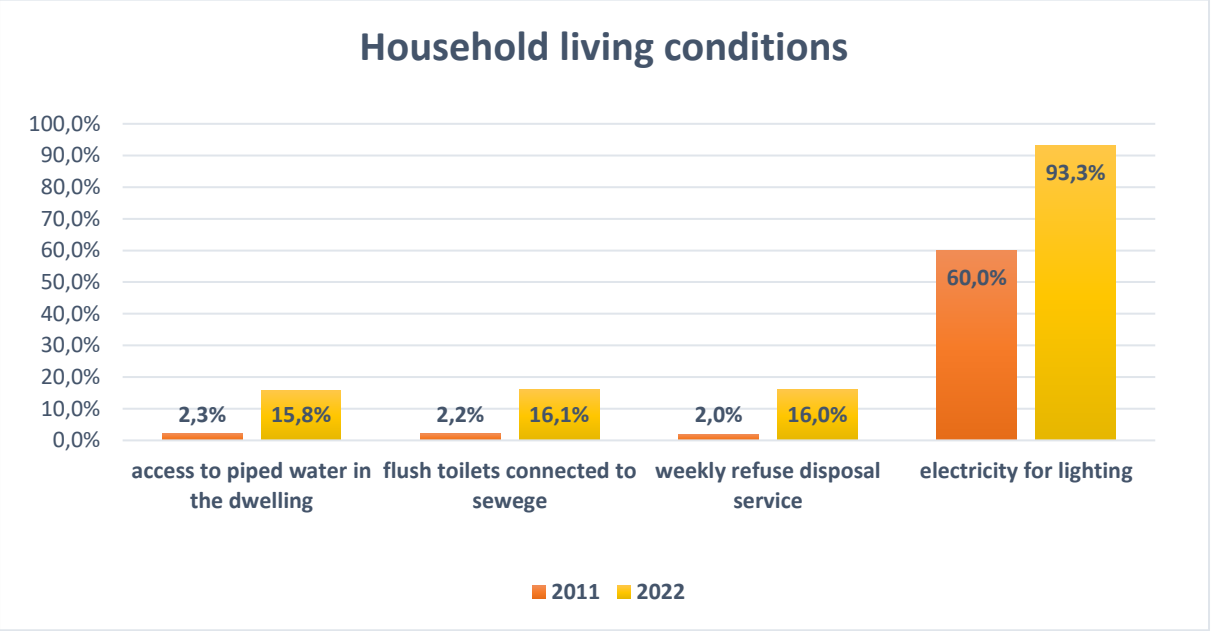
Source: Stats SA

- In 2023, there were 320 000 people living in poverty, using the upper poverty line definition, across Winnie Madikizela-Mandela Local Municipality - this is 30.14% higher than the 246 000 in 2013.
- The percentage of people living in poverty has increased from 82.49% in 2013 to 94.17% in 2023, which indicates an increase of -11.7 percentage points.

- *Access to basic services*

Household living Conditions

Figure 14



Source: Statistics South Africa: Census 2022

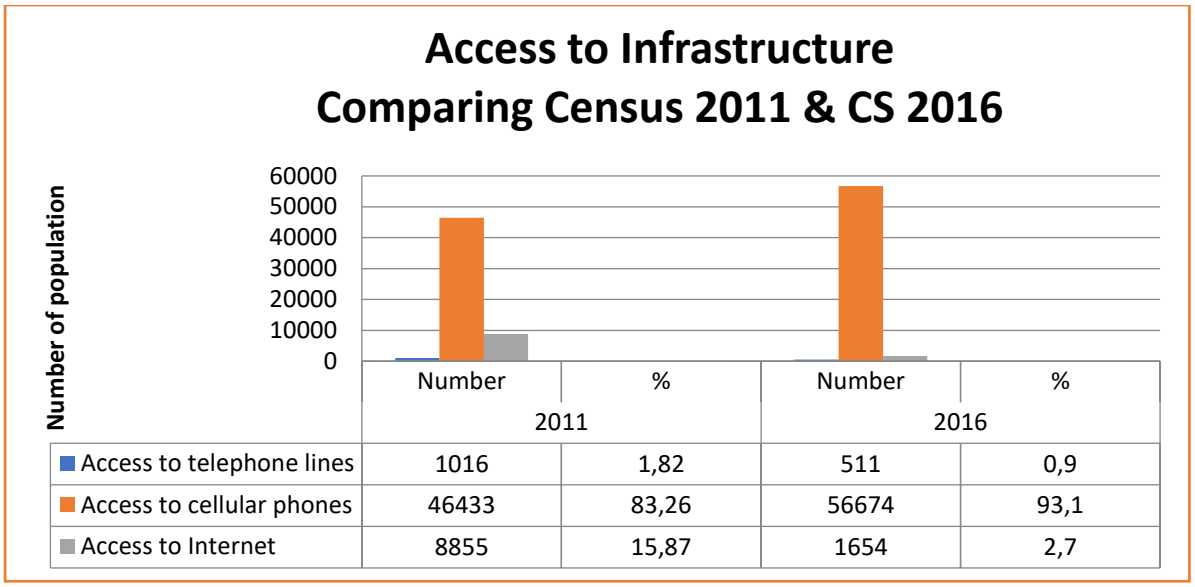
There is a general increase in the status of the household living conditions of the people of Mbizana, in terms of the access to piped water in the household which increased from 2.3% in 2011 to 15.8% in 2022; the weekly refuse disposal services which also increased from 2% in 2011 to 16% in 2022; flush toilets that are connected to sewage also increased from 2.2% in 2011 to 16,1% in 2022 and the households using electricity for lighting increased from 60% in 2011 to 93.3% in 2022.

Winnie Madikizela-Mandela LM Census summary	2011	2022	Percentage change
Households	48 446	62 479	29%
Average household size	5,8	5,6	-3%
Formal main household dwelling	21 173	44 007	108%
Traditional main household dwelling	26 216	17 171	-35%
Informal main household dwelling	476	714	50%
Regional/local water scheme household water	3 401	17 598	417%
Flush household toilet	1 062	10 058	847%
None household toilet	6 855	3 871	-44%
Electricity for household cooking	14 978	30 673	105%

Household Access to Infrastructure Services

According to 2016 CS, the majority of the total population of Winnie Madikizela-Mandela depends on cellular phones for tele – communication and internet access as only 0,9% of the population have access to telephone lines and only 2,7% have access to internet services. The graph below illustrates the comparison between 2011 Census and 2016 CS.

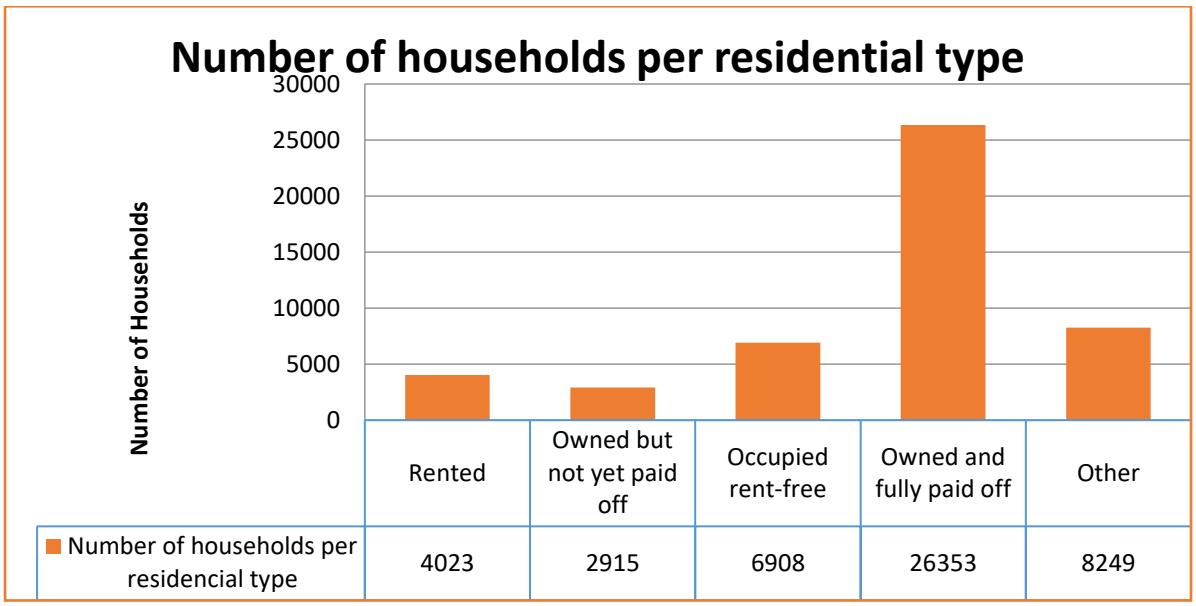
Figure 13



	2011		2016	
	Number	%	Number	%
Access to telephone lines	1016	1,82	511	0,9
Access to cellular phones	46433	83,26	56674	93,1
Access to Internet	8855	15,87	1654	2,7

Tenure Status

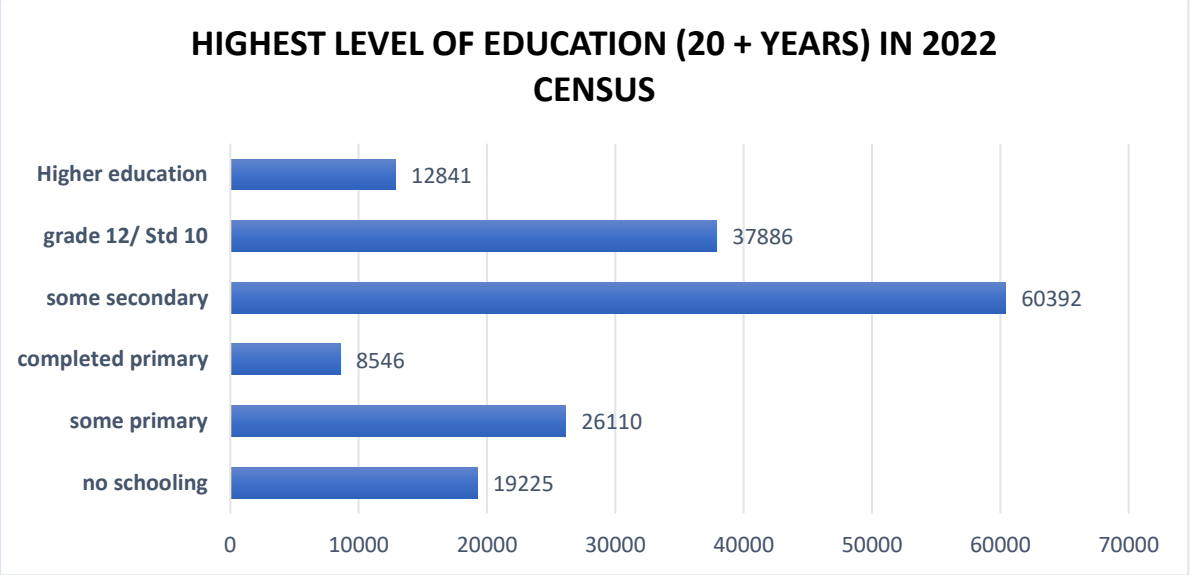
There are different tenures within the municipality. However, it is encouraging that the majority of households either own or have paid off their houses. By 2011, the number of households that owned and fully paid off their houses were 54, 4%. This is encouraging houses are regarded as an asset for households.



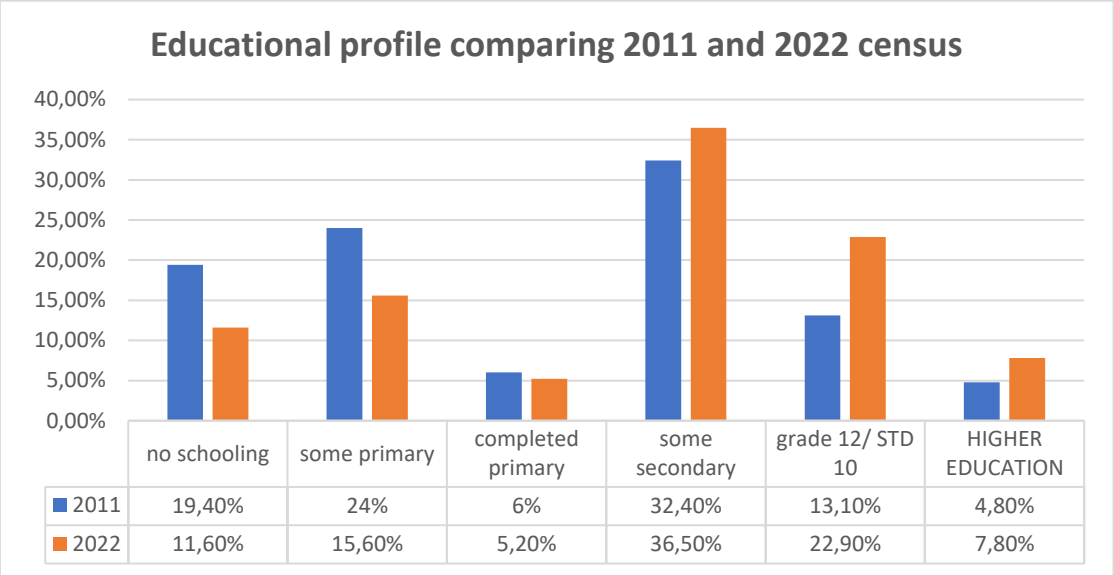
4.1.7. EDUCATION AND SKILLS

Educational Profile and Literacy Levels

Education plays a fundamentals role in community development as it provides a set of basic skills for development, creativity and innovative abilities within individuals. The South African Constitution states that everyone has a right to education. Educational levels for Winnie Madikizela-Mandela are showing a slight yet noticeable improvement when comparing the results of 2011 with 2022 census. Of the population aged 20 years and above, there is a decline in the number of people with no schooling; from 19.4% in 2011 to 11.6% in 2022, there is also a noticeable increase of people with grade 12 / standard 10 and people with higher education.



Source: Statistics South Africa: Census 2022

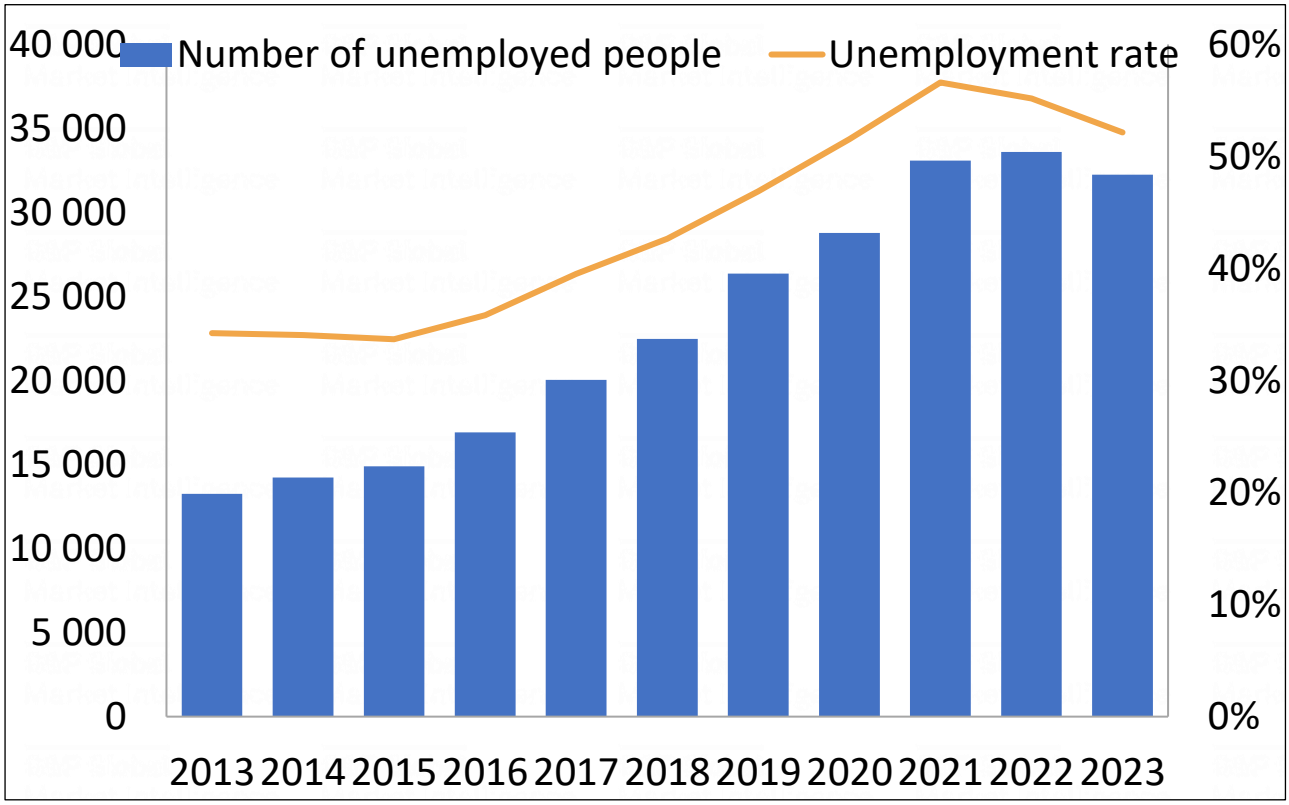


	no schooling	some primary	completed primary	some secondary	grade 12/ STD 10	HIGHER EDUCATION
2011	19,40%	24%	6%	32,40%	13,10%	4,80%
2022	11,60%	15,60%	5,20%	36,50%	22,90%	7,80%

4.1.8. ECONOMIC PARTICIPATION

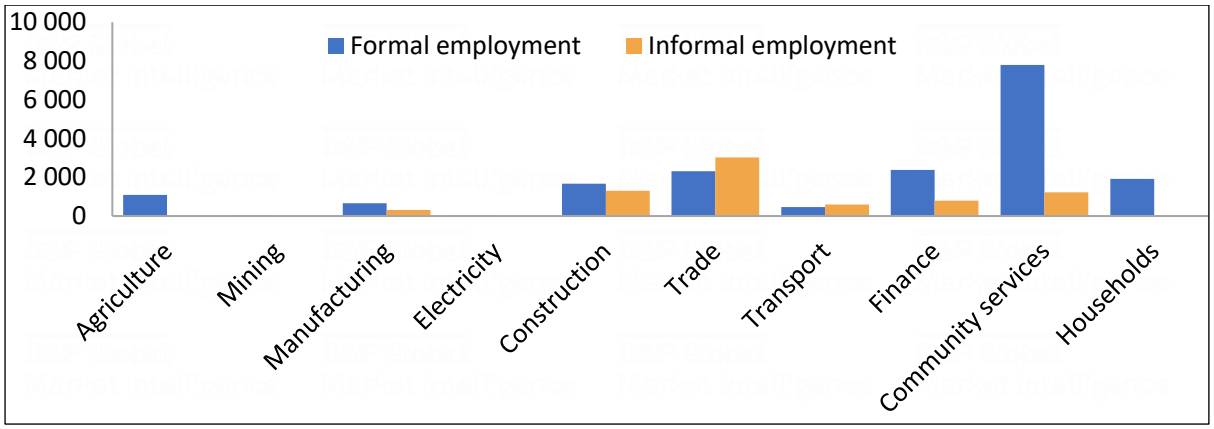
Levels of Unemployment

Unemployment and unemployment rate (official definition) – Winnie Madikizela-Mandela LM, 2012-2022 [number, percentage]



- In 2023, the unemployment rate in Winnie Madikizela-Mandela Local Municipality was 52.15%, which is an increase of 17.9 percentage points.
- The unemployment rate in Winnie Madikizela-Mandela Local Municipality is higher than that of Alfred Nzo (34.0%).

Formal & informal employment by sector in WMMLM, 2023

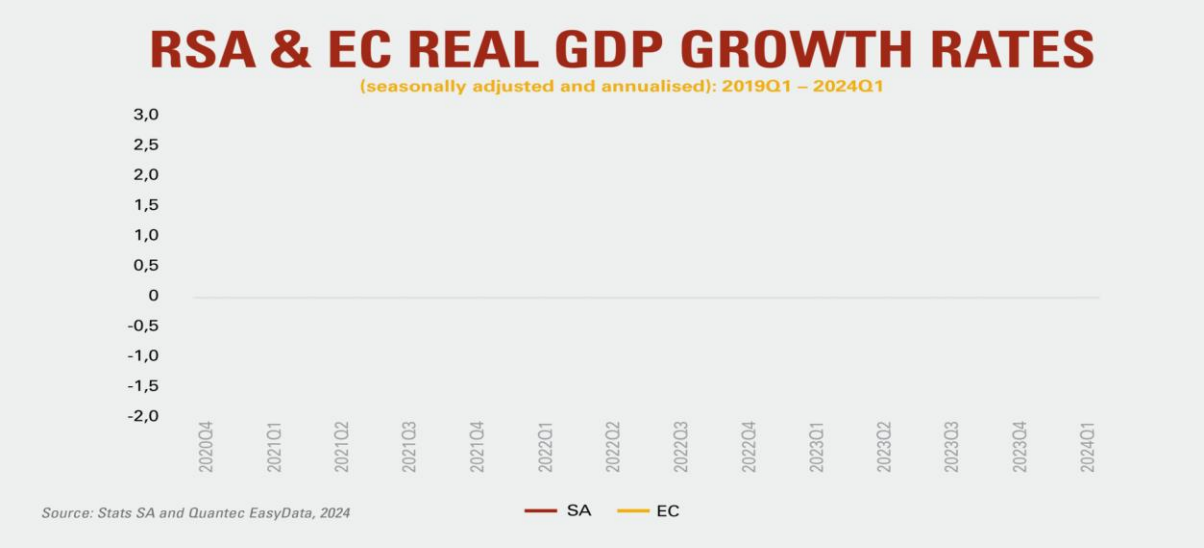


Source: Stats SA

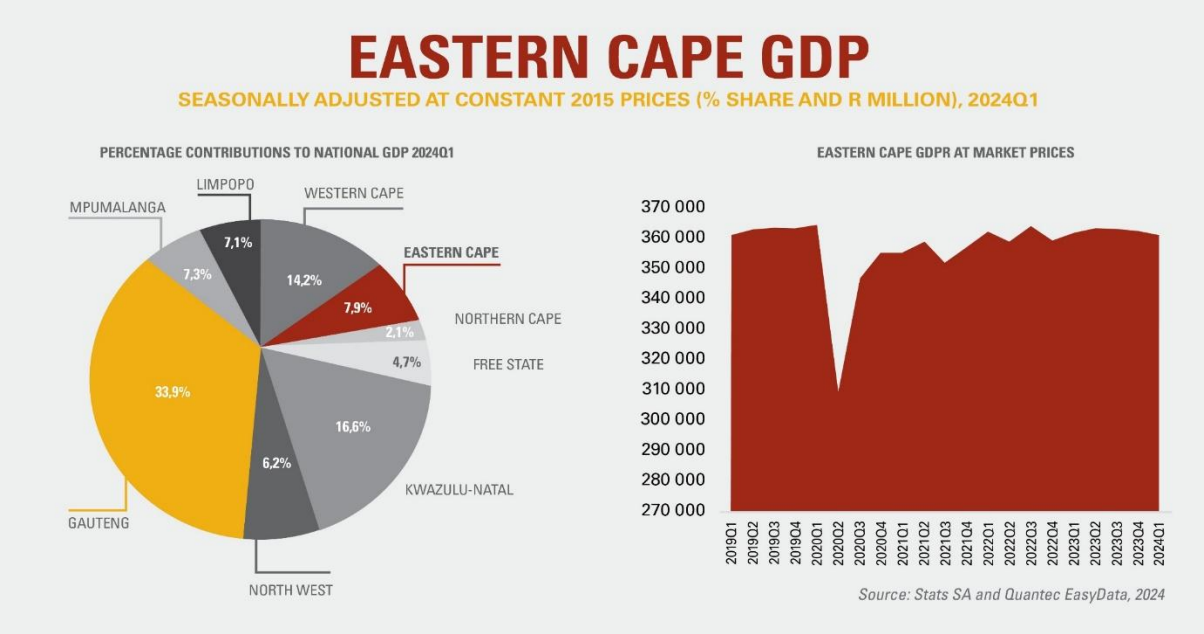
- In 2023 the Trade sector recorded the highest number of informally employed, with a total of 3 020 employees or 41.83% of the total informal employment.
- This can be expected as the barriers to enter the Trade sector in terms of capital and skills required is less than with most of the other sectors.
- The Manufacturing sector has the lowest informal employment with 307 and only contributes 4.25% to total informal employment.

Economic Activity

The South African economy contracted by 0.1% in 2024Q1, following an expansion of 0.3% in the previous quarter.

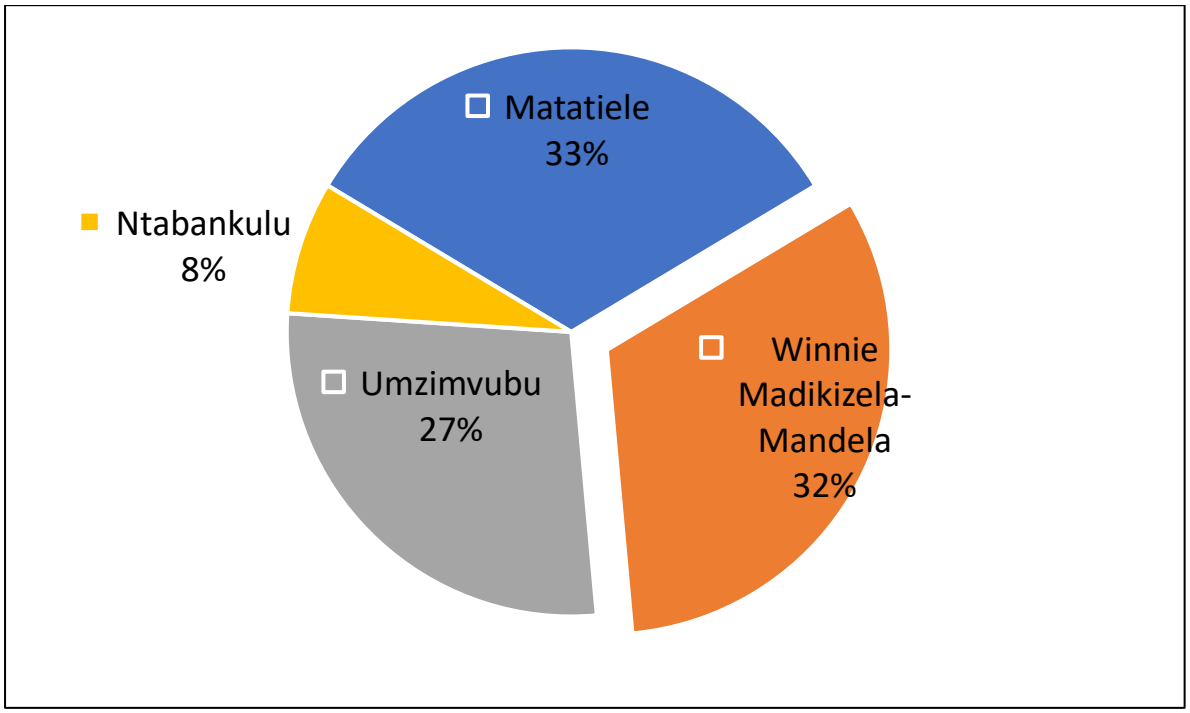


Compared with other provinces, the Eastern Cape contributed 7.9% towards national GDP in 2024Q1



In rand values, this figure shows how the Eastern Cape GDP (at market prices) decreased from R368.8 billion in 2023Q4 to R366.9 billion in 2024Q1. Compared with other provinces, the Eastern Cape contributed 7.9% towards national GDP. The largest contributors to national GDP growth in the first quarter of 2024 were Gauteng (33.9%), KwaZulu-Natal (16.6%), and Western Cape (14.2%).

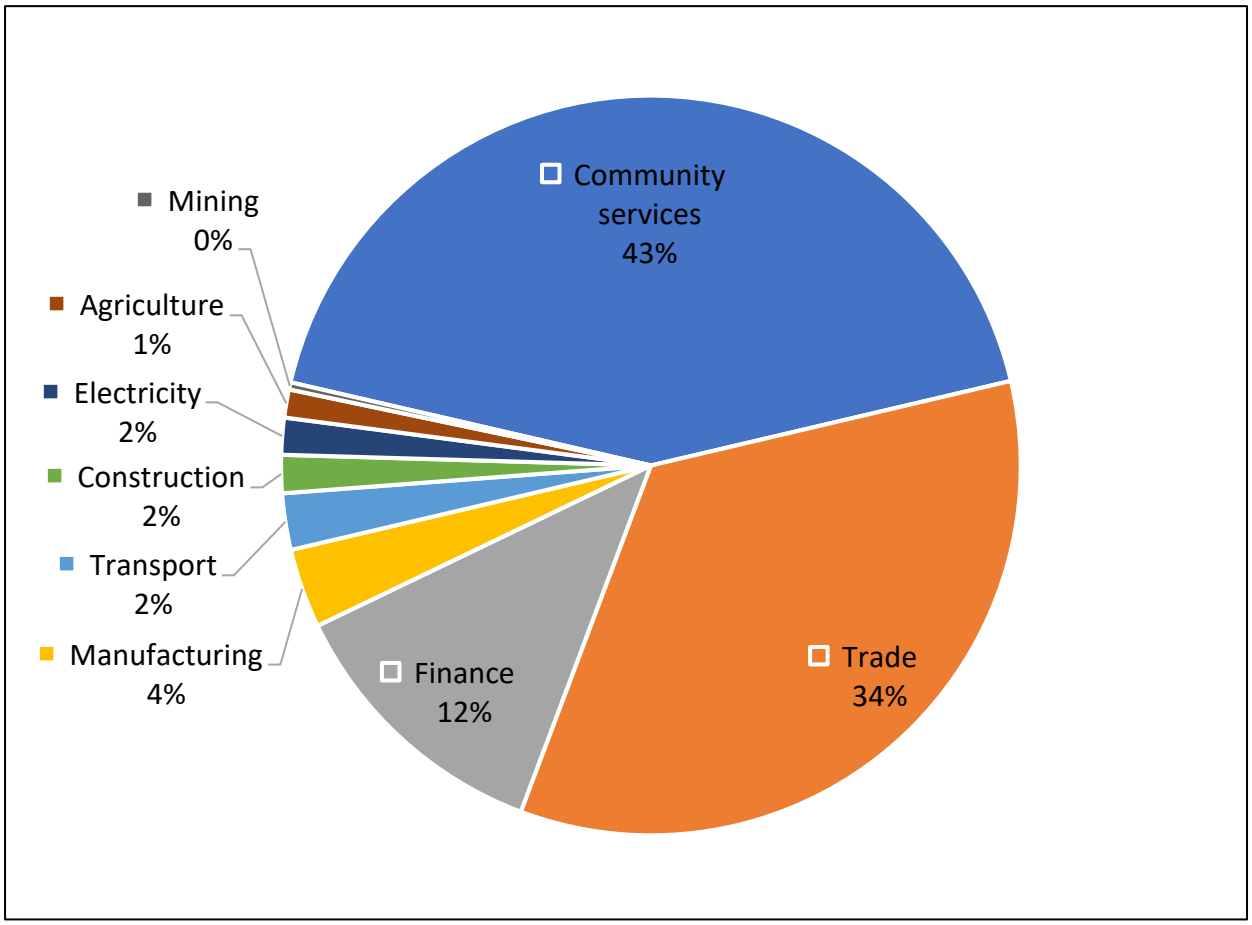
District Municipality Economic Performance - GDP contribution - local municipalities of Alfred Nzo District Municipality, 2023 [Current prices, percentage]



Source: **IHSMarkit**

- The greatest contributor to the Alfred Nzo District Municipality economy is the Matatiele Local Municipality with a share of 32.79% or R 6.39 billion, increasing from R 3.81 billion in 2013.
- The economy with the lowest contribution is the Ntabankulu Local Municipality with R 1.47 billion growing from R 875 million in 2013.
- Winnie Madikizela-Mandela Local Municipality contributed 32.16% towards DM GDP with R6.27 billion.

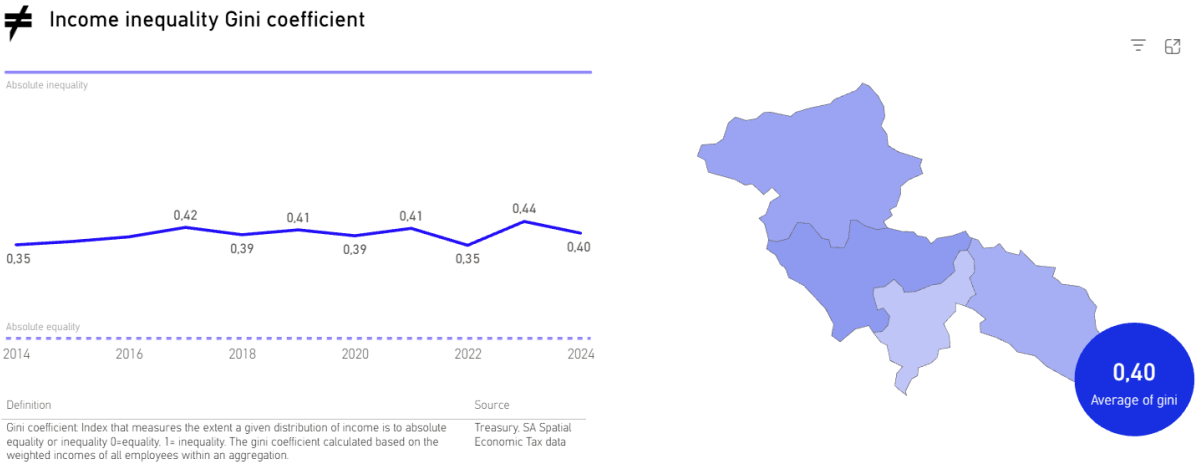
Winnie Madikizela-Mandela LM Economic performance Gross value added (GVA) by broad economic sector - 2023 [percentage composition]



Source: **IHSMarkit**

- In 2023, the community services sector is the largest within Winnie Madikizela-Mandela Local Municipality accounting for R 2.48 billion or 42.7% of the total GVA in the local municipality's economy.
- The sector that contributes the second most to the GVA of the Winnie Madikizela-Mandela Local Municipality is the trade sector at 34.4%, followed by the finance sector with 12.1%.
- The sector that contributes the least to the economy of Winnie Madikizela-Mandela Local Municipality is the mining sector with a contribution of R 18.1 million or 0.31% of the total GVA.

- *Income inequality*

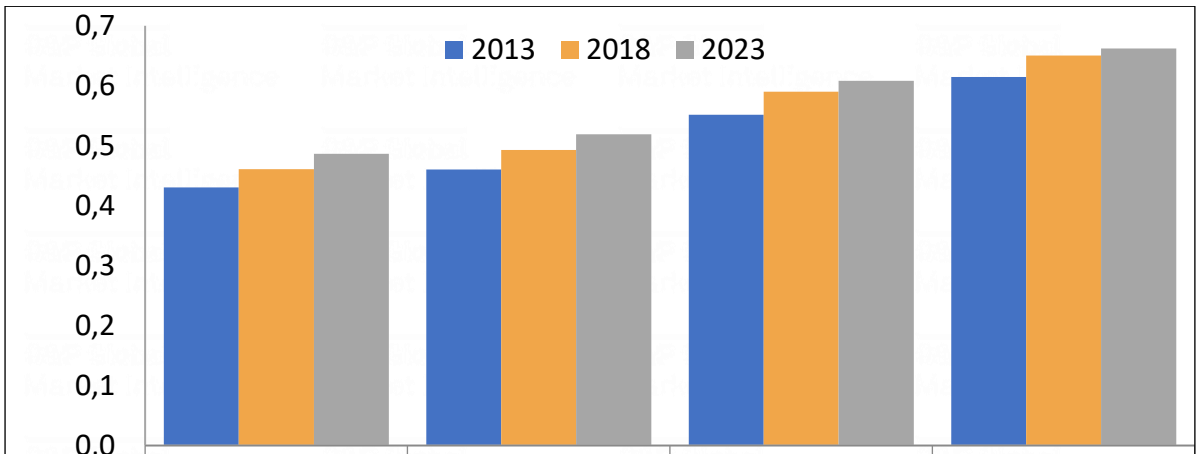


Treasury: SA Spatial Economic Tax data indicate that the income inequality Gini coefficient for Alfred Nzo in 2024 was 0.40, Winnie Madikizela-Mandela Local Municipality being 0.38. This measures inequality within the population, 0 being perfect equality (meaning everyone has the same income) and 1 maximal inequality (only one person holds all the income). This means in WMMLM income inequality is moderate to high though it shows a comparably more balanced distribution than other municipalities in the district. This imbalance challenges fiscal sustainability but however the Local Economic Development interventions such as supporting small and micro enterprises, improving access to skills development should be strengthened. The municipality started an MSME incubation programme where 20 MSMEs from different sectors are incubated for 3 years to improve skills and financial capacity. Also, the municipality revived contractor development programme where 40 MSMEs in construction are placed on mentorship programme for 3 years.

4.1.9. ENTREPRENEURSHIP

Human Development

Human development index (HDI): composite relative index used to compare human development across population groups or regions.



	Winnie Madikizela-Mandela	Alfred Nzo	Eastern Cape	National Total
2013	0,430643	0,460345	0,55187	0,614641
2018	0,460834	0,493073	0,590208	0,65057
2023	0,486375	0,518861	0,607998	0,662275

Source: IHSMarkit

- In 2023 Winnie Madikizela-Mandela Local Municipality had an HDI of 0.486 compared to the Alfred Nzo with an HDI of 0.519, 0.608 of Eastern Cape and 0.662 of National Total as a whole.
- Seeing that South Africa recorded a higher HDI in 2023 when compared to Winnie Madikizela-Mandela Local Municipality which translates to worse human development for Winnie Madikizela-Mandela Local Municipality compared to South Africa.
- South Africa's HDI increased at an average annual growth rate of 0.75% and this increase is lower than that of Winnie Madikizela-Mandela Local Municipality (1.22%).

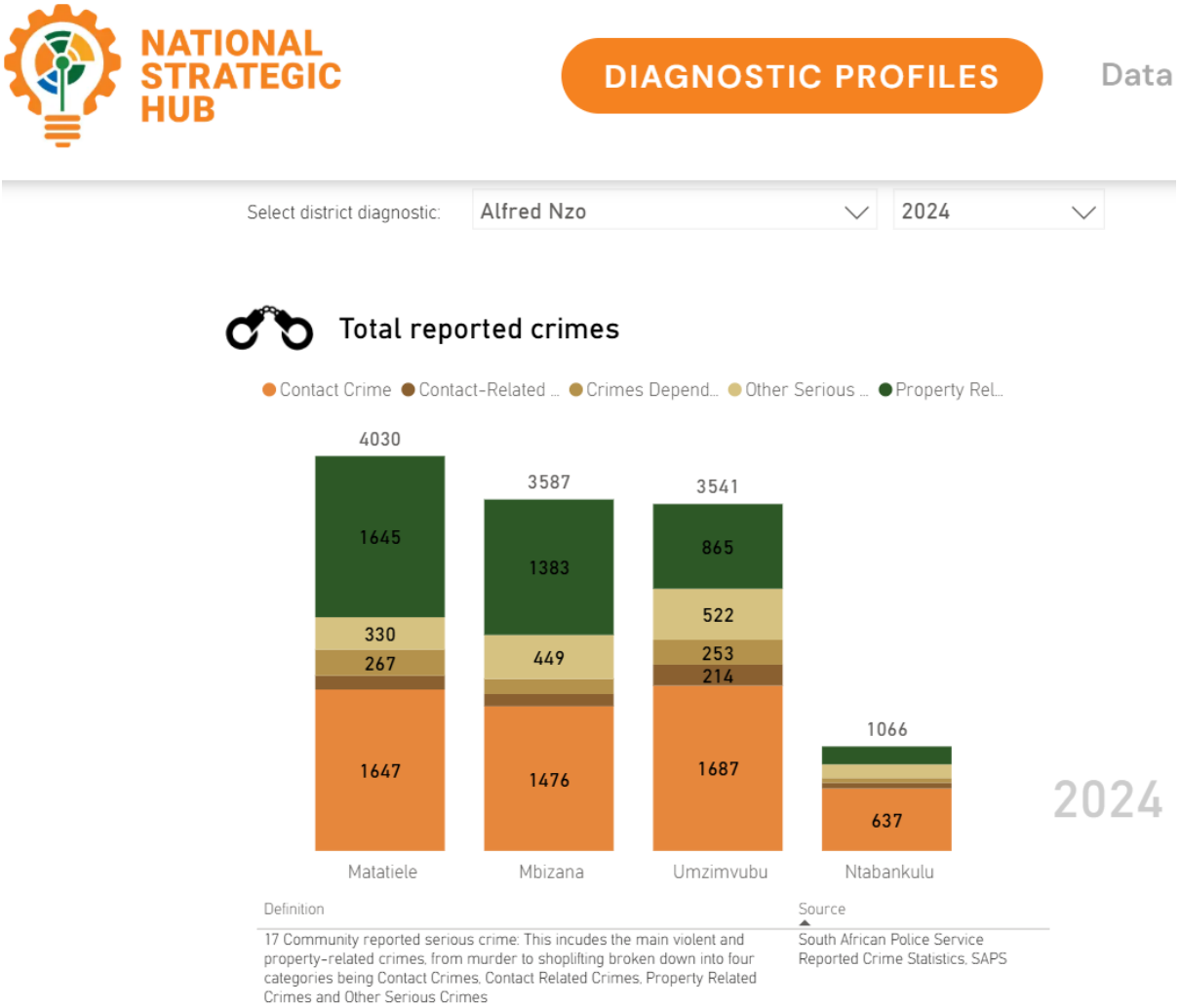
4.1.10. Gender and Development

The empowerment of women and girls through improvements in health, education, and decision-making power is key to both creating and capitalizing on the benefits of a demographic dividend. Gender issues remain a concern in South Africa hence the gender and development indicators are profiled hereunder to focus on pertinent issues that may derail development of women and girls:

- Teenage marriages

- Gender-Based Violence (GBV)

GBV is violence directed against a person because of that person's gender, it is rooted in gender inequality, the abuse of power and harmful norms and it prevalent in South Africa.



In Mbizana the total reported crime cases in 2024 were 6895, of those cases there were 1476 contact crimes of which gender-based violence crimes fall under. This is 21% including all reported contact crimes.

4.2. KPA 01: BASIC SERVICE DELIVERY - ENGINEERING SERVICES

The primary of objective of establishing an Engineering Services Department within the municipality was to enable effective service delivery to the constituencies serviced by Winnie Madikizela Mandela Local Municipality. The department has three sections namely Electricity, PMU and Operations & Maintenance. Service delivery is therefore an integral provision and main objective of Winnie Madikizela Mandela Local Municipality and this can be only achieved through properly planned facilitation and collaborations with governmental and non-governmental agencies.

Currently the municipality receives infrastructure funding from MIG, INEP, EPWP & the Equitable Share, however source of funding for infrastructure development needs to be diversified through funding applications to all public & private agencies who might be willing to support infrastructure investment so as not to heavily rely on grants such as MIG, INEP, EPWP, OTP, DBSA & the Equitable Share as mentioned above. The department has managed to get the infrastructure plans from other sector departments within its area of Jurisdiction. The Municipality is currently in the process of consolidating all the sector plans so as to have one infrastructure master plan. Previously the municipality used to prioritize projects for both MIG and Maintenance on a yearly basis but that has since changed now as projects are now prioritized for a period of three years as shown in the table below.

The municipality has adopted a method of incorporating projects implemented by other departments within the plans of the municipality so as to ensure that local contractors are aware of any job opportunities that may be available through these projects. The primary mandate of the Engineering Services is to ensure that the population within Mbizana jurisdiction has access to basic services such as electricity and roads and is the vision of the municipality to have all its citizens provided with such necessities, but due to our country's historical socioeconomic discrimination amongst population groups, backlogs remains relatively high especially in rural towns such as Bizana

These contextual factors determine asset demand, planning horizons and maintenance pressures on the roads and electricity networks.

POLICY AND REGULATORY FRAMEWORK (OVERVIEW)

Engineering Services planning and service delivery are undertaken within national and provincial policy and regulatory frameworks, including the Municipal Systems Act, Municipal Finance Management Act (MFMA), the Municipal Structures Act, relevant national departmental guidelines on municipal infrastructure, and electricity sector regulations. Municipal compliance with national norms for infrastructure standards, safety and environmental requirements is required. The municipality must also coordinate with Eskom, NERSA, DMRE, DoT and relevant provincial bodies for bulk electricity and major road corridors.

ROADS INFRASTRUCTURE: CURRENT STATUS

Network Composition

- Classification: Primary (traffic-bearing) roads, secondary collector roads, local access roads, and internal gravel roads.
- Total network length:
  - 32.26 km (or 3.0%) of the 1,083.52 km of roads that make up the WMM Local Municipal Area and are under the municipality's jurisdiction are paved.
  - There are three types of paved roads: concrete, block, and flexible (tar). A paved road is one that has a long-lasting, waterproof, skid-resistant, dust-free surface that protects the pavement's structural layers from environmental impacts and abrasive traffic forces. In the WMM Local Municipal region, there are mostly Flexible (Tar) and, to a lesser extent, Block roads.
- Asset inventory status: There is a GIS-linked asset register exists which is updated annually. The municipality makes use of RAMS for tracking and management of roads.

Road Type	Surface Type	Length (km)
Paved	Flexible (Tar)	32.23
	Block	0.00
	Concrete	0.03
Unpaved	Gravel	865.06
	Earth (In Situ)	27.02
	Tracks	138.74
Inaccessible	Other	20.44
Total		**1 083.52**

Table: Municipal roads condition as extracted from RAMS

Condition and Maintenance

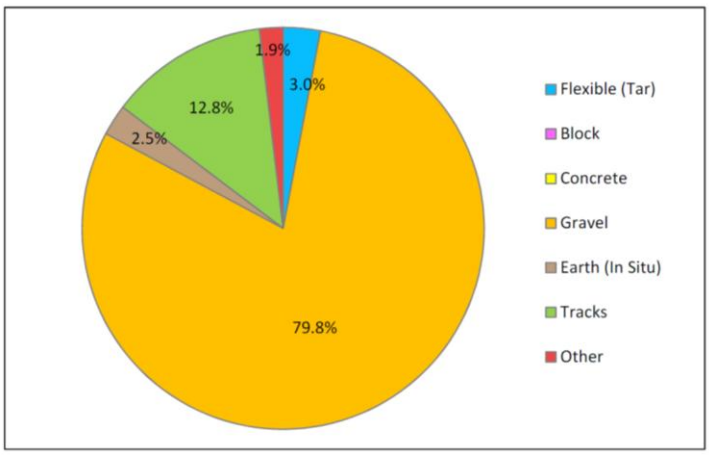


Table: Road network under the jurisdiction of the WMM Local Municipality

- Pavement condition profile: The RISFSA classification for Classes 1 to 5 has been completed in collaboration with the Eastern Cape Department of Transport. WMMLM is responsible for only Class 4 and 5 roads, primarily located in urban areas like Bizana. A Network Level Assessment of both paved and unpaved roads was conducted in 2019 by graduates under the Rural RAMS programme. For the paved road network, a visual assessment followed the draft TMH 9 method, focusing on surfacing, structural, and functional conditions. Distress attributes such as type, degree, and extent were evaluated to generate a Visual Condition Index (VCI) for each road segment, reflecting the overall road quality and service level to users. There are only RISFSA Class 4 and 5 roads under the jurisdiction of WMMLM.

Road Type	Rural					Urban				
	R1	R2	R3	R4	R5	U1	U2	U3	U4	U5
Paved	0.0	0.0	0.0	0.0	19.5	0.0	0.0	0.0	3.9	9.8
Unpaved	0.0	0.0	0.0	2.0	1 020.7	0.0	0.0	0.0	0.2	27.3
Total	**0.0**	**0.0**	**0.0**	**2.0**	**1 040.3**	**0.0**	**0.0**	**0.0**	**4.2**	**37.1**

Table: Roads assessment RIFSA classification for WMMLM roads

RCAM Category	*Very Good (km)*	*Good (km)*	*Fair (km)*	*Poor (km)*	*Very Poor (km)*	Total (km)
Urban	0.00	5.41	6.35	1.99	0.00	**13.75**
Rural	0.00	7.12	6.54	4.83	0.00	**18.49**
Total	**0.00**	**12.53**	**12.88**	**6.82**	**0.00**	**32.23**

Table: Condition of Paved Roads

Condition	*Very Good (km)*	*Good (km)*	*Fair (km)*	*Poor (km)*	*Very Poor (km)*	Total (km)
Urban	0.00	0.00	1.02	9.96	15.98	**26.97**
Rural	0.00	21.72	192.41	256.93	532.79	**1 003.85**
Total	**0.00**	**21.72**	**193.43**	**266.89**	**548.77**	**1 030.82**

Table: Condition of Unpaved Roads

Backlog:

The municipality has made significant effort in ensuring a basic level of access is met, however the state of roads is in such a condition that considerable upgrading and construction is required. WMMLM recognises that routine

maintenance activities required for both paved and unpaved roads, emphasizing the importance of timely pothole repairs and comprehensive repairs when multiple potholes are present. It categorizes maintenance into several types: preventative maintenance, periodic maintenance, special maintenance, and rehabilitation. Preventative measures are aimed at maintaining roads before distress occurs, while periodic maintenance includes thin surfacing to enhance road integrity. Special maintenance addresses localized structural issues, and rehabilitation is necessary when structural failure of the pavement demands significant repair. The approach to determine technical needs involves using Visual Condition Indices (VCI) and distress ratings to identify immediate maintenance priorities, ensuring that funding constraints do not hinder necessary repairs. The recommended maintenance actions are informed by factors such as the municipality's maintenance capacity and traffic volume.

2024/25 SUMMARY OF BACKLOGS INFORMATION

Municipality	Baseline (Nr. Of Units)	Baseline Access To Service	Baseline Access to Services (%)	Baseline Services Backlog	Baseline Backlog (%)
Electricity (HH)	62 479	56 304	90%	6175	10%
Roads (Km)	1574,14	1064,4	68%	509,74	32%
Refuse Removal (HH)	62479	9 997	16%	52 482	84%
LandFill Sites (Nr)	2	0	0%	2	100%
Community Halls (Nr)	32	30	94%	2	6%
Sport Facilities (Nr)	32	11	34%	21	66%

RAG RATING
RED: 0% to 15%
AMBER: 16% to 29%
GREEN: +30%

Narrative:

The revised access is 2022 Stats plus 23/24FY achievements

Universal access reached in 2022 for electricity.

Drainage and stormwater: The following plans were adopted by Council in 2017 and revised in 2021. They form part of the MOU agreement that the municipality has undertaken with CSIR to ensure that these plans remain relevant to the municipality's operating environment:

- Stormwater Management Plan
- Roads Mater Plan
- Comprehensive Infrastructure Master Plan

Extent of stormwater systems, recurring flooding points, drainage blockages affect the durability of road carriageways. The maintenance strategy for municipal roads emphasizes a systematic approach over ad-hoc responses to stormwater management. Proper stormwater control preserves infrastructure, ensures user safety, and facilitates smooth travel, preventing rapid deterioration that could lead to complete reconstruction. Key stormwater activities include Routine Maintenance, which involves daily operational tasks like unblocking

and reconstruction of drainage structure in response to specific issues. Although termed "reactive maintenance," this can be inefficient if extensive stormwater damage is present.

The municipality is currently formulating a comprehensive infrastructure management plan with the assistance of CSIR

CSIR

A client registration form and MOU have been signed off by the CSIR. Special attention will be given to maintenance and improvement of urban storm water infrastructure which has been badly affected by spillage, clogged culverts and excessive intrusion by flood-transported debris & irresponsible people dumping foreign objects into our system. The municipality has embarked on an on-going programme to ensure that the storm water drainage, internal roads and walkways in town are upgraded as the current one can no longer service the town.

Special attention will be given to needs that advance the goal of achieving the following IDP intentions:

- Creative provision of road infrastructure that support socio-economic objectives such as improving linkages and accessibility of amenities, schools, clinics, community halls etc.
- Effective rehabilitation and revitalization of urban economic hubs through road and storm water drainage infrastructure delivery in our core urban centre of Bizana.
- Continuous engagement of other delivery agencies to take note of the need to ensure adequate provision for functional storm water drainage when designing and developing road networks in all our areas.

Below is the progress made under the Memorandum of Understanding (MOU) between Winnie Madikizela-Mandela Local Municipality (WMMLM) and the Council for Scientific and Industrial Research (CSIR):

ELECTRICITY & ENERGY MANAGEMENT

Progress to Date

- Planning-level electrical distribution network model developed for the Bizana 22 kV feeder.
- Open-source simulation tool (Open DSS-G) adopted to support cost-effective planning and future internal capacity.
- Model supports network capacity assessment, infrastructure upgrade planning, and renewable energy integration.

Key Outcomes

- Improved technical basis for electricity infrastructure investment decisions.
- Positioning of WMMLM for smart grid and embedded generation initiatives.
- Public lighting improvement plans

ROADS INFRASTRUCTURE INVESTIGATIONS

Progress to Date

- Engineering investigations and laboratory testing of municipal borrow pit materials completed.

- Performance-based interpretation of results completed and linked to road pavement layer requirements.
- Borrow pit–to–road application linkages established.
- Disaster relief projects for Mqokweni to Nokhatshile and Ntlenzi to Mcetheni using alternative technology from CSIR modelling and investigations
- Key routes prioritised with estimated funding implications of above R200 Million for CBD, Ferguson and Mhlanga. MIG to be explored as likely funding option and projects included in three-year capital plan

Key Outcomes

- Reduced risk of premature road failures.
- Improved cost efficiency through use of suitable local materials.
- Enhanced alignment with infrastructure and asset management planning requirements.

Service Delivery Performance

Response times for pothole repairs is impacted by the lead time in the provision of cold mix supply as well as the aged infrastructure which leads to severe cracking necessitating surface rehabilitation instead of routine maintenance through patching. The municipality therefore focuses efforts on winter/seasonal preparedness.
There are currently no documented road safety incidents linked to road condition.
Where access to key services (schools, clinics, markets) is affected by road condition, The powers and function of transport planning in the municipalities is the function of the Department of Transport. The municipality is working on the programme to provide access roads and transport network plan from the District Municipality. Roads in the municipality are classified as Provincial, District & Access roads. Provincial & District roads are managed & maintained by the province while access roads are the responsibility of the municipality. The municipality developed an Asset register during the 2014/15 financial year and is reviewed annually and this allows for the municipality to have detailed records of all its assets.
This asset register together with the maintenance plan go a long way in ensuring the maintenance of gravel access roads is done systematically with readily available information such as baselines. The Department of Development Planning within the municipality finalised the Geotechnical Information System (GIS) implementation project. GIS is being used to locate and asses roads utilising the latest methods.

The Alfred Nzo District Municipality and the Department of Transport completed the Road Asset Management Plan (RAMP) utilising Roads Asset Management System (RAMS) which covers all the roads that are within the municipal area with details about the status of each road. RAMS indicates the backlog studies of all the roads and storm water drainage as well as the current status of all the roads within our municipality including the access roads. Through RAMS the Municipality now has Roads Asset Management Plan (RAMP) and Borrow Pit Implementation Strategy (BPIS) in place. The municipality to improve on the utilisation of RAMS as it will assist in knowing the conditions of the access roads within its jurisdiction as well as proper planning. The municipality

was in a process of developing the Roads and Storm water management plan in collaboration with COGTA, Municipal Infrastructure Support Agency (MISA), Center for Scientific and Industrial Research (CSIR) and Development Bank of Southern Africa (DBSA), however, this process failed in the final stages. The municipal council has since resolved that the department of Engineering Services must embark on developing the stormwater management plan and refurbishment of internal streets. The municipality is faced with challenges of depleted borrow pits and local headmen and Chiefs making ridiculous demands for Contractors to access borrow pits in the villages. The municipality is embarking on exploring the alternative methods of surfacing to reduce the over reliance on borrow pits and improve the lifespan and quality of access roads.

In the long run it is the plan of the Municipality to have a Comprehensive Investment Infrastructure Master plan which will talk to the infrastructure that will attract more investors to invest within our local municipality. This investment infrastructure plan will take place once the backlog studies have been completed and it will be more a phase 2 project.

The municipality has established local transport forum which will inform district and provincial fora which will streamline the realization of an integrated transport plan and its subsequent implementation. This forum has not been able to have a sitting in the current financial year, it last sat when it discussed, drafted and adopted the Terms of Reference.

Winnie Madikizela Mandela Municipality is responsible for the construction, maintenance and upgrading of access roads within the municipality. The Municipality also plays an active role in the coordination of infrastructure delivery and maintenance between the communities and the departments of roads, transport and public works. The Roads forum is not active within our municipality as it is supposed to. The municipality is making strides to revive the forum.

As a strategy to cater for non-motorized transport the municipality has adopted a policy on Walkways. Our studies indicate that non-motorized transport in our municipality is close to none-existent but these studies will be reviewed annually so that this type of transport can be catered for if and when there is a demand for it. the municipality diverts municipal plant to undertake work required.

The municipality has a three-year plan which it utilises for construction of roads, progress for the current year is reflected below:

2025/26 CAPITAL PROJECTS

Project Name	Budget	Ward No.	Progress
Construction of 12.6km Mtamvuna to Mabheleni via Ndayingana Access Road with 1km concrete slab	R4 491 389,40	5	Completed
Construction of 4.2km Mkhasweni Access Road	R7 965 346,20	16	Construction
Construction of 3km 116 to Somgungqu to Khwanyana Access Road	R3 999 985,20	19	Construction

Project Name	Budget	Ward No.	Progress
Construction of 4.1km Mbuthweni to Nokhatshile Access Road	R5 217 821,40	2	Construction
Construction of 2,4km gravel with 0.5km Concrete Slab Lukhanyo Access Road	R7 035 695,40	3	Construction
Completion of design for Mgwede (Mosco) Bridge & Access Road rehabilitation	R1 518 248,40	25	Designs complete, procurement for contractor
Completion of designs of Monti to Ntsimbini Access Road rehabilitation	R2 909 779,45	19 & 30	Designs complete, procurement for contractor
Completion of design for Vuyisile to Ntsingizi Access Road with Bridge	R865 977,60	17 & 19	Designs complete, procurement for contractor
Completion of design for Ngcingo to Mathwebu Access Road with Bridge	R2 868 316,20	13	Designs complete
Construction of 0,8km concrete slab for Ward 08 Road to Hub	R3 001 030,80	8	Construction
Construction of 2.3km Ward 16 Road to Hub Access Road	R2 477 596,80	16	Construction
Construction of 2,2 kms of Mqonjwana to Greenville Access Road & bridge	R4 999 988,40	18	Practical Completion
Rehabilitation of 4.5km Mqhokweni to Nokhatshile Access Road	R9 337 494,00	2	Construction
Resurfacing of 11km Ntlenzi to Mcetheni Access Road	R12 491 497,80	8	Construction
Rehabilitation of Ntinga bridge	R5 919 579,00	21 & 29	Construction
Rehabilitation of Pele-pele bridge	R7 866 752,00	29	Construction
Construction of 1 Sidanga bridge	R4 999 988,40	28	Construction
Rehabilitation of Mgwede Bridge	R7 999 998,00	25	Procurement
Rehabilitation of Matshezini Bridge	R8 999 987,40	25	Construction
Upgrading 3,4kms of surfaced roads in the CBD using alternative surfacing	R9 999 990,60	1	Construction

Project Name	Budget	Ward No.	Progress
Phase 4 Construction of Multi-Purpose Centre at Mphuthumi Mafumbatha Sportsfield	R19 421 209,20	1	Construction

Three Year Capital Plan;

No.	Project Name	2026/27 Allocation	2027/28 Allocation	2028/2029 Allocation	Ward No.
1.	Rehabilitation of Mgwede (Mosco) Bridge & Access Road	3 845 455.92	0.00	0.00	25
2.	Rehabilitation of Monti to Ntsimbini Access Road	7 901 851,57	0.00	0.00	19 & 30
3.	Rehabilitation of Vuyisile to Ntsingizi Access Road with Bridge	2 416 295,26	0.00	0.00	17 & 19
4.	Rehabilitation of Mtshawedikazi A/R with bridge	4 800 000.00	0.00	0.00	28
5.	Construction of Ngcingo to Mathwebu Access road	4 500 000	0.00	0.00	13
6.	Construction of Ntsingizi to Mbenya access road and bridge	1 236 766,00	0.00	0.00	17 &32
7.	Rehabilitation of Garhane access road and bridge	4 300 000.00	0.00	0.00	24
8.	Construction of Mbhatshe access road and bridge	2 900 000.00	0.00	0.00	20
9.	Upgrading of surfaced roads in the CBD using alternative surfacing	10 000 000,00	2 448 210.00	2 526 552,72	1
10.	Rehabilitation of Mabhanoyini bridge and A/R	6 500 000.00	0.00	0.00	24
11.	Rehabilitation of Hlolweni bridge and A/R	5 600 000.00	0.00	0.00	21
12.	Rehabilitation of Mxhantini bridge and A/R	3 700 000.00	0.00	0.00	
13.	Construction of Mgwede bridge	9 700 000.00	0	0	25
14.	Construction of ward 31 Hub access road	1 100 000	0	0	31
15.	Rehabilitation of CBD roads	10 370 000,00	10 712 210,00	11 055 000,72	1
16.	Phase 4 multipurpose youth centre at Construction of Mphuthumi Mafumbatha Sports field	13 600 000,00	7 500 000,00	0.00	1
17.	Upgrading of Stanford crescent bridge	865 856	6 000 000.00	11 208 965	20
18.	Street lights	-	4 753 749,50	6 523 574,20	01
19.	Surfacing of Little Eden road	-	6 402 033,28	5 685 241,72	24
20.	Surfacing of KuBha roads	825 123.00	5 624 150,00	6 743 069	8
21.	Street lights	-	4 753 749,50	6 523 574,20	01
22.	Gcinisizwe phase 2	0.00	0.00	0.00	25
23.	Mgomanzi phase 3 upgrade	0.00	0.00	0.00	14 & 19
24.	R61 to Greenville	0.00	0.00	0.00	21
25.	R61 to nature reserve	0.00	0.00	0.00	18

No.	Project Name	2026/27 Allocation	2027/28 Allocation	2028/2029 Allocation	Ward No.
26.	Highmast installation in Kubha and Blekwani	0.00	0.00	0.00	08, 23
27.	Roads to satellite compass of WSU	0.00	0.00	0.00	06
28.	Electrification of Mbhongweni ext.	0.00	0.00	0.00	14
29.	Surfacing of Mzamba to Reformed	983 023,00	6 402 033,28	12 356 867,00	23
30.	Surfacing of Ngcingo	1 289 122,00	7 000 000,00	9 382 923,00	13
31.	Upgrading of Mhlanga internal streets	825 123,00	5 624 150,00	12 346 653,00	6
32.	Upgrading of Ferguson internal streets	865 856,80	6 000 000,00	7 000 000,00	1
33.	Construction of ward 16 Manufacturing Hub	26 000 000.00	0.00	0.00	16
34.	Construction of ward 8 Manufacturing Hubs	0.00	R 8 642 656.66	3 089 122,00	8
35.	Construction of ward 4 Manufacturing Hubs	0.00	R 8 642 656.66	2 325 123,00	4
36.	Construction of ward 11 ECDC	1 652 172,00	1 695 656,00	0.00	11
37.	Construction of Market place	R4 000 000.00	0.00	0.00	01
38.	Luphilisweni Sports centre	0.00	5 624 150,00	12 079 304	9
39.	Specialized waste management vehicles	0.00	9 710 883,49	9 809 321.00	1
	ESKOM PROJECTS				
	Mbizana Ext Phase 1 Makhwantini	R10 988 250 (200 HH)	R6 399 750 (150 HH)		03
	Mbizana Ext Phase 2 Mabhenguteni	R10 998 250 (200 HH)	R7 607 250.00 (150 HH)		23 & 24
	Mbizana Ext Phase 3 Mphahlane	R7 848 750 (167 HH)	R7 660 380.00 (150 HH)		09
	Mbizana Type 1 Infills	-	R1 328 250		

Institutional Capacity and Equipment

Engineering workforce: The municipality currently has a fully-fledged roads construction and maintenance units. The PMU undertakes works in respect of roads construction whilst the Operations and Maintenance Unit undertake work for roads maintenance.

4.2.1. Project Management Unit (PMU)

Through the Municipal Infrastructure Grant (MIG) Funding, the municipality has so far been able to construct 272,50 km's of gravel access roads from 2016/2017 financial year to the end of 2024/2025. With regards to road maintenance; the existing access roads require constant rehabilitation due to the nature of the road infrastructure and the terrain as well as the floods that damaged most of the roads. We also utilize the EPWP contract labourers to maintain the storm water drainage and also to fix the small to medium potholes within our CBD roads.

There have been rapid improvements pertaining to building Community Halls and Early Childhood Development Centres in the wards under the jurisdiction of the municipality, with eleven (11) additional Community Halls in Ward 04, 05, 09, 16, 18, 20, 25, 29, 30, 31 and 32; and seven (7) Early Childhood Development Centres in Ward 01, 08, 14, 15, 16, 20 and Ward 13 completed from 2016/2017 to 2024/2025 financial years. The municipality also embarked on constructing two major projects in Ward 1, namely, Mbizana Civic Centre and Mphuthumi Mafumbatha Sports field which were completed in 2024/2025 financial year. These projects have faced many challenges during the construction stage which caused delays in completing them within the stipulated timeframe. The Municipality has constructed 29.3 km's in the 2024/2025 financial year of new gravel access roads across the different wards by the end of June 2025.

The following are the municipal MIG allocations for the municipality since the 2020/21 financial year to the 2024/25 financial year. The allocations also indicate the amounts that the municipality has set aside for the road construction which also include the storm water drainage.

Municipal Financial Years (July – June)

- 2020/21: R 48 049 000,00 about 57% R27 474 996,00 was meant for roads equivalent to ±28km.
- 2021/22: R 51 023 000,00 about 21.12% R10 777 778,43 was meant for roads equivalent to ±12.5km
- 2022/23: R 55 038 000,00 about 51% R28 228 720,00 was meant for roads equivalent to ±17.1km
- 2023/24: R 53 585 000,00 about 95% R50,905,750.00 was meant for roads equivalent to ±43.1km
- 2024/25: R 56,512,000.00 about 95% R53,686,400.00 was meant for roads equivalent to ±29.3km

INDICATIVE ALLOCATIONS FOR THE MTEF

- 2025/2026: R67,045,000.00
- 2026/2027: R64,591,000.00
- 2027/2028: R67,517,000.00

EPWP

Participants in the EPWP are targeted through a combination of:

- Geographic targeting: The focus is on poor communities and those with high unemployment rates.
- Community targeting: Based on transparent processes and criteria, communities select those most in need.
- Self-targeting: The EPWP minimum-wage rate is used to ensure that people already in the formal workforce do not apply for EPWP jobs.

Targeting and recruitment prioritise participants who:

- Live in the ward in which the project is to be implemented or as close as possible to the project site.
- Are available to work during the required dates and times.
- Are People with Disabilities.
- Are receiving social grants: for example, disability grants.
- Live in female-headed households.

Come from households that:

- are headed by a person with less than a primary school education.
- have fewer than one person earning a full-time income.
- rely on subsistence agriculture as their primary source of income

Council resolved that contracts be extended for beneficiaries that have not been on the programme for more than 24 months for 2025/2026 financial year. There are currently 301 beneficiaries in the system.

4.2.2. Operations and Maintenance section

Over the past three years, the municipality decided to improve its internal capacity to maintain access roads. We have improved our road works machinery in order to continuously improve the state of our roads. The general state of our access roads is poor and the municipality has budgeted an amount of R25 500 000.00 during 2025/26 financial year to rehabilitate some of the gravel access roads. The allocated budget is far less than the required funding in order to meaningfully eradicate roads maintenance backlogs. The municipality experiences floods from time to time as a result of the inclement weather conditions which cause major damages to our rural road network.

We also utilize the EPWP contract labourers to maintain the storm water drainage and also to fix the small to medium potholes within our CBD roads. The long-term strategy the municipality is developing is that of developing a comprehensive Roads Master Plan that incorporates the road maintenance plan for a period of three to five years. The mentioned plan shall enable the municipality to enjoy an informed roads maintenance programme. The Roads Master Plan shall further explore and introduce contemporary roads maintenance technologies as our competitive edge. The section is also responsible for the maintenance of municipal buildings.

Plant and equipment: The municipality also has a two (2) set of construction plant (2 x Grader, 2 x Roller, 2 x water cart, 1 x Excavator, 1 x TLB, 1 x Diesel Tanker Truck, 1 x Lowbed Truck and 3 x tipper trucks), to attend to other access roads maintenance / rehabilitation needs as directed by EXCO.

NO.	PLANT NAME
1	Bell grader
2	Bell roller
3	CAT Grader
4	CAT roller
5	CAT Excavator
6	CAT TLB
7	Tipper Nissan UD
8	Water curt truck Nissan UD

9	Tipper Nissan UD
10	Tipper Truck Fuso
11	Water curt Truck Isuzu
12	Low-bed Trailer & Horse
13	Diesel Tanker Truck
14	Toyota Hilux 2.5 D- 4D

Table: Municipal Plant

Contracting practices: use of term contractors (panels), community-based labour (EPWP), and controls over contract implementation.

ACCESS ROADS MAINTENANCE FOR 2025/2026 FY – EXTERNAL PLANT

NO.	ROAD / VILLAGE	WARD	BUDGET	PROGRESS / STATUS
1.	Giniswayo access road	11	1 500 000.00	Complete
2.	Mbandana	18	2 150 000.00	Complete
3.	Branchini to Mbabazo SPS access road	19	120 000.00	Complete
4.	Nkantolo via Komkhulu access road 4,3 km	27	3 000 000.00	Complete
5.	Reformed via Lukholo to Bethula 7,9km	22	3 650 004.00	Complete
6.	Khananda access road	29	750 000.00	Complete
7.	Pelepele to Jojozi access road	29	3 000 000.00	Complete
8.	Seaview to Mabhoyini 6,9km	23	3 500 004.00	Complete
9.	Matshezini access road 7.5 km	25	2 500 008.00	Complete
10.	Qadu access road	14	2 000 004.00	Complete
11.	Maintenance of storm water facilities in Ext. 2	01	1 400 000.00	In progress
12.	Galatyeni JSS access road	08	4 760 000.00	BOQ stage
13.	Dlangezwa A/R	16	3 649 992,00	BOQ stage
14.	Phelephele access road	11	3 213 000.00	BOQ stage
15.	Dumsi access road	03	3 000 000.00	BOQ stage
16	Mabhekuteni via Miya to Qeda A/R	15	2 999 992,00	BOQ stage
17.	Mzambana JSS access road	12	2 900 000.00	BOQ stage

PLANNED MAINTENANCE OF ACCESS ROADS USING EXTERNAL PLANT

Project Name	Ward	2026/27 allocation	2027/28 allocation	2028/29 allocation

Bizana main streets storm water management	01	350 000.00	1 235 000.00	1 350 000.00
Provision of paving and sidewalks	01	720 000.00	810 000.00	930 000.00
Routine pothole patching	01	500 000.00	550 000.00	600 000.00
Ntlenzi – Bukuveni to Galatyeni A/R	08	3 700 000		
Mkhandlwini A/R	02	3 500 000		
Sikelo Traditional Council A/R	26	4 400 000		
Meje A/R	14	3 000 000		

Roads identified for maintenance have been assessed, with blading having already been carried out on some roads as part of the 2025/26 programme using the internal plant. The three-year maintenance plan is contained below:

NO.	ROAD/VILLAGE	WARD NO	KM/LENGTH	STATUS
1.	Longweni to Zibanzini Access road	03	9.0	Wet blading Complete
2.	Mgomazi A/R	14 &19	2.3km	Wet blading Complete
3.	Nompumalanga A/R (streets)	07	7.0	Bladed, processing outstanding
4.	R61 via Stanford to new Ethridge School A/R	20	4.7	In progress
5.	R61 via Mzize clinic to Nongeke	20	0.4	In progress
6.	Little Eden A/R	29	4.3	2,3 km outstanding
7.	Ngedle- Mbuthuma A/R	32	3.0	Blading complete
8.	Mhlanga streets A/R	6	5.0	Blading complete, tipping and processing in progress
9.	Mbiba A/R	03	3.6	Blading complete, tipping outstanding
10.	Nomanqindi to Mdikisweni A/R	04	1,5km	Assessed
11.	Ntlozelo to Shukuma SSS	19	0.3	Blading complete
12.	Qotyana to Mjanyelwa A/R	32/17	9.0	Complete
13.	PetroSA to Mqonjwana A/R	18	-	To be assessed
14.	Plangeni to Mabanoyini A/R	23	-	To be assessed
15.	Nyanisweni – kwaMbuzi	30	8.9km	Assessed
16.	R61 to Malola A/R	26	13km	Planned
17.	Blenkwane A/R	23	4.3	Heavy maintenance done
18.	Mtshawedikazi A/R	28	6	Assessed
19.	Lityeni SPS	28	-	Needs blading. Assessed

NO.	ROAD/VILLAGE	WARD NO	KM/LENGTH	STATUS
20.	Manteku A/R	23	-	To be assessed
21.	Vulindlela to Sirhasheni via Makhalidini A/R	24	11	Assessed
22.	Mntomkhulu to Mpetsheni	30	5.5	Assessed
23.	Siqikilini via Ntlavukazi to Mlambondaba	2	5	Assessed
24.	Asazani to Mgoyini A/R	2	2.3	Virgin, assessed
25.	Nombani A/R	3	5.4	Bladed, tipping outstanding
26.	Buthongweni A/R	22	-	Assessed, virgin
27.	Sikotoyi A/R	7	3.5	Assessed
28.	Langdale to Nonkoweni A/R	24	1.4	Assessed
29.	Bonda to Mantshontshweni A/R	9	4.6	Assessed, virgin needs bridge
30.	Bomela to College	13	2	Assessed
31.	Qobo to Komkhulu	27		To be assessed

Revenue and Funding

Annual budget for roads maintenance and capital expenditure comprise of various sources of revenue such as municipal own revenue, MIG, provincial grants, borrowing, public-private partnerships.

The intention is to strive for a manageable balance between the need to create new infrastructure and maintain existing ones. In addition, we aim to mobilize more resources to expand coverage through working closely with EPWP and other relevant agencies responsible for road infrastructure development.

Special attention will be given to maintenance and improvement of urban storm water infrastructure which has been badly affected by spillage, clogged culverts and excessive intrusion by flood-transported debris & irresponsible people dumping foreign objects into our system. The municipality has embarked on an on-going programme to ensure that the storm water drainage in town is upgraded as the current one can no longer service the town. Stormwater management plan will be developed as approved by Council.

Special attention will be given to needs that advance the goal of achieving the following IDP intentions: -

- Creative provision of road infrastructure that support socio-economic objectives such as improving linkages and accessibility of amenities, schools, clinics, community halls etc.
- Effective rehabilitation and revitalization of urban economic hubs through road and storm water drainage infrastructure delivery in our core urban centre of Bizana.
- Continuous engagement of other delivery agencies to take note of the need to ensure adequate provision for functional storm water drainage when designing and developing road networks in all our areas.

The CBP demonstrates that approximately 133 (54.5%) villages have no access to roads whereas 111 (45.5%) have access roads. Roads are provided with storm water drainage pipes and culverts to allow for surface run off flow without affecting road surfaces.

Adequacy vs estimated maintenance and rehabilitation needs.

Key Challenges (Roads)

- Maintenance backlog due to underfunding and reactive maintenance approach.
- Poor asset register/weak GIS data limiting prioritisation.
- Stormwater management failures undermining pavement life.
- Insufficient long-term pavement rehabilitation planning and funding.
- Limited in-house technical capacity and ageing plant.
- Coordination weaknesses with adjacent municipalities and provincial roads authority for inter-jurisdictional routes.

4.2.3. ELECTRICITY UNIT

The Winnie Madikizela Local Municipality has a NERSA approved electricity distribution licence (NER/D/EC 132/2016/17) and is responsible for the provision and maintenance of electricity to the residents of the town which is the seat of the local municipality and Eskom provides the service of electricity to the rest of the municipal area starting from the outskirts of the town to the municipal boundary with a total of 2,964 customers consisting of 239 Conventional Meters.

The municipality also receives funds from the department of Energy through schedule 5b to do electrification on the rural areas. The municipality and Eskom did a 5-year electrification master plan which when completed the municipality would have reached a universal access within its area of jurisdiction. This electrification master plan has been adopted by council though the numbers per village are reviewed before the implementation of the project.

There is a general increase of electricity demand in Mbizana as new households are constructed. In conjunction with Eskom the Municipality has managed to reduce electricity backlogs to 2%. This backlog will further reduce once the 2025/26 projects are completed and energised. In the current financial year 25/26 Winnie Madikizela Mandela municipality received INEP funding allocation of R19 137 377.00 which will be utilised for the connection of 672 households. The new statistics as per the recent population survey shows an increase in households because of the new extensions that are created in the already electrified area.

Winnie Madikizela Mandela Local Municipality is working closely with the Department of Energy in the installation of Solar backed electricity in villages where grid electricity will take more than three years to be installed and where the terrain makes it difficult for grid electricity. In areas where the electricity will not be

provided soon the municipality is currently providing solar system for these areas through assistance from Department of energy. The Municipality is also exploring alternate power supply sources other than grid.

Below is the list of villages that have been approved for funding on the 2025/26 FY:

PROJECT NAME	WARD NUMBER	ALLOCATION	NO. OF H/H	Status	FINANCIAL YEAR IMPLEMENTED
Nomlacu Phase 4	26	R7 225 080,00	174	In progress	2025/26
Zizityaneni Village	31	R5 825 345.00	225	In progress	2025/26
Jali Village	06	R6 086 952,0	219	In progress	2025/26

The municipality has formulated an electrification three-year plan as follows:

3 YEAR INEP PROJECTS PLAN

Project Name	Ward Number	Number of Households
2026/27 FY		
Goxe Electrification	02	209
Zizityaneni Electrification	31	103
Msarhweni Electrification Phase 2	22	32
Nomlacu Phase 5	26	170
2027/28 FY		
Mpetsheni Electrification	14	93
Greenville Electrification	21	81
2028/29 FY		
Marhelane Electrification	04	410

3 YEAR ELECTRICITY CAPITAL PROJECTS PLAN

PROJECT NAME	WARD NUMBER	
2026/27 FY		
Installation of High Mast Lights	01	R 1 890 360.00
1 km Low Voltage lines Upgrade in Extension 3 (Ferguson)	01	R 3 000 000.00
Replacement of Faulty Electricity Infrastructure	01	R 700 000.00
Upgrading of Medium Voltage lines in Bizana Town	01	R 1 400 000.00

2 renewable energy projects implemented in Municipal Offices and DLTC - Solar Backup Supply	01	R2 000 000.00
78 Solar Powered Street light installed by June 2027	01	1 304 340,00
2027/28 FY		
Replacement of faulty Electricity Infrastructure	01	R 723 100.00
Installation of High Mast Light	01	R 1 952 741.88
103 Solar Powered Street light installed	01	R 2 000 000.00
2028/29 FY		
Replacement of faulty Electricity Infrastructure	01	R 746 239.20
Installation of High Mast Light	01	R 2 015 229.62
110 Solar Powered Street light installed	01	R 2 200 000.00

3 YEAR ELECTRICITY MAINTENANCE PROJECTS PLAN

PROJECT NAME	WARD NUMBER	
2026/27 FY		
44 Street light maintained	01	R 350 000,00
4 High mast lights maintained	01	R 190 000.00
Replacement of Faulty Electricity Infrastructure	01	R 1 000 000.00
Number of Traffic lights Maintained	01	R700 000,00
2027/28 FY		
Replacement of faulty Electricity Infrastructure	01	R 1 200 000.00
103 Street light maintained	01	R 220 000.00
4 High mast lights maintained	01	R 220 000.00
5 Traffic lights Maintained	01	R800 000,00
2028/29 FY		
Replacement of faulty Electricity Infrastructure	01	R 1 400 000.00
Installation of High Mast Light	01	R220 000,00
213 Street light maintained	01	R 220 000.00
5 Traffic lights Maintained	01	R900 000,00

Key Challenges (Electricity)

- High technical and non-technical losses (illegal connections, theft, aging network).
- Metering/tariff collection inefficiencies.
- Insufficient capital budget to address transformer/substation upgrades and network expansion.
- Safety risks from illegal connections and poor earthing.
- Coordination challenges with Eskom for bulk supply reliability and load shedding responses (if applicable).
- Limited capacity for proactive network asset management and predictive maintenance.

ESKOM PROJECTS

Project Name	Project Type	DoE TOTAL Planned CAPEX Excl 15% VAT	TOTAL Planned Connections	Beneficiaries
Mbizana Ext Phase 2	Households	R 13 800 000.00	300	Mzamba Mouth, Reformed, Sirhesheni, Ebenezer
Mbizana Ext Phase 3	Households	R 3 500 000.00	78	Sithukuthezi, Dumsi
Mbizana Ext Phase 1	Households	R 3 900 000.00	72	Mahaha and Sigidi
Zwelethu/Port Edward 22kV feeder bay at Zwelethu substation.	Infrastructure - Sub	R 5 500 000.00		
Ludeke/Mzintlava 22kV feeder bay at Ludeke substation.	Pre-Engineering	R 300 000.00		
Mbizana Ext Phase 1 Pre-eng (2027/28 Plan)	Pre-Engineering	R 300 000.00		
Mbizana Ext Phase 2 Pre-eng (2027/28 Plan)	Pre-Engineering	R 300 000.00		
Mbizana Schedule 5B Pre-Engineering	Pre-Engineering	R 50 000.00		

4.2.4. ENGINEERING SERVICES RISK PROFILE — CROSS-CUTTING RISKS

- Financial risks: insufficient operating and capital budgets; unreliable revenue collection.
- Operational risks: ageing assets and insufficient maintenance capacity leading to service interruptions.

- Environmental risks: increased frequency/intensity of storms undermining roads and underground/overhead infrastructure.
- Health & safety risks: unsafe electricity connections, overloaded networks and poor road conditions endangering users.
- Institutional/HR risks: key skills shortages and high staff vacancy rates.
- Governance risks: weak contract management, inadequate compliance with procurement and technical standards.
- Reputational risks: service failures causing citizen dissatisfaction, protests or legal challenges

SWOT ANALYSIS (Engineering Services: Roads & Electricity)

Strengths

- Existing core engineering staff and some in-house plant.
- Ongoing maintenance programmes (where applicable).
- Municipal mandate and local knowledge of network conditions.

Weaknesses

- Incomplete or outdated asset register.
- Maintenance backlog and ageing assets.
- Low revenue collection and high loss rates in electricity.
- Limited project delivery capacity and weak contract oversight.

Opportunities

- Access to conditional grants (MIG, provincial infrastructure funds, national programmes) and public/private partnerships.
- Use of labour-intensive programmes (EPWP) for routine roads maintenance and local employment creation.
- GIS and asset management systems to optimise maintenance scheduling.
- Renewable energy and mini-grid pilot options to improve supply reliability in outlying zones.

Threats

- Continued underinvestment accelerating asset deterioration.
- Increased extreme weather events.
- Cable theft and vandalism.
- Policy/regulatory changes or changes in provincial/national funding priorities.

SERVICE DELIVERY IMPACT

Roads: Poor road condition results in increased vehicle operating costs, restricted access to socio-economic services, constrained economic activity, and increased accident risk. Frequent flooding or blocked drainage exacerbates maintenance costs and shortens pavement lifespan.

Electricity: Unreliable and unsafe supply affects household well-being, local business operations and municipal revenue. High losses and poor billing systems reduce funds available for maintenance and upgrades, creating a negative feedback loop that further degrades service quality.

PRIORITY NEEDS & INTERVENTIONS

(Organised by short-term (1 year), medium-term (2–3 years) and long-term (4–5+ years))

Roads — Priority Interventions

Short-term

- Conduct rapid condition survey and update asset register (GIS-enabled).
- Targeted pothole and drainage repairs on critical access routes (schools, clinics, economic nodes).
- Establish routine preventive maintenance schedule and allocate ring-fenced maintenance funds.
- Emergency clearing and stormwater response plan.

Medium-term

- Rehabilitate priority road sections and upgrade key stormwater infrastructure.
- Implement a prioritised asset renewal plan and multi-year maintenance contracts.
- Strengthen contract management and procurement processes for construction and maintenance.
- Invest in plant replacement programme (graders, rollers) and operator training.

Long-term

- Pavement strengthening and reconstruction programme for high-traffic corridors.
- Integrate road planning with land-use planning and drainage master plans.
- Develop bridge and culvert rehabilitation plan and vehicle load management policy.

Electricity — Priority Interventions

Short-term

- Undertake detailed network audit to identify overloaded equipment, high-loss zones, and illegal connections.
- Roll-out metering upgrade program where necessary; clear tampering and illegal connection hotspots.
- Implement immediate safety interventions (earthing, isolation, fencing of substations).
- Strengthen revenue protection and customer account management.

Medium-term

- Replace/upgrade overloaded transformers and feeders, and build new substations where growth demands.
- Implement a Loss Reduction Strategy (technical refurbishments + revenue protection + community engagement).
- Invest in monitoring for key feeders to improve fault detection and restore times.
- Expand staff training and apprenticeship programs for artisans and electricians.

Long-term

- Network reconfiguration and capacity expansion aligned with economic development corridors.
- Investigate renewable/embedded generation options, battery storage pilots, and mini-grid solutions for remote nodes.
- Develop a sustainable investment plan for distribution asset renewal.

INSTITUTIONAL AND HUMAN RESOURCE REQUIREMENTS

- Create an Engineering Services capacity plan covering required technical posts (engineers, technologists, artisans), training, and succession.
- Strengthen the asset management unit and create a dedicated roads and electricity planning cell with GIS and data capability.
- Formalise emergency response protocols and inter-departmental coordination (planning, finance, disaster management).
- Improve procurement and contract management capacity; standardise specifications and performance-based contracting mechanisms.

FINANCIAL PLAN (APPROACH & KEY CONSIDERATIONS)

- Adopt multi-year budgeting for major rehabilitation projects.
- Prioritise maintenance funding to prevent higher future capital costs (life-cycle cost approach).
- Explore blended financing: conditional grants (MIG/other), municipal borrowing, development levies, and donor/PPP co-funding.
- Strengthen revenue management: improve billing accuracy, collection systems, and indigent policy delivery to maintain social support but reduce non-payment.

COMMUNITY ENGAGEMENT & SOCIAL CONSIDERATIONS

- Strengthen community liaison to address illegal connections, road damage reporting, and prioritisation for local roads.
- Use EPWP for roads maintenance to create local job opportunities and skills development.
- Align service expansion and upgrades with indigent support strategies to ensure equitable access.

IMPLEMENTATION RISKS & MITIGATION

Risk: Insufficient funding → Mitigation: phased projects, ring-fenced maintenance, pursue grants.

Risk: Loss of skilled staff → Mitigation: retention strategies, apprenticeships, partnerships with training institutions.

Risk: Vandalism/theft → Mitigation: community policing, secure fencing, equipment tracking, stakeholder awareness campaigns.

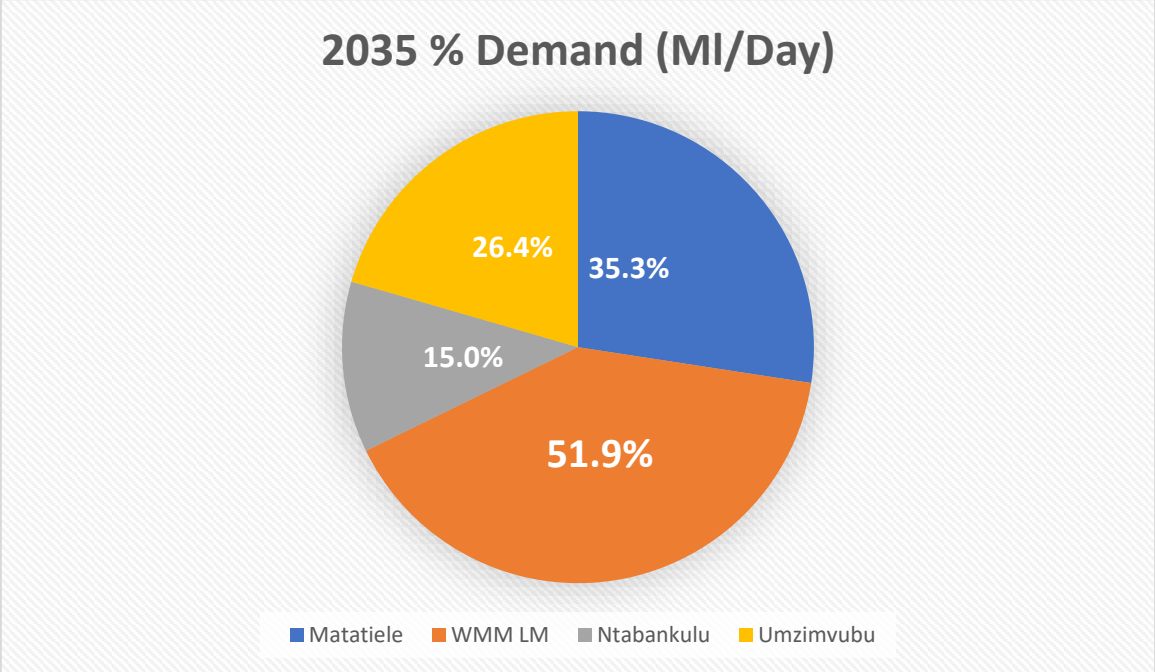
Risk: Weather extremes → Mitigation: climate-resilient design standards and emergency readiness plans.

4.2.5. WATER AND SANITATION

Water Service delivery is one of the primary functions of the District Municipality (Alfred Nzo District Municipality). Alfred Nzo District Municipality is both the Water Services Authority (WSA) and Water Services Provider (WSP) for Winnie Madikizela-Mandela Local Municipality adopted in terms of Section 78 of the Municipal Systems Act (MSA). Currently there is no service level agreement between the WMMLM and the DM about the provisioning of water. Primary discussions take place quarterly through the District Wide Infrastructure Forums (DWIF). With regard to provision of water services in Winnie Madikizela-Mandela community, our analysis indicates that backlogs for water services remain high above 50% of the total households. The estimated backlog for water service delivery out of total household population of 62 479 is 38 372 which means 61.4% households with no access to water, and 38.6% have access to water. The District Municipality (Alfred Nzo DM) is in a process of developing the following plans: -

- ⇒ Water services Master plan: - this will be in line with the Regional bulk Water Implementation readiness study that is currently being conducted by the DM.
- ⇒ Ground water management plan.

In Winnie Madikizela-Mandela, the current implementation of the Greater Mbizana Regional scheme will take care of at least 85% backlogs after completion and connection to the existing infrastructure. According to the ANDM's water service levels and water requirements in 2015 it needed 70Ml/day and by 2035 it will need 128Ml/day. WMM LM is said to be the largest water consumer in the ANDM, requiring 51.9% of the ANDM's water supply.



Household access to water services

TOTAL HOUSEHOLDS	HOUSEHOLDS		PERCENTAGE	
	SERVED	UNSERVED	SERVED	UNSERVED
62 479	24 107	38 372	38,6%	61,4%

Background on the Greater Mbizana Bulk Water Supply Scheme essential

The 14.5Ml/day at Ludeke Dam, 10Ml/Day at Nomlacu WTW, 12km rising main, 4 command reservoirs have been completed. The dam capacity can serve 100% of the WMM LM population upon augmentation, possibly from Umtamvuna River. The Nomlacu WTW is designed and build at 10Ml/Day upgradable to 20Ml/Day to cover

100% of WMM LM. The current 10Ml/Day can supply 48% of WMM LM i.e. the whole of Phase-1 (A &B). Phase-1 reticulation will cover 48% of the entire WMM LM population. However, bulk pipeline and secondary bulk has to be provided first.

2026/27 ANDM MIG PROJECTS FOR WMMLM

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED
Greater Mbizana Water Supply-Phase 1B	• Construction of 500kl reservoir • Construction of bulk pipeline with diameter 250mm, 200mm, 160mm, 110mm, 90mm, 75mm mPVC Class 12 to a length of 7.943km. • Construction of village reticulation pipelines with diameter varying from 50-63mm HDPE to a length of 19.079km. • Construction of 256 standpipes	17 & 32	Dilini, Abatshawe and Ntshamathe	R 66 339 043.78
Mbizana Ward 21, 23 & 24 Water Supply Scheme - Implementation Phase	• Installation of approximately 2km of Bulk pipelines • Construction of 3No. of reinforced concrete reservoir 500KL and 200KL	21	Greenville, Ntsika 2, Pangweni & Dangeni	R21 952 583,51
Mbizana Ward 29 & 30 Water Supply Scheme Feasibility Studies	• Pipeline Construction: Installation of approximately 30 km of pipelines ranging from 50 mm to 315 mm diameter, utilising mPVC and HDPE Class 12 and 16 pipes • Construction of a 250KL Elevated Steel Tank • Break Pressure Tanks (BPTs): Supply and installation of 4 Break Pressure Tanks to manage pressure along the pipeline route • Standpipes: Installation of 140 standpipes to provide community water access	30	Khaleni B, Nyanisweni, Matyangankomo	R52 176 363.86

Sanitation Infrastructure

Sanitation service delivery is the competence of the District Municipality (Alfred Nzo DM, the local municipality is mainly the beneficiary of the services. The estimated backlog for RDP sanitation service delivery out of total household population of 62 479 is 42.9% households with no access RDP Sanitation, and 35 642 (57.1%) have access to RDP Sanitation (Ventilated Improved Pit-latrines (VIP Toilets)) *(Source: Stats SA Community Survey 2016)*. Even though the WMMLM is neither a WSA nor a WSP we still keep in contact with the DM about all the sanitation projects so that we can be able to update our communities about the sanitation projects.

However, there is also another major role to be played the District Municipality in ensuring that at least every household have access to VIP toilet. The District Municipality (Alfred Nzo DM) is in a process of developing the Sanitation Master Plan. The municipality also engages the district municipality through the district wide infrastructure forum to get information about the infrastructure projects.

Household access to sanitation services

TOTAL HOUSEHOLDS	HOUSEHOLDS		PERCENTAGE	
	SERVED	UNSERVED	SERVED	UNSERVED
62 479	35 642	26 837	57,1%	42.9%

4.3. KPA 01: BASIC SERVICE DELIVERY – COMMUNITY & SOCIAL SERVICES

4.3.1. COMMUNITY AND SOCIAL SERVICES

Disaster Management

In terms of the Disaster Management Act, 2002 (Act 57 of 2002), municipalities are required to compile municipal disaster management plans. The municipality developed and adopted a Disaster Risk Management Plan (Level 1) in 2015; this document was reviewed and adopted by Council in 2023. The plan is further reviewed in 2024-2025 financial year to address climate change risks and adaptation strategies. Launched Disaster Advisory forum, training of officials in Community Based Disaster Risk Assessment. Launched Public Information Education relations. The function is done by both the ANDM and Local Municipality, the district municipality has a satellite office with 4 Disaster Officials, also agreement has been reached with the district to develop disaster management by-laws which will be used by local municipalities. Municipality has adopted Social Relief of Distress policy as a tool to respond to affected and qualifying beneficiaries. The Municipality appointed Manager Social& Indigent Support Services as the Head of Disaster in the Municipality. The Municipality has not enough budget for ongoing disaster risk assessments. The municipality does not have gazetted disaster management by-laws.

Disaster Risk Assessment

Disaster Risk Assessment is ongoing process that is being conducted by Local municipality and District Municipality together with other relevant stakeholders. The municipality has conducted Community Based Disaster Risk Assessment in Coastal communities and Inland communities. The municipality have budget for awareness campaigns that are conducted quarterly.

Disaster Response and recovery

The municipality does not enough funds for disaster response and recovery. The municipality is doing the response and recovery by providing the primary relief material, then collect data (damage impact assessment) for coordinating response from other departments. The Municipality has increased budget for the provision of Social distress that seeks to assist affected disaster victims. The way response and recovery are done, we conduct damage impact assessment to the affected families and profile socio-economic status. Preparation for disaster damage impact report is compiled and submitted to responsible departments like Department of Humana Settlement, SASSA, DSD and Home Affairs for quick response to the affected victims. Disaster Risk Management has to evoke Joint Operation Centre (JOC) where all local Government departments meet and plan a coordinated response to the affected families. JOC'S quick response covers provision of alternative accommodation, Hot meals, food parcels, warm blankets, sleeping mattresses and Temporal housing (TRU) within 72 hours

Risk Profile

During the financial year 2024/2025, Disaster Risk Management has an SDBIP target to review a Disaster Plan as it is requirement for compliance by the National Treasury. Once this target been achieved, it has to be taken to Council for adoption and have a council resolution and submitted to the National Treasury. As a measure to profiling Risk in all wards of WMMLM, a service provider to conduct a Risk assessment with contingency plan and Climate change strategy in the year 2025 third quarter. This target has been achieved. Risk assessment has been done in collaboration with the University of Free State and Banabazi Projects Inc.

Disaster Risk Reduction Programmes and initiatives

WMMLM reflects on Disaster Risk Reductions Programmes through assessment, monitoring and evaluation also conducting awareness campaigns. Disaster Risk Reductions programmes in order to demonstrate the effectiveness of the specific initiative in reducing vulnerability or reducing disaster loss.

Some of the strategies that are used for risk reduction in Disaster Risk Management is to issue weather early warnings to through social groups and local radio stations. Formation of village rescue volunteers that teaches communities resilient and survival and habitation in time of disasters.

Summary of Disaster Management Plan Objectives

The overall objective of this document is to define and describe the essential elements and procedures for preventing and mitigating major incidents or disasters, but also to ensure rapid preparedness and effective response and aspect specific contingency planning in case of a major incident or disaster that will: -

- ⇒ Save lives; Reduce risk exposure; Reduce suffering; Protect property; Protect the environment; Reduce economic and social losses; and Provide for the safety and health of all responders.
- ⇒ Establish integrated institutional capacity within the municipality to enable the effective implementation of disaster risk management policy and legislation i.e. a series of workshops and awareness campaigns was conducted.
- ⇒ Establish a uniform approach to assessing and monitoring disaster risks that will inform disaster risk management planning and disaster risk reduction undertaken by the municipality and other role-players.
- ⇒ Develop and implement integrated disaster management plans and risk reduction programs in accordance with approved frameworks.
- ⇒ Ensure effective and appropriate disaster response and recovery.
- ⇒ Prevention and reduction of disaster risks;
- ⇒ Mitigation of impacts; preparedness for effective response to disasters;
- ⇒ Minimize loss and property damage; and quick recovery from the impacts.
- ⇒ To establish Disaster Local Advisory Forum.
- ⇒ Reduce the risk of disasters caused by human error, deliberate destruction, and building or equipment failures
- ⇒ Be better prepared to recover from a major natural catastrophe
- ⇒ Ensure the organization's ability to continue operating after a disaster
- ⇒ Recover lost or damaged records or information after a disaster

LOCAL DISASTER ADVISORY FORUM

The Local Disaster Management Advisory Forum is collaboration between a range of stakeholders from key sectors – government, business, academia, labour and civil society. Its main objective is to enhance the municipality's efforts to reduce risk where possible; assist people to better understand the roles that they could play in reducing the impact of disasters; to assist in the development of clear actions to address all aspects of disasters risk reduction

Winnie Madikizela Mandela Local Municipality established Local Disaster Advisory forum in the 2023/2024 financial year. This forum sits quarterly. The objectives of the forum are as follows;

- Give advice and make recommendations on disaster-related issues and disaster management;
- Contribute to disaster risk management planning and coordination;
- Establish joint standards of practice;
- Implement incident management systems;
- Gather critical information about the municipality's capacity to assist in disasters and to access resources;
- Assist with public awareness, training and capacity building;
- The forum sits quarterly, minutes and attendance registers are indicators for this target.
- ANDM is working together with Local municipality and also Provincial Disaster Management Centre.

Fire and Rescue

Fire and Rescue service is a competency of Alfred Nzo District Municipality, operating a Satellite centre, there is no signed (MOU) memorandum of understanding, the ANDM is currently working on it and Fire Prevention Plan & Fire Tariffs and By-Law's where in jointly Fire tariffs will be determined and implemented.

Local Municipality Conducts Veld Fire awareness in various wards of Bizana in partnership with Alfred Nzo District Municipality Fire and Rescue. At a minimal capacity we provide 5 fire bitters per ward to assist in veld fire fighting and preparedness during fire season.

The municipality is planning to develop Fire Risk Assessment in order to develop Fire Protection Plan and tap into opportunities for funding projects like working on fire.

Objectives of working on fire

- Is intended for protection of natural vegetation;
- To create a community upliftment program that will employ people especially the disadvantaged groups e.g. Women and Youth.
- To secure livelihoods and sustainable environment;
- To promote environmental strategies in minimizing veld fires through fire and life safety awareness and education campaigns;
- To provide trainings in different skills.

- The forum sits quarterly, minutes and attendance registers are indicators for this target.

Community Facilities/Recreational Facilities

There are 34 functional community halls, 1 town hall (Civic Centre) and 1 stadium (Mphuthumi Mafumbatha). The operation of the halls is done through the adopted policy: recreational facility policy last reviewed and adopted by Council in March 2025. The Municipality has recently done Landscaping and wall retaining of (Ward 04) Sizal'u Tambo Community Hall and paving in Amos Nogxina in ward 20. There are caretakers employed under the EPWP that are safeguarding all community halls. The Hire of Recreational facilities policy which is reviewed and adopted by council, the municipality continues to maintain and operate all recreational facilities and this is possible with cooperative assistance from established Hall Management Committees.

Hall Management Responsibilities

- To ensure proper management of the halls.
- Receiving and consider requests from community and stakeholders for the use of Municipal Facilities; responding and/or recommending requests.
- To ensure general routine maintenance of halls.

Mbizana Civic centre has been established as an additional facility with following key objectives:

- Community engagement
- Public services
- Recreation and leisure

Stadium key objectives:

- Promote community engagement and development
- Host sports events (soccer, volley ball, tennis, netball and atheletics)
- Boardroom

Free Basic Energy (FBE)

WMM Local Municipality subsidises indigent households with free grid electricity in both rural and urban areas respectively. In rural areas the municipality provides the free grid electricity at the value of 50 Khw per month through Eskom who receives the updated indigent register from the municipality annually. At urban areas the subsidy is provided through the municipality's power supply at the same value and interval. In the year 2024-2025 the municipality has provided the free grid electricity to an average of 3300 qualifying indigent households per month across its jurisdiction.

The subsidy is meant for qualifying beneficiaries as per the approved Council Indigent Register on an annual basis. ESKOM has been given the new electronically verified indigent register since March 2024 to replace whatever other register they may have on their system. This came as a result of the outcomes of AG report that highlighted that some beneficiaries did not qualify as the Municipality only relied on manual verification until January 2025.

Free Basic Alternative Energy (FBAE)

Through the grant given to the municipality by the Department of Energy the municipality is able to provide free basic alternative energy as a subsidy to the community. The subsidy is only offered to qualifying indigent households as listed in the indigent register. The subsidy is offered in the form of maintenance of damaged solar panels to qualifying beneficiaries. This project is rendered through Aphiwe Qhamani Group Society Pty LTD a service provider appointed on January 2025. During its course in the 2024-2025 year the service provider has maintained a total of 9 solar panels in wards 1, 7 and 31.

Indigent Register

The municipality has adopted an indigent policy (last reviewed and adopted by Council in May 2022) which dictates that the municipality is to develop an indigent register which is to be reviewed on an annual basis. The indigent register is a document to be used by the municipality to identify indigent households that qualify for free basic services. The indigent policy is developed with the following guiding policy framework:

⇒ The constitution of the RSA (Act. 108 1996)

⇒ The Municipal Systems Act. 2000 (Act 32 of 2000)

⇒ The Municipal Finance Management Act 2003 (Act 56 of 2003)

⇒ The promotion of Administrative Act; 2000 (Act 3 of 2000)

⇒ The promotion of access to information Act 2000 (Act 2 of 2000)

⇒ The municipal Property Rates Act; 2004 (Act 6 of 2004)

Applications for inclusion in the indigent register are conducted in all communities through EPWP data collectors with one designated in each ward. Inclusion into the register is determined by the following criteria as dictated by the municipalities indigent policy, the applicant must:

⇒ applicant must be South African citizen

⇒ earning a combined household income of less than two (2) state pensions per month

⇒ applicant must not be a director of any company

⇒ applicant is only limited to one property

The indigent list is then reviewed and verified then tabled before council for adoption as the indigent register on an annual basis. On September 2024 the municipality appointed Cross Check, an information bureau sourced for the purpose of electronically verifying and reviewing the indigent register by scrutinizing applicants through various institutions such as SARS, Home Affairs, CIPC etc to ensure adherence to the indigent criteria. Upon electronic verification of the register by Cross Check the indigent register for 2025- 2026 equated to a total of 10 650 indigents approved and adopted by council in June 2025. The municipality has established an Indigent Steering committee which constitutes of Ward Councilors, CDW's, Traditional Leaders, Service Providers and community members to facilitate the indigent register.

Library Services

WMM Local Municipality through the assistance of DSRAC has four libraries: Mbizana Public Library situated in town (Ward 01), Nkantolo Modular Library placed at Kantolo Junior Secondary School (ward27) and Monwabisi Mfingwana Public Library (Ward 08) placed next to Monwabisi Mfingwana Community Hall. The municipality in partnership with private entity is currently in the process of constructing an additional library in Qadu village ward 14, site has been identified and designs complete. These libraries currently have E-books service and SLIMS provided by DSRAC. Ebenezer Community Library has temporarily moved to Wild Coast Sun (ward 24) as Wild Coast sun has sponsored the community with construction of a library. The construction of the library has now been finished and official handing over was on the 5 December 2024. This library used to be placed at a classroom at Ebenezer J.S.S. DSRAC provided furniture, telephone and books for the library and the municipality with professional staff and a free Wi-fi. All our libraries have been given telephone connection by DSRAC with Wi-Fi. Libraries conduct the following awareness's to various wards: Read Aloud Day, South African Library week, World Book & Copyright Day, International Play Day, International Literacy Day, Book Club Festival and Holiday Program.

South African Library for the Blind has managed to place a Mini-lib section for the visually impaired individuals through funding from DSRAC and we are working closely with Zamokuhle Special School as our targeted school and Mbizana. SALB has provided the library with new furniture for the Mini-lib users. Statistics of the number of people using the library has increased and also the membership. Libraries functions with Library Committee. Library committee is responsible for the promotion of readership, supporting literacy projects, effectiveness & efficiency of library services, provision of support and establishment of other libraries, mobilization of resources for libraries, represent community library related matters, library advocacy, organizing the events for library promotion.

LIBRARY POLICY

The municipality has developed and adopted a Library policy addressing the following which will be reviewed to accommodate DSRAC as the grant funder:

- Legislative Mandates which governs the library
- Loan Periods
- Library hours
- Computers / internet usage
- Reserving items on issue

DSRAC and the Municipality sign annually the memorandum of agreement which is to ensure the provision of an effective and efficient library and information services for the benefit of the communities of WMM Local Municipality. DSRAC provides yearly funding to the municipality to assist in library needs, a sum of R1 175 000 has been provided for 2025-2026 financial year.

DSRAC responsible for capacity building programs, co-ordination and support establishment of library structures, provision of security services and Monitoring and evaluation. Build new libraries and provide modular

library structures to rural areas and hand them to Municipality. Purchase library furniture. Purchase and process library materials. Provide security of library materials-detection systems.

Municipality is responsible for maintaining existing library facilities, assist in supervision and administration of staff in public libraries, and establish library structures: Friends; committees, support awareness programs.

Library and Community Development

- Educational support
- Reading for leisure
- Personal development
- Community development initiatives support

Library and Information Services are valuable collaborators in providing and promoting:

- Access to information holistically
- Compelling customer service
- Lifelong learning
- Assistance with research and data collection
- Access to infrastructure, publicity, and other expertise
- Places and spaces for community programmes and community involvement
- Innovation and critical thinking

Schools

Realignment and rationalization

Realignment: out of 44 (2 special schools included) secondary schools, 43 have realigned, and it is only Madikizela SS which has not yet realigned because of shortage of classrooms. 42 combined schools remain in the district.

Rationalization: 3 schools for rationalization are in process of being consulted. The processes of realignment and rationalization cannot take place without the assurance of the scholar transport of which this is a challenge as the number of transported children was decreased by 14% leaving a total of 4465 learners needing transport in 2023. There is a court that says all deserving learners must be ferried but it with the department of transport to implement

- **Early Childhood Development Centres**

Winnie Madikizela-Mandela has a total number of 338 preschools, 135 registered preschools with 11 full registration. Full registration means complying in norms and standards of health and safety by both the Departments of Education and Health. Conditions do not allow for full registration in most cases. Total number of 88 preschools are in registration process. 2 preschools: Imfolozi and Mlambondaba did not meet norms and standards of registration. 17 preschools newly applied for partial care registration and need to be visited. Total number of 110 preschools funded for 2024/2025 financial year, 13 preschools approved funding for 2025/2026 making a total of 123 funded preschools. 90 funded from conditional grant and 33 from equitable share.

4.3.2. ENVIRONMENTAL MANAGEMENT

The municipality has improved its functional capacity for undertaking environmental planning and management ever since the establishment of the environmental management unit. The municipality has made a tremendous improvement in performing impact assessments for its projects and general performing environmental tasks associated with our principal responsibilities as per the Constitution.

The situational analysis provides a review and interpretation of existing information on the biophysical and socio-economic characteristics and management context of the Bizana environmental management status quo so as to identify and describe emergent and recurrent environmental issues,constraints and opportunities. The intention of this component of the CMP is not to re-sample the social, economic or ecological situation of the area but rather to synthesise the numerous existing documents, reports and publications that have done so previously.

Biophysical Environment

The natural area and vegetation are 65 %, with 12 vegetation dominant types, wetlands that exist are 523 ha, out of 33066 ha. Bizana comprises of Pondoland marine protected area and there is a Greening project which has improved restoration of indigenous vegetation. The Biodiversity patterns across this region have been categorized as per the Eastern Cape Biodiversity Plan (ECBP) into 3 levels of priority; these 3 Critical Biodiversity Areas are CBA's 1, 2 and 3. These CBA's are both Terrestrial and Aquatic Critical Biodiversity Areas.

The ECBP included an assessment of the importance of various aquatic ecosystems and the catchments required to sustain them. Catchments were classified into CBAs reflecting their importance. The coastal strip of Bizana is categorized under CBA 1 which includes critically important sub-catchments, wetlands and estuaries. The other assessments which categorize the Aquatic CBA's of Bizana prove that the area stands out as being classified as CBA 1 as these rivers and their catchments support estuaries that are considered national and provincial priorities (ANDM EMF, 2016).

Biophysically, the Winnie Madikizela Mandela Local Municipality (WMMLM) coastline is characterised by a subtropical climate and oceanic conditions associated with the warm Agulhas Current, specifically warm air and ocean temperatures, and relatively high rainfall falling mostly during the summer months. The coastal area is dominated by natural areas, with scattered arable lands and rural settlement. Isolated pockets of jungle wattle are also present, while linear tracts of forest are to be found along the Mtentu and Mzamba river valleys, as well as along portions of WMMLM's shoreline. Much of the coastal area appears to be in a natural state (51%) with interspersed areas of arable land (31%). Of the 12 vegetation types found throughout the broader WMM LM, eight occur within the coastal area, which highlights the high biodiversity value of the coast. However, the Pondoland-Ugu Sandstone Coastal Sourveld vegetation type, which covers the vast majority of the coastal area,

is classified from a conservation perspective as both Vulnerable and Poorly Protected, thus warranting specific conservation importance to this vegetation type.

The shoreline morphology is diverse, and comprises of a mixture of estuarine areas, fine grained sandy beaches, coarse grain sandy beaches, pebble/shingle beaches as well as wave cut rocky platforms. There are 11 estuarine systems found within the WMM Local Municipality, including those on the municipal borders. Two systems, the Mzamba and the Mtentu, function as permanently open estuaries and the remaining nine are intermittently closed off from the sea for much of the year. Overall, they are considered to be in excellent to good ecological condition, with five systems occurring in their natural and pristine state, four considered largely natural with few modifications, and only one, the Mtentwana, has been moderately modified. The Mnyameni and the Mtamvuna estuaries are categorised as Endangered, having experienced a significant loss in natural habitat, specifically the destruction of mangrove forest habitat. In terms of conservation importance, the Mnyameni, Mtentu, and Mtamvuna estuaries are among the 120 priority estuarine systems required to meet the national estuarine biodiversity conservation target. Together with the Mzamba, these systems are critically important for the biodiversity of Wild Coast and the country as a whole. However, only the Mtentu Estuary is well-protected since it falls within the provincial Mkambati Nature Reserve. While there are no formal terrestrial protected areas within the Alfred Zone Coastal Zone, approximately 90% of its coastline and nearshore area falls under the protection of the Pondoland Marine Protected Area. Furthermore, the entire coastal region and much of the incised river valleys within the WMMLM are categorised as Critical Biodiversity Areas, that is, areas containing critically endangered and priority conservation habitats and ecosystems, which further emphasises the vulnerability and conservation importance of the coastal area and the rivers that link it to the hinterland.

WMMLM is divided into two water management areas; the Mvoti to uMzimkhulu on the Northern Part (uMtamvuna Catchment) and the Mzimvubu to Keiskamma. Freshwater ecosystem within the municipality comprise of nine (9) major rivers, four (4) estuaries and 28 national freshwater ecosystem priority areas recognised wetlands. There are four marine protected areas comprise of controlled and restricted zones within the Pondoland Inshore and offshore zones. The municipality is facing the challenges of dry river basins, degraded wetlands, and 21% degraded grassland. The natural environment consists of the coastal belt.

Biodiversity Management

This area is rich in medicinal plants and as such exploitation is too high, the medicinal plants like *Helichrysum petiolare* (Impepho) and Cycads have been identified as the most exploited medicinal plants, as they harvest these plants in tons for commercial use in KZN. The municipality further established the planting of indigenous trees to schools, tribal authorities, recreational facilities & public amenities and Bizana CBD as a response strategy towards climate change. The program is normally linked with celebrations of the Arbor month and serves as one of the municipal strategies towards climate change resilience.

Bizana comprises of proposed Mthamvuna Nature Reserve that will preserve the natural state of the area as it is rich in biodiversity. The proposed Nature Reserve consists of a medicinal nursery which ensures sustainable harvesting practises in the area.

Geology

The geology of the Eastern Cape consists of sediments of the Cape Supergroup and Karoo Supergroup. The Cape Supergroup, the first deposit, is characterised by sandstones, quartzites and shales. This geology covers large areas in the south and north of the Province, but of particular relevance to biodiversity are the diverse shales and sandstone associated with the Fynbos and Thicket Biomes as well as the isolated sand stone out crop in the Pondoland (ECBCP2018).

The regional geology of the WMM LM has a general trend, where older, more metamorphosed rocks are found along the coastal region. There are various types of geology (which influences soil production) as well as risk types (hazards) found in this local municipality, According to the Winnie Madikizela Mandela EMF report (2016), from inland towards the coast.

The profile becomes dark grey shales with mudstones and sandstones of the Ecca Group. Exposures of Karoo dolerite intrusions are found throughout, mostly in the higher lying areas. The geology types in Winnie Madikizela Mandela are mainly of The Karoo Super-group, Natal Sandstone, and Karoo Dolerites.

The well-known area of mineral occurrence in Winnie Madikizela Mandela is the coastal margin of the area where there are positions of known heavy mineral sands that contain titanium and zircon deposits other geological features with possible economic value are the dolerite intrusions scattered over the entire Winnie Madikizela Mandela area that can be quarried for aggregates and gravel that can be used for construction purposes. Alluvial sand is also useful in the construction industry.

Soils

The Winnie Madikizela Mandela area has nine (9) distinct soil types which are mainly good for grazing but poorly suitable for arable lands the soils are mainly shallow, rocky and leached land type which lack lime content. The erodibility of the soils is fairly high which results in the formation of the gullies or dongas. Soil depth varies across the area with most soils varying in depth of between 450mm and 750mm. Shallow soils are more common in the south of the study area with depths of less than 450mm while a large portion of the central part of the study area are typified by soils deeper than 750mm soils with lowest clay content are found along the coast and in a small inland area as defined by the land type. These are soils that generally have a clay content of less than 15%. Higher clay content soils are found further inland mostly defined by the farm land type and is categorised as having clay content between 15% and 35%. The central and north western part of them is covered by higher than 35%.

Freshwater Sensitive Areas

Winnie Madikizela Mandela LM is divided into two water management areas; the Mvoti to uMzimkhulu on the Northern Part (uMtamvuna Catchment) and the Mzimvubu to Keiskamma.

Freshwater ecosystem within the municipality comprise of nine (9) major rivers, four (4) estuaries and 28 national freshwater ecosystem priority areas recognised wetlands. There are four marine protected areas comprised of controlled and restricted zones within the Pondoland Inshore and offshore zones. The municipality is facing the challenges of dry river basins, degraded wetlands, and 21% degraded grassland. The natural environment consists of the coastal belt; it is illegal to develop within 1km of rural coastal belt. The most threatening aspect of climate change to conservation of biodiversity is shrinking bioclimatic habitats with warming, change in the ecosystem structure due to modification of environmental conditions that increase vulnerability to veldt fires and soil fertility. As with fisheries biodiversity is extremely vulnerable to climate change increase in temperature, this may lead to extinction of plant and animal species in the area. Some communities are threatened by a constantly increasing population of snake (Pythons and green mambas) in rivers (Winnie Madikizela Mandela Local Municipality LED Strategy, 2023-2028). The biodiversity value of the Winnie MMLM though can be sustainably explored for tourism purposes.

According to the ANDM EMF (2016), Winnie MMLM has a natural and vegetation area of 65 %, with 12 vegetation dominant types; wetlands that exist are 523 ha, out of 33066 ha. There is 0% of protected area; however, the Greening project has improved this poor protection of natural areas. The Biodiversity patterns across this region have been categorized as per the EC Biodiversity Plan into 3 levels of priority; these 3 Critical Biodiversity Areas are CBA's 1, 2 and 3. The ECBP included an assessment of the importance of various aquatic

ecosystems and the catchments required to sustain them. Catchments were classified into CBAs reflecting their importance. The coastal strip of Bizana is categorized under CBA 1. The other assessments which categorize the Aquatic CBA's of Bizana prove that the area stands out as being classified as CBA 1 as these rivers and their catchments support estuaries that are considered national and provincial priorities.

Management of Indigenous Nurseries

Currently, the municipality has 2 nurseries namely Mthamvuna medicinal nursery (Ward 18) and Cultural Village Nursery (Ward 1). These nurseries comprise of mainly medicinal plants and other indigenous plants. However, the Mthamvuna medicinal nursery forms part of the concession agreement signed for Mthamvuna lodge. The municipality maintains the nurseries through EPWP, species register and specific budget allocated for maintenance and provision of equipment & material. These nurseries are utilised as Environmental Learning Centres and to continue the greening & landscaping of public spaces and municipal sites. The municipality supports 2 community owned nurseries in Ward 25.

Mthamvuna Nature Reserve

Proposed Mthamvuna nature reserve is situated through Ward 18,21, 29 and 24; the proposed reserve is a home to various plants and animal species and it helps in assisting with balancing the ecosystem. It serves as a potential tourist attraction area within the municipality. The Nature Reserve is not yet proclaimed because of community issues. i.e validation of trust deed and land ownership.

Parks & Cemeteries

The municipality has four beautifully maintained parks and one privately owned in Ward 26, each offering unique features for residents and visitors to enjoy.

- Mbizana Community Parks: This park is a hub for community activity, equipped with sports facilities, a children's play area, braai facilities, picnic spots, and ablution facilities.
- EXT 2 Wetland Park: Currently undergoing rejuvenation with GMA prize money, this park has upcycled fencing, shade structures, recycled plastic bins, picnic benches, out-door gym and signboards. It will soon feature in a security guard room with a high-mast light.
- DLTC Mini Park: Transforming a former illegal dumping site into a vibrant green space, this mini park showcases the municipality's commitment to environmental renewal.
- Spar Rank Garden: A tranquil oasis, this garden has been beautifully landscaped as part of the town's beautification efforts.
- Privately owned-Hluma Water Park in Ward 26 is operating.

Daily maintenance and a dedicated budget ensure these parks remain safe and welcoming for everyone. Our parks are facing a shortage of ablution facilities, and we are planning to secure funding to address this issue. Additionally, we are exploring the possibility of expanding Mbizana Community Park to include a swimming pool, contingent on available funds.

The municipality is set to expand park facilities to 32 wards in Mbizana, a move that will enhance recreational spaces for residents. Notably, one of the villages in Ward 26 already have a park named Hluma Water Park which

is privately owned and most communities are busy identifying land for development of parks. By investing in parks, the municipality aims to improve the quality of life for residents, promote community engagement, and foster a sense of pride in public spaces.

IMAGES ILLUSTRATING THE WETLAND PARK AND RETAINING WALL IN MUNICIPAL OFFICES

The municipality operates two cemeteries:

- Main Cemetery: With approximately 50 available grave plots left (excluding reserved spaces), this cemetery has undergone renovations to its ablution facilities, guard rooms, entrance, and sitting area. However, there is a space available in the new cemetery, approximately 14100 square metres available in the new cemetery.
- The municipality is also planning to feature in the Hero's centre within the land available in the new cemetery.
- The cemetery needs to be fenced as the fence is worn out.
- Cemetery Extension: Currently we have finalised Environmental Management Programme Report and site plans and Layout Plans, that is preparing for the development of a Chapel.
- Plan to encourage communities to have cemeteries, where each ward will have its cemetery.

These cemeteries provide a peaceful and respectful environment for families to honour their loved ones. To address the scarcity of burial land, the Municipality will implement a multiple burial policy, permissible under our Cemetery and crematoria bylaws. Also, the municipality is promoting community-led cemetery initiatives to alleviate burial land scarcity.

Climate Change Response

The Municipality reviewed its Climate Change Strategy and it was adopted in August 2022.

For most people in less developed countries, adaptation is about livelihoods rather than infrastructure. In order to understand what is happening with climate change in particular, but also general environmental changes etc.

which affect their livelihoods, they need access to information, in simple, locally-relevant and even local languages. This can't be through top-down government programmes, but need bottom-up engagements in trusted contexts, so building or utilising existing spaces as 'community climate centres', community engagement centres etc., where people can have access to relevant info, engage with their peers (and sometimes experts), and come up with their own solutions of what will work locally and is practical and so on.

So, information on climate impacts and how temperatures are and will rise, extreme events become more extreme, marine resources change, and so on i.e. the direct physical and livelihoods impacts they are and will experience. And then, so what to do about it: more diversification of potential livelihoods is key; drought tolerant crop varieties – after initial provision of seed varieties, can local nurseries be established etc. How do they gradually introduce a change of diets away from more vulnerable common crops to more hardy food staples, rather than having to buy in food, and similar?

How to make buildings less vulnerable, including importantly schools and healthcare facilities; how to make the most vulnerable – the old, infirm, kids, aware and less vulnerable, including early warning systems; what alternative water options might be available for either drought or flood problems; mitigating fire risks if possible through different building materials and firebreaks; and similar. How to be more resilient to these changes, as individuals, as communities through engagement and sharing on what works, what doesn't.

RESPONDING TO CLIMATE CHANGE IN WMMLM

This municipality is mainly a rural municipality with more than 90% of its inhabitants still living in rural areas. Rural people are hugely dependent on ecosystem goods and services which are largely driven by climate. Therefore, climate change affects them directly, through droughts, floods impact on infrastructure, heat waves, hailstorms etc. It is therefore imperative that a clear and practical adaptation plan is crafted to address the following areas: Agriculture and farming, infrastructure, settlement, fire risk management, alien vegetation management, wetlands management, education and awareness, MPA management, indigenous forests management.

Local communities are the ones that are most severely impacted by climate change, it is therefore imperative that their given space to participate in decision making on adaptation to climate change as these decisions mostly affect them. We need to shift the status quo from current top-down approaches to a new model where local actors have greater power and resources to build resilience to climate change.

Adapting farming practices

The current impact is that heavy rains are coming during the wrong season thus destroying harvests. Poultry and livestock are getting sick all year.

	Implementation strategies	Duration	Priority area (Ward)	Stakeholders
	1. Livestock			
1.1.	People need to find breeds that are less prone to tick borne diseases such as Nguni, Boran and Brahman etc.	Ongoing	All Wards	WMMLM, DRDAR, ADM, DFFE
1.2.	Vaccination of livestock has to be better organized to reduce vulnerability of livestock applying once a year	Ongoing		
1.3.	Supplementary feed for livestock must be taken seriously by farmers.	ongoing	All wards	Farmers Farmers DRDLR WMMLM Farmers
1.4.	Growing of healthy alternative plants to add to feeds (lippia or Msuzwane, moringa etc.).	Ongoing		
1.5.	Training of farmers on making own supplementary feed with locally grown crops.	Ongoing		
1.6.	Increase reliance of growing indigenous chickens for commercial purposes.	Ongoing		
	2. Crops		All Ward	WMMLM, DRDAR, NGOs, ADM, DEDEA, DFFE
2.1.	Explore and encourage people to return to indigenous nutritious crops (amaranth, black jack, dandelion (isincencela, irhwaba, etc.).	Ongoing awareness		
2.2.	Farmers must go back to indigenous seed varieties of staple crops (sorghum).	Ongoing		
2.3.	Farmers must increase diversity of food crops (pumpkins, beans, potatoes, cowpea, pigeon pea, sorghum, yams, soya, etc.).	Ongoing		
2.4.	All homesteads must be encouraged to have diverse orchards (oranges, peaches, nartjies, pineapples, bananas, mangoes, avocado pears, lemons, grapes, etc.).	Ongoing		
2.5.	People must be encouraged to have own vegetable gardens at home.	Ongoing		
2.6.	Raise awareness about drought resistant crops to farmers.	Ongoing		
2.7.	Promote permaculture to enhance household food security.	Ongoing		
2.8.	Protect wetlands to conserve water resources. Building of village nurseries to propagate fruit trees and seedlings for local communities.	Ongoing		
2.9.	Introduce a change of diets away from more vulnerable common crops to more hardy food staples	Ongoing		
2.10.	Encourage people to grow most their food (beans, potatoes, vegetables, fruits etc.).	Ongoing		

Adapting infrastructure

During heavy downpours the rural roads and bridges get washed away and communities are cut-off from accessing clinics, schools and town. Because some of the roads are built to cut through wetlands, which makes it impossible to drive through due to mud. Some bridges get washed away because they had not been anchored.

	Implementation strategies	**Duration**	**Priority area (Ward)**	**Stakeholders**
1.	Avoid building roads to cut through wetlands as roads built through wetlands have high maintenance and impassable when wet.	Ongoing	All Wards	WMMLM, DEDEA, DOT, DPW DMRE, SANRAL, DFFE
2.	Roads must have concrete surfaced drainage to reduce erosion alongside road.	Ongoing		
3.	Areas with high potential for run-off must have many drainage pipes to take water away from the road.	Ongoing		
4.	Water coming out of drain pipes must be slowed down to reduce erosion risk.	Ongoing		
5.	Bridges must be built higher and anchored. Times to build low level crossing bridges are over.	Ongoing		
6.	In town waste must be picked up so it does not blog drainage pipes.	Ongoing		
7.	Avoid sand mining near roads as it will damage or lead to roads being washed away.	Ongoing		
8.	Avoid building houses or demarcating sites on wetlands areas.	Ongoing		
9.	Avoid building settlement on steep slopes	Ongoing		
10.	Avoid building along flood plains.	Ongoing		

Protecting water resources and flood attenuation

Areas important for climate change resilience need to be managed and conserved through a range of mechanisms including land-use planning, environmental impact assessments, protected area expansion, and working with industry sectors to minimize their spatial footprint and other impacts.

	Implementation strategies	Duration	Priority area (ward)	Stakeholders
1	Rehabilitation of impacted ecosystems, for example clearing invasive alien plants in mountain catchments to increase water supply.	Ongoing	All	WMMLM, ADM, DMRE, DEDEA, DWS, DFFE
2	Stop all sand mining along streams and rivers as this leads to siltation of streams and natural pools, thus reducing available water.	Ongoing		
3	Protect all wetlands for water conservation and flood reduction.	Ongoing		
4	Remove all alien vegetation to reduce water consumption by alien vegetation.	Ongoing		
5	Avoid illegal Dumping Along roads, river beds and other sensitive areas	Ongoing		
6	Enhance recycling initiative	Ongoing		

Figure 1- Shows Flood Attenuation Area 1

Fire and management of alien invasive vegetation

	Implementation strategies	Duration	Priority area (ward)	Stakeholders
1	Remove alien invasive vegetation to reduce fire risk.	On going	25, 28, 16, 14, 29, 11, 15, 18, 21, 24, 13, 30, 7, 26, 19, 22, 23, Along R61	WMMLM, ADM, DEDEA, COGTA, DFFE
2	Communities must make fire breaks every dry season to stop or cut-off all runaway fires.	Ongoing		
3	Establish fire lines or belts to separate homesteads from woodlots.	Ongoing		
4	Cut back alien invasive plants away from the sides of the roads.	Ongoing		
5	Remove alien vegetation along streams and rivers to reduce chances of fires crossing rivers.	Ongoing		
6	Management disposal of cleared alien plants by manufacturing charcoal furniture etc.	Ongoing		

Protecting ecosystems and biodiversity

Although many climate change adaption strategies should be applied across the entire WMM LM, the priority areas for Ecosystem-based Adaptation represent key areas for specific focussed actions, especially those that result in improved management of natural rangeland or securing ecosystem services to provide long term sustainability for the people of the municipality. Overall, these actions will improve the ability of people to adapt to the impacts of climate change. Areas important for climate change resilience need to be managed and conserved through a range of mechanisms including land-use planning, environmental impact assessments, protected area expansion, and working with industry sectors to minimise their spatial footprint and other impacts.

	Implementation strategies	Duration	Priority area (ward)	Stakeholders
1	Protect areas of high plant endemism; refuge sites including south-facing slopes and kloofs; and priority large unfragmented landscapes.	Ongoing	25, 28, 16, 14, 29, 11, 15, 18, 21, 24, 13, 30, 7, 26, 5, 6, 19, 8, 9, 2, 3	WMMLM, ADM, DEDEA, DFFE, DWS,
2	Invest in Ecosystem-based Adaptation by maintaining and restoring ecological infrastructure in priority areas.	Ongoing		
3	Ecosystem-based adaptation requires that healthy natural ecosystems are left alone to do what they already do best, and ensuring that they are not converted to other land uses.	Ongoing		
4	Remove alien vegetation including invasive alien vines that kill forests.	Ongoing		
5	Introduce and strengthen rangelands management	Ongoing		
6	Divide rangelands into several camps and do away with one camp system.	Short to Medium term		
7	Do firebreaks in rangelands.	Yearly		
8	Remove aliens' vegetation inside rangelands	Yearly		
9	Involve coastal communities in the management of marine resources.	Yearly		
10	Maintain and restore ecological infrastructure in rangelands areas.	Ongoing		
11	Protect Ecological Infrastructure for flood attenuation	Ongoing		
12	Prioritise areas supporting climate change resilience	Ongoing		
13	Protect biodiversity priorities (including terrestrial and freshwater Critical Biodiversity Areas, and key unfragmented areas)	Ongoing		
14	Social Priorities where people have the greatest direct demand for services from intact natural landscapes.	Ongoing		

Adapting to energy

	Implementation strategies	Duration	Priority area (ward)	Stakeholders
1	Change streets lights in town into solar.	Short term	All Wards	WMMLM ,ADM,
2	Have the new municipal buildings fitted with renewable energy.	Medium term		

3	Change all globes in the old municipal building into chargeable led lights.	Short term		DMRE, NGOs
4	Fit All municipal facilities with solar panels	Short to medium term		WMMLM

Awareness campaigns

	Implementation strategies	Duration	Priority area (ward)	Stakeholders
1	Conduct awareness campaigns with establishment of climate change committees in all tribal authorities.	Ongoing	All Wards	WMMLM, DFFE, DEDEA, ADM, DWS, DMRE

Adapting emissions

	Implementation strategies	Duration	Priority area (ward)	Stakeholders
1	Manage and reduce emissions by developing bylaws in relation to air quality management	Ongoing	1	WMMLM, DFFE, DEDEA, ADM, NGOs, DMRE
2	Develop bylaws to regulate alien plant and general conservation of environment	Ongoing		
3	Waste to energy projects	Medium term		

Implementation of Climate Change Strategy

The implementation of the Strategy commenced after the adoption, however, the major challenge is availability of funds. Hence, proposals have been submitted to various funders so as to implement the following priority projects;

- Biodiversity priority areas like catchments, wetlands, rivers etc. for alien removal.
- Establish a nursery with the intention of transforming it to a Botanical garden.
- Identified households and areas prone to illegal dumping & areas infested with Alien invasive plants.
- Utilising the cleared areas for projects that will benefit the communities such as composting, generation of electricity, introduction of nurseries etc.
- Introduce renewable energy technologies in key areas and training of youth for sustainability of the program.

Different stakeholders operating within WMMLM have contributed to implementation of the strategy measures which are tabulated below;

⇒ **ADAPTING TO FARMING PRACTICES**		⇒
⇒ Livestock	⇒	⇒

Implementation Strategy	Activities/ Programmes implemented	Wards	Stakeholders
Breeds that are less prone to tick borne diseases	Breeding Bramman and Inguni	All wards	DRDAR WMMLM
Vaccination of livestock at least once a year	Assisted subsistence farmers with vaccination during deeping phase summer for livestock such as plantharax and rabies for puppies.	All wards	
Growing of healthy plants to add to feed.	Introduced in all wards. However, few farmers adopted the strategy.	All wards	
Training of farmers on making own supplements with Locally crops	All subsistence farmers participated in trainings.	All wards	
Increase resilience of growing indigenous chickens for commercial purpose	Not yet implemented.	All wards	
⇒ CROPS			
Explore & encourage people to return to indigenous nutritious crops	Yes, communities were encouraged to return to food with high iron.	All wards	
Farmers must go back to indigenous seeds varieties of staple crops	Farmers are encouraged to go for vegetable gardens in their homes.	All wards	
Farmers must increase diversity of food crops	Encouraged crop rotation is advised on workshops.	All wards	
All homesteads must be encouraged to have diverse orchards	Supplied sub-tropical fruit depending on the type of soil.	All wards	
People must be encouraged to have own vegetable gardens at home	Most communities were encouraged to have gardens in both urban and rural.	All wards	
Raise awareness about drought resistant crops to farmers	Awareness campaigns conducted on regular basis. However, some farmers refuse to adopt the strategy.	All wards	
Promote permaculture to enhance household food security	Encouraged in Ward 24, 25 &28 (Amadiba tribal Authority).	Ward 24, 25 &28.	

Images that were taken during Demonstration of Good agricultural practice by DRDAR.

Fig 1. An image illustrating small farmers receive chicken feed at ward 9

Fig2. An image demonstration of proper irrigation system.

ADAPTING TO INFRASTRUCTURE

Implementation Strategy	Activity/ Programme	Ward	Stakeholder
Avoid building in flood plain areas such as wetlands	Encouraged to avoid building in flood plain areas through awareness campaigns with officials.	N/A	WMMLM,
Roads must have concretes surfaced drainage to reduce erosion alongside road	Yes, concrete surfaces are made when constructed a road or maintenance	16, 12, 10, 21, 14,25,19	WMMLM
Bridges must be built higher and anchored	Low level Sub crossing has maintained. New bridges are constructed at high levels. Old bridges are also o high levels	28, 29, 21, 12, 10,3, 14 & 2	
Avoid sand mining near roads	Raised awareness in some areas concerning the issue of sand mining near-by the road	14, 16,21, 25, 28	WMMLM, DEDEAT, COGTA, DMRE,
Avoid building along flood plains	Raised awareness on the issue of issuing building plots along wetlands.	All wards	Tribal Authorities. WMMLM

Fig1. An image1, showing the sub-crossing maintained in low level,
An image2 showing high level constructed bridge in ward12.
An image3, shows construction of gabions in existing bridge.

ADAPTING TO PROTECT WATER RESOURCE AND FLOODS ATTENTION

Implementation Strategy	Activity/ Programme	ward	Stakeholder
Rehabilitation of Ecosystems	Eradication of alien Plants had been done through the request for some sensitive areas	1, 6, 7, 10, 13, 18, 17, 19, 22, 23, 24 with the total of 13HA	ANDM, DFFE and WMMLM
Protection of wetlands for water conservation and flood reduction	Raised awareness campaigns through climate change workshops in tribal authorities	All wards wit tribal Authorities	WMMLM, ANDM, DEDEAT WMMLM, ANDM, DFFE
Avoid illegal Dumping along roads & river banks	Raised awareness's through climate change workshops in tribal authorities. Continuously made provision for cleaning R61.	All wards wit tribal Authorities	
Enhance recycling initiative to reduce waste and land contamination	Initiated Waste minimisation projects within the municipality.	Ward 1, 13, 17, 32	WMMLM &

Fig 1. An image showing the clearance of Alien Invasive plants

ADAPTING TO FIRE MANAGEMENT

Implementation Strategy	Activity/ Programme	Ward (s)	Stakeholder
Remove Alien vegetation to reduce fire risks	Alien control has been done in certain wards	1, 6, 7, 10, 13, 18, 17, 19, 21, 22, 23, 24	WMMLM & ANDM
Establishment of fire lines to separate homestead from woodlots	Awareness has been conducted through climate change workshops	All wards	WMMLM, ANDM, DFFE, DEDEAT, ECPTA, COGTA
Develop fire management and bylaws	Draft Fire and rescue service has the fire bylaw	N/A	ANDM

ADAPTING TO ENERGY

Implementation Strategy	Activity/ Programme	Wards (s)	Stakeholders
A plan in place to change streets lights in town into solar	Funding has been put in place to change the street lights into solar	Ward1 (town)	WMMLM, ANDM, Eskom & MISA
Encourage developers' owners- new buildings fitted with renewable energy system	3 buildings already have solar panels fitted	Town	
Encourage communities to gradually change globes into led globes	On-going awareness's.	All wards	
All municipal facilities with Solar panels	Main building, civic centre, Umtamvuna Nature reserve, Parks and cemetery	1 and 18	WMMLM

ADAPTING TO AWARENESS CAMPAIGNS

Implementation Strategy	Activity/ Programme	Ward (s)	Stakeholders
Conduct awareness campaigns with establishment of climate change committees in all tribal authorities	Raised awareness campaigns in all tribal authorities through workshops	All wards	WMMLM, DFFE, ECPTA, DEDEAT, ANDM, COGTA, DMRE

Fig 1. An image showing climate change awareness campaigns in ward 17,
An image 2, showing climate change awareness campaigns in ward 01.

Coastal Management

According to Winnie Madikizela Mandela LM Integrated Coastal Management Programme, the coastal belt stretches approximately 25 kms and forms part of the areas of high conservation value and is regarded as the second coast with the most species rich floristic region in South Africa. Therefore, it is important to ensure that this area is protected and conserved for the present and future generations. There are 5 beaches in Bizana Stretching from Mzamba to Mtentu Beach. The municipality as a coastal municipality has a responsibility to develop an Integrated Coastal Management Program (ICMP) which was developed and adopted by ANDM and WMMLM currently utilises the District ICMP. The ICMP has been reviewed and adopted by Council in May 2025.

The municipality in trying to implement the programme has partnerships with WESSA, ECPTA and the National Department of Tourism to assist in achieving full status for our Pilot Blue Flag Beach. The municipality has prioritised Mzamba Beach for Blue Flag status and water sampling is conducted during the Blue Flag season.
The Pilot Blue flag status prioritizes critical areas in which the municipality needs to improve: -

- ⇒ Improved road infrastructure to the beaches.
- ⇒ Signage leading to all tourism attractions spots needs to be clearly indicated
- ⇒ Improved beach management in terms of life guards in all beaches, especially those which host a number of people during holiday seasons.
- ⇒ Alien removal and creation of walking paths and boardwalks in sensitive areas programme along the 1 km zone.
- ⇒ An informative mapping of the area which is inclusive of topographic, biodiversity, land-use and all other critical aspects.
- ⇒ Ablution facilities in all the 5 beaches including parking space, clearly demarcated and camping spots which are clearly demarcated.
- ➢ It is thus worth mentioning that most of our beaches lack basic facilities. The National Department of Tourism (NDT) and the municipality conducted a project scoping exercise aimed at identifying possible projects and Mzamba Beach has been selected by NDT for the development of small harbor.

Mzamba Beach

- Access road (Mzamba mouth)
- Flat board walk
- Life guard tower/structure (Both Sites)
- Life guard training
- Parking area (Mzamba mouth)
- Bins (Mzamba main, mouth)
- Braai stands (ten more could be added each site)
- Ablution facilities including showers (one has been designed and paid for by the Coast care project, but ablution facilities are needed in Mzamba mouth as well.

Mtentu Beach (Skiet bay)

- Road regravelling
- Bridge upgrade
- Ablution facilities including showers
- Braai facilities
- Concrete chairs & tables
- Waste receptacles

Furthermore, the municipality was funded by the Department of Forestry, Fisheries and Environmental Affairs for Coast Care Project that was implemented for a period of 5 months. The project recruited 105 beneficiaries and focus are was wards: 13, 16, 19, 23, 24, 25, 25, 28 & 29. The beneficiaries were recruited for litter picking, removal of alien plants and the focus was along rivers and coastal belt.

Integrated Coastal Management Programme

WMM Local Municipality is known for its beautiful and diverse coastline, which is part of the captivating Wild Coast of the Eastern Cape. In the past, South Africa's coastline has not always been utilized and managed in an appropriate manner, resulting in the degradation of significant portions of this valuable national asset. In response, the Integrated Coastal Management Act No. 24 of 2009 as amended by Act No. 36 of 2014 (ICM Act) was developed to promote ecologically, socially and economically sustainable coastal development and resource use, as well as to control inappropriate development along our coast. In respect to coastal management tools, Chapter 6 of the ICM Act mandates all three spheres of Government to prepare Coastal Management Programs (CMPs). A CMP, in general terms, is a policy or strategy document that contains vital coastal management objectives which serve as a system of principles to guide decisions and achieve rational outcomes relating to the coastal environment.

The situational analysis provides a review and interpretation of existing information on the biophysical and socio-economic characteristics and management context of the Bizana coastal area in order to identify and describe emergent and recurrent coastal issues, constraints and opportunities. The intention of this component of the CMP is not to re-sample the social, economic or ecological situation of the area but rather to synthesise the numerous existing documents, reports and publications that have done so previously.

The primary objective of the situational analysis is therefore to integrate the findings of the relevant Spatial Development Frameworks (SDFs), Environmental Management Framework, numerous documents and plans for the Wild Coast and other information that is relevant to coastal management within the region. In so doing, this CMP component highlights issues of priority or concern that require specific attention. Emergent and recurring environmental and socio-economic issues of the Mbizana coastal area are summarized in the document.

The inventory analysis on the entire Bizana coastal belt is as follows:

- ⇒ Land use is dominated by natural areas, scattered agriculture / plantations, rural settlements and limited tourism development.
- ⇒ Shoreline is very diverse with estuaries, sandy beaches, pebble/shingle beaches and wave cut platforms.
- ⇒ Vegetation Types comprises of coastal sourveld (grass land) & dune forest
- ⇒ Estuaries – critical and need a proper management plan.

Coastal Committee

WMM Local Municipality re-established WMM LM Coastal Working Committee in 2022 and seats quarterly which is a provision made by the Integrated Coastal Management Act (Act No. 24 of 2008) with the intention of broad stakeholder engagement in the management of the coastline.

Amongst the objectives of formulating the committee is promoting cooperative governance and provide a conducive environment for all stakeholders to participate in managing our beautiful coast; creading a platform to discuss coastal management issues with a purpose of creating a well-coordinated service delivery to the more vulnerable communities. The committee is also responsible for coastal zone management.

Also, the Municipality is part of the Alfred Nzo Regional Wild Coast Illegal Development Task Team and N2 Wild Coast Toll Road Environmental Management Committee to ensure compliance with the National Environmental Management Act. Sub Committees have been developed i.e. Environmental Awareness Campaigns, Waste Management, Fishing Authorities, these sub-committees report in the Coastal Committee Meeting on quarterly basis.

Marine Resource Management

In the management of the Marine resources, there are two government departments operating in our coast: -

- ⇒ DFFE (Fisheries) - operates from a high-water mark towards the sea. Its function is to ensure compliance from all fishers.
- ⇒ DEDEAT- Responsible for monitoring activities within the 1 km zone from the high-water mark towards inland, enforcement and compliance.
- ⇒ DFFE – Assist in management of the Coast through the flood mopping Project, which mainly focuses on cleaning of the beaches and maintenance/installation of beach facilities.
- ⇒ DFFE (Forestry)- manages the indigenous forests in the coastal dunes.

Fishing activities are mainly happening in the estuaries. Estuaries serve as a nursery home for marine species; however agricultural practices seem to play a role in interfering with this habitat. Due to inappropriate agricultural practices close to the estuary's siltation causes blockage hence a habitat for marine species is disrupted. ECPTA extended the conservation area and hired rangers to oversee the area. The programme is funded by the Wild Coast Project. The WMM Local Municipality plans to establish a public boat launch in

Mzamba which has attained Environmental Authorization. This launch site will primarily be used for Small Scale Fisheries and members of the community who hold permits for small scale fisheries in order to access the off-shore fishing grounds. Furthermore, having a launch site within the area of the municipality will boost the economic potential of the Municipality as a coastal tourism destination.

Winnie Madikizela-Mandela Estuaries:

Estuary	Features	Challenges	Opportunities
Mtentu Estuary	It is a protected area Fishing is prohibited Boats with engines are prohibited It is a nursery for marine species It is a perennial river Considered to be one of the two biggest and longest protected estuaries in the Eastern Cape.	Illegal fishing by nearby communities Jet skis enter the estuary illegally	Fly fishing can be successfully done Influx of seasonal king fish hence fishing is possible Canoeing Beautiful cliffs that can be viewed by tourists Indigenous forests, hence it falls on the Wild Coast strip Campsite next to the estuary for accommodating tourists It forms division from the Mkhambathi nature reserve
Skhombe	No activities are done in this estuary Non-perennial	Agricultural practice on the river banks causes degradation then the sand is eroded to the estuary hence a build-up of silt in the estuary Sand dunes not covered by vegetation Illegal cottages that are in a very close proximity to the estuary which somehow interferes with the marine habitat.	Canoeing
Khwanyana Estuary	The Khwanyana camp is no longer in existence, hence there are no more activities done such as horse hiking trails	There is a lot of sand build-up that has almost clogged the river hence there is agricultural practice next to the estuary**.** It is surrounded by bare sand dunes (without vegetation**)**	
Mnyameni Estuary	Perennial rivers Fishing is good Campsite next to the estuary is currently operated by DEA, however it is supposed to be operated by the Municipality and the community	Agricultural practice next to the river which may affect the estuary	There is a proposed accommodation development
Mzamba	Fishing is good Proposed boat launching site Used as a film production area due to its extraordinary natural features Perennial river It is supposed to have a management plan		

	The Wild Coast Sun uses the river as their main water supply Registered launching site (not functional)
Mtamvuna	Boats are permitted Host for boat competitions and jet ski's Fishing is not that good hence there are a lot of activities in the river.

Environmental Management Framework

The WMM Local Municipality developed an Environmental Management Framework for the municipal/geographical area under its jurisdiction as per Sections 2, 23 &24 of the National Environmental Management Act (Act 107 of 1998) and the EMF Regulation promulgated under the same Act.

The EM-Phase 1 process has three (3) deliverables, namely the Environmental Status Quo Report, The Desired State of the Environment and Environmental Management Zones Reports. The Final Draft of Desired State of the Environment, Environmental Management Zones and the consolidated EMF-Phase 1 Report was adopted during 2019/20 financial year.

Air Quality Management Plan

There is Air Quality Management Plan in place, that was developed and adopted by ANDM and WMMLM is currently utilising the plan. Furthermore, processes towards development of the plan continuous, a consultative meeting with ANDM and DEDEA continuous. A desktop information has been compiled with the intension to finalise the plan in 2025/2026 financial year.

N2 Wild Coast Biodiversity Offset Project

The focus of the N2 Wild Coast Biodiversity Offset Project is on engaging affected communities along the Wild coast area where N2 Toll Road construction is underway. Affected communities are those within the proposed polygons (Chaguba Corridor, Mbotyi, Lambasi, Ntentule Falls, Mkambati [often referred to as TRACORLANDS), and Mthentu Gorge). Upon consultation and widespread interest from the affected communities and from those adjacent to the initially proposed polygons, it is worth noting that some additional land parcels have been identified for consideration. These include KwaThahle, KwaCele and Mngazana Mangroves and outreach facilitation underway at KwaThahle and KwaCele.

The approach seeks to find ways to entering into agreements with private and communal landowners to protect and manage land in biodiversity priority areas. This is based on voluntary commitments from landowners with a range of different types of biodiversity stewardship agreements available to support conservation and sustainable resource use. The proposed areas for offsetting are in Port St Johns, Ingquza Hill and WMM Local Municipalities which all form part of AmaMpondo Kingdom which has been actively and wholeheartedly supportive of the efforts to achieve and realize goals of the project.

Outreach facilitation which revolves around engagement with the affected communities along the Wild Coast proposed offset areas in order to reach agreements with the landowners on the protection of the proposed land parcels is underway. Community facilitation derives its credibility and anchored on the three spheres; (i) Traditional Leadership, (ii) Local Municipal Leadership and Local Based Communities. Within the N2 WCBOP

itself, for continuous monitoring and evaluation, dissemination of information, strategic support of the project planning and implementation, promotion of the project and community engagement support, four structures were formed; (i) Project Steering Committee (PSC), Biodiversity Technical Committee (BTC), Stakeholder Forum (SHF) and Community Conservation Committees (CCCs).

(i) Planning Phase

The project is planned for a period of ten years with the first four years set for planning and the remaining eight years set for implementation. The planning phase has been completed.

(ii) Outreach Facilitation

Outreach facilitation has managed to secure preliminary agreements with the traditional leaders – communities with regards to land acquisition. This achievement has been realised throughout the entire proposed offset areas from Port St Johns Local Municipality to WMM Local Municipality. The final milestone in the Mthentu Gorge negotiations was the inclusion of Nyavini village/community which had not formed part of the initially agreed area. However due to persistent negotiations and unwavering support from the WMM Local Municipality and the Traditional Leadership this became successful and giving a good complete picture of the initially planned Mthentu Gorge offset site. The Mthentu Gorge site is the only offset site ahead of the rest with regards to site demarcation which is a very significant activity whereby all relevant stakeholders witness the process of actual demarcation of the desired/ proposed protected area by the local community representative from different aspects of the community.

(iii) Outreach Facilitation Actions (after resumption of activities)

(a) Resumption of CCC capacity building
(b) Visit of Mnyameni Gorge
(c) Re-engagement of the community in relation to proceeding with demarcation beacons (as agreed in the demarcation exercise).
(d) CCC joint workshop (which was hampered by AAL3 lockdowns)
(e) SMME meeting (hampered by AAL3 lockdown regulations)

(iv) Challenges

a. Dwindling support from the traditional leadership.

(v) Biodiversity Offset Management Plans

The service provider (Sigwela & Associates) appointed by ECPTA to put together management plans on the different aspects of the project delivered the task submitted the plans and exited in September 2020. These pertain to:

a) Alien Invasive plant management,
b) Ecosystems and Rehabilitation and
c) Skills transfer plans. To execute this, additional staffing will be required to enhance the existing capacity.

Much more specific, the project implementation plans will assist to manage execution phase that consists of:

- Ecosystem and rehabilitation

- Invasive Alien Plants Monitoring, Control and Eradication Plan Project
- Management Unit Implementation Plan: Staffing
- Stakeholder Engagement Implementation Plan
- Tourism Implementation Plan
- Monitoring and Evaluation Implementation Plan
- Training Needs Assessment Implementation Plan
- Occupational Health & Safety Framework for Rehabilitation Activities
- Occupational Health & Safety Framework.

(vi) Implementation Phase

The project is currently on implementation stage. As such Mathobelamahle has been appointed as the implementing agency and more than 35 beneficiaries (Mnyameni Polygon) have been recruited for Removal of Alien Invasive Species, Wetland Rehabilitation. 105 beneficiaries have for Mtentu Polygon.

Mbizana Catchment Management Forum

The catchment management forums have been voluntary non- statuary bodies with open membership providing a voice for catchment residents, particularly people who in the past have little say over the management of water resources. These forums have not been formally established under the National Water Act (Act 36 of 1998), however they are referred to under Section 90 (1) (b) of the Act; hence it is important for the department of Water and Sanitation to support the establishment and maintenance of these forums. The Forum strives towards healthy and adequate water resources for sustainable development for all through proactive stakeholder participation with the Mbizana Catchment Management Forum. Furthermore, to progressively

ensure the effective management of water in the forum catchment, for the ongoing benefit of all stakeholders, using the tools of integrated planning, stakeholder participation and active and effective co-operation with the CMA and among stakeholders. The forum is currently on-hold.

Alien Plants Encroachment

Alien invasive plants pose one of the biggest and most problematic threats to the environment of this region, not only may their effects be latent and sometimes difficult to detect and assess in extent, but they may just as easily be explosive and overwhelming. Similarly, new areas have been invaded that were previously considered "clean" and safe from immediate threat. Within our coastal terrain there is a high invasion currently at a tough and challenging pivot point as alien species are arriving and reproducing at an alarming and increased rate, the invasion of alien grasses has dramatically increased the frequency and intensity of fires in dry forests is a combination of natural and man-made factors (such as floods and inappropriate land use practices).

The municipality has thus prioritized alien species removal for addressing present and future problems of alien plant control in inland and coastal areas, through putting up proposals for sourcing of funding from various potential funders i.e. DEDEA, DFFE etc. The program has always been intended for protection, preservation, management, or restoration of natural environments and the ecological communities that inhabit them.

- ⇒ Increased water security with enhanced stream flow and improved water quality.
- ⇒ More productive wetlands, estuaries and water tables.
- ⇒ Rehabilitation of degraded land with a strong emphasis on Land Care to secure the sustainable productivity of land.
- ⇒ Conservation of biodiversity and catchment integrity and the reduction in the frequency and intensity of fires and floods.
- ⇒ Inappropriate farming methods on commercial farms have given rise to severe land degradation and soil erosion. Environmental management policies and practices remain sectoral and fragmented.
- ⇒ Inadequate resources that can assist in fostering sustainable and integrated environmental management practices to improve the life of Mbizana citizens.
- ⇒ Poor skill development in the aspect of environmental management, hence there is less development.
- ⇒ Inappropriate development due to shortage of lands in area/lands that need to be protected, e.g. Wetlands.

The Alien encroachment is currently cleared by EPWP beneficiaries appointed by the municipality. The cleared sites have been mapped and this includes areas outside CBD and an area equivalent to 13 hectors has been successfully cleared. Areas cleared have been mapped as illustrated on the map below.

Environmental Management By-Laws

The municipality developed environmental by-laws i.e. Air Quality by-law, Parks and Recreational By-law, Beach by-laws, Coastal Management By-law. The by-laws have been drafted; have been presented to the Standing Committee, presented to the EXCO and public participation process has been done, awaiting gazetting. Air

Quality By-law and Parks and Recreational By-law have been gazzeted. The Environmental Management Officer has attended and obtained the Environmental Management Inspectors Certificate and currently awaiting the designation by the MEC. The Environmental Management will work hand in hand will the law enforcement team to enforce the gazette by-laws.

Environmental Education Programs

The municipality is mandated to conduct Environmental Awareness Campaigns and according to municipal SDBIP the municipality conducts 8 Environmental Awareness campaigns a year. As such, the awareness campaigns are conducted in Tribal authorities, communities and schools. We are guided by Environmental Calendar in conducting these awareness campaigns.

4.3.3. WASTE MANAGEMENT

The Bill of Rights contained in Chapter 2, Section 24 of the Constitution of South Africa explicitly guarantees the right to an environment that is not harmful to health or well-being. It also places a duty on the state to take measures that safeguard the environment, making this legal framework a powerful tool for environmental protection. This constitutional pledge aligns with the goals of National Environmental Management: Waste Act (NEMWA), No. 59 of 2008, reinforcing that the pollution of the environment is unacceptable and must either be avoided or minimised where possible, promoting sustainability, and protecting public health and the environment.

The objects of the Waste Act are structured around the steps in the waste management hierarchy, which is the overall approach that informs waste management in South Africa. The waste management hierarchy consists of options for waste management during the lifecycle of waste, arranged in descending order of priority: waste avoidance and reduction, re-use and recycling, recovery, and treatment and disposal as the last resort.

The Waste Act provides legal framework which is implemented through the National Waste Management Strategy (NWMS), which then provides action plan for how the country must achieve the objectives of the Act through establishment of eight goals, namely:

- Goal 1- Promote waste minimization, re-use, recycling and recovery of waste.
- Goal 2- Ensure the effective and efficient delivery of waste services.
- Goal 3- Grow the contribution of the waste sector to the green economy.
- Goal 4- Ensure that people are aware of the impact of waste on their health, well-being and the environment.
- Goal 5- Achieve integrated waste management planning.
- Goal 6- Ensure sound budgeting and financial management for waste services.
- Goal 7- Provide measures to remediate contaminated land.
- Goal 8- Establish effective compliance with and enforcement of the Waste Act.

GOAL 1: PROMOTE WASTE MINIMIZATION, RE-USE, RECYCLING AND RECOVERY OF WASTE:

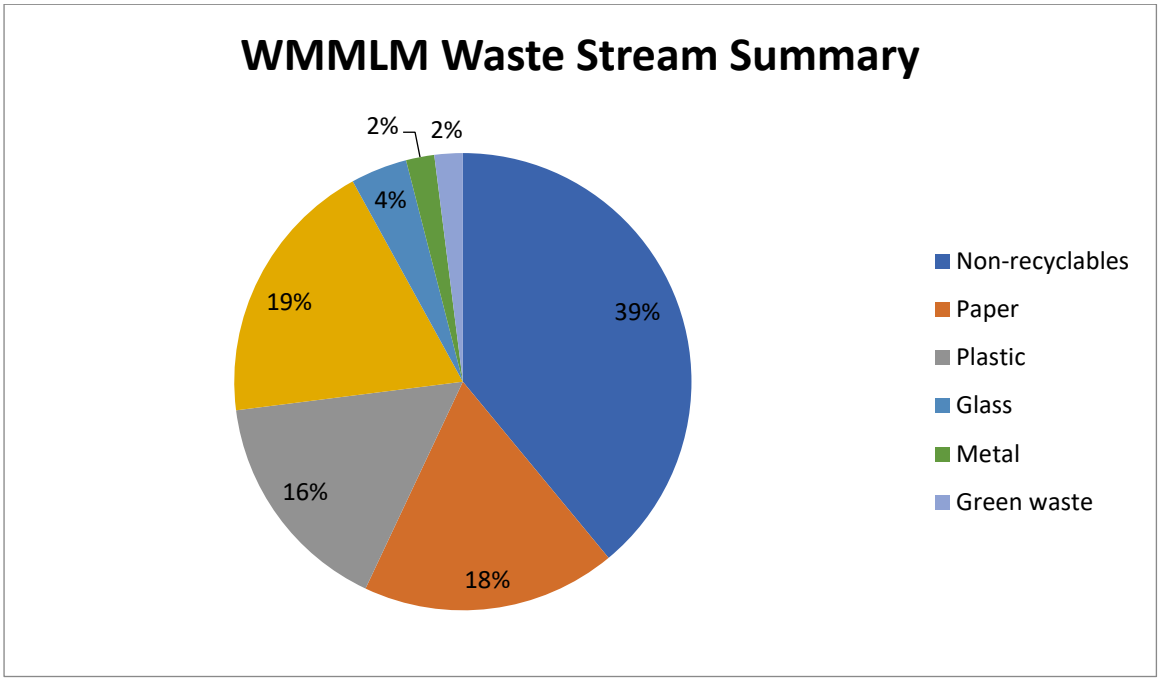
As means of minimizing large volumes of waste taken for disposal, the municipality is working with a number of local registered and unregistered recyclers which deals with collection of cardboards, papers, plastic, tins and bottles for recycling. Currently, most of these local waste pickers sell their products to middle man which then take these recyclables to other companies such as CONSOL, Mondi, Collect A Can and Reclamation for processing and manufacturing. Their impact towards increasing the life span of EXT 3 disposal site is indeed noticeable, as most of the recyclables (cardboards, papers, plastic, tins and bottles/glasses) are diverted from site for recycling.

Currently there are 2 privately owned Buy-Back Centres (Infinity Environmental Recyclers, and Voli Waste Recyclers) which are stationed in Bizana, and all these Companies started operating in July 2023. The municipality is working with Department of Economic Development, Environmental Affairs & Tourism (DEDEAT) in engaging these companies for registration processes. Three recycling cooperatives (Laphum'Khwezi Primary Cooperative, Sibambene Recycling Cooperative and Kwakhanya Recycling Cooperative) have been successfully registered with assistance from SEDA and LED-WMMLM. There are approximately 115 waste pickers with the jurisdiction of Mbizana situated in various wards. A mutual agreement with local businesses and these local waste pickers has been reached to allow local waste pickers to collect the recyclables in some of businesses around the town.

The municipality has engaged and is in a process of formalizing partnership with PETCO (Extended Producer Responsibility entity) in enhancing recycling through workshops and upskilling of members within the municipality. The municipality occasionally supports these waste pickers through:

- Provision of PPE
- Provision of transport
- Conducting Recyclers Workshop
- Act as support-system in fostering relationships with other buy back centers and key stakeholders

There are plans in place to engage five schools in implementing waste separation at source, ensuring that students and staff actively participate in sorting recyclable and non-recyclable materials from the outset. The schools are from Ward 1,6,13.



The above pie chart of waste streams depicts the quantities of waste disposed at Ext 3 Disposal site with more percentage of non-recyclables. This shows that the concept of recycling has played huge role in preventing large amounts of waste streams from taken for disposal, hence increasing the life span of our disposal sites.

GOAL 2: ENSURE THE EFFECTIVE AND EFFICIENT DELIVERY OF WASTE SERVICE:

The municipality is currently servicing residential areas in the CBD i.e. Ward 1(Ext 1, 2, 3 & 4), waste collection is done once per week as per the National Norms and Standards. The service has been extended to 68 rural areas through communal collection system, where a central point is identified and a cage in some areas is placed for community to dispose their waste, and then it is collected by the municipality during collection days as per collection schedules. In some areas where there are no cages or skips placed, community members place their waste next to the road (R61) so as to accommodate municipal vehicles to be able to pick up the waste.

The municipality is also servicing commercial and government institutions within and outside the CBD. To these entities, the collection schedule varies depending on the waste that is being generated in that particular business. The municipality is currently using the following waste receptacles:

- Drums and waste rings-placed along the pavements.
- 240L wheelie bins-distributed to households and businesses.
- Black refuse bags-distributed to households and street sweepers.
- Cages-placed in high waste production areas outside CBD.
- Skip bins-placed in high waste production areas inside CBD and along R61,

The municipality is providing refuse collection services to 9986 households which include 1438 households in Ward 1 (inclusive of formal and informal settlements). And also 9999 households from 32 rural wards allocated next to R61 collection routes and areas with government facilities like rural hospitals.

The municipality continues to identify areas that need provision of waste receptacles. Following are the Wards with areas which benefits from the extension of waste service programme:

WARD	AREAS/VILLAGES	COORDINATES LATITUDE	COORDINATES LONGITUDE	DESCRIPTION OF SERVICE
1	1) EXT 1 2) EXT 2 3) EXT 3 4) EXT 4	Various businesses, households, streets and skip bins	Various businesses, households, streets and skip bins	Waste collection and provision of waste receptacle.
3	5) Amantshangase Clinic	30°49'58"S	29°35'27"E	Waste collection and provision of waste receptacle.
4	6) Ludeke Halt	30°51'12"S	29°44'26"E	Waste collection and provision of waste receptacle.
	7) Hlamandana Clinic	30°49'02"S	29°43'11"E	
	8) Ludeke cage	30°51'01"S	29°44'17"E	
6	9) Siteto TVET College	30°51'09"S	29°53'31"E	Waste collection and provision of waste receptacle.
	10) Mdingi Rehoboth	30°52'18"S	29°51'46"E	
	11) Mhlanga skip	30°51'33"S	29°52'21"E	
7	12) Mzamba Area	30°50’31”S	29°46’40”E	Waste collection and provision of waste receptacle.
	13) Nyanisweni area	30°51’51”S	29°48’18”E	
	14) Hluma Lodge	30°50’27”S	29°45’55”E	
	15) Sinawe Lodge	30°51’56”S	29°48’24”E	
	16) Skotoyi Area	30°50’23”S	29°46’07”E	
8	17) Dudumeni Area	30°54’42”S	29°35’40”E	Waste collection and provision of waste receptacle.
	18) Magusheni business centre	30°52’02”S	29°36’27”E	
	19) BP filling station Magusheni	30°52'03"S	29°36'30"E	

10	20) Ntlenzi Area	30°56'39"S	29°34'13"E	Waste collection and provision of waste receptacle.
12	21) Ndela Clinic	30°56'52"S	29°42'48"E	Waste collection and provision of waste receptacle.
13	22) Mathwebu	**Matwebu:** Cage 1 30°52'12.05"S Cage 2 30°52'8.88"S Cage 3 30°52'1.95"S	**Matwebu**: Cage 1 29°50'7.67"E Cage 2 29°50'27.66"E Cage 3 29°50'41.35"E	Waste collection and provision of waste receptacle.
	23) Didi	**Didi:** Cage 1 30°52'4.14"S Cage 2 30°52'5.56"S Cage 3 30°52'11.40"S	**Didi:** Cage 1 29°50'58.81"E Cage 2 29°51'12.59"E Cage 3 29°51'20.98"E	
	24) Ngcingo areas	**Ngcingo:** Cage 1 30°52'19.43"S Cage 2 30°52'30.68"S Cage 3 30°52'45"S	**Ngcingo:** Cage 1 29°51'29.93"E Cage 2 29°51'41.04"E Cage 3 30°51'41"S	
14	25) Meje Clinic	31°03'15"S	29°51'52"E	Waste collection and provision of waste receptacle.
	26) Mpetsheni Clinic	30°59'24"S	29°48'51"E	
	27) Daliwonga Clinic	31°06'14"S	29°54'17"E	
17	28) Ntsingizi Area	30°54'09"S	29°53'55"E	Waste collection and provision of waste receptacle.
	29) Qandashe Area	30°54'15"S	29°54'44"E	

	30) Ntlakhwe Area	30°54'03"S	29°55'11"E	
18	31) Petro S. A	30°53'32"S	29°58'04"E	Waste collection and provision of waste receptacle.
	32) Plangweni Skip	30°53'34"S	29°58'04"E	
19	33) Zamokuhle Special School	30°55'03"S	29°52'40"E	Waste collection and provision of waste receptacle.
20	34) Redoubt Area	30°53'53"S	29°58'21"E	Waste collection and provision of waste receptacle.
	35) U-Save Supermarket	30°53'58"S	29°58'19"E	
	36) Imizizi Clinic	30°54'17"S	29°58'10"E	
	37) Imizizi Area (Madokazana)	30°54'16"S	29°58'13"E	
21	38) Greenville Clinic and Hospital	30°55'47"S	30°06'35"E	Waste collection and provision of waste receptacle.
22	39) Lukholo Area	30°57'38"S	29°58'14"E	Waste collection and provision of waste receptacle.
	40) Lugwijini Area	30°58'27"S	29°59'49"E	
23	41) Zikhuba cage	31°01'43"S	30°07'20"E	Waste collection and provision of waste receptacle.
	42) Msizazwe cage	31°02'04"S	30°07'49"E	
	43) Seaview cage	31°03'04"S	30°07'55"E	
	44) Yonga Yonela Bakery	31°03'40"S	30°08'38"E	
	45) Emampingeni Lodge	31°03'49"S	30°08'51"E	
	46) Little angels pre school	31°01'48"S	30°07'28"E	
	47) BP Garage Seaview	31°03'00"S	30°07'52"E	
24	48) Ebenezer cage	31°04'03"S	30°09'53"E	Waste collection and provision of waste receptacle.
	49) Garhane cage	31°04'20"S	30°10'41"E	
	50) Mzamba Mouth/ Mabhanoyini cage	31°05'15"S	30°09'33"E	
	51) Mzamba SAPS	31°04'31"S	30°11'02"E	
	52) Casino Transido	31°04'36"S	30°11'00"E	

	53) SADA Boutique	31°04'18"S	30°10'57"E	
	54) Amadiba Clinic	31°04'23"S	30°10'44"E	
	55) Ebenezer JSS	31°04'06"S	30°09'54"E	
	56) Lubusi Lodge	31°04'00"S	30°09'47"E	
	57) Lucingweni cage	31°03'53"S	30°09'04"E	
25	58) Makhwantini Clinic	31°06'21"S	29°59'25"E	Waste collection and provision of waste receptacle.
	59) Mtentu Beach	31°14'45"S	30°02'53"E	
26	60) Nomlacu Area	30°50'31"S	29°46'40"E	Waste collection and provision of waste receptacle.
	61) Isikelo Clinic	30°47'11"S	29°46'05"E	
	62) Hluma Flea Market	30°50'53"S	29°47'53"E	
28	63) Mngungu Clinic	31°03'22"S	30°01'55"E	Waste collection and provision of waste receptacle.
29	64) kwa Bulala	31°00'06"S	30°02'38"E	Waste collection and provision of waste receptacle.
	65) Kwa Pelepele Area	30°59'44"S	30°02'13"E	
31	66) Ezizityaneni branch	30°51'16"S	29°43'59"E	Waste collection and provision of waste receptacle.
32	67) Qotyana cage	30°52'59"S	29°52'14"E	Waste collection and provision of waste receptacle.
	68) Nikwe area	30°53'44"S	29°52'49"E	

The municipality has outsourced a portion of the waste management service to 3 Wards (Ward 13, 23 and 24) by appointing a service provider tasked with installing and overseeing waste cages, as well as handling the collection and transportation of waste.

WMM LM has introduced the skip bin system where 40 skip bins were purchased and are placed strategically in all identified waste hotspots in and around the town, 1 waste management truck was purchased in 2024/25 FY. There are also plans of purchasing a new waste management vehicle for 2025/26 FY to ensure efficiency and effective delivery of the service.

The municipality is supposed to be servicing all 32 Wards, however due to inadequate resources and poor infrastructure the service is thus provided to certain Wards. The municipality has compiled technical report for

applying to access MIG funding for purchasing of specialized vehicles for waste management. The municipality has thus received positive response from the Department of Economic Development Environmental Affairs & Tourism (DEDEAT) in November 2025 for the following vehicles:

- End Loading Compactor Truck
- 12 Ton Roll In and Roll Off Truck
- Skip Loader Truck
- Landfill Compaction and Covering Dozer
- Front End Loader Machine:

Regarding hazardous waste, the municipality is aware that all medical facilities rely on service providers contracted for the collection of medical waste, while garages are equipped with spill kit bins on-site, with contractors assigned to handle collection as scheduled.

GOAL 3: GROW THE CONTRIBUTION OF THE WASTE SECTOR TO THE GREEN ECONOMY:

The municipality is supporting recycling initiatives in trying to contribute into the green sector. 3 recycling cooperatives have been registered by the municipality. Sibambene Recycling Cooperative responsible for cardboards, Kwakhanya Recycling Cooperative responsible for plastic, and Laphum' Ikhwezi Recycling Cooperative responsible for bottles, cardboards and plastic.

All 3 recycling cooperatives are assisting in diverting recyclables from going for disposal at the disposal site. Their impact is notable, as currently we are noticing a huge decrease in cardboards, plastics, bottles and metals amounts that are taken for disposal. An average of 60 tons per month is being diverted from disposal site. There is currently no Buy Back Centre owned by the Municipality, however, the municipality relies on privately owned entities which the 2 (Infinity Environmental Recycling and Voli Waste Recycling) are stationed in Bizana and some which occasionally come for collection. Both of these Buy Back Centre are taking plastics, cans, cardboards and papers. The municipality constantly encourages Bizana residents to recycle their waste as this is an initiative that creates job opportunities and eradicates poverty. The municipality supports privately owned nurseries that are involved in manufacturing compost.

GOAL 4: ENSURE THAT PEOPLE ARE AWARE OF THE IMPACT OF WASTE ON THEIR HEALTH, WELL BEING AND THE ENVIRONMENT:

The municipality has to conduct Waste Education Programmes to Communities, Businesses and Government Institutions with the aim of educating these entities about waste minimisation strategies, how to handle waste effectively before it reaches its final stage and as well as impacts of unmanaged waste to environment and human health. These educational awareness's are conducted jointly with other sector departments and structures with environmental management related responsibility such as Department of Economic Development Environmental Affairs & Tourism (DEDEAT), Department of Forestry, Fisheries & Environment

(DFFE), ANDM-Environmental Management Unit, ANDM-Disaster Management Unit, ANDM-Municipal Health Services. There is also a Waste Management Committee which addresses the environmental issues within the municipal jurisdiction with stakeholders such as Hawker's Association, Taxi and Bus Association, Business association, Government Department, NGO's, Women Forum, Disability Forum, Traditional Leaders and Council of Churches forming part of the committee.

The impact of these educational programmes is contributing positively towards achieving an integrated waste management system within the municipality. Continuation of educating Mbizana communities is still our key priority as this is one of the constitutional mandates and Community Services Department (Environmental Services) is a custodian of this mandate as per the Waste Act.

Figure 1: depict Recycling Workshop held in ward 1

Figure 2: depict Clean-up Campaign in ward 1

WASTE MANAGEMENT COMMITTEE

Waste Management Committee was established in 2017. The main purpose of this committee is to implement the IWMP and recommends to council positive initiatives to continuously improve waste management in the municipality thus promote reduction, reuse and recycling of solid waste, together with plans and programs of community education & empowerment. The committee is composed of several stakeholders from sector departments, NGOs and NPOs. Waste Management Committee sits on a quarterly basis, and there are programs such as trainings which are organized by the municipality to equip and enlighten the members in other areas of waste management. The committee has also identified subcommittees that report on a quarterly basis. These include sewerage management, waste management infrastructure (water treatment work & ponds, landfill site/disposal site), health and safety, provision of waste services, recycling, public participation and awareness campaigns, compliance and monitoring.

Figure 3: Waste Committee Meeting held in ward 1

Figure 4: Waste Committee Meeting held in ward 23

GOAL 5: ACHIEVING INTEGRATED WASTE MANAGEMENT PLANNING:

The municipality has an endorsed Integrated Waste Management Plan, implementation report for 2024/25 FY was submitted to DEDEAT. The IWMP has seven goals identified and it was recommended that for the municipality to achieve a desired end state in waste management, the goals below have to be implemented throughout. As described in the IWMP such goals are implemented as Immediate term, short term, medium term and long term. Implementation progress has been included in the 2024/25 annual report. Businesses and government institutions are encouraged to develop their IWMP's. WMM LM IWMP is implemented through the following goals:

- Goal 1: Ensure safe and proper disposal of waste
- Goal 2: Effective and Efficient Delivery of Waste Service
- Goal 3: Ensure Sufficient Resources to Provide Effective Waste Management Services
- Goal 4: Promote Waste Minimisation, Re-Use, Recycling and Recovery
- Goal 5: Ensure Development of Legislative Tools to Enforce Waste Act and Other Applicable Legislation
- Goal 6: Waste Information System to Achieve Waste Management Planning
- Goal 7: Education and Awareness on the Impact of Waste on Health, Well-being and the Environment

GOAL 6: ENSURE SOUND BUDGETTING AND FINANCIAL MANAGEMENT FOR WASTE SERVICES:

In terms of section 62(1) of Local Government: Municipal Finance Management Act (MFMA), Act no 56 of 2003, the accounting officer of the municipality is responsible for managing the financial administration of the municipality. The municipality has adopted the Waste Management Tariff Policy (reviewed) in line with the Municipal Solid Waste Tariff Strategy and Tariff User Guide developed by DFFE as a guiding tool in development of municipal tariffs. All municipal clients (Residential and Businesses) have been categorised according to activities done, amount of waste produced, frequency of waste collection, method of collection and square

meter coverage and then different tariffs which are cost reflective and caters for each user have been established.

The section solely depends on equitable share for implementation of sectional projects, and as such the municipality has approved budget of 3 130 416,00 for implementation of capital waste management projects for 2025/26 FY. Public works funding

GOAL 7: PROVIDE MEASURES TO REMEDIATE CONTAMINATED LAND:

One of the strategies towards remediating contaminated lands is to ensure that people are well educated about environmental pollution. The municipality responds to issues of contaminated land by removing and disposing waste after which the municipality promotes that the remediated land is converted to mini parks or green open spaces. The municipality responds to complaints of illegal dumping received mostly from wards along R61. The municipality has rehabilitated most of its illegal spots in the CBD and 3 of the rehabilitated spots have been diverted to mini-parks. The management of illegal spots has been extended to areas outside town especially along R61 route with the assistance from an outsourced service provider, CWP, community cleaning campaigns, EPWP and SANRAL maintenance project as such the impact is notable. Information boards have been installed as strides towards fighting illegal activities with the municipal jurisdiction. There are plans to continue identifying waste hotspot and converting them to more parks, gardens and playgrounds, as well ensuring enforcement of the by-law's perpetrators.

The municipality is currently in a process of decommissioning Extension 3 disposal site as part of the obligation to the requirements by the National Environmental Management Waste Act (No 59 of 2008) and constantly reviews the financial projections. The reviewal of the Financial projections is part of the obligation to the National Treasury GRAP 17 and 19 Compliance where the municipality is required to provide closure provisions used in the compilation of the annual financial statements.

GOAL 8: ESTABLISH EFFECTIVE COMPLIANCE WITH AND ENFORCEMENT OF THE WASTE ACT:

The municipality has adopted and gazetted Waste Management By-Law to address several issues as per Waste Act, currently the waste by-law is being implementation through Peace Officers responsible for enforcing working together with Traffic Officers and Traffic Wardens. The municipality have one personnel (Environmental Officer) who have been trained as Environmental Management Inspectors (EMI) and has been designation as Grade 2. This will contribute a lot in ensuring enforcement of environmental related cases within the municipal space. There are plans in place to develop effluent Policy in collaboration with ANDM and budget will be ring-fenced for implementation of the policy should it be adopted; however, the municipality has established a committee which sits quarterly to deal with issues relating to effluent and enforcement thereafter.

DISPOSAL SITE

There are two disposal sites within WMM LM, the licensed Majazi landfill site which is in abeyance as per the resolutions of the council due to social issues and the unlicensed EXT 3 disposal site which is operational. The municipality initiated a process of applying for a waste license for construction. However, DEDEAT advised to rather apply for waste management license for closure due to certain concerns such as the site being in close proximity to the watercourse and settlement. Currently, the municipality is awaiting for an informed decision regarding the closure license from the competent authorities as all necessary documentation has been submitted. While awaiting the competent authorities, an initiative of establishing land for a new landfill site has started, where 10 candidate sites were identified and site visits conducted jointly with DEDEAT and a correspondence has been sent advising on 3 sites that should be considered.

Compliance is ensured although the site is not licenced as we do manual recordings of tonnages estimated using type of vehicle that is used when disposing waste as there is currently no weigh bridge. The site has also been fenced to control access.

EFFLUENT MANAGEMENT

The municipality does not have effluent policy but working closely with ANDM EHPS, DEDEAT and Water and Sanitation to manage effluent issues around Bizana. The municipality will jointly develop the Effluent Policy with the District municipality. Assessments are being conducted by the team in and around town, and notices are issued to property owners for immediate response and actioning thereafter. The municipality is also working hand in hand with DEDEAT-Compliance and Enforcement for effluent cases that need legal actioning as they are the ones with powers for enforcing and penalizing the perpetrators after several notices.

ANDM was constructing waste water treatment works for Bizana, which will also assist in improving poor effluent within the municipality, however the project is on abeyance stage.

GREENEST MUNICIPAL ASSESSMENT (GMA)

WMMLM was awarded as Greenest Municipality in the Province as the 2nd runner for 2 years. The municipality has done the following for 2023/2024 GMA Grant;

- Installation of signboards at Wetland Park;
- Installation of Picnic Tables at Wetland Park;
- Installation of the shelter at Wetland Park;
- Commence doing fencing at Wetland Park;

For the 2024/2025 GMA Grant the municipality is planning to purchase the guardhouse and street lighting.

EXTERNAL SUPPORT

DEPARTMENT/ORGANIZATION	ACTIVITY
Expanded Public Work Program (EPWP)	The municipality is a beneficiary of EPWP program funded by Public Works.

Department of Forestry, Fisheries and Environment (DFFE)	The municipality is amongst the 205 municipalities who participated in a Municipal Environmental Graduate Programme (MEGP) and 2 graduates were placed to the municipality for the duration of 24 months.
Department of Forestry, Fisheries and Environment (DFFE)	The municipality participated to the Working for the Coast Programme funded by DFFE and 89 beneficiaries were recruited for 5 months.
SANRAL through Department of Transport	The program assists along R61 in a number of environmental activities which stretches from litter picking, alien plant removal and grass cutting.
Community Work Program (CWP)	The municipality created a platform where beneficiaries from the programme assist in their respective Wards (along R61) on litter picking.
ANDM (Pioneer Business Consulting)	The municipality received one environmental graduate intern from ANDM under Pioneer Business Consulting for 24 months.
SALGA	The municipality is a beneficiary of the waste management app
ECPTA	Implementation of the N2 Biodiversity Offset Project

OVERALL ENVIRONMENTAL MANAGEMENT CHALLENGES:

- ⇒ Over exploitation of natural resources due to extraction and changes in land use which result in loss of bio diversity through sand mining, unmanaged harvesting of species and unmanaged harvesting of mangrove forest and other forest stands.
- ⇒ Soil erosion leading to siltation of rivers and estuaries, and loss of valuable agricultural land.
- ⇒ The spread of invasive alien species which in turn has the potential to disrupt natural ecosystem functioning. Removal of aliens is being currently carried out by our EPWP employees.
- ⇒ Poor reporting rate of environmental damage such as degradation due to illegal sand mining which usually occurs in wards 16,22, 25, 28, 29; borrow pits that are used without permits and have been left thereafter without being rehabilitated and natural causes like sinkholes in areas like ward sixteen (16) and ward three (3).
- ⇒ Inadequate, overloaded or defective sewage treatment infrastructure which leads to environmental and health risks**.**
- ⇒ Poor storm water management.
- ⇒ Pathogenic contamination of inland waters due to poor sewage treatment and disposal.
- ⇒ Habitat degradation.
- ⇒ Loss of arable land to housing developments.
- ⇒ Lack of adherence to environmental principles.
- ⇒ Environmental non-compliances, lack of prioritization of environmental issues.

- ⇒ Poor Law Enforcement in management of stray animals within the CBD.
- ⇒ No operational legal landfill site.
- ⇒ No slipway/launching site for boats to fish offshore.
- ⇒ A growing number of illegal cottages seem to be a challenge along the coast.
- ⇒ Limited land for extension of cemetery and landfill site.
- ⇒ Vandalism of street furniture by mental disturbed people.
- ⇒ Littering in green spaces such as wetland.
- ⇒ Effluent not properly managed in town, no Effluent Policy.

CURRENT AND PLANNED INTERVENTIONS TO OVERCOME ENVIRONMENTAL BACKLOGS:

- ⇒ Ward based Environmental and Waste Management awareness's.
- ⇒ Removal of Alien Plants in various areas.
- ⇒ Compiling proposal for Restoration of degraded land for sustainable livelihoods through up scaling the implementation of Sustainable Land Management practices (GCF Funding) and Proposal Green Climate Fund where attended the stakeholder workshop for this proposal.
- ⇒ Greening of open spaces in town and surrounding areas.
- ⇒ Planting of Indigenous Trees in various schools and other public places.
- ⇒ Proclamation of Mthamvuna Nature Reserve
- ⇒ Construction of Landfill site
- ⇒ Establishment and support of recycling initiatives
- ⇒ Environment and Culture sector – EPWP
- ⇒ Development and implement Environmental management by-laws.
- ⇒ Permaculture Vegetable Gardens.
- ⇒ Adoption of Air Quality Management Plan.
- ⇒ N2 Wild Coast Biodiversity Offset Project
- ⇒ Specialized Waste Management vehicles.
- ⇒ 1 household 1 tree initiative.
- ⇒ Attain full blue flag status.
- ⇒ Extension of waste service to households by 50%.
- ⇒ Botanical garden at Gobodweni Village including zipline and forest canopy Tours, Medicinal Nurseries, Rangelands management, Forest guards.
- ⇒ Support community nurseries.
- ⇒ Development of Parks in all 32 Wards.
- ⇒ Encourage separation of waste at source to households.
- ⇒ To establish a "Green Hub" that will promote job creation by participating in the production of green products from recycled and locally available material for larger scale contracts, while at the same time providing participants with useful skills development, training and incubation for own future business

ventures. It will also stimulate economic activity in the area from the collection of recyclable waste and empower people to live their life with dignity and respect.

- ⇒ Green Roof projects
- ⇒ Springs protection programs
- ⇒ no hazardous waste disposal

LIST OF CAPITAL PROJECTS REQUIRING ENVIRONMENTAL AUTHORIZATION

PROJECT NAME	REQUIREMENT	STATUS
Ext 3 disposal site Decommissioning and Closure	EIA	Awaiting Authorization
New Landfill site	EIA	Process not yet started
Forestry Development (1000 ha) in Swane, Mpisi and Mkhambathi areas)	EIA	Process not yet started
Township Establishment (Middle income and Mixed-use Development)	EIA	Environmental Authorization granted
Sidanga Bridge	EIA	EIA granted
Regional Landfill Site	EIA	Process not yet started
EXT 3 Dumping Site - Closure	EIA	Process underway
Ngcingo to Mathwebu access road	EIA	EIA granted
Ntsingizi to Mbenya access road	EIA	Process underway
Mbhatshe bridge	EIA	EIA granted
Mgwede bridge and access road	EIA	EIA granted
Monti to Ntsimbini access road	EIA	Process underway
Vuyisile to Ntsingizi access road	EIA	Process underway
Mxhantini Bridge & Access Road	EIA	Process not yet started
Mtshawedikazi Bridge & Access Road	EIA	Process not yet started
Garhane Bridge & Access Road	EIA	Process not yet started
Mgwede Bridge & Access Road (Mosco)	EIA	Process not yet started
Ward 31 to Hub Access Road	EIA	Process not yet started
Mabhanoyini Bridge & Access Road	EIA	Process not yet started
Hlolweni Bridge & Access Road	EIA	Process not yet started

4.3.4. PROTECTION SERVICES

Protection Services is subdivided into five units viz; Traffic law enforcement, Security & VIP unit, driving license Testing Centre, Vehicle licensing and Pound. The Entity is guided by the following regulations: National Road Traffic Act 93/96, Administration Adjudication Road Traffic Offences, National Land Transitional Transportation Act, Private Security Industrial Regulation Act, Municipal Bylaws, Municipal Policies, Pound Act, and Animal Act (SPCA).

FUNDAMENTAL FUNCTIONS OF TRAFFIC SECTION:

- To ensure free traffic flow
- Provide law & order and ensure safety for all road users
- To reduce road accidents and carnages
- To create awareness campaigns addressing traffic safety issues
- To project a professional image of the enforcement practitioners
- To assist in crime prevention activities and proactive policing initiatives
- To enforce Municipal Bylaws

Winnie Madikizela Mandela Local Municipality have seven (7) traffic officers to cover its area of jurisdiction. Seven (7) traffic wardens and 12 contracted Crime prevention wardens to enforce the law around town. They are all led by the Superintendent law enforcement. The section utilizes five (5) patrol vehicles. The following are the activities the section is undertaking in the current financial year to fulfill the council objectives for the department:

- Maintenance of CCTV cameras: maintenance of CCTV cameras at DLTC, Old building, Civic Centre, new building, Stadium, and cultural village
- Provision of security equipment
- Employees supplied with protective clothing
- 8 Integrated by law enforcement, 20 road blocks ,12 road signs erected 34 Road markings to be renewed.
- Security bakkie to be purchased
- Awareness campaigns
- 4 Community safety forums

CHALLENGES:

- Overcrowding of informal traders on the sidewalks of our roads.
- No pound zone for confiscated motor vehicles.
- Potholes in CBD
- Narrowed road against growing number of vehicles every year
- Limited parking bays.
- Section does not have tow truck to remove containers, vehicles abandon on the Road.
- Non-installation of parking mitre result in vehicles parked for the whole day disadvantaging others.
- Events and protests which take more time of traffic officers they supposed to spend in traffic related work
- Firearm training provided one a year is insufficient, leave members still practically not competent.

SECURITY

> Winnie Madikizela Mandela local Municipality has sixteen (16) sites that are guarded by the in-house and private security. The Municipality have twenty Security personnel to safeguard the Institution (Winnie Madikizela Mandela local Municipality) with all the resources which is human and assets working from Monday to Friday, covering mornings, and afternoons with no vehicle but processes to purchase through transversal is with SCM. Weekends and public holidays as well as night duties are covered by private security services Gijima Security Group with 50security personnel securing 16 municipal sites.

FUNDAMENTAL FUNCTIONS OF SECURITY:

- To ensure safety of the Municipal properties, assets and staff.
- To ensure safety and security on the work place.

CHALLENGES:

- Some Municipal Sites are not properly fenced.
- Most of Municipal sites do not have sufficient Parking space for both Municipal staff and the clients at large.
- Cultural Village do not have guard room.

SAFETY AND SECURITY SERVICES

Winnie Madikizela Mandela Local Municipality have five police stations situated within the Municipal Jurisdiction, Bizana, Mzamba, Mpisi, Ndengane and Qhasa.

The above is contrary to the policy provision which states that a new police station may be required when there is a new settlement, drastic increase in population density, increase in crime rate as well as travelling distance and per capital costs to access police stations. This in effect means that on average, 1 Police Station is serving an area of 701.5 km² and 58 831 people. The establishment of new additional police station at Qhasa Location in ward 11 now assist reduction in crime and also workload from other Police Stations. Qhasa is now under Winnie Madikizela Mandela Local Municipality in terms of demarcation and policing, as such reporting becomes easy.

Due to distance between Police station and most communities, SAPS has organised a mobile SAPS truck with all the equipment which is used as a contact point roving all the wards in order to bring services closer to the communities. Furthermore, it is used as point centre for all the Departments including the Municipal Desk for Proof of Residence.

The department has identified Gender Based Violence, Murder and Stock theft as leading crimes in Winnie Madikizela Mandela also not forgetting housebreaking, assault, rape and armed robbery as prevailing crimes in all the police stations due to increased number of cases reported.

The department has established a maximum of 61 Community Policing Forums in all the stations i.e. 28 structures under Bizana police station, 21 structures under Mzamba police station, 8 structures under Mpisi, 4

structure under Ndengane satellite station and Qhasa has 4 structures, however the department is experiencing a number of challenges viz:

- Bad conditions of access roads
- Poor street lightening in town
- Lack of personnel, transport and non-maintenance of police stations.

Despite the shortage of human resources and mobile resources, the department has undertaken cluster operations and station operations conducted to reduce crime and as result there is a general decrease in crime levels in terms of contact crimes and property. The department has planned some intervention to further reduction of crime levels which include: -

- Motivation of communities to cooperate with Community Policing Forum and police in reporting crime and identifying offender
- Encouraging communities to register as police informers.
- Conducting operations and increase police visibility.

  Some of the locations from ward 2 are policed by Mt Ayliff although in terms of demarcation they fall under Winnie Madikizela Mandela and that also needs to be addressed. The proposal of Satellite station in ward 2 (Ntamonde Village) is underway and that will cover the distance between Bizana SAPS and Mount Ayliff.
- **Mbizana Community Safety Forum:**

District Community Safety Forum was launched in 2012, is revised every financial year and reports every quarter.

Mbizana Community safety forum was adopted by the council.

Mbizana Community Safety Forum reports quarterly in a bigger Forum at a district level - ALFRED NZO.

Mbizana Community Safety Forum has a focal point on Awareness campaigns after it had been established that people in W.M.M.L.M are most vulnerable due to ignorance. Identified critical areas in terms of crime rate receive serious attention from the Forum and the plan for the forum is to conduct awareness campaigns to all identified hotspots. Law enforcement operations are also on progress to focus mainly on those that are transgressing the laws of Country.

The forum was also established specifically to deal with issues of public transportation in WMM L M

Challenges:

Most Transport Forum stakeholders do not attend meetings which is something hindering the functioning of the forum.

To Enforce Municipal Bylaws:

Winnie Madikizela Mandela Municipality had 45 gazetted By-laws in total and these bylaws are actively served by Protection Services (law enforcement unit). Protection service has trained 15 crime prevention wardens through NARSAC aimed to enforce any piece of Legislation whether Traffic bylaw,

Building regulations, Waste management bylaws, Municipal Policies etc.). three Crime prevention wardens resigned for different reasons and we are now left with twelve 12 to enforce by laws.

Winnie Madikizela Mandela Municipality has an operating landing- strip, an accredited infrastructure by the South African Aviation Board. The infrastructure had been operating for some ages situated in an open space with loitering stray animals as it currently coincidentally serve as an unauthorized grazing land.

Challenges:

The landing strip in question is not taken good care of in terms of maintenance, the upgrade of its infrastructure and so forth. Bylaws in place cannot be implemented to a satisfactory point when the infrastructure is at that stage.

DRIVING LICENCE TESTING CENTRE

- Winnie Madikizela Mandela Local Municipality Driving License Testing Centre has been operational since 2009 where credible learner's license, Professional driving licenses and renewal of driving license cards are produced. Mbizana Driving License testing Centre was graded by the Department of Transport as Grade B Testing Station. This infrastructure benefits the community of Mbizana and South Africa at large**.** The system used in the DLTC belongs to Department of Transport and the total collected amount goes to Municipality as per Service Level Agreement. That will promote service delivery which is the mission and the vision of Winnie Madikizela Mandela local Municipality. In 2024/2025 financial year the Driving License Testing Centre manage to produce 6535 driving license, 956 Professional Driving License and 792 learner's licenses. The DLTC has just been renovated where the cashier cabinet has been improved, the Centre has been completely fenced with galvanized steel fence and the construction of the ramp for physically disabled has been reconstructed. The routine annual inspection by both provincial and national inspectorates has been made and some recommendations were made during the visits and those recommendations were addressed by the institution for compliance.

  - Winnie Madikizela Mandela local Municipality. For 2023/24 financial year DLTC has processed 798 learners license, 1972 learners license application,6651 driving license and 898 PrDP's by October 2024. The testing ground had been repainted and the gradient on incline start had been temporal resurfaced. The routine annual inspection by national inspectorates has been made and some recommendations were made during the visits and those recommendations were addressed by the institution for compliance. The department of transport has introduced a Biometric system at the DLTC as security measure to prevent the sharing of log in credential on the system as this has been identified as major cause of the system manipulation.
  - The furniture has been purchased for some offices at the testing center and the it was not enough as the budget was insufficient for the full coverage as per the need.
  - The center has been allocated with four students who doing the in-service training with the institution.

Fundamental functions of Driving License Testing Centre

The core functions that are presently being conducted at Mbizana testing center are as follows:

- Monday to Friday the learner's license bookings are done and in between driver's license bookings, PrDP's and renewals for driving licenses are conducted simultaneously.
- DLTC also runs learner's license classes from Monday to Thursday, two classes a day and each class consist of 9 applicants the total is 72 applicants because of the computerized learner's license system where we have been provided with 10 tablets in the class room.
- Our Centre is currently testing 8 applicants per day for driving license test.

REGISTERING AUTHORITY

- This is registration and licensing of motor vehicles. During 2024/25 financial year the station managed to register 8190 vehicles.
- Out of the total amount collected from Registration and Licensing 81% goes to Department of Transport and 19% goes to Winnie Madikizela-Mandela Local Municipality as according to service level agreement in place.

Fundamental functions of Vehicle registration and licensing

- Registration of all types of motor vehicles
- Licensing of motor vehicles
- Notices of change of ownerships
- Handling all motor vehicles queries
- Issuing of temporal and special permits
- Issuing of motor trade numbers
- Attending to deregistration's reasons whether it's because of theft or any other reasons
- Applications for documentations
- Filing and any other issues related to motors vehicles
- Issuing of forms for all transactions

Challenges:

- The DLTC was once faced with water leakage on the main building roof affecting the ceiling board leaving electric wires barely exposed posing dander to the occupants.
- The road markings should be repainted once quarterly to address the problem of fading.

- The site was visited by the provincial and National as per their inspection schedule the observations were always that the test Route does not comply with the minimum requirements for grading and retention DLTC as contained in the NRTA and the issue was escalated Engineering Services but the seems not to get to the certificatory.
- The site is faced with a challenge of on the LEU,s that are always out of order and that caused by life span that has expired.
- The DLTC has been provided with two EPWP workers to assist on the administration side of centre were their contribution is very minimal as they cannot be enrolled on the system because of the employment status.
- Revenue collection has declined due to the fact that the equipment from DOT is not working efficiently as it is the responsibility of the department to maintain them in terms of the IT technicians.

POUND SECTION

Winnie Madikizela Mandela Local Municipality Pound is operational with effective By-laws. The animal Pound is run in a way that is stipulated in bylaws, policies and overall Pound standards. The Pound is comprised of three permanent staff members i.e Pound Master and two Pound Rangers. There is also two EPWP staff members who look after the Pound and the impounded animals. They herd and shepherd the animals, see to it that the animals are well fed, given clean water, dosed and vaccinated (with the assistance of Pound Master) as it is a requirement hence different seasons of the year experienced. They also keep the pound out of invasive alien plants, sharp objects that might endanger animals. A random routine check by SPCA is done and so far, they have found everything in place according to the required standards as they are the national body inspecting welfare of kept animals.

Core functions of Pound

The core function is mainly to foster the culture of responsibility amongst our communities to take care of their livestock, keeping them away from the roads thus limiting the number of accidents and also eradication of stock theft.

The pound keeps animals that are found by Stock theft straying/trespassing within our communities until they are rightfully identified by owners.

Impounded animals are usually charged immediately they enter the Pound according to the rates stipulated by the council, only when they are brought by stock theft unit and have cases that they can only be charged after 14 days of stay in the Pound.

According to 2024/25 SDBIP the Pound was supposed to collect a target of 300 stray/trespassing animals of which the pound has collected 441, that shows smooth running as far as meeting targets is concerned with a

total revenue of R20 328.00 and on top of that an auction was held on the 06th of June colleting a total revenue of R188 876(vat inclusive).

The maintenance of Pound shelters and back-up generator for 3rd Quarter has been submitted to SCM for advertisement and the purchase of feed and remedies for 2nd Quarter has been advertised the office awaits the appointment of the service provider for supply and delivery. One hundred and seventy (170) stray/trespassing animals have been collected from July 2025 to date with a total revenue of R15 354.00

CHALLENGES

- No access road to the animal Pound and this has become a biggest challenge for the delivering vehicles and owners collecting their animals from the Pound.
- Also, the palisade fence that has fenced the Pound is in a dire state of dilapidation due to cattle on oestrus, some fighting each other and some crazy by nature jumping the fence. This type of fence has become injurious to the livestock which suggests that in future this fence should be a brick wall.

4.4. KPA 2: LOCAL ECONOMIC DEVELOPMENT & SPATIAL PLANNING

4.4.1. SPATIAL PLANNING AND LAND USE

SETTLEMENT TYPOLOGIES

FORMAL URBAN SETTLEMENTS

Bizana town, the primary urban center in the Winnie Madikizela-Mandela municipality, functions as the administrative hub for the area. It encompasses various land uses, including residential, retail, commercial, service industry, civic facilities, and limited light industrial activities. Residential activity in Bizana is generally scattered and isolated, with the main residential suburb situated to the east of the town. This suburb features low-density housing units with a height of two storeys. To the north of Bizana, there is a mix of informal settlements and low-cost housing, while the east also has low-cost housing, and the south of the town comprises low-density rural settlements. Bizana town notably lacks open spaces, public squares, recreational facilities, or social venues. The centrally located taxi rank is the only place where people gather for entertainment activities.

PERI-URBAN SETTLEMENTS

Mzamba is a settlement situated along the R61, bisected by the Mzamba River which flows into the Indian Ocean on the southern side of the municipality. It is located at the entry point of Winnie Madikizela-Mandela Municipality from KwaZulu-Natal. Due to its nature, Mzamba is designated as a secondary node, intended to be small, low-key, and emerging centres at major arterial route intersections or along these routes.

The node's strategic location at the entry point from KwaZulu-Natal and along a public transport route makes it significant. Mzamba comprises ten rural villages, with Ebenezer and Sea View experiencing development pressures. These villages feature mixed uses, particularly along the R61, necessitating controlled future development.

In Ebenezer, land uses include the Mzamba Police Station, AmaDiba clinic, Ebenezer Community Hall, Ebenezer Primary School, local shops, places of worship, an informal taxi rank, and residential accommodations like bed and breakfasts. In Sea View, existing land uses include a shopping complex with a supermarket, internet café, petrol filling station, brick making, and other small shops, along with a hardware store, sports field, places of worship, community hall, informal taxi rank, traditional court, and primary and secondary schools. The main tourist attraction of the municipality, the Wild Coast Sun, is located within this node and comprises a casino, golf course, estuary beaches, camp sites, hotel accommodations, and restaurants.

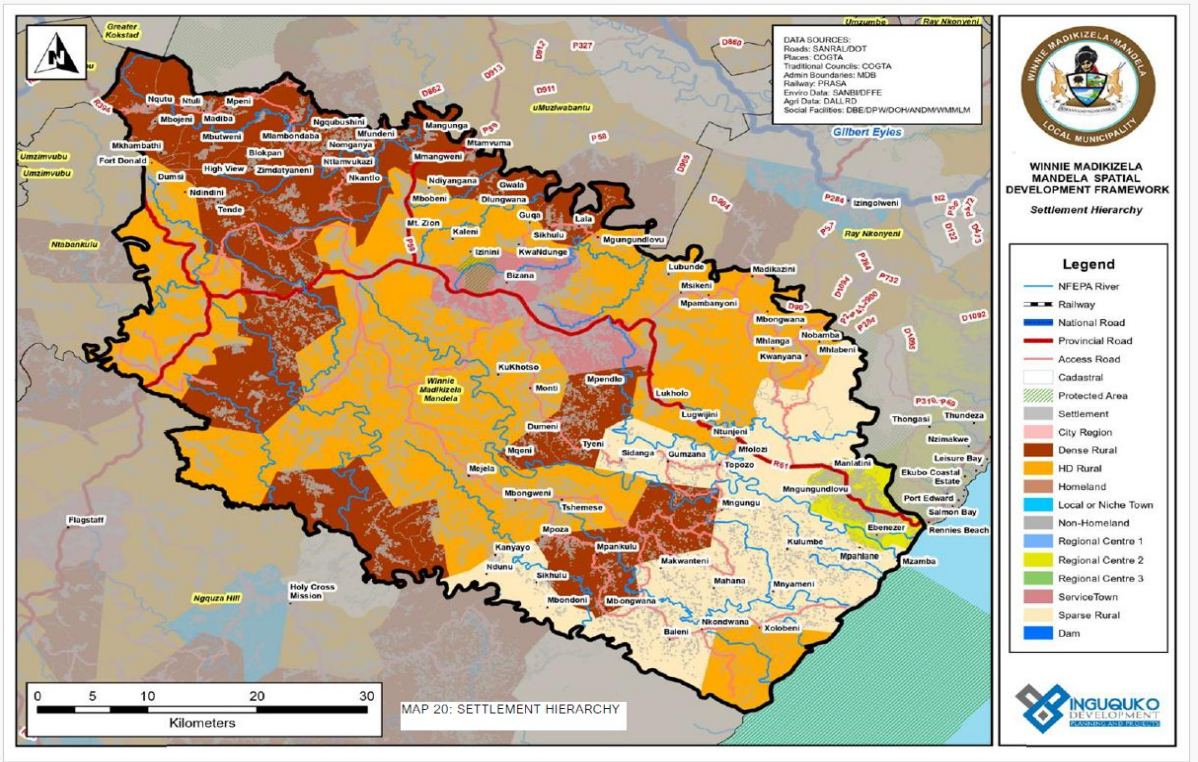
RURAL SETTLEMENTS

Rural settlements in the Winnie Madikizela-Mandela municipality are predominantly situated on Traditional Council and state-owned land. These settlement patterns reflect the area's general rural character, characterized by expansive, scattered settlements. The location of these settlements is influenced by historical factors and livelihood strategies such as access to arable land, reliable water sources, and grazing land. As these rural settlements grow and expand, access to public facilities like schools and clinics, public transportation

routes, and bulk services are becoming increasingly important. Key features of rural settlements in the Winnie Madikizela-Mandela municipality include:

- ➢ Lack of spatial structure or spatial planning principles, resulting in scattered households with large gaps and unsystematic development with limited linkages between settlements.
- ➢ Land allocation is based on traditional land allocation systems, leading to varying site sizes for different land uses.
- ➢ Land use management relies on the memory of community members.

Map: Settlement hierarchy and settlement density



BROAD LAND USE PATTERNS (LAND COVER ANALYSIS)

While land uses in the municipality vary from residential, commercial and industrial, from a regional standpoint, the broad land uses thereof comprise of the following:

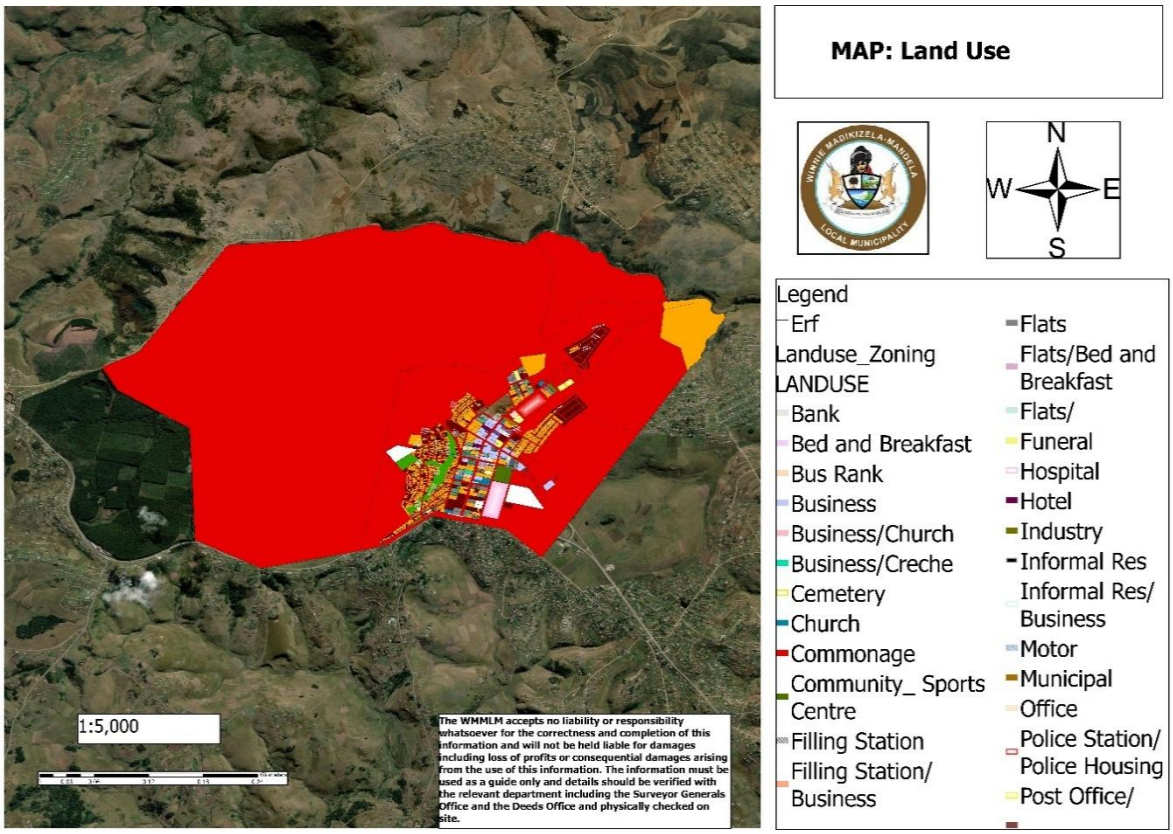
Built up areas –These are in the form of the urban settlements in and around Bizana town, as well as the densely and sparsely populated rural settlements and peri-urban settlements in the municipality.

Cultivated areas - Although there is limited commercial agriculture in the municipality, subsistence agriculture is ubiquitous along most settlements

Forest land – This classification includes land that may be temporarily barren but shows evidence of recent tree cover. However, it excludes fynbos and karoo shrubland, as well as tree crops cultivated for the production of food or beverages, such as tea plantations, vineyards, and orchards of fruit and nut crop.

Grassland –These are found mainly along the coastal region of the municipality, as well as in the hinterland in the northern regions.

Map: Broad Land Use Pattern



Winnie Madikizela-Mandela Land Claims

Number of erven in the town are subject to land claims. In terms of Section 11 (7) (A) of the Restitution of Land Rights Act (Act 22 of 1994 – as amended) – no person may sell, lease, donate, subdivide or develop land that is the subject of a land claim. This, as a result, is preventing much needed development of land within the town. It is therefore of extreme importance that unresolved land claims be attended, or where land is required for essential facilities and services, the commissioner grant permission for such development applications to proceed. The Department of Rural Development and Land Reform and Ntshamathe have appointed a service provider to survey and register land portions to finalize land claim.

Various individuals, groups and communities lodged restitution claims for various portions of land within the municipal area. The nature of these claims vary from one claim to another, most of them are community claims which involve large portions of land. Some of these land claims fall within the Integrated Sustainable Rural Development Program (ISRDP) nodal point. They are as follows:-

⇒ Betterment claims

- ⇒ Commonage claims
- ⇒ Forestry claims
- ⇒ Conservation claims
- ⇒ Sugar cane claims

The table below shows 22 rural and urban restitution claims that were lodged and registered with the Land Claims Commission within WMMLM:

Project Name	Reference	Status	Location
Mhlanga Community / Chief Mandlenkosi Sontsele	6/2/2/D/967/0/0/12	Finalization	Mhlanga Section A locality no. 13 at Ntshamathe A/A in Bizana
Ndabakhe Mnisi/Ncura Community	6/2/2/D/974/0/0/7	S 42D	Ncura, Bukweni AA
Vuyani Mabude	6/2/2/D/967/0/0/22	Research	Esikhumbeni A/A
Nkosiphendule Wiseman Mqhaka / Nomlacu Community	6/2/2/D/967/0/0/23	Verification/Research	Nomlacu Section A
Makhaola Bolofo	6/2/2/D/967/0/0/1	Settled	Lot 161
Peter Pretorius	6/2/2/D/967/0/0/2	Research	Mngungu Trading store
Mgungundlovu Community	6/2/2/D/967/0/0/3	Court Referral	Farm 1 - D.T.
Zeblon Mhlongo	6/2/2/D/967/0/0/14	Settled	Mgungundlovu No. 24
Gretta Pholo	6/2/2/D/967/0/0/16	Research	Ntshangese A/A Dumsi locality.
Pieter Johannes Christian Pretorius	6/2/3/D/967/2108/195/2		Erf 93; Erf 94 and Mngungu Trading site in Madiba AA
Belina Gasa	6/2/2/D/967/0/0/21	Settled	Trust land - Mfolozi Area
Etyeni Community	6/2/2/D/967/0/0/20	Settled	Etyeni Location 19
Muziwandile Tobo	6/2/2/D/967/0/0/19	Settled	Mzamba Sikelweni A/A
Willie Smith	6/2/2/D/967/0/0/18	Court referral	Umngungundlovu A/A Fram D Location 24
Herbert Tshutsha	6/2/2/D/967/0/0/17	Research	Lorolweni 124 Amadiba A/A

Project Name	Reference	Status	Location
Nomlacu Community	6/2/2/D/967/0/0/15	Verification	Nomlacu Section A
Mahlubandile Msalela	6/2/2/D/967/0/0/13	Settled	Unspecified Land
Esikhumbeni Community	6/2/2/D/967/0/0/7	Settled	Unspecified Land
Mhlanga Community	6/2/2/D/967/0/0/8	Finalization	Ntshamate Loc 13
Mzamba Community	6/2/2/D/967/0/0/10	Settled	Sikhumbeni Admin
Winfred Sogoni	6/2/2/D/967/0/0/9	Settled	Amantshangase Location No. 25
Zolile H Sikotoyi	6/2/2/D/967/0/0/11	Settled	Unspecified Land

Unresolved Land Claims

None but we still have issues between communities and Community Property Association which hinders development and forward planning. These unresolved issues they are delaying the purpose of Restitution of Developing the community which only Izinini CPA that is fully functional and are in good relation with their community.

Resolved Land Claims

- ⇒ North Pondoland Community Claim (Sugar Estate)
- ⇒ Mngugundlovu/Kimbili Wild Coast
- ⇒ Izinini
- ⇒ Ntshamathe

Pockets of Land Still in other Spheres of Government Possession

The majority of land in Bizana is mainly state land held in trust by the Minister of Land Affairs. Some state land (former commercial farms) has been surveyed and registered, however much, particularly communal land, has only recently been surveyed and is still unregistered in the Deeds Registry.

The municipality is restricted in terms of identying land for development since most of the land in the municipal area has been restored to Communal Property Associations. However there are small pockets of land that is privately owned in the urban centre and around Mzamba (Wild Coast Sun) which forms part of a successful land claim. The following table represents land earmarked for development that is owned by the Department of Public Works within Bizana town:

Latest Ownership Records

All properties within Winnie Madikizela Mandela Local Municipality were further categorized into various ownership types, including individual owners, unregistered land, private entities, State (national and provincial), local authorities, and districts, as outlined below.

No.	Registration	Value	Custodian	Values
1.	Registered	1532	Privately Owned	1114
			Municipal Owned	402
			State Owned	16
2.	Unregistered	485	State Owned	458
			Municipal Owned	27
			Total	2017

Table 1: Registration Summary

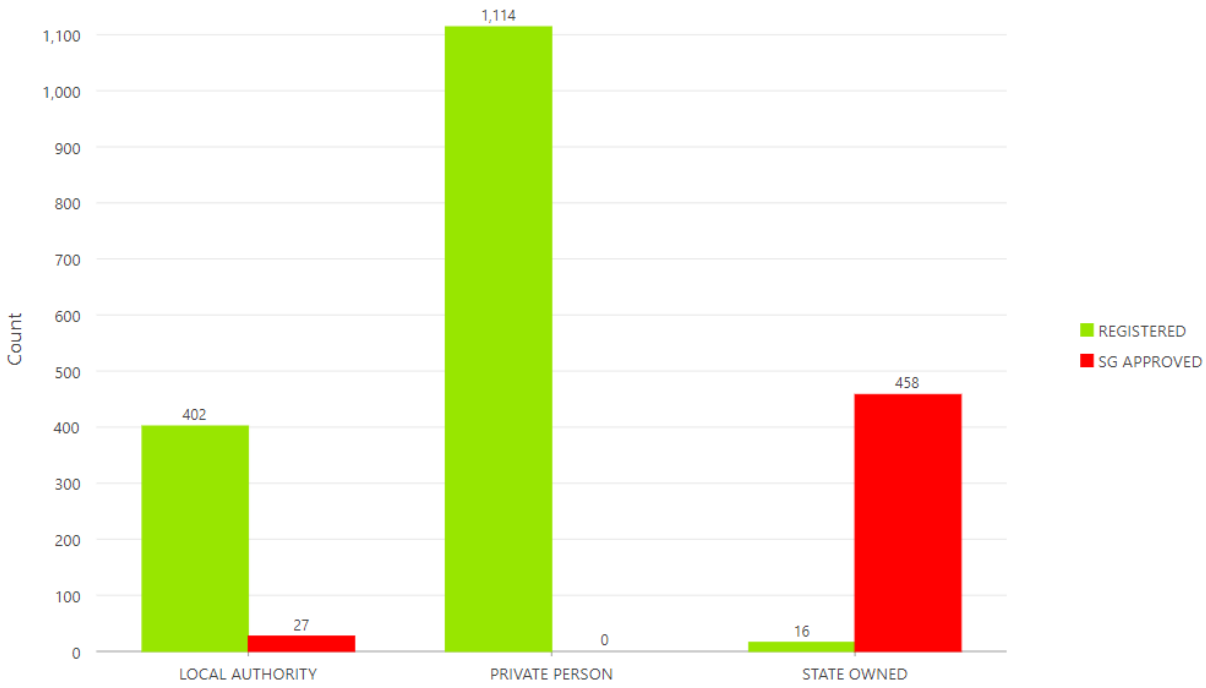


Figure 1: Registration Status per Ownership Type

Although both registered and unregistered land is owned by the government, various departments serve as custodians for land parcels within WMMLM. The table below summarizes the custodianship of state land.

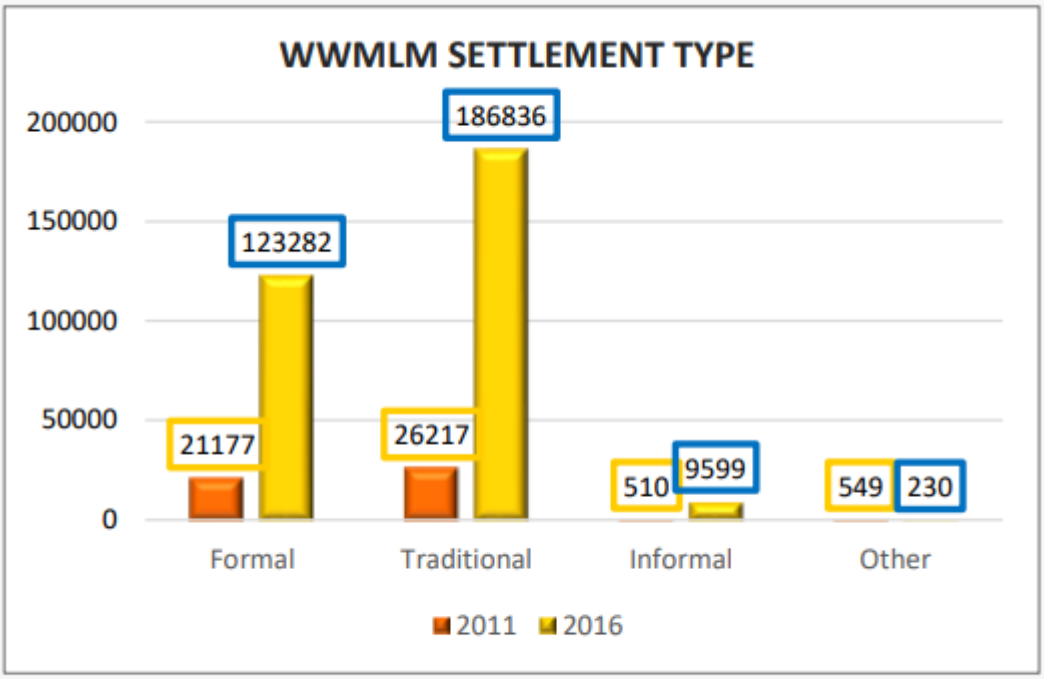
No.	Ownership Type	Custodian	Values
1.	Municipal Owned	Local Authority	428
2.	Privately Owned	Private Person	1114
3.	State Owned	PPW (DOE)	289
		PPW (DOH)	19
		DALRRD	140
		NDPW	17
		PPW	8
		TRANSNET	1
		DISTRICT	1
		Total	2017

Table 2: Ownership Type per Property Custodian

Dwelling Types

According to Stats SA, the majority of households in WMMLM municipality reside in traditional dwellings. It is evident that much of the housing projects will be rural in nature given traditional character of the dwelling houses in the municipality. However, the biggest challenge with rural areas is the lack of amenities and facilities which are essential for sustainable human settlements. Facilities therefore, are to be provided as part of the human settlement projects. The settlement types are classified as:

- **Formal**: formal dwelling house or brick/ concrete block structure on a separate stand or yard or on a farm, flat apartment in a block of flats, cluster house in complex, townhouse (semi-detached house, formal dwelling house/flat/room in backyard, room/flatlet on a property or larger dwelling /servants' quarter/grant flat/cottage.
- **Traditional**: Traditional dwelling/hut/structure made of traditional materials.
- **Informal**: Informal dwelling/shack in backyard dwelling/shack not in backyard (e.g. in an informal/settlement or on farm)
- **Other**: Caravan or tent



Graph 20: Settlement Type

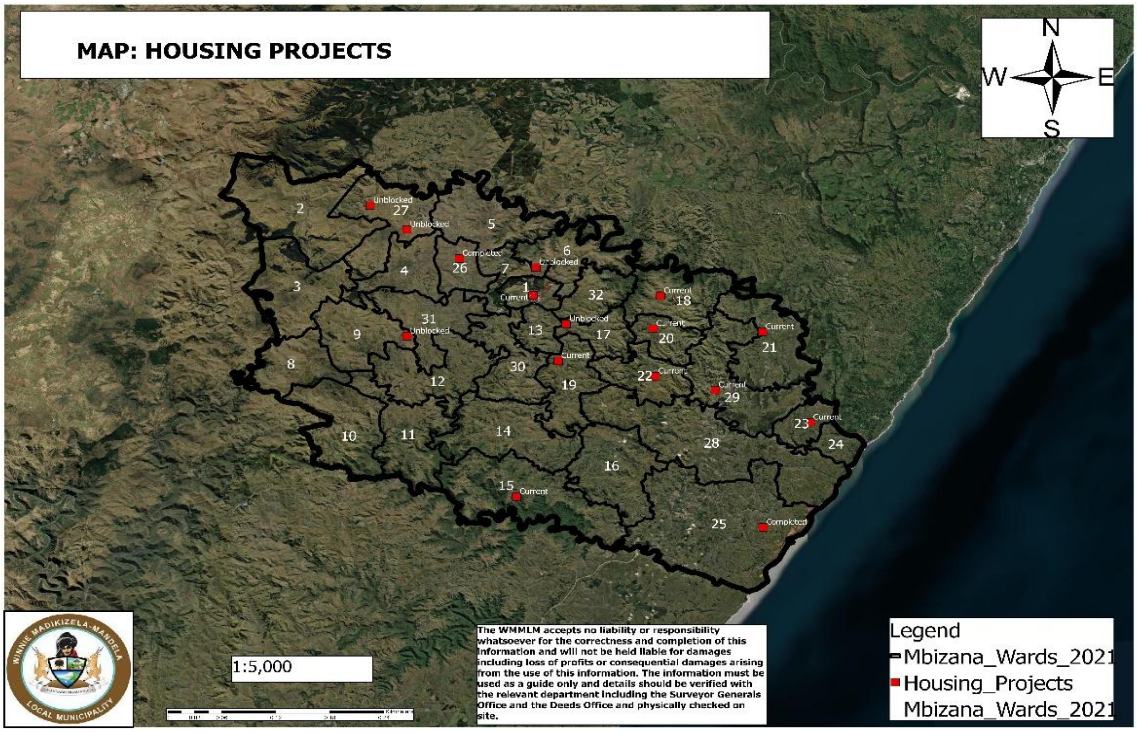
Source: CS 2016

Human Settlement Project

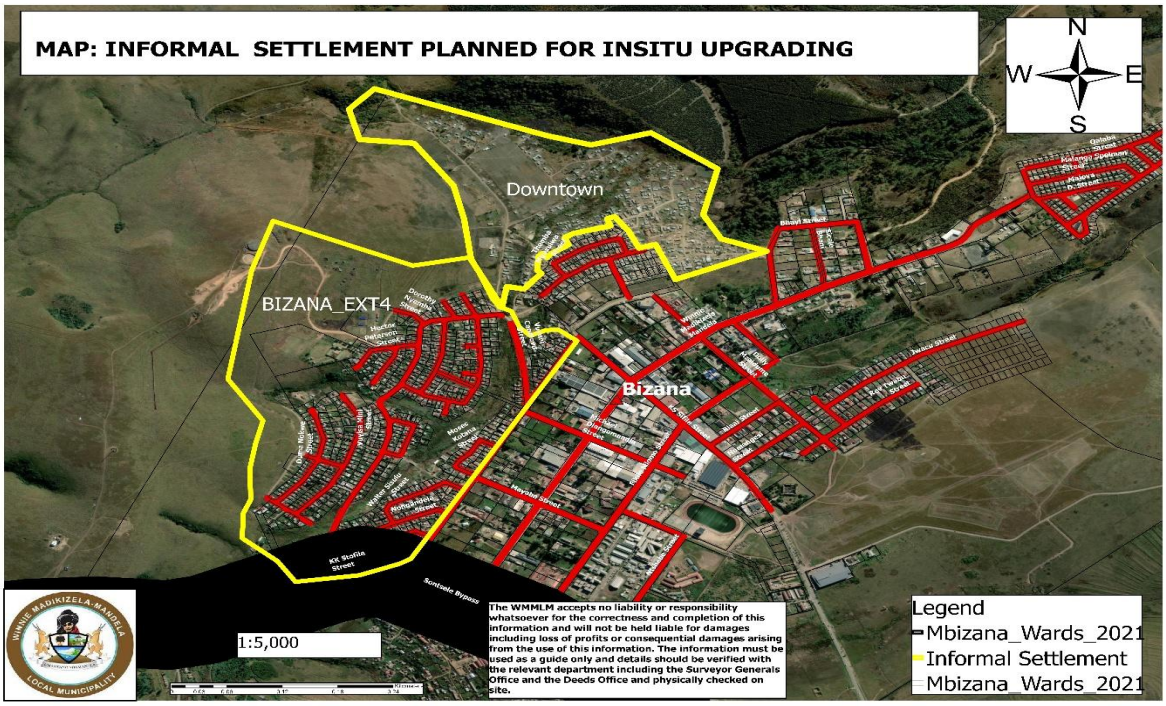
The municipality developed a Housing Sector Plan in 2017/18 financial year. This is our guiding document in facilitation and implementation of sustainable Human Settlement development. Part of this IDP's project list, a sector plan has been developed in the 2017/18 financial year for guiding our role in facilitating the implementation of sustainable

housing and settlement development, the housing sector plan has been reviewed in the 2023/24 financial year and will be implemented from 2024 to the year 2028. Alfred Nzo Region has planned to develop Projects in WMM Local Municipality (WMMLM). Since the Municipality doesn't have the developer status, the Human Settlements Department plays the role of a Developer in all the below mentioned projects' under WMM Local Municipality, the backlog is approximately 19 627 beneficiaries waiting for the housing subsidy. This is informed by the number of units on Running Projects, Projects at Pre-Planning, Blocked projects and Projects at Feasibility Study Stage. The municipality does not have a migration plan, does not currently implement the Financial Linked Individual Subsidy Programme and does not have community residential units.

Map: Illustrating completed, current and blocked housing projects

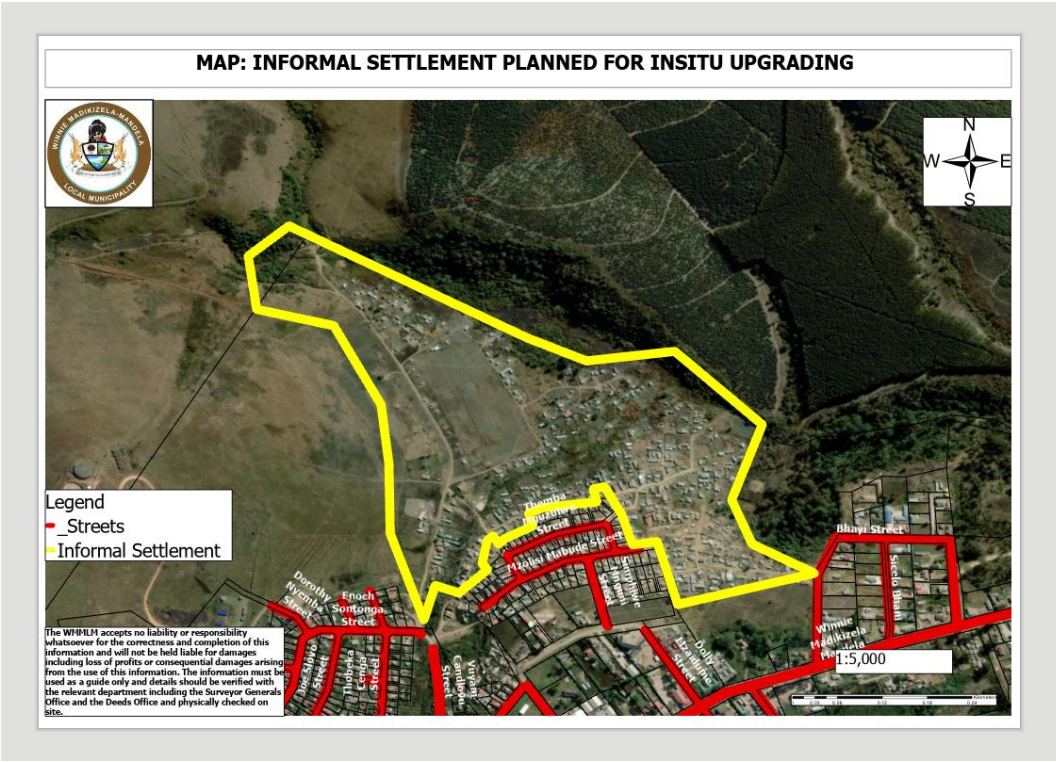


Map: illustrating informal Settlement planned for insitu upgrading



The Dept of Human Settlements is currently formalising Down Town and Highland informal settlements through the Upgrading of Informal Settlements Programme (in-situ upgrading) which consists of 500 units. However, Highland is mainly UISP and Downtown is both UISP and in-situ upgrading. The project is currently focused on providing bulk infrastructure services (access roads, water and sanitation) prior the provision of the 500 units.

Map: illustrating Downtown Informal Settlement Upgrading



Housing Needs Register

Status of the project:

The housing needs register is a data base that is used by the Human settlements department to determine the housing need/backlog for each municipality. Data collections has been done for the majority of WMMLM wards and it is still on going for both data collection and capturing by municipal data captures to compile updated register.

The municipality employed 2 data captures under the extended public works programme (EPWP) and 2 permanent data captures under WMMLM responsible for the capturing of the applications in the system.

Breaking New Ground Policy

At its inception, the Housing Policy and Strategy (1994) focused on stabilizing the environment to transform the extremely fragmented, complex, and racially-based financial and institutional framework inherited from the previous government whilst simultaneously establishing new systems to ensure delivery to address the housing backlog.

The human settlements plan reinforces the vision of the Department of Human Settlement, to promote the achievement of a non-racial, integrated society through the development of sustainable human settlements and quality housing.

WMMLM is dedicated on providing sustainable human settlements and is following the Breaking New Ground rule, which indicates that the municipality must provide integrated human settlements with social amenities needed by the people.

Land Audits,

The municipality adopted the land audit for WMMLM that was completed in 2023/24, the municipality is currently implementing the land audit. The main purpose of the land audit is to have updated information on all properties, to enable an efficient billing system which will benefit the municipality. To initiate land use management system that will ensure that the municipality effectively perform its land use function. To also enable the municipality to provide accurate information to property owners in order to ensure efficient development of the properties and the ownership status of land within the urban edge and rural properties.

The main purpose of the land audit was to obtain the information on the surveyed/ unsurveyed properties and registered/unregistered properties in all rural wards through a ward-based approach. The municipality obtained the cadastral information that will assist in influencing planning and decision making within these rural spaces and is aligned with the rural zoning.

Land Invasion Policy

The municipality has an adopted land invasion policy to ensure proper management of the municipal land.

Pockets of Land under Communal Possession

Mainly, rural settlements in WMMLM fall within the jurisdiction of Traditional Councils. In terms of the Guidelines issued by the MEC for Local Government and Traditional Affairs in 2011, there are currently 14 Traditional Councils which are operational. Due to the rural nature of the WMML Municipality, the participation of and cooperation with

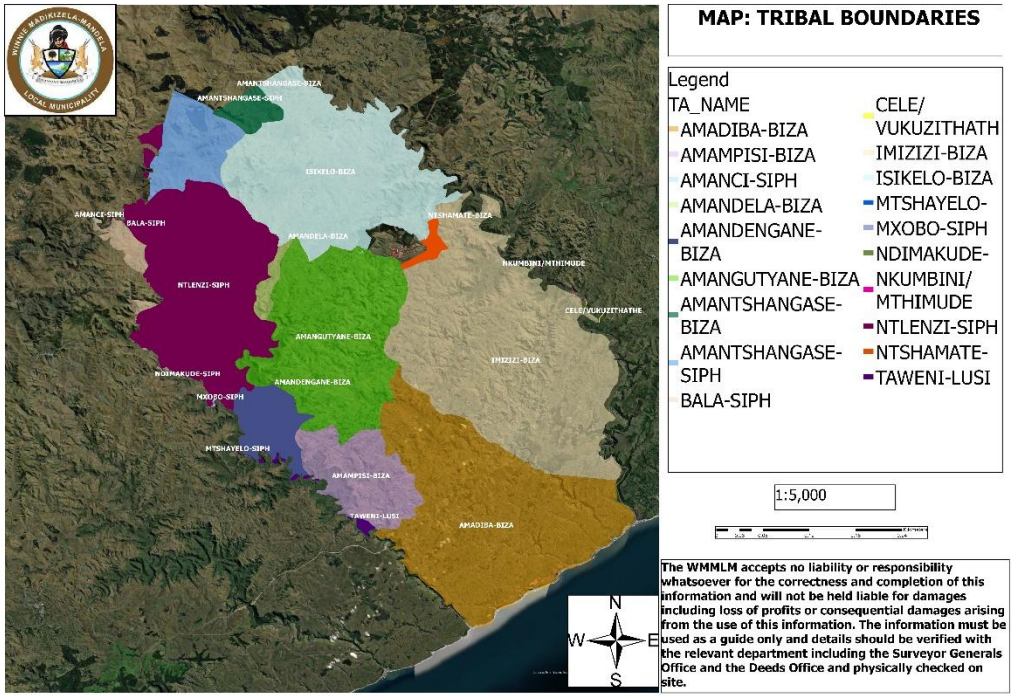
Traditional Leaders is critical for the success of the municipality's development programs. Communal land is held in trust by the Minister of Rural Development and Land Reform (DRDLR).

Traditional councils are formally registered in the name of the state, it is occupied by individual members of the respective communities under Permission To Occupy (PTO) and/or customary tenure commonly referred to as beneficial occupation rights. Individual's rights on the land are protected in terms of the Interim Protection of Informal Land Rights Act, ActNo.31 of 1996 also known as IPILRA.

The municipal ward demarcation prior the 2021 municipal elections resulted in re -demarcation of wards and an addition of one ward, bringing the total number of wards to 32. The municipal ward boundaries are all surveyed and demarcated within the municipal jurisdiction. Although most of the boundaries follow natural features such as rivers, valleys and hills, all of them symbolize a set of values, customs and habits that are common among the members and serve to create a sense of belonging. The MDB is now focused on the ward delimitation process for the upcoming elections and has released draft wards for public comment, including a formal period for objections. The Board is also undertaking national awareness campaigns and stakeholder engagements to educate communities about the boundary and ward delimitation processes.

In addition to traditional leadership functions, traditional authorities are also responsible for land use management within their areas of jurisdiction. They allocate sites and regulate the relationship between the neighbours. The municipality has 32 municipal wards with the majority being administered by traditional authorities and one ward out of 32 is urban and administered by the municipality. However, the municipality works in conjunction with traditional authorities in major developments as categorised by Spatial Planning and Land Use Management Act of 2013 (SPLUMA).

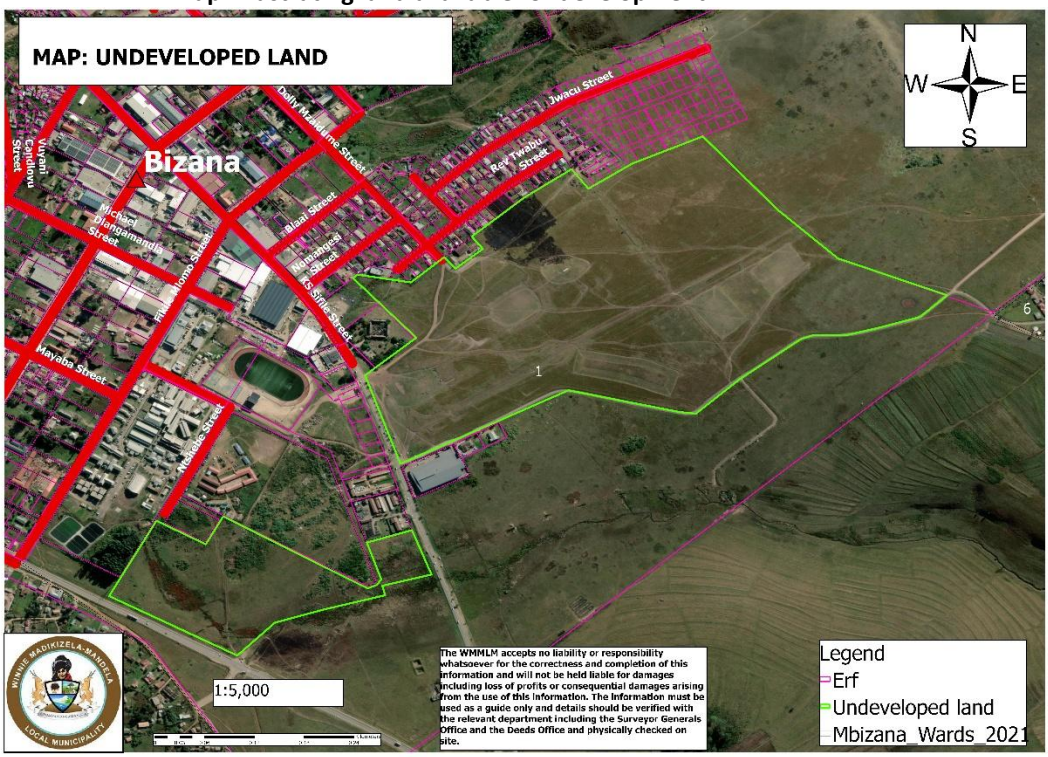
Map: Illustrating the areas under the Traditional Authorities

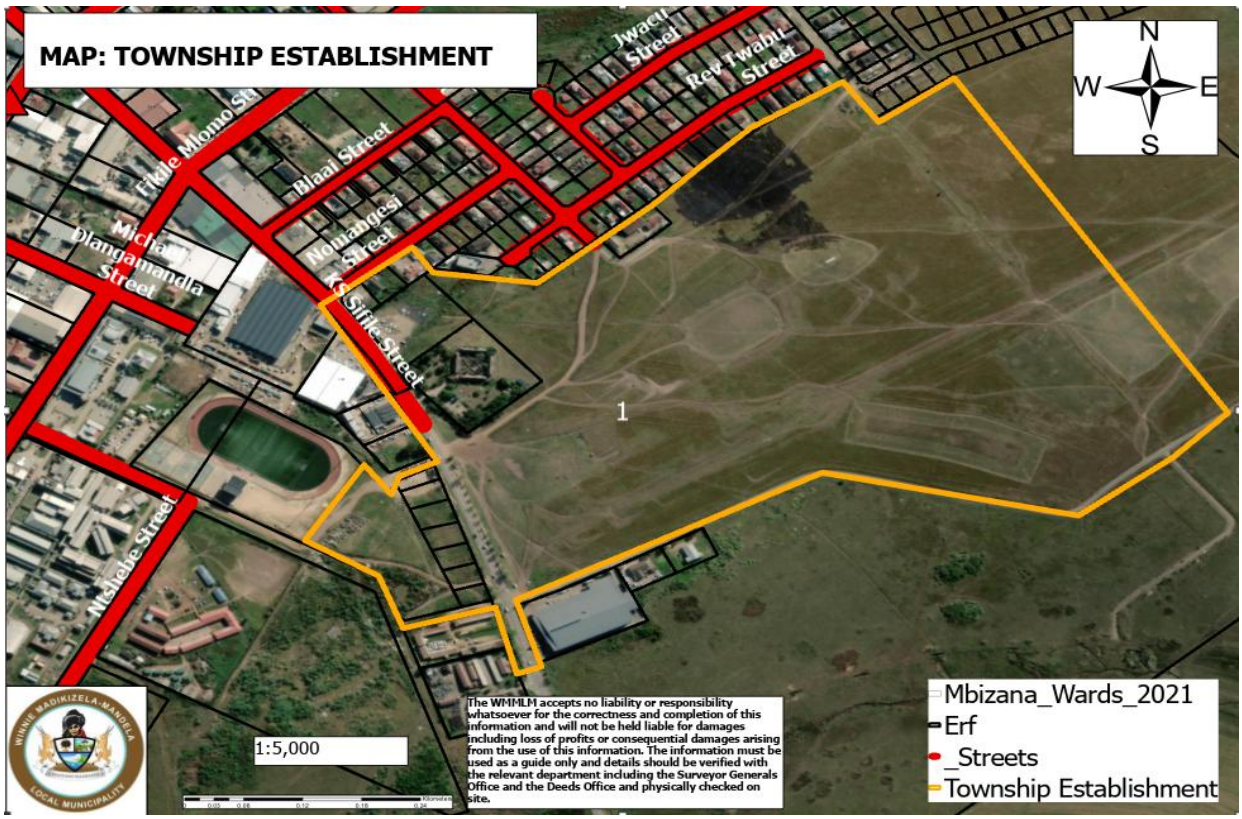


Percentage of land available for development

The department of Rural Development and Land Reform and Ntshamathe CPA is in the process of finalizing the surveying which will result in a portion of land being handed over to the municipality. Currently the municipality is in the process of establishing a Middle-Income Township.

Map: Illustrating land available for development





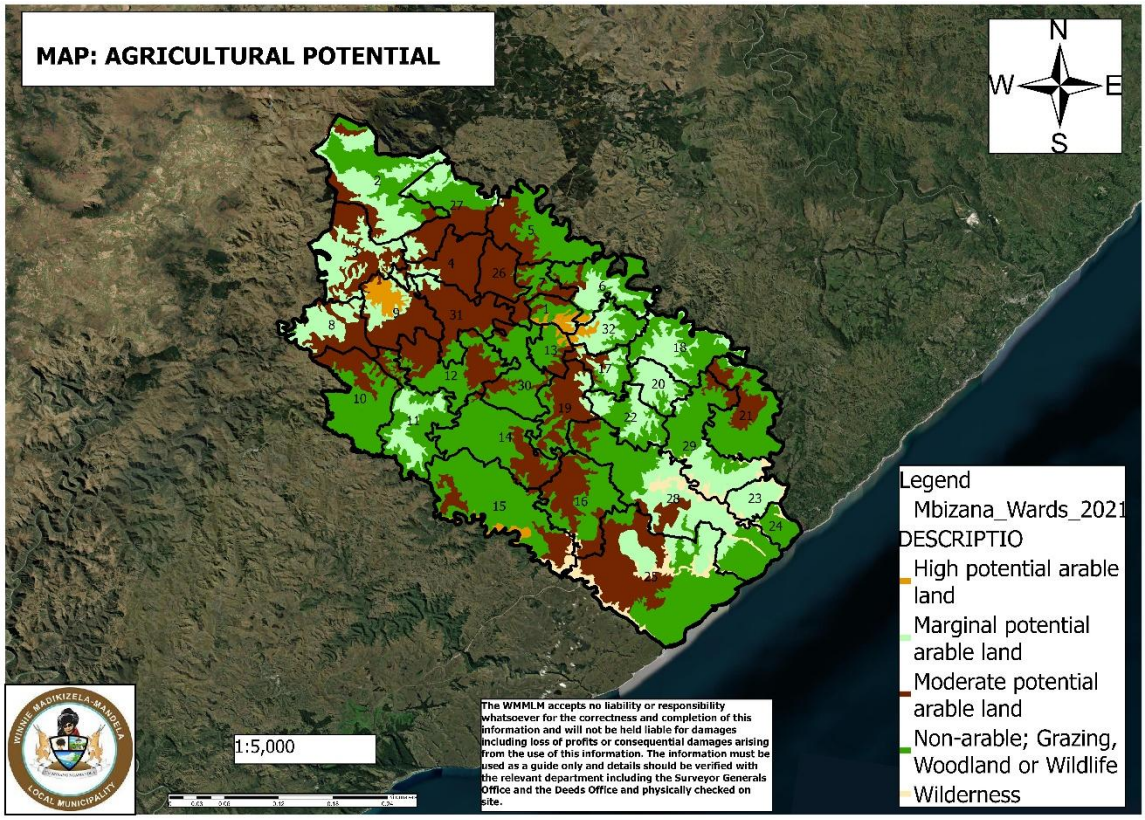
Percentage of land available and classified for farming

Agriculture is regarded as the primary sector of opportunity in Bizana. However, it is presently poorly developed and consists mainly of subsistence activities. Issues raised in the analysis so far, which are regarded as having an impact on the potential of this sector include:

- ⇒ The present land tenure system is regarded as hampering investment in agricultural production.
- ⇒ Sprawl of low-density rural settlements is regarded as one of the leading factors in the loss of high potential productive agricultural land.

Agricultural potential for any given land area is generally classified into eight potential ratings as: very high, high, good, moderate, restricted, very restricted, low, and very low potential. Agricultural potential within WMML Municipality falls within 4 of the eight potential ratings namely: High potential, Marginal potential, moderate potential and non-arable (very low potential) areas. WMML Municipality occupies large areas of land of relatively poor agricultural productivity. As can be seen in the map below, only two small areas have high has only moderate to marginal agriculturally productive land or is not productive at all.

Map: Illustrating Agricultural Potential Land



State of Availability of Land for Residential against Commercial

Generally, residential activity in the town is scattered and isolated. The main residential suburb is located east of the town. It is characterized by low density units with a height of 2 storeys. The north of Bizana town consists of a mixed use of informal settlements and low cost housing which is low density. To the east is also low-cost housing and to the south of the town are low density rural settlements. There are various accommodation activities in the town such as the guest house within urban edge. The Spatial Development Framework classifies settlement areas according to their intensity of development that could be undertaken in such areas e.g.

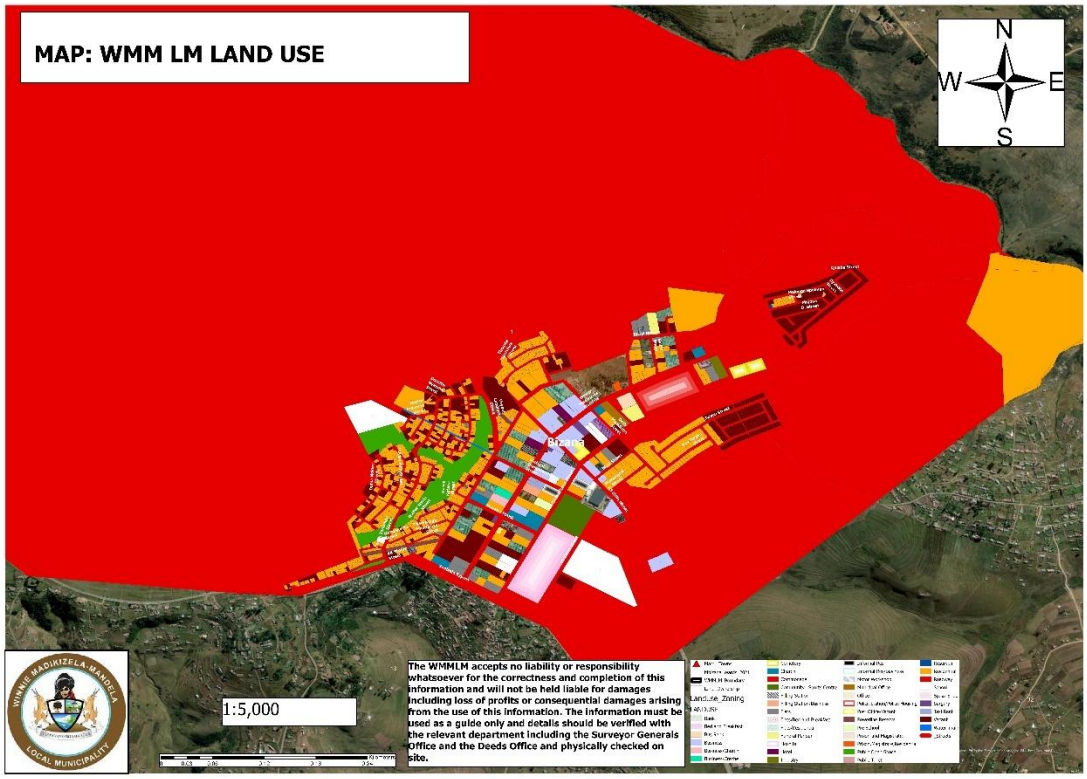
- ⇒ Existing townships
- ⇒ High density areas
- ⇒ Medium density
- ⇒ Low density – rural areas

Commercial, Business and Retail Uses

Most commercial and retail activities in Bizana town are developed along Winnie Madikizela Mandela Street (Main street) and KS Sifile Street. This development spine caters for both vehicular and pedestrian movement. The land use arrangement in Bizana CBD is predominantly mixed use comprising of retail, business, commercial, service industry, civic facilities and limited light industrial. These uses are distributed as follows:

- ⇒ The core of Bizana Town comprises of retail and commercial uses which are located mainly along Winnie Madikizela Mandela street and KS Sifile streets.
- ⇒ Mixed uses, offices and service uses are concentrated north easterly. These include municipal offices, government offices, bed and breakfasts and retail. This area can also be regarded as an administrative precinct.
- ⇒ The current CBD structure suggests that the space to allocate commercial, business and retail services will be limited. It is important to allocate land for such activities.
- ⇒ Commercial, business and retail activities are to be located along corridors.
- ⇒ The bypass has minimal economic implications since vehicles no longer pass through the town and utilizing existing retail and commercial.

Map: Illustrating Commercial, Business and Retail Uses



Implementation of SPLUMA (Spatial Planning and Land Use Management Act No.16 of 2013)

The municipality is currently reviewing its Land Use Management Scheme in the 2025/26 financial year. The municipality has gazetted its Municipal Planning Tribunal Members the gazette notice number is 1552 of 2025.

The municipal council took resolutions for the implementation of SPLUMA (Spatial Planning and Land Use Management Act), below is the status of the municipality on the implementation of the said act;

The municipality established a Geographic Information Systems (GIS) in 2015 and the system is still operational.

SPLUMA IMPLEMENTATION READINESS

ITEM	STATUS
By-law gazetted	Gazetted as per the council resolution
Authorised Official Appointed	Appointed as per the council resolution
MPT members appointed?	Yes
MPT member's appointment gazetted?	Yes
Appeals Authority established?	No
Delegations in place	Yes
SPLUMA tariffs approved by Council?	Tariffs approved and reviewed by council prior existence of SPLUMA but aligned with SPLUNA Tariffs

HUMAN CAPACITY AUDIT

Personnel	No of posts
Registered Planner	2
Non-Registered Planner	1
Planning Interns?	0
GIS professional	0
Non-Professional GIS	1
Administrative Staff	1

VALUATION ROLL (Local Government Municipal Property Rates Act, No 6 of 2004 and Regulations

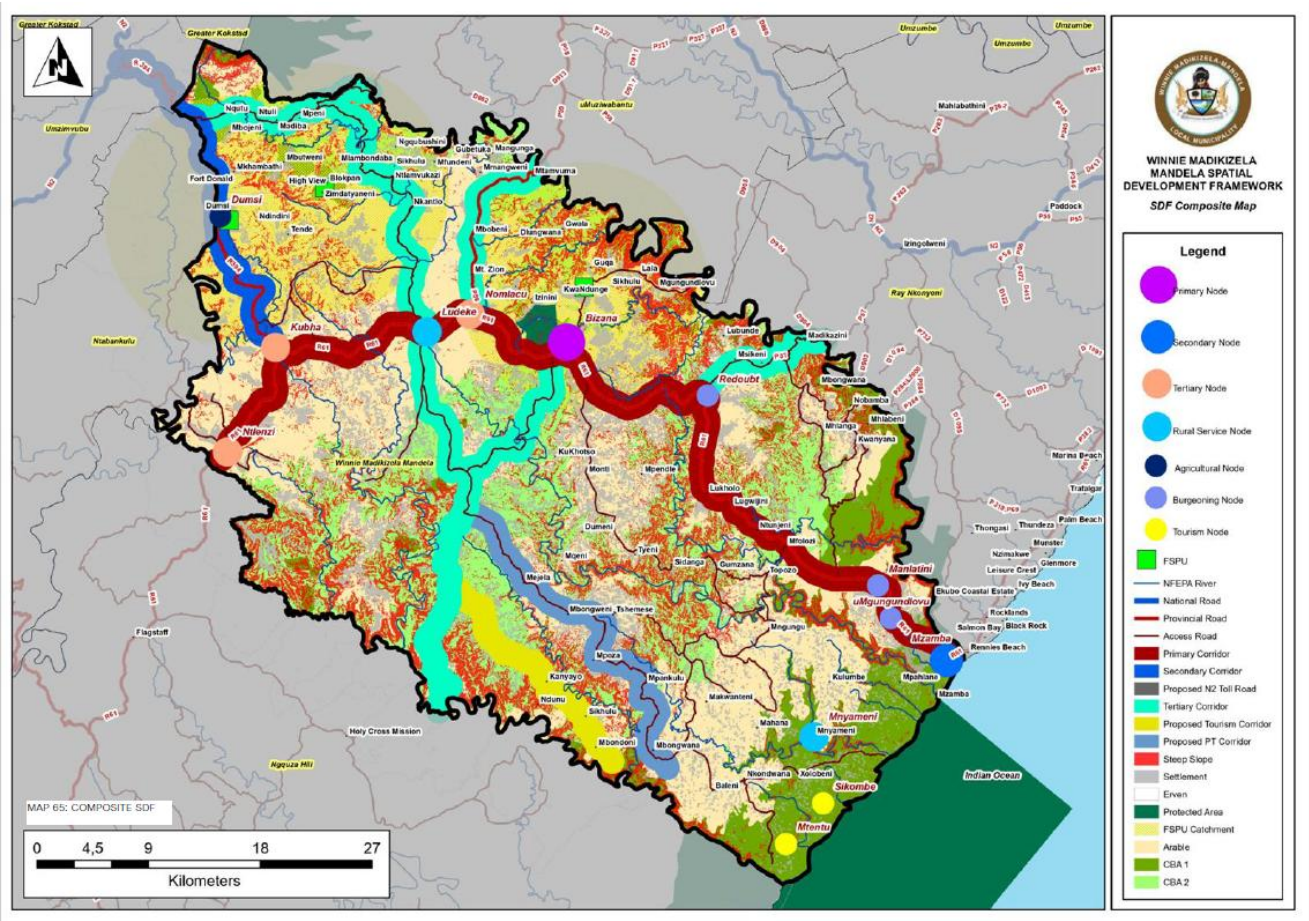
The municipality developed and adopted the Valuation Roll for the fourth cycle that is implemented as from 1st July 2025 – 30th June 2030 and the related Supplementary Roll that will be developed for the recurring period of four years, for purposes of billing properties in terms of the Local Government Municipal Property Rates Act, No 6 of 2004 (LGMPRA).

The council also reviewed the municipal rates policy as it is done on annual basis with the bylaws inclusive of tariffs that are advertised and gazetted. The rates policy was adopted by the council and the bylaws that give effect to the Rates Policy along with the resolutions to levy rates.

SPATIAL DEVELOPMENT FRAMEWORK

The municipality has developed and adopted its Spatial Development Framework in alignment with SPLUMA for the period of 2025 to 2030 and has been gazetted the notice number is 1551 of 2025. The municipality has developed the Wild Coast Precinct Plan in the 2024/2025 financial year, this will guide the development in the vast growing Wild Coast node in light of the N2 corridor development with the intension of promulgating a town along the coast.
In the current financial year, the municipality intends to develop a Redoubt Precinct Plan, this is to guide the development in the fast-growing Redoubt node.

MAP: WMM LM SDF COMPOSIT MAP



4.4.2. LOCAL ECONOMIC DEVELOPMENT

ECONOMIC PROFILE

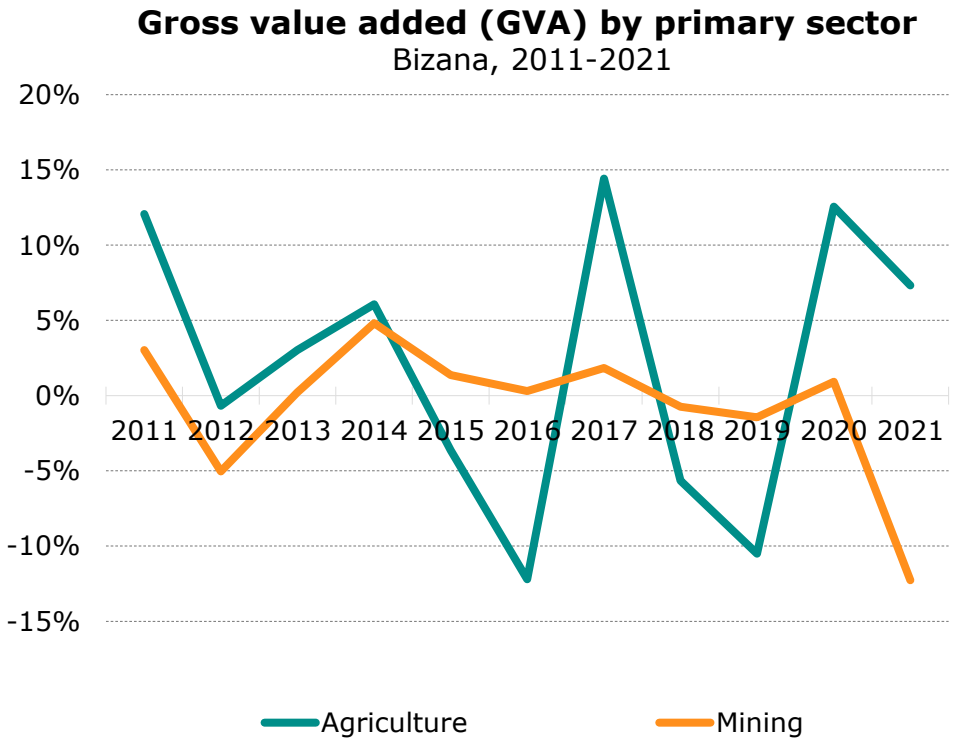
SECTORAL ECONOMIC PERFORMANCE

This section will look at the local economy in terms of its different constituent economic sectors. The purpose is to observe the performance of the economy from a sectoral perspective. They are categorised into the *primary, secondary and tertiary* sectors, and the classification of economic activity shall be based on the South African Standard Classification of all Economic Activities (SIC) approach.

PRIMARY SECTOR

The primary sector consists of two broad economic sectors namely the mining and the agricultural sector. The following chart represents the average growth rate in the GVA for both of these sectors in Winnie Madikizela Mandela Local Municipality from 2011 to 2021.

GROSS VALUE ADDED (GVA) BY PRIMARY SECTOR - BIZANA, 2011-2021 [ANNUAL PERCENTAGE CHANGE]



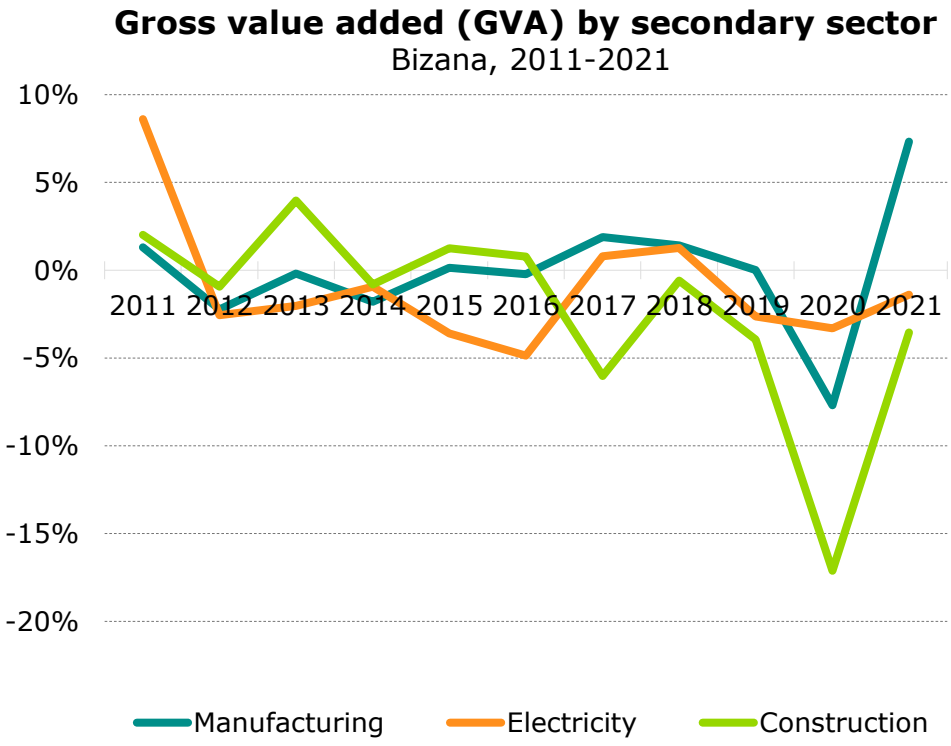
Source: IHS Markit Regional eXplorer version 2340

Between 2011 and 2021, the agriculture sector experienced the highest positive growth in 2017 with an average growth rate of 14.4%. The mining sector reached its highest point of growth of 4.8% in 2014. The agricultural sector experienced the lowest growth for the period during 2016 at -12.2%, while the mining sector reaching its lowest point of growth in 2021 at -12.3%. Both the agriculture and mining sectors are generally characterised by volatility in growth over the period.

Secondary Sector

The secondary sector consists of three broad economic sectors namely the manufacturing, electricity and the construction sector. The following chart represents the average growth rates in the GVA for these sectors in Winnie Madikizela Mandela Local Municipality from 2011 to 2021.

GROSS VALUE ADDED (GVA) BY SECONDARY SECTOR - BIZANA, 2011-2021 [ANNUAL PERCENTAGE CHANGE]



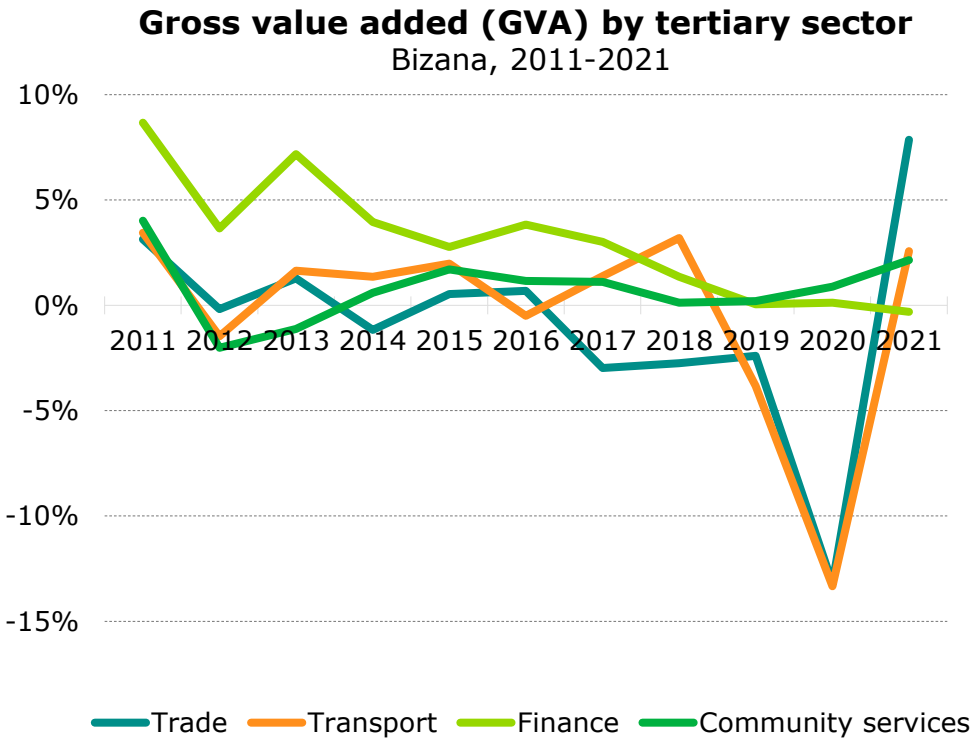
Source: IHS Markit Regional eXplorer version 2340

Between 2011 and 2021, the manufacturing sector experienced the highest positive growth in 2021 with a growth rate of 7.3%. The construction sector reached its highest growth in 2013 at 4.0%. The manufacturing sector experienced its lowest growth in 2020 of -7.7%, while construction sector also had the lowest growth rate in 2020 and it experiences a negative growth rate of -17.1% which is higher growth rate than that of the manufacturing sector. The electricity sector experienced the highest growth in 2011 at 8.6%, while it recorded the lowest growth of -4.9% in 2016.

Tertiary Sector

The tertiary sector consists of four broad economic sectors namely the trade, transport, finance and the community services sector. The following chart represents the average growth rates in the GVA for these sectors in Winnie Madikizela Mandela Local Municipality from 2011 to 2021.

GROSS VALUE ADDED (GVA) BY TERTIARY SECTOR - BIZANA, 2011-2021 [ANNUAL PERCENTAGE CHANGE]



Source: IHS Markit Regional eXplorer version 2340

The trade sector experienced the highest positive growth in 2021 with a growth rate of 7.9%. The transport sector reached its highest point of growth in 2011 at 3.4%. The finance sector experienced the highest growth rate in 2011 when it grew by 8.7% and recorded the lowest growth rate in 2021 at -0.3%. The Trade sector had the lowest growth rate in 2020 at -13.2%. The community services sector, which largely consists of government, experienced its highest positive growth in 2011 with 4.0% and the lowest growth rate in 2012 with -2.0%.

SECTORAL EMPLOYMENT

Total Employment

Employment data is a key element in the estimation of unemployment. In addition, trends in employment within different sectors and industries normally indicate significant structural changes in the economy. Employment data is also used in the calculation of productivity, earnings per worker, and other economic indicators.

1. Total employment consists of two parts: employment in the formal sector, and employment in the informal sector

TOTAL EMPLOYMENT - BIZANA, ALFRED NZO, EASTERN CAPE AND NATIONAL TOTAL, 2011-2021 [NUMBERS]

	Bizana	Alfred Nzo	Eastern Cape	National Total
2011	21,300	74,000	1,230,000	13,700,000
2012	21,200	74,100	1,240,000	14,000,000
2013	22,200	77,400	1,270,000	14,400,000
2014	24,000	83,400	1,340,000	15,000,000
2015	25,500	88,500	1,400,000	15,500,000
2016	26,300	91,000	1,430,000	15,800,000

	Bizana	Alfred Nzo	Eastern Cape	National Total
2017	26,600	92,100	1,440,000	16,000,000
2018	26,200	91,200	1,440,000	16,200,000
2019	25,900	90,100	1,430,000	16,200,000
2020	23,600	82,000	1,350,000	15,400,000
2021	22,000	76,800	1,300,000	14,800,000
Average Annual growth				
2011-2021	***0.31***%	***0.37***%	***0.56***%	***0.77***%

Source: IHS Markit Regional eXplorer version 2340

In 2021, Bizana employed 22 000 people which is 28.67% of the total employment in Alfred Nzo District Municipality (76 800), 1.70% of total employment in Eastern Cape Province (1.3 million), and 0.15% of the total employment of 14.8 million in South Africa. Employment within Bizana increased annually at an average rate of 0.31% from 2011 to 2021.

TOTAL EMPLOYMENT PER BROAD ECONOMIC SECTOR - BIZANA AND THE REST OF ALFRED NZO, 2021 [NUMBERS]

	Bizana	Matatiele	Umzimvubu	Ntabankulu	Total Alfred Nzo
Agriculture	909	1,810	1,060	275	4,062
Mining	29	25	6	8	69
Manufacturing	717	1,210	520	174	2,621
Electricity	54	135	50	17	256
Construction	2,670	4,400	3,020	987	11,077
Trade	4,340	5,850	3,950	1,300	15,452
Transport	931	1,280	1,050	330	3,587
Finance	2,530	1,690	2,440	705	7,371
Community services	7,920	7,750	8,090	2,970	26,726
Households	1,910	1,970	1,240	446	5,558
Total	22,000	26,100	21,400	7,220	76,779

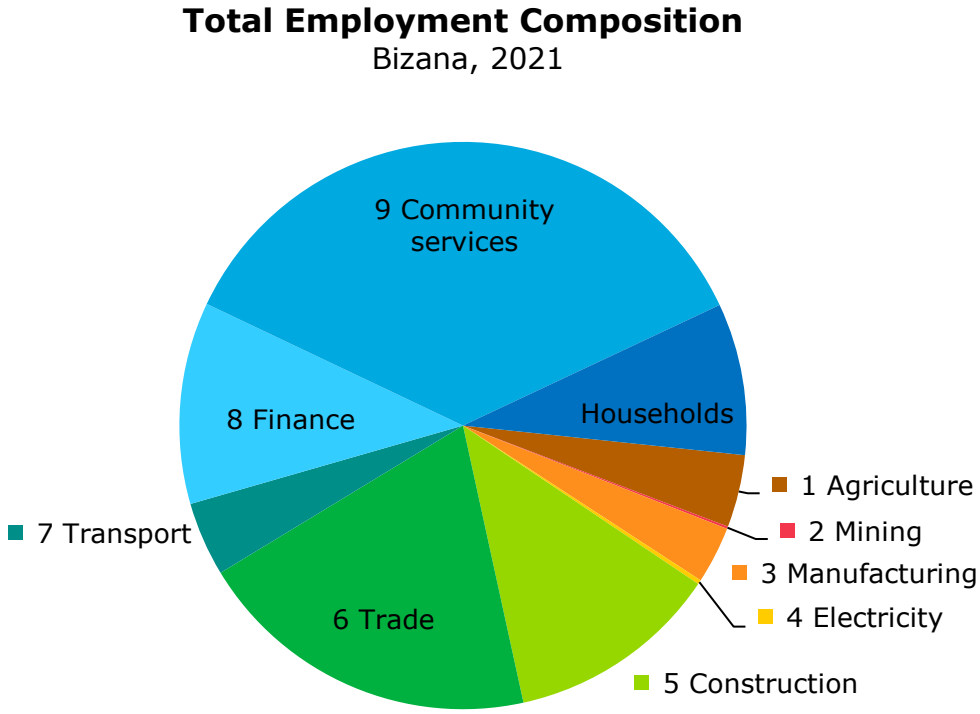
Source: IHS Markit Regional eXplorer version 2340

Winnie Madikizela Mandela Local Municipality employs a total number of 22 000 people within its local municipality. The local municipality that employs the highest number of people relative to the other regions within Alfred Nzo District Municipality is Matatiele local municipality with a total number of 26 100. The local municipality that employs the lowest number of people relative to the other regions within Alfred Nzo District Municipality is Ntabankulu local municipality with a total number of 7 220 employed people.

In Winnie Madikizela Mandela Local Municipality, the economic sectors that recorded the largest number of employments in 2021 were the community services sector with a total of 7 920 employed people or 36.0% of total employment in the local municipality. The trade sector with a total of 4 340 (19.7%) employs the second highest number of people relative to the rest of the sectors. The mining sector with 28.9 (0.1%) is the sector that employs the least

number of people in Winnie Madikizela Mandela Local Municipality, followed by the electricity sector with 53.6 (0.2%) people employed.

TOTAL EMPLOYMENT PER BROAD ECONOMIC SECTOR - WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY, 2021 [PERCENTAGE]



Source: IHS Markit Regional eXplorer version 2340

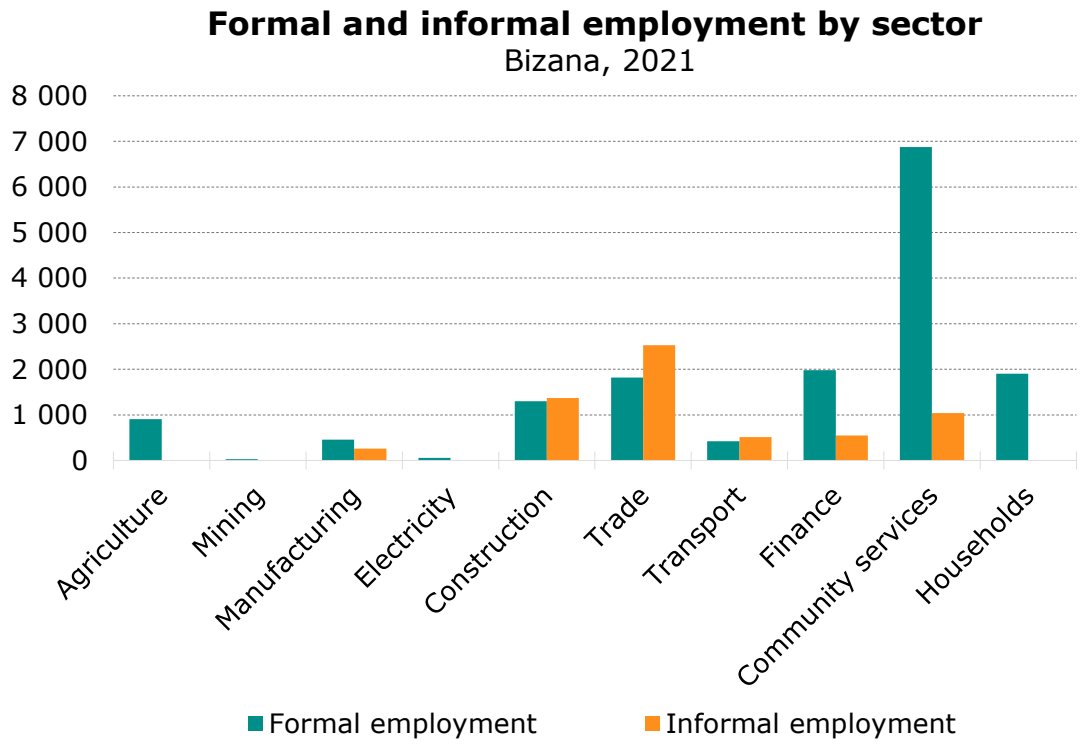
Formal and Informal employment

Total employment can be broken down into formal and informal sector employment. Formal sector employment is measured from the formal business side, and the informal employment is measured from the household side where formal businesses have not been established.

Formal employment is much more stable than informal employment. Informal employment is much harder to measure and manage, simply because it cannot be tracked through the formal business side of the economy. Informal employment is however a reality in South Africa and cannot be ignored.

The number of formally employed people in Winnie Madikizela Mandela Local Municipality counted 15 800 in 2021, which is about 71.58% of total employment, while the number of people employed in the informal sector counted 6 260 or 28.42% of the total employment. Informal employment in Bizana increased from 5 880 in 2011 to an estimated 6 260 in 2021.

FORMAL AND INFORMAL EMPLOYMENT BY BROAD ECONOMIC SECTOR - WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY, 2021 [NUMBERS]



Source: IHS Markit Regional eXplorer version 2340

Some of the economic sectors have little or no informal employment:

Mining industry, due to well-regulated mining safety policies, and the strict registration of a mine, has little or no informal employment. The Electricity sector is also well regulated, making it difficult to get information on informal employment. Domestic Workers and employment in the Agriculture sector is typically counted under a separate heading.

In 2021 the Trade sector recorded the highest number of informally employed, with a total of 2 530 employees or 40.43% of the total informal employment. This can be expected as the barriers to enter the Trade sector in terms of capital and skills required is less than with most of the other sectors. The Manufacturing sector has the lowest informal employment with 258 and only contributes 4.13% to total informal employment.

FORMAL AND INFORMAL EMPLOYMENT BY BROAD ECONOMIC SECTOR - WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY, 2021 [NUMBERS]

	Formal employment	Informal employment
Agriculture	909	N/A
Mining	29	N/A
Manufacturing	459	258
Electricity	54	N/A
Construction	1,300	1,370

	Formal employment	Informal employment
Trade	1,820	2,530
Transport	422	509
Finance	1,980	550
Community services	6,880	1,040
Households	1,910	N/A

Source: IHS Markit Regional eXplorer version 2340

The informal sector is vital for the areas with very high unemployment and very low labour participation rates. Unemployed people see participating in the informal sector as a survival strategy. The most desirable situation would be to get a stable formal job. But because the formal economy is not growing fast enough to generate adequate jobs, the informal sector is used as a survival mechanism.

Unemployment

The unemployed includes all persons between 15 and 65 who are currently not working, but who are actively looking for work. It therefore excludes people who are not actively seeking work (referred to as discouraged work seekers). The choice of definition for what constitutes being unemployed has a large impact on the final estimates for all measured labour force variables. The following definition was adopted by the Thirteenth International Conference of Labour Statisticians (Geneva, 1982): The "unemployed" comprise all persons above a specified age who during the reference period were:

"Without work", i.e. not in paid employment or self-employment;

"Currently available for work", i.e. were available for paid employment or self-employment during the reference period; and

"Seeking work", i.e. had taken specific steps in a specified reference period to seek paid employment or self-employment. The specific steps may include registration at a public or private employment exchange; application to employers; checking at worksites, farms, factory gates, market or other assembly places; placing or answering newspaper advertisements; seeking assistance of friends or relatives; looking for land.

UNEMPLOYMENT (OFFICIAL DEFINITION) - BIZANA, ALFRED NZO, EASTERN CAPE AND NATIONAL TOTAL, 2011-2021 [NUMBER PERCENTAGE]

			Alfred Nzo	**Eastern Cape**	**National Total**	**Bizana as % of district municipality**	**BIZANA as % of province**	**BIZANA as % of national**
2011		11,400	39,800	487,000	4,580,000	*28.5%*	*2.3%*	*0.25%*
2012		12,200	42,200	509,000	4,700,000	*29.0%*	*2.4%*	*0.26%*
2013		13,300	45,600	540,000	4,850,000	*29.1%*	*2.5%*	*0.27%*
2014		14,300	48,600	565,000	5,060,000	*29.4%*	*2.5%*	*0.28%*

			Alfred Nzo	Eastern Cape	National Total	Bizana as % of district municipality	BIZANA as % of province	BIZANA as % of national
2015		14,900	50,600	583,000	5,300,000	*29.5%*	*2.6%*	*0.28%*
2016		17,000	57,000	636,000	5,670,000	*29.8%*	*2.7%*	*0.30%*
2017		20,000	66,600	718,000	5,990,000	*30.1%*	*2.8%*	*0.33%*
2018		22,400	73,900	782,000	6,100,000	*30.4%*	*2.9%*	*0.37%*
2019		26,300	86,100	885,000	6,450,000	*30.6%*	*3.0%*	*0.41%*
2020		28,600	94,100	964,000	6,710,000	*30.4%*	*3.0%*	*0.43%*
2021		33,300	109,000	1,080,000	7,470,000	*30.6%*	*3.1%*	*0.45%*
	Average Annual growth							
2011-2021		***11.36%***	***10.58%***	***8.35%***	***5.02%***			

Source: IHS Markit Regional eXplorer version 2340

In 2021, there were a total number of 33 300 people unemployed in BIZANA, which is an increase of 22 000 from 11 400 in 2011. The total number of unemployed people within BIZANA constitutes 30.62% of the total number of unemployed people in Alfred Nzo District Municipality. The Winnie Madikizela Mandela Local Municipality experienced an average annual increase of 11.36% in the number of unemployed people, which is worse than that of the Alfred Nzo District Municipality which had an average annual increase in unemployment of 10.58%.

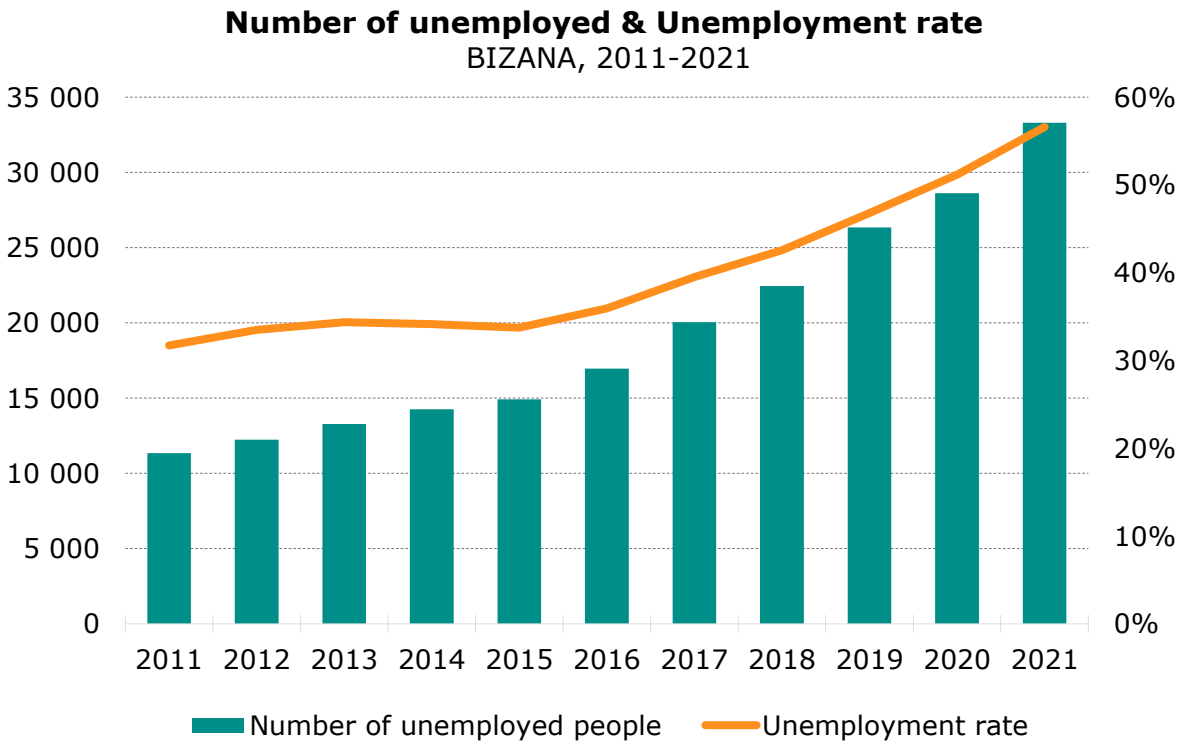
UNEMPLOYMENT RATE (OFFICIAL DEFINITION) - BIZANA, ALFRED NZO, EASTERN CAPE AND NATIONAL TOTAL, 2011-2021 [PERCENTAGE]

	BIZANA	Alfred Nzo	Eastern Cape	National Total
2011	31.7%	32.0%	28.2%	25.1%
2012	33.5%	33.2%	28.9%	25.1%
2013	34.4%	34.0%	29.6%	25.2%
2014	34.2%	33.7%	29.4%	25.2%
2015	33.7%	33.2%	29.2%	25.5%
2016	35.9%	35.2%	30.5%	26.4%
2017	39.5%	38.6%	32.9%	27.2%
2018	42.6%	41.3%	35.0%	27.4%
2019	46.8%	45.4%	38.0%	28.4%
2020	51.2%	49.9%	41.5%	30.3%
2021	56.6%	55.1%	45.2%	33.6%

Source: IHS Markit Regional eXplorer version 2340

In 2021, the unemployment rate in Winnie Madikizela Mandela Local Municipality (based on the official definition of unemployment) was 56.61%, which is an increase of 24.9 percentage points. The unemployment rate in Winnie Madikizela Mandela Local Municipality is higher than that of Alfred Nzo. Comparing to the Eastern Cape Province it can be seen that the unemployment rate for Winnie Madikizela Mandela Local Municipality was higher than that of Eastern Cape which was 45.24%. The unemployment rate for South Africa was 33.58% in 2021, which is an increase of -8.51 percentage points from 25.08% in 2011.

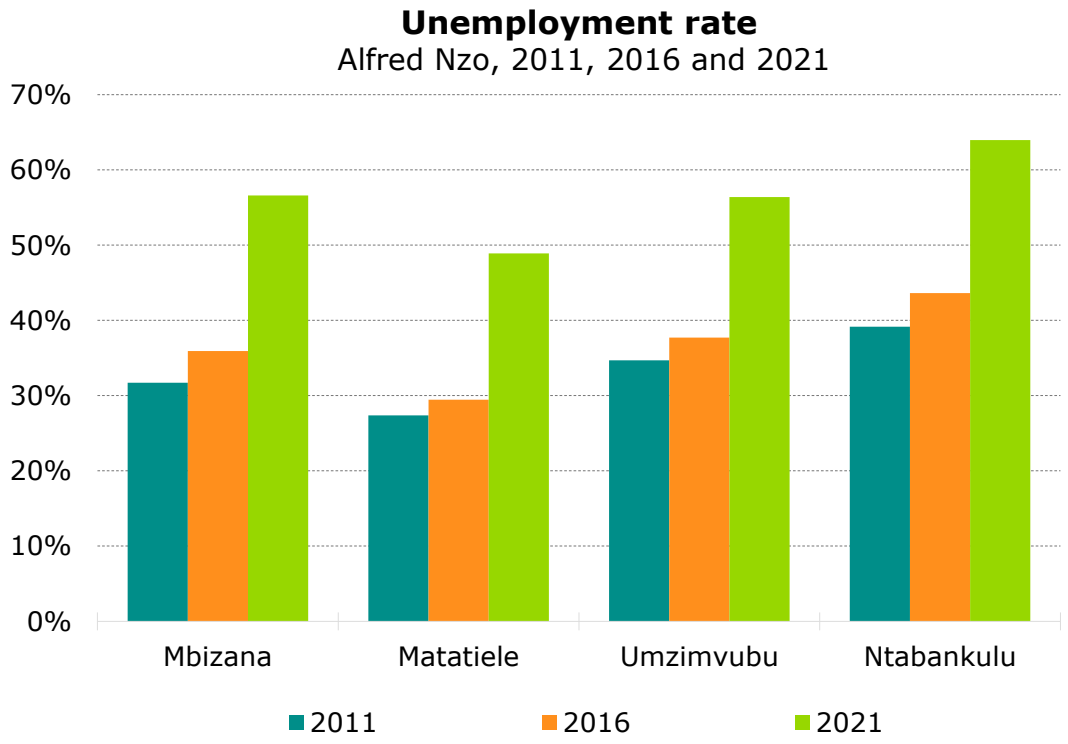
UNEMPLOYMENT AND UNEMPLOYMENT RATE (OFFICIAL DEFINITION) - WINNIE MADIKIZELA MANDELA LOCAL MUNICIPALITY, 2011-2021 [NUMBER PERCENTAGE]



Source: IHS Markit Regional eXplorer version 2340

When comparing unemployment rates among regions within Alfred Nzo District Municipality, Ntabankulu Local Municipality has indicated the highest unemployment rate of 64.0%, which has increased from 39.2% in 2011. It can be seen that the Matatiele Local Municipality had the lowest unemployment rate of 48.9% in 2021, this increased from 27.4% in 2011.

UNEMPLOYMENT RATE - BIZANA AND THE REST OF ALFRED NZO, 2011, 2016 AND 2021 [PERCENTAGE]



Source: IHS Markit Regional eXplorer version 2340

INFRASTRUCTURE PROFILE

Economic development is dependent on the socio-economic traits of an area and its economic characteristics. However, a pre-requisite for the unlocking of economic potential from these elements is the presence of economic infrastructure, which is often a trigger for any potential investment within any local area. This chapter will assess the status quo of available LED related infrastructure in WMMLM in terms of:

- *Water services;*
- *Sanitation;*
- *Electricity;*
- *Telecommunication;*
- *Waste Management;*
- *Road and Transport.*

The provision and availability of economic related infrastructure is a determining factor in the implementation of economic development programmes, as it provides an enabling environment for development, and without a proper enabling environment, economic development cannot be fully realised.

From the above analysis, it is evident that there is a general lack of basic service provision, coupled with economic development infrastructure in WMMLM, and this needs to be addressed, as an enabler for local development, as well as the attraction of private sector investment, which is necessary for broad economic development.

LED Forum

The WMMLM LED forum has been revived. The forum acts as *"a Platform (institutional arrangement) where residents (individuals, private organizations, government, NGO's, CBO's, traditional authorities) within a particular locality gather, with an aim to share information and experiences, pool resources and solve problems."* The LED Forum is represented by the following institutions, with each institution represented by an individual/s who is expected to consult, and also report back to the nominating institution:

- WMMLM Municipal Officials
- WMMLM Councilors
- Rate payers
- Business chamber
- Business Forum
- Local tourism organization
- Farmers association
- Fishing co-operatives
- Bee-keeping co-ops
- Forestry growers
- Hawkers association
- Hawkers forum
- Alfred Nzo District Municipality (ANDM)
- Alfred Nzo Development Agency (ANDA)
- Department of Agriculture
- LIMA rural development foundation
- Eastern Cape Rural Development Agency (ECRDA)
- Social Development
- Taxi Associations
- Vans Associations
- Traditional Leaders
- EC COGTA
- Department of Economic development Environmental Affairs & Tourism (DEDEAT)

- Department of Agriculture Land Reform and Rural Development (DALRRD)
- Department of Education (DoE)
- Department of Small Business Development (DSBD)
- Department of Sport Recreation Arts & Culture (DSRAC)
- Eastern Cape Development Corporation (ECDC)
- Small Enterprise Development Agency (SEDA)
- Eastern Cape Socio Economic Consultative Council (ECSECC)
- Eastern Cape Parks & Tourism Agency (ECPTA)
- Department of Public Works (DoPW)
- South African Local Government Association (SALGA)
- Department of Labour
- South African Social Services Agency (SASSA)
- Department of Transport (DoT)
- ESKOM
- EC liquor Board
- Community Based Organizations (CBO's)
- Ingwe TVET (Isisthetho Campus)
- National Youth Development Agency (NYDA)
- Non-Government Organizations (NGO's)
- Traditional healers
- Tour Guides Association
- Life Guards Association
- O. R. Tambo art centre
- Women's desk
- Truckers association
- Amadiba business forum
- Umbono wethu
- Council of Churches

OBJECTIVES OF LED FORUM

- Ensure the integration of LED initiatives into the Integrated Development Plan (IDP) of the municipality.
- Support the municipality to develop the LED Strategy and its implementation thereof.
- Cooperate with other similar structures on formulating appropriate strategies and work mechanisms to meet the challenges of globalization, namely economic liberalization, privatization, intellectual property and partnership agreements with other countries and other organs of the state (Troubleshooting).

- Analyse the economic trends within the municipality, assess the impact of the economic strategies of the municipality.
- Serve as a monitoring mechanism of the municipality on the implementation of the economic development projects and policies (Monitoring).
- Ensure that, the resolutions of the economic summits are implemented and reviewed accordingly.
- Facilitate access to funding for the implementation of the projects identified through the IDP processes (Leveraging).

BUSINESS RETENTION AND EXPANSION.

Business Retention and Expansion (BR&E) is the foundation of effective economic development that seeks to invest time and resources to recruit new businesses while losing other businesses due to changing needs or emerging obstacles. An effective retention and expansion program is based on accurate knowledge of the business community and constant communication. The municipality has conducted a business data base collection where it wants to know businesses in our area and challenges they are confronted with. WMM Local Municipality currently does not have Business Retention and Expansion strategy however uses a manual that gives guide lines and recommendations for the institution, in order for the municipality to encourage and motivate local businesses to fully comply with the developed Business Licensing System. Also, to avail land for business expansion guided by land use management scheme. Businesses need to see and experience value added services and benefits from the municipality. The implementation of the developed BR&E Manual could be one of the measures that could assist in ensuring that local businesses continue to prosper and thrive, even through tough economic situations. Also, to stimulate local economic development and create employment opportunities by retaining and expanding existing businesses.

ECONOMIC INFRASTRUCTURE

Red Hub

The Bizana Rural Economic Development (RED) HUB is one of the 4 RED HUBs in the Eastern Cape, implemented by Eastern Cape Rural Development Agency (ECRDA) and it covers 6 wards within the WMM-LM which constitutes 14 villages. The RED- Hub is a concept linking the three market elements of *production, processing and marketing* in order to boost competitiveness for the targeted communities. Currently the RED HUB is a mechanisation centre which will then become an aggregate centre with Izambane Labantu Secondary Co-op included.

The RED Hub is focusing on agricultural transformation and commercialization of agriculture to enable and to create markets and employment opportunities. ECRDA & DRDAR has conducted crop yield estimate.

The physical infrastructure available on site are:

- 2 storage silos which is 1000 ton, milling plant
- Weighbridge

- Milling shed with toilet block
- 2 showers
- 2 maize dryers
- Mechanization shed
- Milling shed
- Trading shed
- Backup generator
- Borehole
- Combine harvest
- Potato shed (in construction)
- 19 tractors with implements
- Storage container

BIZANA TAXI RANK STALLS

The municipality in the 2022/23 financial year revamped the Bizana taxi rank and hawker stalls in the rank were revamped.

MARKET PLACE

WMM-LM has identified the challenge of over-crowding of hawkers in town. To address this challenge, the municipality is embarking on the development of a mini market place to accommodate hawkers in town. The municipality has completed phase one (1) of the project and phase 2 of the project has commenced.

Agriculture

In the 2025/26 financial year the municipality reviewed the Agricultural Development Plan. As part of executing the Agricultural plan, the Municipality continues to support agricultural projects both with financial and non- financial support through the Farmers and Cannabis development programme. Currently the municipality is in a process of assisting 11 projects and the Agri parks programme from the district will also assist 07 projects in different commodities.

Oceans Economy

The municipality is endowed with under-utilized coastal belt that the coastal community rely on it for living, maricultural program was established in support of the fisheries in the area with the view to improve economic well-being and quality of life of coastal community. The municipality is assisting small scale and commercial fisheries with both financial and non-financial, currently 2 small-scale fishing cooperatives will be assisted with equipment and material. The municipality is in a process of developing oceans economy sector plan.

INFRASTRUCTURE –FENCING ARABLE AND GRAZING LAND

The municipality together with the department of Agriculture have provided the following wards **31 Dyifani** with dip tank borehole drilling and testing, **04 Lincolin green** with borehole drilling and testing for vegetable production, **06 Mhlanga** with fencing for 7,5 km, **28 Sigidi development** with application for electric, borehole, provision of ablution facilities and supply, delivery and installation of containers x2 sweet potato storage facility and 1 x refrigerated container 3x9m.

Tourism:

Beach infrastructure

The National Department of Tourism has funded Mzamba beach through the Eastern Cape Parks & Tourism Agency (ECPTA) for an environmental impact assessment and designs for the development of beach infrastructures such as information centre, boardwalks, showers, ablutions, benches and braai areas to be located along the dune frontage of the coastal area. The municipality has provided Mtentu beach with a life guard tower.

Boat launching site

The boat launching site has been listed as one of the recognised launching sites in the database of South Africa and is expected to be gazetted by the MEC of environmental affairs.

Visitor Information Centre (VIC)

The Municipality in collaboration with the National Department of Tourism has provided tourism Visitor Information touch Screen, that has been a solution towards the provision of Tourism related information across the municipal jurisdiction and beyond. The touch screen is been placed at the Wild Coast Sun Visitor Information Office as per the partnership made between the municipality, ECPTA and the Wild Coast Sun. It provides Information on all tourism products and services being rendered across the municipal jurisdiction and also serves as a curio shop with local arts & craft. The municipality is currently maintaining the touch screen system by updating the information on it.

Heritage Development

R. Tambo Garden of Remembrance

O. R. Tambo garden of remembrance is a memorial heritage site precinct intended for the promotion and preservation of arts, culture and heritage through the interpretation of what Oliver Reginald Tambo Stood for besides being a staunch.

The Department of Sport, Arts and Culture (DSAC) has completed the construction of O. R. Tambo Legacy project as an online library, with interpretative walkways, fencing, landscaping and a parking area. DSAC has appointed Nelson Mandela Museum to operate the Garden of Remembrance and 5 interim staff have contract for 1 year.

Khananda Hill Grave Site

Khananda Hill Grave Site is a site where 10 members of the Pondo Revolt are re-buried from Pretoria where they were hanged & buried then repatriated in 2003. This site is in ward 29 of WMM-LM and has an interpretative centre that has been constructed by the Department of Sport, Art & Culture. The 10 graves were upgraded by DSRAC District office & a monument was done by the Alfred Nzo District Municipality. The interpretative centre has been damaged by adverse weather conditions and DSAC is planning to repair the centre.

TOURISM PRODUCT OWNERS AND MARKETING

The municipality has attended the Africa Travel Indaba which is an international trade show to market tourism products and expose product owners to the trade travel show. The municipality attends the show as exhibitors. The Municipality is working with established Tourism product owners those who are in establishments like BnB's hotel, home stays, tour guides and tour operators. There are thirteen (13) accommodation establishments with ten (10) already graded BnB's and lodge's and three (3) working on getting their grading. There are four (04) home stays, two of them have received awards on the EC homestay awards and are part of the homestay incubation program conducted by the National Department of tourism. There are also registered tour guides and tour operators that are exploring the Amampondo Wild Coast Hiking Trails taking visitors to all the attractions and tourism destination.

FORMAL AND INFORMAL BUSINESS LICENSING SYSTEM

The Municipality has developed the manual for formal business licensing system as part of revenue generation. The system links the licensing system from the application process up to the issuing stage. Formal businesses are being registered in order to regulate the services and goods sold within the jurisdiction. For informal business the Municipality in collaboration with Boxer super stores have provided hawker stands and stalls.

BY-LAWS

The municipality has adopted informal trading by-laws to regulate trading in town as well as to enforce compliance.

EXPLOIT COMPARATIVE AND COMPETITIVE ADVANTAGE

Bizana is endowed with pristine beaches and appealing scenery. The coast is known for its internationally acclaimed biodiversity hotspot hence it's called Pondoland centre of endemism. The Wild coast sun resort with various amenities and activities contributes positively in attraction of tourists to the destination. The coastal belt makes Winnie Madikizela Mandela Local Municipality the best tourist destination, a must-see precinct to invest in. The expansion of Wild Coast sun resort heightens the economy of Winnie Madikizela Mandela Local Municipality (WMMLM) and has created more sustainable job opportunities.

The political and natural heritage also makes WMMLM unique from other tourist's destination, and it prides itself as the birthplace of the anti-apartheid leaders Oliver Reginald Tambo and Winnie Madikizela Mandela as the region. Political heritage throughout the country has been underexploited and these initiatives seek to exploit the intrinsic natural, political and historical heritage of WMMLM.

The WMMLM also prides itself being one of the best producers of Amadumbe (yawn), Sweet potato and Cannabis. The construction of N2 toll road, the road network will be improved and will attract investment into our municipality.

WILD COAST DEVELOPMENTS

N2

The National Road Agency is in the process of constructing the N2 toll road from Durban to East London via Wild Coast area (Greenfields). The road will have a distance saving of 85 Km and time saving of approximately 3 hours. The project is one of the Anchor projects with ripple effects within the Wild Coast region as it will provide and enhanced access to basic facilities such as health care and education. It will provide mobility, access to economic activities, job creation and SMME development within the Wild Coast region as well as WMMLM. On completion the project will have rehabilitation programs & biodiversity offset project identified along the planned N2.

EASTERN SEABOARD DEVELOPEMENT

Based on the District Development Model (DDM) Stakeholder Engagement that was led by the Minister of Cooperative Governance and Traditional Affairs (CoGTA), Dr Nkosazana Dlamini Zuma put an emphasis on Eastern Seaboard as part of the build-up programmes ahead of the President's visit to UGU on the 12 November 2021.The Eastern Seaboard Development spans across two provinces, 4 districts and 17 municipalities situated along the 600km coastline. This coastal development is an example of what we can achieve if we plan and work together across all spheres towards building inclusive local economies through leveraging district endowments, comparative advantages and optimising industrial structures. Currently as the municipality we are participating on workstreams developed.

BUSINESS INCUBATION PROGRAMME

The municipality is using the business incubator concept to support MSMEs. The municipality incubated 20 MSMEs in the ICT, Recycling, branding and manufacturing sector. Through the programme the MSMEs received support such as tools, machinery, equipment and material. The MSMEs have been incubated over 4 financial years and received capacity building training such as customer care, marketing, digital skills, business management, financial management and mentorship. The 20 MSMEs will be graduating from the programme. The municipality will be recruiting another 20 MSMEs for the programme that will be implemented over three financial years.

INVESTMENT INTO TOWNSHIP/RURAL ECONOMIES

TOWNSHIP ESTABLISHMENT

The municipality has identified the establishment and development of a township to comprise of a predominately Single Residential township for middle income with a mixed-use component consisting of Business, Institutional, Government and Municipal land uses. The Township Establishment is a key initiative towards developing the local community as per the spatial proposal of the council adopted Spatial Development Framework 2019. This development is in line with the municipality's focus in promoting more integrated human settlement orientation as part of the paradigm shift from merely providing low income erven. The mixed-use component will unpack many business opportunities and allow the municipality to collect rates, these business opportunities includes;

- Light industrial – this will allow our local MSMEs to have space of operating and showcasing their work or end products.
- Chicken abattoir – this will allow our local farmers to participate in value chain processes and it will enable market for chickens.
- Fresh produce Market – this will give local SMME's and Cooperative an opportunity to market their fresh produce.
- Commercial and Office Space – this will allow SMME's, Sector department and private sector an opportunity to rent space for business

MANUFACTURING HUBS

In the context of the European Union (EU) country strategy, the EU moved towards using country systems to deliver development assistance and is currently using the general budget support (GBS) approach. GBS involves transfer of funds to the partner country for allocation within the country, using country allocation processes, to support national development policy and strategy of the partner country.

In June 2019 National Treasury opened a ring-fenced call for 29 municipalities with clean or unqualified audit of which Winnie Madikizela-Mandela Local Municipality was part of the group; Municipalities were applying for a minimum of R20 million and maximum of R60 million.

The municipality together with district municipality compiled a manufacturing hub proposal and the proposal was approved by National Treasury's General Budget Support Grant for the planning and implementation of manufacturing hubs program

The approved funding is R59 657 842.00. Manufacturing hubs have been identified on the following areas Dudumeni, Bholorweni, and Mpisi this is the strategy to attract investment into rural economies. The environmental impact assessment for the three sites have been approved by the Department of Economic Development Environmental Affairs and Tourism (DEDEAT). Architectural designs of the hubs have been

completed and the service provider is currently applying for the water use license. As part of capacitating the communities and ensuring that a skills base is created in the communities the municipality through the programme has capacitated 150 beneficiaries. Construction of the manufacturing hubs will be commencing in the current financial year.

WHOLESALE AND RETAIL SECTOR

The Wholesale and Retail Sector is one of the key economic development priorities of the Winnie Madikizela Mandela Local Municipality Council. The decision to priorities the sector was because the economy of Winnie Madikizela Mandela Local Municipality is largely predominated by the Wholesale and Retail sector (Omathenga Ethengisa) as a largest business activity and it has a potential of changing the economic outlook and improve quality of life for our local people.

Also, it is made up of approximately 90% of SMMEs (Spaza Shop, Street Vendors and Hawkers) and those SMMEs are more predominantly at a large portion owned foreign national and other individual out of our jurisdiction which is a concern.

Hence, the municipality saw the need to develop strategies to capacitate and develop our SMMEs (Hawkers, Spaza' etc.) to be included and sustainable participate in the sector thereby driving the positive economic outlook of our area which can create job and contribute to improving lives.

Strategic documents that drive the sector

- Wholesale and Retail Sector Plan

The Wholesale and Retail Sector Plan sector plan seeks to address challenges that hinder our local people to strive, grow and be sustainable in the sector. It assesses the potential of the sector and proposes programmatic intervention, and strategies which enables a radical inclusivity of our people.

- Street trading Bylaw

The Bylaw was developed as an enforcement tool to control and regulate inflex of hawkers and street vendors in town. It regulates where stand can be placed, who is allowed to own a stand and when a hawker is allow to operate a stand.

- Business Act 71 of 1991

The business is a regulatory statue that mandates municipalities to control and regulate of the food handling business.

Intervention implemented to address challenges in the sector

Challenge	Recommendation	Progress
Most of food and food handling business to do not comply to health,	WMM-LM to set a Multi-Stakeholder Joint Operation to enforce compliance	Multi-Stakeholder Joint Operation is operation and its conduct raids on every

Immigration, Labour, Disaster, waste management and business regulations		Tuesday and Thursday enforcing from town and to all wards in Mbizana.
Most of our local people are trading without proper documentation to run business in south Africa	The LED office must assist with registering business through CIPC, SARS and B-BEE using government Bizportal	LED office is registering business using Bizportal to any interested business person. Currently, we were able to assist 563 business
Most of our local business lack the basic business management skill to run business	The municipality must lobby and advocate for resources to capacitate local business owners	• Wholesale and Retail SETA Entreprenuer development program has capacitated 35 young people with L2 business management skill • Wholesale and Retail SETA Itamed program has capacitated 50 informal traders with business management skill • SEDFA has capacitated 61 informal traders in inventory management
Most of our local business lack support from government to have a competitive edge against foreign nation	The municipality must source funds and resources to assist our local business	• Wholesale and Retail SETA has support 35 young people with R 15 000 stock vouchers • Wholesale and Retail SETA has support 50 informal traders with R 5000 stock vouchers • SEDFA has support 61 informal traders with R 3000 Stock vouchers • WMMLM has support 20 local business with material and equipment

Business Licensing

The Winnie Madikizela Mandela Local Municipality is mandated by the Business Act 71 of 1991 to administer Business Licenses to business that are carrying on of business by the sale or supply to consumers of—

-any foodstuff in the form of meals for consumption on or off the business premises; or

-any perishable foodstuff.

Type of Wholesale and Retail	List of stores in WMMLM Qualifying for Business License	Not complying	Total No

General Dealer, Stores, Supermarkets	Spar, Boxer (Bizana Walk and old Boxer), Ingonyama, Shoprite (Mayaba Centre and Bizana Square), Browns Wholesale, Bargain Wholesale	Bargain Wholesale	8
Restaurants	Pedros, Debonairs, KFC (old and drive through), Taigos, Honchos and Hungry Lion (Bizana Walk and Mayaba Centre), Fisher ways, Steers, Spur, Panarottis, Barcelos	Fisherways, Steers, Spur, Panarottis, Barcelos (all in Wild Coast Sun)	13
Butcheries	Roots, Jabulani, Central, Chicken N meat, Chicken Warehouse	None	5
Services Station	Total Garage, Engen Garage and Caltex, BP Garage and Petro SA Garage	Engen Garage, Total Garage, BP Garage and Petro SA	4

The Local Economic Development Unit has been task by the council to administer Business License and each business issued generate revenue of R 1000 each with a total of 27 who are currently complying.

4.5. KPA 03: INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT

4.5.1. INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT

This section deals with analysis of our state of readiness to deliver on our assigned constitutional as well as powers and functions mandate. It analyses the extent to which we have put in relevant systems, processes and tools to ensure smooth operations and development of the municipal organization. In order to give effect to the implementation and operations of the above mandate it is both necessary and imperative to put in place a relevant institutional structure and administration.

Political Structure

Political Structure is led by the Honourable Mayor as the political head of the institution. The structure is composed of six directorates and each directorate is led by political head and is illustrated below: -

- Good Governance : Part time Councillor
- Corporate Services : Full time Councillor
- Budget and Treasury : Full time Councillor
- Community Services : Part time Councillor
- Development Planning : Full time Councillor
- Engineering Services : Full time Councillor

Administration Structure

Administration is led by the Municipal Manager as the principal accounting administrative officer. The Municipality is composed of six directorates and each directorate is managed by a section 56 manager illustrated below as reflected in the Organizational Structure: -

- Office of the Municipal Manager
- Corporate Services
- Budget and Treasury
- Community Services
- Development Planning
- Engineering Services

Municipal Offices

The Winnie Madikizela Mandela Local Municipality has its offices in Mbizana town which is ward 01. There are three municipal sites for offices: - the main office, and two satellite offices (DLTC and Civic Centre) which are also in town. Offices for Political office bearers are situated in the Civic Centre. The main office is the nerve centre of all operations in the municipality. The following departments are allocated space in the main offices:

- Municipal Manager's Office

- Budget and Treasury office
- Corporate Services
- Engineering Services
- Community Services
- Development Planning

Multi-Purpose Youth Centre: The concept of a Multi-Purpose Youth Centre has been broadly accepted as an effective means of drawing together youth specific service in a local community setting. Library services are offered in this satellite office and information for job seekers is also available in the form of newspapers.

Civic Centre: The facility is designed to accommodate offices for political office bearers, Council Chambers and an Auditorium.

Traffic Offices (DLTC): All services related to licensing, car registration and protection services are rendered at this site. Learners' license, driver's licence testing and renewal is also rendered at this site.

Management of sites: All sites are maintained by engineering services and managed by community services. Cleaning/housekeeping services are entrusted with corporate services. The sites have security guards and security cameras which are monitored through security services under community services.

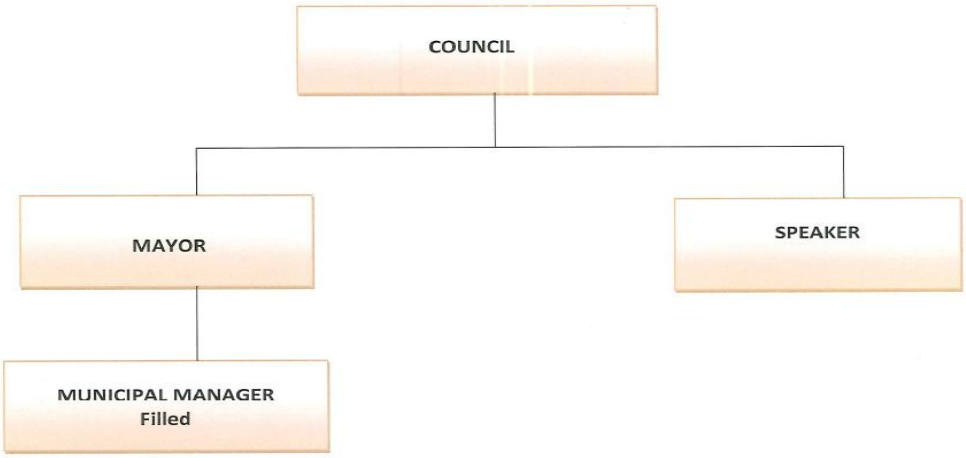
Organizational Structure

The municipality has reviewed its organisation structure/staff establishment in line with the Local Government: Municipal staff regulations which came into effect on the 01st of July 2022. The reviewed staff establishment was adopted by Council on the 28th of June 2024. The total number of approved positions in the Organizational Structure is 305 with 277 filled positions and 28 vacant position.

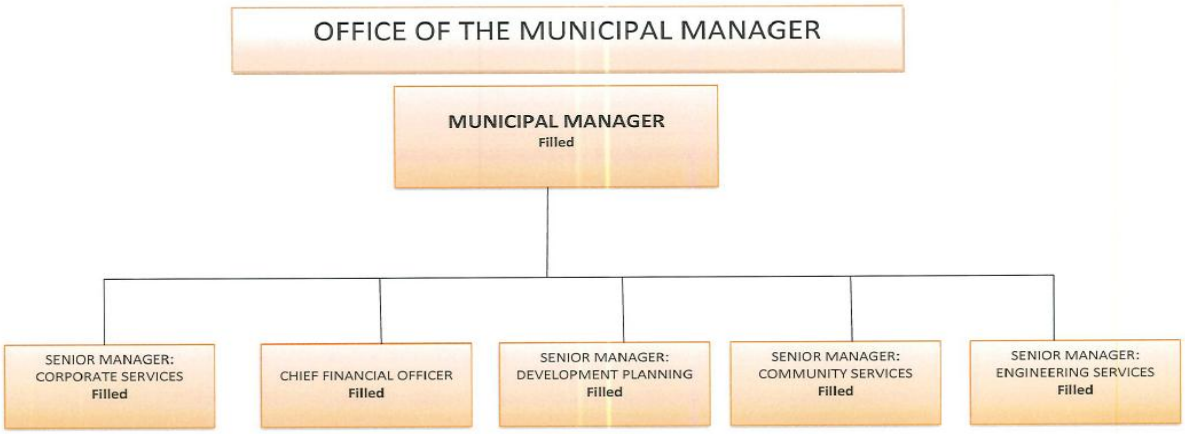
WINNIE MADIKIZELA MANDELALOCAL MUNICIPALITY

MACRO ORGANISATIONAL STRUCTURE

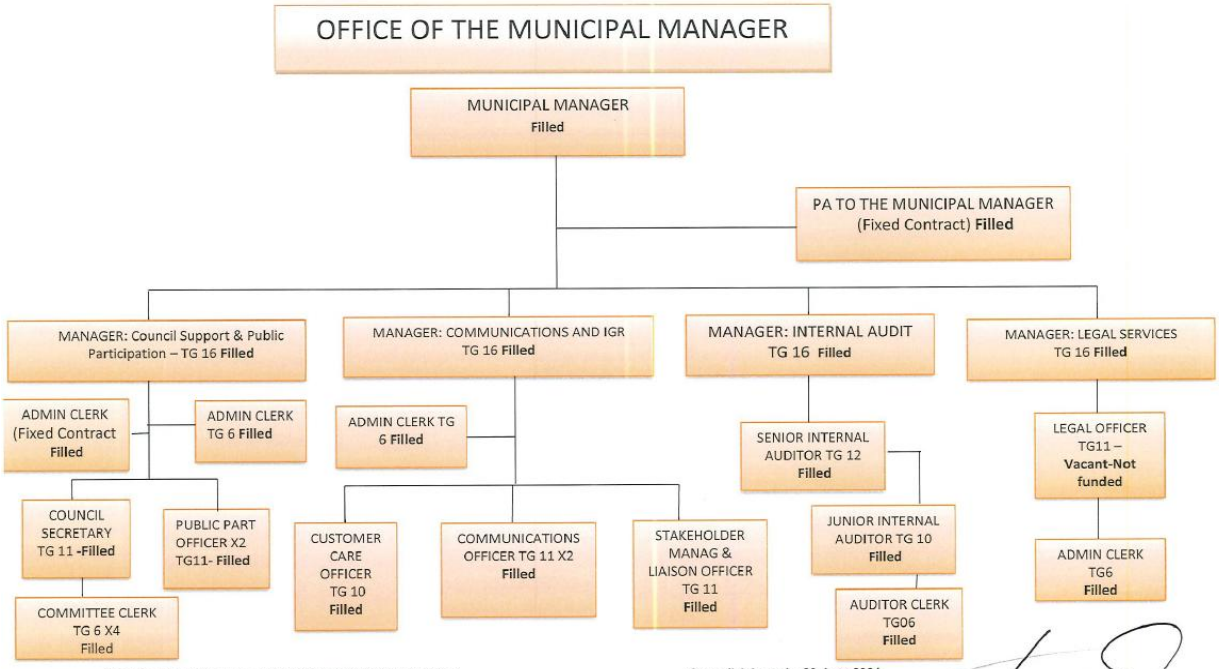
Organisational Structure reviewed in 2023/24 Financial Year Page 0 Council Adopted – 28 June 2024



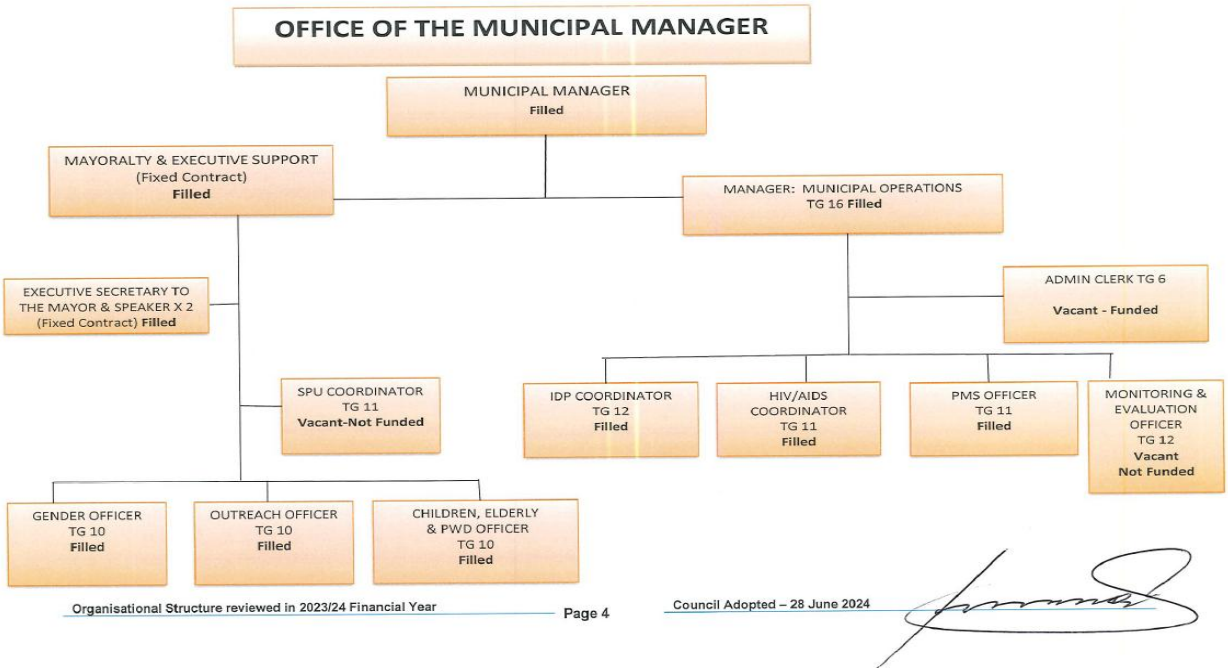
Organisational Structure reviewed in 2023/24 Financial Year Page 1 Council Adopted – 28 June 2024

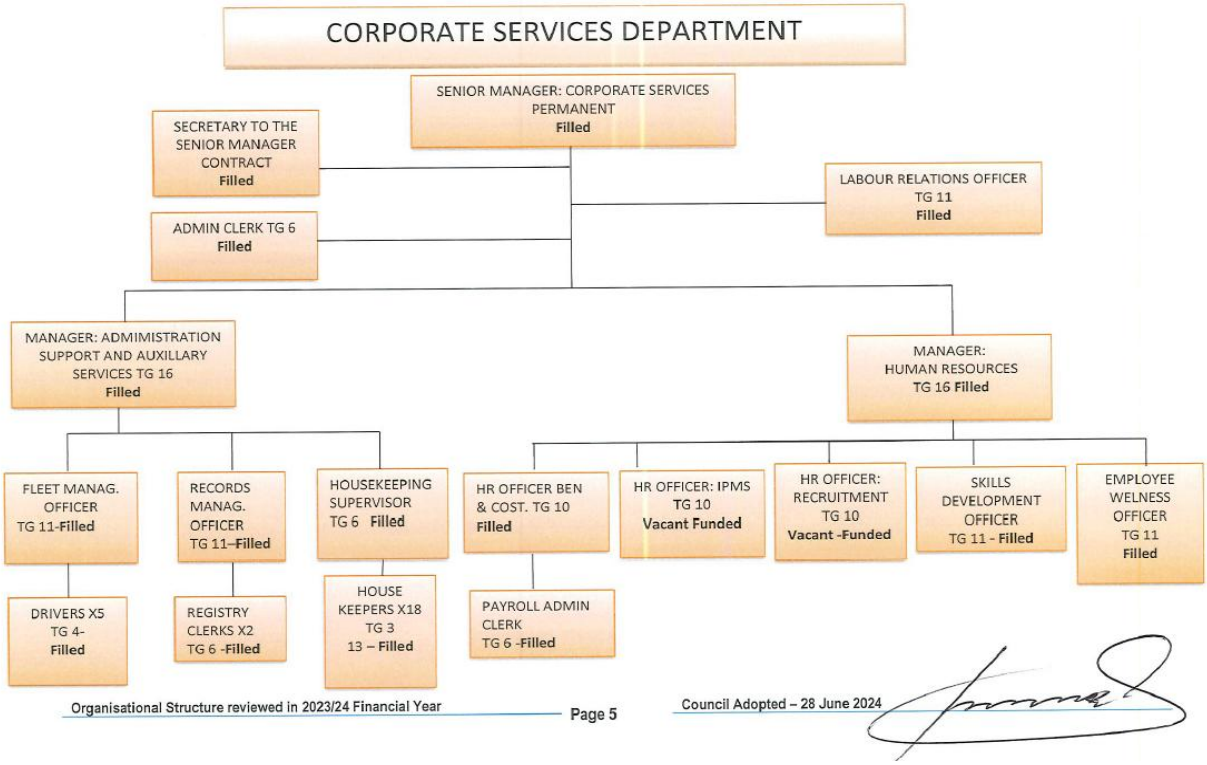


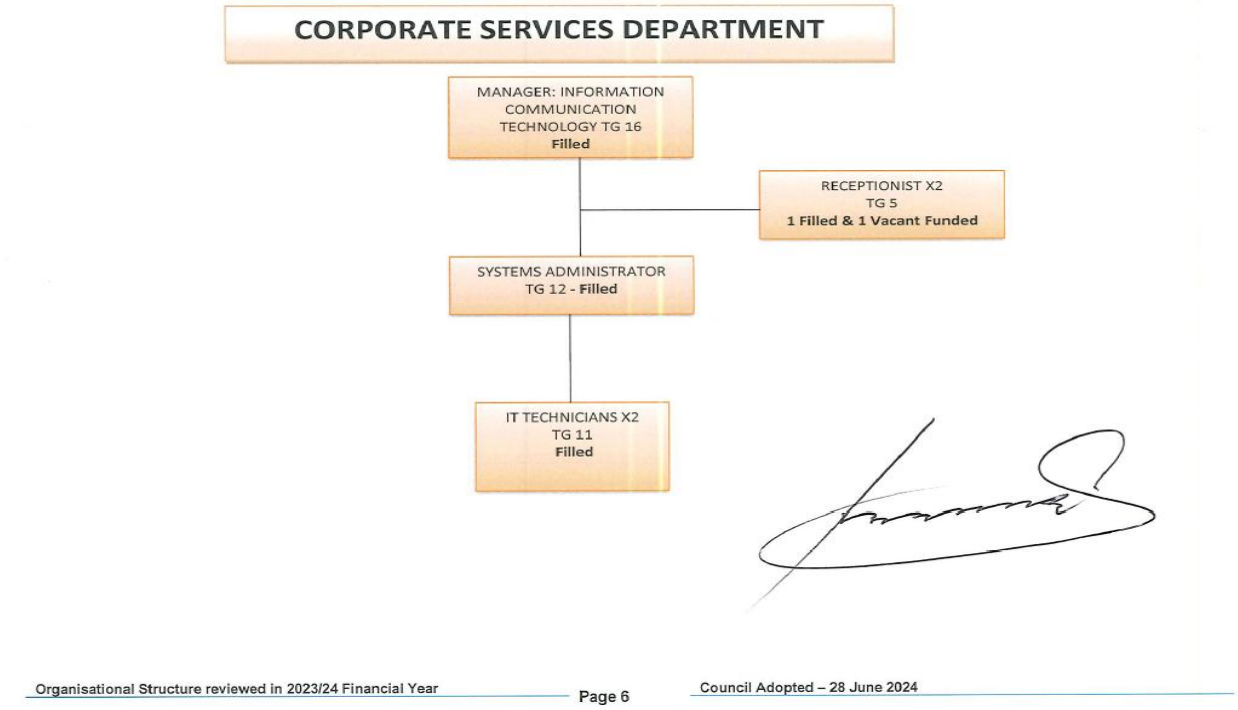
Organisational Structure reviewed in 2023/24 Financial Year Page 2 Council Adopted – 28 June 2024

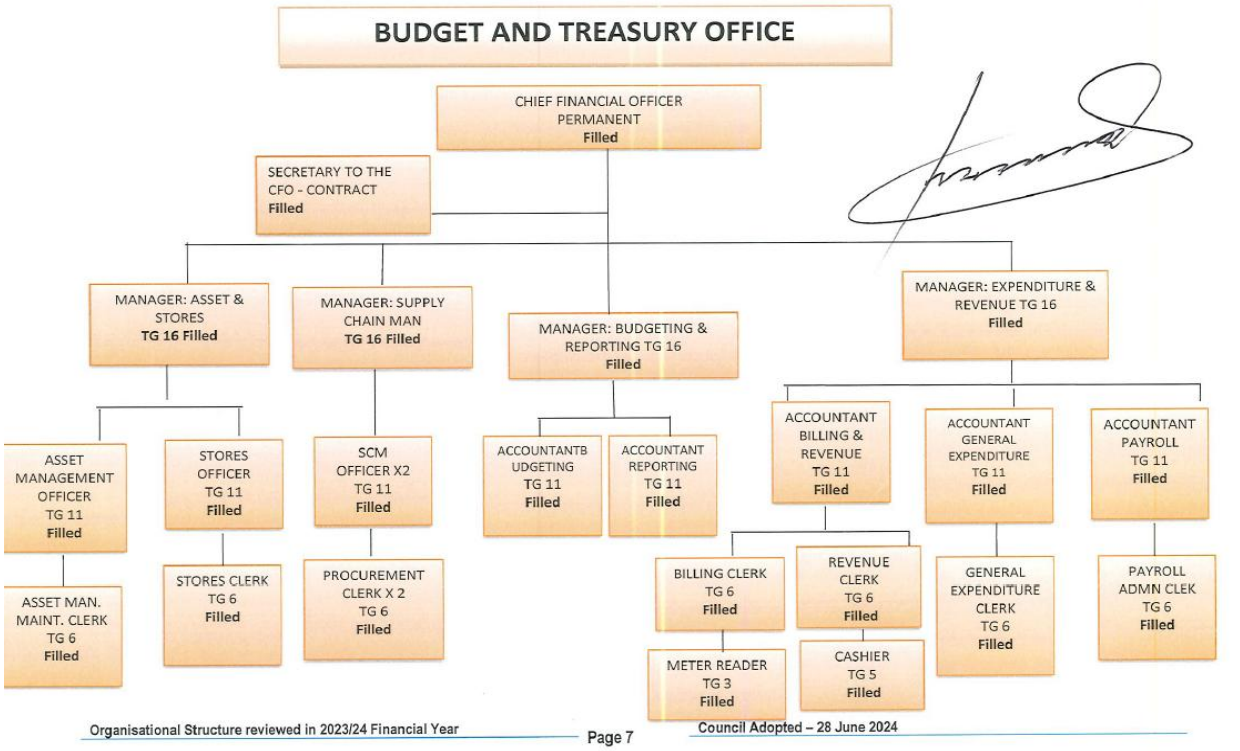


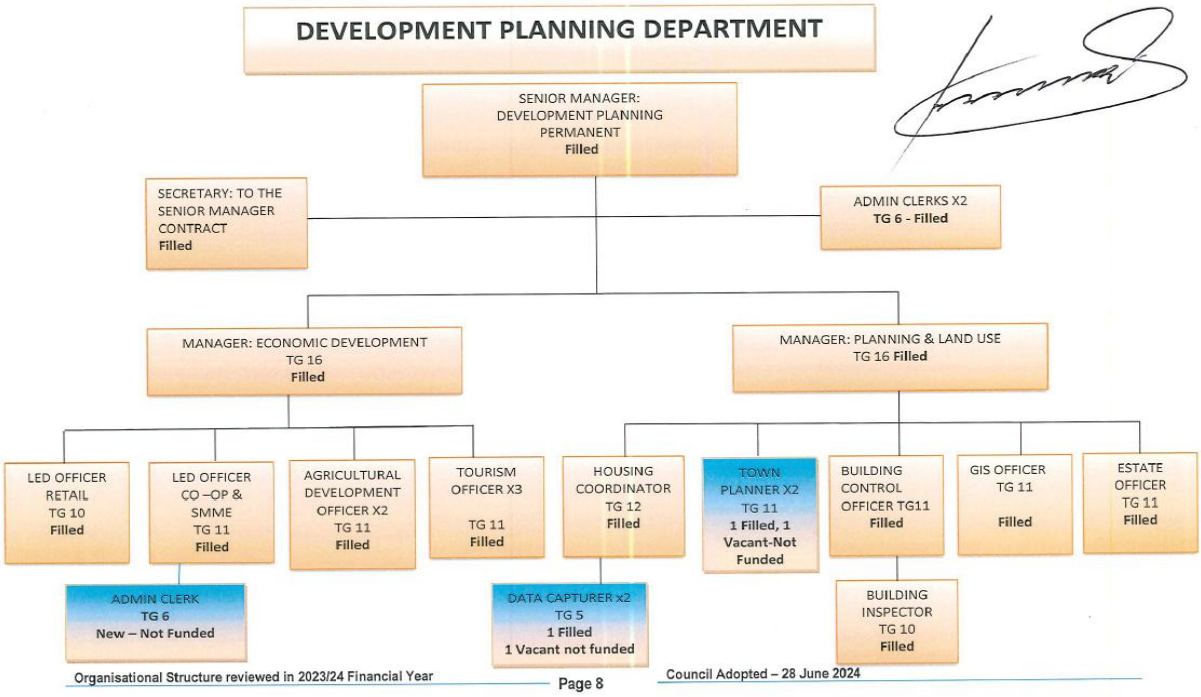
Organisational Structure reviewed in 2023/24 Financial Year Page 3 Council Adopted – 28 June 2024

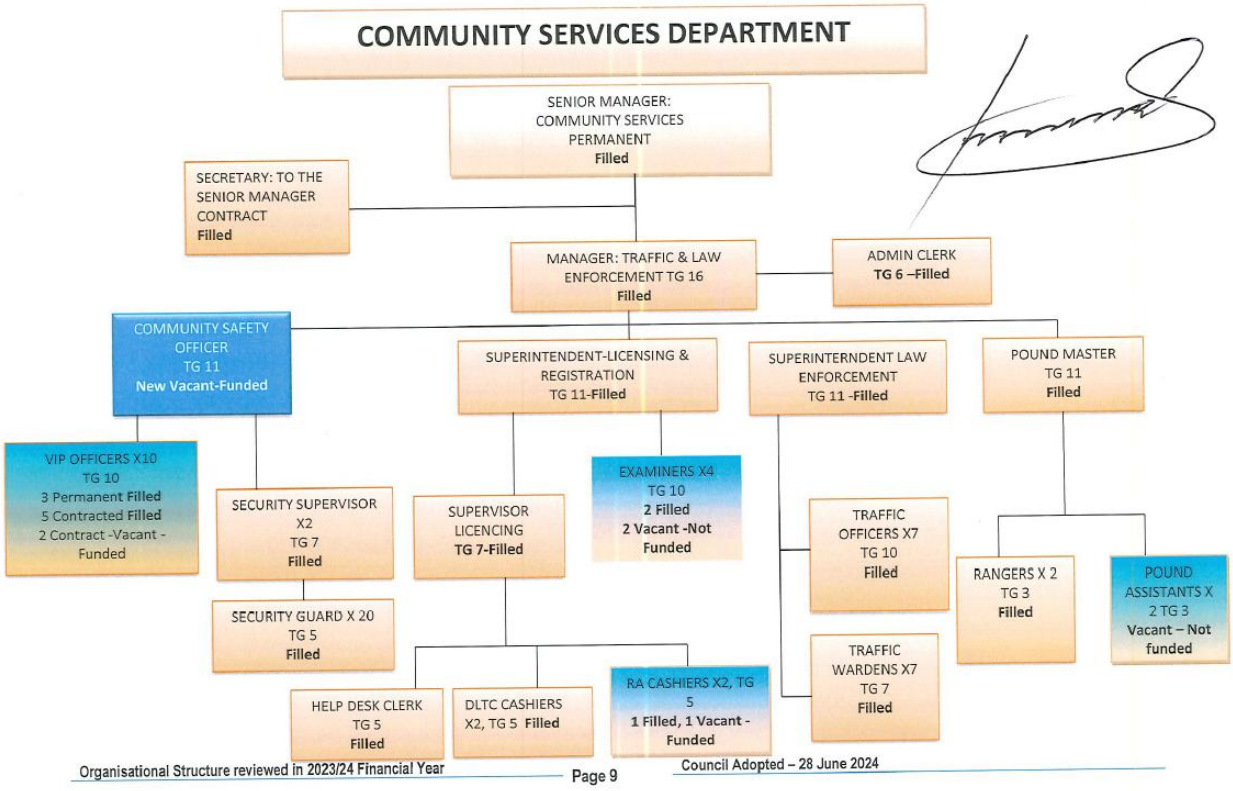

OFFICE OF THE MUNICIPAL MANAGER
MUNICIPAL MANAGER
Filled
MAYORALTY & EXECUTIVE SUPPORT
(Fixed Contract)
Filled
MANAGER: MUNICIPAL OPERATIONS
TG 16 Filled
EXECUTIVE SECRETARY TO THE MAYOR & SPEAKER X 2
(Fixed Contract) Filled
ADMIN CLERK TG 6
Vacant - Funded
SPU COORDINATOR
TG 11
Vacant-Not Funded
IDP COORDINATOR
TG 12
Filled
HIV/AIDS COORDINATOR
TG 11
Filled
PMS OFFICER
TG 11
Filled
MONITORING & EVALUATION OFFICER
TG 12
Vacant
Not Funded
GENDER OFFICER
TG 10
Filled
OUTREACH OFFICER
TG 10
Filled
CHILDREN, ELDERLY & PWD OFFICER
TG 10
Filled
Organisational Structure reviewed in 2023/24 Financial Year
Page 4
Council Adopted – 28 June 2024

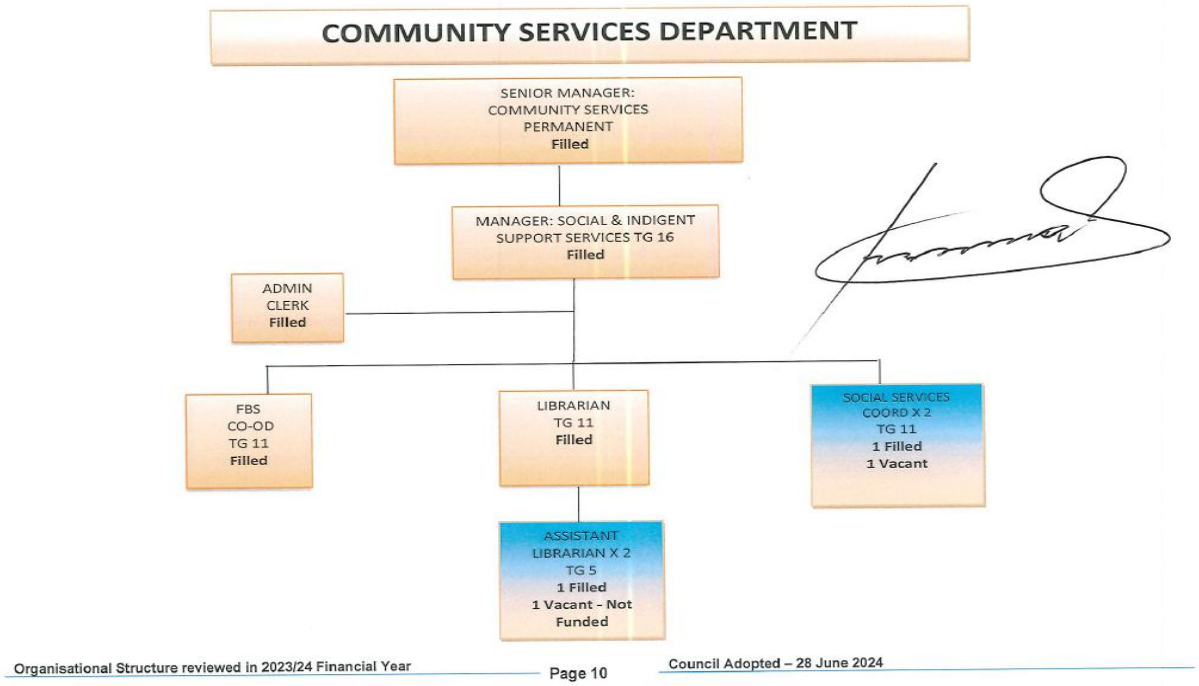

CORPORATE SERVICES DEPARTMENT
SENIOR MANAGER: CORPORATE SERVICES
PERMANENT
Filled
SECRETARY TO THE SENIOR MANAGER
CONTRACT
Filled
LABOUR RELATIONS OFFICER
TG 11
Filled
ADMIN CLERK TG 6
Filled
MANAGER: ADMIMISTRATION SUPPORT AND AUXILLARY SERVICES TG 16
Filled
MANAGER: HUMAN RESOURCES
TG 16 Filled
FLEET MANAG. OFFICER
TG 11-Filled
RECORDS MANAG. OFFICER
TG 11–Filled
HOUSEKEEPING SUPERVISOR
TG 6 Filled
HR OFFICER BEN & COST. TG 10
Filled
HR OFFICER: IPMS
TG 10
Vacant Funded
HR OFFICER: RECRUITMENT
TG 10
Vacant -Funded
SKILLS DEVELOPMENT OFFICER
TG 11 - Filled
EMPLOYEE WELNESS OFFICER
TG 11
Filled
DRIVERS X5
TG 4-
Filled
REGISTRY CLERKS X2
TG 6 -Filled
HOUSE KEEPERS X18
TG 3
13 – Filled
PAYROLL ADMIN CLERK
TG 6 -Filled
Organisational Structure reviewed in 2023/24 Financial Year
Page 5
Council Adopted – 28 June 2024

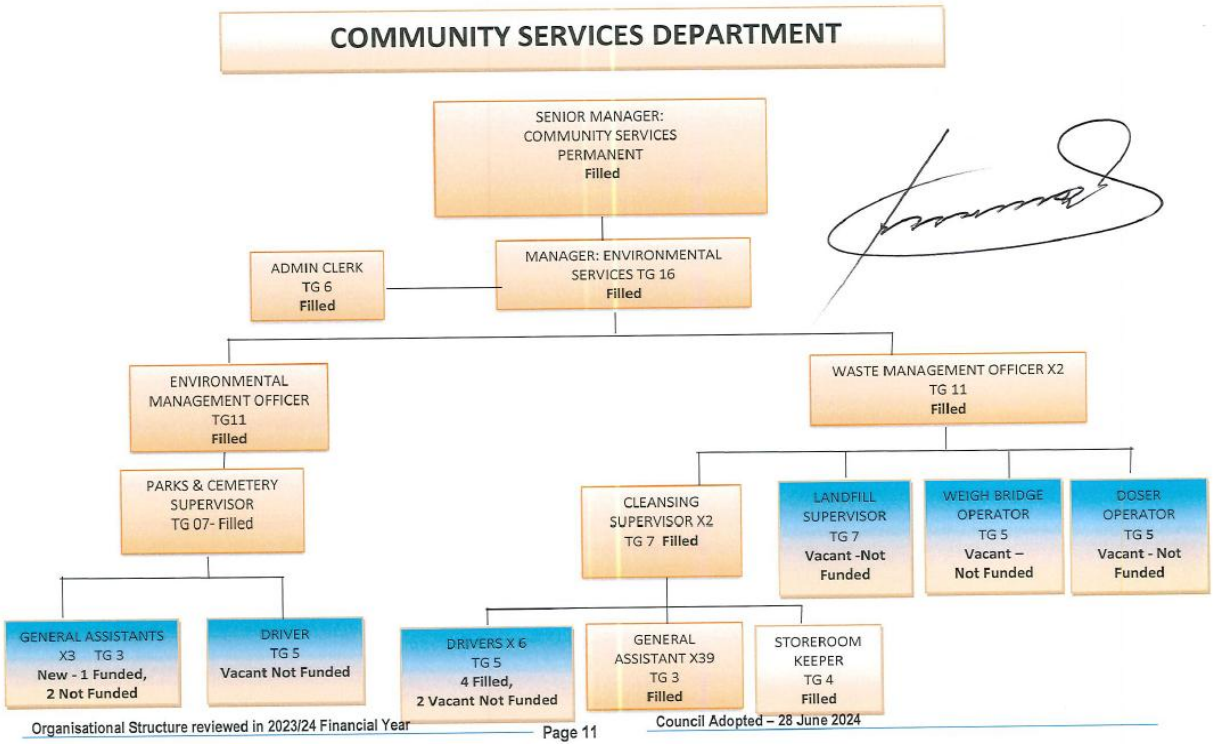

CORPORATE SERVICES DEPARTMENT
MANAGER: INFORMATION COMMUNICATION TECHNOLOGY TG 16 Filled
RECEPTIONIST X2 TG 5 1 Filled & 1 Vacant Funded
SYSTEMS ADMINISTRATOR TG 12 - Filled
IT TECHNICIANS X2 TG 11 Filled
Organisational Structure reviewed in 2023/24 Financial Year
Page 6
Council Adopted – 28 June 2024

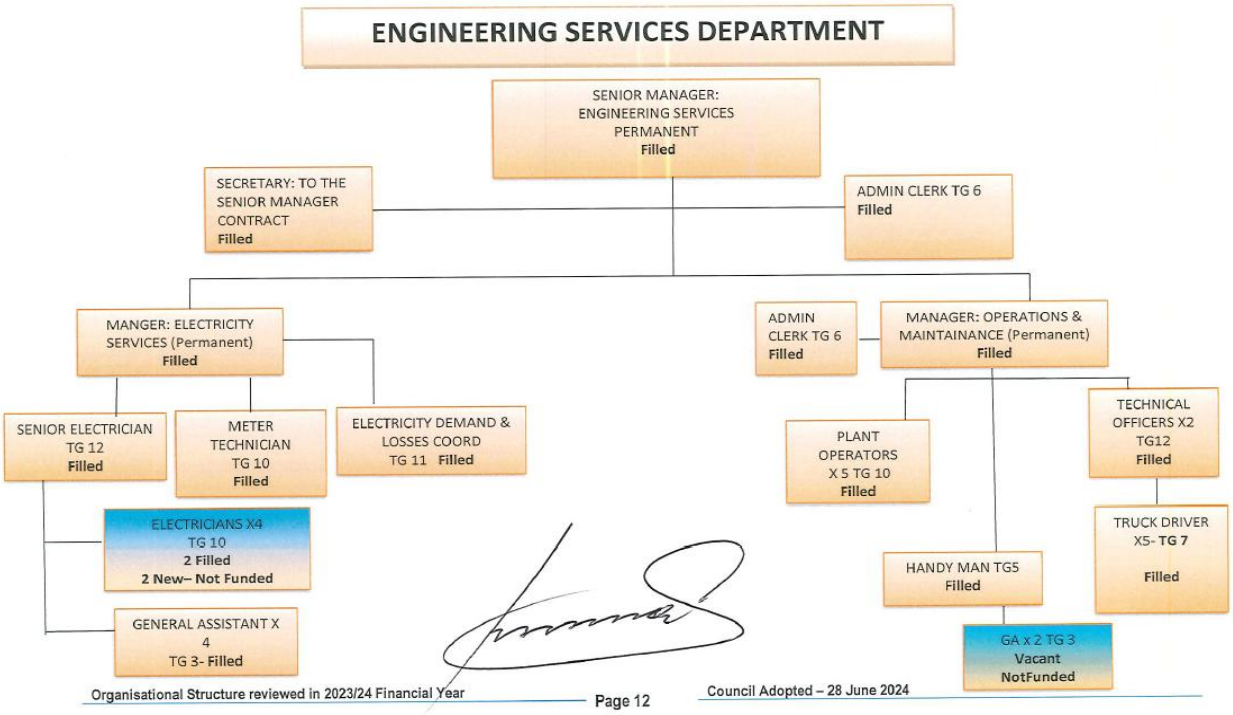

BUDGET AND TREASURY OFFICE
CHIEF FINANCIAL OFFICER PERMANENT Filled
SECRETARY TO THE CFO - CONTRACT Filled
MANAGER: ASSET & STORES TG 16 Filled
MANAGER: SUPPLY CHAIN MAN TG 16 Filled
MANAGER: BUDGETING & REPORTING TG 16 Filled
MANAGER: EXPENDITURE & REVENUE TG 16 Filled
ASSET MANAGEMENT OFFICER TG 11 Filled
STORES OFFICER TG 11 Filled
SCM OFFICER X2 TG 11 Filled
ACCOUNTANTB UDGETING TG 11 Filled
ACCOUNTANT REPORTING TG 11 Filled
ACCOUNTANT BILLING & REVENUE TG 11 Filled
ACCOUNTANT GENERAL EXPENDITURE TG 11 Filled
ACCOUNTANT PAYROLL TG 11 Filled
ASSET MAN. MAINT. CLERK TG 6 Filled
STORES CLERK TG 6 Filled
PROCUREMENT CLERK X 2 TG 6 Filled
BILLING CLERK TG 6 Filled
REVENUE CLERK TG 6 Filled
GENERAL EXPENDITURE CLERK TG 6 Filled
PAYROLL ADMN CLEK TG 6 Filled
METER READER TG 3 Filled
CASHIER TG 5 Filled
Organisational Structure reviewed in 2023/24 Financial Year
Page 7
Council Adopted – 28 June 2024

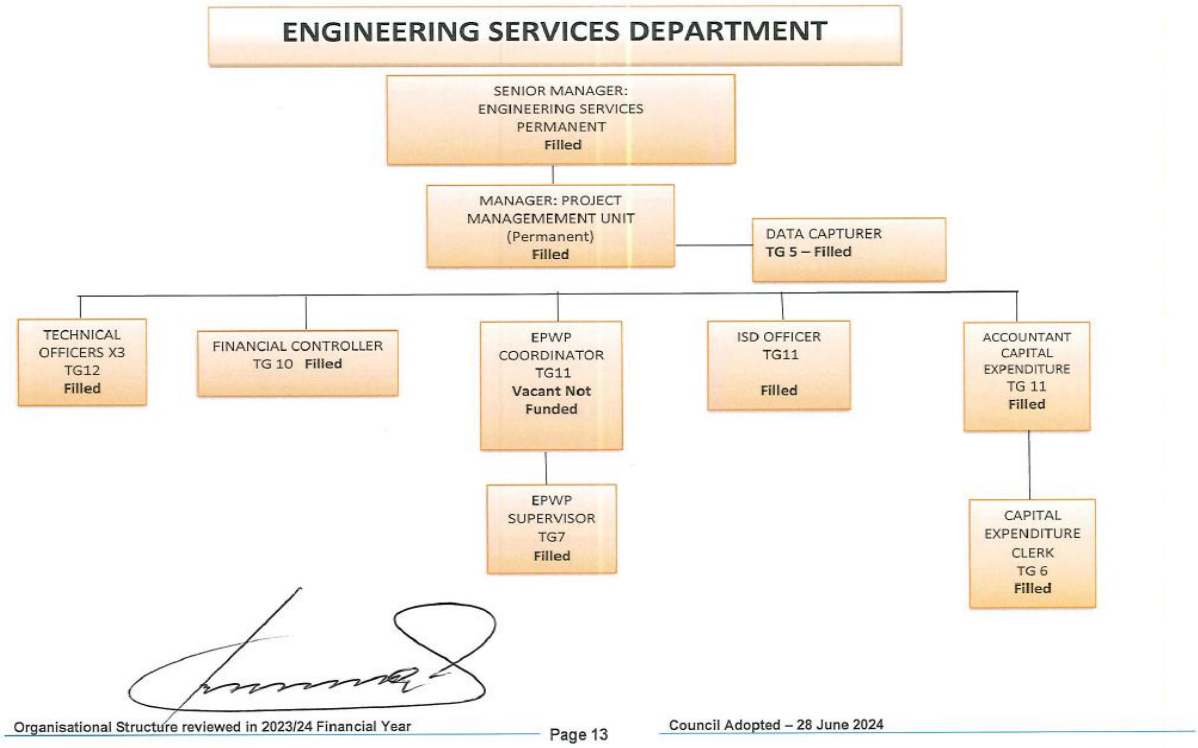

DEVELOPMENT PLANNING DEPARTMENT
SENIOR MANAGER: DEVELOPMENT PLANNING PERMANENT Filled
SECRETARY: TO THE SENIOR MANAGER CONTRACT Filled
ADMIN CLERKS X2 TG 6 - Filled
MANAGER: ECONOMIC DEVELOPMENT TG 16 Filled
MANAGER: PLANNING & LAND USE TG 16 Filled
LED OFFICER RETAIL TG 10 Filled
LED OFFICER CO –OP & SMME TG 11 Filled
AGRICULTURAL DEVELOPMENT OFFICER X2 TG 11 Filled
TOURISM OFFICER X3 TG 11 Filled
HOUSING COORDINATOR TG 12 Filled
TOWN PLANNER X2 TG 11 1 Filled, 1 Vacant-Not Funded
BUILDING CONTROL OFFICER TG11 Filled
GIS OFFICER TG 11 Filled
ESTATE OFFICER TG 11 Filled
ADMIN CLERK TG 6 New – Not Funded
DATA CAPTURER x2 TG 5 1 Filled 1 Vacant not funded
BUILDING INSPECTOR TG 10 Filled
Organisational Structure reviewed in 2023/24 Financial Year
Page 8
Council Adopted – 28 June 2024


COMMUNITY SERVICES DEPARTMENT
SENIOR MANAGER: COMMUNITY SERVICES PERMANENT Filled
SECRETARY: TO THE SENIOR MANAGER CONTRACT Filled
MANAGER: TRAFFIC & LAW ENFORCEMENT TG 16 Filled
ADMIN CLERK TG 6 –Filled
COMMUNITY SAFETY OFFICER TG 11 New Vacant-Funded
SUPERINTENDENT-LICENSING & REGISTRATION TG 11-Filled
SUPERINTERNDENT LAW ENFORCEMENT TG 11 -Filled
POUND MASTER TG 11 Filled
VIP OFFICERS X10 TG 10 3 Permanent Filled 5 Contracted Filled 2 Contract -Vacant - Funded
SECURITY SUPERVISOR X2 TG 7 Filled
SUPERVISOR LICENCING TG 7-Filled
EXAMINERS X4 TG 10 2 Filled 2 Vacant -Not Funded
TRAFFIC OFFICERS X7 TG 10 Filled
RANGERS X 2 TG 3 Filled
POUND ASSISTANTS X 2 TG 3 Vacant – Not funded
SECURITY GUARD X 20 TG 5 Filled
TRAFFIC WARDENS X7 TG 7 Filled
HELP DESK CLERK TG 5 Filled
DLTC CASHIERS X2, TG 5 Filled
RA CASHIERS X2, TG 5 1 Filled, 1 Vacant - Funded
Organisational Structure reviewed in 2023/24 Financial Year
Page 9
Council Adopted – 28 June 2024


COMMUNITY SERVICES DEPARTMENT
SENIOR MANAGER: COMMUNITY SERVICES PERMANENT Filled
MANAGER: SOCIAL & INDIGENT SUPPORT SERVICES TG 16 Filled
ADMIN CLERK Filled
FBS CO-OD TG 11 Filled
LIBRARIAN TG 11 Filled
SOCIAL SERVICES COORD X 2 TG 11 1 Filled 1 Vacant
ASSISTANT LIBRARIAN X 2 TG 5 1 Filled 1 Vacant - Not Funded
Organisational Structure reviewed in 2023/24 Financial Year
Page 10
Council Adopted – 28 June 2024


COMMUNITY SERVICES DEPARTMENT
SENIOR MANAGER: COMMUNITY SERVICES PERMANENT Filled
ADMIN CLERK TG 6 Filled
MANAGER: ENVIRONMENTAL SERVICES TG 16 Filled
ENVIRONMENTAL MANAGEMENT OFFICER TG11 Filled
WASTE MANAGEMENT OFFICER X2 TG 11 Filled
PARKS & CEMETERY SUPERVISOR TG 07- Filled
CLEANSING SUPERVISOR X2 TG 7 Filled
LANDFILL SUPERVISOR TG 7 Vacant -Not Funded
WEIGH BRIDGE OPERATOR TG 5 Vacant – Not Funded
DOSER OPERATOR TG 5 Vacant - Not Funded
GENERAL ASSISTANTS X3 TG 3 New - 1 Funded, 2 Not Funded
DRIVER TG 5 Vacant Not Funded
DRIVERS X 6 TG 5 4 Filled, 2 Vacant Not Funded
GENERAL ASSISTANT X39 TG 3 Filled
STOREROOM KEEPER TG 4 Filled
Organisational Structure reviewed in 2023/24 Financial Year
Page 11
Council Adopted – 28 June 2024


ENGINEERING SERVICES DEPARTMENT
SENIOR MANAGER: ENGINEERING SERVICES PERMANENT Filled
SECRETARY: TO THE SENIOR MANAGER CONTRACT Filled
ADMIN CLERK TG 6 Filled
MANGER: ELECTRICITY SERVICES (Permanent) Filled
ADMIN CLERK TG 6 Filled
MANAGER: OPERATIONS & MAINTAINANCE (Permanent) Filled
SENIOR ELECTRICIAN TG 12 Filled
METER TECHNICIAN TG 10 Filled
ELECTRICITY DEMAND & LOSSES COORD TG 11 Filled
PLANT OPERATORS X 5 TG 10 Filled
TECHNICAL OFFICERS X2 TG12 Filled
ELECTRICIANS X4 TG 10 2 Filled 2 New– Not Funded
TRUCK DRIVER X5- TG 7 Filled
HANDY MAN TG5 Filled
GENERAL ASSISTANT X 4 TG 3- Filled
GA x 2 TG 3 Vacant NotFunded
Organisational Structure reviewed in 2023/24 Financial Year
Page 12
Council Adopted – 28 June 2024


ENGINEERING SERVICES DEPARTMENT
SENIOR MANAGER: ENGINEERING SERVICES PERMANENT Filled
MANAGER: PROJECT MANAGEMEMENT UNIT (Permanent) Filled
DATA CAPTURER TG 5 – Filled
TECHNICAL OFFICERS X3 TG12 Filled
FINANCIAL CONTROLLER TG 10 Filled
EPWP COORDINATOR TG11 Vacant Not Funded
ISD OFFICER TG11 Filled
ACCOUNTANT CAPITAL EXPENDITURE TG 11 Filled
EPWP SUPERVISOR TG7 Filled
CAPITAL EXPENDITURE CLERK TG 6 Filled
Organisational Structure reviewed in 2023/24 Financial Year
Page 13
Council Adopted – 28 June 2024

SUMMARY OF AMENDMENTS

NOTE: New Vacant Positions

Filled & Vacant Positions

DEPARTMENT	POST DESCRIPTION	AMENDMENT
MUNICIPAL MANAGER' OFFICE	• VIP Officers X5 • Youth & Career Guidance Officer (TG10)	• To Move to Community Services • Position to be abolished
COMMUNITY SERVICES	• VIP Officers X5 • VIP Officers X 2 (TG10) • Chief Traffic Officer (TG12) • Community Safety Officer (TG11) • Management Representative (TG11) • Change of Reporting Lines i. VIP Officers ii. Security Supervisor	• To be added from MM's office • New positions created and budgeted for. • Position to be abolished • New positions created and budgeted for. • Change position title to Superintended: Licensing & Registration. - From Manager to Community Safety Officer - From Superintendent: Law Enforcement to Community Safety Officer

Organisational Structure reviewed in 2023/24 Financial Year Page 14 Council Adopted – 28 June 2024

Populated Staff Establishment

Departments	Number of budgeted posts	Filled posts	Vacant posts
Municipal Manager	38	35	03
Corporate Service	46	44	02
Budget & Treasury	25	25	00
Community Services	131	115	16
Engineering Services	43	38	05
Development Planning	22	20	02
Total	**305**	**277**	**28**

Municipal Manager S56 Managers and Line Managers

The Winnie Madikizela Mandela Municipality has in its employ six (6) section 56 Managers including Municipal Manager and CFO. The term of contract for all senior managers reporting directly reporting to the municipal were changed from contract to permanent resulting from the amendment of the Local Government Systems Act 32 of 2000, section 56(1)(a), appointment and employment offers have been made and the dates reflected here below will depict such appointment and assumption date:

Post Description	Date of Appointment	Nature Of Employment	Duration of Contract
Municipal Manager	01 August 2022	Contract	5 years
Chief Financial Officer	01 December 2022	Permanent	Permanent
Sen. Manager Corporate Service	01 June 2023	Permanent	Permanent
Sen. Manager Engineering Services	18 October 2023	Permanent	Permanent
Senior Manager Development Planning	01 June 2023	Permanent	Permanent
Senior Manager Community Services	01 December 2022	Permanent	Permanent

Skills Development, Training and Capacity Building

In terms of Government Gazette No. 27801 every Municipality is obligated to submit the Work place Skills Plan and its annual Training Report to the LGSETA in April of every year. Employees are nominated for training according to Work place Skills Plan (WSP) which is informed by skill gaps in the Municipality. The WSP for 2024/25 has been submitted to the LGSETA and approved. Currently waiting for the disbursement of our Mandatory Grant payment.

Critical Skills are the skills considered key for the Institution to pursue its current and future objectives and goals. In order for Winnie Madikizela-Mandela LM to survive, improve revenue & self-sustainability, it needs more attention on the following focus areas; Engineering, LED, Finance and Information Technology Communications. The Municipality's HR plan review resulted in no scarce skills shortage being identified.

The following is the progress report for the reporting period under review.

- 14 new applicants (employees) have been granted study assistance to further their qualifications;
- 12 employees are continuing beneficiaries from previous years;
- 04 study assistance beneficiaries graduated in their respective courses;
- 01 finance intern is registered and studying Municipal Finance Management Programme (MFMP);
- 01 middle manager is registered and studying Municipal Finance Management Programme (MFMP);
- Twenty-five (25) students were afforded work exposure through the Work Integrated Learning (WIL) programme which is hosted by the Walter Sisulu University for learners coming from Winnie Madikizela-Mandela LM jurisdiction;
- Fifteen (15) in-service training students are continuing with their eighteen (18) months' workplace exposure;
- 01 employee underwent the job evaluation training.

Labour Relations

The Local Labour Forum is fully functional and has been convening meetings quarterly and/or as and when the need arises to discuss matters of mutual interest between employer and employees. The Local Labour Forum (LLF) operates through sub-committees in terms of the main collective agreement (SALGBC) as follows: -

- Training & Development Committee;
- Restructuring Committee;
- Occupational Health & Safety Committee.

Employment Equity Plan

The Municipality has adopted its Employment Policy drawn in line with the provisions of Employment Equity Act (EEA). In terms of staff establishment, there is two (2) female Senior Managers employed as per the section 56 managerial positions out of six (06) managers and none of them is disabled.

The required 2% employment of people living with disabilities has been achieved. The intention of the Council is to utilise the HR recruitment vehicle to ensure that the transformation of the current employment demographics are in line with its targets.

The following Status reflects Employment Equity in WMM Local Municipality.

Departments	Number of Posts Filled	E.D. Males	E.D. Females	E.D Disabled
Municipal Manager	35	12	23	00
Corporate Service	44	13	31	03
Budget & Treasury	25	09	16	00
Community Services	115	66	49	02
Engineering Services	38	28	10	02
Development Planning	20	09	11	02
Total	**277**	**137**	**140**	**08**

Key objectives of the Employment Equity Plan

These are based on the implementation of the affirmative action measures, elimination of unfair discrimination in employment policies, practices and working environment.

- Improve the gender representation at senior management down to lower levels from 33% to 50%;
- Improve the over/under-representation of people from different designated groups in all occupational levels within WMMLM;
- Eliminate barriers identified in employment policies and the working environment;
- Compliance with the requirements of the Employment Equity Act.

Performance Management System

Performance management is implemented at the level of section 56 managers and middle managers. It has been cascaded down to the level of officers and clerks. All section 57 managers draft and submit their performance agreements together with their financial disclosure forms after the approval of the SDBIP each financial as legislated. A workshop to the lower levels has been conducted and the anticipated time frame for all to be adhere to the regulations is June 2025. Templates of agreements and plans has been designed to fit the nature of their designated areas of work and functions. Assessments are being conducted mid-yearly and annually to all employees that have signed performance agreements and formulated performance agreements. The Individual Performance Management System is linked to the performance of the Municipality. The Internal Audit Section is assisting in ensuring that assessments are audited to maintain the link between the organizational and individual performance management.

The performance is currently being managed manually e.g. reporting templates are tabled on excel and methods of verification uploaded singularly onto the municipal intranet. Some units which have cumbersome documents are still using the physical submission of POE's.

Staff Retention

The WMMLM Employee Retention Policy provides guidance and information to Council, Management and Labour in order to effectively implement and promote the retention of staff. The reviewed version of the policy was adopted together with the rest of the Municipal policies on the 28th of June 2024.

The following are the key policy highlights which influence the successful implementation of this strategy. Currently the municipality has achieved the following:

- Retained two (2) employees by means of promotion to higher positions.
- One (1) of the finance interns afforded by the Treasury Department into permanent position.

Succession Plan

The plan is in place and is being implemented on a regular basis in collaboration with HR officials by:

- Examining the staff establishment to establish posts that are likely to become vacant over the next five years due to retirement.
- To earmark employees that are ready for promotion and prepare them to contest promotional positions.
- Encourage potential employees who are not in possession of formal qualification to register to Universities. Nominate employees for training to close the skills gaps.

Human Resource Plan

The HR Plan in consultation with the relevant stakeholders and thereafter brought to the attention of the Council was adopted.

Employee Health and Well – being

The municipality is committed to promoting equal opportunities and fair treatment for all its employees, through the elimination of unfair discrimination and integrated wellness programmes and policies. The municipality has adopted a holistic approach to address social and work-related problems through awareness programmes for its employees on the of HIV and AIDS, Chronic illness, Disability, Occupational Health and Safety for its employees.

The Wellness policies e.g. OHS Policy, Chronic Policy and EAP policy were reviewed and adopted on the 28th of June 2024.

The Wellness section has achieved the following milestones:-

- ⇒ Conducted Employee Wellness campaign on Cancer Awareness;
- ⇒ Referred 1326 employees for medical check-ups;
- ⇒ Induction of 22 OHS committee members and Representatives conducted;
- ⇒ Conducted a Health & Safety awareness in use of Fire Extinguishers to 66 employees;
- ⇒ Inspection of municipal fleet i.e. 20 vehicles and 08 plant/machinery/trucks;
- ⇒ Reported and maintained 3 major injury on duty cases;
- ⇒ Referred 2 cases for psychological evaluation;
- ⇒ Servicing of existing extinguishers and purchasing and erecting of new ones; and
- ⇒ Adhering to the regulation of having a functional OHS committee and the co-ordination of its quarterly sitting.

Payroll Management

The municipality has contracted Munsoft for provision of payroll system for a period of 5 years from March 2024 to Feb 2029.

Employee Self Service (ESS) is functioning and is being utilised by employees. Employees who do not have access to ESS are assisted by departmental user impersonators and the Payroll Office. Employee attendance is monitored on a weekly basis and reconciled with leave applications monthly.

The municipality sourced a bio-metric system for the monitoring of attendance in order to move away from the manual handling of attendance however, the system is not functional due to a push-back from labour.

- **CHALLENGES**

i. The manual system of managing attendance is proving to be difficult to oversee and risky as the number of employees increases;

ii. HR has to account for a system that is not being utilised to its maximum potential due to push back from labour unnecessarily.

4.5.2. Auxiliary Services

Auxiliary Services Section is composed of the following units: -

- ⇒ Fleet Management unit;
- ⇒ Housekeeping unit;
- ⇒ Records Management unit

The following is the status of the aforementioned units under Administrative Support and Auxiliary Services Section:

Fleet Management Unit

The Municipality has 55 vehicles on site and are allocated to departments/ sections but managed by Fleet Management section. The fifty-five (55) vehicles mentioned above are an inclusive total of plant (utilised by Engineering Services), 12-Seater Toyota Quantum and 23-Seater Mini bus. Each vehicle has fuel card that enables them to function daily. Those fuel cards are also used for toll-gates and minor repairs.

The above vehicles are used for transporting Councillors and officials to their respective areas of council businesses. Quantum and Mini-bus are usually utilised for transporting large number of people when attending council businesses or sport activities. Municipal vehicles are permitted to leave the municipal site only if there is a signed trip authority and only the authorised people who are permitted to use the municipal vehicles. All employees who receive travelling allowance are not permitted to use municipal vehicles. All Municipal vehicles are installed with tracking devices in order to track movement of vehicle and eliminate abuse of Municipal Vehicles.

House Keeping Unit

The House Keeping unit is responsible for ensuring that Municipal building and offices are clean at all times. The unit is operating with eighteen (18) Housekeepers who are employed permanent and one Supervisor.

Records Management

Sections 141 and 195(1) (f) of the Constitution, 1996 determine that governance should be accountable and transparent. Accountability and transparency can only happen if -

- The public, to which governmental bodies are accountable, has ready access to all information that underpins the decision-making processes of governmental bodies.
- The Office of the Auditor General has ready access to information on the financial transactions entered into by governmental bodies to enable it to report to the public on the spending of their tax monies

The establishment of a records management unit is envisaged in Eastern Cape Provincial Archives and Records Services Act no. 7 of 2003. Upon the setting up of the unit a records management system had to be developed whose objective is to centralise documents in order to manage the inflow and outflow of information. To create a unilateral information management system that operates within the bounds of a centralized source of information management. Staffing composition is a Records Management Officer and two (2) Registry Clerks.The following has been achieved during the establishment of the records management unit:

- The file plan was developed, approved by Provincial Archives in Mthatha and adopted by the Municipal Council;
- The Records Management Policy adopted, approved by Provincial Archives in Mthatha and adopted by Municipal Council;
- Procedure Manual was drafted approved and adopted by Municipal Council;
- Records File Plan drafted approved and adopted by Municipal Council;
- The Registry space identified and in the process of renovation;
- Records from Development Planning, Budget and Treasury Office were taken and placed at Registry Office;
- Records ready for archiving were identified and reported to Provincial Archives in Mthatha;
- General Disposal authorities issued by Provincial Archivist for Pre-TLC AND TLC records
- Records qualifying for disposal were identified and reported;
- Disposal Committee is appointed and functional
- Developed PAIA and POPI manual which was adopted by council and published on the municipal website
- Developed records strategy and adopted by council
- Periodically train records end-users on records classification systems and policy reviews
- Submitted records policy, procedure manuals and file plan for standardization and review and file plan has been approved and adopted.
- Conducted destruction of records that were due for disposal
- Compiled destruction registers and certificates for that group of records as per issued disposal authority.
- Facilitated and coordinated trainings for records end-users on file plan use and proposed file plan revisions.

- Responsible for organizational widespread communication of records management compliance and legislative requirements thereto.
- Facilitated and coordinated development of inventory of records and vital records protection procedures.
- Internal audit conducted audit of records management office
- Conducted inventory of records for whole municipality.
- Conducted retention and disposal of records
- Reviewed and revised file plan, policy, procedures manual and schedule for records other correspondence file

4.5.3. Information and Communication Technology

The Information and Communication Technology (ICT) section is responsible for the architecture, hardware, software and networking of computers for the Main site and two satellite offices (DLTC and Civic Centre) of Winnie Madikizela Mandela Local Municipality. Information technology (IT) has become a vital and integral part in all government spheres in introducing efficiencies and ensuring data integrity. ICT supports a fibre backbone network with a server room in the main site. The network is supported by a backup Generator, Uninterrupted Power Supply (UPS) at the server room as well as in all distribution cabinets.

The ICT section is anchored by 3 basic pillars

Demand - for information, processes and technology (*Why ICT services are required and what functions they'll be performing*)

Supply - of services by the ICT function (*How to deliver the services and where from*).

Governance - If and when investments in services should be made. Governance must be a shared activity between demand and supply to ensure the right investments are made and delivered, and the expected benefits are realised.

ICT Governance Framework

The municipality policy manuals for standard ICT policies and Security related policies. All policies and existing frameworks were reviewed and adopted by council in the 2023/24 financial year. The Municipal council reviewed and adopted in the prior year a Business Continuity Plan (BCP), Disaster Recovery Plan (DRP), ICT Governance Policy Framework, ICT Charter, ICT Security policy and ICT Strategy as part of the documentation that will assist with the governance of ICT. The plan is to review all these documents annually to ensure relevance.

ICT Infrastructure and Projects

ICT supports a server room with 3 hosts with 12 virtual servers, a UPS for the entire server room with a backup generator. UPSs are installed in all our cabinets and in both our satellite offices cabinets. The municipality has a fully functional VoIP telephony system with mobile VoIP handsets used in satellite offices.

To improve internet and email traffic, the municipality has a 20mb fibre (Metro-E) running Voice over IP (VoIP), VIDEO and standard Data traffic. The Municipality has both physical and wireless Access points (Wi-LAN). All our Distribution points (cabinets) have POE switches providing power to all IP phones.

The Municipality has a backup system called Redstor which helps the institution to be able to back up all critical information from laptops and desktops and all servers.

The Municipality has an offsite storage. Daily backups are kept and stored in this offsite storage that is fire proof, in a Data Centre in Centurion, Gauteng.

Municipal Website

Winnie Madikizela Mandela Local Municipality website is up and running, URL: https://www.winniemmlm.gov.za. ICT is responsible for compliance on the website in terms of legislations and

laws applicable to municipal websites. The role of Winnie Madikizela-Mandela LM website, as a platform for information dissemination, participation and disclosure has been significantly catered for in various pieces of legislation, including:

- The Local Government Municipal Systems Act No 32 of 2000 ("the Systems Act");
- The Local Government Municipal Financial Management Act No 56 of 2003 ("the MFMA"); and
- The Municipal Property Rates Act, no 6 of 2004 ("the MPRA").

ICT is responsible for uploading compliance documents in terms of s75 of the Municipal Finance Management Act No. 56 of 2003 and all applicable laws of the republic of South Africa. With the collaboration with Municipal directorates, ICT is able to maintain fresh content and legislated compliance documentation or content on the website including social media platforms.

Disaster Recovery

The Municipality has an adopted Disaster Recovery Plan to be implemented with the adopted Business Continuity Plan. This is to ensure smooth recovery with minimal negative impact when a disaster occurs. The municipality has three hosts with HYPER-V with several Virtualised servers and a dedicated server hosing VEEAM for back-up and replication. For off-site back up, the municipality has a service level agreement with Munsoft in a data centre in Centurion, Gauteng province providing a cloud solution.

4.6. KPA 4 FINANCIAL VIABILITY

4.6.1. FINANCIAL VIABILITY

Overview of the Municipal Financial Management

Winnie Madikizela-Mandela Local Municipality has an established Budget and Treasury Office in terms of section 80 of the Municipal Finance Management Act No. 56 of 2003. The department is tasked with overseeing the financial administration of the municipality and is focused on the following four areas: -

- **revenue and expenditure management,**
- **financial planning and reporting,**
- **asset and stores management, as well as**
- **supply chain and contract management.**

The municipality has managed to remain financially viable over the past years which has assisted in the fulfilment of all financial obligations as they fall due. As a result of this there has not been a need for a financial recovery plan or bailout from any sphere of government as the municipality has been able to settle its commitments as they fall due, paid for service delivery initiatives like roads construction, electrification of villages and provision of community facilities, and has been able to pay for all operational requirements ranging from remuneration of its workforce to repairs and maintenance of municipal assets and others. The municipality has in the past nine years been able to avail its own funds in the form of reserves to speed up service delivery which is still expected to continue in the near future considering the level of cash backed reserves the municipality has accumulated between 2017 and 2025. It is however very important to note that from the financial results for the year ended 30 June 2022 had began to show a decrease in the level at which cash reserves have grown with an improvement recorded on the results for the period ended 30 June 2024 and 30 June 2025.

The municipality continues to be one of the hardest hit municipalities by the floods since the ones first experienced in April 2022 which required a reprioritisation of the already available resources to assist in the recovery process of the affected communities. The municipality continues to avail over R25 million of its own resources for maintenance programs to assist flood victims which has also been seriously boosted by the allocation of Disaster response and recovery grants from the national fiscus to the tune of over R87,6 million combined. The municipality has continued to be one of the best performing municipalities in the province to assist flood victims by spending the funds allocated within time frames required with only a small portion that are not spent at year end because the allocation processes were concluded towards the end on the municipal financial year even though performance was still beyond the targets set for the allocation.

Financial Viability Overview

Winnie Madikizela-Mandela Local Municipality is a predominantly rural municipality, and currently only derives revenue from the very small, town area for service charges, rental of facilities and property rates. There are government properties in the rural areas though that the municipality charges and collects property rates in line with the Municipal Property Rates Act. These are properties owned by government and other qualifying properties like, in our case, the Wild Coast Sun Hotel and Casino which the municipality no longer collect rates.

During the implementation of the debt collection processes of the municipality in 2019 it was discovered that the land in which the Wild Coast Casino and the establishment were transferred to the community and granted an exemption from property rates for 10 years. This resulted in a loss of revenue for the municipality from the year 2019 to year 2029 which is still six more years before the municipality can expect any form of benefit.

To counter this, the municipality reviewed its Revenue Enhancement and Debt Collection Strategy that was approved by council in 2014. Management, during the 2020 to 2021 financial year embarked on an exercise to review and update that revenue enhancement strategy. The review and update was completed during the 2021 year with an action or implementation plan to avoid similar challenges faced with the old strategy implementation. The emphasis of the strategy is on providing quality services to the communities served and providing information early whilst it is still relevant. Whilst identifying new revenue streams, the strategy also emphasizes maximising on the already existing streams which has also been assisted by the renegotiated lease agreements for the municipality's investment properties that have reached the end on their initial terms. Management has also identified that it needs to work closely with businesses as they are the ones who have more capability to settle their debts, all that needs to be improved is the willingness to settle.

Apart from the strategy, the municipality has already made some inroads in ensuring that the revenue generating capacity is improved. An analysis of the revenue generated from refuse removal against the cost of providing such a service for the municipality was made and it was discovered that not all customers benefiting are billed. A data collection process was initiated to identify all customers who should be billed for the service, known as refuse generators. These accounts were then updated to ensure that they are billed and the billing for customers who are not owners of the properties was consolidated into that of the owner to mitigate the risk of the municipality being unable to trace its debtors should the occupants leave the premises without fully settling all accounts. A Drivers' License Testing Center has been operating for a number of years now. This has ensured that Mbizana communities have easier access to the service whilst improving the revenue generation capacity of the municipality.

A significant part of the municipality's revenue is from the grants received from the National fiscus for various programmes and service delivery objectives. The table below gives a list of the grants that the municipality were allocated and is expected to receive in the medium term:-

Description	2024/25 Actuals	2025/26 Budget	2026/27 Forecast	2027/28 Forecast
Equitable Share	R 359 441 000,00	R 357 855 000,00	R 355 590 000,00	R 371 655 000,00
Financial Management Grant	R 2 100 000,00	R 2 100 000,00	R 2 300 000,00	R 2 400 000,00
Municipal Infrastructure Grant	R 56 512 000,00	R 67 045 000,00	R 64 591 000,00	R 67 517 000,00
Integrated National Electrification Grant	R 22 831 367,00	R 22 008 000,00	R 15 000 000,00	R 15 678 000,00
EPWP Grant	R 2 981 000,00	R 3 111 000,00	R0.00	R0.00

DSRAC Library Subsidy	R 1 147 000,00	R 732 024,00	R 732 024,00	R 732 024,00
Government Support Grant				
Municipal Disaster Response Grant	R 21 829 000,00			
Neighbourhood Development Grant			R 1 000 000,00	R 1 000 000,00
Total	**R 466 841 367,00**	**R 452 815 024,00**	**R 439 213 024,00**	**R 458 982 024,00**

The municipality continues to make an effort to ensure that a bigger share of the total budget is always directed at funding capital programmes as the municipality has a responsibility of delivering services to the people in the form of Infrastructure assets like roads, community facilities, electrification, social and economic infrastructure. As mentioned earlier, Winnie Madikizela-Mandela Local Municipality also generates its own revenue from the following sources: -

- ⇒ **Municipal Property Rates: for rateable properties both in town and rural areas, including government properties**
- ⇒ **Refuse Collection and removal: for the town area and some parts outside of town including some schools**
- ⇒ **Electricity Distribution for the town area**
- ⇒ **Rental of municipal facilities**
- ⇒ **Agency fees for vehicle licensing services**
- ⇒ **Business Licensing and vending**

Although these streams contribute revenue for the municipality, it is not nearly enough as to cover all responsibilities that the municipality is required to undertake. The municipality also receives other income that is not in the main functioning of the municipality. These include interest on investments, Advertising, Traffic fines, funeral fees and a few other revenue streams. New initiatives have been embarked on to ensure that cash that is not immediately required is invested in short term portfolios that have high returns whilst the initial capital amounts are guaranteed. The collection rate for the municipality has averaged just above 93% over the past six years from 2017 to 2023 from 83% recorded before 2023, it is however concerning to report that a decrease for the 2025 financial year has been recorded with the collection rate at 89% by the end of June 2025 even though this is a slight improvement from the 82% reported in the 2024 financial year. Even though this is below the revenue collection norms proposed by the National Treasury of 95% and needs to be improved to ensure sustainability of the municipality, this has greatly improved. The situation is however, expected to remain the same if not worsening as a result of the economic challenges posed by the Russian invasion of Ukrain, Israel-Gaza attacks that have seen fuel prices and interest rates soaring to the highest levels ever seen in recent years. Even though the country has seen an improvement in both fuel prices and interest rates, there continues to be

uncertainties resulting from geopolitical activities coupled with the type of government that South Africa currently has. There was also pressure as expected leading to the National Elections in 2024 which also affect collectability of consumer debts. The municipality continues to explore means to encourage consumers to priorities municipal accounts. As mentioned earlier, the revenue enhancement and debt collection strategy are key to ensuring that this is realised which we hope and expect that the review and update will bring the much-needed assistance.

Electricity sales still pose a challenge due to illegal connections, meter tempering, distribution losses and ageing electricity infrastructure. The Winnie Madikizela-Mandela Local Municipality has implemented projects that are meant to turn the situation around. These include the changing of meters to split meters to reduce the tempering of meters, meter audits, to determine the status of the meters as currently used by consumers. There has also been a targeted effort at the large users of electricity like businesses and other institutions. The meters in these businesses have been replaced with modern ones that can be monitored and irregularities can be identified early. These initiatives have started to yield results, but need to be given time to ensure that the desired outcomes are realised.

In an attempt to reap full benefits of the investment made into the municipality's metering system, the municipality installed an automated meter reading and monitoring system during the past two years. The electricity department of the municipality is has also replaced old Low and Medium voltage lines, which was completed by 30 June 2024 including second phase which continued into the following year and future years.

4.6.2. Funding Streams

The municipal operations and capital programs are funded largely from grants and to a lesser extent from own revenue. The grant funding, is to a larger extent, conditional, and this means the grants can only be utilized for the purpose for which they have been allocated and within the stipulated terms and conditions. The grant funds are utilized as follows:

- ⇒ Equitable Share: **is utilized mainly for funding operations and efforts are also made to ensure that this is used for capital programs to boost the service delivery funding.**
- ⇒ Municipal Infrastructure Grant: **is a conditional grant for the funding of municipal infrastructure developments.**
- ⇒ Integrated National Electrification Programme Grant: **this is a conditional grant to fund electrification of villages within the municipal area to support efforts by Eskom to achieve universal access.**
- ⇒ Financial Management Grant: **is aimed at building and maintaining financial management capacity as well as for the procurement and maintenance of financial systems used to management financial data and reporting. This includes ensuring that mSCOA, as introduced by the National Treasury is appropriately implemented.**
- ⇒ District Municipality Transfers**: is funding received from the District Municipality for planning and implementation of functions that we undertake on their behalf and for the compilation of the Integrated Development Plan of the local municipality.**

⇒ Other grants: **these are received at various intervals for Library subsidies, for the EPWP and for other specific ad-hoc purposes.**

4.6.3. Auditor General's Concerns

The Auditor General of South Africa recently concluded auditing the 2023/24 Annual Financial Statements and an audit opinion has been issued on the 30th of November 2024 as was expected and required of the Auditor General. The table below indicates the outcomes that the municipality received in the past financial periods. The audited results of the municipality were as follows for the past five years:-

	2020/21	2021/22	2022/23	2023/24	2024/25
Audit Outcomes	Clean Audit	Clean Audit	Clean Audit	Unqualified	Unqualified

An audit action plan was developed for the 2023/24 financial year's findings. The action plan addressed the findings by the Auditor General during the 2023/24 audit and efforts have been made to ensure that all the findings are addressed as we progressed with the 2024/25 financial year. Some of the findings could only be addressed when the 2024/25 annual financial statements were prepared and finalised for audit which was then to be confirmed by the Auditor General as they finalise their audit. The municipality has been able to overcome major issues it struggled with of historical non-compliance with laws that had since been dealt with fully, however, there were plans the municipality had started to implement to ensure that these were sustained over the years and made the ordinary way of doing business. It is however, disappointing to report that in the recently completed audit, the issue that resulted in a regression to Unqualified Audit Opinion was a non-compliance with laws, specifically on the procurement process with specific focus on procurement through setting up of panels. The municipality prepared an audit action plan to address the findings raised by the Auditor-General during the 2024/25 audit which will be presented to the municipality's structures of council for both approval and constant monitoring once approved.

Audit Corrective Action Plan

Matters affecting the audit report

Finding	Amount	Root Cause	No. of Years Repeated	Action Plan
SCM: Panels-Irregular expenditure and non-compliance	69 098 889	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.	1	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 Annual review of Supply Chain Management Policy aligned with issued National Treasury guidelines. Implementation of the UIFW reduction strategy to achieve 90-100 % reduction of Irregular Expenditure during 2025/26 Financial year.

Others matters

Finding	Amount	Root Cause	Due Date Imp	Action Plan
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.	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.
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.	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.
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).	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.

Finding	Amount	Root Cause	Due Date Imp	Action Plan
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 suppler 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.	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

Finding	Amount	Root Cause	Due Date Imp	Action Plan
PPE Disclosure and Presentation	250 246	**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. **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	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

Finding	Amount	Root Cause	Due Date Imp	Action Plan
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.	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 .
Indigents Findings		This is due to lack of internal controls around the indigents register of the municipality.	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.

Finding	Amount	Root Cause	Due Date Imp	Action Plan
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	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.
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.	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.

Finding	Amount	Root Cause	Due Date Imp	Action Plan
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.	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.
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.	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.
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.	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.

4.6.4. Filling System and the Audit File

One of the requirements of the audit by the Auditor General is that a municipality should be able to produce supporting documentation for the transactions that have occurred. Central to this, is the safe keeping of the documents for the audit and for future reference. The municipality had been experiencing a challenge with record keeping because we do not have central and functional archives that can accommodate all municipal documents. Above that, there is limited space on which files are kept and this result sometimes in documents being misplaced.

The municipality is currently implementing alternative means to avoid the loss of documents and thereby limiting the scope of auditing and lacking reference documents in future. The alternative means include purchasing and installation of a electronic filing system that will assist in reducing the need for keeping documents in hard files for longer. This is whilst the Corporate Services and Engineering Services departments finalize on long term plans to address the issue of lack of filing and office space. The outbreak of Covid-19 also presented another opportunity to minimise handling of hard documents where almost everything has gone virtual and digital. This has resulted in bulk documents handling been eliminated and providing for safer and lasting filing solutions.

4.6.5. Financial Plans

The municipality prepares a budget that takes into consideration operational and capital programs over a period of 3 years. A budget process plan has been adopted for each of the last five years to guide the compilation of the annual budgets including the 2025/26 adjustments budget as well as the compilation of the 2026/27 annual budgets and the MTERF. These budgets constitute the municipality's financial plans and form part of this IDP document. It is important to note that a significant change happened in the preparation of the budget from 2017/18 as it was required to be mSCOA compliant.

Municipal Standard Chart of Accounts (mSCOA) is a business reform that all municipalities were required to comply with and transact on from July 01, 2017. This reform has brought about uniformity amongst all municipalities in terms of reporting as the chart of accounts is the same for all. The municipal manager through a council resolution delegated the function of championing the whole process to the Chief Finance Officer. Significant work including setting up committees made up of senior managers and managers was carried out in terms of ensuring that the set target date is achieved and our municipality is also able to transact on mSCOA compliant platform.

The municipality prepared annual financial statement for the fifth time since the implementation of mSCOA, this introduced a number on new classifications that have not been catered for in terms of GRAP. The municipality had to find a balance between the requirements of mSCOA and GRAP to ensure compliance with both while the

audit was mainly going to be on GRAP compliance. The municipality does not foresee any compliance challenges with GRAP interpretation and application as a result of the reform.

4.6.6. Grant Usage

The municipality receives a number of national and provincial grants as stated earlier. Conditional grants are utilized only for the purposes for which they were intended in line with their conditions. These funds are ring-fenced for the specific conditions for which they are meant. The funds are both ring-fenced within the accounting system such that they have specific ledger accounts assigned to them, but at the same time, specific banking call accounts have been opened for each conditional grant as required by the funders. This makes it easy in the event of unspent grants to prove to the funders that these funds are actually available and set aside in the bank accounts of the municipality.

As indicated in the table below, the Municipal Infrastructure Grant, Integrated National Electrification grant, Financial Management grant, EPWP Grand and Disaster Relief Grant all had no unspent balance at the end of last year while DSRAC – Library Grant, Greenest Municipality grant and Government Support Grant had unspent balances of which a roll-over was applied and awaiting finalisation of approval processes but the Government Support Grant was surrendered to the RDP fund as instructed by the funder.

Description	2024/25 Adjusted Budget	2024/25 Expenditure	2024/25 Unspent Grant	2025/26 Budget
Equitable Share	R 359 441 000,00	R 359 441 000.00	R0.00	R 357 855 000,00
Financial Management Grant	R 2 100 000,00	R 2 093 420,00	R 6 580,00	R 2 100 000,00
Municipal Infrastructure Grant	R 56 512 000,00	R 56 512 000,00	R0,00	R 67 045 000,00
Electrification Grant	R 22 831 367,00	R 22 831 367,00	R0,00	R 22 008 000,00
EPWP Grant	R 2 981 000,00	R 2 981 000,00	R0.00	R 3 111 000,00
DSRAC – Library Grant	R 1 286 377,00	R 1 015 497,00	R 270 880,00	R 732 024,00
Government Support Grant				
Municipal Disaster Recovery Grant	R 23 229 297,00	R 1 904 740,00	R 21 324 557,00	R 21 324 557,00
Municipal Disaster Response Grant	R 5 924 040,00	R 5 923 773,00	R 267,00	
Greenest Municipality Grant	R 211 686,00	R 157 890,00	R 53 796,00	
IDP Grant – Alfred Nzo District Municipality	R 150 000,00	R 150 000,00	R0,00	
GIS Grant – Alfred Nzo District Municipality	R 100 000,00	R 0,00	R 100 000,00	
Total	**R 474 766 767,00**	**R 453 010 687,00**	**R 21 756 080,00**	**R 452 815 024,00**

4.6.7. Capital Budget Spending

ANALYSIS OF CAPITAL EXPENDITURE AS AT 30 JUNE 2025				
Municipal Function	**Final Budget**	**Actual Expenditure**	**Variance (R)**	**Variance %**
Executive and Council	1,304,352.00	-	1,304,352.00	100%
Finance and Administration	8,665,754.00	5,724,978.86	2,940,775.14	34%
Planning and Development/Economic Development/Plan	11,043,483.00	4,168,977.37	6,874,505.63	62%
Comm. & Social/Libraries and archives	18,386,411.00	9,168,502.79	9,217,908.21	50%
Public Safety/Police	120,000.00	120,000.00	-	0%
Sport and Recreation	250,668.00	34,850.00	15,818.00	6%
Environmental Protection/Population Control	-	-	-	#DIV/0!
Waste Management	9,829,060.00	5,825,513.52	4,003,546.48	41%
Road Transport/Roads	102,099,286.00	75,053,612.58	27,045,673.42	26%
Electricity Distribution	10,635,258.00	7,482,929.20	3,152,328.80	30%
Total	**162,334,272.00**	**107,779,364.32**	**54,554,907.68**	**34%**

The municipality's capital budget is mostly funded from grants from different spheres of government. The table indicates 66% spending on the capital budget compared to the final approved budget of the year ended 30 June 2025.

4.6.8. Debtors' and Creditors turnover rate

The municipality, as a local municipality, bills consumers for property rates, solid waste removal and electricity. Consumers are then expected to settle their debts by the 7th of each month after they have been billed. The debtors' turnover rate, which is basically the number of days it takes our consumers to settle their debts is more than 60 days. This is more than the expected norm and has a negative effect on the municipality's cash flows. The efforts directed towards the improvement of the collection rate need to be intensified and this should start to yield results in the 2025/26 financial year and subsequent years. The municipality has reviewed its credit control and debt collection policy. This policy has been promulgated into a by-law to ensure that all debt collection measures to be taken are well protected to avoid legal challenges.

Suppliers and creditors, by law, should be paid within 30 days after the receipt of a valid invoice.
The municipality's creditors turnover rate, which is the number of days it takes the municipality to pay its creditors, has improved over the seven years to within 30 days. This is a result of the efforts that have been

made to change and maintain the situation over the years. The SCM processes have been centralized to ensure that all processes and documents are dealt with and followed up at a central point. This has shown some improvements in the turnaround times but there is still a lot to improve to ensure that service delivery reaches the communities.

The implementation of new tax verification laws by SARS and the introduction of the central supplier database by National Treasury have become one of the measures that the municipality uses to verify creditor information to minimise time of going through different documents to perform any form of verification including banking details. These reforms require that every time payments are processed; the municipality verifies the creditors' tax matters with either SARS or on the central supplier database and ensure that the banking details have been verified.

4.6.9. Internal Controls

Over the past five years training initiatives have been undertaken for all Budget and Treasury Officials to ensure that their level of understanding of financial procedures and controls is enhanced. This was also done with the intention of increasing the level of understanding of internal controls and what the implications of GRAP standards application are. There has been an increased understanding of the internal controls, but management of budget and treasury office continues to emphasize on the importance of internal controls. These processes and procedures are then reviewed annually to check as to whether they still achieve the intended outcomes.

Due to drastic changes in the municipal supply chain management environment and the new financial reforms we have identified a need to review these processes and possibly redesign them to ensure that they assist the municipality in correctly applying and interpreting the laws and regulations as well as avoiding irregular expenditure.

Review of budget related policies

The Budget and Treasury Office has policies in place from which procedures are derived for the daily running of the department and the municipality at large. These policies are reviewed annually to consider their relevance and to ensure that they comply with updates that take place in legislation and National Treasury regulations and other developments. The latest review happened at the end of 2024/25 financial year and these were ultimately approved by Council on 30 May 2025. The review ensured that policies are updated and new ones were introduced. Some of these policies however require an annual review as they form part of the budgeting process and usually there are changes that need to be effected in each one of them. The Winnie Madikizela-Mandela Local Municipality has the following financial policies that have been adopted but have not as yet been promulgated into by-laws but process of promulgation has been started by our legal section-;

- ⇒ **Cash Management and Investment Policy**: - deals with investment of monies that are not immediately required. This is in accordance with the framework prescribed by the minister in concurrence with the

cabinet member responsible for local government and consistent with Municipal Cash Management and Investments. This policy also takes into consideration the handling of borrowing by the municipality, how it is approved and items that can be funded using borrowed funding. It also takes into consideration the borrowing of funds from finance institutions, how these are approved and who decides to enter into a borrowing arrangement.

⇒ **Supply Chain Management Policy**: - seeks to comply with the constitutional requirements that the procurement of goods and services is conducted through a system that is fair, equitable, transparent, competitive, and cost effective. Amendments have been effected to the policy but it has emerged from the audit by the Auditor General that there are still some gaps that need to be closed in terms of having this policy complying to all the legislations of the country on contract management to be specific. The municipality has adopted the use of Panels for service delivery programs to ensure that services are delivered efficiently, this requires a review of the SCM policy to ensure full compliance with the requirements of s271 of the constitution

⇒ **Asset Management Policy:** - deals with the way in which the municipality manages its fixed as well as moveable assets. The policy deals with the accounting treatment of all infrastructure assets, categorization, depreciation, useful lives of assets in line with the provisions of GRAP.

The following are the policies that the municipality currently has and are being reviewed at least annually: -

⇒ **Tariff Policy**: this policy deals with processes and guidelines that need to be followed in adjusting tariffs, taking into consideration the changes in the Consumer Price Index and inflation. This also takes into consideration the Valuation roll, that is the values of properties that determine the Property Rates which consumers will be expected to pay. This policy is reviewed annually and forms part of the budgeting process.

⇒ **Rates Policy**: guides the municipality on how Property Rates will be charged and who will be charged and is informed by the Municipal Property Rates Act. It determines the minimum value of properties that are subject to property rates. The policy also determines the properties that will be exempt from the levying of property rates.

⇒ **Supply Chain Management Policy**: This outlines the processes and procedures that need to be followed in the acquisition and disposals by the municipality. Revisions are done from time to time in response to changes introduced changes in the legislative environment.

⇒ **Supply Chain Management Policy for Infrastructure Procurement and Delivery**: The National Treasury has introduced a guide for the development of this policy, whose intention is to ensure effective and efficient procurement and delivery of infrastructure assets. The policy introduces controls that ensure accountability various levels of the procurement process.

⇒ **Credit Control and Debt Management Policy**: This policy guides the municipality on how debtors to the municipality should be dealt with, how long outstanding debts should be collected.

- ⇒ **IDP and Budget Policy**: This guides the municipality on how and when municipal annual budgets and adjustments budgets should be compiled. It gives guidance on how to do virements and transfers and who has the authority to do those.
- ⇒ **Petty Cash Policy**: This policy gives guidance on how transactions that are within the Petty Cash threshold are handled. It outlines the documents that need to be attached as supporting evidence as well as authorization of such transactions.
- ⇒ **Accounts Payables Policy:** This is a new policy to the municipality and it deals with procedures that need to be followed to ensure that creditors and all service providers are paid within the stipulated time periods and the documents that need to be attached as source documents.
- ⇒ **Irregular, Unauthorized, Fruitless and Wasteful Expenditure Policy**: This also is a new policy to the Municipality and it outlines processes that need to be followed to prevent the instances of such expenditure. Where these expenditures have occurred, the policy gives guidance on how they can be recovered, and the disciplinary action that should follow these instances.

- ⇒ **Debtors impairment policy**: This is a new policy to address the specific issues relating to management of debtors and also setting parameters for the impairment of debtors whose behaviour indicates a possible non-collectability. This is also in response to the new dynamic added by the recognition of revenue from traffic fines and the general behaviour of those debtors to settle these debts.

- ⇒ **Indigent policy**: This is a policy that deals with processes to identify those who qualify to be classified as indigent and therefore qualifying for free basic services as well as defining benefits and setting levels that the municipality can afford from time to time.

Promulgation of budget related policies into by-laws

The following policies have in the past been promulgated into by-laws with the annual reviews being updated and taken through the public consultation processes for council to approve before they are gazette, the currently reviewed policies approved with this IDP will therefore go through council processes for approval of the revised by-laws and therefore approval before the end of July 2025:

- ⇒ **Tariff Policy by-law:** this by-law deals with processes and guidelines that need to be followed in adjusting tariffs, taking into consideration the changes in the Consumer Price Index and inflation. This also takes into consideration the Valuation roll, that is the values of properties that determine the Property Rates which consumers will be expected to pay. This policy is reviewed annually and forms part of the budgeting process.

- ⇒ **Rates Policy by-law**: guides the municipality on how Property Rates will be charged and who will be charged and is informed by the Municipal Property Rates Act. It determines the minimum value of properties that are subject to property rates. The policy also determines the properties that will be exempt from the levying of property rates.

⇒ **Credit Control and Debt Control by-law**: This by-law guides the municipality on how debtors to the municipality should be dealt with, how long outstanding debts should be collected as well as how to prevent debts from being long outstanding including mechanisms to encourage early settlement of municipal accounts

4.6.10. Municipal Asset Register

The municipality has maintained a GRAP Compliant asset register over the past five years. This enables the municipality to keep track and have a record of what assets are there, both moveable and immoveable, the value of the assets, the depreciation thereof as well as any additions or disposals that may have taken place during a financial period. The register is maintained through the course of the year with all the additions and disposals as they occur. This register was presented to the Auditor General for the 2019/20 financial year where concerns relating to incorrect valuation of investment properties were raised, corrected and subsequently the municipal accounting records updated. These issues were not identified on the 2020/21, 2021/22, 2022/23 and 2023/24 fixed assets registers. The 2024/25 asset register has been submitted to the Auditor general for audit at the end of August 2025 in compliance with the MFMA.

It is the plan of the management team that an asset register is compiled and updated regularly to meet the requirements of GRAP and is able to be used as a monitoring and accounting tool for all the financial years.

4.6.11. Revenue Enhancement and Collection Strategy

As indicated on the overview of the financial viability, our municipality is largely rural and as such has a limited base from which to derive revenue. This implies that the municipality has to come up with innovative and robust strategies to ensure that its revenue is enhanced. A revenue enhancement strategy that has been implemented as was developed and approved by Council has been reviewed and updated. The management of the municipality is currently implementing the recommendations of the strategy which are categorised into short, medium- and long-term goals. These strategies need to be implemented swiftly so as to realise better revenue generating capacity.

The strategy encompasses some revenue sources that the municipality already has like the Vehicle and license testing station which has been operating for over five years now. Other alternatives include enhancing revenue related to natural and heritage resources that the municipality is endowed with. The municipality is seeing a lot of development of businesses and residences around town. This has a positive impact on the revenue that the municipality is able to generate. Efforts are also placed at making sure that the electricity department, which has a potential to provide profits to the municipality, is run efficiently and optimally. Due to the age of this strategy the municipality identified the need to update the strategy to provide the most relevant information

and analysis to ensure that current revenue streams are identified and explored while an analysis of what has changed since the implementation of this strategy is made.

Apart from the strategy, the municipality has already made some inroads in ensuring that the revenue generating capacity is improved. An analysis of the revenue generated from refuse removal against the cost of providing such a service for the municipality was made and it was discovered that not all customers benefiting were billed. A data collection process was initiated to identify all customers who should be billed for the service. These accounts were then updated to ensure that they are billed and the billing for customers who are not owners of the properties was consolidated into that of the owner to mitigate the risk of the municipality being unable to trace its debtors should those decide to vacate the premises without fully settling all accounts and without informing the municipality, which is always the case.

4.6.12. Financial Recovery Plan to address cash flow problems

Winnie Madikizela-Mandela Local Municipality has not compiled a financial recovery plan. This is mainly due to the fact that it has not experienced any problems with cash flow as it currently has healthy liquidity that has helped it to meet its obligations as they fall due. Assessments are carried out on a regular basis to consider whether a financial recovery plan would be required. Having said this, the municipality is actively engaged with efforts to ensure that this status is maintained. This includes, as mentioned earlier, active investment of cash not immediately needed, soliciting funding for infrastructure projects and ensuring prudent budgeting and spending practices.

It is important to note as well that the municipality has committed itself on electrification projects, which in turn are handed over to ESKOM. This means that the cash reserves of the municipality have been seriously tapped into, and from the 2016/17 financial year, and going forward, there has been a need to implement serious cut back on non-essential spending assisted by the implementation of the cost containment regulations, what is normally referred to as 'nice to haves. There is no need to panic yet as the municipality has continued to grow its cash reserves year on year, but emphasis is made on the fact that the municipality needs to be vigilant in terms of taking decisions that could be far reaching and over committing available financial resources.

4.6.13. Valuation Roll

The municipality developed and adopted the valuation implementation plan for the first cycle valuation roll in terms of the Municipal Property Rates Act (MPRA) as amended. The valuation roll was adopted by the municipal council on the council meeting of the 26th May 2025 and informed the office of the Member of the Executive Committee (M.E.C) in the province as required.

The council has since closed the last (fifth) cycle in implementing the 2019 valuation roll on 30 June 2024. This has since meant the start of the process of implementing a new valuation roll for 2025 till 2030 for five years.

The council then advertised the 2025 valuation roll that was implemented on the 01 July 2025 for the period of five years ending in 2030. The valuation roll was gazetted in the provincial gazette of 30 June 2025 No 5439. The advert was for the call of the inspection of the general valuation roll by the property owners as required in terms of the act as amended

The council allocated the budget of conducting the first cycle valuation roll that has been implemented as from 1 July 2025 to date. The council also reviewed the municipal rates policy as it is done on annual basis with the bylaws inclusive of tariffs that are advertised and gazetted. The rates policy was adopted by the council and the by-laws that give effect to rates policy along with the resolutions to levy rates on 30 June 2025, No 5439.

The municipality implemented the 1st supplementary valuation roll, an update in the general valuation of 2025, which is updated annually in the form of supplementary valuation rolls as contained in the IDP. The valuation roll is further reconciled and submitted to the M.E.C responsible for Cooperative Government in the province annually.

The municipality applied for an extension of the 2019 valuation roll to allow the municipality to finalise procurement processes and compile the 2024 valuation roll. Procurement processes have been concluded and a suitable valuer appointed, the municipal valuer designated by council and the valuation roll is currently being compiled and expected to be ready for implementation by 1 July 2025.

4.6.14. Supply Chain Management

The Municipal Finance Management Act No 56, of 2003, section 80, deals with the establishment of a Budget and Treasury Office by all municipalities. The established Budget and Treasury Office must then be headed by the Chief Financial Officer with several responsibilities assigned to him/her. One of the responsibilities assigned to the Chief Financial Officer also include supply chain management. Winnie Madikizela-Mandela Local Municipality has established the Budget and Treasury Office, within which a Supply Chain Management Unit has further been established. This unit is responsible for all demand management, procurement, logistics and disposals within the municipality as well as contract management.

The unit is headed by a Supply Chain Management Manager, who reports directly to the Chief Financial Officer. In turn, there are two Supply Chain Management Officers who report to the manager. Further to this, there are three SCM Clerks who report to the officers, and this totals to a unit with six personnel. These personnel are further enhanced by financial management interns who rotate and therefore, as part of rotation form part of the SCM Unit team. All the SCM officials meet the minimum competency levels required for SCM officials.

As part of the section 71 reports that are tabled to council committees and then to council, SCM issues are also reported. This means that there are at least twelve (12) reports that are tabled to council on an annual basis. The supply chain management policy is reviewed on a yearly basis and forms part of the budget related policies. This review therefore also happened for the 2024/25 financial period. The following thresholds are outlined in that policy: -

STRUCTURE OF APPROVAL		
Goods/Service Value	**Procurement Method Minimum**	**Approval Authority**
R0 – R2 000	Petty Cash: One Quote	Head of Department
R2 001 – R10 000	Three Quotations	Head of Department
R10 001 – R30 000	Three Quotations	Head of Department
R30 001 – R200 000	7 days advert Notice Board via Website	Accounting Officer or delegated
R200 001 – R2 Million	Competitive Bidding Process	Accounting Officer
R2 Million – R10 Million	Competitive Bidding Process	Accounting Officer
Above R10 Million	Competitive Bidding Process	Accounting Officer

The bid committees are appointed for specific projects with the following principle applied at all times:

- ⇒ **The Bid Evaluation Committee is composed of managers reporting to senior managers, and each committee always has a SCM practitioner as a member.**
- ⇒ **The Bid Adjudication Committee is composed of at least 4 Senior Managers, a senior SCM official and is chaired by the Chief Financial Officer**

The committees have performed at acceptable levels although an improvement would be welcome to ensure that there are no delays experienced.

4.6.15. Preparation of Annual Financial Statements Plan

The municipality has, for the past six financial years compiled its financial statements using the internally employed officials. This has meant that there is a significant saving on the amounts that are spent on consultants to prepare the same while officials with sufficient skills are also draw a monthly salary from the municipality. In doing this, the municipality prepares an annual financial statements preparation plan that looks into all the components of the financial statements, due dates, as well as allocating responsible officials. This plan also looks into more immediate and regular timelines for tasks to be performed daily, monthly and quarterly. The plan then looks into the year-end processes with key deadlines which are usually set as follows for all financial years:

Draft AFS and Submit to the CFO	18 July
Draft AFS and submit (with the audit file) to Internal Audit for review and external reviewer if available	25 July
Draft AFS and submit to Audit Committee	28 July
Compile the final audit file	18 August

Draft AFS submit to Executive Committee	22 August
Finalise AFS and Submit to MM for Approval	27 August
Submit AFS to AG	20/30 August

4.7. KPA 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION

4.7.1. COUNCIL SUPPORT AND PUBLIC PARTICIPATION

Good Governance and Public Participation is a key priority for the municipality. On good governance and public participation, the emphasis of the municipality will be on following: -

- Implementing democracy through investment in public participation and ward capacity building programmes.
- Fighting tendencies of corruption in our system
- Increasing trust and support from our communities and ensuring the maintenance of a good image and profile for the municipality.
- Implementing community outreach initiatives such as those activities undertaken in the special programmes unit (focusing on youth, Children, gender, Elderly, LGBTQI+ and disabled)
- Attainment of a clean audit outcome within two prior to installation of the next council
- Putting in place effective systems and processes for improving council oversight and administrative accountability through implementation of functional PMS and SDBIP regular reporting.
- Intensive capacity building of ward committees' structures.
- Ensuring functionality of the audit committee and risk management committee.

i. Council Structures

The Council have been established for the five- year term with 64 members and two (2) traditional leaders. Council structure starting with the Executive Committee comprised of 10 members where there are five (5) full time councillors with four fulltime councillors heading the following departments: Engineering Services, Corporate Services, Budget and Treasury as well as Development Planning. Currently there are six (6) committees, namely: -

- Budget and Treasury Office;
- Corporate Services;
- Good Governance, IGR, PP & SPU
- Planning and Development;
- Engineering Services;
- Community Services.

The council has established four (4) Section 79 committees which are Municipal Public Accounts Committee, Petitions and Public Participation, Women Caucus and Rules and Ethics Committee. The Executive Committee and the Mayor are responsible for overall management, coordination, monitoring of performance of administration and drafting of policies and by-laws. Some members of executive committee are heading standing committees which then reports to the Executive Committee.

The Council Mandate is as follows:

- Passing of by-laws and formulation of policies;
- Oversight of the executive and administration;
- Approval and amendment of budgets;
- Imposition and amendment of rates and other taxes, levies and duties;
- Approval or amendment of the Municipality's Integrated Development Plan;
- Setting of tariffs charges;
- Entering into Municipal Service Partnerships; and the appointment of the Municipal Manager and Sec 56 Senior Managers.

ii. Sitting of Council and Council Committees

The municipal council adopted a schedule of council and council committee in June 2023 as a guidance in respect of sec 29 (1) of the municipal structures act. Ordinary council meetings are convened at least one per quarter and council committees sits bi monthly and special meetings are convened as of when the needs arise.
Council committees monitors progress in the implementation of SDBIP and escalate recommendations to executive committee for a decision as well as council. Resolutions taken by council are compiled on quarterly basis in a form, shared with respective department in giving progress on the implementation. The council considers the progress of resolutions implementation twice in a financial year. Resolutions taken by Council are compiled and circulated to management Quarterly and reported back to Council Bi-Quarterly. Pending resolutions are referred to MPAC for Oversight and report back to Council with recommendations.

Municipal Public Accounts Committee (MPAC)

The council has formally established a Municipal Public Accounts Committee (MPAC) in order to meaningfully play the oversight and progress monitoring role over municipal performance in the implementation of the IDP. Upon the oversight of the council reports, findings with remedial recommendations are tabled to the council on quarterly basis. The committee comprises of seven members and the Department of CoGTA, National Treasury and SALGA conducted a training for all members on Inclusion of AIP in MPAC Agenda, Oversight on AFS, Annual Report and UIF&WE Reduction Strategy and Financial Management and Reporting

Petitions Committee

The council also established Petitions Committee in terms of section 79. The committee comprises of six members being responsible for receiving and analysing of service delivery petitions, complaints from communities and hold meetings with petitioners before and after the march. It performs duties under the assistance of customer care office and office of the municipal manager in coordinating responses on the issues with other spheres of government. The Speaker or Delegate is responsible for receipt of the petition and thereafter distribute the petition to the office of the mayor for responses through the affected municipal department. Customer Care office, Public Participation Manager are responsible for the administration process

related of all petitions including registration of petition, issuing of all correspondences to the petitioners, validation of petition, referral of the petition for translation and legal consideration to the relevant section and report to the Chairperson of Petitions and Public Participation Committee. Petition Committee becomes responsible for consideration of all petitions received by the municipality with a view to settle the matter and satisfy the petitioner and where applicable advice the petitioner of other remedies available. Members of Petitions Committee and relevant officials will be responsible for an investigation into the petition including site visits where necessary and provides input into the final validation of a petition. Organised communities for EC Provincial Legislature for petitions hearings.

Public Participation

Public Participation is enhanced through Imbizo's, IDP Road Shows and Annual Report Public consultation meetings with the assistance of ward committees, Councillor Support Assistance and CDWs. Mayoral Imbizos, IDP & Budget Road Shows and Annual Report Public Consultations are held to report on the municipality's progress in terms of service delivery and also the progress in attending issues that were raised by communities in the previous IDP sessions. Suggestions on how to improve service delivery and some complaints regarding the current services were put forward. Community education programs have been conducted in 15 wards with the purpose of educating communities about municipal services, voter education, municipal ward delimitation in preparation for local government elections and number of social issues affecting the respective communities in collaboration with government departments. Organised communities for EC Provincial Legislature for Public Hearings on Independent Municipal Demarcation Authority Bill and Marine Oil Pollution Amendment Bill for Parliament for Senior Citizens.

Functioning of Ward Committees

To ensure effectiveness and providing support to ward committee structures, the municipality with the assistance of CoGTA has conducted a ward committee training on local government legislations, development of ward profiles and ward operational plans to ensure that they provide proper assistance to the communities. Filling of vacancies in various wards is an on - going program to avoid communication flow hiccups.

Community Development Workers (CDW's)

The Municipality has 18 Community Development Workers, they work very closely with Public Participation Office assisting in awareness campaigns together with other sector departments, attending Mayoral Imbizos, IDP Road Shows and Annual Report Road Shows. CDW's are the secretaries of ward war rooms. National School

of Governance in collaboration with Department of CoGTA conducted 3 days training on citizens centred service delivery for all CDWs aimed at developing skills of community development workers.

Traditional Leadership Partnership

Traditional leaders working with relevant Government Departments and NGO's champion the program of Moral Regeneration in all wards to ensure that there is a coordinated and sustainable way of reviving morals, promote respect for human dignity, enhance a comprehensive family and community values as well as promote death free circumcision within WMMLM jurisdiction. Local initiation forum led by traditional leaders participated fully during awareness programs which were scheduled before the beginning of winter initiation season (June - July 2025) to ensure that customary male circumcision is safe and is done in a way to achieve zero death. We had 82 initiation schools with 2396 initiates, 0 Amputations, 01 death, and 08 admissions, rescued initiates 64, number of arrests 14, legal schools 82 and illegal schools were 02 reported during the winter season of 2025.

Municipal Public Accounts Committee - MPAC

The council has formally established a Municipal Public Accounts Committee (MPAC) in order to meaningfully play the oversight and progress monitoring role over municipal performance in the implementation of the IDP. Upon the oversight of the council reports, findings with remedial recommendations are tabled to the council on quarterly basis. The committee comprises of eight members and the Department of CoGTA, National Treasury and SALGA conducted refresher training for all members on Oversight on AFS, Annual Report and UIF&WE, Consequence Management Framework and Case Law.

Petitions and Public Participation Committee

The council also established Petitions Committee in terms of section 79. The committee comprises of six members being responsible for receiving and analysing of service delivery petitions, complaints from communities and hold meetings with petitioners before and after the march. It performs duties under the assistance of customer care office and office of the municipal manager in coordinating responses on the issues with other spheres of government. The Speaker or Delegatee is responsible for receipt of the petition and thereafter distribute the petition to the office of the mayor for responses through the affected municipal department. Customer Care Officer, Public Participation Manager are responsible for the administration process related of all petitions including registration of petition, issuing of all correspondences to the petitioners, validation of petition, referral of the petition for translation and legal consideration to the relevant section and report to the Chairperson of Petitions and Public Participation Committee. Petition Committee becomes responsible for consideration of all petitions received by the municipality with a view to settle the matter and satisfy the petitioner and where applicable advice the petitioner of other remedies available. Members of Petitions Committee and relevant officials will be responsible for an investigation into the petition including site

visits where necessary and provides input into the final validation of a petition. CoGTA conducted refresher training for members of the committee and Good Governance & PP committee on handling of petitions.

Rules and Ethics Committee

Section 79 of the LG: Municipal Structures Act stipulates that a Council may establish one or more committees necessary for the efficient and effective performance of any of its functions, appoint the members of such committee and dissolve the committee at any time. Item 14(1)(b) of Schedule 1 of the Local Government Municipal Systems Act provides that a municipal Council may establish a special committee to investigate and make a finding on any alleged breach of the Code of Conduct for Councillors and to make appropriate recommendations to Council. Council established Rules and Ethics Committee to deal with code of conduct and its meetings form part of adopted schedule of council and council committees.

The council also established Petitions Committee, the committee comprises of seven members being responsible for ensuring compliance with the code of conduct of councilors and whip on councilors and Traditional Leaders who flout municipal applicable rules, procedures, policies and laws. Promotes an ethical culture and high value orientation within the Municipality for accountability and also to ensure that rules and procedures influence councilors and Traditional Leaders behavior within the municipality. Lastly enforce adherence to all the municipal procedures, legislation, policies and regulations and apply disciplinary measures to anyone who violates the municipal code of ethics

4.7.2. Risk Management

The risk management of Winne Madikizela Mandela Local Municipality is currently under the Internal Audit Unit. Risk management Committee was established during the year 2024/25 financial year and the Committee. Members of the Committee were appointed including the Chairperson who is not employed by the Municipality. Risk Management policy, Risk Management Strategy, Risk Appetite, Risk Tolerance and Risk Implementation Plan are in place and have been adopted by the Committee on the 17th of June 2025 and are up to date. Internal Audit Unit facilitates the risk assessment on regular basis together with the management. The Internal Audit Unit has conducted the municipal wide risk assessment on the 4-5 June 2025. Risk registers were developed for all departments within the municipality detailing the risks identified on all the strategic objectives as per Integrated Development Plan, root causes and by rating the effectiveness of the existing controls for the risks identified. This strengthens the risk management within the organisation and mechanisms to mitigate those risks and contain them to an acceptable level.

Fraud and Corruption

Winnie Madikizela Mandela Local Municipality has the Anti-Corruption Policy and implementation plan which encompass the whole range of activities. The objective of this policy is to ensure that all fraudulent activities are discouraged, mitigated and attended to in a coherent and integrated manner, and promoting ethical conduct or

behaviour amongst its employees and councillors. Fraud & anti-corruption policy is in place and was adopted and approved by the council during May 2025.

Poster with theme of fraud & anti-corruption in Senior Managers offices are on display. Fraud & anti-corruption awareness campaigns are done bi—annually. The first session will be in quarter two of the current financial year and will be conducted in councillors and officers and the second one for all the other employees. The Municipality takes the cognisance of the challenges faced with when rolling out these campaigns in particular non-responsive of bidders which delays the timing of staging these campaigns as embodied in the Municipal Planning Document (SDBIP).

Winnie Madikizela Mandela Local Municipality is committed to fighting fraudulent behaviour at all levels within the organisation for the promotion of ethical conduct and early warnings of fraud and corruption. All fraud and corruption will be investigated and followed up by the application of all remedies available within the full extent of the mighty law and the implementation of appropriate prevention and detection controls.

The scope of the Anti Corruption policy applies to all fraud, corruption, theft, maladministration or suspected irregularities involving the following persons or entities: **-**

- **All employees of the municipality;**
- **Consultants, suppliers, contractors and other providers of goods or services to the Municipality; and**
- **Any other parties receiving benefits from the Municipality**.

The Winnie Madikizela Mandela Local Municipality Fraud Prevention Plan comprises of five pillars, namely;

- **Prevention of Fraud and Corruption;**
- **Detection of Fraud and Corruption;**
- **Investigation of Fraud and Corruption;**
- **Resolution of Fraud and Corruption; and**
- **Maintenance and evaluation of the Fraud Prevention Plan.**

4.7.3. Internal Audit / Audit committee and Compliance.

The Audit Committee; is an independent advisory committee established in terms of s166 of the Municipality Finance Management Act; MFMA s56 of 2003 to among others perform functions required by the Act in line with the terms of reference; the audit Committee Charter.

As provided for in terms of section 166(2) of the MFMA, the municipality had an audit committee established to address matters relating to the compliance, performance and internal controls assurance and any other activity the council may deem necessary. These matters include amongst others the following:

- **Governance; Ethics; and policies and procedures**
- **Assessment of the effectiveness of Internal Controls;**
- **Performance management**

- **Risk Management**

Effectiveness of Internal and External Auditors

The Council appointed five independent members. Audit Committee is functional with 5 independent members selected from different areas of expertise to enhance the audit committee's overall knowledge of the municipality or entity and the ability to discharge its obligations and provide appropriate recommendations to the council. One member has since been appointed during the year 2024/25 financial year. At the moment the Municipality enjoys full complement of the members.

Winnie Madikizela Mandela local municipality Audit Committee members acquired the following skills:

- **Financial Management**
- **Legal**
- **Admin and Governance (i.e. Internal Audit, Risk Management, IT, Human Resources, Planning, etc.**
- **Performance Management**
- **Medical practitioner,**

Audit Committee terms of reference was adopted by Council and Audit committee is executing their responsibilities as set in the approved Audit Committee Charter.

The Audit opinions over the last two years were unqualified audit opinion in 2023/24 and 2024/25 financial year. After the final audit report received from the Office of the Auditor General, follow up procedures are currently implemented by internal audit to ensure the implementation of action plan prepared by management to address issues raised by Auditor General. The Audit Committee played a major role in this regard.

Municipality is required to have an Internal Audit Function in terms of section 165 (1) of the Municipal Finance Management Act no 56 of 2003 ("MFMA"). This requirement is re-enforced by the recommendations of the King IV Report on Corporate Governance.

Winnie Madikizela Mandela Local Municipality has functional Internal Audit unit. Internal Audit Risk based Audit coverage plan have been drafted during the financial year. The Internal Audit structure has six warm bodies being the Manager and one Senior Internal Auditor, Junior Auditor, Audit Clerk and two interns. The Internal Audit Unit is also enjoying the co-sourcing arrangement with external professional service provider whose term of office will come to an end by end of June 2025. This arrangement seeks to boost the capacity and to transfer skills particularly to Junior Auditor, Audit Clerk and two interns.

Audit report showed positive results in these areas, performance information, compliance with laws and regulations as well as improved operations within the municipality. It is further noted that there is a significant decrease in Auditor General's findings compared to previous years.

4.7.4. Special Programmes Unit

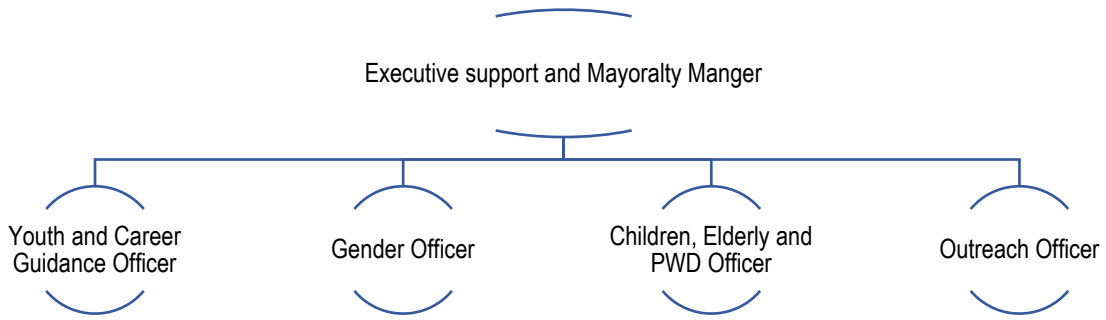
FOCUS ON SPECIAL GROUPS

Special groups refer to the previously marginalise and discriminated members of our society. During the apartheid regime, they were infringed from accessing their basic need and rights. They were suppressed into feeling of inferiority, regret and shame.

South African prides itself on having one of the most progressive Constitutions in the world and it is this Constitution along with various legislative frameworks which protect the rights of vulnerable groups and provides for community participation in decision making at municipal level.

As part of the South African legislation, The Municipal Systems Act (Act no 32 of 2000), Section (2) states that "a municipality must establish appropriate mechanisms, processes and procedures to enable the local community to participate in the affairs of the municipality"; Section (3) of the same Act states that, when establishing mechanism, processes and procedures in terms of Section (2) the municipality must take into account the special needs of People with disability, Children, Women, Elderly and Youth.

Winnie Madikizela Mandela Local Municipality has Special Programmes Unit which is dedicated to lobby and advocate for the mainstreaming of special group into all government processes. The unit is structured as follows. There is:



i. Children

Winnie Madikizela Mandela Local Municipality has to ensure the wellbeing and protects the rights of children as provided by the bill of rights. Today's Mbizana children are exposed to so many social ill and difficult circumstances (drug and substance abuse, HIV and AIDS sexual harassment and rape, teenage pregnancy, parent negligence etc).

Hence the Municipality has adopted three strategic interventions in securing the future of children:

Inkciyo Programme

Over the years, The Inkciyo programme has grown from 500 participants in 2011 to 3560 in 2024. This number gives a positive indication that the war against the spread of sexually transmitted diseases and teenage pregnancy, and ill-discipline in Mbizana is gradually declining. It sends a signal that if we work tirelessly in advancing and promoting this programme we will have a municipality with happy and healthy children. There are currently having 38 Inkciyo centres where maidens are mentored and couched every weekend.

Support of early childhood development centre.

The Municipality support ECDC with educational tools to ensure that children have a foundation required for their development. We support three preschool per financial year and each preschool we provide:

- Pre-School Chairs with no arm rest
- Pre-school Tables (Four-Seater)
- Sleeping Sponges
- Colouring Pre-School Paints (various colours and brush)
- Dolls
- Car Toys

Support of Child headed households

The Municipality also profiles the child headed families to make sure that their developmental needs are prioritised and institutionalised within all government departments. Per financial year we support and maintain 60 child headed households with groceries, uniform and stationary.

Back to school Campaign

The Municipality has developed back to school campaign where of children would receive full school uniform. This initiative is developed to protect image and self-confidence of children from disadvantaged back ground and child-headed households. It promotes dignity and also motivates, boost their self-esteem and self confidence amongst other children at school. We target 10 school per financial year to benefit from the program

ii. People with disability

The Municipality has made remarkable progress in developing Policies, transforming the institution and forming PWD Structures to be representative and responsive to the developmental needs of the People with Disabilities. However, People with Disabilities still face extreme social, economic and political levels of inequality and discrimination in our society. Currently, The Municipality has gone this far in mainstreaming people with disability,

1. Launched and support PWD Forum

2. Allocated office with office furniture for PWD Forum. The office is utilized by people with disability for:
   - **2.1.** Registering abuses, mistreatment and general issues affecting people with disability in South Africa.
   - **2.2.** It has a database of all people with disability, so it works as a reference point for any information about people with disability in Mbizana.
3. Developed and adopted Policy for people with disability and action plan
4. Initiated and conducted campaigns to promote the rights

iii. Women

Women are influenced by the historical conditions that have shaped the country, and its democratic goals. In addressing the impact of historical conditions, our municipality is dedicated in promoting principles of social injustice and economic justice, human rights, active participation of women, the promotion of women benefit and liberal values. The municipality working in partnership with Thuthuzela Care Centre had programs to address the rising challenges of gender-based violence. The centre cared for a total of 600 victims of gender-based violence inclusive of rape and domestic violence from around villages in Mbizana in the current financial year 2024/25.

Winnie Madikizela-Mandela Local Municipality managed to:

1. Mens Summit to represent the interest and developmental agenda of Mens.
2. Adopted Gender Policy
3. Revival of Women's Caucus
4. Conduct awareness campaigns and dialogue in promoting the rights of women:
   - 4.1. LGBTIQ+ community awareness programmes
   - 4.2. 16 days of activism against women and child abuse
   - 4.3. LGBITQ+ pride month
   - 4.4. Women month celebration
   - 4.5. Men for change campaigns

iv. Elderly

Elderly person remains one of our crucial social strata in this democracy society. Their experience and knowledge of the world are the basic founding ideas of today world. Their role in society in shaping the society we live in has a meaningful contribution to the future we want to see.

Currently, Winnie Madikizela-Mandela Local Municipality has managed to:

1. Revival of Older Persons Forum

2. Establish and support 26 service centres where older persons are taken care. The major objectives of these centres is to provide affordable and comprehensive community-based care and support to promote independent living as well as the physical, social and emotional wellbeing of older person who are still active, As the local sphere of local government.
3. Conduct awareness campaigns and dialogue in promoting the rights of older persons

v. Youth

Youth Development is influenced by the historical conditions that have shaped the country, and its democratic goals. In addressing the impact of historical conditions, our municipality is dedicated in promoting principles of social injustice and economic justice, human rights, active participation of youth, the promotion of women benefit and liberal values.

The Municipality has put aside resource and develop strategies for youth development. These strategic interventions were:

1. To Establish and support functioning of South Africa Youth Council to voices out the needs and want of young people in Mbizana. SAYC aims at creating a platform for youth from diverse social and cultural backgrounds to engage in discussions, dialogue and debate; promote volunteerism among the youth; instil a sense of civic ownership in the youth; and provide a platform for youth to see themselves as part of a process that can influence law, government and the way things are done.
2. Develop and adopted Youth Policy that will give direction and purpose of what we want to achieve and how to achieve it.
3. Conduct awareness with the objective to develop education and training, safe male traditional circumcision, job hunting skills and entrepreneurial skills and also initiatives to reduce the consumption of substance and drug abuse, and sexually transmitted diseases.

Youth Programmatic Intervention

Programme	Purpose of the programme	Stakeholders /partners
1. Career Exhibition	This program is intended to assist a young person to develop his own self-awareness, opportunity awareness and career management skills. The program is attended by all 42 high school grade 12 from Mbizana	Universities, TVET, SETA's, Government Departments, Private Sector, SAYC

Programme	Purpose of the programme	Stakeholders /partners
2. Support Functioning of South African Youth Council	Mandate to create platforms for youth from diverse social and cultural backgrounds to engage in discussions, dialogue and debate; promote volunteerism among the youth; instil a sense of civic ownership in the youth; and provide a platform for youth to see themselves as part of a process that can influence law, government and the way things are done.	COGTA, OTP, NYDA, TRUST, Gov Dept, SAYC
3. Mayors Schools Achievement Awards	This program motivates learners, parents and teacher to keep on doing the best as they could in promoting culture of learning in Mbizana. We give out trophies, certificates and prize vouchers for performing schools, learners and teacher	Universities, TVET, SETA's, Government Departments, Private Sector, SAYC
4. Initiation support	To promote safe male traditional circumcision in Mbizana for 2 season, Winter and Summer	Traditional leader, Gov Dept, NGO's
5. Youth Month Celebration	To revitalise and induce the feeling of patriotism amongst young people in Mbizana	SAYC, OTP, Gov Dept and Cogta
6. Young Entrepreneur Development Program	Winnie Madikizela-Mandela Local Municipality come up with the Young entrepreneur development program. The program seeks to assist inspiring young entrepreneur with necessary skills to fine tune their business ideas. This will assist young people with lucrative business ideas and skills to start business which in future will create job opportunities. We provide them with digital literacy and financial management	NEMISA, NYDA, Old Mutual

4.7.5. Sport Development

Sport is an essential and important aspect of Mbizana society. It attempts to define the morals and ethics attributed not only to athletes, but the totality of society. It brings together people of different ages, sex, religion and politics affiliation, it promotes social cohesion, stability and peace. As Mbizana we believe sport is what binds us together in unity in diversity. The municipality has been supporting professional teams from Mbizana that play in provincial and national leagues.

4.7.6. Legacy Projects

As means of preserving the legacy of prominent figures, icons and important historical events, WMM LM council resolved to commemorate its legacy. This is done to ensure that generations to come will benefit in this rich history. The legendary icons and important historical events that are celebrated by the municipality every year are: 67 Minutes of Nelson Mandela, mama Winnie Madikizela-Mandela, Oliver Regionald Tambo affectionately known as O.R. Tambo, Traditional horse racing, Steve Tshwete, Pondo Revolt and Mphuthumi Mafumbatha commemoration. The municipality honours the life and times of these stalwarts in celebrations that are not only event driven but departments are pledging and committing service delivery projects in honour of these legends and improving the lives of people of Mbizana. The Council of WMM LM also commits funds to these programs.

4.7.7. Communicable Diseases Programmes

HIV INFECTION RISK FACTORS

Winnie Madikizela Mandela Local Municipality has a mainly rural population. This population is a youthful population. The levels of education within the communities of WMMLM is not that high.

WMMLM Municipal area borders KwaZulu Natal which is a Province with the highest infection rate in South Africa. Migrant labour system is still very ripe in WMMLM with most of the able-bodied young people finding employment in KwaZulu Natal. There is a high number of child-headed families within WMMLM. Drug and substance abuse is on the rise within this Municipal area. There has been a reported increase on teenage pregnancy which also poses risk. All these factors contribute enormously on the increased rate of HIV infection within WMMLM.

Local AIDS Council was revived and launched in June 2015 and subsequently strategy was reviewed and adopted The Local AIDS Council is a structure that was set to coordinate, implement and monitor programmes relating to HIV/AIDS in our area of jurisdiction. However, through the years related diseases like TB, STI's and Cancer incorporated into this structure. The Local Aids Council is a structure that is chaired by the Mayor or a delegated Political Representative and co-chaired by the Chairperson of the Civil Society. It constitutes all heads of Government Departments, Local NGO's and CBO's as well as people living with HIV/AIDS. The Local AIDS Council sits once every quarter while its sub-committees meet on monthly basis.

WMMLM has twenty-two clinics and all clinics are accredited VCT and ARV distribution sites. There are two Hospitals that are actively operating in WMMLM which were: Oliver and Adelaide Tambo Regional Hospital. There is also Thuthuzela Centre that focusing in Gender Based Violence where their estimated statistics for 2024/25 financial year in WMMLM as follows: Sexual Offences = 380; Domestic Violence = 60 and Offences on Children = 7

Active Pick-up Points are: Dr Bugwandeen; Dr Nkalani; Unjani Clinic; Bizana Square Pharmacy; Mthimkhulu.

Pick-up Points on the Pipeline: Ekuphileni Pup; Mtamvuna Pharmacy and EMBO CCMDD Pup.

There is also an NGO called Match that operates around WMMLM but for now is not operating since the contract is terminated till further notice which deals with HIV/AIDS assisting our Communities. There are two accredited Non-medical Voluntary Counselling and Testing Centre i.e. Mahlungulu Foundation in Nomlacu Ward 26 and Ixabiso lomntu in Ndakeni Ward 8. Also, there are five health posts three of which are fully functional and two are mobile clinic points of thirty-two mobile points manned by two teams only. We have five Clinics of Excellence now known as IDEAL CLINICS with specialised services. These are Gateway clinic in town ward 1, Hlamandana clinic in ward 5, Imizizi clinic in ward 20, Ndela clinic in ward 12, and Isikelo clinic in ward 26. We also have a health centre at Meje that is now operating which is in ward 14.

There are HIV and AIDS support groups in all the clinics and a number of other Non-Governmental Organisations working on Home Based Care and Support for People Living with HIV and AIDS. There is also a Structure of Civil Society that operate in WMMLM assisting with the needs of Communities and also the need of all Departments. There is also a Structure of Traditional Health Practitioners who were all trained for HIV/AIDS Information.

4.7.8. Performance Management System

Performance Management Systems is a system of setting and measuring desired outcomes and activities of a municipality - its individual components as well as its staff who contribute to the achievement of the strategic vision of the municipality. It is a multilevel process that starts with an overall strategy and cascades to individual performance management and appraisal. Performance Management systems enables the municipality to track and monitor the performance of individual employees, departments, and the overall municipality. Performance management systems is a key tool that provides assurance on the use of municipal resources to achieve certain objectives. Performance management systems can also contribute to the identification of value for money opportunities. The municipality developed and adopted its performance management policy in 2007 and a recent review was done and adopted by council with its procedure manual on the 13th May 2022.

Legislative Rationale

Section 45 of the Municipal Systems Act No. 32 of 2000 read in conjunction with Section 121(3) (d) of the Municipal Finance Management Act No. 56 of 2003 state that each municipality must have a performance management system, which sets out appropriate key performance indicators. Municipalities are required to also monitor their performance against the key performance indicators and importantly measure and review

performance at least once per year. The Act requires that a municipality must prepare for each year a performance report reflecting the performance of the municipality and of each external service provider during that financial year, a comparison with the targets set and measures taken to improve performance. This performance report must be included in the municipality's annual report. The performance of the municipality must be audited as part of the municipality's internal auditing processes.

The performance management Unit managed to develop the Service Delivery and Budget Implementation Plan for the 2025/26 Financial Year that was adopted and signed by the Honourable Mayor just before the start of the financial year. Further to that and as legislated, Performance Agreements of Senior Managers were drafted, signed and submitted to relevant government departments. The Unit also managed to deliver in its objective of mandated reporting as it managed to produce all four 2024/25 financial year quarterly performance reports and their submission to its structures. Annual report for 2023/24 financial year was developed as legislated on Local Government Municipal Systems Act 32 of 2000 as amended s46.

The Unit further compiled the Annual Performance Report for 2024/25 FY and had it submitted to the Office of the Auditor-General for auditing purposes as legislated. These deliverables were realized through the on-going support from Internal Audit & IDP Units and their relentless endeavours in ensuring that alignment and compliance are not compromised at all material times. Further co-operation was further solicited from user departments from within the municipality as they went out of their way to ensure that they provide whatever performance information requested by the Unit. There is an established Monitoring and Evaluation Committee at the municipality. Monitoring and Evaluation Sessions for the previous financial 2024-2025 have been conducted to ensure that Performance is tracked and monitored on a continuous basis. The Monitoring & Evaluation Sessions are conducted on a quarterly basis from 2022-2023 financial year.

4.7.9. COMMUNICATIONS

Communication Strategy Review and Action Plan Implementation

The Winnie Madikizela-Mandela Local Municipality has a Communication Strategy that aligns with the Council term and is adopted by Council, accompanied by an Action Plan which is renewed annually. The Action Plan for 2025/2026 was approved by Council and is currently under implementation, ensuring that communication priorities remain relevant, responsive, and aligned with evolving community needs. The strategy focuses on enhancing public information dissemination, stakeholder engagement, and municipal branding.

Key initiatives implemented under this strategy include branding, advertising, marketing, radio broadcasts, production of both internal and external newsletters, environmental scanning, Information Days, Taxi Rank activations, public awareness campaigns (Thetha Nathi Mhlali Campaigns), Ubusazi na Mhlali, media relations, and Public speaking as well as media training for Councilors. These initiatives have significantly improved the visibility of WMMLM programmes, increased public awareness of municipal services, and ensured consistent branding across all municipal platforms and events. Environmental scanning enables the Communication Unit to identify emerging community needs and trends, allowing for targeted campaigns and responsive messaging.

The annual renewal of the strategy ensures compliance with legislative requirements, alignment with provincial directives, and integration with Council priorities.

Despite these achievements, challenges remain. Limited budget allocation, constrained staff capacity, and occasional delays in content provision from departments can impact the production of newsletters, campaigns, and other communication materials. ICT limitations also affect the timely dissemination of information, particularly to remote communities. In response to these challenges and MEC recommendations, the Municipality plans to strengthen monitoring and evaluation mechanisms, improve interdepartmental coordination, and enhance community participation in communication initiatives.

Municipal Newsletters and Publications

The Municipality produces internal and external newsletters on a quarterly basis, along with Ward update publication, flyers, and "Did You Know?" posters. In line with the annual renewal of the Communication Strategy, these publications are updated to reflect Council priorities, ongoing municipal programmes, and sector department initiatives. The newsletters and publications provide critical information on municipal services, projects, sector department programmes, and institutional updates, ensuring that both internal staff and external stakeholders are informed and engaged.

These materials have enhanced transparency, promoted public awareness, and strengthened trust between the Municipality and its stakeholders. The use of multiple media formats ensures accessibility across different audiences and wards. Challenges include printing and distribution costs, limited content contributions from departments and wards, and the absence of structured feedback mechanisms to evaluate effectiveness. Moving forward, the communications unit intends to use these publications more strategically, aligning content closely with Council priorities and community needs while improving engagement and feedback loops.

Local Communicators Forum Coordination

The Local Communicators Forum is convened quarterly and serves as a critical platform for coordination and alignment among the Municipality, sector departments, and communication stakeholders. This forum ensures that communication activities are aligned with Council priorities, provincial directives, and emerging community needs. Through the forum, information is shared, campaigns are coordinated, and municipal messaging is harmonised with district and provincial communication strategies.

The forum has strengthened relationships between local communicators, improved planning of public events, and enhanced coordination of campaigns. Despite these successes, challenges such as irregular attendance by some departments and limited reporting from service areas continue to limit the forum's full effectiveness. To address these gaps, the Municipality aims to strengthen participation, improve data sharing, and ensure that all communication initiatives are responsive, strategically aligned, and effectively monitored for impact.

Customer Care Services

The Customer Care Office continues to operate efficiently and maintains a high standard of service. Complaints are received through multiple channels, including the Customer Care email, toll-free number, walk-ins, Facebook page, petitions, and the Presidential Hotline. All complaints and cases are addressed and resolved within the time frames stipulated in the Customer Care Policy.

The toll-free line remains fully functional and widely utilised. Although a portion of the calls are not complaints, many citizens use the platform to request general information and to make bookings for the Civic Centre.

Customer Care Reports are compiled consistently and submitted quarterly to the Standing Committee as required. Reporting remains compliant with organisational standards and supports oversight, decision-making, and monitoring of service delivery trends.

During the 2024/25 financial year, the Municipality conducted a Customer Satisfaction Survey in 20 wards. The results highlighted key service delivery challenges and underscored the need for the Municipality to strengthen its capacity to deliver services in a timely, cost-effective, fair, and transparent manner. The findings further emphasised the importance of building public confidence in state institutions, promoting respect for citizens' rights, upholding the rule of law, and ensuring that public servants exercise legitimate authority responsibly and without coercion. The service delivery environment must allow citizens to perform their daily activities without fear, bias, or hindrance.

The Customer Satisfaction Survey for the 2025/26 financial year is currently at the advertising stage within the Supply Chain Management (SCM) process**.** Once finalised, the survey will provide updated insights into community perceptions, service delivery performance, and areas requiring improvement.

For the 2025/26 financial year, eight Customer Care programmes were planned. To date, three programmes have been successfully conducted during the first quarter. In the second quarter, only one programme remains outstanding and is scheduled to take place on 25 November 2025 at Ward 27, Qobo JSS**.**

4.7.10. LEGAL SERVICES

Functions of Legal Services

Legal Services is tasked with the following Areas of Operations:

1. By Law Development
2. Litigation Management
3. Contract Management
4. Institutional Compliance to Legislation, Regulations and Policy Compliance

Ad hoc support to departments

By Law Development

The legal support services office is tasked with ensuring that the municipality has all the required by-laws and policies in place in order to have the proper and effective controls to ensure that the services to the community are carried out in compliance with the framework of the by-laws as anticipated by the legislation that creates

these by-laws. The municipality continuously researches the areas where by-laws must be developed and periodically reviewed and where applicable amend the by-laws in consultation with user departments.

Synopsis of Institutional By Laws:

Name of By Law	Status – Gazetted/ Reviewed/Draft	Date of Gazette	Comment
Electricity	Gazetted	17 February 2025	Nil
Credit Control & Debt Collection	Gazetted	17 February 2025	Nil
Air Quality	Gazetted	09 September 2025	Nil
Cemeteries and Crematoria	Gazetted	09 September 2025	Nil
Parks and Recreational Facilities B	Gazetted	09 September 2025	Nil
Keeping of Animals	Gazetted	27 February 2009	Nil
Library and Information Services By Law	Gazetted	27 February 2009	Nil
Rank Management By Law	Gazetted	31 October 2022	Pending gazetting amendments in 2026
Standing Rules and Order for Council	Gazetted	02 January 2023	Reviewed, pending gazetting amendments in 2026
Nuisance	Draft	Approved by Council 27 June 2023	Pending gazetting amendments in 2026
Coastal Management By Law	Draft	Approved by Council 27 June 2023	Pending gazetting amendments in 2026
Beach By	Draft	Approved by Council 27 June 2023	Pending gazetting amendments in 2026
Pound By	Gazetted	21 October 2019	Reviewed with input approved by Council 27 June 2023 – pending gazette of changes
Meter Parking By Law	Gazetted	21 October 2019	To review
Liquor By Law	Gazetted	07 June 2022	To review
Informal Trading By Law	Gazetted	07 June 2022	Nil
Waste Management By Law	Gazetted	19 December 2022	Nil
Control of Advertisement By Law	Draft		To review gaps identified on the draft

Litigation Management

The municipality developed and adopted legal risk management policy and strategy and has a functional legal section. A panel of attorneys is in place wherein the Municipality selects members of the panel to attend to various matters that the Municipality has such as, litigation, obtaining legal opinions, transactional advices etc.

Litigation Risk Reduction Action Plan

Every action of the Municipality is potentially litigious as there are various requirements for compliance to all Local Government related legislative prescripts, whilst also requiring compliance with other general legislation as may become pertinent.

The Municipality created the Litigation Risk Management Strategy. The strategy is aimed at identifying the various areas of litigation risk, develop an action plan to mitigate those risks.

The strategy aims to:

- ✓ Identify, manage, monitor and mitigate risks of litigation throughout the Municipality
- ✓ Actively mitigate risks identified, setting minimum standards for their management
- ✓ Allocating clear responsibilities for such management to Management
- ✓ Ensure that sound legal principles and legislative compliance is mainstreamed into operational activities
- ✓ Ensure a reduction of litigation against the Municipality through proactive monitoring.

Mitigation Process

Litigation risk reduction will be implemented through:

- ✓ Identification of and continuous review of areas where litigation risk exists
- ✓ Documented advisory service aimed at mitigation
- ✓ Allocation of responsibility for the development of procedure for management and mitigation of these risks
- ✓ Installation of appropriate segregation of duties, so that legal documentation is reviewed and executed with the appropriate level of independence from the persons involved in proposing and/or promoting transaction
- ✓ Continuous examination of the relationship between the litigation risk and other areas of risk management so as to ensure that there are no gaps in the risk management process
- ✓ Establishing minimum standards for mitigating and controlling each risk, including the nature and extent of work to be undertaken by internal and external resources
- ✓ Establishing of procedures to monitor compliance taking into account the required minimum standards
- ✓ Continuous awareness of legal reform and development in order that current compliance is continuously observed

The litigation risk reduction plan and process was developed to ensure that the Municipality complies with the strategy. Since implementation there has been continuous improvement to the compliance with the litigation risk reduction plan.

Contract Management

The Municipality procures goods and services within the Supply Chain Management process in compliance with the applicable legal prescripts including but not limited to the Supply Chain Management Policy, Supply Chain Management Regulations, Vendor performance Policy etc. The Municipality is required by law to conclude contracts for procurement of certain goods and services. It is a prerogative of the Municipality to ensure that

such contracts entered into are legally binding and implementable. This is done through a vendor performance mechanism in place which further ensures that the Municipality receives value for money services and that service providers are subjected to produce quality services and/or goods to the Municipality and on behalf of the Municipality. Further a contractual obligations checklist is in place to ensure that all contracts have the necessary clauses and are compliant. The aim of the checklist is to sample contracts that are tested for compliance with amongst other things, the Supply chain management processes, clear purpose for the contract, the contract value, the duration of the contract, performance standards, clauses related to breaches and cancellation which are clear and unambiguous ensuring that such contracts contain the ***"naturalia and specialia"*** clauses of contract.

Institutional Compliance

The Municipality is a creature of statute and such it operates within the ambit of a vast number of legislations. The Municipality has in place an Institutional Compliance Checklist wherein all legislation issues are listed. Legal Services is tasked with ensuring that the checklist is disseminated to departments to respond to and to provide evidence of compliance and/or provide remedial actions and timeframes in cases of non-compliance.

CHAPTER 3.

5. FORWARD PLANNING

This chapter outlines the desired future for the development of WMM LM through determination of a strategic developmental vision, Mission and Values of the municipality. It also sets clear developmental objectives, strategies as well as approved projects to be implemented in 2026/2027 financial year.

5.1. Municipal Vision

Winnie Madikizela-Mandela Local Municipality aims to be a vibrant socio-economic growing municipality that creates sustainable communities with equal opportunities for all.

5.2. Municipal Mission Statement

The mission for Winnie Madikizela-Mandela Local Municipality is to be a well governed self-sustainable municipality committed to discharging its legislative and constitutional mandate through: -

- Investing in its people to fight poverty through skills development
- Providing affordable, equitable and sustainable services
- Facilitating a people-driven economy
- Building sustainable communities
- Investing in building technologically informed community
- Protecting and preserving its environment to the benefit of its people
- Strengthening a culture of performance excellence, public participation and clean administration.

5.3. Municipal Values

In addition to the Batho Pele principles, our municipality commits itself to upholding the following set of values: -

- Good governance
- Accountability
- Public participation
- People development
- People driven
- Integrity
- Tolerance

- Responsibility
- People Development and Transformation
- Ethical conduct and Corruption free

5.4. Institutional Score Card and Broad Development Priorities and Targets for 2026/2027

The Council of Winnie Madikizela-Mandela Local Municipality have committed themselves to working towards the realization of the following priorities which have been aligned to the Vision, Mission and Key Performance Areas of the Municipality: -

Development Priorities	Development Targets
Basic Service Delivery 35%	
Roads, Storm water & Transport Infrastructure Electrification Housing and land use management Educational Facilities Community services and related matters (refuse, waste, disaster management, pounding, cemeteries, libraries, firefighting, traffic & safety etc) Recreational facilities	To construct and maintain roads and related storm water; To ensure that all households have access to a reliable electricity network; To ensure that all waste sites operate according to license conditions; To ensure that all urban households have access to refuse removal services according to predetermined schedule; To ensure that all citizens in WMM LM have access to well-maintained public amenities; To provide a safe and secure environment for all citizens; To facilitate provision of housing for all qualifying beneficiaries
Local Economic Development & Spatial Planning 30%	
Agriculture & Farming Forestry Tourism Development SMME Support Business, Trade & Manufacturing Ocean Economy	To grow and strengthen the agricultural sector to contribute 10% in the local economy To promote sustainable use of marine resources for the benefit of the local community and meaningful contribution in the local economy To promote enterprise development to contribute 3% to the local economy
Financial Viability 15%	
Revenue Management Budget & Expenditure Management Financial reporting Supply Chain Management Asset Management Financial policies and management	To obtain a clean audit To improve financial management and financial viability linked to the Local Government financial bench-mark standard To improve the revenue collection rate to 80% To have a complete asset management unit To have a GRAP Compliant asset register To compile credible Annual Financial Statements
Good Governance and Public Participation 10%	
IDP & Performance Management Internal audit Communication & IGR Public participation and ward planning Special Programmes Customer care relations Legal Services By-laws and policies Council support	To promote participation and effective communication with communities and stakeholders; To promote efficiency and compliance within the municipality; To promote equity and inclusiveness of vulnerable focus groups such as youth, women, people with HIV& AIDS and people with disabilities; To obtain a clean audit To address all matters as per the audit action plan; and To mitigate risk to an acceptable level based on the risk model adopted.
Municipal Transformation & Institutional Development 10%	
Organizational Administration & Development (Organogram + EEP) HR development	To ensure a competent workforce to achieve organizational objectives;

Development Priorities	Development Targets
Training and capacity building ICT infrastructure	To contribute towards the improvement of skills and education levels in WMM LM To create a safe and healthy working environment. To ensure compliance with relevant legislation and to promote high standards of professionalism, and efficient use of resources as well as accountability. To provide a secure ICT infrastructure which delivers appropriate levels of data confidentiality, integrity and availability

5.5. Municipal Partnerships

The situational analysis has demonstrated that most of the development initiatives that the municipality would like to see being implemented in its municipal are a competency of other role – players and in particular the District Municipality and Provincial Government. In some cases, the resources for implementation are in the hands of Parastatals, such as ESKOM and private sector. There is also an issue of working in partnership with Traditional Leaders especially about issue of rural development planning such as allocation of land for residential and agricultural purpose.

5.6. Municipal Objectives, strategies and Project Implementation Plans 2026/27

Municipal Objectives, strategies and Project Implementation Plans 2026/27

KPA N0: 01 BASIC SERVICE DELIVERY (ENGINEERING SERVICES)														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
Roads	Improved access to Basic Services	To reduce access roads backlog by constructing 115,10 kms by June 2027	1.1	By constructing …..kms of gravel access roads and ….km concrete slab by June 2027	104.6 kms in place	Rehabilitation of Mxhantini Bridge & Access Road	Number of kms rehabilitated and a bridge for Mxhantini A/R	Rehabilitated Mxhantini Bridge & Access Road	R 3 745 494,73	R 7 590 000,00	R -	N/A	R3 745 494, 73 MIG	WMMLM
						Rehabilitation of Mtshawedikazi Bridge & Access Road	Number of kms rehabilitated and a bridge for Mtshawedikazi A/R	Rehabilitated Mtshawedikazi Bridge & Access Road	R 4 895 242,00	R 4 409 000,00	R -	N/A	R4 895 242 MIG	WMMLM
						Rehabilitation of Garhane Bridge & Access Road	Number of kms rehabilitated and a bridge for Garhane A/R	Rehabilitated Garhane Bridge & Access Road	R 4 353 675,24	R -	R -	N/A	R4 353 675, 24 MIG	WMMLM

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
						Rehabilitation of Mgwede Bridge & Access Road (Mosco)	Number of kms rehabilitated and a bridge for Mgwede (Mosco) A/R	Rehabilitated Mgwede Bridge & Access Road (Mosco)	R3 800 000.00	R -	R -	N/A	MIG	WMMLM
						Construction of Ward 31 to Hub Access Road	Number of kms constructed Ward 31 to Hub A/R	Constructed Ward 31 to Hub Access Road	R 1 170 572,88	R -	R -	N/A	MIG	WMMLM
						Rehabilitation of Mabhanoyini Bridge & Access Road	Number of kms rehabilitated and a bridge for Mabhanoyini A/R	Rehabilitated Mabhanoyini Bridge & Access Road	R 6 557 359,53	R 3 600 000,00	R -	N/A	MIG	WMMLM

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
						Rehabilitation of Hlolweni Bridge & Access Road	Number of kms rehabilitated and a bridge for Hlolweni A/R	Rehabilitated Hlolweni Bridge & Access Road	R 5 694 377,78	R 13 230 802,85	R -	N/A	MIG	WMMLM
						Construction of Ngcingo to Matwebu Access Road with Bridge	Number of kms constructed and a bridge for Ngcingo to Matwebu A/R	Construction of Ngcingo to Matwebu Access Road with Bridge	R 4 589 060,75	R 1 400 000,01	R -	N/A	MIG	WMMLM
						Construction of Ntsingizi to Mbenya Access Road with Bridge	Number of kms constructed and a bridge for Ntsingizi to	Constructed Ntsingizi to Mbenya Access Road with Bridge	R1 200 000.00	R -	R -	N/A	MIG	WMMLM

KPA N0: 01 BASIC SERVICE DELIVERY (ENGINEERING SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
							Mbenya A/R							
						Construction of Mbhatshe Bridge & Access Road	Number of kms constructed and a bridge for Mbhatshe A/R	Constructed Mbhatshe Bridge & Access Road	R2 900 000	R -	R -	N/A	MIG	WMMLM
						Construction of Monti to Ntsimbini Access Road	Number of kms rehabilitated and a bridge for Monti to Ntsimbini A/R	Constructed Monti to Ntsimbini Access Road	R 3 759 779,00	R 5 350 000,00	R -	N/A	MIG	WMMLM
						Construction of Vuyisile to Ntsingizi Access Road	Number of kms constructed and a bridge for Vuyisile to	Constructed Vuyisile to Ntsingizi Access Road with Bridge	R 3 551 920,04	R -	R -	N/A	MIG	WMMLM

KPA N0: 01 BASIC SERVICE DELIVERY (ENGINEERING SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
						with Bridge	Ntsingizi A/R							
Bridges	Improved access to Basic Services	To construct and maintain roads and related storm water	1.2	To rehabilitate the dilapidated bridges for communities to have better access to basic services by June 2027	2 Bridges reported as part of disaster submissions	Rehabilitation of Matshezini Bridge	Number of Bridges rehabilitated for Matshezini	Rehabilitated Matshezini Bridge						
						Rehabilitation of Mgwede Bridge	Number of Bridges rehabilitated for Mgwede	Rehabilitated Mgwede Bridge	R9 700 000.00					
CBD	Improved access to Basic Services	To construct and maintain roads and related storm water	1.3	To upgrade the state of surfaced roads, stormwater and non-	51,8km	Completion of Upgrading 4,4kms of surfaced roads in the CBD using	Number of kms of roads upgraded using alternative surfacing	Completed Upgrading 4,4kms of surfaced roads in the CBD using alternativ	2 900 000,00	-	-	ES	N/A	WMMLM

KPA N0: 01 BASIC SERVICE DELIVERY (ENGINEERING SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				motorised transport by end June 2027		alternative surfacing		e surfacing						
						Upgrading 3kms of surfaced roads in the CBD	Number of kms of roads upgraded	Completed Upgrading 3kms of surfaced roads in the CBD	10 370 000,00	10 712 210,00	11 055 000,72	ES	N/A	WMMLM
Buildings	Improved access to Basic Services	To ensure that all citizens in WMMLM have access to well-maintained public amenities;	1.4	By constructing Phase 4 of Multi-Purpose Centre at Mphuthumi Mafumbatha sportfield by using services of consulta	One underdeveloped sportsfield in the CBD	Construction of Mphuthumi Mafumbatha Stadium Phase 4	% of Constructed Phase 4 of Multi-Purpose Centre at Mphuthumi Mafumbatha Sportfield	Constructed Mphuthumi Mafumbatha Stadium Phase 4	21 921 212,80	-	-	ES	MIG	WMMLM

KPA N0: 01 BASIC SERVICE DELIVERY (ENGINEERING SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				nts & contractors										
				By constructing 1 Early Childhood Development Centre (ECDC) using services of service providers by	7 Early Childhood Development Centres	Construction of 1 Early Childhood Development Centre (ECDC) in Ward 11	Number of Early Childhood Development Centres constructed	Constructed 1 Early Childhood Development Centre in Ward 11	2 321 212,80	-	-	ES	MIG	WMMLM
EPWP	High unemployment rate	To ensure compliance with relevant legislation and to promote high	1.5	By facilitating training of EPWP workers in all WMM	67 EPWP beneficiaries trained on EPWP	Training of EPWP Workers	Number of EPWP Beneficiaries trained	50 EPWP beneficiaries trained by 30 June 2027	-	-	-	ES	EPWP Grant	WMMLM

KPA N0: 01 BASIC SERVICE DELIVERY (ENGINEERING SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
		standards of professionalism, and efficient use of resources as well as accountability		LM Wards by June 2027										
				By facilitating recruitment of EPWP workers in all WMM LM Wards by June 2027	1045 EPWP Jobs created	Creating EPWP Job Opportunities	Number of EPWP Job Opportunities created	300 EPWP Job Opportunities created by 30 June 2027	-	-	-	ES	EPWP Grant	WMMLM
CBD Maintenance	Improved road network in CBD	To routinely maintain a better standard of our CBD Roads by June 2027	1.6	By appointing service providers to maintain CBD Roads and acquisiti	6.3 km tarred roads	CBD Road Maintenance	Numbers of square meters of potholes patched at the CBD	600m² potholes patched	1 671 607,47	1 671 607,47	1 671 607,47	Internal	N/A	WMMLM

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				on of small tools and equipment for maintance by June 2027										
Road maintenance	Road rehabilitation	To construct and maintain roads and related storm water	1.7	By utilising the services of service providers and internal plant to maintain gravel access roads by June 2027	1154 km gravel access roads	Access Roads in various roads	Number of kilometers of gravel access roads maintained	Maintained 110 km of access roads using services of the service provider and internal plant by June 2027	24 000 000,00	R24 527 758,60	25 312 646,88	Internal	N/A	WMMLM

KPA N0: 01 BASIC SERVICE DELIVERY (ENGINEERING SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Buildings maintenance	Building infrastructure not into accepted standards	To provide a safe and secure environment for all citizens	1.8	To maintain rehabilitate and repair buliding s structures and related infrastructure by June 2027		Refurbishment of cashiers' block	Newly refurbished cashier's office block	1 refurbished office block in municipal offices	5 661 000,00	0	0			
					Municipal Buildings - 1. Municipal Main Building. 2.Civic Center. 3. Cultural Village. 4. DLTC. 5. Taxi Rank	1. Municipal Main Building. 2.Civic Center. 3. Taxi Rank 4. DLTC.	Municipal buildings maintained	04 municipal buildings (Civic centre, Taxi Rank, DLTC and main buildings) maintained by June 2027	1 100 000 .00	3 781 813,00	3 902 831,02	Internal	N/A	WMMLM
Electricity	Electrification of rural households	To ensure that all households have access to a reliable electricity network	1.9	Connect electricity to formal households within the municip	43980 households with electricity	Electrification of Goxe Village (274) H/H.	Number of households connected and energised	274 Households connected and energised at Goxe village by June 2027	R3 600 000.00	-	-	N/A	INEP	WMMLM

KPA N0: 01 BASIC SERVICE DELIVERY (ENGINEERING SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				al jurisdiction by June 2027		Electrification of Bekela Village (280) HH	Number of households connected and energised	280 Households connected and energised at Bekela village by June 2027	R4 700 000	-	-	N/A	INEP	WMMLM
						Electrification of Mngungu village (385) HH	Number of households connected and energised	385 Households connected and energised at Mngungu village by June 2027	R1 500 000.00	-	-	N/A	INEP	WMMLM

KPA N0: 01 BASIC SERVICE DELIVERY (ENGINEERING SERVICES)														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	Insufficient electricity capacity in rural villages	To ensure that there is enough electric capacity for the increasing growth in rural villages by June 2027	1.10	Construct a new Substation at Main Intake Point-Switching	Existing electrical network	Construction of switching station	Number of Substation constructed	Completed designs for the substation	R 5 700 000.00	R 6 000 000.00	R 7 000 000.00	Equitable Share	N/A	WMMLM
	Low Voltage lines upgrade	Have a conductive and safe electricity network by June 2027		Installation of 35mm, 4 core Aerial Bundle conductors in Extension 3 by June 2027	12,9 km of LV lines upgraded	1 km Low Voltage lines Upgrade in Extension 3 (Ferguson)	Number of LV lines replaced	1 km Low Voltage lines Upgraded in Extension 3 (Ferguson) by July 2027	R 3 000 000.00	R 3 200 000.00	R 3 400 000.00	Equitable Share	N/A	WMMLM
	Medium Voltage lines upgrade	Have a conductive and safe electricity		Installation of … km of Medium	0km of MV Lines upgraded	Medium Voltage overhead lines-	Number of MV lines replaced	.. km Medium Voltage lines	R 1 400 000.00	R 1 200 000.00	R 1 400 000.00	Equitable Share	N/A	WMMLM

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
		network by June 2027		Voltage overhead lines- Mbizana wide		Mbizana wide		Upgraded in Bizana Town by July 2027						
	Implementation of Renewable Energy Projects	Implement renewable energy projects by 2027		Number of Renewable Energy Project Implemented	3 renewable energy projects implemented	2 renewable energy projects implemented in Municipal Offices and DLTC - Solar Backup Supply	Number of renewable energy projects implemented	2 renewable energy projects implemented - Implementation of solar backup supply at Municipal officesPass and DLTC	R2 000 000	1 500 000,00	1 400 000,00	Equitable Share	N/A	WMMLM
	Installation of Street Lights	Have safer and light efficient streets June 2027		Installation and energising of Street lights by June 2027	102 (44 steel & 78 wooden)	Installation of Solar powered street lights in Ward 1	Replacement and installation of 78 solar powered streetlights	78 Solar Powered Street lights installed by June 2027	1 304 340,00	R 2 000 000.00	R 2 200 000.00	Equitable Share	N/A	WMMLM

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	Maintenance of Street Lights	Have safer and light efficient streets June 2027		Maintenance of Street lights by June 2027	102 (44 steel & 78 wooden)	Maintenance street lights in Ward 1	Maintenance of 44 streetlights	44 Street light maintained by June 2027	350 000,00	R 220 000.00	R 220 000.00	Equitable Share	N/A	WMMLM
	Installation of High Mast Lights	Have safer and light efficient streets June 2027		Installation and energising of High Mast lights by June 2027	4 High Mast lights installed	Installation of High mast lights in Ward 1	Number of High mast lights installed	2 High mast light installed by June 2027	1 890 360,00	R 2 000 000.00	R 2 200 000.00	Equitable Share	N/A	WMMLM
	Maintenance of High Mast Lights	Have safer and light efficient streets June 2027		Maintenance of High Mast lights by June 2027	4 High Mast lights installed	Maintenance of Highmast lights in Ward 1	Number of Highmast lights Maintained	4 Highmast lights Maintained by June 2027	190 360,00	R 200 000.00	R 220 000.00	Equitable Share	N/A	WMMLM
	Maintenance of Traffic Lights	Have safer and light efficient		Maintenance of Traffic lights by	5 Traffic lights installed	Maintenance of Traffic lights in Ward 1	Number of Traffic lights Maintained	5 Traffic lights Maintained by June 2027	700 000,00	800 000,00	900 000,00	Equitable Share	N/A	WMMLM

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
		streets June 2027		June 2027										
	Distribution losses	Reduce technical losses and have reliable, safe distribution network by June 2027		Facilitation of electricity awareness campaigns to reduce distribution losses	No awareness campaigns conducted	Electricity awarenesses campaigns conducted with customers	Number of awarenesses of electricity awarenes s campaigns conducted with customers	1 Electricity wareness es campaign conducted with customers by June 2027	150 000,00	150 000,00	150 000,00	Equitable Share	N/A	WMMLM
	Maintenance of Electricity Infrastructure	Reduce technical losses and have reliable, safe distribution network by June 2027		Replacement of damaged and faulty electricity infrastructure by June 2027	Five vandalised meter kiosks and 22 meters replaced ,40mx 95 mm LV cable installed, One Lv	Replacement of damaged and faulty of electricity infrastructure	Infrastructure replaced	Replacement of damaged electrical infrastructure in town by June 2027	R 1 000 000.00	R 1 200 000.00	R 1 400 000.00	Equitable Share	N/A	WMMLM

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					stay installed.									

KPA N0: 01 BASIC SERVICE DELIVERY (COMMUNITY SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Free basic services	High number of indigent households	To ensure subdization of poor households in order to receive basic services by 2027	1.11	By subsidising 100% qualifying beneficiaries with free grid electricity by June 2027	Subsidized 100% qualifying beneficiaries that claimed free grid electricity	Subsidize 100% of qualifying beneficiaries that claimed free grid electricity	% of qualifying beneficiaries that claimed and receiving free grid electricity	Subsidize 100% of qualifying beneficiaries that claimed free grid electricity by June 2027	R 5 200 000,00	R 5 570 358,00	R 5 748 609,00	R 5 392 408,00	R -	Social and Indigent
	Inconsistent indigent register			By subsidizing 100% of qualifying beneficiaries with free FBAE by June 2027	Subsidized 100% qualifying beneficiaries that claimed free FBAE.	Subsidize 100% of qualifying beneficiaries that claimed free grid electricity	% of qualifying beneficiaries that claimed and receiving free FBAE	Subsidize 100% of qualifying beneficiaries that claimed free FBAE by June 2027	R 2 385 091,00	R 2 463 780,00	R 2 542 641,00	R 2 385 091,00	R -	Social and Indigent
				By facilitating process of applications for	Adopted indigent register	Reviewal and adoption of indigent register	Number of reviewed and adopted indigent register	1 Reviewed and adopted indigent	R 1 037 008,00	R 1 071 230,00	R 1 105 509,00	R 1 037 008,00	R -	Social and Indigent

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				reviewal of indigent register by June 2027				register by June 2027						
	Noncompliance with indigent policy	To ensure provision of services to indigent households in order to receive basic services by June 2027		By conducting awareness campaigns to assist process of applications for reviewal of indigent register by June 2027	Conducted 8 indigent awareness campaigns	Conducting 8 Indigent awareness campaigns	Number of indigent awareness campaigns conducted	8 Indigent awareness campaigns conducted by 30 June 2027	R 297 125,00	R 306 931,00	R 316 752,00	R 297 125,00	R -	Social and Indigent

KPA N0: 01 BASIC SERVICE DELIVERY (COMMUNITY SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				By providing 100% of qualifying beneficiaries with free refuse removal by June 2027	Provided 127 qualifying beneficiaries with free refuse removal.	Provision of free refuse removal services to 100% qualifying beneficiaries	Number of qualifying beneficiaries provided with free refuse removal services	100% Qualifying beneficiaries provided with free refuse removal services by 30 June 2027	R -	R -	R -	N/A	N/A	Social and Indigent
Disaster Management	Lack of systematic approach in responding to disaster risk management	To ensure disaster risk reduction by June 2027.	1.12	By Monitoring, assessing and co-ordinating Council's disaster risk management by June 2027	Assessed & responded to 100% reported & recorded disaster incidences within 72 hours.	Record & assess 100% reported disaster incidences & respond within 72 hours.	% of Assessed, recorded & responded to disaster incidences within 72 hours.	Assessed & responded to 100% of reported & recorded disaster incidents within 72 hours by June 2027.	R 1 037 008,00	R 1 071 230,00	R 1 105 509,00	R 1 037 008,00	R -	Social and Indigent

KPA N0: 01 BASIC SERVICE DELIVERY (COMMUNITY SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				By conducting awareness campaigns to raise disaster risk awareness within communities to minimise disasters by June 2027	Conducted 8 Disaster Risk awareness campaigns	Conduct 8 Disaster Risk awareness campaigns	Number of Disaster Risk awareness campaigns conducted	8 Disaster risk awareness campaigns conducted by 30 June 2027	R1 046 852,00	R 1 081 398,00	R 1 116 002,00	R1 046 852,00	R -	Social and Indigent
				By coordinating and facilitating the sitting of the Disaster Advisory Forum by	Coordinated and facilitated the sitting of 4 Disaster Advisory Forums	Coordinate and Facilitate the sitting of 4 Disaster Advisory Forum	Number of Disaster Advisory Forums coordinated and facilitated.	4 Disaster advisory forums sittings coordinated and facilitated by 30 June 2027	R72 461,00	R 74 853,00	R 77 248,00	R72 461,00	R -	Social and Indigent

KPA N0: 01 BASIC SERVICE DELIVERY (COMMUNITY SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				June 2027										
Recreational facilities	Adhoc operation & management of community facilities	To provide sustainable services of municipal facilities to the communities by June 2027.	1.13	By managing proper functioning of municipal facilities; by providing PPE to employees; by providing cleaning resources and equipment to all recreational facilities by June 2027	Operated, equipped & maintained 38 municipal facilities, Provided PPE to 80 Employees, Provided cleaning resources and equipment to 38 recreational facilities.	Operate, Maintain & equip 38 municipal facilities; Provision PPE to 80 employees; Provide cleaning resources and equipment to 38 recreational facilities.	Number of municipal facilities operated, managed and equipped	38 municipal facilities operated, maintained and equipped by 30 June 2027	R 3 018 740,18	R 3 118 358,61	R 3 218 146,08	R 3 018 740,18	R -	Social and Indigent
							Number of employees provided with PPE.	80 Employees provided with PPE by 30 June 2027.	R246 129,88	254252,17	262388,24	R246 129,88	R -	Social and Indigent
							Number of recreational facilities provided with cleaning resources and equipment.	38 Recreational facilities provided with cleaning resources and equipment by 30 June 2027.	R356 732,15	R368 504,31	R380 296,45	R356 732,15	R -	Social and Indigent

KPA N0: 01 BASIC SERVICE DELIVERY (COMMUNITY SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	unsecured recreational facilities			By managing proper functioning of municipal facilities by 2027	4 community halls in place	Maintaining 4 community halls (sithukuthezi, Nkosigcinilizwe-sigcau, Nomangesimalunga, Etyeni)	Number of community halls maintained	4 Community halls maintained by 30 June 2027	R 1 600 000,00	R -	R -	R 1 600 000,00	R -	Social and Indigent
					Public toilets in place	Construction of public toilets in Ngcingo and Theophilas Tshangela community halls	Number of public toilets constructed in community halls	8 Public toilets constructed at Ngcingo and 8 at Theophilas Tshangela community halls by 30 June 2027	R869 544,00	R -	R -	R869 544,00	R -	Social and Indigent

KPA N0: 01 BASIC SERVICE DELIVERY (COMMUNITY SERVICES)														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Library services	High rate of illiteracy	To facilitate provision of library services to Mbizana Communities by June 2027	1.14	By instilling a culture of reading and lifelong learning by June 2027	Maintained 4 Mbizana libraries, and equipped 4 libraries; Supplied 2800 periodicals to Libraries; Conducted 8 library awareness campaigns.	Maintenance of Libraries and Jungle Gym; Supply of 2800 periodicals to Mbizana, Nkantolo, Ebenezer and Monwabisi Mfingwana Libraries; Conduct 8 library awareness campaigns by June 2026.	Number of libraries maintained and jungle gym maintained; Number of periodicals supplied to Mbizana Public Libraries; Number of library awareness campaigns conducted.	4 Libraries maintained (Monwabisi, Mbizana, Nkantolo and Ebenezer), 1 Jungle Gym Maintained in Mbizana ward 1; 2800 periodicals supplied to 4 Mbizana Public Libraries; 8 Library awareness campaigns conducted by 30 June 2027	R1 840 760	R1 486 850	R1 494 934	R 665 760,00	R1 175 000 DSRAC	Social and Indigent

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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Environmental Management	Inadequate legal environmental tools required & continuous maintenance of beaches.	To ensure conservation and management of natural resources for sustainable use by June 2027	1.15	By reviewing and implementing environmental management tools (climate change strategy), coastal management, and conduct environmental awareness campaigns by June 2027	implementation of climate change strategy, conducting coastal committee meetings, and conducting of Environmental Awarenesses	implementation of climate change strategy, conducting coastal committee meetings, and conducting of Environmental Awarenesses	Number of programs towards implementation of Climate Change Strategy, Number Coastal Committee Meetings conducted and Number of Environmental Awareness campaigns conducted.	Implemented 4 climate Change Strategy programs by providing training and tools for 5 rangelands, conducted 4 Coastal Committee Meetings and 8 Environmental Awareness conducted by June 2027	R701 070,07	R724 205,38	R747 379,95	R701 070,07	0.00	Environmental Services

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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				By facilitating application for blue flag beaches and provision of beach material by June 2027	collecting of water samples & providing beach material	collecting of water samples & providing beach material	Number of Water Samples collected & beach material provided	Collected 60 Water Samples, 2 wooden beach shelters provided by June 2027	R216 338,94	R223 412,13	R230 561,32	R216 338,94	R0,00	Environmental Services
Parks, Cemetery& Municipal facilities	Irregular maintenance of Parks, Management of Cemetery &other Municipal facilities.	To provide sustainable services of Parks, Cemeteries and municipal facilities by 2027	1.16	By providing grass cutting machines and accessories, maintenance of garden power tools, maintaining proper	Operated Cemetery, Maintained Parks and Municipal facilities, purchased 6 grass cutting machines, 1 Slasher and	Maintenance of cemetery, nurseries, parks and municipal facilities, fencing of cemetery	number of cemeteries, nurseries, parks and municipal facilities maintained. Number of sq. metres fenced for the cemetery.	Maintained and managed 2 nurseries, 2 cemeteries, 4 parks, 4 heritage sites, 7 municipal facilities and 9 sport fields, fenced 10,500 m²	R5 666 089,99	R5 853 069,97	R6 040 368,21	R566 089,99	R0,00	Environmental Services

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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				functioning of parks and municipal facilities by June 2027	accessories,			cemetery by June 2027						
Waste Management	Poor provision measures to remediate contaminated land.	To ensure proper disposal of waste by June 2027.	1.17	By ensuring the effective and efficient disposal of waste by June 2027	12 routine rehabilitation of EXT 3 disposal site were done, and 1 financial projection report was compiled	12 routine rehabilitation of EXT 3 disposal site and compilation of 1 financial projection report.	Number of routine rehabilitations of EXT 3 disposal site and number of financial projections report compiled.	12 routine rehabilitation of EXT 3 dumping site and 1 Financial projection report compiled by June 2027.	R3 600 000	R4 117 859,22	R4 249 630,72	R3 986 310,96	R0,00	Environmental Services

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Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	Inadequate, compliant landfills which hinders safe disposal of all waste streams.	To establish effective compliance with Waste Act by June 2027		By obtaining closure licence for Ext 3 disposal site by June 2027	Submitted final basic assessment report for Ext 3 disposal site closure licence	Obtained environmental authorisation of EXT 3 disposal site closure.	Number of environmental authorisations obtained.	1 EXT 3 disposal site authorised for closure licence by June 2027	R1 300 000.00	R8 569 768.00	R8 844 000.58	R8 296 000,00	R0,00	Environmental Services

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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	Inadequate delivery of waste service and Limited knowledge to communities about the importance of living in a healthy environment.	To establish effective compliance with Waste Act by June 2027		By providing waste management working resources to employees and cleaning resources to households and within service areas, by conducting waste education programmes, conducting awareness campaig	Provided waste management working resources to 338 employees, 1438 cleaning resources to households and 31 waste receptacles to CBD, conducted 8 waste education programmes, conducted 4 waste manage	Provide Waste management working resources to employees, cleaning resources to households and conduct 8 waste education programmes & 4 Waste management Committee meetings	Number of Waste management working resources provided to employees, Number of households provided with cleaning resources and Number of waste education programmes & Waste management Committee meetings conducted.	Provided working resources to 401 employees, cleaning resources to 1438 households and 50 waste receptacles, conducted 8 waste management awareness campaigns and conducted 4 waste management forum meetings by June 2027.	R2 269 698,49	R2 344 598.54	R2 419 625,69	R2 269 698,49	R0,00	Environmental Services

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Outcome 9 Objective														
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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				ns for proper waste delivery, by conducting waste management committee meetings to ensure transparency and effective waste delivery by June 2027	ment committee meetings.									

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	Historical backlog, inadequate delivery of waste services in more remote areas.	To ensure that more remote areas receive waste service by June 2027		By extending waste collection services to unserviced areas and manage illegal dumping by June 2027	Extended waste management services to 68 rural areas, and attended to illegal dumping along R61.	Provide waste management services to rural areas and attend to illegal dumping along R61	Number of rural areas provided for waste management services and Percentage of illegal dumping along R61 attended	Provide waste management services to 78 rural areas and attended to 100% recorded illegal dumping along R61 by June 2027.	R4 700 000,00	R4 920 760inter, 79	R5 078 225,14	R4 763 563,20	R0,00	Environmental Services
					1 Compactor truck purchased	Purchase 1 Tractor and 1 Mini-truck.	Number of equipment purchased	Purchase 1 Tractor and 1 Mini- truck by June 2027	R1 803 471,59	R1 862 986.15	R1 922 601,71	R1 803 471,59	R0,00	Environmental Services

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Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Security Services	To comply with Municipal Systems, Act of 2000.	To ensure all Municipal key points, assets and resources are safe by June 2027.	1.18	Visibility of Security personnel, installation and maintenance of CCTV Cameras, provide security equipment & consumables providing Protective clothing to 48 employees by June 2027	Safeguarded 16 Municipal sites with 50 security Personnel, Installed and Maintained 174 CCTV Cameras, Purchased Security Equipment 8 Rifles and 50 Handcuffs, Purchased Protective Clothing for 54	Safe Guard of Municipal Sites. Installation and Maintained of CCTV Cameras to all identified areas, Purchase Security Equipment and Calibration of Machine and Purchase of Protective Clothing.	Number of Municipal Sites safeguarded, Number of CCTV Cameras Maintained and installed. Number of Security equipment purchased. Number of Protective Clothing purchased	16 Municipal Sites guarded by 50 Security Personnel. Installed and Maintained 234 CCTV Cameras. Purchased 08 Rifles, 50 Handcuffs and Calibration of 01 Machine and purchased Protective clothing for 56 employed by June 2027 .	R12 600 000	R13 015 800	R13 432 305,60	R12 600 000	R -	Safety and Security

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					Employees.									

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				by ensuring general law enforcement, and improve road signage by June 2027	Conducted 08 Bylaws Enforcement Activities, conducted 20 Roadblocks, Renewed 34km road marking, erected 12 Traffic signs	Conducting 8 by- law integrated enforcement activities,20 road blocks, 12 traffic signs erected and renewed 34 kilometres of road markings	Number of integrated By law enforcement activities conducted, Number of roadblocks conducted, Number of traffic signs erected and Number of kms of road marking renewed.	08 By law integrated enforcement activities conducted, 20 road blocks conducted, 12 traffic signs erected and renewed 34 km of road markings by June 2027	R529 143,76	R546 605,50	R564 096,88	R529 143,76	R -	Safety and Security
Traffic Services	Road users disobeying rules of the road that contributed to	To ensure consistent safety of road users by June 2027	1.19	By Facilitating community safety education programs and	4 Community safety awareness campaigns conducted.	Conducting 06 Community Safety Awareness campaigns	Number of community safety awareness campaigns conducted,	06 community safety awareness campaigns conducted by June 2027	R471 096,66	R486 642,84	R502 215,42	R471 096,66	R -	Safety and Security

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Outcome 9 Objective														
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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	road carnages and we need to ensure compliance to the NRTA 93\96 and Mbizana Municipal By-laws and Lack of education to communities regarding traffic services			sitting of community forums by June 2027	4 Community safety forum meeting conducted.	Conduct 4 Community safety forum meeting.	Number of community safety forum conducted,	04 community safety forum conducted by June 2027,	R120 000,00	R124 440,00	R128 466,08	R120 000,00	R -	Safety and Security

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Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Driving Licence Testing Centre	Unlicensed motor vehicles on the road contributed to road carnages and we need to ensure compliance to the NRTA 93\96.	To ensure consistent safety of road users by June 2027	1.20	Registration and licencing of motor vehicle by June 2027	3000 registration of motor vehicles and licensing issued.	Registration of motor vehicles and licensing issued.	Number of registered motor vehicles and licensing issued	3000 motor vehicle registration and licensing issued by 30 June 2027	R618 874,86	R639 297,72	R659 755,25	R618 874,86	0	Safety and Security
				application of learners' licence, driving licence and PrDPs by June 2027	2411 application of learners' licence,954 driving licence and 955 PrDPs	Application of learners' licence, driving licence and PrDPs	Number of application of learners' licence and driving licences and PrDPs	3000 Learners licence, 1500 driving licence and 500 PrDP's of application attended by 30 June 2027	R618 874,86	R639 297,72	R659 755,25	R618 874,86	0	Safety and Security
	Adhoc operation & management of commu	To provide sustainable services of		To provide sustainable services of	5 Ablution facilities in place	Construction of DLTC ablution facilities	Number of DLTC ablution facilities constructed	5 DLTC ablution facilities constructed by 30 June 2027	R10 000 000,00	R10 330 000,00	R10 660 560,00	R10 000 000,00	R -	Safety and Security

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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	nity facilities	municipal facilities to the communities by June 2027.		municipal facilities to the communities by June 2027.	DLTC Old building	Refurbishment of DLTC Building	Number of DLTC buildings refurbished	1 DLTC building refurbished by 30 June 2027	R10 000 000,00	R10 330 000,00	R10 660 560,00	R10 000 000,00	R -	Safety and Security
Pound	Control of stray animals as per traffic NRTA 93 of 96	control of stray animals within CBD, communities and public roads by June 2027	1.21	By upgrading the pound to comply with prescribed standards by June 2027	4 camps with shelters. No provision for crush pan. palisade fencing. No provision for feedlot, no provision for remedies and feed.	Purchasing of feed bales, bags of concentrate, crushed maize, licks, pellets, salt, litres of remedies, knapsack sprayers and consumables	Number of upgraded and maintained pound, number of animals collected and number of feed &remedies acquired.	1 upgraded and maintained pound,300 animals collected and 1200 feed & 60 Litres remedies, 200 by 50KG Crushed yellow maize,15 by energy blocks ,15 protein blocks acquired	R827 534,00	R854 843,15	R882 198,13	R827 534,00	R -	Safety and Security

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Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
								by June 2027.						
Vehicle Testing Centre	Unroadwortness of motor vehicles on the road contributed to road carnages and we need compliance to NRTA 93/1996	To ensure consistency safety of road users by June 2027	1.22	Testing of road worthiness of motor vehicles by June 2027	None	Construction of Vehicle Testing Centre	Number of Vehicle Testing Centre Constructed	1 Constructed Vehicle Testing Centre	R10 000 000,00	R0,00	R0,00	R10 000 000,00	R -	Safety and Security

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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Weigh Bridge	Abnormal loads of motor vehicle on the road contributed to road carnages and we need compliance to NRTA 93/1996 in terms of Loads on vehicle	To ensure consistency safety of road users by June 2027	1.23	Mobile Weighing of heavy-duty vehicles travelling along R61 by June 2027	New project	Construction of Weigh Bridge	Number of Weigh Bridge Constructed	1 Constructed Weigh Bridge	R10 000 000,00	R -	R -	R 10 000 000,00	R -	Safety and Security

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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Motor vehicle pound and confiscated goods	Unavailability of motor vehicle pound and we need compliance to NRTA 93/1996 regarding pounding of vehicle and By-laws		1.24	To regulate impoundment of vehicles by June 2027	New project	Construction of Motor Vehicle Pound	Number of Motor Vehicle Constructed	1 Constructed Motor Vehicle Pound	R10 000 000,00	R -	R -	R 10 000 000,00	R -	Safety and Security

KPA N0: 02 PLANNING AND DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Spatial Development Framework	Redressing past spatial imbalances	To Implement municipal SDF that will guide developmental programmes and projects by June 2027	2.1	By implementing municipal SDF adopted by the council	Small Town Revitalization Plan	Street Naming Policy	Number of Street Naming Policy developed and adopted	1 Street Naming Policy Developed and Adopted by June 2027	R 8 000 000	R 8 264 000	R 8 52844.8	R 8 000 000	N/A	Planning and Land use
Integrated Land Use Management Systems	Non-Conforming land uses, encroachments and land invasions within municipal jurisdiction	To enforce regulations of the use of land and to ensure controlled land use management by June 2027	2.2	By implementing the council integrated land use scheme and enforcement on land usage	4 contravention notices issued	Contravention Notices issued by June 2027	Number of Contravention Notices issued	4 contravention notices issued and 1 contravention register updated by June 2027	0	0	0	0	N/A	Planning and Land use

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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Land Management	Unsurveyed, unregistered municipal land and properties	By ensuring that properties are registered and survey of, and to maintain and update the register of properties within municipal jurisdiction by June 2027	2.3	By implementing municipal land audit	Approved SDF	Revalidation and bulk services provision for EXT 2 and 3	Number of Revalidated Township Layout Plans and number of bulk services assessments conducted for EXT 2 and 3	1 Revalidated Township Layout Plan for EXT 2 and 3. 1 bulk assessment for EXT 2 and 3 conducted by June 2026	R 2 000 000	R 2 066 001	R2 132 113	R 2 000 000	N/A	Planning and Land use

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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Valuation Roll	New Property developments, subdivisions, rezoning and property transfers	To develop a credible valuation roll by June 2027	2.4	By formulating valuation, supplementary valuation rolls to improve revenue collection	General valuation roll	Compilation of Supplementary Valuation Roll	Number of Supplementary Valuation Rolls compiled	1 Supplementary Valuation Roll Compiled by June 2027	R 1 555 500	R1 606 831.50	R1 658 250,11	R 1 555 500	N/A	Planning and Land use
Provision of Human Settlements	Housing backlog	To guide human settlements in ensuring access to housing is achieved by June 2027	2.5	By providing beneficiary administration and applications for funding	1 Maintained and Updated housing needs register.	Update 1 Housing Needs Register by June 2027	Number of Housing needs registers maintained and updated	Update 1 Housing Needs Register by June 2027	0	0	0	0	N/A	Planning and Land use
					4 Submitted Applications for Potential Beneficiaries	Submit 4 Applications for Potential Beneficiaries	Number of applications for Potential Beneficiaries	Submitted 4 Applications for Potential Beneficiaries by	0	0	0	0	N/A	Planning and Land use

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
							submitted	June 2027						
	Unregulated land use and unlawful land occupation			By implementing a migration plan approved by council by June 2027	Municipal Housing Sector Plan	Development of a Relocation and Migration Plan and Land Invasion Policy Review	Number of Relocation and Migration Plan and Land Invasion Policy Review developed and adopted	1 Relocation and Migration Plan and Land Invasion Policy Review Developed and Adopted by June 2027	R800 000.00	0	0	R800 000.00	N/A	Planning and Land use
Building Control	Illegal building construction	To ensure compliance with National Building Regulations by June 2027	2,6	By updating Building Plan Register and Conducting Routine Inspections on Submitted	1 Update building plan register and 12 routine inspection conducted	Update building plan register and conduct 12 routine inspection by June 2027	Number of updated building plan register and routine inspection	1 Updated building plan register and 12 routine inspection conducte	0	0	0	0	N/A	Planning and Land use

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				Building plans			conducted	d by June 2027						
				By regulating the revival of dilapidated buildings	4 Assessments on Dilapidated buildings and vacant land conducted	Conduct 6 assessments on dilapidated buildings and vacant land by June 2027	Number of assessments on dilapidated buildings and vacant land conducted	Conducted 6 assessments on dilapidated buildings and vacant land by June 2027	0	0	0	0	N/A	Planning and Land use
	Installation of Illegal sign boards	To ensure compliance with South African Manual for Outdoor Advertising Control		To regulate Outdoor Advertising	1 Outdoor Advertising register updated	Update 1 Outdoor Advertising register by June 2027	Number of Outdoor Advertising register updated	1 Outdoor Advertising register updated by June 2027	0	0	0	0	N/A	Planning and Land use

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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
		by June 2027												
Geographic Information System	Outdated municipal geospatial information	To ensure management and update of municipal geospatial information by June 2027	2.7	By implementation of GIS system as a tool to enhance service delivery through spatial information	Council adopted GIS strategy and policy	Spatial Redefinition of Settlement Boundaries	Number of Settlement Boundaries Redefined	540 Spatial Settlement Boundaries redefined by June 2027	R 1 000 000	R 1 037 000.00	R 1 037 000	1 106 570.25	N/A	Planning and Land use
						Maintenance and upgrade of Municipal GIS Portal	Date of completion of upgrade and maintenance of Municipal GIS Portal	1 upgraded and maintained GIS Portal by June 2027	R 600 000	R 619 800	R 639 633.6	R 600 000	N/A	
					Municipal geodatabase	Update 1 municipal geodatabase.	Number of Municipal geodatabases updated	Updated 1 Municipal Geodatabase by	0	0	0	0	N/A	

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
								June 2027.						
Implementation of SPLUMA	Past Spatial Imbalances	To ensure compliance with SPLUMA by June 2027	2,8	By Facilitating the implementation of SPLUMA	Spatial Planning, Land Use Management Act and SPLUMA Regulations	attending to land development applications	percentage of land development applications attended	Attended 100% of land development applications by June 2027	R 155 550	R 160 550.15	R 165 825	R 155 550	N/A	Planning and Land use
Land Acquisition & Disposal	Unutilised, undeveloped land	To facilitate acquisition of well-located land and disposal of council land by June 2027	2,9	By ensuring maximum utilisation of prime land and ownership	Land Audit Report	Facilitation of Transfers by means of Title Deeds/lease agreement	Number of Transfers by means of Title Deeds/lease agreement facilitated.	2 Facilitated Transfers by means of Title Deeds/lease agreement by June 2027	R 649 589.24	R 671 025.70	R 692 498.51	R 434 295.60	N/A	Planning and Land use

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Outcome 9 Objective														
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									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Township Establishment	Unavailability of land parcels for land development	To facilitate township establishment applications by June 2027	2,10	By creating land parcels for land development	Approved SDF	Approved Township establishment layout plan	Number of approved township establishment layout plans	1 Approved Township establishment layout plan by June 2027	R 725 908.3	R 723 100.83	R 746 240.05	R 725 908.3	N/A	Planning and Land use
Manufacturing	Underdeveloped manufacturing sector	To develop and support manufacturing across municipality until June 2027	2.11	Facilitate Integrated implementation of the LED Strategy by June 2027	Approved Business Plan by National Treasury	Construction of 1 Manufacturing Hub	Number of Manufacturing Hubs constructed.	1 Manufacturing Hub Constructed by June 2027	R 8 642 656.66	R 8 8927684.33	R 9213 55.98	R 8 642 656.66	N/A	Local Economic Development

KPA N0: 02 PLANNING AND DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
LED Governance	Lack of stakeholder integration	To revive structures to contribute to local economic development initiatives by June 2027	2.12	Capacitate and Work in collaboration with Structures in all sectors	4 Stakeholder meetings	Facilitate Stakeholder Engagement Meetings	Number of stakeholder Engagement Meetings Facilitated	4 Facilitated Stakeholder Engagement Meetings by June 2027	R 421 988.48	R 435 914.10	R 449 863.35	R 421 988.48	N/A	Local Economic Development
Tourism	Disintegration of tourism activities	Develop the municipality to be a destination of choice until June 2027	2.13	Facilitate Integrated Implementation of the tourism plan	Contracted 24 Lifeguards for Mzamba beach. 1 Lifeguard tower provided for Mtentu beach	Contract 24 Life Guards by June 2027	Number of Life Guards Contracted	24 Life Guards Contracted by June 2027	R 216 940.25	R 224 099.43	R231 270.61	R 216 940.25	N/A	Local Economic Development
					Hosted 1 artists & crafters festival	Support 1 Local recreational and 1	Number of local recreational event	1 Local recreational event and 1	R 216 940.00	R224 099.00	R227 299.00	R 216 940.00	N/A	

KPA N0: 02 PLANNING AND DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					(O.R Tambo cultural festival and isicathamiya) and supported 1 local (O. R Tambo homage concert)	National recreational Event By June 2027	and national recreational event supported	National recreational event Supported by June 2027						
					Supported 1 local recreational event (Traditional Horse racing) and 1 National recreational event (Dundee July)	Support artists and crafters	Number of artists and crafters supported	1 Artists & Crafters festival supported	R 487 191.26	R 503 268.57	R 535 993.11	R 487 191.26		

KPA N0: 02 PLANNING AND DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					1 visitor information centre at the wild coast sun	Marketing of Visitor Information Centre by June 2027	Number of Visitor Information Centre marketed	1 signage developed for Marketing the centre by June 2027	R 103 695.85	R 107 117.81	R 110 545.58	R 103 695.85	N/A	
					Supported 6 product owners with branding and material and attended 1 investment attraction (Tourism Indaba)	Support 4 Tourism Product Owners and attend 1 Investment Attraction Event by June 2027	Number of Product owners and Investment Attraction attended	4 Tourism Products owners supported and 1 Investment Attraction Event attended by June 2027	R 465 650.19	R 481 016.65	R496 409.18	R 465 650.19	N/A	

KPA N0: 02 PLANNING AND DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
Agriculture	Lack of access to market and infrastructure	To grow and strengthen the agricultural sector by supporting local farmers by June 2027	2.14	Integrated farmer support	41 Local Farmers supported	Facilitate farmer support programme and Agri parks programme	Number of local Farmers Supported with agricultural inputs, equipment and material	5 Local Farmers Supported with agricultural inputs, equipment and material by June 2027	R1140700	R1178343,10	R1216050,08	R1140700	N/A	Local Economic Development
					New Indicator	Support 2 Cannabis growers with material and equipment	Number of cannabis growers supported	Supported 2 cannabis growers with material and equipment	R1 083 685,74	R1 119 477,37	R1 155 269,69	R1 083 685,74	N/A	

KPA N0: 02 PLANNING AND DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	There is a significant gap in forestry development within the municipality hindering the forestry development infrastructure and programs	To promote Forestry development in the local economy by June 2027			New Indicator	Supporting Local Forestry growers	Number of supported Local Forestry growers	1 Local Forestry grower supported with equipment and material by June 2026	R311 100	R321 366,30	R331 650,02	R311 100	N/A	
Market Place	Congestion in the CBD	To Reduce informal Trading in the CDB by June 2027	2,15	To create a conducive Environment for Informal Traders	Market stalls constructed	Construction of Market Place Phase 3	Number of Mini-Market Constructed	1 Constructed Market Place by June 2027	R 2 254 342.60	R 2 328 735.90	R 2 403 255.45	R 2 254 342.60	N/A	Local Economic Development

KPA N0: 02 PLANNING AND DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Ocean Economy	Unavailability of Boat Launching Site and Infrastructure	To promote sustainable use of marine resources to contribute in the local economy by June 2027	2,16	To Support Commercial and small-scale fishers	2 Small scale fishers supported	Support 2 Commercial Fishers	Number of Commercial Fishers supported	2 Commercial Fishers supported by June 2027	R 433 051.20	R 447 341.89	R 461 656.83	R 433 051.20	N/A	Local Economic Development
Enterprise Development	Unsustainable Businesses	To promote enterprise development to contribute 10% by June 2027	2.17	Implementation of MSME & Cooperative Plan	45 MSMEs Capacitated	Capacitate and support MSME	No of MSME's supported and capacitated	20 MSME Capacitated and supported by June 2027	R1 538 277,00	R1 589 040	R1 639 889	R 1538277	N/A	Local Economic Development
					40 Incubates supported and capacitated	Mentorship and support to incubatees	No of incubatees mentored and supported	20 incubatees mentored and supported by June 2027						

KPA N0: 02 PLANNING AND DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Mining	Mining not fully supported	Coordination of Mining activities by June 2027	2,18	Integration of key industry players for mining activities	2 Mining Awareness Campaigns conducted	Conduct 2 Mining Awareness Campaigns	Number of Mining Awareness Campaigns Conducted	Conduct 2 Mining Awareness Campaigns by June 2027	0	0	0	N/A	N/A	Local Economic Development
Wholesalers and Retailers	Lack of growth and skills on local wholesalers and retailers	To capacitate and promote small wholesalers and retailers by June 2027	2,19	collaboration of key industry players for wholesalers and retailers	Capacitated 52 wholesalers and retailers and Supported 10 Wholesale and Retail with equipment and material	Capacitate and support Wholesale and Retailers	no of supported wholesalers and retailers	50 capacitated and support wholesalers and retailers by June 2027	R829 604,00	R856 981	R884 404	829604	N/A	Local Economic Development

KPA N0: 02 PLANNING AND DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					Capacitated 31 Hawkers and Supported 10 Hawkers with equipment and material	capacitate and support hawkers	no of capacitated and supported hawkers	50 capacitated and 50 supported hawkers by June 2027						

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Employee Wellness	promotion of employee wellbeing	To ensure Sustainable Provision of wellness services to all employees by June 2027	3.1.	By developing and implementing Employee Wellness Programmes	One Cancer Awareness conducted to 146 employees	Conduct one (1) Employee Wellness campaigns	Number of Employee Wellness campaigns conducted.	Conducted one (1) Employee Wellness campaigns by June 2027	R 247 063,00	R 255 216,00	R 263 383,00	R 247 063,00	R -	Manager: HR
					Medical check-ups conducted to 417 employees	Refer 150 employees for medical check-ups	Number of employees referred for medical check-ups	Referred 150 employees for medical check-ups by June 2027	R 217 764,00	R 224 950,00	R 232 148,00	R 217 764,00	R -	
					One training conducted to 29 OHS committee members and Induction to 22 OHS committee members and	One awareness to OHS Committee and Representatives	Number awareness conducted for OHS committee members	One training to OHS Committee and Representatives conducte	R 728 490,67	R 755 445,00	R 780 385,00	R 728 490,67	R -	

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					representatives		and representatives	d by June 2027						
					One awareness conducted to 70 employees	Conduct one Health & Safety awareness on OHS procedures and signs to municipal employees by June 2027	Number of OHS awarenesses conducted,	Conducted one Health & Safety awareness on OHS procedures to municipal employees by June 2027	R 151 130,00	R 156 118,00	R 161 113,00	R 151 130,00	R -	

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					One Inspections conducted on Twenty (20) municipal vehicles and eight (08) plant/machinery/trucks and one inspection conducted to all municipal sites	Facilitate two (2) inspections of municipal buildings and fleet by June 2027	Number of inspections facilitated	Facilitated two (2) inspections of municipal buildings and fleet by June 2027	R -	R -	R -	N/A	N/A	
Performance Management System	Instil a culture of higher performance management and accountability	To implement and sustain a functional and effective Performance Management System (PMS) by	3.2	Evaluating employee performance through midyear and annual assessments	Ninety-two (92) PMDS agreements and work plans were formulated and signed for employees below senior management.	Signed PMDS agreements and formulated work plans for Ninety-five (95) employees below senior	Number of PMDS agreements signed and workplans formulated for employees below senior	Signed PMDS agreements and formulated work plans for Ninety-five (95) employees below senior manage	R -	R -	R -	N/A	N/A	Manager: HR

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
		June 2027				management	management,	management by June 2027						

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					2023-24 Annual Individual Performance Assessment conducted for 72 employees below Senior Management and 01 mid-year assessment conducted to 73 employees below Senior Management	Annual performance assessment and Mid-year performance assessment conducted to 95 employees below senior management	Number of employees conducted for employees below senior managers	Annual performance assessment and Mid-year performance assessment conducted to ninety-five (95) employees below senior management by June 2027.	R -	R -	R -	R -	R -	

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					1 PMDS workshop conducted for new recruits and existing employees who were not workshopped.	1 PMDS Workshop conducted to 95 employees	Number of workshops conducted for employees	1 PMDS Workshop conducted to 95 employees by June 2027.	R 110 135,00	R 113 769,00	R 117 410,00	R 110 135,00	R -	
Human Capital Development	training and development of Human capital	Providing comprehensive education, training and human resource development by	3.3	By Capacitating Councillors and Employees through Skills Development	Training was provided to twenty officials	Provision of training to (15) municipal officials	Number of employees provided with training.	15 municipal officials provided with training by June 2027	R 383 804,00	R 399 567,00	R 412 355,00	R 383 804,00	R -	HR MANAGER
					N/A	Induction of 64 councillors	Number of inducted councillors	Inducted 64 councillors June 2027.	R 250 000,00	R 258 250,00	R 266 514,00	R 250 000,00	R -	

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
		June 2027.			Study assistance provided to 14 employees for 2025 academic year	Provide study assistance for five new applicants	Number of new applicants provided with study assistance.	Provided study assistance for five new applicants by June 2027.	R 416 171,00	R 429 905,00	R 443 661,00	R 416 171,00	R -	
					25 students provided with Work Integrated Experience	Provide Work Integrated Experience for twenty-five (25) students	Number of students provided with work integrated experience.	Provided Work Integrated Experience for twenty-five (25) students by June 2027.	R -	R -	R -	R -	R -	
					Seven interns were placed for internships for 2024-25, funded by	Provide internships for twenty-five (25) graduates.	Number of graduates provided with	Provided internships for twenty-five (25) graduate	R 475 634,00	R 491 329,00	R 507 052,00	R 475 634,00	R -	

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
					SAGRA & INDWE		Internships.	s by June 2027.						
Labour relations	To promote sound labour relations in the workplace	To ensure sound labour relations in the Municipality by June 2027.	3.4	By co-ordinating trainings and sittings of organised labour	Four LLF sittings were coordinated	Co-ordinate four (4) LLF sittings.	Number of LLF sittings co-ordinated	Co-ordinate four (4) LLF sittings by June 2027.	R 217 521,00	R 224 699,00	R 231 889,00	R 217 521,00	R -	Labour Relations
					15 LLF members were trained	Training of ten (10) supervisors on Disciplinary procedures	Number of trained supervisors on disciplinary procedures	Ten (10) trained supervisors on disciplinary procedures by June 2027.	R 100 000,00	R 103 300,00	R 106 606,00	R 100 000,00	R -	
Review of Institutional Policies	Outdated Policies	Review of Institutional Policies by June 2027	3,5	By reviewing institutional policies	Zero HR Policies translated into isiXhosa	18 Reviewed institutional policies	Number of HR policies reviewed	18 Reviewed HR policies by June 2027.	R 907 407,00	R 937 352,00	R 967 347,00	R 907 407,00	R -	HR Manager

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Job Evaluation	Job descriptions not aligned to TASK standards	To integrate institutional development with organisational structure and workforce principles by June 2027	3,6	By developing job descriptions for all filled and vacant positions	Five job descriptions for MM's Office, ten from LED, fourty-two from Community services and five from engineering services - developed and signed.	Development of job descriptions for senior management positions	Number of job descriptions of senior managers developed	Development of job descriptions for senior management positions by June 2027.	R -	R -	R -	R -	R -	HR Manager
Fleet Management	Depreciating Municipal Fleet.	To ensure that there is sufficient and roadwor	3.7	By Maintaining Municipal vehicles by June 2027	32 licenses renewed	licencing of 35 municipal vehicles	Number of municipal vehicles licenced	35 licenced municipal vehicles by June 2027	R 449 962,00	R 464 811,00	R 479 685,00	R 449 962,00	R -	Fleet Management

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
		thy municipal fleet by June 2027.		By conducting trainings on fleet management procedures by June 2027	1 Awareness conducted to 15 drivers and 5 operators	1 Awareness to 15 drivers and 7 operators by June 2027	Number of awareness to drivers and operators	Conducted 1 Awareness to 15 drivers and 7 operators by June 2027	R -	R -	R -	R -	R -	
				by procuring municipal vehicles by June 2027	Two new vehicles were purchased	Provision of 3 new vehicles by June 2027	Number of vehicles purchased	Provided 3 new vehicles by June 2027	R 3 142 434,00	R 3 246 134,00	R 3 350 010,00	R 3 142 434,00	R -	
				by developing fleet management plan by June 2027	N/A	Review of fleet management plan by June 2027	Number of reviewed fleet management plan	1 Reviewed fleet management plan by June 2027	R -	R -	R -	R -	R -	

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				by updating fleet service and maintenance registry by June 2027	N/A	Updating fleet service and maintenance register	Number of updated fleet service and maintenance register	1 Updated fleet service and maintenance register by June 2027	R -	R -	R -	R -	R -	
Records Management	Insufficient record keeping space and improving adherence to file plan	To ensure adequate record keeping space and records management procedures are practised by June 2027	3.8	By sourcing the services of a service provider towards awareness campaigns, by conducting retention and disposal	1 Records management workshop conducted	4 Awareness on Records Management to Records users	Number of awarenesses to Records Management to Records users	Conducted 4 Awareness on Records Management to Records users by June 2027	R 431 520,00	R 445 761,00	R 460 025,00	R 431 520,00	R -	IT Manager
					N/A	Procurement of one industrial shredder	Number of industrial shredders procured	1 Procured industrial shredder by June 2027	R 200 000,00	R -	R -	R 200 000,00	R -	

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				procedure		by June 2027								
Municipal ICT Systems and Infrastructure	Sporadic challenges affecting ICT systems to support municipal objectives	To ensure maximum availability of efficient ICT Services and Infrastructure	3.9	By optimise systems, administration and operating procedures	Antivirus license was renewed in April, 1 SLA have been signed and Microsoft licenses were not provided.	Four (4) Updated Service Level Agreements and software licenses	Number of SLA signed, number of licences renewed	Four (4) Updated Service Level Agreements and software licenses by June 2027	R 4 297 431,00	R 4 439 246,00	R 4 581 302,00	R 4 297 431,00	R -	IT Manager
				By providing ICT tools of trade for council and staff members	34 laptops provided for staff members. Delivered and issued in May and June to users. 2 were issued in July.	64 laptops procured for councillors and 20 laptops procured for employees and	Number of laptops procured	84 laptops procured and distributed by June 2027	R 4 019 378,00	R 4 152 017,00	R 4 284 882,00	R 4 019 378,00	R -	

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
						distributed								
				By Improving access to the Municipal ICT infrastructure	Old network infrastructure and internal Wi-Fi in place	Upgrading of the one (1) network infrastructure and internal Wi-Fi for the main municipal site and DLTC	Number of upgraded networks infrastructure and internal Wi-Fi for main site and DLTC	1 Upgraded network infrastructure and internal Wi-Fi for the main municipal site and DLTC by June 2027.	R 3 796 457,00	R 3 921 740,00	R 4 047 236,00	R 3 796 457,00	R -	
					4 Servers were procured, delivered on 19 March 2025 and installed.	2 servers procured and installed by June 2027	Number of servers procured and installed	2 servers procured and installed by June 2027	R 500 000,00	R -	R -	R -	R -	

KPA N0: 03 INSTITUTIONAL TRANSFORMATION AND HUMAN RESOURCE DEVELOPMENT														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
Municipal Corporate Governance of ICT	Compliance with approved ICT Governance principles and Legislation	To ensure that Corporate Governance of ICT is implemented by June 2027,	3.10	By maintaining the Municipal website through regular updates of the website content	20 items Uploaded on the Municipal Website Content	Uploading of 20 items on the municipal website content	Number of items uploaded on the municipal website	20 Uploaded items on the municipal website content by June 2027	R -	R -	R -	R -	R -	IT Manager
				By implementation of Municipal ICT Governance framework	1 Reviewed ICT Disaster Recovery Plan and 2 Policies	Updating and review of Four (4) ICT Governance Policies	Number of reviewed ICT Governance Policies	Updated and reviewed ICT Governance Policies by June 2027	R 325 411,00	R 336 149,00	R 346 906,00	R 325 411,00	R -	

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4.1	Metering of all electricity consumption	TOU programmed Electricity meters are not read, recorded, and captured consistently using an AMR system	Reading of conventional electricity meters that are TOU programmed using AMR system	% of active TOU electricity meters read	100% reading of active conventional electricity meters by 30 June 2027	R 1 800 000,00	R 2 000 000,00	R 2 000 000,00	R 1 800 000,00	R -	Manager Revenue & Expenditure
				Monthly billing of all consumers for all services	100% active consumer accounts for Property rates, refuse and electricity billed	Billing of 100% active consumer accounts for Property rates, Refuse and Electricity	% of active consumer accounts for property rates, refuse and electricity billed	100% billing of active consumer accounts for Property rates, Refuse and Electricity by 30 June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					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	Billing completed by the 3rd day of each month following the billing month by June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure
					12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	12 electronical monthly consumer statement for active accounts distributed with email address and	R 15 000,00	R 18 000,00	R 20 000,00	R 15 000,00	R -	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
								cellphones by 30 June 2027						
				Review and Implementation of the Revenue enhancement Strategy	Revenue enhancement strategy reviewed in 2024/25	Review and Implementation plan of the Revenue enhancement Strategy	Number of reviewed and Implementation plan of the Revenue enhancement Strategy	1 Reviewed and Implementation plan of the Revenue enhancement Strategy for 2026/27	R -	R -	R -	N/A	N/A	Manager Revenue & Expenditure
		To achieve at least 95% collection of all debt by June 2027		Implementation of credit control measures	Outdated and incomplete consumer information (contact and personal informati	Implementation of Data cleansing on consumer debtors.	% of consumer accounts data updated on municipal billing system.	% of consumer accounts data updated on municipal billing system.	400 000,00	500 000,00	500 000,00	400 000,00	R -	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					on) on municipal billing system									
					Government accounts that are beyond 90 days owing	Reconciliation and consolidation of all government accounts that are 90 days owing	Percentage of active Government accounts reconciled	100% of active Government accounts reconciled	-	-	-	N/A	N/A	Manager Revenue & Expenditure
					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 monthly reports compiled on 100% business accounts that are beyond 90 days handed over for debt	12 monthly reports compiled on business accounts that are beyond 90 days handed over for debt collection	700 000,00	750 000,00	750 000,00	700 000,00	R -	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
							collection to debt collectors	to debt collectors						
	Accounts with erors taking longer to identify and resolve	To achieve a clean audit by June 2027		Performance of monthly debtors, rates and investment reconciliations	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Monthly reviewal of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation by June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Reviewal of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	03 Reviewed and adopted existing sectional policies (Credit control and debt, tariffs, property rates policy) by June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by		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 Circular 93 reconciliation reports on General Valuation Roll & Financial Billing System submitte	-	-	-	N/A	N/A	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
		June 2027						d by 30 June 2027						
				Promulgation of revenue policies and credit control policies into by-laws by June 2027	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	2 Promulgated of property rates policy and credit control policy by 30 June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure
				Promulgation of the approved tariffs (gazetting)	Gazetted property rates tariffs were advertised on East Griqualand News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	1 Promulgated of the approved tariffs (gazetting) by 30 June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2027	4,2	Enforcement of system descriptions and processes as per the Account payable policy	All creditors for July to June presented for payment were paid within 30 days	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	100% payment of presented acceptable invoices within 30 days from receipt of invoice by June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure
	Datastrings that are submitted with incomplete information and month end procedures that are not perfome	To achieve a clean audit by June 2027		Develop sound, strict and effective procedures for reporting	12 monthly data strings to LG Portal and Reports were submitted not later than 10 working days after the end of	Implementing of month end procedures for 8 modules (cashiers, stores, creditors, cashbook, sundries, consumer debtors, GL and Asset)	Number of submitted monthly data strings no later than 10 working days after month end of each month	12 monthly data strings not later than 10 working days after month end of each month submitted by June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	d on time				each month for the past 12 months.									
	Inaccurate and incomplete commitment register				12 monthly commitments registers were prepared and signed.	Monthly reviewal of commitment register by the 7th working day of each month	Number of monthly reviewed commitment register	12 monthly Reviewed commitment register by June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, retention and vat reconciliation	12 months monthly Conditional grants,12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliation were prepared and reviewed.	Monthly reviewal of conditional grants, creditors, retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	12 monthly reviewed Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliations by June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation	12 months monthly payroll recons (July to June) were prepared and signed	Monthly reviewal of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	12 Monthly Reviewed payroll reconciliation by June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies	Payables accounts policy was reviewed and presented to council	Reviewal and approval of accounts payable policy by council	Number of reviewed and approved policies	1 Reviewed and Approved Accounts payables policy by June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	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	12 monthly circular 128 reports - OCPO Spending Data Submitted by June 2027	-	-	-	N/A	N/A	Manager Revenue & Expenditure

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
Supply Chain Management	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027	4.3	By Monitoring and adherence to procurement plan	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitoring of the procurement plan.	12 monthly Reports on monitoring of the procurement plan Compiled by June 2027	-	-	-	N/A	N/A	Manager Supply Chain

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management Personnel by June 2027		Training of Supply Chain Management Personnel and communication of all updates on SCM matters	4 SCM Officials were trained on SCM modules by Munsoft	Training SCM officials on Munsoft	Number of trained SCM personnel	4 SCM officials trained on Munsoft system by 30 June 2027.	-	-	-	N/A	N/A	Manager Supply Chain
	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	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts by 30 June 2027	-	-	-	N/A	N/A	Manager Supply Chain

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	no schedule of bid committee sittings	Developing mechanisms to monitor sitting of bid committees by June 2027		Developing mechanisms to monitor sitting of bid committees	No Monitoring mechanism to ensure Bids are Awarded within the Validity period	Attending to all submitted requisition for advert	Percentage of requisition for adverts attended	100% requisitions for advert attended within 5 days by 30 June 2027	-		-	N/A	N/A	Manager Supply Chain
						Evaluation of closed bids within 30 days after tender closing	Percentage of Appointed bids evaluated committee within 7 days after tender closing	100% appointment of bid evaluation committees for closed tenders within 7 days by 30 June 2027	-		-	N/A	N/A	Manager Supply Chain

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
						Adjudication of evaluated bids within 60 days after tender closing	Percentage of bids adjudicated within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing by 30 June 2027	-		-	N/A	N/A	Manager Supply Chain
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	12 Contract registers reviewed by June 2027	-		-	N/A	N/A	Manager Supply Chain

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy by June 2027	-	-	-	N/A	N/A	Manager budget and reporting

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
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 2027	Accurate and complete Fixed Assets Register as at 30 June 2025 with no Audit Findings	Performance of monthly reconciliations between FAR and GL within 5 working days after month closure.	number of reconciliations approved and reviewed	12 Reviewed and approved Assets reconciliations by June 2027	R -	R -	R -	N/A	N/A	Manager assets
					GRAP Compliant asset register as at 30 June 2025	review of the GRAP compliant fixed asset register	GRAP compliant fixed asset register	GRAP compliant asset register by June 2027	R -	R -	R -	N/A	N/A	Manager assets

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					Service Level Agreement as at 30 June 2023 for the Preparation of GRAP compliant FAR for a period of 3 years	appointment of service provider for GRAP compliant fixed asset register	appointment of service provider for GRAP compliant fixed asset register	To have a signed SLA for Update and Compile of A GRAP Compliant Immovable Asset Register as at 30 June 2027	R3 000 000.00	R -	R -	N/A	N/A	Manager assets
				To perform asset and stores verifications to ensure that all assets recorded in the FAR do exist and	4 Approved Assets Verification Reports as at 30 June 2025	Quarterly performance of Assets verification process before the end of the following month after the end of	number of signed and approved quarterly Assets Verification Reports	4 Reviewed and approved Assets Verification Reports by June 2027	R -	R -	R -	N/A	N/A	Manager assets

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				are valued accurately		the quarter.								
				Basis and assumptions on which assets are accounted for to be well documented and approved	1 approved PPE methodology as at 30 June 2025	Preparation and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	To have 1 approved PPE Methodology by 30 June 2027	R -	R -	R -	N/A	N/A	Manager assets
				Reporting on municipal assets done through the asset management system.	Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	% of alignment between the asset register and the asset management module	R -	R -	R -	N/A	N/A	Manager assets

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				Monthly update on inventory movements	Inventory report and listing as at 30 June 2025	Performance of monthly Inventory reconciliations within 5 working days after month closure.	number of Reviewed and approved performance of Inventory reconciliations	12 Reviewed and approved Inventory reconciliations by June 2027	R -	R -	R -	N/A	N/A	Manager assets
				Inventory updates once every quarter	Approved Inventory Count report as at 30 June 2025	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	number of performed, Reviewed and approved Inventory Count with Reports	4 Reviewed and approved Inventory Count Reports by June 2027	R -	R -	R -	N/A	N/A	Manager assets

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	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 2026		Valid contract for provision of municipal stationery	1 service provider appointed for the provision of stationery by 30 June 2025	appointment of service provider for the Supply and Delivery of municipal Stationery	number of service providers appointed for the Supply and Delivery of municipal Stationery	To have an active agreement by the end of 30 June 2027	R 2 860 000,00	R 3 146 000,00	R 3 460 600,00	R 2 860 000,00	R -	Manager assets
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 2025		Annual review Asset and Inventory Management Policies	Reviewed and approved Asset and Inventory Management Policies for 2024/25 financial year.	Reviewal of existing Asset and Inventory Management Policies	number of Asset and Inventory Management Policies reviewed, approved and signed	2 Asset and Inventory Management Policies reviewed, approved and signed by 30 June 2025	R -	R -	R -	N/A	N/A	Manager assets

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies		Reviewal of an effective Asset Management Plan	1 developed and approved Asset Management Plan by 30 June 2025	Development and reviewal of an Asset Management Plan	number of developed and approved Asset Management Plan	To have a Reviewed and approved Asset Management Plan as at 30 June 2027	R -	R -	R -	N/A	N/A	Manager assets

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
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	Audited Annual Financial Statements for 2025/26 with compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Number Credible Annual and Interim Financial Statements submitted	1 Credible and fully compliant Annual Financial Statement for 2025/26 submitted to AG and 1 Credible and fully compliant for 2026/27 Interim Financial Statements submitted to CFO by June 2027	R -	R -	R -	N/A	N/A	Manager budget and reporting

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
		To achieve a clean audit by June 2027		Manage audit and ensure audit readiness	Audited Annual Financial Statements for 2024/25 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Managed external audit and ensure audit readiness to achieve clean audit opinion	Manage the external audit and ensure audit readiness to achieve clean audit opinion as at 30 June 2027	6 248 496,00	6 404 700,00	6 609 650,40	6 248 496,00	R -	Manager budget and reporting
				Performance of Monthly bank reconciliations	12 Reviewed bank reconciliations.	Performance of monthly reconciliations by the 7th working day of each month	Number of Reviewed bank reconciliations	12 Reviewed bank reconciliations by June 2027	-	-	-	n/a		Manager budget and reporting

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
		Adhere to compliance to Municipal budget and reporting requirements by June 2027		Preparation and submission of all in-year statutory reports which is section 71,52d and 72 of the MFMA and FMG monthly and quarterly Reports	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	Submitted 12 signed s71 and FMG Reports by 30 June 2027	-	-	-	n/a		Manager budget and reporting
					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	Submitted 04 signed s52d Reports by 30 June 2027	-	-	-	n/a		Manager budget and reporting
					s72 reports submitted.	Submission of the s72 report	Number of submitted s72 Report	Submitted 1 signed s72 Report (Mid-Year assessment Report) by 25	-	-	-	n/a		Manager budget and reporting

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Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
								January 2027						
					Recruitment of new interns	Training of newly appointed financial management Interns and finance officials to meet minimum competency requirements	Number of enrolled financial management interns and finance staff to meet minimum competency requirements	1 enrolled financial management interns to meet minimum competency requirements by June 2027	268 239,08	280 578,08	293 204,09	R -	268 239,08	Manager budget and reporting
Budgeting	The municipality needs to comply with all statutor	To timely produce budgets in line with the National Treasur	4,6	Develop and monitor processes to ensure timely preparation,	Adjustments budget approved by 28 February 2027 and draft	Compile three budgets to be approved by council	Number of Approved budgets	1 Approved adjusted budget, 1 Draft Budget and 1 Approved	-	-	-	n/a		Manager budget and reporting

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub-Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	y budgeting and reporting requirements	y guidelines and regulations by June 2027		adoption and publication of credible municipal budgets	budget approved by 31 March 2027; final budget approved 31 May 2027			budget for 2027/28 by 30 June 2027						
					Publication of all budgets approved by council	Publication of approved budgets	Number of publicized approved budgets	Publicized 1 Adjustment, 1 Draft and 1 Final Budget by 30 June 2027	72 192,00	75 228,00	77 100,00	72 192,00	R -	Manager budget and reporting

KPA N0: 04 FINANCIAL PLANNING AND REPORTING														
Outcome 9 Objective														
Sub - Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be implemented**	**Output - KPI**	**Annual target**	**Budget MTREF**			**Budget source**		**Responsible agency**
									Y1 (2026/27)	**Y2 (2027/28)**	**Y3 (2028/29)**	**Internal**	**External**	
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	1 Reviewed existing sectional policy and presentation to the relevant stakeholders by June 2026	-	-	-	n/a	n/a	Manager budget and reporting

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Integrated Development Planning	to comply with section 32 of the Municipal Systems Act	To ensure development of credible (accredited by MEC, NT) IDP reviews- aligned with PMS & Budget Achieved through IDP process plan by June 2027	5.1	By developing an IDP process plan, by conducting public participation process. By ensuring alignment of budget to the IDP	An assessed credible IDP document adopted by council in May 2025	Development of an IDP and annual reviews adopted by the Council	Number of IDP adopted by Council	1 Final IDP for 2027/28 adopted by Council by 30 June 2027	R 1 485 677,00	R 1 534 704,00	R 1 583 814,00	R 1 485 677,00	R -	IDP

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Performance Management Systems	To comply with Performance planning, implementation, monitoring and reporting regulations	To ensure compliance with laws and regulations and ensure a culture of accountability, performance excellence & monitoring by June 2027	5.2	By Facilitating and monitoring periodic reporting	4 Quarterly Performance Reports tabled to council and its structures	Quarterly performance reports tabled to council and its structures for consideration	Number of Quarterly performance reports tabled to council and its structures for consideration	4 Quarterly Performance Reported tabled to Council and Council Structures by 30 June 2027	R 814 621,57	R 841 504,08	R 868 432,21	R 814 621,57	R -	PMS
				By facilitating formal performance assessments	2 performance assessments	02 Performance assessments conducted	Number of performance assessments conducted	1 Formal Annual Performance Assessment for 2025/26 and 1 Informal Mid-year Performance Assessment for	R -	R -	R -	N/A	N/A	PMS

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
								2026/27 conducted by 30 June 2027						
				By Facilitating compilation of the 2025/26 Annual report	2023/2024 Annual report adopted by council by May 2025	Compilation and adoption of the annual report	Number of Annual reports compiled and adopted by council	1 Compiled Annual Report (2025/26 FY) and adopted by council by 30 June 2027	R 148 618,69	R 153 523,11	R 158 435,85	R 148 618,69	R -	PMS
				By developing and maintaining a financially viable and sustainable institutio	1 final SDBIP and 1 Adjusted SDBIP for 2025/26	Compilation and approval of SDBIP by the Mayor	Number of SDBIP's approved by the Mayor	1 Approved SDBIP by the Mayor by 30 June 2027.	R -	R -	R -	N/A	N/A	PMS

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				n that achieves full compliance with legislation										
Internal Audit	To comply with Section 165 of the MFMA	To promote good governance within the institution by June 2027	5.3	By reviewing adequacy and effectiveness internal control and compliance with laws and regulations.	24 Internal Audit reports completed	Drafting and completion of internal audit reports	Number of Internal Audit reports & Adhoc reports developed	24 Internal Audit Reports produced by 30 June 2027	R1 500 000,00	R1 500 000,00	R1 548 000,00	R1 500 000,00	R -	Internal Audit
					Approved Internal Audit Coverage Plan for 2025/26	Drafting and approval of internal audit coverage plan	Number of Internal Audit Coverage Plan approved	1 Approved Annual Internal Audit Coverage Plan by 30 June 2027	R -	R -	R -	N/A	N/A	

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					Approved Internal Audit Charter for 2025/26	Drafting and approval of internal audit charter	Number Internal Audit Charter approved	1 Approved Internal Audit Charter by 30 June 2027	R -	R -	R -	N/A	N/A	
Risk Management	To comply with section 165 of the MFMA	To improve Risk Management to an acceptable level by June 2027	5.4	By conducting municipal wide risk management workshops. By developing participat	Risk Management Terms of Reference	Reviewal of Risk Management Committee charter and submit to Accounting Officer for approval	Number of Risk Management Committee charter approved	1 Approved Risk Management Committee Charter by 30 June 2027	R -	R -	R -	N/A	N/A	Internal Audit

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				ory risk management process plan by June 2027.	implementable risk management plan.,	Conducting risk management workshop	Number of Risk assessment workshop conducted	1 Risk Assessment Workshop conducted by 30 June 2027	R 300 000,00	R 311 100,00	R 322 610,70	R 300 000,00	R -	
					Risk Management Policy	Reviewal of the policy	Number of risk management policy approved	1 Approved Risk Management Policy by 30 June 2027	R -		R -	N/A	N/A	
					Risk Registers	Development of 1 Strategic, 6 Operational, 1 ICT and 1 Fraud Risk Registers	Number of risk register developed	9 Risk Registers developed by 30 June 2027	R -	R -	R -	N/A	N/A	

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					Risk Management Report	Compilation of Risk Management Report	Number of Risk Management Committee Report developed	4 Risk Management Committee Report developed by 30 June 2027	R 20 000,00	R 20 740,00	R 21 507,38	R 20 000,00	R -	
					Established Risk Management Committee	Sitting of RMC Committee	Number of Risk Management Committee meeting conducted	4 Risk Management Committee Meeting conducted by 30 June 2027	R 100 000,00	R 103 700,00	R 107 536,90	R 100 000,00	R -	
Fraud and Corruption	To comply with Prevention and Combating of	To combat and defeat the fraud and corruptio	5.5	By implementation of the Fraud and Anti-Corruptio	Approved Fraud and Anti-Corruption policy	Updating and approval of fraud and anti-corruption policy	Number of Fraud and Anti-Corruption policy approved	1 Approved Fraud and Anti-Corruption policy by 30	R -	R -	R -	N/A	N/A	Internal Audit

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	Corrupt activities Act 12 of 2004	n within the WMM Local Municipality by June 2027		n policy. By conducting awareness campaigns with all relevant stakeholders by June 2027				June 2027						
					2 Fraud awareness campaigns conducted	Conducting awarenesses on Fraud & Anti-corruption	Number of awarenesses conducted	2 Fraud & Anti-corruption Awareness campaigns conducted by 30 June 2027	R 300 000,00	R 311 100,00	R 322 610,70	R 300 000,00	R -	
Ethics	To comply with Code of Ethics and Municipal Systems Act 32 of 2000	To instil the moral regeneration within the councillors and employees of the Municipality	5,6	By conducting ethics and values awareness campaigns thereby complying with Municipa	2 awareness campaigns conducted	Conducting awarenesses on Ethics and Values	Number of awarenesses conducted	2 Ethics & Values Awareness campaigns conducted by 30 June 2027	R300 000,00	R311 100,00	R322 610,70	N/A	N/A	Internal Audit

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				l Systems Act 32 of 2000 as well as Code of Ethics										
Audit Committee	To comply with section 166 of the Municipal Finance Management Act	To advise the municipal council on the adequacy and effectiveness of the systems of internal controls	5,7	By advising on risks, financial, internal controls, performance information and Annual Financial Statements as well as	Annual Audit Committee Report	Completion of advisory report on effectiveness of risk management, internal control and governance controls	Number of Annual Report compiled	1 Audit committee Annual Report compiled for 2025-2026 FY by 30 June 2027	R100 000,00	R103 700,00	R107 536,90	R100 000,00	R -	Internal Audit

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
		by June 2027		policies by June 2027.	Approved Audit Committee Charter for 2025/26	Reviewal of Audit Committee charter and submit to Audit Committee for approval	Number of Internal Audit Charter approved	1 Approved Audit Committee Charter by 30 June 2027	R -	R -	R -	N/A	N/A	
					9 Audit Committee meetings	Facilitation of the sittings of the Audit Committee meetings	Number of Audit Committee meetings conducted	4 Audit Committee meetings conducted by 30 June 2027	R250 000,00	R259 250,00	R268 842,25	R250 000,00	N/A	

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Special Programmes	To improve participatory democracy and inclusiveness	To coordinate mainstreaming of special groups and support by June 2027	5,8	By coordinating special groups forums, internal and sector department to contribute towards mainstreaming of young people in all government programmes	9 Council approved programmes targeting and in support of young people	Support Functioning of SAYC, Young Entrepreneur Development Program, Initiation Support, Career Exhibition, Mayor Schools Achievement Awards, Initiation Awareness campaigns and Youth Month	Number of Council Approved Youth Programmes implemented	8 council approved Youth programmes implemented by June 2027	R 1 318 466,00	R 1 361 975,00	R 1 405 558,00	R 1 318 466,00	R -	Special Programmes Unit

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				By coordinating special groups forums, internal and sector department to contribute towards mainstreaming of Children in all government programmes	9 Council approved programmes targeting and in support of children	back to school campaign, support early childhood development centres, Inkciyo stipend, child headed household, inkciyo end year function, and inkciyo support	number of council approved children programmes	10 council approved children's programmes implemented by June 2027	R 1 020 868,00	R 1 054 557,00	R 1 088 303,00	R 1 020 868,00	R -	Special Programmes Unit

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				By coordinating special groups forums, internal and sector department to contribute towards mainstreaming of elderly in all government programmes	3 Council approved programmes targeting and in support of elderly	Support to elderly centre, elderly wellness campaign and support to functioning of elderly forum	number of council approved elderly programmes	3 council approved elderly programmes implemented by June 2027	R 337 369,00	R 348 502,00	R 359 655,00	R 337 369,00	R -	Special Programmes Unit

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				By coordinating special groups forums, internal and sector department to contribute torwads mainstreaming of PWD in all government programmes by June 2027	4 Council approved programmes targeting and in support of People with Disability	support functioning of PWD Forum and Disability Month	number of council approved PWD programmes	4 council approved PWD programmes implemented by June 2027	R 430 152,00	R 444 347,00	R 458 566,00	R 430 152,00	R -	Special Programmes Unit

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				By coordinating special groups forums, internal and sector department to contribute torwads mainstreaming of Gender in all government programmes by June 2027	4 Council Approved Gender programs implemented	launch of men forum, women month celebration, 16 days of activism against women, men and LGBTQI+ and support, men's summit, support of functioning of women and men's forum	number of council approved Gender programmes	6 council approved gender programmes by June 2027	R 460 913,00	R 476 123,00	R 491 359,00	R 460 913,00	R -	Special Programmes Unit

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Legacy Projects	Preserve legacy of prominent figure and historical events in Winnie Madikizela-Mandela	To commemorate prominent figures important events and their legacy by June 2027	5,9	By implementing 24 council approved legacy projects and activities	7 programs conducted	Implementation of legacy projects	Number of council approved Legacy programmes implemented	7 Council approved Legacy programmes implemented by 30 June 2027	R 712 967,00	R 736 494,00	R 760 062,00	R 712 967,00	R -	Special Programmes Unit
Customer Care	Lack of awareness and commitment on customer care relations	To minimize customer care related complaints and create a customer friendly environment by June 2027	5,10	By enhancing capacity within customer care function by June 2027	Customer Care register, Complaints book and Customer Care Policy	Implementation of Customer care policy and conduct customer care satisfaction survey	Number of Customer care programmes conducted and reports submitted	8 Customer Care Programs and 4 Customer Careline Reports submitted to Standing Committee by June 2027	R 476 273,00	R 491 990,00	507733.68	R 476 273,00	R -	Communications

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Communications	Ineffective communication	To improve sound communication and public liaison by June 2027	5,11	By implementing various mechanisms of communication within the council approved communication strategy by June 2027	Reviewed Communication strategy	Communication Strategy reviewal and implementation	Number of reviewed communication strategy and Implemented Action Plan	Reviewed Communication strategy by June 2027	R977 426,46	R1 009 681,50	R1 041 991,30	R977 426,46	R -	Communications
					4 newsletters	Compilation of the newsletter	Number of newsletters produced	4 newsletters by June 2027	R244 935,25	R253 018,12	R261114,70	R244 935,25	R -	
				By implementing communication strategy by June 2027	4 quarterly LCF meetings	Conduct Local Communicator's Forum Meetings	Number of LCF meetings conducted	4 quarterly LCF meetings by June 2027	R -	R -	R -	N/A	N/A	

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Inter-Governmental Relations	Fragmented coordination of government services	to improve coordination of service delivery amongst spheres of government by June 2027	5,12	by implementing IGR terms of reference	four IGR meetings	Facilitation of IGR meetings	Number of IGR meetings facilitated	4 IGR meetings facilitated by 30 June 2027	R -	R -	R -	N/A	N/A	Communications
Management of Communicable diseases	Increasing rate of prevalence in number of communicable diseases	To reduce the rate of prevalence of all communicable diseases by June 2027	5,13	By rolling out awareness on preventative measures of communicable diseases	06 Awareness campaigns conducted	Conducting awareness campaigns.	Number of awareness campaigns conducted.	07 Awareness campaigns conducted in community, schools and THPs by 30 June 2027	R 787 692,76	R 813 686,62	R 839 724,59	R 787 692,76	N/A	Communicable diseases manager

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					6 Support Programmes conducted	Provide support and capacitate programmes to Communicable diseases NPOs	Number of HIV & Aids NPOs supported and capacitated	02 HIV & Aids NPO's supported with promotional material ,02 NPO's supported with communicable disease education programme and 02 NPO's capacitated with training by 30 June 2027						

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					4NGO supported with health care kits	Provide Health Care Kits to functional NGOs and CBOs. Support PLWH by conducting Candle Light	Number of NGO's supported with Health Care Kits and number of support PLWH by conducting Candle Light	4 NGO's supported with Health Care Kits and support 1 PLWH by conducting HIV/AIDS Candle Light and giving Awards by 30 June 2027						
					4 Local AIDS council	Conducting Local AIDS Council meetings	Number of Local AIDS Council meetings conducted.	4 Local AIDS council meetings conducted by 30 June 2027						

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					Distributed 40000 Condoms	condom distribution	number of Condoms distributed.	60000 Condoms distributed by 30 June 2027.						
Litigations	Centralisation of legal matters	to ensure proper management of legal matters by June 2027	5,14	By implementing council adopted legal risk management and litigation policy by June 2027	5 Progress reports on performance of cases on the roll attended and submitted to the GG Standing Committee	Progress reports on performance of cases on the roll	Number of progress reports on performance of cases on the roll submitted to the GG Standing Committee	4 Progress reports on performance of cases on the roll attended and submitted to the GG Standing Committee by June 2027	R 7 625 467,00	R 7 877 108,00	R 8 129 175,00	R 7 625 467,00	R -	Manager: Legal Services

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
				By implementing council adopted legal risk management and litigation policy by June 2027	2 workshops conducted on Case law and contract management	2 awareness sessions conducted on case law	Number of awareness sessions conducted on case law to standing committees of Council	2 awareness sessions conducted to standing committees of Council by June 2027	R -	R -	R -	N/A	N/A	Manager: Legal Services

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Public Participation	Improved performance of public participation structures	To strengthen and enhance public participation Mechanism by June 2027	5,15	By building capacity and support to public participation	64 ward committee members trained and monitored	Quarterly Meeting, establishment of ward committee structures, support ward committee members and adoption of schedule for ward committee meetings.	Number of meetings convened, supported ward committee members and Number of adopted schedules of ward committee meetings.	1 Quarterly Meeting conducted, established 32 Ward Committee Structures, 355 ward committees supported with stationery, 1 adopted schedule of ward committee meetings for 2027/2028 fy	R463 368	R483 632	R496 320	R463 368	N/A	Public Participation

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
								by 30 June 2027						

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
					320 ward committee members elected, 12 ward committee structures monitored	Monitoring of ward committee structures	Number of monitored ward committee structures	24 ward committee seatings monitored by 30 June 2027	R0	R0	R0	N/A	N/A	Public Participation
					1 CDW awareness campaign, 5 CDW Round table meetings	1 CDW awareness campaign and 4 round table meetings	Number of community education programs conducted	1 CDW Awareness campaign, 4 round table meetings conducted by 30 June 2027	R270 325	R274 944	R281 816	R270 325	N/A	Public Participation

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
	Compliance with Section 73 MSA	To ensure coordinated public participation in all municipal programs by June 2027		By facilitating consultative session with communities to ensure public involvement in all municipal programs	Community education in conducted in 12 wards	Conducting community education programs	Number of community education programs conducted	15 Community education programs conducted by 30 June 2027	R359 208	R375 360	R384 744	R359 208	N/A	Public Participation
					1 Mayoral Imbizo,1 IDP& Budget Road show and 1 Annual Report consultation held	1 Mayoral Imbizo,1 IDP& Budget Road show and 1 Annual Report consultation	Number Of consultative sessions facilitated.	Facilitated 03 consultative sessions with communities by 30 June 2027	R200 367	R209 388	R214 632	R200 367	N/A	Public Participation

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
Council	Compliance with Sec 18(1) and (2) of Municipal Structures Act.	To ensure proper sitting of Council and Council Committees by June 2027	5,16	By adhering to the council adopted schedule of council meetings	Adopted Schedule of Council and Council Committees for 2025/2026 FY adopted, 4 Council Meetings facilitated and 70 Council Committees convened	Facilitate 4 council meeting and 36 council committee meetings by June 2027	Number of council meetings and number of council committees convened	Facilitated 4 council meetings and 36 council committee meetings by June 2027	R2 740 224	R2 863 524	R2 934 870	R2 740 224	N/A	Council Support

KPA N0: 05 GOOD GOVERNANCE AND PUBLIC PARTICIPATION														
Outcome 9 Objective														
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be implemented	Output - KPI	Annual target	Budget MTREF			Budget source		Responsible agency
									Y1 (2026/27)	Y2 (2027/28)	Y3 (2028/29)	Internal	External	
By Laws	Compliance with laws and regulations	To ensure proper regulation of the municipal powers and functions by June 2027	5,17	By facilitating reviewal and/or developed Municipal By Laws	5 Municipal By Law Gazetted; Electricity; debt collection & credit control bylaw, cemeteries & crematoria by law, air quality by law	Reviewing bylaws and adoption by Council	Number of reviewed and adopted by Council	2 Municipal Bylaws Reviewed and Noted and/or approved by Council by June 2027	R 70 510,00	R 72 837,00	R 75 167,00	R 70 510,00		Manager: Legal Services

CHAPTER 4

6. DISTRICT DEVELOPMENT MODEL AND COMMITMENTS BY SECTOR DEPARTMENTS

6.1. DISTRICT DEVELOPMENT MODEL

The 25 Year government performance review revealed challenges of "patterns of operating in silos" as a challenge which led to lack of coherence in planning and implementation and has made monitoring and oversight of government's programme difficult. The consequence has been non-optimal delivery of services and diminished impact on the triple challenges of poverty, inequality and employment. In response, National Cabinet in August 2019 approved a District Coordinated Development Model (DCDM), which is the rolling out of "a new integrated district-based approach" to addressing our service delivery challenges and localised procurement and job creation, that promotes and supports local businesses, and that involves communities.

The *district*-driven *development model* is directed at turning plans into action and ensuring proper project management and tracking. *District Development Model* will be pursued through single and integrated plans per *district* which will be further synchronised with Integrated *Development* Plans in *municipalities*. The intervention is also in line with the National Development Plan, which outlines the importance of building a capable state in partnership with the citizens of this country. This requires well-run and effectively coordinated state institutions staffed by skilled public servants who are committed to the public good and capable of delivering consistently high-quality services for all South Africans. The new District Development Model is anchored in the current government legislations and policies.

The mandate of the DDM is underpinned under Section 154 of the constitution. Sec 47 of IGR Act makes provision for Minister to issue guidelines on a framework for coordinating and aligning development priorities and objectives between the three spheres of government; a framework for coordinating action affecting municipal functions and implementation controls.

The DDM is then a practical IGR mechanism for all 3 spheres of government to work, plan jointly and act jointly in unity. It is a single strategically focused "One plan" and "One Budget" for each of district municipalities and metros.

Objectives of the DDM

To address horizontal and vertical silos.

Narrow the distance between People and Government.

Strengthen monitoring and evaluation at district and local levels.

Budgets and Programmes based on Community needs and Gender based.

Youth Empowered.

Maximizing impact.

Facilitate for Local Economic Development.

Inculcate long-range planning.

Implement a balanced approach towards development between urban and rural areas (spatialization principles).

The purpose of the Alfred Nzo District DDM One Plan is:

- to create an environment which is conducive for investment.
- To stabilize governance and financial management practices in the Alfred Nzo District

After the revision of the DDM One Plan in the current financial year 2025-2026, Winnie Madikizela-Mandela Local Municipality has submitted the below high impact projects for profiling as a contribution in the joint formulation and implementation of One Plan:

DDM TRANSFORMATIONAL AREA	PROJECT	LOCATION	BUDGET	IMPLEMENTING AGENTS
Governance & Finance - (governance stability, capacity building, finance, revenue, audit, etc.)	Revenue Enhancement	WMM LM	R700 000. 00	WMMLM Supported by PT and CoGTA
	Training of councillors on Oversight and Petitions Handling	WMM LM	R2 740 224	WMMLM Supported by SALGA, CoGTA
	GRAP compliant annual financial statements and attainment of clean audit outcomes	WMM LM	R6 248 496,00	WMMLM Supported by PT working with CoGTA
Economic Positioning	GBS Manufacturing Hubs	Wards 08, 04, 16 WMMLM	R59 657 842,00	Supported by NT, DEDEAT, ANDM, SEDA
Infrastructure Engineering	N2 Wild Coast Road - Mthentu	Wards 28, 24, 16,	R 4 050 000 000,00	SANRAL, DOT,
	Greater Mbizana water scheme	WMMLM	R180 000 000	ANDM, DWS, Umngeni Water

DDM IMPLEMENTATION PLAN – ALIGNMENT

TRANSFORMATIONAL AREAS & GOALS	DDM ONE PLANS TARGETS	DISTRICT PRIORITIES	LOC. GOV. KPA
Demographic Change and People Development	Social compacting for addressing the service delivery in municipalities, GBVF and poverty reduction	Inclusive Growth and Development Basic Services Delivery and Community Empowerment	Good governance and Public Participation. Institutional transformation and Human Resource Development.
Economic Positioning	Accelerating land release and land development. Unlock blockages to economic potential. Supporting local economic drivers	Inclusive Growth and Development	Planning and Development
Spatial Restructuring & Environmental Sustainability	Spatial integration and spatial transformation programmes and projects at local space	Inclusive Growth and Development Basic Services Delivery and Community Empowerment	Service Delivery (Community Services). Planning and Development
Infrastructure Reengineering	Spatial integration and spatial transformation programmes and projects at local space	Basic Services Delivery and Community Empowerment	Basic service delivery (Engineering Services)
Governance and Financial Management	Local government capacitation, governance and administration.	Effective Public Participation, Good Governance and Partnerships A capable and financially viable institution	Good governance and Public Participation. Budget and Treasury

6.2. COMMITMENTS BY SECTOR DEPARTMENTS FOR 2026-2027

6.2.1. Department of Social Development

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED
1. Abadala Nkantolo	Older person	27	Nkantolo Location	R90 000 (per financial year)
2. Ikhethelo Old Age Project	Older person	08	Magqabasini Lacation	R90 000 (per financial year)
3.Ilinge old Age Project	Older person	07	Majazi Location	R90 000 (per financial year)
4.Khananda Service Centre	Older person	29	Makewini	R108 000(per financial year)
5.Khanyisa Old Age Project	Older person	19	Monti Location	R90 000 (per financial year)
6. Luhle Old Age Project	Older person	15	Khanyayo Location	R90 000 (per financial year)
7. Lukhanyo Location	Older person	17	Nikhwe Location	R108 000(per financial year)
08. Mgcinephila Old Age Project	Older person	24	Ebenezer Location	R90 000 (per financial year)
09. Mhlabeni Old Age Project	Older person	29	Zwelethu Location	R90 000 (per financial year)
10. Mthayise Old Age Project	Older person	16	Mthayise Location	R90 000 (per financial year)
11.Ncedisa Old Age Project	Older person	10	Mcetheni Location	R90 000 (per financial year)
12. Ncedisizwe Service Centre	Older person	22	Lukholo Location	R90 000 (per financial year)
13. Ncedo Old Age Project	Older person	20	Redoubt Location	R90 000 (per financial year)

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED
14. Nikolo Old Age Project	Older person	28	Topozo Location	R90 000 (per financial year)
15. Ntola Suport Service Centre	Older person	03	Amantshangase Location	R90 000 (per financial year)
16. Nozibele OlAge Project	Older person	13	Ngcingo Location	R90 000 (per financial year)
17. Sakhubom Old Age Project	Older person	26	Nomlacu Location	R90 000 (per financial year)
18. Senzokwethu Location	Older person	25	Khumbuzaq Location	R90 000 (per financial year)
19. Simanyene Old Age Project	Older person	29	Bulala Location	R90 000 (per financial year)
20. Siwisa Old Age Project	Older person	31	Siwisa Location	R90 000 (per financial year)
21. Sophumelela Old Age Project	Older person	31	Sizityaneni Location	R90 000 (per financial year)
22. Suthu Service Centre	Older person	03	Sithukuthezi Location	R90 000 (per financial year)
23. Winnie Madikizela Mandela Old Age Project	Older person	14	Mbhongweni location	R90 000 (per financial year)
24. Vezokuhle Old Age Project	Older person	10	Bathville Location	R90 000 (per financial year)
25. Zamukuklungisa Service Centre	Older person	20	Mamcakweni Location	R90 000 (per financial year)
26. Zwelitsha Old Age Project	Older person	04	Ludeke Location	R90’000.00
27. Masakhane	Disability	26	Mt Zion Location	
28. Ixabiso Lomntu	HIV & AIDS	08	Magqabasini Location	R324’068.00

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED
29. Sizophila HCBC	HIV & AIDS	18	Nyaka Location	R324’068.00
30. Sinokhanyo Social Behaviour	HIV & AIDS	03	Dumsi Location	R7’964.09
31. Sinosizo support group	HIV & AIDS	09	Envis Location	R324’068.00
32. Sinosizo-Sisonke Isikelo DIC	Child Protection Services	26	Nomlacu Location	R116’160.00
33. Siphumelele DIC	Child Protection Services	26	Mt Zion Location	R247’296.00
34. Masincedane Family Presevation	Families	14	Luthulini Location	R247’400.00
35. Ikhaya LeMbizana Disabled Home and Day Care Centre	Disability	26	Mt Zion Location	R22’176.00
36. Mzuvukile Day Care Centre	Disabilty	20	Redoubt	R60’984.00
37. Mzamba Victim Support Centre	VEP	24	Mzamba Location	R197’042
38. Bhekizizwe White Door Centre of Hope	VEP	16	Mpisi Location	R197’042
39. Khuseleka White Door Centre of Hope	VEP	31	Siwisa Location	R197’042
40. Imizizi Youth Advocate	Substance Abuse	18	Redoubt Location	R135’217.00
41. Youth Beyond Expectation	Substance Abuse	07	Nyanisweni Location	R138’450.00
42. Mavenu CNDC	Sustainable Livelihood	14	Luthulini Location	R326’106.00
43.Ndukude Primary Cooperative Project	Sustainable Livelihood	08	Ntlenzi Location	R25’000.00

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED
44. Amabanjwa Agricultural Primary Cooperative Limited	Women Development	03	Mbiba Location	R100'000.00
45. Suncit Youth Development Primary Cooperative Limited	Youth Development	30	Nyanisweni Location	R181'000.00

6.2.2. Department of Education

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED	IMPLEMENTING AGENT
MNCWATI SECONDARY SCHOOL	Disaster projects – Storm repairs	15	MAGUNYANENI	R 6 332 732.95	DOE
MPONDOMBINI SECONDARY SCHOOL	Disaster projects – Storm repairs	18	LUBUDE	R 567 892.50	DOE
GUMZANA SECONDARY SCHOOL	Disaster projects – Storm repairs	22	GIMZANA	R 3 818 855.44	DOE
KU-BHA PRIMARY SCHOOL	Disaster projects – Storm repairs	8	KU BHA	R 3 556 146.70	DOE
LUNDINI PRIMARY SCHOOL	Disaster projects – Storm repairs	28	GUMZANA	R 3 398 865.25	DOE

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED	IMPLEMENTING AGENT
KANYAYO JUNIOR SECONDARY SCHOOL	2025 Disaster project – Storm repairs	15	KANYAYO	R 3 386 088.75	DOE
FREE METHODIST PRIMARY SCHOOL	2025 Disaster project – Storm repairs	29	KWA MZIZE	R 2 992 464.01	DOE
VULINDLELA COMPREHENSIVE TECHNICAL HIGH SCHOOL	2025 Disaster project – Storm repairs	23	MADIBA Q	R 2 667 238.93	DOE
MARINA SECONDARY SCHOOL	2025 Disaster project – Storm repairs	23	MADIBA Q	R 2 325 155.40	DOE
PATEKILE PRIMARY SCHOOL	2025 Disaster project – Storm repairs	29	MBONGWANA	R 2 246 806.76	DOE
KHUMBUZA JUNIOR SECONDARY SCHOOL	2025 Disaster project – Storm repairs	25	MADIBA H (KHUMBUZA)	R 2 133 188.82	DOE
EMAZWENI PRIMARY SCHOOL	2025 Disaster project – Storm repairs	31	LUDEKE	R 1 595 583.01	DOE
ENQABENI SECONDARY SCHOOL	2025 Disaster project – Storm repairs	9	ENQABENI	R 1 156 141.00	DOE
VAYI PRIMARY SCHOOL	2025 Disaster project – Storm repairs	12	NTSIMBINI	R 1 149 407.75	DOE

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED	IMPLEMENTING AGENT
SILANGWE PRIMARY SCHOOL	2025 Disaster project – Storm repairs	27	SILANGWE	R 941 850.00	DOE
MGOMANZI PRIMARY SCHOOL	FULL SCOPE PROJECT	16	MGOMANZI	R 74 908 655.00	IDT
NTUKAYI SECONDARY SCHOOL	FULL SCOPE PROJECT	7	NDUNGE	R 83 639 291.00	IDT
STANFORD PRIMARY SCHOOL	FULL SCOPE PROJECT – PHASE 2	20	MZIZE	R 75 699 463.91	IDT
DUMILE PRIMARY SCHOOL	ECD double Grade R	12	KWA NDELA	R 9 575 740.37	IDT
MAFADOBO PRIMARY SCHOOL	2024 Disaster project – storm repairs	2	MAFADOBO	R 5 222 808.00	DOE

6.2.3. Department of Transport

PROJECT NAME	PROJECT NATURE / SCOPE	WARD	BUDGET
DR08116	5km regravelling and 10km HM	13, 19	R2 830 690,98

DR08120	5km regravelling and 17km of wet blading and spot tipping inhouse	13,12,30,14,15	R3 359 878,88
DR08124	5km regravelling and 4km wet blading	10	R2 173 750,91
DR08438	5km regravelling and 10km wet blading	16	R2 075 287,66
DR08115	3km regravelling and HM	06	R2 190 606.12
DR08123	10km HM, 2km regravelling and gabion	11	R2 476 383.91
DR08122	5km regravelling and 8km wet blading	25	R1 803 213.76
DR08112	5km regravelling, 14km wet blading	27, 02, 03	R3 323 412.76

6.2.4. Department of Sport Recreation Art and Culture

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED	IMPLEMENTING AGENT
CULTURAL AFFAIRS					
Leather workshop	Youth and Women empowerment	Ward 1	Mbizana Cultural Village	R30 000	Art Centre Structure
Stakeholder consultative session	Community engagement	Ward 1	Mbizana Cultural Village	R10 000	Art Centre Structure
Mbizana Cultural Village Festival	Excellence showcasing platform	Ward 24	Mbizana Cultural Village	R90 000	Art Centre Structure
National Symbols and Orders Awareness	National identity	TBA	Mbizana	R35 000	Museum Board

Winnie Madikizela Mandela Commemoration	National identity	Ward 24	Mbizana	R90 000	Multi-sectoral
Heritage Resource Refurbishment	National identity	Ward 11	Mbizana	R50 000	Multi-sectoral
World Book Day	Book celebration	All libraries	Mbizana	R17 000	Library Committee
World Play Day	Reading awareness	All libraries	Mbizana	R17 000	Library Committee
Book Club Sessions	Library celebrations	All libraries	Mbizana	R70 000	Library Committee
SCHOOL SPORT					
Mbizana Football league	Youth League	Ward 1	Mbizana	R5 000	School Sport
Mbizana Volleyball league	Youth League	Ward 1	Mbizana	R5 000	School Sport
Mbizana Netball League	Youth League	Ward 1	Mbizana	R5 000	School Sport
District/ Provincial schools sport winter games	School Sport Leagues	Ward 1	District	R270 000	School Sport
Mbizana Softball leagues	Youth League	Ward 1	Mbizana	R5 000	School Sport
District/Provincial schools Sport Summer games	School Sport Leagues	Ward 1	District	R255 000	School Sport
Alfred Nzo East Athletics League	Youth League	Ward 1	Mbizana	R10 000	School Sport
District/Eastern Cape School Athletics (Provincial Athletics)	Provincial Athletics		Provincial	R310 000	School Sport

8 supported with equipment and/or attire	Youth Leagues		WMMM	R168 000	School Sport
MPP Siyadlala/Recreation Development					
SA Walk (100)	Hub Festival	ward 27-Nkantolo Hub	Nkulisa Village, WMMM LM	R17 000	Recreation Dev
Luthulini Hub Festival (100), Qadu Village, WMM LM, ward 14	Hub Festival	Ward 14	Qadu Village	R17 000	Recreation Dev
Provincial Iindigenous Games (65)	Provincial		Provincial	R160 000	Recreation Dev
Ngqindilili Hub Festival (100), NewTown hall, WMM LM, ward 11	Hub Festival	Ward 11	New Townhall-Ngqindilili	R20 000	Recreation Dev
Facilitate the procurement of equipment and / attire for 3 hubs	Hub Equipment	Ward 14 Ward 27 Ward 11	Luthulini Hub Nkantolo Hub (Poverty Stricken) Ingqindilili Hub (Poverty Stricken)	R83 400	Recreation Dev
Sport Development					
Alfred Nzo Softball Championships	Tournament	7	Emabhanoyini	R50 000	Sport Dev
Umzila KaThambo Road Race	Road Race	Ward 1 & 27	WMMM LM	R350 000	Sport Dev
Club Development					

Provision of equipment and/or attire for the 2 selected clubs	Equipment		WMMM LM	R54 000	Club Dev
Facilitate support to 5 Local Clubs participating in the leagues	Local Leagues		WMMM LM	R130 000	Club Dev
Facilitate staging of 3 local leagues- Volleyball, Netball & Football	Local Leagues		WMMM LM	R67 000	Club Dev

6.2.5. Department of Publics Works and Infrastructure

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED	IMPLEMENTING YEAR	REVISED COMPLETION DATE
Urgent Renovations of Amantshangase Clinic	Minor Renovations including fixing of leaking roof, painting of walls, ceiling, replacing broken windowpanes, replacement of electrical and plumbing damaged components, fixing of floors and doors for both the clinic and nurses' home.	03	Amantshangase location, Bizana	R792 673.15	07 November 2024	25 March 2026 Challenges Contractor cashflows Budget constraints on the Department's side
Urgent Renovations of Hlamandana Clinic	Fixing of leaking roof, painting of walls, ceiling, replacement of electrical and plumbing damaged components, fixing of floors and doors for both the clinic and nurses' home.	04	Hlamandana Location, Bizana	R829 031, 55	07 November 2024	Challenges Contractor cashflows Budget constraints on the Department's side

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED	IMPLEMENTING YEAR	REVISED COMPLETION DATE
Repairs and Renovations to Nokhatshile Clinic	The Scope of work includes fixing of leaking roof, painting of walls, ceiling, replacement of electrical and plumbing damaged components, fixing of floors and doors for both the clinic and nurses' home, Installation of borehole.	02	Nokhatshile Location, Bizana	R9 258 071, 32	27 September 2024	March 2026 Contractor is currently due to cashflow challenges. Served with default notices
Construction of Greenville Hospital	Section 1- Completion of Prefabricated units and Guard House Section 2-Emergency repair work to the existing hospital Section 3-New health professionals accommodation pavilions	21	Bizana	R168 789 052, 98	06 May 2025	06 May 2028 Contractor is progressing well. Experienced delays on payments due to budget constraints
Urgent Renovations at Ndela Clinic	The Scope of work includes fixing of leaking roof, painting of walls, ceiling, replacement of electrical and plumbing damaged components, fixing of floors and doors for both the clinic and nurses' home.	12	Ndela location,	R817 889, 00	September 2024	March 2025 Contractor is out of site due to disputes between the contractor and the Department. Matter has been referred to HO for intervention
Urgent Renovations of Qasa Clinic	Fixing of leaking roof, painting of walls, ceiling, replacement of electrical and plumbing damaged components, fixing of floors and	11	Qasa Location, Bizana	R932 126, 35	June 2025	18 October 2025 Revised March 2026

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED	IMPLEMENTING YEAR	REVISED COMPLETION DATE
	doors for both the clinic and nurses' home.					Above 85% completion Delayed payments by DOH

6.2.6. Department of Agriculture

PROJECT NAME	PROJECT NATURE / SCOPE OF WORK	WARD	VILLAGE	BUDGET ALLOCATED	IMPLEMENTING AGENT
Xuxu Maize Project	Fencing of Arable Land	5	Xuxu Village	R1 375 000.00	DoA
Lincolin Green	Provision of Irrigation System and Fencing	4	Ludeke Mission	R250 000.00	DoA
Sigidi Development	Completion of Supply of Storage Container and Equipping of Borehole for Irrigation Purpose	28	Sigidi Village	R1 200 000.00	DoA
Qadu Dip Tank	Dip Tank renovation including payment of labour	14	Qadu Village	R561 243	DoA

6.2.7. DEPARTMENT OF HUMAN SETTLEMENTS

PROJECT/PROGRAM NAME	PROJECT/PROGRAM DESCRIPTION/NATURE OF THE PROJECT	PROJECT STATUS	ALLOCATED BUDGET	WARD	NUMBER OF BENEFICIARIES
Mbizana Zinini Ph 2 - 150 subs - Phase 2	Rural Housing	Construction	R6 925 000,00	7	38
Mbizana - Nqabeni 57 subs - Phase 1	Rural Housing	Planning	R1 010 050,00	9	0
Mbizana - Silangwe 1000 subs - Phase 1	Rural Housing	Close out	R50 000,00	27	0
Mbizana - Rural Destitute 160 subs - Phase 1	Rural Housing	Planning	R5 940 000,00	Various wards	22
Mbizana - Ebenezer (Phase 2) 1048 subs	Rural Housing	Construction	R7 290 000,00	15,19&20	27
Mbizana - Ebenezer (Phase 2) 1048 subs	Rural Housing	Construction	R7 560 000,00	22&23	35
Mbizana - Ebenezer (Phase 2) 1048 subs	Rural Housing	Construction	R6 750 000,00	14, 21&29	37
Mbizana - Nkantolo Multi-Purpose Centre - Phase 1	Incremental	Procurement	R2 144 464,00	27	0
Mbizana - Military Veterans 27 subs - Phase 1	Rural Housing	Planning	R350 000,00	Various wards	0
Eastern Cape - Acute Rural Destitute - - (Alfred Nzo 600 units)	Rural Housing	Planning	R500 000,00	Various wards	0
Total			**R38 519 514,00**		**159**

CHAPTER 5

7. INTEGRATION AND ALIGNMENT OF THIS IDP WITH NATIONAL, PROVINCIAL AND DISTRICT PLANS/ STRATEGIES.

LOC. GOV. KPA	NATIONAL PRIORITIES	PROVINCIAL PRIORITIES	WMMLM Vision 2030 OUTCOME
BASIC SERVICE DELIVERY	**Strategic Priority 1:** Drive inclusive growth and job creation	Improve the health profile of the province	Highly proactive and responsive Service Delivery Machinery
Local Economic Development and Spatial Planning	**Strategic Priority 2**: Reduce poverty and tackle the high cost of living	• Rural development, land and agrarian transformation, and food security. • Speeding up economic growth & transforming economy to create decent work and sustainable livelihoods.	Inclusive and Resilient LED linked to Infrastructure network, Strategy Partnership and Investments
Institutional Transformation and Human Resource Development	**Strategic Priority 3**: Build a capable, ethical and developmental state	Strengthen education skills and human resource base	Sustainable Municipal Transformation and Institutional Development
Good Governance and Public Participation	• **Strategic Priority 3**: Build a capable, ethical and developmental state	Building a developmental state including improvement of public services and strengthening democratic institutions	An improved, Good governance and Sustainable Financial Viability
Financial Planning and Reporting	• **Strategic Priority 3:** Build a capable, ethical and developmental state	Capable, conscientious and accountable institutions	Inclusive Planning and Collaborative / synergy

The strategic approach to the development of the Municipality's integrated development plan is underpinned by policies and strategies of the national and the provincial government and as well as District Plans. The development objectives of these policies have influenced the development of the strategic direction that the Municipality has identified. This phase aims to ensure internal strategic consistency with regards to the municipality's identified

strategic vision and objectives, financial and institutional resource contexts as well as compliance with policy and legal requirements. The relevant government strategies and policies which this IDP has been aligned to are National strategic Infrastructure Projects, Millennium Development Goals, Service Delivery Agreement Outcome 9, National Government Programme of Action 2009 – 2014, the Provincial Government Development priorities and district policies & strategies. The section will also list the sector strategies that led the strategic direction of the municipality.

7.1. National Government Strategies and plans

7.1.1. National Development Goals, Vision 2030

The National Development Plan (NDP) offers a long-term perspective. It defines a desired destination and identifies the role different sectors of society need to play in reaching that goal. The NDP aims to eliminate poverty and reduce inequality by 2030. According to the plan, South Africa can realize these goals by drawing on the energies of its people, growing an inclusive economy, building capabilities, enhancing the capacity of the state, and promoting leadership and partnerships throughout society. The Diagnostic Report of the National Planning Commission, released in June 2011, sets out South Africa's achievements and its shortcomings since 1994. The Vision Statement of the NDP is a step in the process of charting a new path for our country. The NDP has the following objectives: -

- Seeks to eliminate poverty and reduce inequality;
- Seeks a country wherein all citizens have the capabilities to grasp the ever-broadening opportunities available;
- Plans to change the life chances of millions of our people, especially the youth; life chances that remain stunted by the apartheid history.

7.1.2. Medium Term Development Plan (MTDP) 2024-2029

The main objective of the Medium Term Development Plan (MTDP) 2024–2029 is to strategically guide the work of the 7th Administration to achieve the goals set out in the Statement of Intent of the GNU and the National Development Plan (NDP). Through this plan, South Africa will complete the transformation of its energy and logistics systems to make them more efficient and competitive. More rapid and inclusive growth will be driven by the country's advantage in the green and digital economy, as well as in other fast-growing, labour-intensive and export-oriented sectors. Public institutions will be strengthened and the delivery of basic services like water and sanitation, healthcare and education improved. Law enforcement agencies will be equipped to tackle violent crime and corruption. Spatial inequality will be addressed through a revitalised housing and transport policy that enables people to access economic opportunities. Support will be expanded to the unemployed via public employment and social protection. This is the vision of 'Building a nation that works for all', a vision of a society in which there is

dignified work for all, the latent energy and potential of the economy are unleashed, social protection is sufficient to provide support to those in need, and growth is rapid, inclusive and sustainable.

STRATEGIC APPROACH

The MTDP 2024–2029 aligns with the goals and objectives of the NDP and the minimum programme of priorities of the GNU. The NDP remains South Africa's long-term country plan towards 2030 and is aligned with its international commitments. The MTDP 2024–2029 is the medium-term plan towards the achievement of the NDP, replacing the Medium-Term Strategic Framework (MTSF) by aligning with international naming conventions and emphasising development outcomes.

Government has set five goals for the next five years, which are:

- A dynamic, growing economy;
- A more equal society, where no person lives in poverty;
- A capable state delivering basic services to all citizens;
- A safe and secure environment; and
- A cohesive and united nation.

To achieve these goals, the MTDP 2024-2029 identifies three Strategic Priorities which will be implemented across the state:

• **Strategic Priority 1**: Drive inclusive growth and job creation.

• **Strategic Priority 2**: Reduce poverty and tackle the high cost of living.

• **Strategic Priority 3**: Build a capable, ethical and developmental state.

7.1.3. Delivery Agreement: Outcome 9

The aim of Delivery Agreement: Outcome 9 is to ensure a responsive, accountable, effective and efficient local government system so as to restore the confidence of citizens in the local government sphere. As such municipalities need to ensure that the basic needs of communities are met; build clean, effective, efficient, responsive and accountable local government; improve performance and professionalism and strengthen partnerships between local government, communities and civil society. The Outcome consists of seven outputs which need to be achieved, viz.:

- Implement a differentiated approach to municipal financing, planning and support;
- Improve access to basic services;
- Implementation of the Community Work Programme;
- Actions supportive of the human settlement outcome;
- Deepen democracy through a refined Ward Committee Model;

- Improve administrative and financial capability;
- A single window of coordination.

The outputs consist of targets, indicators and key activities which need to be achieved. The achievement of these outputs will go a long way in improving the lives of residents whilst at the same time improving the processes within government, so they are able to operate more effectively and efficiently.

7.1.4. National Spatial Development Perspective (NSDP)

The NSDP's objective is to promote informed economic investment profiling to guide regional growth and development planning within a socio-economic framework. The National Spatial Development Perspective also informs the Spatial Development Framework of the Municipality.

7.1.5. Back to Basics – COGTA Programme for Change

The programme is a national initiative aimed at ensuring that municipalities perform their core mandate of delivering basic services to local communities, as enshrined in Chapter seven (7) of the Constitution of South Africa. The Back to Basics approach is based on five principles which are: -

- Putting people first and engaging with the community;
- Delivering basic services;
- Good governance;
- Sound financial management; and
- Building capabilities.

7.1.6. Local Government: Municipal Planning and Performance Management Regulations, 2001

To develop further guidelines and clarity in the issues of IDP, regulations were issued in 2001. The Municipal Planning and Performance Management Regulations set out in detail the requirements for IDPs and Performance Management System.

7.1.7. Disaster Management Act, No 57 of 2002

The Disaster Management Act, aimed to provide integrated and coordinated disaster management policy, in which the main features of disaster management are described as preventing or reducing the risk of disasters, mitigation the severity of disasters, emergency preparedness, rapid and effective response to disasters and post disaster recovery and rehabilitation. The Disaster Management Act provides for the declaration of disasters through national, provincial and local government spheres. In the case where Provincial and Local authorities have determined that a

disastrous drought occurred or threatens to occur, the disaster management centres of both the province and municipality must immediately:

- Initiate efforts to assess the magnitude and severity or potential magnitude and severity of the disaster;
- Inform the national centres of the disaster and its initial assessment of the magnitude and severity or potential magnitude and severity of the disaster;
- alert disaster management role-players in the province that may be of assistance in the circumstances and;
- Initiate the implementation of any contingency plans and emergency procedures that may be applicable in all circumstances.

7.1.8. Municipal Finance Management Act (MFMA), No 56 OF 2003

Section 21 of the MFMA stipulates that the mayor of a municipality must coordinate the processes for the annual budget and for reviewing the municipality's IDP and budget – related policies to ensure that the tabled budget and any revisions of the IDP and budget related policies are mutually consistent and credible. At least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for-:

- The preparation, tabling and approval of the annual budget;
- The annual review of –
- The IDP in terms of section 34 of the Municipal Systems Act (MSA) and
- The budget related policies.
- The tabling and adoption of any amendments to the IDP and budget related policies and
- Any consultative process forming part of the processes referred to in subparagraph (i), (ii) and (iii) above.

7.1.9. Municipal Systems Act, No 32 OF 2000

Section 25 of the Municipal Systems Act (Act 32 of 2000) stipulates that-:

Each Municipal Council must, within a prescribed period after the start of its elected term, adopt a single, inclusive and strategic plan for the development of the municipality which: -

- links, integrates and co-ordinates plans and takes into account proposals for the development of the municipality;
- aligns the resources and capacity of the municipality with the implementation of the plan;
- forms the policy framework and general basis on which annual budgets must be based;
- complies with the provisions of Chapter 5 of this Act;

- is compatible with national and provincial development plans and planning requirements binding the municipality in terms of the legislation.

As far as the status of an IDP is concerned Section 35 states that an IDP adopted by the council of a municipality is the principal strategic planning instrument which guides and informs all planning and development as well as all decisions with regard to planning, management and development in the municipality; binds the municipality in the exercise of its executive authority, except to the extent of any inconsistency between a municipality's integrated development plan and national or provincial legislation, in which case such legislation prevails and binds all other persons to the extent that those parts of the IDP that impose duties or affect the rights of those persons have been passed as a "by-law".

7.2. Provincial Strategies and Plans

7.2.1. Provincial Development Plan, 2030 Vision for the Eastern Cape

The National Development Plan as explained above sets out a vision for South Africa – a prosperous country with no poverty or inequality. The Eastern Cape's Provincial Development Plan (PDP) plan aims to provide creative responses to the province's challenges. A sustainable future for the Eastern Cape rests on people-centred development to achieve five related goals:

- An inclusive, equitable and growing economy for the province
- An educated, innovative and empowered citizenry
- A healthy population
- Vibrant, equitably enabled communities
- Capable agents across government and other institutional partners committed to the development of the province.

These goals will be pursued with a focus on rural development to address serious inherited structural deficiencies – the legacy of apartheid has left the rural regions of the Eastern Cape underdeveloped, with an urban economy that is unduly stressed and experiencing slow growth. Addressing this spatial unevenness in endowment and development will take time and hard work, but it can be done. The PDP's design and implementation planned to shift discriminatory attitudes towards women and other vulnerable sectors of society.

7.3. LOCAL STRATEGIES AND PLANS

Winnie Madikizela – Mandela Local Municipality has all necessary strategies and plans in place that are essential in determining the economic edges that are ready to exploitation in order for the LM to seize competitive and comparative advantage. The strategies and plans are briefly discussed hereunder:

7.3.1. Executive Summary of Communication Strategy

Winnie Madikizela – Mandela Municipality developed and adopted communication strategy in 2021/22 financial year, and the strategy is reviewed annually, this strategy seeks to address the communication issues within WMM Local Municipality and it is based on the communication development approach which stands on the following;

- Access to information, open dialogue, openness and accountability and media freedom are all fundamental tenets of a thriving democracy.
- To achieve these, government should maintain continued interaction with all stakeholders and require that political principals to take on the role of chief communicators within their portfolios.

This is particularly relevant within the context of developmental communication, which focuses on meeting the communication needs of the people in a manner that is accessible to them and which will result in a qualitative difference to their lives. The development-communication approach is aimed at making public programmes and policies real, meaningful and sustainable. Information should be applied as part of community development efforts and should address information needs identified by communities, including various structures and groups within communities. Most importantly, the information should take into consideration the diversity of culture and language and different literacy levels. The intended outcome is to make a difference in the quality of life of individuals and communities.

Strategies and communication and objectives

- A thousand voices speaking without a common message and single purpose will in the end just make an indistinct noise that few will hear
- We communicate in a noisy world, competing for attention with voices that have objectives that are different and often opposing
- And we do so in a world made up of a vast array of interests and concerns, and a world in which everyday concerns weigh heavily on most people
- Government considers communication to be a strategic element of service delivery.
- To communicate government priorities in partnership with the sector departments in the context of the IDP.

- To enhance participatory democracy through capacitating of communities in Community Based Plans (CBP) and IDP processes
- To ensure strengthened internal and external communication.
- To disseminate information to the public in all languages spoken in the municipality.

7.3.2. Public Participation Policy

The Winnie Madikizela – Mandela Local Municipality developed the public participation policy which was reviewed and adopted by council in the 2021/22 financial year in compliance with the provisions of the Municipal Structures Act and the Municipal Systems Act to provide for the establishment of appropriate mechanisms, processes and procedures to create conditions for the local community to participate in the affairs of the municipality. The policy aims at promoting the culture of municipal governance that complements formal representative government with a system of participatory governance as well as to give effect to the requirements of the legislation in terms of establishing mechanisms and processes for community participation.

In making effective public participation the policy gives details of key policy guidelines and general principles as well as structures that assist in ensuring community participation in the affairs of the municipality and other stakeholders and culture of creating conducive environment, openness, accountability and transparent system of governance.

7.3.3. Intergovernmental Relations Terms of Reference

The terms of reference for Winnie Madikizela - Mandela Local Municipality IGR (reviewed and adopted by the council on the 2021/22 financial year) serve as a basis for the provision of platform to engage important stakeholders on service delivery. They outline fundamental objectives of Mbizana IGR Forum and provide internal procedures to ensure compliance with Intergovernmental Relations Framework Act No 13 of 2005. Envisaged key role players in these terms of reference are sector departments across spheres of government and they serve to promote co-operation between spheres of government and enhancement of good and harmonious relations for the sake of efficient and effective service delivery.

7.3.4. Risk Management Policy

The Accounting Officer / Authority has committed WMM Local Municipality to a process of risk management that is aligned to the principles of good corporate governance, as supported by the Public Finance Management Act (PFMA), Act 1 of 1999 as amended by Act 29 of 1999 / Municipal Finance Management Act (MFMA), Act no 56 of 2003. Risk refers to an unwanted outcome, actual or potential, to the Municipality's service delivery and other performance objectives, caused by the presence of risk factor(s). Some risk factor(s) also present upside potential, which Management must be aware of and be prepared to exploit. Such opportunities are encompassed in this definition

of risk. Risk management is a systematic and formalised process instituted by the department to identify, assess, manage and monitor risks. The Municipality implements and maintains effective, efficient and transparent systems of risk management and internal control. The risk management will assist the Municipality to achieve, among other things, the following outcomes needed to underpin and enhance performance:

7.3.5. Legal Risk Management and Litigation Policy

Winnie Madikizela – Mandela Local Municipality has recognised an increase in litigation cases and that the costs associated with such cases are unacceptably high. The Municipality has also recognised that there appears to be poor legal risk management strategies currently in place needed to assist in reducing the number of litigation cases. In those instances, wherein, litigation is unavoidable and necessary, there appears to be weak management protocols in place to ensure that such cases are disposed of in the most efficient and cost-effective manner. This Policy aims to ameliorate such deficiencies by providing certain risk management and litigation management principles and operating protocols This Policy must be recognised as a living document in need of regular review. The purpose of this Policy is two-fold: The Legal Risk Management component is intended to identify, respond to and avoid legal risks, thereby avoiding unnecessary litigation; the Litigation Component is intended to manage unavoidable and necessary litigation in a most efficient and cost-effective manner. This policy was last reviewed and adopted by council in the 2022/23 financial year.

7.3.6. Spatial Development Framework

The municipality developed and adopted the spatial development framework in the 2014/15 for the period of five years. The approved spatial development framework was reviewed in the 2019/2020 financial year and adopted on the 13th May 2022. As part of implementing the approved spatial development framework, the municipality is in the process of developing the local spatial development framework of the identified nodes. The municipality developed and adopted (26th March 2020) the coastal spatial development framework to guide the development in the fast growing Mzamba node and the incorporation of N2 construction that is underway. The municipality intend to develop the N2 corridor development plan with the intension of promulgating a town along the coast.

7.3.7. Local Economic Development Strategy

Winnie Madikizela-Mandela LM has reviewed and adopted the LED Strategy in the 2023/24 financial year, from the basis that any strategically planned LED can increasingly be used by its communities to strengthen the local economic capacity, improve the investment climate, and increase the productivity and competitiveness of local businesses, entrepreneurs and the labour force. This can then empower the local communities to restructure their economic situation, through an effective utilization of their hard and soft infrastructure, so as to stimulate growth required to create jobs, and thereby reduce poverty.

An assessment of the local economy indicated a distressed community, which is faced by the triple challenges of poverty unemployment and inequality. Being that the case, the local area has been identified to have a potential in the following key growth sectors, which are mostly underperforming, in terms of their contribution to the local economy: Agriculture; Forestry; Tourism; Wholesale and Trade; Construction; Mining and Mari-culture. This strategy thus proposes an economic development vision; strategic objectives, programmes and projects to enable sustainable development in Mbizana, which are captured below in the following Strategic Framework Matrix:

STRATEGIC FRAMEWORK MATRIX	
Development Priorities	Strategic Objectives
o Agriculture & Farming o Forestry o Tourism Development o SMME Support o Business, Trade & Manufacturing	o To grow and strengthen the agricultural sector to contribute 10% in the local economy by 2024 o To promote sustainable use of marine resources for the benefit of the local community and meaningful contribution in the local economy o To promote enterprise development and contribute 3% to the local economy by 2024

A five (5) year implementation plan for the strategy is also proposed, to serve as an integrated programming document, that will maintain and clarity the strategic direction, and ensure that programs and projects get implemented over this time frame, before the strategy can be reviewed. The implementation plan proposes estimated annual budgetary figures, which will require leveraging of resources from a wide number of stakeholders, representing both the public and the private sector, such that these stakeholders can be able to bring in both financial and non-financial resources, towards implementing this strategy.

It is further recommended that the strategy be implemented and monitored using a combination of both *internal* and *externa*l institutional structures, some of which can either be initiated, or strengthened, as a way of developing the economy of WMMLM.

The primary *internal* implementation structure for this strategy will need to be the *Strategic Planning and Economic Development Department* within WMMLM, which in terms of municipal service delivery models, is considered to be the main nerve centre that facilitates co-ordinates and promotes small businesses, within the broader LED Key Performance Area (KPA) of local government. This department will work in close collaboration with *external* delivery structures, which will be responsible for providing the necessary support towards the achievement of the proposed objectives, as well as monitor and evaluate the impact of the strategy, within broader socio-economic development and growth, in WMMLM. The recommended external structures will need to be:

- ANDM;
- ANDA;
- LED Forum;
- Business Chamber/Associations;
- Hawkers/ Informal Trade Association, and
- Co-operatives Forum
- Local Tourism Organisation
- Farmer Production Support Unit
- Community Property Association (CPA)
- Government Departments/Parastatals
- Private Sector

A monitoring and evaluation (M&E) framework is further recommended, that sets out of clear indicators necessary to measure inputs, outputs, outcomes, and the impact of each of the proposed project to be implemented in the strategy, which will need to be consolidated to determine program success, and provide an overall assessment of the effectiveness of the strategy, in contributing towards economic growth in WMMLM. This M&E framework needs to also gets integrated within the annual Service Delivery and Budget Implementation Planning (SDBIP) cycles of the LED Unit within WMMLM, and the Performance Management System of the municipality, such that there could be a cyclically and systematic monitoring and evaluation of the strategy, overtime its entire 5 - year implementation timeframe.

7.3.8. Housing Sector Plan

The plan was adopted in the 2010/2011 financial year, it was been reviewed and adopted for the five-year horizon in the 2017/18 financial year, and further reviewed and adopted by Council in the 2022/23 financial year. The purpose of the review is to develop a strategic document to inform and guide the Winnie Madikizela – Mandela Local Municipality in the allocation of resources with regards to housing, access to services, administration, and socio-economic realities. The plan has incorporated the municipal housing need register, determined the backlogs, projects, infrastructure and Spatial Illustration of projects, demand and backlogs in ward-based approach, Housing needs register, informal settlement, migration bulk services etc.

7.3.9. Tourism Development Plan

Winnie Madikizela-Mandela Local Municipality has undertaken a process of reviewing the Tourism Development framework, from the basis that any strategically planned Tourism can increasingly be used by its communities to

strengthen the local economic capacity, improve the investment climate, and increase competitiveness of local businesses, entrepreneurs. The municipality has identified tourism as one of the pillars for local economic development hence embarking on reviewal of a tourism development framework. Tourism should be the fundamental sector to stimulate economic growth in the municipality.

With the exception of the Wild Coast Sun Hotel (WCSH), there are several attempted tourism projects, some were tried but failed and some are at conceptual stage.

This does not necessarily translate into lack of tourism opportunities but it challenges the nodes and relevance of types of tourism concepts for development. The first step entails undertaking a status quo and research analysis which will provide a direction towards local economic development through the tourism industry. These form part of phase one of the reviewal of the tourism development framework for WMMLM. The second phase focuses on the tourism concepts for development and implementation plan. Tourism will be developed to benefit the people of WMMLM area and improve their material and non-material well-being, and to provide them with investment opportunities, incentives, training opportunities etc, while encouraging and expecting them to take leadership roles in the industry. It is expected that the tourism industry will contribute immensely to decrease unemployment and alleviate poverty in the municipal area. The tourism development framework is a blue print for future tourism development whereby it assists in the chronological process that must be undertaken to embark on tourism projects.

7.3.10. DISASTER RISK MANAGEMENT PLAN SUMMARY

Winnie Madikizela-Mandela Local Municipality developed and adopted a Disaster Risk Management Plan in June 2016 and reviewed it in the 2022/23 financial year. The disaster risk management plan is currently under review in 2024/25 financial year to incorporate the climate change strategy. The local authority is committed to ensuring the safety of its inhabitants and the sustainability of its communities, economy and environment and therefore intends to effectively manage disaster risks. In terms of the Disaster Management Act, 2002 (Act 57 of 2002), municipalities are required to compile municipal disaster management plans.

The key intended outcomes of this plan are the integration of Disaster Risk Management into the strategic and operational planning and project implementation of all line functions and role players within the municipality, the creation and maintenance of resilient communities within the area and an integrated, fast and efficient response to emergencies and disasters by all role-players. This level 1 Disaster Risk Management Plan must enable the Municipality to adhere to the requirements of a level 1 Plan as per section 3.1.1.2 of the National Disaster Management Framework.

Disaster is defined as progressive or sudden, widespread or localized, natural or human caused occurrence which causes or threatens to cause death, injury or disease, damage to property, infrastructure or the environment, disruption of the life of a community. The municipality has established mechanisms to ensure integration and joint standards of practice in the execution of disaster risk management policy throughout its jurisdiction.

According to the risk prioritization results conducted during November 2015, which indicated the following hazards as being rated as the highest 'total risk' hazards range: Severe storms (strong winds, tornadoes), Motor vehicle accidents, Veld fires, Human diseases, Rough Sea/Tides and Deforestation. The action needed for the above-mentioned risks is risk reduction and preparedness planning. During a stakeholder consultation session, stakeholders were required to identify hazards perceived to be a concern in the Winnie Madikizela-Mandela Local Municipality. This was part of obtaining indigenous and specialist knowledge from stakeholders and verifying/updating current identified disaster risk assessment results and Ensure effective and appropriate disaster response and recovery.

Several risk reduction measures are identified related to the highest rated identified risks. These measures were decided upon in consultation with the relevant responsible departments. There are certain responsibilities that the municipal departments must partake on, in disaster management. Each stakeholder has identified its own role in disaster risk management and in its own plans and provide for such information. Whilst the Disaster Management Functions are cutting across all departments, Integration and Co-ordination will be done by Community Services Department, the municipal department will be assisting with prevention/mitigation, response and recovery actions. The communities will also assist with disaster risk reduction and co-operation as community leaders e.g. Ward Councillors, Traditional leaders assist with community liaison.

Mitigation activities have been considered to include components such as Preparedness, Recovery and Reconstruction. Mitigation activities generally grouped into two levels, namely structural and non-structural. Structural measures refer to any physical construction to reduce or avoid possible impacts of hazards, which include engineering measures and construction of hazard-resistant and protective structures and infrastructure. Non-structural measures refer to policies, awareness, knowledge development, public commitment, and methods and operating practices, including participatory mechanisms and the provision of information, which can reduce risk and related impacts.[1] In terms of logistical systems in support of mitigation activities, and in line with the above mentioned definition, the aim of mitigation logistics will be to ensure appropriate mitigation related supplies or

goods, in good condition, in the quantities required, are available at the place and time they are needed in order to implement preparedness, recovery and reconstruction activities.

7.3.11. INTEGRATED WASTE MANAGEMENT PLAN

The development of an Integrated Waste Management Plan (IWMP) is a requirement for certain organs of state in terms of section 11 of the National Environmental Management Waste Act, 2008(Act 59 of 2008) for government to properly plan and manage waste. The municipality has developed and adopted the IWMP in 2019, submitted to DEDEAT and no response of endorsement has been received until MISA committed to assist the municipality to update the plan in 2021 so that when it is endorsed it has current information. The IWMP has been reviewed and adopted by Council in August 2023, submitted to DEDEAT regional office on the 18th of September 2023 then received comments back from the department in December 2023 and the final document was sent in March 2024.

The plan looks at the situational analyses of the municipality and the determination of the desired end state.

- Goal 1: Improve and develop infrastructure to comply with legislative requirements and municipal needs.
- Goal 2: Provide effective waste collection.
- Goal 3: Provide an Effective and a Cost-Efficient Waste Management Service.
- Goal 4: Decrease waste deposited on waste disposal facility
- Goal 5: Minimise/prevent illegal activities
- Goal 6: Capacity building through information sharing
- Goal 7: An educated community that is aware of the principles of responsible waste management

PROJECT IDENTIFIED

- Continue with Construction of the licensed landfill site which will comply with the legislation.
- Extend waste management services to indigent household and rural businesses.
- Review of the current tariff strategy, Waste Management By-laws and Waste Management Tariff Policy.
- Encourage recycling and support recycling initiatives.
- Improve the removal of illegally dumped waste and enforce by-laws.
- Ensure proper waste management practices at medical facilities and funeral parlours.
- Community Awareness Campaigns

7.3.12. INDIGENT POLICY

Due to high level of unemployment in the municipal area there are still households that are unable to pay for normal services, the muni9ciipality has developed an indigent policy to provide free basic services in a sustainable manner within financial and administrative capacity**.** WMMLM strives to fulfil constitutional obligation contemplated into

constitution (section 152 of the constitution). The implementation depends on affordability by the municipality and social analysis of the area and this should be included in the municipal IDP. The beneficiaries shall be determined by the municipality from time to time considering the qualification criteria set. The extent of Indigent Support will be based on the budgetary allocation for that particular financial year. Within the budgetary process the following assistance and support may be granted:

- Free basic electricity
- Free basic refuse removal
- Property rates
- Transfer of properties
- Free basic alternative energy

7.3.13. Climate Change strategy

Sections 152 and 156 with schedule 4b and 5b of the Constitution (Act No. 108 of 1996) mandate all local government amenities, inclusive of Winnie Madikizela-Mandela Local Municipality, to promote socio-economic development, and establish a safe and healthy environment for communities. As means of aligning to this obligation for sustainable development, WMM Municipality appropriated an initiative to develop a climate change adaptation strategy. A status quo report was drafted, literature review and a desktop study and site visits were conducted, and Economic drivers were identified.

The WMM Local Municipality adopted a climate change strategy in 2015, reviewed and adopted by Council in August 2022. The strategy was developed with the responses outlined are aligned with the ANDM Vulnerability Assessment which states that our region is increasingly recognized as one of the areas in South Africa that will be hardest hit by climate change & represents significant opportunities for adaptation and building local community resilience against extreme hazards and adverse climate change impacts due to its natural biodiversity and ecosystems resource base. The climate change response strategy aimed to:-

- Ensure that the municipality is consistent with national priorities, including poverty alleviation, access to basic amenities including infrastructure development, job creation, rural development, foreign investment, human resource development and improved health, leading to sustainable economic growth;
- Ensure alignment with the need to consistently use locally available resources;
- Ensure compliance with international obligations;
- Recognize that climate change is a cross cutting issue that demands integration across the work programmes of other departments and stakeholders, and across many sectors of industry, business and the community;
- Focus on those areas that promote sustainable development;
- Promote programmes that will build capacity, raise awareness and improve education in climate change issues;
- Encourage programmes that will harness existing national technological competencies;

- Review the strategy constantly in the light of national priorities and international trends;
- Recognize that South Africa's emissions, Provincial and Local emissions will continue to increase as development is realized.
- Ensure that Mbizana Local municipality IDP prioritizes building climate resilience through planning human settlements and urban development; provision of municipal infrastructure and services; water and energy demand management; and local disaster response, amongst others

The Climate Change Strategy was developed in 2015 and reviewed in 2021/2022 financial year with the following objectives:

- The review of the climate change strategy needs to focus on 3 indicators, which must include Adaptation, GHG Emissions and Knowledge sharing (community and school awareness's)
- The issue of Green House Gas Emissions needs to be clearly captured and data to be presented and quantifiable.
- Ecosystem adaptation projects must be clearly recommended
- It must clearly show National Adaptations as well as current legislation on energy use
- Practical projects which bind the municipality such as usage of energy efficient lights, no printing of paper for meetings and fixing all leaking pipes ad taps must be a priority
- Using of solar water geysers for all housing projects must also be one of the practical recommendations
- Mainstreaming Climate change into existing municipal policies
- Use of the green book which is an initiative of national adaptation programmes to assist local municipalities
- Risk of municipality must be presented spatially and this information must be made public
- Securing adaptation to communities must be a priority such as promoting 3 R's.
- Legislative and adaptation gap analysis must be a priority
- Trainings of political leadership and municipal personnel on issues of climate change
- Outline status quo of the municipality in relation to the current climate change strategy
- Identify needs and gaps in the current Climate Change Strategy.
- Identify short- and long-term projects that have recently been done by other local municipalities addressing issues of climate change
- Identify fund opportunities for projects and estimation of budget needed for the projects
- Identify gaps in the current projects and recommend possible strategies to improve the projects
- Minimize adverse social and environmental impacts related to climate change and thereby improve the quality of life for all citizens

7.3.14. Environmental Management Framework

The WMM Local Municipality developed an Environmental Management Framework for the municipal/geographical area under its jurisdiction as per Sections 2, 23 &24 of the National Environmental Management Act (Act 107 of 1998) and the EMF Regulation promulgated under the same Act. The initial project timeframe was six (6) months. The EMF document was adopted by the Council in December 2019.

The EM-Phase 1 process comprised of three (3) deliverables, namely the Environmental Status Quo Report, The Desired State of the Environment and Environmental Management Zones Reports. WMM Local Municipality developed an Environmental Management Framework (EMF) for the geographical area under the municipality's jurisdiction. The objective of an EMF is to provide a decision-making tool to ensure a balance between developments and environmental resource management decisions.

The Desired State of the Environment Report (DSER), outlines the vision for further development in the municipality, based on broad stakeholder consultation, and sets out objectives and principles for future developments. It is a visionary document that is founded in the opportunities and constraints as identified in the Status Quo Report. The project included community facilitations which involved councillors and relevant stakeholders whose inputs were noted and included in the document. A literature review was also done with a desktop study on issues of tourism, agriculture and social issues.

Section 23 of NEMA defines the purpose of EMF as to promoting the application of appropriate environmental management tools in order to ensure the integrated environmental management of activities, whereas Section 24 of NEMA makes provision for the various mechanisms to implement the application of the appropriate tools.

Section 24 (3) of NEMA requires compilation of information and maps that specify the attributes of the environment in particular geographical areas, including the sensitivity, extent, interrelationships and significance of these attributes which must be considered by every competent authority.

According to the NEMA-EMF guidelines published in 2012, the EMF purpose is to:-

- Function as a support mechanism in the EIA process evaluation and review of development application;
- As a tool through compilation of information and spatial layers (maps) illustrating attributes of the environment for a specific geographic area;
- As an additional input in planning processes such as Spatial Development Framework (SDF), Integrated Development Plans (IDPs) and open space planning applications;
- Provide applicants with early indication of the areas in which it would potentially be appropriate to undertake an activity;
- Facilitate identification of different regulatory responsibilities and recommending mechanism for addressing needs of relevant competent authorities;

- Guide and inform competent authorities in decision making;
- Used by the Minister or MEC as guide to identify areas where EA will be required for certain additional listed; and
- For coordinated management of strategic spatial environmental information about the area.

7.3.15. INTEGRATED COASTAL MANAGEMENT PLAN

Winnie Madikizela-Mandela Local Municipality is known for its beautiful and diverse coastline, which is part of the captivating Wild Coast of the Eastern Cape. In the past, South Africa's coastline has not always been utilized and managed in an appropriate manner, resulting in the degradation of significant portions of this valuable national asset. In response, the Integrated Coastal Management Act No. 24 of 2009 as amended by Act No. 36 of 2014 (ICM Act) was developed to promote ecologically, socially and economically sustainable coastal development and resource use, as well as to control inappropriate development along our coast. In respect to coastal management tools, Chapter 6 of the ICM Act mandates all three spheres of Government to prepare Coastal Management Programs (CMPs). A CMP, in general terms, is a policy or strategy document that contains vital coastal management objectives, which serve as a system of principles to guide decisions and achieve rational outcomes relating to the coastal environment.

The situational analysis provides a review and interpretation of existing information on the biophysical and socio-economic characteristics and management context of the municipal coastal area in order to identify and describe emergent and recurrent coastal issues, constraints and opportunities. The intention of this component of the CMP is not to re-sample the social, economic or ecological situation of the area but rather to synthesise the numerous existing documents, reports and publications that have done so previously. The primary objective of the situational analysis is therefore to integrate the findings of the relevant Spatial Development Frameworks (SDF.s), Environmental Management Framework, numerous documents and plans for the Wild Coast and other information that is relevant to coastal management within the region. In so doing, this CMP component highlights issues of priority or concern that require specific attention. Emergent and recurring environmental and socio-economic issues of the municipal coastal area are summarized in the document. The municipality also established a local coastal committee which needs to be revived.

7.3.16. Human Resources Development Plan

Winnie Madikizela-Mandela Local Municipality has developed its Human Resource Development Plan adopted by the council in 2019, and it is under review in the current financial year 2023/24. The strategy is based on this background that WMM Local Municipality has considered it necessary to re-look at its work processes. It is further necessary to take stock of what has been achieved and how council would want to impact on service delivery using

its strategic trajectories. This strategy sets out the results of a situational analysis, performance and municipal capacity assessment conducted by the Municipal Manager and Senior Managers.

The Service Delivery strategies had undertaken a quick overall scan identifying critical areas of focus. In conducting this scan, a diagnostic approach was adopted (service delivery and budget implementation plan) focusing on all the areas as indicated in this report. This was coupled with sessions held with both the administration and political structures of the municipality on various occasions.

7.3.17. Employment Equity Plan

Winnie Madikizela-Mandela Local Municipality has developed and adopted an Employment Equity Plan with a three-year plan starting on the 01st May 2019 and ending on the 30th April 2022. The review for this plan is underway in the current financial year 2023/24. The objectives of the plan are:

- To promote employment of all different races
- to implement unemployed learnership programmes to serve as recruitment pools for future vacancies
- implement a formal succession management program to identify employees for the talent pool in under-represented groups
- conduct audit analysis to ensure that employment of all different races occurs
- To revise the effectiveness of the Employment Equity committee and recommend the appropriate training if need be.

7.3.18. Skills Retention Policy

The Winnie Madikizela-Mandela Local Municipality Skills Retention policy has been developed and adopted by council on the 28th November 2018. The policy was reviewed and adopted by council on the 27th June 2023. The purpose to outline the mechanisms, tools and strategies that can be applied within the municipality in order to retain critical, scarce and high-risk skills, whichever is applicable. The primary emphasis of this policy is to ensure that the Municipality proactively retains employees to ensure that the Municipality has the best, well trained and suitable employees occupying key positions within the municipality at all times.

7.3.19. Revenue Enhancement Strategy

In many developing countries, including South Africa, the capacity of local government to give effect to its fiscal power is a serious limitation. In South Africa this problem is compounded by the integration of previously disadvantaged communities into municipal boundaries, a culture of non-payment, and poor administrative systems, all of which it has manifested itself as staggeringly high levels of debt. On paper the solutions are easy: increase

revenue; reduce expenditure; or do a combination of both. However, in reality the challenge is more complex and multi-faceted – there are political and socio-economic facets as well as institutional aspects, including shortages of skills, performance-orientation of staff and adequate physical resources. Implementing revenue enhancement strategies can only be achieved by critically reviewing the current revenue management processes, policies and procedures being applied by the municipality.

To effectively deal with the current challenges, the municipality must plan and implement effective and integrated revenue enhancement strategies. The need for an integrated approach should not be taken lightly. The Winnie Madikizela – Mandela Local Municipality (WMM LM) sustainability should be based on the following critical elements: -

- Development and implementation of an effective communication strategy;
- Strengthening of the provision of metered services;
- Strengthening of accurate billing process; and
- Improving Debt and Credit Management.

The WMM LM revenue business model needs to focus on maximizing revenue collection, reducing inefficiency and costs, and reducing uncollectible debt. A holistic approach to local government sustainability is crucial to ensuring that all the above-mentioned critical elements are simultaneously addressed, which encompasses the following elements:

Effective Communication Strategy

A sound communication strategy is a critical element to building local government long term sustainability. Therefore, a sound communication strategy should be one of the cornerstones upon which WMM LM sustainability should be built upon. It is only through a sound communication that customer and municipal expectations are being clearly articulated and understood by all relevant parties. Communication is a two-way process and involves community participation, which is enshrined in our constitution and Municipal Systems Act 32 of 2000. The communication process should facilitate alignment between municipal goals and community expectations. Furthermore, it is also only through this communication that the relationship between the municipality and its customer can be enhanced.

Provision of Metered Services

Accurate consumption information is the key to reducing service delivery losses. The technical component is predominantly focused on the efficient delivery of services to customers and meeting customer expectations. The benefits of managing this aspect of service delivery are the reduction of losses of electricity. This element involves

the meter management which addresses the supply losses incurred through the service meter and includes illegal connections and faulty meters.

Strengthening the Accurate Billing Process

Accurate billing for services is a critical element of the WMM LM Revenue Management Business Model. Due to poor billing and revenue collection, WMM LM is becoming increasingly dependent on intergovernmental funding to balance its budget. This component specifically focuses on billing integrity as the basis of municipal revenue. If the customer information and billing information is incorrect the municipality has no basis to effectively collect revenue. The key elements to emphasis accuracy include:

- Billing – Immediately and regularly billing the customer for the services provided**;**
- Customer Information Auditing – processes and activities of ensuring that customer information is valid, accurate and complete; and
- Data Cleansing – processes and activities of ensuring the credibility of customer data maintained by the municipality.
- Revenue Collection (Debt and Credit Management)

Revenue collection is based on the integrity of the Metered Service Management and Accurate Billing process. This is a critical element which includes collection of revenue, customer service management, debt & credit management and indigent management. A large portion of WMM LM customers are indigent and therefore cannot afford to pay for services provided by the municipality and this has to be factored into financial planning and strategy development. It is critical for the municipality to understand its customer profile and to differentiate between those customers who can pay and who cannot afford. It is based on this customer profile that one can start planning strategies for free basic services implementation, indigent subsidization, LED, indigent management, service delivery and services rollout, billing and revenue collection strategies and debt collection. All these aspects will affect the municipal budget and the budgeting process.

Revenue Enhancement Framework

The revenue enhancement framework for the revenue enhancement strategy, considering the unique requirement of the WMM LM will comprise a phased approach. The timeframe for the implementation of the strategy intervention has been divided between:

- Quick wins strategic interventions that can be implemented within 6 months.
- Medium –term strategic interventions which focus on strategic intervention to be implemented between 6 to 18 months.

Long term interventions, which focuses on strategic interventions that will take longer than 18 months to be implemented.

8. ASSESSMENT MATRIX

CORPORATE SERVICES		
SECTOR PLAN/POLICY	**PLAN / POLICY STATUS**	**DATE OF ADOPTION BY COUNCIL**
Organisational Structure	Reviewed and Approved	28 June 2024
Human Resource Plan	Reviewed and Adopted	28 June 2024
Employment Equity Plan	Reviewed	N/A
Workplace Skills Plan	Reviewed and Adopted	30 April 2024
Acting Policy	Reviewed and Adopted	28 June 2024
Attendance & Punctuality Policy	Reviewed and Adopted	28 June 2024
Chronic Illness Policy	Reviewed and Adopted	28 June 2024
Disciplinary Code & Procedure	Reviewed and Adopted	28 June 2024
Employee Wellness Policy	Reviewed and Adopted	28 June 2024
Employment Benefits & Conditions Policy	Reviewed and Adopted	28 June 2024
Fleet Management Policy	Reviewed and Adopted	28 June 2024
Grievance Policy & Procedure	Reviewed and Adopted	28 June 2024
IPDMS Policy	Reviewed and Adopted	28 June 2024
Job Evaluation Policy	Reviewed and Adopted	28 June 2024
Leave Policy	Reviewed and Adopted	28 June 2024
Migration & Placement Policy	Reviewed and Adopted	28 June 2024
Occupational Health & Safety Policy	Reviewed and Adopted	28 June 2024
Organisational Design Policy	Reviewed and Adopted	28 June 2024
Overtime Policy	Reviewed and Adopted	28 June 2024
Recruitment & Selection Policy	Reviewed and Adopted	28 June 2024
Remuneration Policy	Reviewed and Adopted	28 June 2024
Skills Retention Policy	Reviewed and Adopted	28 June 2024
Termination of Services Policy	Reviewed and Adopted	28 June 2024
Training & Development Policy	Reviewed and Adopted	28 June 2024
MUNICIPAL MANAGER'S OFFICE		
SECTOR PLAN/POLICY	**PLAN/POLICY STATUS**	**DATE OF ADOPTION BY COUNCIL**
Fraud Prevention Strategy	Reviewed and Adopted	13 May 2021
Risk Management Policy (Amendments)	Under review	N/A
Performance Management Policy	Reviewed and Adopted	13 May 2022
Public Participation Policy	Reviewed and Adopted	13 May 2022
Communication Strategy	Reviewed and Adopted	27 June 2023
Stakeholder Mobilisation Strategy		
Legal Risk Management and Litigation Policy	Reviewed and Adopted	13 May 2022
Audit Charter	Reviewed and Adopted	August 2023
System of Delegations	Reviewed and Adopted	13 May 2022
Standing Rules / Orders for Council	Reviewed and Adopted	13 May 2022
Caucus and Constituency Fund Policy	Reviewed and Adopted	13 May 2022
Anti – Corruption Strategy	Reviewed and Adopted	13 MAY 2022
Audit Action Plan	Adopted	30 January 2024
Elderly Policy	Reviewed and Adopted	13 May 2022
Gender Policy	Reviewed and Adopted	13 May 2022
Children Policy	Reviewed and Adopted	13 May 2022
Youth Policy	Reviewed and Adopted	13 May 2022
Customer Care Policy	Reviewed and Adopted	13 May 2022
IGR Terms of Reference	Reviewed and Adopted	13 May 2022
COMMUNITY SERVICES		
SECTOR PLAN/POLICY	**PLAN/POLICY STATUS**	**DATE OF ADOPTION BY COUNCIL**
Integrated Waste Management Plan	Reviewed and Adopted	August 2023
Disaster Risk Management Plan	Under review	N/A
Indigent Register	Reviewed and adopted	June 2025
Social Relief Policy	Reviewed and adopted	March 2025
Pauper burial policy	Reviewed and adopted	March 2025

Climate Change Response Strategy	Reviewed and Adopted	August 2022
Climate change policy	Development	N/A
Air quality management policy	Development	N/A
Effluent policy	Development	N/A
Pound Policy	Reviewed and adopted	13 May 2022
Public Library Policy	Under review	N/A
Indigent Policy	Reviewed and Adopted	March 2025
Recreational Facilities Policy	Reviewed and Adopted	March 2025
Integrated Coastal Management Plan	Under review	N/A
Waste Tariff Policy	Under review	N/A
Ranking Space Allowance Policy	Reviewed and Adopted	13 May 2022
Security Operating Standards Policy	Reviewed and Adopted	13 May 2022
ENGINEERING SERVICES		
SECTOR PLAN/POLICY	**PLAN/POLICY STATUS**	**DATE OF ADOPTION BY COUNCIL**
Road Master Plan	Reviewed and Adopted	04 August 2017
Storm Water Management Plan	Reviewed and Adopted	04 August 2017
Comprehensive Infrastructure Plan	Reviewed and Adopted	04 August 2017
Operations & Maintenance	Reviewed and Adopted	13 May 2022
Foot Ways Policy	Reviewed and Adopted	13 May 2022
EPWP Policy	Reviewed and adopted	30 May 2025
ISD Policy	Reviewed and Adopted	13 May 2022
SIPDM Policy	Reviewed and Adopted	04 August 2017
Project Management Policy	Developed and adopted	30 May 2025
BUDGET & TREASURY		
SECTOR PLAN/POLICY	**PLAN/POLICY STATUS**	**DATE OF ADOPTION BY COUNCIL**
Revenue Enhancement Strategy	Reviewed and adopted	26 March 2020
Asset Management & Disposal Policy	Reviewed and Adopted	13 May 2022
Supply Chain Management Policy	Under review	13 May 2022
Municipal Annual Budget 2023/24	Reviewed and adopted	26 May 2023
Irregular, Unauthorised, Fruitless and Wasteful Expenditure	Reviewed and Adopted	13 May 2022
Cash Management and Investment Policy	Reviewed and Adopted	13 May 2022
Accounts Payables Policy	Reviewed and adopted	13 May 2022
Budget and IDP Policy	Reviewed and adopted	13 May 2022
Petty Cash Policy	Reviewed and adopted	13 May 2022
Credit Control & Debt Management Collection Policy	Reviewed and adopted	13 May 2022
Tariffs Policy	Reviewed and adopted	13 May 2022
Property Rates	Reviewed and adopted	13 May 2022
DEVELOPMENT PLANNING		
SECTOR PLAN/POLICY	**PLAN/POLICY STATUS**	**DATE OF ADOPTION BY COUNCIL**
Spatial Development Framework	Under review	N/A
LED Strategy	Reviewed and adopted	12 December 2023
Housing Sector Plan	Reviewed and adopted	June 2023
Tourism Sector Plan	Reviewed and adopted	May 2022
Contractor Development Policy	Reviewed and adopted	13 May 2022
Funding Policy	Reviewed and adopted	13 May 2022
Housing Policy	Reviewed and adopted	13 May 2022
Land Disposal Policy	Reviewed and adopted	13 May 2022
Geographic Information System Strategy	Reviewed and adopted	13 May 2022
Integrated Land Use Scheme	Reviewed and adopted	13 May 2022
Outdoor Advertising Policy	Reviewed and Adopted	13 May 2022
SMME and Corporative Plan	Reviewed and adopted	2021
Agricultural Plan	Reviewed and adopted	12 December 2023
Ocean economy	Under review	N/A

Informal trading bylaw	Reviewed and adopted	May 2022
Wholesale and Retail sector plan	Under review	N/A
Dilapidated building and vacant land policy	Developed and adopted	June 2023
Liquor trading bylaw	Developed and adopted	May 2022

9. 2026/2027 DRAFT FINANCIAL PLAN

9.1. Part 1 – Annual Budget

9.1.1. Mayor's Report

The council of Winnie Madikizela-Mandela Local Municipality, as elected during the 2021 Local Government Elections and now in the fifth full year of its term, has a responsibility of ensuring that basic service delivery is provided for all within its jurisdiction. This is the provision of the Constitution of the Republic of South Africa which is the supreme law of the land. The Municipal Finance Management Act No. 56 of 2003, section 16, provides that a municipality must compile an annual budget before the start of the financial year. A draft budget must be tabled 90 days before the start of the budget year, which means that for a 2026/27 Annual Budget, the draft budget must be tabled to council by no later than March 31, 2026. This draft budget tabled in the council on March 24, 2026 is in response and compliance to the afore-mentioned prescripts. This budget will then be taken to communities for consultation where comments will be solicited and incorporated when the final budget is being prepared for council to approve at least 30 days before the start of the budget year.

The municipality's development priorities are basic service delivery (Roads, storm water management, electrification, housing, land use management, educational facilities, community services, recreational facilities and related matters) and Local Economic Development (agriculture, farming, forestry, tourism development, SMME support, Business, trade and manufacturing).

a) Water and sanitation backlogs

The estimated backlog for water service delivery continues to grow as the number of households with no access to clean water continue to grow at a pace faster than expected. A 73.6% backlog is reported on the latest statistics released by the office of the Statistician General. The estimated backlog for sanitation service delivery is 3 871 households with no access to sanitation resulting in a 6.2% backlog in the provision of sanitation services.

The Alfred Nzo District Municipality as reported in the previous budgets has taken proactive action to develop a strategy and plan for water and sanitation backlog eradication. The success of this strategy relies largely on active participation of all stakeholders to achieve its intended objectives.

The Alfred Nzo District Municipality is currently implementing a number of projects to eradicate water and sanitation backlog within the District which also affects Winnie Madikizela-Mandela Local Municipality.

The following table illustrates the projects that are currently on feasibility and implementation stage in order to eradicate water and sanitation backlogs.

Project Name	Scope of work	Wards	Projected Allocation
Greater Mbizana Water Supply-Phase 1B	• Construction of 500kl reservoir • Construction of bulk pipeline with diameter 250mm, 200mm, 160mm,	17 & 32	R66 339 043.78

Project Name	Scope of work	Wards	Projected Allocation
	110mm, 90mm, 75mm mPVC Class 12 to a length of 7.943km. • Construction of village reticulation pipelines with diameter varying from 50-63mm HDPE to a length of 19.079km • Construction of 256 standpipes		
Mbizana ward 21,23 & 24 water supply scheme – implementation phase	• Installation of approximately 2km of Bulk pipelines • Construction of 3No. of reinforced concrete reserviour 500kl and 200kl	21	R21 952 583.51
Mbizana ward 29&30 water supply feasibility studies	• Pipe Construction: Installation of approximately 30 km of pipelines ranging from 50 mm to 315 mm diameter, utilizing mPVC and HDPE Class 12 and 16 pipes • Construction of a 250kl Elevated Steel Tank • Break Pressure Tanks (BPTs): Supply and Installation of 4 Break Pressure Tanks to manage pressure along the pipeline route • Standpipes: Installation of 140 standpipes to provide community water access	30	R52 176 363.86

The Greater Mbizana Water Supply project is divided into 17 supply zones. The estimated cost for the bulk water supply (including secondary bulk) for the entire Mbizana is R 3.5 billion. The estimated Phase 1 reticulation cost is R 848 million, broken down into Phase 1 A at R 353 Million and Phase 1 B at R 495 Million. Phase 1 reticulation will cover 9 supply zones out of 17 supply zones.

b) Road Maintenance backlogs

Due the bad conditions of access roads in the entire municipal area, the municipality moved towards insourcing some part of the maintenance of these roads by acquiring two sets of own plant in the past five to seven years. This was an attempt to maximize the available resources to ensure the municipality maintains as much roads as possible while creating enough capacity within the municipality. Over the past four years the municipal area has received substantial amounts of rains which have also caused more damage on our gravel access roads. This has increased the demand while lowering community's tolerance levels. The municipality had allocated over R36 million within the next year to support the municipal plant in the maintenance and refurbishment of road infrastructure including the town area.

EPWP contract labourers to maintain the storm water drainage and also to fix the small to medium potholes within our CBD roads continue being utilized with the municipality supplying the necessary equipment and material.

In 2025/26 financial year, 950m² is planned to be maintained using both service providers and internal capacity as indicated earlier in the report.

In 2026/27 financial year, 600m² is planned to be maintained using both service providers and internal capacity as indicated earlier in the report.

c) Electrification backlogs and planning

The latest statistics released confirms that 93.3% of households in the municipal area have access to electricity with 1.6% with access to alternative energy like solar energy.

There is a general increase of electricity demand in the Mbizana area as new households are constructed at a rapid pace than would have been anticipated. It is against this that the INEP Allocation for 2026/27 will be utilized to electrify households in three villages that are currently prioritized for implementation by the municipality (Goxe, Mngungu and Bhekela villages electrification).

Due to the increase in demand for electrification and the rapid growth of in the municipal households, there are villages where current projects being implemented already show that there will be households left unattended that has a potential to cause problems for the municipality in the form of community demonstrations.

d) Environmental, coastal and waste management

The municipality as a coastal municipality has a responsibility to develop an Integrated Coastal Management Program (ICMP) which has been developed and adopted by the councils, both Winnie Madikizela-Mandela Local Municipality and Alfred Nzo District Municipality. The municipality established a Coastal Working Committee which sits quarterly to discuss all coastal management issues.

Integrated Waste Management Plan was completed and adopted by Council submitted to DEDEAT MEC (EC)for approval, however the plan was never endorsed by MEC and it is currently under review for re-submission to MEC. The municipality gazetted reviewed Waste Management by-laws as per the National Environmental Management Waste Act.

The Winnie Madikizela-Mandela Local Municipality has adopted a climate change strategy which has been included in the IDP and is currently being implemented through conducting workshops in various Tribal Authorities and appointment of a climate change project team which will educate communities and remove alien plants where applicable.

Waste management service is being provided in businesses at an interval of 3 -7 days a week utilizing 3 compactor trucks, 2x 1Ton trucks, 2x Skip loader truck, 39 permanent employees and EPWP participants. Total of 523 businesses and 1367 households area billed by the municipality and 730 households who are receiving free refuse collection services as per the Indigent policy

The municipality extended its services through introduction of cage system in rural areas in the form of providing the waste management services. The project was initially piloted in 3 wards (ward 13, 23 and 24) with a total of 15 sites, in the current financial year the municipality continued to provide the service through a contracted serviced service provider and further extended the service to 53 rural areas inhouse.

The municipality reviewed and adopted its Waste Management Tariff Policy in May 2022 which is now being reviewed annually as part of the budget related policies of the municipality. The development of the policy was for the basis of the tariff imposed by the municipality to different users of the service such as Commercial, Residential and NPO'S. Each user/client is placed under specific category depending on production amounts/volumes, frequency of collection, type of waste produced and collection type. Under areas zoned as Businesses, there are 6 categories and each user/client is billed/charged as per that category. For households' clients, the municipality has a total of 10 categories and again each client is billed/charged as per that category. Exemptions to certain types of clients are applied as specified in the policy.

An approximate total of 295 tonnes of waste characterised as domestic is estimated to be collected on a monthly basis.

The municipality has an initiative to motivate recycling projects which assists in waste minimisation within Mbizana jurisdiction. The municipality supports 4 waste recycling cooperatives.

- Two are situated at EXT 3 Disposal site in ward 1 (Sibambene recycling responsible for cardboards and Kwakhanya recycling responsible for plastics).
- Laphum'khwezi recycling cooperative is situated at Nikhwe Village in ward 32 responsible for bottles.
- Athandiwe Nursery is situated at Mathwebu Village in ward 13 responsible for composting.

There are also a number of informal waste pickers focusing mostly on cardboards, plastics and can recycling. All of these waste pickers are at the primary stage of recycling, meaning that they sell their products to other companies such as Voli Waste, Infinity recycling, Amabhengu Waste who then sell to Consol, Mondi, Collect A Can for processing and manufacturing.

The municipality assists these waste pickers in finding buyers for their products as the municipality has no buy back centre to receive all recyclables. Currently there are 3 privately owned buy-back centres (Amabhengu waste, Infinity recycling and Voli Waste) which focus on cardboard, plastics and cans. The municipality has also initiated partnership with PETCO in enhancing recycling through workshops and upskilling waste pickers and buy-back centres within the municipality. There are plans in place to engage 5 different schools for waste separation at source. WMMLM has installed information boards along R61 to prevent illegal dumping; the boards indicate the distances to waste receptacles

The municipality currently has two waste disposal facilities namely; the licensed Majazi landfill site and unlicensed Ext 3 disposal site. However, the Majazi landfill site is in abeyance as per the council resolutions. Rehabilitation and maintenance of Ext 3 disposal site is conducted through contracted service provider. The municipality has lodged an application for closure licence through the competent authorities and awaiting an informed decision, in preparation for closure the municipality has rehabilitated an area of 4550 m2. The municipality has initiated a process of acquiring new land for establishment of a landfill site.

e) Local economic development

The following plans were developed, adopted by council and are being implemented:

- LED strategy
- Tourism Plan
- Agricultural Plan
- Spatial Development Framework.

The municipality initiated and implemented a Contractor Development programme in the previous years which proved to be fruitful and helpful to the emerging contractors even though the project was discontinued due to a number of teething challenges identified. There is however a plan to revive the programme or similar, while addressing the issues that lead to it being discontinued.

A total of 16 enrolled contractors were provided with job opportunities, 12 contractors graduated from Grade 1 to different grades up to Grade 6, 40 contractors were trained on Project Management, Tendering Processes, Quality Management Systems, Occupational Health and Safety, and Contracts Management

LED Success stories

- O. R. Tambo Garden of Remembrance Construction Project Completed
- Khananda Hill Grave Site completed
- Received General Budget Support Grant from National Treasure for Manufacturing Hub
- Agric -park programme about 28 projects benefited
- 30 New cooperatives registered
- Boat launching site approved
- 35 cooperatives assisted with production inputs
- 50 Cooperative and SMMEs have been trained on basic financial management and cooperative governance by SANAMI
- 20 Enterprises benefited in the Business Incubation Programme
- Dept. of Sport, Recreation Arts & Culture (DSRAC) sponsored Artist with a Complete set of Music system
- 15 crafters benefited from Resident Fashion Designer Program facilitated by Alfred Nzo District Municipality (ANDM) working with Alfred Nzo Development Agency (ANDA)
- The municipality has allocated funding for Bricks & Blocks Manufacturing Hubs and in a process to finalise construction of Hubs.
- The municipality has provided one lifeguard tower for Mtentu beach.
- Supported two small-scale fisheries with fishing equipment and material.
- Supported twenty local farmers with production inputs.
- W&R seta assisted 34 retailers on entrepreneur's programme with training and start-up capital
- W&R seta assisted 50 informal traders with training and start-up capital
- SEFTA assisted 61 retailers with training and start-up capital

- Supported one House Racing Association with travelling logistics to the Dundee July Horse racing event.
- Supported the O.R Tambo Homage Concert of 2024.
- Supported the O.R Tambo cultural festival and isicathamiya.
- The municipality has incubated 20 business SMMEs.
- DEDEAT is in the process of gazetting the Mzamba Public Boat launching site.
- Visitor Information Centre is well maintained and is well operating

LED CHALLENGES HINDERING ECONOMIC DEVELOPMENT

- Poor access to tourist and heritage sites
- Lack of product supply chain system to link producers to market
- Economic activities are dense in ward 01
- Law enforcement remains a challenge and the Municipality is losing revenue from Informal trading due to law enforcement
- Limited resources are key challenges in Economic Development. This refers to the financial resources and skills to execute our bankable plans and do day to day business management.
- Land claims protract development in the area as in some areas there are financial resources allocated but the implementation cannot commence due to land claims.
- Poor Economic infrastructure is a challenge in the Municipality as it keeps investment at bay.
- The above-mentioned challenges need to be taken into consideration as it may impact negatively in the broader economic development of the area. This is the cause for economic leakage to neighbouring municipalities and province.

RED HUB:

This was funded by ECRDA and Facilitated by Mbizana Local Municipality and Alfred Nzo District Municipality. The RED HUB has planted 638ha from the 2020/2021 planting season and each farmer contributed R1500 per hectares. This is an Agro-processing business that has 14 primary Cooperatives and one secondary with 759 Beneficiaries and has employed 54 people in various Departments.

The CWP programme is implemented in 19 wards with 1564 participants and the funding allocated for this programme was R16 518 296.00.

The following wards (04,05,06,07,08,12,13,15,17,18,19,20,22,23,26,27,29,30 and 31) have Agriculture, construction and social sectors.

f) Tourism and Agriculture

The tourism plan was developed, executed and is currently being reviewed to ensure relevance with the current tourism trends and opportunities.

Mbizana (Now Winnie Madikizela-Mandela) Local Municipality in partnership with ECPTA, Wild Coast Sun and South Coast Tourism signed a MOU for the promotion and marketing of tourism.

The Municipality purchased paddle boats and mountain bikes for Mzamba Ndikini tours which is operating in Mzamba area as part of tourism development.

On an annual basis the municipality identifies a number of projects in the area with the potential to grow the local economy and create employment. These are assessed to identify the support that the municipality may be able to provide to ensure they are sustainable Land use and spatial planning

Settlement patterns in Mbizana still reflect, to a large extent, spatial planning of the Apartheid past.

The current structure and spread of rural settlements and households therein makes it difficult for the municipality to provide services in an effective and efficient manner.

The municipality has made strides in redressing the imbalances of Apartheid spatial planning in identifying and providing basic services in those areas that were ignored in the past

Land claims still poses a challenge in development of some areas in town but municipality is in talks with CPAs to resolve those issues.

g) Electrification of villages

The Winnie Madikizela-Mandela Local Municipality has contributed to ensuring that electricity is rolled out to a number of villages within the jurisdiction of the municipality working with Eskom through the INEP grant supplemented by the municipality's own funds. This has seen the electrification of the following villages from the 2025/26 financial period which were implemented: -

Project Name	Allocated Amount	Funding Source
Electrification of Zizityaneni Ph2	R 9 082 789,00	INEP
Electrification of Nomlacu Village Ph4	R 8 308 000,00	INEP
Electrification of KwaJali	R 4 617 210,00	INEP
TOTAL	**R 22 008 000,00**	

This was still however less that the amounts required to complete projects with the municipality toping up with its own resources to ensure these are completed within stipulated times.

In the current financial year (2026/27) Winnie Madikizela-Mandela Local Municipality is expected to receive R 9 932 000,00 INEP funding allocation to implement three (3) projects as per the table below.

Project Name	Allocated amount	Funding Source
Electrification of Goxe	R 3 590 000.00	INEP
Electrification of Bhekela	R 4 770 000.00	INEP
Electrification of Mgungu	R 1 572 000.00	INEP

Project Name	Allocated amount	Funding Source
TOTAL	**R 9 932 000.00**	

For at least the next three years the municipality will continue to depend on the INEP electrification grant to implement the projects prioritized to strive towards universal access within the municipality. The implementation of these projects in conjunction with Eskom projects is expected to reduce the backlogs drastically bringing the municipality close to universal access which is anticipated to be achieved by 2026/27.

h) Infrastructure development

The municipality also receives a Municipal Infrastructure Grant for the construction of infrastructure assets that enhance service delivery to all communities. The total amount to be received of just above R 60.2 million has been allocated as follows:

NAME OF PROJECT	BUDGETED AMOUNT	
Multi-Purpose Centre- Mphuthumi Mafumbatha	R 1 396 791,30	MIG
Multi-Purpose Center- Mphuthumi Mafumbatha (own)	R 10 434 782,61	Own Funding
Rehabilitation of Monti to Ntsimbini AR	R 6 871 174,78	MIG
Rehabilitation of Vuyisile to Ntsingizi AR	R 2 101 126,09	MIG
Construction of Mgwede Bridge	R 5 441 693,91	MIG
Construction of Mbhatshe Bridge and Access Road	R 2 603 213,91	MIG
Rehabilitation of Mtshawedikazi Bridge and Brigde A/R	R 4 256 732,17	MIG
Rehabilitation of Garhane Brigde A/R	R 3 785 804,35	MIG
Construction of Ward 31 Hub Access Road	R 1 017 888,70	MIG
Rehabilitation of Mabhanoyini Bridge & Access Road	R 5 702 051,30	MIG
Rehabilitation of Hlolweni Bridge & Access Road	R 4 951 632,17	MIG
Construction of Ngcingo to Matwebu Access Road with Bridge	R 3 990 486,96	MIG
Construction of Ntsingizi to Mbenya AR	R 1 075 448,70	MIG
Rehabilitation of Mxhantini Bridge and A/R	R 3 256 951,30	MIG
Rehabilitation of Mosco AR with Bridge	R 3 343 873,91	MIG
Input Tax Accrual:Recognised	R 7 469 230,43	MIG
Construction of Mgwede Bridge	R 3 043 478,26	Own Funding
Construction of Matshezini Bridge	R 5 217 391,30	Own Funding
Upgrade of CBD	R 8 695 652,17	Own Funding
Input Tax Accrual:Recognised	R 4 648 771,57	Own Funding
Renovation of Municipal Offices:buildings	R 3 426 593,04	Own Funding
	R 92 730 768,93	

The compilation of the 2026/27 annual budget has also taken into consideration the following key considerations that impact directly to our communities: -

Repairs and Maintenance of Infrastructure and other municipal assets: The municipality has the understanding that at least 8% of its budget must be set aside for the repairs and maintenance of the existing infrastructure. As part of its drive to ensure that road infrastructure assets are maintained adequately, earthmoving plant has been acquired over the past three years so that the municipality would be able to carry out its own repairs and maintenance. Planned maintenance of rural roads and CBD roads has also been planned to be done internally using labor intensive methods while budgeting for procurement of materials and tools to carry out this task. There is however and additional allocation to supplement the internal mechanisms to fast track rural and CBD road maintenance of up to R29.4 million while R49.4 million is allocated to Rehabilitation and upgrading of existing roads. A further R5.3 million has been set aside for the maintenance of municipal buildings and another R7.2 million for the maintenance of municipal vehicles and plant.

Legacy programmes: The municipality prides itself of being the home of the legendary struggle icons for the freedom of the people of South Africa, Oliver Reginald Tambo and Winnie Madikizela-Mandela. It is a live conviction of this council to ensure that their legacy lives for the generations to come. It is not the wish of this council to only celebrate through events but tangible legacy projects that will ensure that our claim and ownership of these international icons is validated. A budget allocation of R851 thousand has been provided for these important activities.

Public participation: Municipality will continue to embark on community education programs in all wards in order to capacitate our communities on their role during public participation/ hearings on municipal documents. Capacitation of ward committees will also continue getting attention in an attempt to ensure coordinated servicing of our communities as structures closer to people. Program of revival and support of ward war rooms will continue this financial year as part of strengthening community and stakeholder involvement on government programs. An amount of R8.2 million has been set aside for this.

IDP and performance management: Council will continue to ensure that our IDP maintains its high credibility status through enhancing maximum public participation of all role players. We will continue to ensure that our mission of promoting and ensuring a culture of performance excellence is achieved at all costs. Although resources are very limited, these important planning and monitoring tools have been budgeted for.

Special Programs and youth Development: Council will always contribute in changing lives of our special groups, our focus will be towards improving education in our region through supporting educational improving initiatives, we will also be strengthening capacity to community-based structures that assist particularly in fighting violence and crimes targeting our elderly, children and women. We will continue to ensure that our council educates our communities on rights of people with disabilities and support initiatives that combats discrimination against them. An amount of just above R3.1 million has been set aside for these special groups.

Implementation of SPLUMA: Implementation of the act and running of the municipal tribunal and payment of the members to sit in the tribunal. The municipal council taken a decision to continue utilizing the district tribunal. The tribunal will consider development applications that will in turn increase the revenue base. We trust that the R1.9 million set aside as well for this purpose will be sufficient.

Geographic Information System (GIS): Acquisition tool to assist to improve the immovable asset. It is the compliance issue for spatial analysis. This will also assist in the identification of municipal assets and their locations. An amount of just above R670 thousand has been set aside for this.

The Annual Budget as compiled by the municipality seeks to address the imperatives as set out in the Integrated Development Plan and the indicated Delivery Agreement – outcome 9, which is to ensure a responsive, accountable, effective and efficient local government system so as to restore the confidence of citizens in the local government sphere. As such municipalities need to ensure that the basic needs of communities are met; build clean, effective, efficient, responsive and accountable local government; improve performance and professionalism and strengthen partnerships between local government, communities and civil society. The Outcome consists of seven outputs which need to be achieved, viz.

- Implement a differentiated approach to municipal financing, planning and support;
- Improve access to basic services;
- Implementation of the Community Work Programme;
- Actions supportive of the human settlement outcome;
- Deepen democracy through a refined Ward Committee Model;
- Improve administrative and financial capability;
- A single window of coordination.

The Winnie Madikizela-Mandela Local Municipality annual budget and the Integrated Development Plan therefore seeks to ensure that the service delivery priorities as mandated by the constitution like electricity, roads, solid waste removal are provided to the communities. This is done at the same time whilst ensuring co-ordination of other organs of state like the District Municipality for the provision of water and sanitation and other provincial departments for respective services to the communities.

9.1.2. Council Resolutions

The Council of Winnie Madikizela-Mandela Local Municipality seat on the 24th of March 2026 to consider the annual budget tabled by the Mayor at least 90 days before the start of the financial year 2026/27 and the Medium-Term Revenue and Expenditure Framework. The council must then consider the following resolutions which will become final when the budget is adopted.

The Mayor of Winnie Madikizela-Mandela Local Municipality, acting in terms of section 16(2)(1) of the Municipal Finance Management Act, (Act 56 of 2003) tabled the draft budget in a council meeting which adopts:

a. The draft annual budget of the municipality for the financial year 2026/27 and the multi-year and single-year capital appropriations as set out in the following tables:

i) Budgeted Financial Performance (revenue and expenditure by functional classification);

ii) Budgeted Financial Performance (revenue and expenditure by municipal vote);

iii) Budgeted Financial Performance (revenue by source and expenditure by type); and

iv) Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source.

b. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables:

i. Budgeted Financial Position;

ii. Budgeted Cash Flows;

iii. Cash backed reserves and accumulated surplus reconciliation;

iv. Asset management; and

v. Basic service delivery measurement.

c. The Council of Winnie Madikizela-Mandela Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) adopts the following proposed tariffs with effect from 1 July 2026:

i) the tariffs for property rates

ii) the tariffs for electricity

i. Municipal Cost of Study for the 2026/27 financial year

iii) the tariffs for solid waste services

iv) Other municipal charges

d. The Council of Winnie Madikizela-Mandela Local Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) adopts the proposed tariffs with effect from 1 July 2026 the tariffs for other services, as set out in the paragraphs on tariffs;

e. To give proper effect to the municipality's annual budget, the Council of Winnie Madikizela-Mandela Local Municipality adopts:

i) That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed.

f. To enable the proper implementation of the municipality's budget, the council of Winnie Madikizela-Mandela Local Municipality adopts the following budget related policies;

i) The IDP and Budget Policy
ii) Credit control and debt collection policy
iii) Property Rates Policy
iv) Supply Chain Management Policy
v) Tariff Policy
vi) Asset Management Policy
vii) Supply Chain Policy for Infrastructure Procurement and Delivery Management
viii) Cash Management and Investment Policy
ix) Contract Management policy
x) Debtors write-off policy
xi) Indigent policy
xii) Contract Management policy
xiii) Retention policy
xiv) Cost Containment Management policy
xv) Unauthorised, Irregular, Fruitless and Wasteful Expenditure policy
xvi) UIFWE Reduction Strategy
xvii) Petty Cash policy
xviii) Accounts payable policy

9.1.3. Executive Summary

The municipality continues to find itself highly dependent on grants from the national fiscus which makes it impossible to contribute with the development and service delivery needs as it wishes as these allocations do not depend on the municipality. Despite the municipality having implemented a number of incentives in the past years where some tariffs remained unchanged, collection levels on household and business debt have not improved putting a strain on the limited resources required to deliver services. Monthly reports continue to show growth in the amounts owed to the municipality while resources are required to deliver services in the town area to keep it attractive for economic investments. This unfortunately means that the municipality continues to utilise the grants allocated to assist the poor by delivering basic services to deliver services in areas that are expected to be able to fund their own development. The report shows just over R7.8 million decrease on the equitable share allocation to the municipality in the next year which is a massive funding gap in the budget causing a further strain on the available resources in funding the municipal operations and possibly contribute to capital funding. This coupled with debt collection efforts by the municipality with its appointed debt collectors is expected to bring in the much-needed financial resources to assist the municipality in the implementation of its programmes and plans. This then requires a serious balancing act that is coupled with realistic analysis of affordability levels before any decision is taken.

Previous years audit outcomes

The municipality has, in the recent years, ensured that there are improved audit outcomes. This has been a concerted effort between the municipality's council and the management in ensuring that there are improved internal controls, historical issues and disparities in the reported information are dealt with and cleared, and that accounting records and procedures are carried out at appropriate intervals. This has seen the municipality receiving unqualified audit opinions since 2015/16 to 2019/20 financial years and a Clean Audits in 2020/21, 2021/22, 2022/23 and unqualified audit opinions for the 2023/24 and 2024/25 financial years. The municipality seeks to improve on these achievements and avoid further regression at all costs including the re-establishment of a clean audit committee that is tasked with monitoring the implementation of the audit action plan as proposed by management and adopted by council.

mSCOA Implementation

The National Treasury issued a government gazette in 2014, directing that a Municipal Standard Chart of Accounts – mSCOA – would be used by all municipalities from July 01, 2017. This meant that all municipalities have a common set of accounts from which to choose from, instead of each municipality having its own chart of accounts. This resulted in a seamless reporting regime where information from all municipalities can be compared. The introduction of the business reform has meant that management needed to acquaint itself with the requirements and legislations that were meant to ensure implementation of mSCOA by July 01, 2017. The municipality complied with this requirement and the migration from the old system to the new system was done seamlessly with the assistance of the municipality's system vendors.

It is important to note that this did not represent a new system, but rather an introduction of a more detailed and streamlined way of doing business, starting from planning, where it guides you to do proper planning, informed by adequate costing. mSCOA also encourages revenue and expenditure items to be identified for what they really are and not grouped together with no detailed planning and calculation behind. We will now be able to identify the true cost of the projects that the municipality engages on, and be able to identify, from early on, the communities that stand to benefit from those projects.

Winnie Madikizela-Mandela Local Municipality is no different and has ensured that measures are put in place to ensure compliance. It is therefore important to note that we have made all efforts to ensure that the budget that will be approved is mSCOA compliant.

The impact of mSCOA on the virement policy

Earlier treasury circulars highlighted the principles that must be incorporated into municipal virement policies. Those principles are still applicable and relevant. The only difference is that a transaction in mSCOA relates to six regulated segments, therefore all segments must be considered when making a virement. As a result of this we have had to review and update our reference to "vote" to align to the function segment and indicate the funding applicable to the item being transferred in relation to the funding segment. This therefore means that with the implementation of mSCOA, virements can only take place within a function or sub-function and the same source of funding. The creation of new projects and savings across functions can only take place through an adjustment budget. Virements are not permitted from the repairs and maintenance project in the project segment.

Clarification of core and non-core functions

Core functions provides for the matters in terms of section 156 (1) of the Constitution. These are functions performed by local government and constitutionally assigned to local government in terms of Part B of Schedule 4 and Part B of Schedule 5. Non-core functions performed by local government that are constitutionally assigned to provincial government in terms of section 156(4) of the Constitution. Local government are compensated for delivering these functions on behalf of provincial government and typically receive a management fee from the provincial department.

Version changes

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 7.1 was released with circular number 132. Version 7.1 of the chart will be effective from 2026/27 and must be used to compile the 2026/27 MTREF. The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 7.1 of the chart.

By now, all municipalities should:

- Have acquired, upgraded and maintain the hardware, software and licences required to be and remain mSCOA compliant;

- Budget, transact and report on all six (6) legislated mSCOA segments and directly on the core financial system and submit the required data strings directly from this system to the LG Portal;
- Lock down the budget adopted by Council on the core municipal financial system before submitting the budget (ORGB) data string to the LG portal;
- Closed the core financial system at month-end as required in terms of the MFMA before submitting the monthly data string to the LGportal; and
- Generate regulated Schedules (A, B, C) directly from the core municipal financial systems.

Municipality that have not achieved the above level of implementation as yet, should do the following:

- A road map must be provided to the National and respective provincial treasury to indicate how the municipality will be become mSCOA compliant;
- The municipality's mSCOA Project Steering Committee (chaired by the Accounting Officer) must meet at least monthly (if not more often) to track the progress against the road map and take corrective action where required;
- Provincial treasury should be invited to the mSCOA Project Steering Committee meeting; and
- Progress against the road map should be presented at the Mid-Year Budget and Performance and Budget Benchmark engagements.

Municipalities continue to be reminded to follow the required due diligence processes in terms of MFMA Circulars No. 80 and 93 and mSCOA Circulars No. 5 and 6 when they procure a core financial system. If the procured system will impose financial obligations on the municipality beyond the three years covered in the MTREF budget, then the provisions of Section 33 of the MFMA should be adhered to.

SLAs with system vendors must also be managed properly.

The NT conducted independent audits on all municipal core financial systems in 2020 to determine to what extent these systems comply with the functionality requirements and 15 business processes required in terms of mSCOA. These results will also inform the new transversal tender for the procurement of municipal financial and internal control systems.

Alignment of cash flow linkages

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- The item for *Interest, Insurance Refund and Retentions* must be accounted for both operating and investing activities based on the nature of the transactions; and
- The *Interest on Short-Term investment* (greater than 90 days) and *Long-Term Investments* must be populated within investing activities. Short-Term Investments is disclosed on the Statement of Financial Performance.

To give effect to this GRAP standard, a new operational funding source, Insurance Refunds, has been created under the Investing Activities of MBRR tables A7 and SA30. Therefore, with effect from version 7.1 of the *m*SCOA chart:

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose;
- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services. A new funding source was created to separately populate Construction Contract Revenue as part of Other Revenue on the MBRR supporting table SA30; and
- Development Charges will no longer form part of Operational Revenue. A new funding source was created to separately populate Development Charges as part of Other Revenue on MBRR supporting table SA30.

The structure of the MBRR table A7 and its related cash flow linkages has also been aligned with the *m*SCOA chart version 7.1.

Intercompany Transfers

In terms of the MFMA, municipalities with entities must submit budgets, in-year Section 71 reports, annual financial statements and annual reports for the parent municipality, as well as consolidated documents for both the parent and its entity. Furthermore, in accordance with GRAP 35 paragraph 39, a controlling entity shall prepare consolidated financial statements using uniform accounting policies for like transactions and other events in similar circumstances.

The consolidation procedures prescribed in GRAP 35 paragraph 41(a) and (c) state that consolidated financial statements combine like items of assets, liabilities, net assets, revenue, expenses, and cash flows of the controlling entity with those of its controlled entities. Consolidated financial statements should eliminate in full intra-economic entity assets, liabilities, net assets, revenue, expenses, and cash flows relating to transactions between entities of the economic entity (surpluses or deficits resulting from intra-economic entity transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intra-economic entity losses may indicate an impairment that requires recognition in the consolidated financial statements.

To support the implementation of the process outlined in GRAP 35 paragraph 41(c), *m*SCOA chart version 7.1 has been revised to enable the proper recording and reporting of all intercompany and parent–subsidiary transactions. These revisions introduce new and updated items relating to assets, liabilities, net assets, and expenses, which may be found on the *m*SCOA chart version 7.1 and represented as follows:

- Assets: Non-current Assets: Intercompany/Parent-subsidiary Transactions;
- Assets: Current Assets: Intercompany/Parent-subsidiary Transactions;
- Liabilities: Non-current Liabilities: Intercompany/Parent-subsidiary Transactions and Net Assets: Intercompany/Parent-subsidiary Transactions; and
- Expenditure: Intercompany/Parent-subsidiary Transactions.

The intercompany items available on the chart makes provision for the elimination of transactions between the entity and the parent and should be considered where possible during the preparation of your respective budget to

ensure budgeted financial information between municipalities and their entities is accurately reflected and remains consistent across all reporting levels.

In terms of MBRR No. 39, the annual budget and supporting documentation of a municipal entity must be in the format specified in Schedule D and include all the required tables, charts and explanatory information considering any guidelines issued by the Minister in terms of section 168(1)(a) of the MFMA. Municipalities with entities must submit the necessary documents to the GoMuni Upload portal in accordance with the prescribed Regulations.

Improving mSCOA implementation

mSCOA e-Road Map

Municipalities are required to develop and implement a *m*SCOA road map to address gaps in the implementation of the *m*SCOA Regulations and the minimum business processes and system specifications articulated in MFMA Circular No 80 and its Annexure B.

The *m*SCOA road map has been incorporated as a module into the web-based Financial Management Capability Maturity Model (FMCMM). From the 2026/27 MTREF, all municipalities will be required to prepare their *m*SCOA road maps on the FMCMM web-based platform. The web-based *m*SCOA Road Map assesses compliance with regards to *m*SCOA implementation for the following focus area:

- System landscape, i.e. the ICT architecture that enables compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- Governance and institutional arrangements to drive compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- The functionality of the integrated system solution, as per the requirements articulated in MFMA Circular No 80 and its Annexure B; and
- Proficiency of municipal officials in utilising the integrated financial system solution.

Gaps in implementation will require the development of an action plan in the FMCMM web-based platform. Progress on the implementation of the *m*SCOA road map will be monitored via the FMCMM platform by National and Provincial Treasuries. From the 2026/27 financial year, this will form the basis for decisions on the withholding of the equitable share pertaining to *m*SCOA non-compliance, as well as the *m*SCOA compliance certificate to be issued by the National Treasury in respect of the Metro Trading Services reform.

Regulation of the minimum business process and system specifications for *m*SCOA

The National Treasury will conclude the consultation and preparatory work to regulate the minimum business process and system requirements for *m*SCOA in 2026/27. Once promulgated, the regulations will be applicable to municipalities and their entities.

Municipalities are encouraged to start preparing for these regulations by addressing gaps in the current *m*SCOA implementation and resolving them prior to the promulgation of the regulations on the minimum business process and system requirements for *m*SCOA.

All consultation documents that were presented at the Integrated Consultative Forums (ICF) can be located on the MFMA Webpage under *m*SCOA – Municipal Standard Chart of Accounts/ Regulations on Minimum Business Processes and Technical Specifications for *m*SCOA/ Working Groups on the following link:

https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx

The draft documents are also available on the *m*SCOA one drive for comments and inputs on the following link and provide sufficient guidance to municipalities and system vendors to prepare for the new regulations prior to promulgation:

E1_Draft Regulations - Consultation – Shared

All comments and submissions are requested **by 31 January 2026** and must be submitted to mscoa@treasury.gov.za to allow for consolidation and inclusion in the final regulations

Depreciation and asset impairment budgeting

In terms of MFMA circular no 115, *from the analysis of the mSCOA data strings it is evident that a number of municipalities are allocating non-funding as the funding source in the fund segment for depreciation charges. Depreciation charges must be funded from operational funds such as service charges for electricity if assets are utilised for electricity purposes, service charges water for water management purposes, waste and wastewater management in the same manner and property rates for services like roads that is primarily funded from property rates. When deprecation is funded, it will assist the municipalities to accumulate sufficient surpluses that must be transferred to cash backed reserves. Depreciation is the method to provide for the replacement of the assets. If depreciation remains a journal without the funds being ringfenced, municipalities will not be in a financial position to fund future infrastructure assets.*

The above indicates that the municipality must have revenues that are not allocated for spending in its budget to achieve this goal.

9.1.4. The South African Economy and Inflation Targets

GDP growth is expected to average 1.8 per cent from 2026 to 2028. Medium-term growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

South Africa's economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2025/26 budget. Real GDP growth is forecast to strengthen, averaging 1.8 per cent over the medium-term, supported by a revival in investment as new infrastructure allocations take effect and reform implementation builds.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

Budget Assumptions

As the municipality provides services to the communities, a significant amount of costs are incurred and these must be recovered somehow from the consumers. This is where the issue of tariff setting comes in, and we have in this regard been guided by the municipality's performance in the previous financial years, and the guidelines set by the National Treasury in numerous circulars, last of which was MFMA Treasury Circular No. 132 and 134. According to this circular, municipalities must consider the following consumer price index or inflationary indications:

Fiscal year	2026 Estimate	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast
Consumer Price Inflation - CPI	3.2%	3.4%	3.3%	3.2%

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving its own revenue collection, working more efficiently and implementing cost-containment measures.

The following are the key budget assumptions used to prepare the draft budget with the guidance of National Treasury, NERSA, and SALGBC –

a) 12.5% increase on electricity tariffs (in line with the COS)
b) 8.76% increase on Electricity Bulk purchases
c) 0% increase on property rates
d) 4.75% provision for employee costs as confirmed on Circular No.: 04/2026 of the SALGBC.
e) 4.3% increase on the remuneration of councilors
f) 3.7% for all other expenses, and
g) 3.7% for other revenue municipal Tariffs

Revenue Management

a. Prioritise funding the Electricity Revenue Protection Programme

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities (with the electricity function) as a result, at higher risk of non-technical losses, particularly related to theft and illegal by-passing. Many municipalities do not have dedicated Revenue Protection staff in place or have reduced their

operational funding for Revenue Protection culminating in reduced collections and a related strain on cash flow and the ability to pay creditors.

Municipalities are advised to prioritise the following Revenue Protection measures in 2026/27 and future MTREFs if not already implemented:

- A dedicated Revenue Protection Unit for Electricity, Water, Wastewater and Refuse services administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate, taking into consideration the recommendations and standards set out in NRS055 (Code of Practice for Revenue Protection);
- Allocating adequate funds in the budget to fund the municipality's Electricity, Water, Wastewater and Refuse services and the Revenue Protection Unit's operational needs;
- In allocating funding, the business threat of increasing non-technical losses to the municipality's particular specifics must be considered to achieve a balance, while ensuring the Revenue Protection staff organogram and operational program is adequately funded and able to fulfil its role;
- The municipality to demonstrate in its MTREF submission (narrative and *m*SCOA data strings) that a percentage of the revenue from the Energy, Water, Wastewater and Refuse function is ring-fenced to fund the municipal Revenue Protection Programme operational need(s) towards developing the program to fruition; and
- The municipality must implement the Municipal Systems Act principle of consolidated billing and strengthen the revenue policies to use electricity and water (in Eskom supply areas or where the municipality does not have the electricity function) to collect on the consolidated municipal bill. The policies should explicitly provide for credit control in this manner

b. Revenue Management Assessment Tool

Every municipality, in anticipation of the annual budget process and its review of critical revenue management related policies, should assess and review its revenue management value chain to identify any gaps, duplications, and / or inefficiencies, aligning with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents), MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A) and MFMA Budget Circular No.130 (Item 3.2 contained in Annexure A). The municipality is required to annually submit its assessment or review thereof to the National Treasury in the format of the Municipal Revenue Management Assessment Tool – to be uploaded to the National Treasury GoMuni upload portal annually as part of the Revenue Management Documents that are required.

The Revenue Assessment Tool was developed through the collaboration of the National Treasury, the Department of Cooperative Governance (DCoG) and the South African Local Government Association (SALGA) to integrate and align our support in this area, prevent duplicated efforts and facilitate stronger and systemic change across municipalities through the Single Integrated Revenue Management Framework (SIRMF).

The SIRMF is a national framework for revenue management that guides and outlines the intervention and leadership role both municipalities and oversight bodies should play in addressing challenges relating to the revenue management value chain and ultimately financial sustainability. The SIRMF emphasises the significant role of National and Provincial Government in supporting municipalities in the process of revenue management improvement and how the relevant departments will coordinate their support and their monitoring and evaluation role(s).

The SIRMF aligns with the existing statutory framework and emphasises compliance. The related tasks and responsibilities set out in the SIRMF provides guidance on how municipalities can enhance revenue management as a key approach to increasing the municipality's viability and sustainability. Completing the Municipal Revenue Assessment Tool can assist the municipal council, senior management team and oversight bodies to assess, understand, and improve critical revenue management practices of the municipality.

The tool provides an indication of gaps, flaws, duplications, inefficiencies, and risks in the existing revenue value chain that could compromise or affect whether the revenue component of the budget sufficiently caters for long-term planning and is credible and funded. It further provides a comprehensive overview of current revenue management processes by identifying strengths, weaknesses, and areas that need improvement. The tool focuses on eighteen (18) critical areas within the revenue management value chain and helps pinpoint specific areas to optimise revenue collection processes ultimately.

All municipalities had to complete the tool during the 2025/26 MTREF and are required, as part of the upcoming 2026/27 MTREF preparation process to thoroughly review the revenue value chain and affect changes to the tool reflective of such review as may be needed. As part of the review, the municipality must record clear progress and corrective actions undertaken in relation to each focus area identified during the municipality's 2025/26 compilation of the tool. It is noted that municipalities with revenue collection rates below 85 per cent (per the 2024/25 annual financial statements (AFS) and all municipalities participating in both the Municipal (Eskom) and or Water Debt Relief programs must annually undertake the full exercise (not only a review) until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The National Treasury recently strengthened Functional Area nine (9) – Finance Department Functions of the tool to enable municipalities to capture comments under this functional area. With effect from December 2025, any municipality compiling and or reviewing its revenue value chain as required in terms of this circular must use the updated Municipal Revenue Assessment Tool included as Annexure A to this Circular. The entire tool must be uploaded together with all the required worksheets included.

c. Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended and implemented tariffs are cost reflective, whether all critical cost components were considered in the tariff calculation(s), whether the Local Government Equitable Share component relating to basic services were allocated to the actual service(s) and to demonstrate that the Revenue Component of the budget is credible and funded; etc.

To facilitate this exercise, the municipality must complete and submit this calculation(s) and or tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjusted MTREF submissions to the National Treasury GoMuni portal (refer MFMA Budget Circular No. 129. The Cost Reflective Tariff Tool outcomes must also be reported to and approved by Council as part of the respective tabled and adopted MTREF submissions. If the Tariff Tool indicates significant tariff shortfalls, any major tariff increases should be phased in over two to three years and can be approved for the outer years (2027/28,2028/29 and 2029/30). Thus, the indicative tariffs should be phased in over a period of three years.

The National Treasury Tariff Tool was updated to provide alternative methods of wastewater tariff modelling and to allow municipalities to allocate the municipality-specific percentage of indirect cost allocated across the different services. The municipality must ensure that the percentage allocated to indirect costs used in the Tariff Tool compilation perfectly aligns with the municipality's Budget- and Tariff-related Policies submitted as part of the tabled, adopted, and adjusted MTREF submissions. With effect 2025/26 (Quarter 3), metropolitan- and secondary cities are also required to complete and upload the Cost Reflective Tariff Tool in the National Treasury Tariff Tool format to the GoMuni portal as part of the tabled, adopted, and adjusted MTREF submissions.

Should the municipality through the completion of the Tariff Tool identify major flaws and or gaps in any tariff, the National Treasury recommend it is prudent for the municipality to undertake a full Cost of Supply study (COS) for that service since tariff gaps may be indicative of an unfunded revenue component of the municipality's MTREF. With effect from 2025/26 (Quarter 3), all municipalities must use the updated National Treasury Tariff Tool included as Annexure B to this Circular. A Tariff Tool procedural manual is also included in Annexure B to this Circular to assist municipalities in undertaking the Tariff Tool exercise.

d. Electricity Tariffs

Cost of Supply Study (COS) and NERSA D-forms for electricity tariff applications

The submission of tariff applications is an obligation enshrined in the Electricity Regulation Act, 2006 ('ERA') (as amended), read with the MFMA and incorporated in the licence conditions of licensees (also municipalities). Municipalities are therefore reminded that all municipal tariff applications for the 2026/27 financial year must be accompanied by the required Cost of Supply (COS) studies and submitted to NERSA before the outer deadline of 12 December 2025. Failure to comply with these requirements will result in the municipality being prohibited from making any adjustment to the electricity tariffs for the 2026/27 financial year. NERSA already confirmed to municipalities that only complete municipal applications received before 12 December 2025 will be processed and approved for implementation with effect from 01 July 2026.

Failure to apply to NERSA for approval of tariffs is a breach of the licence conditions and a violation of the provisions of the ERA. Section 15 of the ERA prevents any licensee from charging a tariff that is not approved by the Regulator. Licensed distributors should note that their current tariffs will expire on 30 June 2026 and that there will be no automatic extension, as the tariffs are approved annually.

To facilitate timely submissions to NERSA and the opportunity to supplement where NERSA identify any gaps in municipal submissions, the National Treasury urges municipalities to annually before 31 October submit to NERSA and subsequently upload to the GoMuni Portal, the municipality's:

- **Latest updated and or reviewed COS** (approved by Council) supporting its Electricity tariffs application for the MTREF to NERSA and parallel upload such to the GoMuni Revenue Portal. The COS must be uploaded to the GoMuni Revenue Portal in PDF format (the content must be in the NERSA content format), and include a file heading of: "Demarcation Code_Municipality Name_Cost of Supply Study (period)";
- **NERSA D-forms submitted to NERSA**, supporting its Electricity tariffs application for the 2026/27 MTREF to the GoMuni Revenue Portal in the Excel format required by NERSA, and include a file heading of: "Demarcation Code_Municipality Name_NERSA D-form (period)"; and
- **NERSA's letter approving the municipality's energy tariffs** for the MTREF annually with the tabled and adopted MTREFs. The municipality must upload the letter with the correct saving convention: "Demarcation Code_Municipality Name_NERSA tariff approval (period)".

e. Municipal Valuation Roll Reconciliation Tool

Reference is made to MFMA Circulars No. 93 (paragraph 3), No.98 (paragraph 4.1), No. 123 (paragraph 5.1), No. 126, (paragraph 3.1), and No. 130 (paragraph 3.5). To ensure the municipality's rates base is complete, aligns with the Municipal Property Rates Act (MPRA) section 23-Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories. With effect 2025/26 (Quarter 3), the municipality needs to monthly undertake the reconciliation in the format of the updated National Treasury Municipal Valuation Roll Reconciliation Tool included in Annexure C to this Circular. Municipalities will note that although, the tool interface remained the same, changes were made to some formula calculations to simplify the municipal experience of the tool.

f. Smart Meter end-to-end solutions

"Smart Meters" means meters that are components of an integrated end-to-end solution procured under the National Treasury's transversal contract RT29-2024, or any future transversal contract replacing RT29-2024. This solution includes smart meter hardware, installation, the central platform, systems integration, training and skills transfer, support, and ongoing monitoring.

Municipalities are reminded that a smart meter is not just the physical device and are cautioned against only procuring the meter hardware. The latter is insufficient and will not deliver the intended benefits of smart metering. The full value is realised only when the meter is connected to a functioning platform, integrated with the billing system, supported by trained staff, and monitored continuously. Buying only the device is similar to purchasing a cell phone without a SIM card and network service: the handset exists, but the core functionality is unavailable. The same principle applies to smart metering.

The integrated solution under RT29-2024 is designed to support key municipal priorities:

- Improved service delivery through accurate, timely consumption data, fewer billing disputes, and quicker identification of faults and tampering;
- Financial sustainability through better revenue collection, reduced technical and non-technical losses, and more reliable cash flow; and
- Transparency and accountability through auditable metering data, consistent reporting, and better information for council, management, and oversight bodies.

An end-to-end solution ensures seamless data transfer from the meter to the back-office systems, enabling automated billing, exception reporting, and management dashboards. It also embeds structured training, and skills transfer so that municipal officials can operate and manage the system, rather than relying indefinitely on service providers. Support and monitoring components are essential to keep the system stable, secure and functional over time.

Municipalities are cautioned against partial procurement, such as buying only the meter hardware or bypassing the transversal contract for individual components. This often results in:

- Incomplete or manual integration with billing and finance systems;
- Limited or no training and skills transfer to municipal staff;
- Weak monitoring and reporting, undermining loss-reduction and revenue-enhancement efforts; and
- Poor value for money, project failures and potential audit concerns.

Municipalities are encouraged to use plain language when communicating smart metering projects internally and with council. Avoid unnecessary technical jargon and frame the discussion around strategic objectives: better service delivery, stronger revenue, and improved governance. It is useful to briefly explain to council as part of any decision-making process related to smart metering:

- why the full integrated solution is required;
- reference the terms and safeguards built into RT29-2024 or its successor;
- the components of the smart metering solution (meter, communication, platform, integration, training, support, monitoring); and
- The risks of procuring only one component versus an end-to-end system; etc.

It will assist non-technical stakeholders to better understand and assess the difference between a “device-only” purchase vs a true smart metering solution towards facilitating that any smart metering procurement is well planned, budgeted and implemented as a complete, integrated solution envisaged in RT29-2024.

g. Large Power Users (LPU) – Advanced Metering Infrastructure (AMI)

Advanced Metering Infrastructure (AMI) for Large Power Users (LPUs) is not a technical luxury. It is a core financial control that helps municipalities stabilise cash flow, protect the bulk supply (i.e. Eskom) account, and reduce audit findings related to billing and losses. The National Treasury urges municipalities to treat AMI as essential revenue infrastructure and to plan, fund and implement for such accordingly.

Municipalities manage a large number of meters and should invest in bulk intake points to reconcile the volume of electricity consumed. If the LPU (Three Phase Direct Connect and Three Phase CT/VT Connect) are not measured accurately, the municipality will under-bill, lose revenue, and struggle to reconcile its bulk electricity (i.e. Eskom) account. AMI directly addresses this risk.

Three Phase Direct Connect Smart Electricity Meter and Three Phase CT/VT Connect Smart Electricity Meter requires Cellular Communication & Platform access – these smart meters require 2-way communication to transmit data from the meters to the Head-End System or Dashboards and vice versa.

A current transformer (CT) is a devise that acts as a step-down transformer to be connected to metering devices. It is used with AMI to measure the large current for meters/ relays etc. LPU customers normally have potential transformers (PT's) also known as a Voltage Transformers (VT) as part of the customer metering By capturing the full load of these customers, smart LPU meters close gaps where older or incorrect metering leads to under-registration and hidden revenue leakage. Three-phase meters are critical for industrial and commercial users with complex load profiles. They support correct billing for businesses, reduce disputes and manual corrections, and improve predictability of revenue from this important customer group.

Check meters at bulk intake points provide an independent reading against which bulk supply invoices can and should be reconciled. This strengthens the municipality's position when validating bulk charges, detecting errors quickly and supporting credible disputes where required. Zonal meters divide the distribution network into manageable areas and make it possible to identify where technical and non-technical losses are concentrated, instead of relying on system-wide estimates. Statistical meters provide the data needed for demand forecasting, tariff design, and investment planning, including time-of-use and other advanced tariff structures.

In combination, CT/VT direct connect meters, three-phase meters, check meters, zonal meters and statistical meters give municipalities the ability to eliminate billing anomalies, reduce losses and strengthen cash flow. For example, correcting even a modest under-billing of five per cent on the top twenty LPUs can generate additional annual revenue sufficient to cover a substantial portion of the capital or lease cost of the metering programme.

Over the 2026 MTREF and beyond, municipalities are expected to identify all LPUs, bulk intake points and key zones that must be brought onto AMI, and to prioritise funding for this rollout ahead of non-essential projects. AMI commitments should be clearly reflected in the capital budget, the revenue-enhancement or loss-reduction strategy, and in the assumptions used for medium-term revenue projections. AMI data must also be used to refine tariff models, update loss-reduction targets, and support the monthly MFMA Section 71 in-year monitoring and reporting. National Treasury and sector stakeholders will increasingly rely on AMI-derived information to assess revenue performance, system losses and the risk of non-payment of bulk supply. Municipalities are therefore encouraged to plan and fund AMI as a central part of their financial recovery and sustainability agenda, rather than as a stand-alone ICT or technical project.

h. Request for Meter Statistical Information in terms of MFMA Section 74

The National Treasury, in terms of MFMA section 74 requests municipalities to provide certain minimum statistical meter information and in the format of the "Meter Statistical information – Water and Electricity" workbook included as Annexure D to this Circular. The template workbook is designed to help municipalities move from high-level smart metering decisions to concrete MTREF's, credible schedules, and monthly reporting. It brings together municipal details, meter requirements, trading services information, and budget information in one place so that electricity and water smart metering can be planned, costed, and monitored in a consistent way. Municipalities are expected to complete and submit this template bi-annually (before the 10th working day of January and July) as part of the relevant MFMA Section 71 and or 72 statement(s). The submissions should cover meter data and key trading service information for the preceding six-month period.

The Municipal Meter Requirements:

- The electricity sheet of the template workbook that needs to be completed, gathers detailed information on existing and planned electricity meters. It records, by ward or area, the number of smart, conventional and prepaid meters, unmetered points, and new meter requirements. This part of the workbook establishes the baseline and the size of the gap that the smart metering project must address. It allows municipalities to see clearly where the largest shortfalls and opportunities are within their electricity network; and
- The water sheet of the template workbook performs the same function for water services. It records ward-level water meter data, including existing meters, unmetered connections and new meter requirements. Together, the electricity and water requirements sheets define the total scope of metering work that must be funded and implemented, rather than relying on rough estimates

i. Smart Metering Financing Solutions

Municipalities are cautioned against concluding agreements with service providers that are offering smart meter solutions at unreasonable costs. The National Treasury LGBA Chief Directorate, in collaboration with the Office of the Chief Procurement Officer (OCPO) are developing alternative funding solutions that will be more affordable, equitable, fair, and transparent, while also protecting municipalities and their revenue sources. Official notification regarding these solutions will be communicated in due course. Municipalities are advised to wait for this official communication before finalising any smart meter-related agreements, or alternatively to formally request the National Treasury's input on such solutions before proceeding. Requests can be directed to RevenueManagement@treasury.gov.za for the attention of Mr Sadesh Ramjathan.

Measureable Performance Objectives and Indicators

As part of the IDP and budget compilation process, management has identified the strategic objectives and performance indicators that would enable the municipality to achieve on the mandated powers and functions. These have been set out in the IDP with measureable performance indicators, and the budgeted amounts for the 2026/27 financial year and the two outer years. This information has further been detailed more in the draft Service Delivery Budget Implementation Plan for the 2026/27 financial year which must be approved by the Mayor at least

28 days after the adoption of the budget. The objectives have further been provided with projects that will be implemented to achieve the set targets and these projects have been supported by project implementation plans for each of the projects.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2026/27 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2026/27 MTREF

EC443 Winnie Madikizela Mandela - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	21 150	21 713	22 853	24 187	35 187	35 187	39 054	36 935	38 597	39 562
Service charges	58 357	53 841	59 048	61 186	61 523	61 523	40 170	58 377	60 232	62 094
Investment revenue	21 920	34 777	39 708	39 677	39 677	39 677	24 049	40 977	42 329	43 683
Transfer and subsidies - Operational	342 754	352 621	368 646	367 150	367 494	367 494	273 933	359 020	353 467	379 173
Other own revenue	36 956	44 040	44 959	41 805	39 260	39 260	32 692	27 811	33 980	35 335
Total Revenue (excluding capital transfers and contributions)	**481 138**	**506 992**	**535 214**	**534 006**	**543 140**	**543 140**	**409 898**	**523 119**	**528 604**	**559 848**
Employee costs	114 833	127 726	134 248	148 023	152 599	152 599	88 119	160 230	168 326	176 082
Remuneration of councillors	26 577	27 159	27 795	31 370	31 370	31 370	18 576	32 625	33 701	34 780
Depreciation, amortisation and impairment	42 493	55 227	59 105	48 219	69 709	69 709	33 347	63 373	65 464	67 559
Interest, Dividends and Rent on Land	–	41	183	104	104	104	–	100	103	107
Inventory consumed and bulk purchases	47 637	49 228	59 684	67 145	67 593	67 593	39 918	73 128	79 057	81 587
Transfers and subsidies	2 593	2 805	4 984	5 454	6 166	6 166	248	5 635	5 821	5 352
Other expenditure	132 096	168 883	183 536	229 157	255 197	255 197	126 908	234 730	225 450	208 924
Total Expenditure	**366 230**	**431 069**	**469 536**	**529 471**	**582 737**	**582 737**	**307 116**	**569 821**	**577 922**	**574 390**
Surplus/(Deficit)	114 908	75 923	65 678	4 535	(39 597)	(39 597)	102 782	(46 702)	(49 318)	(14 541)
Transfers and subsidies - capital (monetary allocations)	77 436	68 482	67 746	86 137	85 313	85 313	56 434	57 701	63 935	22 115
Transfers and subsidies - capital (in-kind)	479	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**159 216**	**10 999**	**14 617**	**7 573**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**159 216**	**10 999**	**14 617**	**7 573**
Capital expenditure & funds sources										
Capital expenditure	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	73 317	54 629	58 989	74 854	74 169	74 169	45 195	50 175	55 596	19 230
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	61 474	66 434	48 820	91 018	106 092	106 092	19 688	83 521	76 283	85 636
Total sources of capital funds	**134 790**	**121 063**	**107 809**	**165 872**	**180 262**	**180 262**	**64 883**	**133 696**	**131 878**	**104 866**
Financial position										
Total current assets	489 633	571 379	657 223	529 307	498 391	498 391	748 064	398 251	329 435	293 252
Total non current assets	866 282	930 561	979 692	1 060 793	1 077 343	1 077 343	1 036 041	1 046 876	999 561	939 701
Total current liabilities	120 578	116 194	116 675	146 043	114 063	114 063	89 354	89 919	90 690	90 728
Total non current liabilities	10 632	–	–	–	–	–	–	–	–	–
Community wealth/Equity	1 223 008	1 373 795	1 507 219	1 432 107	1 448 649	1 448 649	1 681 668	1 343 258	1 226 356	1 129 204
Cash flows										
Net cash from (used) operating	225 840	255 874	224 901	172 239	146 398	146 398	168 617	62 307	66 182	55 262
Net cash from (used) investing	(136 324)	(136 247)	(130 210)	(190 043)	(206 375)	(206 375)	(70 345)	(150 627)	(146 396)	(116 376)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	366 625	479 642	555 479	391 902	349 728	349 728	507 978	259 353	179 139	118 025
Cash backing/surplus reconciliation										
Cash and investments available	360 015	460 788	540 242	391 902	349 728	349 728	507 978	259 353	179 139	118 025
Application of cash and investments	15 864	28 603	(7 314)	(47 759)	(97 534)	(97 534)	(75 194)	(27 150)	(39 746)	(61 999)
Balance - surplus (shortfall)	344 152	432 185	547 555	439 661	447 263	447 263	583 172	286 503	218 885	180 024
Asset management										
Asset register summary (WDV)	723 381	781 195	905 290	906 991	908 866	908 866	922 339	885 527	854 597	–
Depreciation	41 502	45 975	52 424	48 219	60 936	60 936	63 373	65 464	67 559	–
Renewal and Upgrading of Existing Assets	83 391	65 511	(65 186)	49 261	60 793	60 793	60 094	50 164	26 681	–
Repairs and Maintenance	11 287	21 366	33 280	55 196	73 836	73 836	57 727	49 197	36 333	–
Free services										
Cost of Free Basic Services provided	–	–	–	(7 500)	(7 500)	(7 500)	–	(7 500)	(7 748)	–
Revenue cost of free services provided	(5)	(10)	(484)	(265)	(265)	(265)	(477)	(499)	(511)	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	6	6	6	6	6	6	2	2	2	–
Refuse:	48	48	48	48	48	48	48	48	48	–

The table above shows the summary of the draft budget for the 2026/27 financial period with the outer years. The table shows that the expected revenue for the 2026/27 financial year adds up to just above R580 million.

a. Revenue

The above table continues to show greater dependency of the municipality on the national fiscus through grants as these make up 72% of the municipality's anticipated revenues which is a decrease from 77% in the prior year with other sources anticipated to generate only 28% which means the municipality has very little resources to spend without prescribed conditions. This has a potential to limit the municipality in terms of the programmes it would like to implement to improve the lives of the people of Mbizana. The overall anticipated decrease in revenue is about 8% which reflects the impact of the grant allocations cut to the municipality as will be dealt with in other parts of this budget document. This will unfortunately continue as the world at large continues to experience situations that have a potential of collapsing economies due to breakdown of diplomatic relations that have continued to spread throughout the world impacting international trade and therefore the world economies at large.

b. Operating expenditure

i. Non-cash items

These are expenditure items where no cash will be required to flow as these relate to the accounting for wear and tear of the municipal assets and impairment of potions of debtors considered to be irrecoverable based on the behaviour of individual debtors and their credit profile. These make up 11% of the municipality's operating expenditure.

ii. Depreciation and asset impairment

In terms of MFMA circular no 115, from the analysis of the mSCOA data strings it was evident that a number of municipalities were allocating non-funding as the funding source in the fund segment for depreciation charges. Depreciation charges must be funded from operational funds such as service charges for electricity if assets are utilised for electricity purposes, service charges water for water management purposes, waste and wastewater management in the same manner and property rates for services like roads that is primarily funded from property rates. When deprecation is funded, it will assist the municipalities to accumulate sufficient surpluses that must be transferred to cash backed reserves. Depreciation is the method to provide for the replacement of the assets. If depreciation remains a journal without the funds being ringfenced, municipalities will not be in a financial position to fund future infrastructure assets.

The above indicates that the municipality must have revenues that are not allocated for spending in its budget to achieve this goal. The above table shows that the municipality requires over R63.3 million in the budget year to get anywhere closer to achieving this goal.

iii. Employee Related Cost

Below are vacant positions that are included in the calculations of these draft budget amounts that have been agreed on with Corporate Services to ensure these are on the municipality's current organisational structure. In line with the national government's call to manage the public sector wage bill the municipality's employee costs budget plus remuneration of councillors makes up 34% of the operating budget including non-cash items which then almost breaches the maximum limit permitted of 40%, at 39% when we exclude non-cash items. Below are the details of vacant positions included in the draft budget.

Municipal Manager

- Junior Internal Auditor
- Data Capturer
- Admin Clerk

Corporate Services

- Manager: Admin Support & Aux Services
- Registry Clerk
- Receptionist

Community Services

- Manager: Traffic and Law Enforcement
- Community Safety Officer

Development Planning

- LED Officer: Co-op and SMME

Budget and Treasury Office

- Stores Management Clerk

The above positions exclude those where recruitment processes have already commenced or concluded but the successful incumbents have not resumed duties yet. These have been included as positions that are filled as they should be filled by the time this budget is implemented.

No new positions are proposed to be added on the municipality's organisational structure for the next three financial years.

a. Review of human resource policies, benefits not provided for in collective agreements

Municipalities face rising financial pressure from providing in-service and post-employment benefits that are not covered by any South African Local Government Bargaining Council (SALGBC) collective agreement or supported by a long-term affordability assessment. These benefits create long-term liabilities and spending that are not aligned

with the MFMA while municipalities overreach by setting unaffordable tariffs to accommodate such expenses in the budget. To support financial sustainability, municipalities must review all benefits provided to current and former employees to identify benefits that fall outside SALGBC agreements and identify any practices or policies that create irregular, unnecessary, or unaffordable expenditure.

Examples of benefits not provided for in SALGBC agreements include annual leave encashment during service (not linked to termination of services) and post-employment medical aid contributions. These benefits strain operating budgets and expose municipalities to irregular, unauthorised, fruitless, and wasteful expenditure. They cost millions each year and, in the case of post-employment medical aid, create liabilities that run into billions for municipalities. When post-employment medical aid contribution is paid for former employees, the municipality receives no value in return.

For the 2026/27 budget, municipalities must accordingly identify all benefits paid to current or former employees that are not within the SALGBC agreements, or a valid council policy supported by a long-term affordability and compliance assessment. Where such benefits exist, for example, annual leave encashment during service, municipalities must consult with labour unions and discontinue the expenditure. Another option is that municipalities may consider a phased approach to discontinue the expenditure over two or three years, subject to affordability.

In the case of post-employment medical aid benefits, these must not be granted to employees appointed from a future date, for example, from 1 July 2026. Where a municipality provides the benefit without a policy, it must adopt a policy that reflects existing practice while excluding future employees from receiving the benefit and setting upper limits on the municipality's contributions. The policy and council decision must specify the effective date of exclusion for future employees. Benefits such as post-employment medical aid should not be extended to senior managers or councillors covered by the annual upper-limits gazette notices.

Accounting officers must ensure that human resource policies, payroll practices, and benefit structures comply with the law, and that any unauthorised or unaffordable benefits are stopped in accordance with the correct procedure. All municipalities must, accordingly, as part of their annual review of their 2026/27 budget-related policies, review all human resource benefit policies to identify benefits the municipality should discontinue with effect from 1 July 2026, on affordability grounds. Accounting officers remain responsible for preventing irregular, fruitless, and wasteful expenditure, and the contemplated policy reviews must be conducted by municipal staff, not consultants

iv. Remuneration of Councilors

An increase of 4.3% was used to accommodate any adjustments that might need to be implemented during the year once a new gazette on the remuneration of office bearers has been issued and also ensuring that we have catered for the grade 4 position for the purposes of the remuneration of councillors as outlined in the government gazette issued from time to time for the municipality. The formula for the allocation of the Equitable share includes an allocation to support councillor remuneration and ward committees. This allocation for the budget year is R15.7 million requiring the municipality to also fund the remuneration of councillors from revenues internally generated.

v. Bulk purchases

The municipality is licensed to distribute areas in the municipal area, however such distribution only happens in town with the rest of the areas being distributed by Eskom. The municipality therefore buys electricity from Eskom to distribute to its customers at a charge as approved by NERSA from time to time. The budget has considered a 8.76% increase in line with the guidance provided by NERSA as the Eskom approved tariff hike.

vi. Contracted Services

This item relates to services and goods that can only be provided through the use of external service providers such as catering, hiring of transport, consultants, prepaid electricity vendors, professional services etc. This draft budget includes but not limited to the following allocations:

- R12.6 million for outsourced security services
- R7.3 million for legal fees which remains unchanged
- R3.6 million for Electrification of Goxe
- R4.7 million for Electrification of Bhekela
- R1.5 million for Electrification of Mngungu
- R24 million for road maintenance
    - R3.7 million - Maintenance of Ntlenzi-Bhukuveni to Galatyeni Access Road
    - R2.9 million - Maintenance of Mzambana SPS Access Road
    - R3.5 million - Maintenance of Mkhandlwini Access Road
    - R4.4 million - Maintenance of Isikelo Authority to Thandabantu Access Road
    - R3 million - Maintenance of Meje Access Road
    - R2.9 million - Maintenance of R61 to Didi School Access Road
    - R3.5 million - Maintenance of Mpofana to Ganyile Access Road
- R1.1 million for maintenance electricity infrastructure
- R1.1 million for maintenance of municipal buildings – excluding the renovations included in the capital budget
- R12.8 million for casual labour
- R3.6 million for maintenance of the dumping site
- R4.7 million for waste management services
- R1.5 million for Internal Audit fees
- R3 million for the maintenance and review of the Infrastructure Fixed Asset Register
- R1.3 million for landfill site EIA consulting fees
- R1.2 million for debt collection services
- R2.9 million for CBD and Storm water maintenance
- R1 million maintenance of Financial Management Systems (FMG)

- R6.3 million for maintenance of municipal vehicles
- R1.8 million for Automated Meter reading
- R2.8 million for maintenance of the Sceptic Tank
- R1 million for Indigent Verification
- R 1 million for Planning Survey Munic Hass
- R 1 million for Spatial Redefination of Settlement
- R6.2 million on catering for various municipal activities which is a decrease from R6.8 million in the current year adjusted budget
- R1.2 million for maintenance of 3 community halls
- R800 thousand for compilation and maintenance of the valuation roll
- R360 thousand for Audit Committee Fees
- R300 thousand for AFS review for new standards implementation

There are other municipal programmes included as road marking, survey of municipal land, maintenance of CCTV Cameras, cemeteries, Jungle Gym, nursery, pound parks and all other programmes planned by the municipality for its day to day running and community programs.

vii. Other Expenditure

These are all other operational expenses of the municipality such as advertising, travel and subsidies, seminar and workshops etc. The following are some of the items that may require special mention when it comes to these expenditures even though the list does not mean these are the only allocated expenditures:

- R6.3 million for compensation of ward committees
- R6 million for maintenance of IT systems and rentals thereof
- R6.6 million for License fees
- R4 million for communication in the form of telephone, fax and cellphones
- R8.1 million for external audit fees
- R5.2 million for free basic electricity
- R2.3 million for solar energy subsidy
- R7.3 million for accommodation of Municipal Officials and Councillors which is a slight increase from R6.8 million in the current year's adjusted budget
- R4.3 million for insurance of municipal assets
- R2 million for SALGA levies and
- R741 thousand for tuitions fees for training and development

There are other smaller items budgeted for that are not included on the explanations above due to their values being small individually.

EC443 Winnie Madikizela Mandela - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - Executive and Council		–	100	150	–	150	150	–	–	–
Vote 2 - Corporate Services		1 332	428	1 765	220	220	220	230	237	245
Vote 3 - Budget and Treasury Office		373 657	389 498	409 684	399 920	399 920	399 920	393 672	392 075	419 020
Vote 4 - Community Services		26 957	12 520	13 327	15 395	23 439	23 439	17 407	23 628	23 930
Vote 5 - Development Planning		22 785	37 251	33 477	34 816	45 826	45 826	47 062	67 704	55 814
Vote 6 - Engineering Services		134 323	135 676	144 557	169 791	158 898	158 898	122 450	108 895	82 953
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	**559 053**	**575 474**	**602 960**	**620 143**	**628 453**	**628 453**	**580 820**	**592 539**	**581 963**
	1									
Vote 1 - Executive and Council		78 876	81 555	82 825	92 264	98 011	98 011	100 229	103 950	106 981
Vote 2 - Corporate Services		43 613	45 912	60 894	68 574	74 329	74 329	63 709	66 204	68 758
Vote 3 - Budget and Treasury Office		27 987	28 757	38 297	44 658	40 184	40 184	42 409	44 003	44 723
Vote 4 - Community Services		70 569	78 909	95 513	111 367	119 701	119 701	132 442	125 199	121 396
Vote 5 - Development Planning		21 967	28 578	29 806	34 737	39 583	39 583	41 404	40 645	41 587
Vote 6 - Engineering Services		123 218	167 358	162 201	177 871	210 930	210 930	189 628	197 921	190 945
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	**366 230**	**431 069**	**469 536**	**529 471**	**582 737**	**582 737**	**569 821**	**577 922**	**574 390**
Surplus/(Deficit) for the year	2	**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**10 999**	**14 617**	**7 573**

a. REVENUE

Anticipated revenues show a massive decline compared to the 2025/26 budget and this is due to mainly a decrease in the equitable share, Municipal Disaster Recovery Grant, Integrated National Electrification grant, as well as the Municipal Infrastructure Grant as may be seen on the table above indicating the grants that have been provisionally confirmed for the municipality. There is also a significant decrease of Electricity Service Charges taking from the current year performance.

The decrease in the grants comes in the backdrop of increases that have been getting smaller every year for the past five financial years. This is a worrying picture though considering that the municipality's demands have grown more than the anticipated resources. This is probably one of the most challenging budgets that the municipality will ever produce in the current economic and political climate.

b. EXPENDITURE

Executive and Council

This has taken into account submissions made during the budget sessions and these have been taken into account using the set limits for the overall expenditures and then using those to reprioritise.

Budget and Treasury

The major contributors are depreciation, external audit fees. Significant projects in the department are those of the review of the infrastructure fixed assets register, implementation of the contract management findings and action plan thereof.

Corporate Services

The major expenditures relate to repairs of municipal vehicles, fuel and oil, ICT licenses, SALGA levies, website maintenance, insurance for municipal assets and employees including councillors, telephone and fax as well as other operational expenses.

Development Planning

The department has made provisions for valuation services, Spluma, Tourism, agricultural events and development of SMME's including any support that is provided by the municipality to those. There are also provisions for surveying of municipal properties including the legal fees involved in the process.

Community and Social Services

The department has made provision for the rehabilitation of the landfill site, provision of security services, public safety awareness campaigns, the operation and maintenance of the municipal pound, provision of free basic energy, protective clothing and other uniforms. The department on top of the EPWP grant funded casuals has made a provision for more casual labour to assist in the refuse removal services of the municipality. They have also requested overtime to be allocated more funds to cater for public holidays and other special events.

Road Engineering

The allocations made relate to the day to day operations of the department. There are also allocations for fuel and oil for the municipal plant which will be used to maintain some of the roads within the municipality. A provision of over R24 million has been made to cater for external road maintenance, and R1.5 million for maintenance of municipal buildings excluding the renovations that have been included in the capital budget.

Electricity

The department's biggest allocation has gone to the electricity purchases which is paid to Eskom for the supply of electricity as well as electrification projects to be implemented in villages. There are also allocations that are made for purchase of electrical material and maintenance of electrical infrastructure.

9.1.5. Operating Revenue Framework

Winnie Madikizela-Mandela Local Municipality strives to provide its communities with the required services and for it to succeed in doing that, it has to ensure that it has an operating revenue framework that ensures that it is able to fund it operations. This talks to the fact that there must be strategies in place to maximize the collection of revenue from the streams that already exist, but as well identify new revenue streams to augment the existing ones. A revenue enhancement strategy that was approved by the council in 2014 and reviewed in 2021 is accompanied by

a proposed implementation plan to ensure implementability which was considered to be a big miss on the initial strategy.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipal area and continued economic development;
- Efficient revenue management;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA) as amended;
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

In preparing the budgets, realistically anticipated revenues have been considered, and as has been indicated earlier, the tough economic conditions reflect on the reduces anticipated revenues. Electricity and refuse removal show a slight increase and the main consideration has been the declining trend over the past few years, coupled with the weak performance of the said items in terms of revenue collection.

9.1.6. Reconciliation of grants allocations

GRANTS RECONCILIATION ALLOCATIONS					
Reconciliation of Winnie Madikizela Mandela Local Municipality Allocations for 2026/2027 MTREF					
	Revised 2025/26	Change	2026/27	2027/28	2028/29
National Allocations					
Operational	**388 426 250,00**	**-20 184 350,00**	**368 241 900,00**	**368 411 250,00**	**394 803 300,00**
Equitable Share	357 855 000,00	- 7 803 000,00	350 052 000,00	346 992 000,00	372 471 000,00
Financial Management Grant	2 100 000,00	200 000,00	2 300 000,00	2 400 000,00	2 500 000,00
Expanded Public Works Programme	3 111 000,00	- 167 000,00	2 944 000,00	-	-
Municipal Infrastructure Grant 5%	3 352 250,00	- 338 350,00	3 013 900,00	3 341 250,00	3 445 300,00
Neighbourhood Development Partnership Grant	-	-	-	-	-
Intergrated National Electrification	22 008 000,00	-12 076 000,00	9 932 000,00	15 678 000,00	16 387 000,00
Disaster Relief Grant	-	-	-	-	-
Capital	**84 592 749,00**	**-27 328 649,00**	**57 264 100,00**	**63 483 750,00**	**65 460 700,00**
Municipal Infrastructure Grant	63 692 750,00	- 6 428 650,00	57 264 100,00	63 483 750,00	65 460 700,00
Intergrated National Electrification	-	-	-	-	-
Disaster Recovery Grant	20 899 999,00	-20 899 999,00	0	0	0
Provincial Allocations					
Operational	**1 645 895,00**	**- 498 895,00**	**1 147 000,00**	**1 199 000,00**	**-**
Library Grant	1 445 895,00	- 298 895,00	1 147 000,00	1 199 000,00	-
Greenest Municipality Grant	200 000,00	- 200 000,00			
District Allocations					
Operational	**150 000,00**	**- 150 000,00**	**-**	**-**	**-**
IDP Grant Assistance	150 000,00	- 150 000,00			
TOTAL ALLOCATIONS	**474 814 894,00**	**-48 161 894,00**	**426 653 000,00**	**433 094 000,00**	**460 264 000,00**

The above table shows the total of both conditional and unconditional grants to the municipality as confirmed on the Division of Revenue Bill excluding the Provincial Treasury Gazette that is always delayed due to the timing differences between the municipal budget processes against the Provincial Budget processes. From the table, we see a overall decrease of over R48.1 million on the grants total compared with the with the revised budget of the 2025/26 financial year. A reduction is seen on the equitable share, the Integrated National Electrification grant which is used to provide electricity in the rural areas of the municipality, as well as the Disaster Recovery grant which the municipality has no allocation for the 2026/27 financial year. A further decrease of just over R7.8 million is seen on the municipal infrastructure Grant which causes a serious strain on the decision-making processes that will need to be followed due to the increased demand of road infrastructure investment as well as price adjustment cushioning in relation of the current economic climate.

The reality of the above table is that it means the municipality cannot even afford to implement the current year's budget with the funding confirmed for the next financial year, a serious cause for concern.

Table 2 Summary of revenue classified by main revenue source

EC443 Winnie Madikizela Mandela - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	41 412	49 713	54 385	55 986	56 393	56 393	36 513	52 474	54 182	55 892
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	16 945	4 128	4 662	5 200	5 130	5 130	3 657	5 902	6 051	6 203
Sale of Goods and Rendering of Services	2	158	249	559	473	473	473	344	498	514	531
Agency services	2	1 361	1 298	1 234	1 499	1 499	1 499	892	1 554	2 000	2 064
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	2 953	3 827	2 194	3 984	4 134	4 134	2 215	3 499	3 614	3 730
Interest earned from Current and Non Current Assets	2	21 920	34 777	39 708	39 677	39 677	39 677	24 049	40 977	42 329	43 683
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	7 506	7 970	7 958	5 764	5 914	5 914	3 768	6 272	6 434	6 728
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	14 432	14 067	16 871	22 008	19 137	19 137	18 969	8 637	13 633	14 250
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	676	957	1 929	405	405	405	322	470	485	501
Non-Exchange Revenue											
Property rates	2	21 150	21 713	22 853	24 187	35 187	35 187	39 054	36 935	38 597	39 562
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1 246	1 286	1 074	386	401	401	38	375	578	596
Licences or permits	2	2 169	2 102	2 171	2 379	2 389	2 389	1 794	2 483	2 565	2 647
Transfer and subsidies - Operational	2	342 754	352 621	368 646	367 150	367 494	367 494	273 933	359 020	353 467	379 173
Interest	2	3 961	5 200	5 243	4 907	4 907	4 907	4 350	4 023	4 156	4 289
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	756	-	1 387	-	-	-	-	-	-	-
Other Gains	2	1 738	7 085	4 340	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**481 138**	**506 992**	**535 214**	**534 006**	**543 140**	**543 140**	**409 898**	**523 119**	**528 604**	**559 848**

Table 3 Percentage growth in revenue by main revenue source

EC443 Winnie Madikizela Mandela - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26					2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	% Change	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue												
Exchange Revenue												
Service charges - Electricity	2	41 412	49 713	54 385	55 986	56 393	56 393	36 513	-7%	52 474	54 182	55 892
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	16 945	4 128	4 662	5 200	5 130	5 130	3 657	15%	5 902	6 051	6 203
Sale of Goods and Rendering of Services	2	158	249	559	473	473	473	344	5%	498	514	531
Agency services	2	1 361	1 298	1 234	1 499	1 499	1 499	892	4%	1 554	2 000	2 064
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	2 953	3 827	2 194	3 984	4 134	4 134	2 215	-15%	3 499	3 614	3 730
Interest earned from Current and Non Current Assets	2	21 920	34 777	39 708	39 677	39 677	39 677	24 049	3%	40 977	42 329	43 683
Dividends	2	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	7 506	7 970	7 958	5 764	5 914	5 914	3 768	6%	6 272	6 434	6 728
Licence and permits	2	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	14 432	14 067	16 871	22 008	19 137	19 137	18 969	-55%	8 637	13 633	14 250
Development Charges	2	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	676	957	1 929	405	405	405	322	16%	470	485	501
Non-Exchange Revenue									-			
Property rates	2	21 150	21 713	22 853	24 187	35 187	35 187	39 054	5%	36 935	38 597	39 562
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1 246	1 286	1 074	386	401	401	38	-6%	375	578	596
Licences or permits	2	2 169	2 102	2 171	2 379	2 389	2 389	1 794	4%	2 483	2 565	2 647
Transfer and subsidies - Operational	2	342 754	352 621	368 646	367 150	367 494	367 494	273 933	-2%	359 020	353 467	379 173
Interest	2	3 961	5 200	5 243	4 907	4 907	4 907	4 350	-18%	4 023	4 156	4 289
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	756	-	1 387	-	-	-	-	-	-	-	-
Other Gains	2	1 738	7 085	4 340	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-		-	-	-
Total Revenue (excluding capital transfers and contributions)		**481 138**	**506 992**	**535 214**	**534 006**	**543 140**	**543 140**	**409 898**	**-4%**	**523 119**	**528 604**	**559 848**

In line with the prescribed budget formats by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating revenues, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit. The own revenue generation of the municipality is pillared mainly by electricity distribution and levying of property rates. Although the municipality to a larger extent relies on grants, these own revenue sources remain very important and all efforts need to be made to ensure that maximum returns are realized on them.

Property Rates depend on the availability of the updated valuation roll to be levied. A new valuation roll that was implemented in for the first time in the 2025/26 financial year has revealed some errors that may need correction or confirmation through a supplementary valuation. The availability of the valuation roll has meant that a detailed and involved process is followed to determine the tariff to be levied instead of using unreliable methods of calculations. The latest valuation roll, updated with the supplementary valuations was utilized in arriving at the possible amounts that can be raised out of property rates. Electricity distribution forms a significant part of the own funding by the municipality. The performance of this stream of revenue has been under considerable strain over the past few years, and it has become difficult to expect an immediate change out of it, however measures have been implemented over the past financial years which were beginning to show some positive results seem to have

regressed and therefore resulting in an anticipated revenue generation in line with the Cost of Study performed by the municipality.

Table 4 Operating Transfers and Grant Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS	1,2									
Operating										
National Government										
Monetary Allocations										
Equitable Share		320 095	341 204	359 441	357 855	357 855	357 855	350 052	346 992	372 471
Expanded Public Works Programme Integrated Grant		3 687	3 042	2 981	3 111	3 111	3 111	2 944	–	–
Infrastructure Skills Development Grant		–	240	252	–	–	–	–	–	–
Integrated National Electrification Programme [Schedule 5B]		–	–	403	–	–	–	–	–	–
Local Government Financial Management Grant		2 100	2 100	2 093	2 100	2 100	2 100	2 300	2 400	2 500
Municipal Disaster Grant		12 790	2 895	–	–	–	–	–	–	–
Municipal Infrastructure Grant		2 534	2 679	2 826	3 352	3 352	3 352	3 014	3 341	3 445
Total Monetary Allocations		**341 206**	**352 160**	**367 996**	**366 418**	**366 418**	**366 418**	**358 310**	**352 733**	**378 416**
Total Operating/National Government		**341 206**	**352 160**	**367 996**	**366 418**	**366 418**	**366 418**	**358 310**	**352 733**	**378 416**
Provincial Government										
Monetary Allocations										
Capacity Building and Other		1 548	461	650	732	925	925	710	733	757
Total Monetary Allocations		**1 548**	**461**	**650**	**732**	**925**	**925**	**710**	**733**	**757**
Total Operating/Provincial Government		**1 548**	**461**	**650**	**732**	**925**	**925**	**710**	**733**	**757**
District Municipalities										
Monetary Allocations										
Capacity Building and Other						150	150	–	–	–
Total Monetary Allocations		**-**	**-**	**-**	**-**	**150**	**150**	**-**	**-**	**-**
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/District Municipalities		**-**	**-**	**-**	**-**	**150**	**150**	**-**	**-**	**-**
Other Grant Providers										
Monetary Allocations										
Total Operating/Other Grant Providers		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating	5	**342 754**	**352 621**	**368 646**	**367 150**	**367 494**	**367 494**	**359 019 873**	**353 466 651**	**379 173 169**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [S		–	–	5 557	–	–	–			
Municipal Disaster Recovery Grant		27 735	4 671	1 905	21 829	20 900	20 900	–	–	–
Municipal Disaster Relief Grant		–	10 371	5 924	–	–	–			
Municipal Infrastructure Grant		48 148	50 906	53 686	63 693	63 693	63 693	57 264	63 484	21 649
Neighbourhood Development Partnership Grant		1 553	2 534	–	–	–	–			
Total Monetary Allocations		**77 436**	**68 482**	**67 072**	**85 522**	**84 593**	**84 593**	**57 264 100**	**63 483 750**	**21 648 702**
Total Capital/National Government		**77 436**	**68 482**	**67 072**	**85 522**	**84 593**	**84 593**	**57 264 100**	**63 483 750**	**21 648 702**
Provincial Government										
Monetary Allocations										
Capacity Building and Other				673	615	721	721	437	451	466
Total Monetary Allocations		**-**	**-**	**673**	**615**	**721**	**721**	**437 027**	**451 449**	**465 895**
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Provincial Government		**-**	**-**	**673**	**615**	**721**	**721**	**437**	**451**	**466**
District Municipalities										
Total Capital	5	**77 436**	**68 482**	**67 746**	**86 137**	**85 313**	**85 313**	**57 701**	**63 935**	**22 115**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**420 190**	**421 102**	**436 392**	**453 287**	**452 807**	**452 807**	**416 721**	**417 402**	**401 288**

Table 4 shows the operating grants that the municipality has been allocated for the 2026/27 financial period and the MTREF. The Equitable Share has decreased from R 357 to R350 million and the municipality revenue has grant

funding in the excess of R416 million. It is important to note though that the INEP allocation has seen a significant decrease putting more pressure on the municipal resources when it comes to funding of the capital budget as well as another noticeable decrease on the Municipal Infrastructure as well.

- **Financial Management Grant (FMG)**: This grant is meant to assist in ensuring that financial management systems of the municipality are functioning and that the staff complement at the Budget and Treasury Office is adequately capacitated in terms of skill and understanding of accounting and municipal finance.
- **Municipal Infrastructure Grant (MIG) (Operational):** The MIG is meant for the development of infrastructure within the municipality, but then 5% of that is utilized for project management, payment of salaries of specific staff members and planning for those infrastructure projects.
- **Department of Sport and Culture – Library**: The grant is meant to assist in the running of the library, including ensuring that the library is appropriately stocked with books.
- **Expanded Public Works Program Grants**: This is meant to assist municipalities and the government to create labour intensive employment opportunities for the previously disadvantaged communities.
- **Integrated National Electrification Program Grant**: This is mean to assist in the eradication of electricity infrastructure backlogs in the rural communities.

- **Tariff Setting for the 2026/27 and MTREF Period**

As part of generating own revenue, the municipality needs to set tariffs for the revenue streams for which is has been made responsible for in terms of various legislations. For example the Municipal Property Rates Act empowers the municipality to levy rates on all ratable properties.

A number of considerations have been taken into consideration in setting up the tariffs to be utilized from July 01, 2026 as indicated in earlier paragraphs.

9.1.6.1. Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. In determining the tariff, the municipality has considered the values of properties on which the municipality will levy rates, the amounts desirable from rates for budget purposes, and the historic tariffs of the previous financial years.

The Property Rates policy is one of the most important documents that we utilise in the determination of property rates. It should be kept in mind though that the Municipal Property Rates Act remains the reference point for this policy.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rateable value (Section 17(h) of the MPRA). In addition to this rebate, a further R40 000 reduction on the market value of a property will be granted in terms of the municipality's own Property Rates Policy. This is maintained from the previous financial year as there has not been any significant changes to the values of the properties;
- Details of further rebates and reductions are provided in the municipality's Property Rates Policy and the Indigent Policy.

The tariff structure has basically changed for residential properties as shown in the table below. However, it was brought into our attention by the National CoGTA that we had in the previous financial years unfairly charge government departments a higher rate than all other properties whilst these are not in the business of making profits. The vacant land has been raised higher to discourage hoarding of pieces of land that have not been developed. We have therefore taken these into consideration in arriving at the tariff as shown below

Table 5 Comparison of proposed rates to be levied for the 2026/27 financial year

PROPERTY RATES	2025/2026	2026/2027	2027/2028	2027/2028
	R/c	R/c	R/c	R/c
Agriculture Properties	0,0056	0,0058	0,0059	0,0061
Residential Properties	0,0074	0,0077	0,0079	0,0081
Business and commercial properties	0,0152	0,0159	0,0163	0,0167
Properties owned by organ of state	0,0148	0,0155	0,0159	0,0162
Public Benefit Organisations Properties	0,0000	0,0000	0,0000	0,0000

Vacant Land - Business and commercial properties	0,0186	0,0194	0,0199	0,0204
Vacant Land - Residential Properties	0,0119	0,0124	0,0127	0,0131

9.1.6.2. Sale of Electricity and Impact of Tariff Increases

The municipality distributes electricity in the town area of Mbizana and to do this, a service charge must be levied in order to recover the costs incurred. There has been a noticeable increase in the revenue generated from electricity as a result of projects undertaken that has seen losses reduced. However, there is still a lot of work to be done to ensure that this service is at least able to sustain itself, and at some point, be able to provide enough revenue for other service delivery imperatives.

As guided by the Cost of study, we have therefore applied a 12.5% maximum increase. This is what has been factored in and the tariffs are as follows: -

Registered indigents will again be granted 50 kWh per 30-day period free of charge.

BLOCK TARIFFS

1. ELECTRICITY TARIFFS	**APPROVED TARIFF 2025/2026 - VAT EXCLUSIVE**	**PROPOSED TARIFF 2026/2027 -VAT EXCLUSIVE**
1.1. DOMESTIC PREPAID TARIFF BLOCK HOMELIGTH 60A		
Block 1 (0-50 KWh)	1,9302	1,9381
Block 2 (51-350 KWh)	2,4817	2,5020
Block 3 (351-600 KWh)	3,4927	3,5371
Block 4 (>600 KWh)	4,1132	4,1654
1.2. DOMESTIC CONVENTIONAL TARRIF BLOCK (c/KWh) HOMELIGTH 60A		
Block 1 (0-50 KWh)	1,9302	1,9381
Block 2 (51-350 KWh)	2,4817	2,5020
Block 3 (351-600 KWh)	3,4927	3,5371
Block 4 (>600 KWh)	4,1132	4,1654
Basic Charge (R/Month)	R419,80	R437,01

TIME OF USE TARIFFS (TOU)

2025/26		**Active energy charge** [c/kWh]					
Customer categories	**Voltage**	**High demand season** [Jun - Aug]					
		Peak		**Standard**		**Off Peak**	
		VAT Excl	*VAT incl*	*VAT Excl*	*VAT incl*	*VAT Excl*	*VAT incl*
LARGE POWER USER	415V	**3,168**	*3,6432*	**2,254**	*2,5921*	**1,879**	*2,16085*

THREE PHASES	415V	**4,874**	*5,6051*	**3,249**	*3,73635*	**2,493**	*2,86695*
SINGLE PHASE	230V	**4,874**	*5,6051*	**3,249**	*3,73635*	**2,493**	*2,86695*

2025/26		**Active energy charge** [c/kWh]					
Customer categories	**Voltage**	**Low demand season** [Sep - May]					
		Peak		**Standard**		**Off Peak**	
		VAT Excl	*VAT incl*	*VAT Excl*	*VAT incl*	*VAT Excl*	*VAT incl*
LARGE POWER USER	415V	**3,168**	*3,6432*	**2,254**	*2,5921*	**1,879**	*2,16085*
THREE PHASES	415V	**4,874**	*5,6051*	**3,249**	*3,73635*	**2,493**	*2,86695*
SINGLE PHASE	230V	**4,874**	*5,6051*	**3,249**	*3,73635*	**2,493**	*2,86695*

TIME OF USE TARIFFS (TOU)

2026/2027		**Active energy charge** [c/kWh]					
Customer categories	**Voltage**	**High demand season** [Jun - Aug]					
		Peak		**Standard**		**Off Peak**	
		VAT Excl	*VAT incl*	*VAT Excl*	*VAT incl*	*VAT Excl*	*VAT incl*
LARGE POWER USER	415V	**3,5703**	*4,1059*	**2,5403**	*2,9213*	**2,1176**	*2,4353*
THREE PHASES	415V	**5,4930**	*6,3169*	**3,6616**	*4,2109*	**2,8096**	*3,2311*
SINGLE PHASE	230V	**5,4930**	*6,3169*	**3,6616**	*4,2109*	**2,8096**	*3,2311*

2026/2027		**Active energy charge** [c/kWh]					
Customer categories	**Voltage**	**Low demand season** [Sep - May]					
		Peak		**Standard**		**Off Peak**	
		VAT Excl	*VAT incl*	*VAT Excl*	*VAT incl*	*VAT Excl*	*VAT incl*
LARGE POWER USER	415V	**3,5703**	*4,1059*	**2,5403**	*2,9213*	**2,1176**	*2,4353*
THREE PHASES	415V	**5,4930**	*6,3169*	**3,6616**	*4,2109*	**2,8096**	*3,2311*
SINGLE PHASE	230V	**5,4930**	*6,3169*	**3,6616**	*4,2109*	**2,8096**	*3,2311*

Customer categories	**Basic charge [R/account/day] in all time-of-use**	
2025/26	*VAT Excl*	*VAT incl*
LARGE POWER USER	**R2 636,30**	*R3 031,75*
THREE PHASES	**R1 458,70**	*R1 677,51*
SINGLE PHASE	**R1 458,70**	*R1 677,51*
DOMESTIC (CONVENTIONAL)	**R419,80**	*R482,77*
DOMESTIC (PREPAID)	**R419,80**	*R482,77*

Customer categories	Network demand charge [R/KVA/m] in all time-of-use periods	
	VAT Excl.	*VAT Incl.*
LARGE POWER USER	**R175,30**	*R201,60*

Customer categories	Basic charge [R/account/day] in all time-of-use	
2026/2027	*VAT Excl*	*VAT incl*
LARGE POWER USER	**R2 971,11**	*R3 416,78*
THREE PHASES	**R1 643,95**	*R1 890,55*
SINGLE PHASE	**R1 643,95**	*R1 890,55*
DOMESTIC (CONVENTIONAL)	**R473,11**	*R544,08*
DOMESTIC (PREPAID)	**R437,01**	*R502,56*
Customer categories	**Network demand charge [R/KVA/m] in all time-of-use periods**	
	VAT Excl.	*VAT Incl.*
LARGE POWER USER	**R197,56**	*R227,20*

ELECTRICITY NEW CONNECTION FEES	2025 / 2026	**DRAFT 2026/2027**	PROJECTED 2027/2028	PROJECTED 2027/2028
20 Amps (Single Phase)	2 856	**2 961**	3 059	3 157
60 Amps (Single Phase)	5 615	**5 823**	6 015	6 208
100 Amps (3 Phase)	7 463	**7 740**	7 995	8 251
Per Kva	8 136	**8 437**	8 716	8 995
Inspection and testing of installation: - (new)		**-**	-	-
To inspect and/or test consumer's installation for the first test	378	**392**	405	418
Thereafter		**-**	-	-
To inspect and/or test consumer's installation per inspection, per visit.	378	**392**	405	418
Testing of meters: -		**-**	-	-
For the testing of a meter at the consumer's request, per meter, and a refund should the meter prove to be faulty		**-**	-	-
Connection fee: -		**-**	-	-
The connection fee in respect of any temporary supply, per connection	588	**610**	630	650

ELECTRICITY NEW CONNECTION FEES	2025 / 2026	**DRAFT 2026/2027**	PROJECTED 2027/2028	PROJECTED 2027/2028
The connection fee / Administration fee in respect of any disconnection and reconnection of services cut-offs	588	**610**	630	650
Meter movement fee in respect of meter relocation and redirecting the cable from 1 point to the other	608	**630**	651	672
Meter Hardware costs		**-**	-	-
Meter keypad replacement	762	**790**	817	843
Meter replacement :2O Amps (Single Phase)	918	**952**	983	1 015
Meter replacement :60 Amps (Single Phase)	1 079	**1 119**	1 156	1 193
Meter replacement :100 Amps (3 phase)	2 499	**2 591**	2 677	2 763

Tampering fine (Illegal connection) (no VAT)	2025 / 2026	**PROPOSED 2026/2027**	2027/2028	2027/2028
First temper	21 500	**22 296**	23 031	23 768
Second temper	30 000	**31 110**	32 137	33 165
Third temper (permanent disconnection)	35 000	**36 295**	37 493	38 693
Plus, Cost of New meter - Cost + vat				
Any additional offence will constitute the removal of the supply to the premises concerned inclusive of cable and meters to be replaced at cost + 10% + vat payable in advance provided that any reconnection fee or penalty has to be paid prior to the supply being reconnected. The offences mentioned above will be deemed to be from date of application to date of termination of the electrical supply to the premises in question				

EMBEDED ENERGY (EG) PURCHASE COSTS	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Flat tariff energy purchase costs (c/kWh)	156	**162**	167	172
TIME OF USE (TOU) energy purchase costs (c/kWh)	-	**-**	-	-
Low Season Off-peak	98	**102**	105	108
Low Season Standard	154	**160**	165	171
Low Season Peak	224	**233**	240	248
High Season Off-peak	113	**117**	121	125
High Season Standard	208	**216**	223	230
High Season Peak	688	**713**	737	761
Fixed charge / basic charge is aligned to each customer category				

9.1.6.3. Waste Removal and Impact of Tariff Increases

Currently solid waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The Municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to this deficit are repairs and maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. Considering the deficit, it is recommended that a comprehensive investigation into the cost structure of solid waste function be undertaken, and that this include investigating alternative service delivery models. The outcomes of this investigation will be incorporated into the next planning cycle.

The following table compares current and proposed amounts payable from 1 July 2026:

Table 6 Comparison between current waste removal fees and increases

REFUSE - RESIDENTIAL	2025/2026	**2026/2027**	2027/2028	2027/2028
	R	**R**	R	R
Category 1 - RREF01	205	**212**	219	226
Category 2 - RREF02	410	**425**	440	454
Category 3 - RREF03	824	**854**	882	911
Category 4 - RREF04	346	**358**	370	382
Category 5 - RREF05	618	**641**	662	683
Category 6 - RREF06	205	**212**	219	226
Category 7 - RREF07	387	**402**	415	428
Category 8 - RREF08	96	**99**	103	106
Category 9 - RREF09	98	**102**	105	108
Category 10	70	**73**	75	77
***EXCLUDING VAT (15%)*				

REFUSE - COMMERCIAL	2025/2026	**2026/2027**	2027/2028	2027/2028
Category 1.1	204	**211**	218	225
Category 1.2	329	**341**	352	363
Category 2	552	**572**	591	610
Category 3.1	692	**718**	741	765
Category 3.2	923	**957**	988	1 020
Category 3.3	1 655	**1 716**	1 773	1 829
Category 4.1	404	**419**	432	446
Category 4.2	2 069	**2 145**	2 216	2 287
Category 5.1	4 827	**5 006**	5 171	5 336
Category 5.2	3 448	**3 575**	3 693	3 812
Category 5.3	1 576	**1 634**	1 688	1 742
Category 5.4	692	**718**	741	765

REFUSE - COMMERCIAL	2025/2026	**2026/2027**	2027/2028	2027/2028
Category 5.5	788	**817**	844	871
Category 5.6	404	**419**	432	446
Category 6	173	**179**	185	191
Category 7.1	1 568	**1 626**	1 680	1 734
Category 7.2	2 088	**2 165**	2 237	2 308
Category 8	387	**401**	415	428
***EXCLUDING VAT (15%)*				

DUMPING SITE TARRIFS	2025/2026	**2026/2027**	2027/2028	2027/2028
DISPOSAL:				
Bakkie per load	99	**103**	106	110
Truck per load (1.3 -3 ton)	125	**130**	134	138
Truck per load(4 ton)	173	**179**	185	191
Truck per load(8 ton and above)	289	**300**	310	320
Clean Rubble (clean Rubble)	0	**-**	-	-
Grass Cutting per square meter	10	**10**	11	11
Clearing of overgrown sites per square meter	16	**17**	18	18
Tree felling per hour	887	**920**	951	981
Disposal of Green Waste - Bakkie	131	**136**	141	145
Disposal of Green waste -1.3 to 3	887	**920**	951	981
Disposal of Green Waste - 4 Ton	94	**98**	101	104
Disposal of Green Waste - 8 Ton	164	**170**	176	182
RENT A SKIP SERVICE - Per Load		**-**	-	-
Daily	250	**259**	268	276
Weekly	812	**842**	870	898
Monthly	3246	**3 366**	3 477	3 589
OTHER CHARGES		**-**	-	-
Special collection of waste (per 240l bin)	55	**57**	58	60
Special event (cleaning and disposal)	2184	**2 265**	2 340	2 414
safe disposal of products/condemned food stuffs (crushed, buried per ton)	491	**510**	526	543
Voluntary collection	70	**73**	75	77
Collection in construction/commercial/industrial sites (Monthly)	387	**401**	415	428
Illegal dumping (household refuse)	1000	**1 037**	1 071	1 106
Illegal dumping (green waste)	1000	**1 037**	1 071	1 106
illegal dumping of rubble	2000	**2 074**	2 142	2 211
Disposal of carcass (Domestic Animals)	1000	**1 037**	1 071	1 106
Electricity Security deposit: -	1 500	**1500**	1500	1500
Every applicant for the supply of electricity within the Municipality shall pay a deposit sufficient to cover the estimated cost of three months' supply of electricity to the premises concerned with a minimum deposit of: -				

BEACH FEES - ENTERTAINMENT	2023/2024	2024/2025	**2025 / 2026**	2026/2027	2027/2028
5 square m per day		NEW	**250**	261	268
10 square m per day		NEW	**500**	523	536
100 square m per day		NEW	**2 000**	2090	2142

Hiring of municipal facilities

FACILITIES HIRE	2025 / 2026	**2026/2027**	2027/2028	2027/2028
HALL HIRE: URBAN AREA				
Daily rate	1 101	**1 142**	1 180	1 218
Hourly rate	183	**189**	196	202
Monthly rate	27 452	**28 468**	29 407	30 348
IEC Tariffs Daily	668	**693**	716	739
IEC Tariffs Monthly	16 553	**17 165**	17 732	18 299
Security deposit	1 592	**1 651**	1 705	1 760
HALL HIRE: RURAL AREA				
Daily rate	814	**844**	872	900
Hourly rate	183	**189**	196	202
Monthly rate	11 860	**12 299**	12 705	13 111
IEC Tariffs Daily	287	**298**	308	317
IEC Tariffs Monthly	7 506	**7 784**	8 041	8 298
Security deposit	788	**817**	844	871
COMMUNITY PARKS AND OPEN SPACE				
Group Entertainment	1 733	**1 797**	1 856	1 916

TAXI RANK TARIFFS	2025 /. 2026	**2026/2027**	2027/2028	2028/2029
Taxi per year at stand A	577	**598**	618	637
Taxi per year at stand B	404	**419**	432	446
Bus per year	577	**598**	618	637
Truck per year	577	**598**	618	637
Meter Taxi per year	173	**179**	185	191
Bakkie per year	173	**179**	185	191
Taxi from outside per load	58	**60**	62	64

STADIUM /SPORTS FIELD	2025 / 2026	**2026/2027**	2027/2028	2027/2028
MATCHES - ABC MOTSEPE LEAGUE & SASOL	R	**R**	R	R
Deposit fee For Infrastructure - per season	10 000	**10 370**	10 712	11 055
Deposit fee - per match	1 000	**1 037**	1 071	1 106
ABC MOTSEPE LEAGUE/ Seasonal	6 132	**6 359**	6 569	6 779
Per game	317	**329**	340	351
Mens District League / Seasonal	3 628	**3 762**	3 886	4 011

STADIUM /SPORTS FIELD	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Per game	303	**314**	324	335
Junior Leagues	404	**419**	433	447
Provincial Female League / Seasonal	1 670	**1 732**	1 789	1 847
Per game	317	**329**	340	351
Female District League / Seasonal	919	**953**	984	1 016
Per game	303	**314**	324	335
GENERAL PER MATCH		**-**	-	-
Deposit fee For Infrastructure - per season	10 000	**10 370**	10 712	11 055
Deposit fee - per match	1 000	**1 037**	1 071	1 106
General per match / no affiliation	635	**658**	680	702
Tournament (commercial)	3 171	**3 288**	3 397	3 506
Tournament (private)	1 566	**1 624**	1 678	1 731
Training fee per 2 hours	317	**329**	340	351
Wellness program per annum	3 654	**3 789**	3 914	4 039
Wellness program per match	606	**628**	649	669
Floodlights per hour w/o lights	127	**131**	136	140
ATHLETICS		**-**	-	-
PROVINCIAL/MAJOR EVENTS - Hire per day	1 374	**1 425**	1 472	1 519
DISTRICT/DEVELOPMENT - Hire per day	741	**769**	794	819
SCHOOLS - Hire per day	404	**419**	433	447
Training club running track per 2hrs	63	**65**	67	69
Individual running track per annum	522	**541**	559	577

STADIUM NON-SPORTING EVENTS	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Boardroom rental - per hour	167	**173**	179	185
Boardroom rental - per day	1 096	**1 137**	1 174	1 212
Deposit fee - per rental	1 000	**1 037**	1 071	1 106
Floodlights per hour	508	**527**	544	562
FILMING		**-**	-	-
Filming for commercial use per day	9 827	**10 190**	10 526	10 863
Filming for non-commercial use per day	3 681	**3 818**	3 944	4 070
Deposit fee For Infrastructure - per event	10 000	**10 370**	10 712	11 055
Deposit fee - per match	1 000	**1 037**	1 071	1 106
MUSICAL/FESTIVAL		**-**	-	-
Hire Fee per day	27 488	**28 505**	29 445	30 388
Deposit fee For Infrastructure - per event	20 000	**20 740**	21 424	22 110
Deposit fee - per event	1 000	**1 037**	1 071	1 106
POLITICAL		**-**	-	-
Hire Fee per day	1 691	**1 754**	1 812	1 870
Deposit fee For Infrastructure - per event	5 000	**5 185**	5 356	5 528
Deposit fee - per event	1 000	**1 037**	1 071	1 106

STADIUM NON-SPORTING EVENTS	2025 / 2026	**2026/2027**	2027/2028	2027/2028
CHURCHES		**-**	-	-
Hire Fee per day	5 286	**5 481**	5 662	5 843
Deposit fee For Infrastructure - per event	5 000	**5 185**	5 356	5 528
Deposit fee - per event	1 000	**1 037**	1 071	1 106
FUND RAISING EVENTS		**-**	-	-
Hire Fee per day: e.g. Bazaar, Fetes, concert, ect	5 286	**5 481**	5 662	5 843
Deposit fee For Infrastructure - per event	20 000	**20 740**	21 424	22 110
Deposit fee - per event	1 000	**1 037**	1 071	1 106
COMBINATION COURTS		**-**	-	-
Netball Court – Fee per tournament per day	164	**170**	176	182
Netball Court – Training fee per 2 hours per team	77	**79**	82	85
Netball Court – Training fee per 2 hours per school team	66	**68**	70	73
Volley ball – Fee per tournament per day	131	**136**	141	145
Volley ball – Training fee per 2 hours per team	77	**79**	82	85
Volley ball – Training fee per 2 hour per school team	66	**68**	70	73
Tennis - Fee per tournament per day	164	**170**	176	182
Tennis - Training fee per 2 hours per team	26	**27**	28	29
Tennis - Training fee per 2 hours per school team	21	**22**	22	23
Tennis – Individual annual membership fee	493	**511**	528	545
Athletics racing track - Athletics – Provincial / major events- hire per day	1 374	**1 425**	1 472	1 519
ATHLETICS RACING TRACK - DISTRICT / DEVELOPMENT		**-**	-	-
a) Hire per day - (only athletic turf sport shoes allowed)	741	**769**	794	820
b) Schools hire per day- (only athletic turf sport shoes allowed)	424	**440**	454	469
Athletics racing track – individual annual membership fee (only athletic turf sport shoes allowed)	548	**568**	587	605
RENTAL SPACE FOR BRODCASTING ANTENA		**-**	-	-
Rental space - monthly	350	**363**	375	387
Rental space - annually	3 800	**3 941**	4 071	4 201

Pound Fees

POUND FEES	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Cattle, Horses, Donkeys and any other animal of similar size per day	80	**83**	86	89
Goats, sheep and other animals of the same size per day	48	**50**	51	53
If captured by SAPS (e.g. recovered stolen animals)	48	**50**	51	53
Motor vehicles	338	**351**	362	374
Other goods	58	**60**	62	64
Admission of guilt/Animal (large stock)	317	**329**	340	351
Admission of guilt/Animal (small stock)	127	**132**	136	141
Where there are more than five animals impounded, from the sixth animal, 50% of the daily rate will be charged. This charge will apply for animals belonging to one owner.				

Library Services

LIBRARY SERVICES	2024/2025	2025/2026	2026/2027	2027/2028
Library membership	R	R	R	
Adult	free	free	free	
Children (12 years & older) per annum	free	free	free	
Photocopy(B&W per page)	1,10	1,15	1,20	1,25
Color (per page)	2,93	3,06	3,18	3,32
Photocopying A3 page: Black and White	3,53	3,69	3,85	4,01
Photocopying A3 page: Colour	4,42	4,61	4,81	5,01
Printing A4: Black and White	5,85	6,11	6,37	6,64
Printing A4: Colour	8,06	8,42	8,77	9,14
Lost book (market value of the book and admin. Fees)	230,42	240,56	250,66	261,19
Overdue book returns	93,07	97,17	101,25	105,50
Book Tempered with	46,24	48,27	50,30	52,41

Cemetery Fees

CEMETERY FEES	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Burial site - Adult	890	**923**	953	984
Burial site - Child (1-12yrs)	447	**464**	479	495
Burial site - Stillborn & Infant	175	**181**	187	193
Burial of ashes in existing grave	250	**259**	268	276
Exhumation fee (admin. Fees)	250	**259**	268	276
Burial site - Non- resident burial - Adult	1 250	**1 296**	1 339	1 382
Burial site - Non- resident burial - Child	522	**541**	559	577
Burial site - Non- resident burial - Still born & Infant	440	**456**	471	486
Burial on reserved grave	445	**461**	477	492
Penalty on extending grave	2 000	**2 073**	2 142	2 210
Reservation of burial site	440	**457**	472	487
Enlarge or Deepening of burial site	522	**541**	559	577
Burial after hours	835	**866**	895	923
BEACH FEES - ENTERTAINMENT				
5 square m per day	250	**259**	268	276
10 square m per day	500	**519**	536	553
100 square m per day	2 000	**2 074**	2 142	2 211

9.1.6.4. Other Municipal Tariffs

The municipality has other tariffs that are proposed to increase as follows:

Development Planning Tariffs

Rezoning Application per m2	2025 / 2026	**2026/2027**	2027/2028	2027/2028
***EXCLUDING VAT (15%)*				
Erven 0 – 2500m2	2 733	**2 834**	2 928	3 021
Erven 2501 – 5000m2	5 097	**5 286**	5 460	5 635
Erven 5001 0 – 1 Ha	10 033	**10 404**	10 747	11 091
Erven 1, 0001Ha – 5Ha	13 204	**13 693**	14 145	14 597
Erven over 5Ha	18 070	**18 739**	19 357	19 977
Special Consent / Temporary Departure Application m2		**-**	-	-
Erven 0 – 2500m2	2 226	**2 309**	2 385	2 461
Erven 2501 – 5000m2	4 578	**4 748**	4 904	5 061
Erven 5001 0 – 1 Ha	9 595	**9 950**	10 278	10 607
Erven 1, 0001Ha – 5Ha	12 985	**13 465**	13 910	14 355
Erven over 5Ha	17 113	**17 747**	18 332	18 919
Subdivision Application		**-**	-	-
Erven 1-2	2 872	**2 978**	3 076	3 174
Erven 1-3	3 829	**3 970**	4 101	4 233
Erven 1-4	4 786	**4 963**	5 127	5 291
Erven 1-5	5 420	**5 621**	5 806	5 992
Erven 1-6	6 700	**6 948**	7 177	7 407
Erven 1-7	7 657	**7 941**	8 203	8 465
Erven 1-8	8 614	**8 933**	9 228	9 523
Erven 1-9	9 572	**9 926**	10 253	10 581
Erven 1-10	10 529	**10 918**	11 279	11 639
Erven more than 10	19 155	**19 863**	20 519	21 175

Rezoning Application per m2	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Departure Application from the scheme (Building Lines, height, coverage etc)				
Erven 0 – 530m2	1 803	**1 870**	1 932	1 993
Erven 531– more	3 189	**3 307**	3 417	3 526
Application for the Removal of Restrictions	13 634	**14 138**	14 605	15 072
Zoning Certificate	176	**183**	189	195
Clearance Certificate	168	**175**	180	186
Valuation Certificate	168	**175**	180	186
Town Planning Scheme (soft copy)	229	**237**	245	253
Town Planning Scheme	442	**459**	474	489
Spatial Development Framework (soft copy)	369	**382**	395	407
Spatial Development Framework	737	**764**	790	815
Application for Consolidation of Erven	2 948	**3 057**	3 158	3 259
SG Diagram (soft copy)	44	**45**	47	48
SG Diagram	55	**57**	59	61
Amendment of the Sub-divisional Plan	3 802	**3 943**	4 073	4 203
Extension of Validity	6 496	**6 736**	6 959	7 181

Rezoning Application per m2	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Sale or Lease of Land (Application fees)	6 553	**6 795**	7 019	7 244
Contravention Fines and Penalties				
Newspaper(s) and government gazette Advertising Daily dispatch or Gov Gazette Tariff to be borne by the applicant				
Offences for contravention of Zoning: Uses not under Primary Use in terms of section 3 of the WMM Municipality Land Use Scheme Regulations and Uses not in column 2 of the WMM Land Use Scheme Regulations				
Residential (ii)B - (iii)	2 780	**2 883**	2 978	3 073
Residential (iv) to (v)	3 336	**3 459**	3 573	3 688
Business (i)	3 336	**3 459**	3 573	3 688
Business (ii)	3 336	**3 459**	3 573	3 688
Business (iii)	3 336	**3 459**	3 573	3 688
Industrial (i) - (ii)	3 336	**3 459**	3 573	3 688
Institutional (i)	3 892	**4 036**	4 169	4 302
Institutional (ii)	3 336	**3 459**	3 573	3 688
Institutional (iii)	3 336	**3 459**	3 573	3 688
Resort	3 892	**4 036**	4 169	4 302
Open Space	3 336	**3 459**	3 573	3 688
Agricultural	2 780	**2 883**	2 978	3 073
Transport (i)	2 780	**2 883**	2 978	3 073
Transport (ii) to (iii)	2 780	**2 883**	2 978	3 073
Transport (iv)	2 780	**2 883**	2 978	3 073
Authority and Utility	5 559	**5 765**	5 955	6 146
Proposed New Road and Widening	3 336	**3 459**	3 573	3 688
Offences for contravention of Coverage: of the WMM LM Town Planning Scheme				
Contravention of Scheme	4 447	**4 612**	4 764	4 917
Offences for contravention of Height: of the WMM LM Town Planning Scheme				
Contravention of Scheme	4 447	**4 612**	4 764	4 917
Offences for contravention of Parking: Contravention of section 4 of the WMM Municipality Land Use Scheme read with section 4.12 of the WMM Spatial Planning Bylaw				
Residential Zones	2 780	**2 883**	2 978	3 073
Business and Industrial Zones	4 447	**4 612**	4 764	4 917
Other zones	4 447	**4 612**	4 764	4 917
Offences for contravention of Building Lines: of the WMM LM Town Planning Scheme Offences for contravention:				
Contravention of s (10) & s (11)	3 892	**4 036**	4 169	4 302
Contravention of s (17); (18); (19); (20); (21); (22); (23); (24); (28); (29); (30); (31) and (32)	5 559	**5 765**	5 955	6 146

GIS Tariffs

GIS Tariffs Printing Charges Paper size - Full Ink	2025 / 2026	**2026/2027**	2027/2028	2027/2028
A4	16	**17**	17	18
A3	39	**41**	42	43
A2	62	**65**	67	69
A1	93	**97**	100	103
A0	123	**128**	132	136

GIS Tariffs Printing Charges Paper size - Full Ink	2025 / 2026	**2026/2027**	2027/2028	2027/2028
GIS Tariffs Printing Charges Paper size - Line Map				
A4	10	**11**	11	11
A3	22	**23**	23	24
A2	33	**35**	36	37
A1	53	**55**	57	59
A0	66	**68**	70	73

BILLBOARD	2025 / 2026	**2026/2027**	2027/2028	2027/2028
LOCAL (ANNUALLY)				
0- 10m/sq	625	**648**	670	691
11-20m/sq	709	**735**	760	784
21-30m/sq	761	**789**	815	841
31 m/sq and above	878	**910**	940	970
NATIONAL (PER MONTH)		**-**	-	-
0- 30m/sq	1 813	**1 880**	1 942	2 004
31- 40m/sq	2 663	**2 761**	2 852	2 944
41- 50m/sq	3 511	**3 641**	3 762	3 882
50 m/sq and above	8 605	**8 924**	9 218	9 513
TEMPORAL BILLBOARD		**-**	-	-
Directional Sign (Per sign face)	874	**906**	936	966
Illuminated sign (per sign face)	1 102	**1 143**	1 181	1 219
Litter Bins	647	**671**	693	715
Permanent Street Pole Poster	836	**867**	896	924
Seating Bench	951	**987**	1 019	1 052
Encroaching Sign	951	**987**	1 019	1 052
PERMIT FEES		**-**	-	-
Banner	648	**672**	694	716
Mobile Signs	1 940	**2 011**	2 078	2 144
Poster maximum 100	1 635	**1 696**	1 752	1 808
Standard signage	474	**492**	508	524
DEPOSITS		**-**	-	-
Banner	1 003	**1 040**	1 075	1 109
For Sale	1 575	**1 634**	1 687	1 741
Poster	1 575	**1 634**	1 687	1 741
Election Poster (per party)	7 715	**8 000**	8 264	8 529

Town Planning Tariffs

Building Plan Fees Ext 1 and Ext 2	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Fee per $1m^2$	37	**38**	40	41
Swimming Pool	580	**602**	621	641
Retaining /Boundary wall	585	**606**	626	646
Building plan elapses after a year	Full Fee	**Full Fee**	Full Fee	Full Fee

Building Plan Fees Ext 1 and Ext 2	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Plan Amendment Fees				
No increase in floor area	562	**582**	602	621
Temporary Building/Structure Approved by Council				
Storage facility per year	2 000	**2 074**	2 142	2 211
Container per year	2 000	**2 074**	2 142	2 211
Caravan per year	2 000	**2 074**	2 142	2 211
Demolitions				
Per first 100 linear meters	521	**541**	558	576
Thereof every linear meter exceeds 100 meters	38	**39**	41	42
NATIONAL BUILDING REGULATIONS AND BUILDING STANDARDS ACT, 103 OF 1977				
DESCRIPTION OF OFFENCE				
Building without approved building plan. S4(4)	2 500	**2 593**	2 678	2 764
Building in contravention of a notice prohibiting any building work. S10(2)	2 500	**2 593**	2 678	2 764
Failure to demolish, alter or safeguard. S12(6)	2 500	**2 593**	2 678	2 764
Submit false certificate or issuing thereof. S14(3)	2 500	**2 593**	2 678	2 764
Occupy or use of building without occupation certificate. S14(4)(a)	2 500	**2 593**	2 678	2 764
Preventing a building control officer in the execution of his/her duties. S15(2)	2 500	**2 593**	2 678	2 764
Prohibition on the use of certain building methods and materials. S19(2)	1 000	**1 037**	1 071	1 106
Submit false or misleading information. S(a)(2)(3)(f)	NAG	**NAG**	NAG	NAG
Failure to maintain, safeguard or service installation. S(a)(15)(5)	1 000	**1 037**	1 071	1 106
Illegal or withdrawn certificate of identity. S(a)(17)(4)	NAG	**NAG**	NAG	NAG

NATIONAL BUILDING REGULATIONS AND BUILDING STANDARDS ACT, 103 OF 1977				
DESCRIPTION OF OFFENCE	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Failure to supervise and/or control plumbing work. S(a)(18) (5)	1 000	**1 037**	1 071	1 106
Failure to give notice of intention to commence erection or demolition of a building. S(a)22 (4)	2 500	**2 593**	2 678	2 764
Use of a building for a purpose other than the purpose shown on approved plans. S(a)25 (2)	2 500	**2 593**	2 678	2 764
Deviation from approved building plan. S (A)25 (5)	2 500	**2 593**	2 678	2 764
Failure to comply with any provision of or any notice issued in terms of Regulation A25 General Enforcement. A25 (11)	2 500	**2 593**	2 678	2 764
Failure to safeguard a swimming pool. D4 (2)	2 500	**2 593**	2 678	2 764
Failure to apply for written permission for demolition. E1 (1)	2 500	**2 593**	2 678	2 764
Failure to safeguard demolition work. E1 (3)	2 500	**2 593**	2 678	2 764
Failure to comply with any provision of or any notice issued in terms of Regulation F1 Protection of the public. F1 (6)	2 500	**2 593**	2 678	2 764

NATIONAL BUILDING REGULATIONS AND BUILDING STANDARDS ACT, 103 OF 1977				
DESCRIPTION OF OFFENCE	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Failure to control dust and noise. F6 (3)	1 000	**1 037**	1 071	1 106
Failure to comply with any provision of or any notice issued in terms of Regulation F6 regarding the Cutting into, laying open and demolishing certain work. F7 (5)	1 000	**1 037**	1 071	1 106
Failure to comply with a notice to remove waste material on site. F8 (2)	1 000	**1 037**	1 071	1 106
Failure to comply with any provision of or any notice issued in terms of Regulation F9 Cleaning of site. F9 (2)	1 000	**1 037**	1 071	1 106
Failure to comply with any provision of or any notice issued in terms of Regulation F10 Builder's sheds. F10 (7)	2 500	**2 593**	2 678	2 764
Failure to comply with any provision of or any notice issued terms if Regulation F11 Sanitary facilities. F11 (2)	1 000	**1 037**	1 071	1 106
Failure to comply with any provision of or any notice issued in terms of Regulation P1 Compulsory drainage building. P1 (5)	1 000	**1 037**	1 071	1 106
Failure to comply with any provision of or any notice issued in terms off Regulation P3 Control of objectionable discharge. P3 (5)	1 000	**1 037**	1 071	1 106
Failure to comply with any provision of or any notice in terms of Regulation P4 Industrial effluent. P4 (2)	2 500	**2 593**	2 678	2 764
Failure to comply with any provision of or any notice in terms of Regulation P5 Disconnections. P5 (4)	1 000	**1 037**	1 071	1 106
Failure to comply with any provision of or any notice issued in terms of Regulation P6 Unauthorized drainage work. P6 (2)	2 500	**2 593**	2 678	2 764
Failure to comply with any provision of or any notice issued in terms of Regulations P7 Inspection and testing of drainage installations. P7 (4)	2 500	**2 593**	2 678	2 764
Failure to make and maintain adequate provision in terms of the requirements of Regulation T1 (1) (e) or failure to comply with relevant SABS specifications. T2 (1)	2 500	**2 593**	2 678	2 764
Obstructing or causing to be obstructed of an escape route. T2 (2)	2 500	**2 593**	2 678	2 764
Failure to comply with a notice to remove an illegal structure	2 500	**2 593**	2 678	2 764
WAYLEAVE		**-**	-	-
Application	3 822	**3 964**	4 094	4 225
Fine	7 700	**7 985**	8 248	8 512
PROPERTY VALUATION		**-**	-	-
Valuation certificate	176	**183**	189	195

DESCRIPTION OF OFFENCE	2024/2025	**2025/2026**	**2026/2027**	2027/2028
Building without approved building plan. S4(4)	1 657	**2 500**	2 613	2 678

DESCRIPTION OF OFFENCE	2024/2025	**2025/2026**	**2026/2027**	2027/2028
Building in contravention of a notice prohibiting any building work. S10(2)	1 657	**2 500**	2 613	2 678
Failure to demolish, alter or safeguard. S12(6)	1 546	**2 500**	2 613	2 678
Submit false certificate or issuing thereof. S14(3)	1 491	**2 500**	2 613	2 678
Occupy or use of building without occupation certificate. S14(4)(a)	1 657	**2 500**	2 613	2 678
Preventing a building control officer in the execution of his/her duties. S15(2)	1 988	**2 500**	2 613	2 678
Prohibition on the use of certain building methods and materials. S19(2)	718	**1 000**	1 045	1 071
Submit false or misleading information. S(a)(2)(3)(f)	NAG	**NAG**	NAG	
Failure to maintain, safeguard or service installation. S(a) (15)(5)	718	**1 000**	1 045	1 071
Illegal or withdrawn certificate of identity. S(a) (17)(4)	NAG	**NAG**	NAG	

Business Licensing and Other Tariffs

BUSINESS LICENSING FEES - FORMAL BUSINESS TARIFF: VENDING AND HAWKING TARRIFS	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Registration for permit for hawker with table	138	**144**	148	153
Renewal for permit of hawker with table	115	**120**	124	127
Registration of permit for hawker with shelter	346	**359**	371	382
Renewal for hawker with shelter	404	**419**	432	446
Registration of permit for bakkies	577	**598**	618	637
Renewal of permit for bakkies	577	**598**	618	637
Registration hawkers outside of town with table	81	**84**	86	89
Renewal of hawkers outside of town with table	81	**84**	86	89
Registration for hawkers with shelter outside town	173	**179**	185	191
Renewal for hawkers with shelter outside town	173	**179**	185	191
Penalty fee for confiscated goods	577	**598**	618	637
Registration for Spaza Shop / Tuck Shop / Store	139	**144**	149	154
Renewal for Spaza Shop / Tuck Shop / Store	116	**120**	124	128
Penalty fee for late renewal for informal business	110	**114**	118	122
Penalty fee for late renewal for formal Business	523	**542**	560	578
penalty fee for continuing or carry on doing business without a permit`or business license	3 000	**3 111**	3 214	3 317
Penalty fee for having a pet in the business that trades food items	5 000	**5 185**	5 356	5 528
Penalty fee for selling decantant food items	3 000	**3 111**	3 214	3 317
Penalty fee for selling expired food items	5 000	**5 185**	5 356	5 528
penalty fee for preparing food without a Certificate of Acceptability	5 000	**5 185**	5 356	5 528
penalty fee for business selling food without proper waste management / vetting control	2 000	**2 074**	2 142	2 211
penalty fee for business displaying food outside the shop	1 000	**1 037**	1 071	1 106
penalty fee for failure to adhere to the street trading bylaw	404	**419**	433	447

BUSINESS LICENSING FEES - FORMAL BUSINESS TARIFF	2025 / 2026	**2026/2027**	2027/2028	2027/2028
Registration fee: Sale and supply of meals	700	**726**	750	774
Registration fee: Health and entertainment	185	**191**	198	204
Registration fee: Mechanical electrical apparatus or devices (games) 3 or more	185	**191**	198	204
NOTE: These fees are once off and only for registration fee.		**-**	-	-
Annual License fees (One-year fee): Sale and supply of meals	1 000	**1 037**	1 071	1 106
Annual License fees (One-year fee): Health and entertainment	461	**478**	494	510
Annual License fees (One-year fee): Mechanical electrical apparatus or devices (games) 3 or more	461	**478**	494	510

9.1.7. Operating Expenditure Framework

The Municipality's expenditure framework for the 2026/27 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plan no budget*. If there is no business plan no funding allocation can be made.

The following table is a high-level summary of the 2026/27 budget and MTREF (classified per main type of operating expenditure):

EC443 Winnie Madikizela Mandela - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure											
Employee related costs	2	114 833	127 726	134 248	148 023	152 599	152 599	88 119	160 230	168 326	176 082
Remuneration of councillors	2	26 577	27 159	27 795	31 370	31 370	31 370	18 576	32 625	33 701	34 780
Bulk purchases - electricity	2	42 241	43 467	53 481	58 448	58 448	58 448	35 055	63 569	69 182	71 395
Inventory consumed	2,8	5 396	5 761	6 203	8 696	9 144	9 144	4 863	9 560	9 875	10 191
Debt impairment	2,3	1 059	2 117	6 630	6 109	6 109	6 109	-	7 566	7 816	6 837
Depreciation, amortisation and impairment	2	42 493	55 227	59 105	48 219	69 709	69 709	33 347	63 373	65 464	67 559
Interest, Dividends and Rent on Land	2	-	41	183	104	104	104	-	100	103	107
Contracted services	2	66 434	91 858	103 682	132 555	156 980	156 980	82 511	129 029	120 331	104 131
Transfers and subsidies	2	2 593	2 805	4 984	5 454	6 166	6 166	248	5 635	5 821	5 352
Irrecoverable debts written off	2	280	124	1 339	-	-	-	-	-	-	-
Operational costs	2	61 180	61 768	67 664	90 493	92 108	92 108	44 397	98 134	97 303	97 956
Disposal of Fixed and Intangible Assets	2	3 126	13 016	4 184	-	-	-	-	-	-	-
Other Losses	2	18	-	38	-	-	-	-	-	-	-
Total Expenditure		**366 230**	**431 069**	**469 536**	**529 471**	**582 737**	**582 737**	**307 116**	**569 821**	**577 922**	**574 390**

The budgeted increase on the employee related cost of 4.75% in line with the provision for employee costs as confirmed on Circular No.: 04/2026 of the SALGBC.

Below are vacant positions that are included in the calculations of these draft budget amounts that have been agreed on with Corporate Services to ensure these are on the municipality's current organisational structure. In line with the national government's call to manage the public sector wage bill the municipality's employee costs budget plus remuneration of councillors makes up 34% of the operating budget including non-cash items which then almost breaches the maximum limit permitted of 40%, at 39% when we exclude non-cash items. Below are the details of vacant positions included in the draft budget.

Municipal Manager

- Junior Internal Auditor

- Data Capturer
- Admin Clerk

Corporate Services

- Manager: Admin Support & Aux Services
- Registry Clerk
- Receptionist

Community Services

- Manager: Traffic and Law Enforcement
- Community Safety Officer

Development Planning

- LED Officer: Co-op and SMME

Budget and Treasury Office

- Stores Management Clerk

The above positions exclude those where recruitment processes have already commenced or concluded but the successful incumbents have not resumed duties yet. These have been included as positions that are filled as they should be filled by the time this budget is implemented.

No new positions are proposed to be added on the municipality's organisational structure for the next three financial years.

- **Free Basic Services: Basic Social Services Package**

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

i. Non-cash items

These are expenditure items where no cash will be required to flow as these relate to the accounting for wear and tear of the municipal assets and impairment of potions of debtors considered to be irrecoverable based on the behaviour of individual debtors and their credit profile. These make up 13% of the municipality's operating expenditure.

ii. Depreciation and asset impairment

In terms of MFMA circular no 115, from the analysis of the mSCOA data strings it was evident that a number of municipalities were allocating non-funding as the funding source in the fund segment for depreciation charges. Depreciation charges must be funded from operational funds such as service charges for electricity if assets are utilised for electricity purposes, service charges water for water management purposes, waste and wastewater management in the same manner and property rates for services like roads that is primarily funded from property rates. When deprecation is funded, it will assist the municipalities to accumulate sufficient surpluses that must be transferred to cash backed reserves. Depreciation is the method to provide for the replacement of the assets. If depreciation remains a journal without the funds being ringfenced, municipalities will not be in a financial position to fund future infrastructure assets.

The above indicates that the municipality must have revenues that are not allocated for spending in its budget to achieve this goal. The above table shows that the municipality requires over R63.3 million in the budget year to get anywhere closer to achieving this goal.

iii. Remuneration of councilors

An increase of 4.3% was used to accommodate any adjustments that might need to be implemented during the year once a new gazette on the remuneration of office bearers has been issued and also ensuring that we have catered for the grade 4 position for the purposes of the remuneration of councillors as outlined in the government gazette issued from time to time for the municipality. The formula for the allocation of the Equitable share includes an allocation to support councillor remuneration and ward committees. This allocation for the budget year is R15.7 million requiring the municipality to also fund the remuneration of councillors from revenues internally generated.

iv. Bulk purchases

The municipality is licensed to distribute areas in the municipal area, however such distribution only happens in town with the rest of the areas being distributed by Eskom. The municipality therefore buys electricity from Eskom to distribute to its customers at a charge as approved by NERSA from time to time. The budget has considered a 8.76% increase in line with the guidance provided by NERSA as the Eskom approved tariff hike.

v. Contracted Services

This item relates to services and goods that can only be provided through the use of external service providers such as catering, hiring of transport, consultants, prepaid electricity vendors, professional services etc. This draft budget includes but not limited to the following allocations:

- R12.6 million for outsourced security services
- R7.3 million for legal fees which remains unchanged
- R3.6 million for Electrification of Goxe
- R4.7 million for Electrification of Bhekela
- R1.5 million for Electrification of Mngungu
- R24 million for road maintenance
    - R3.7 million - Maintenance of Ntlenzi-Bhukuveni to Galatyeni Access Road

  - R2.9 million - Maintenance of Mzambana SPS Access Road
  - R3.5 million - Maintenance of Mkhandlwini Access Road
  - R4.4 million - Maintenance of Isikelo Authority to Thandabantu Access Road
  - R3 million - Maintenance of Meje Access Road
  - R2.9 million - Maintenance of R61 to Didi School Access Road
  - R3.5 million - Maintenance of Mpofana to Ganyile Access Road
- R1.1 million for maintenance electricity infrastructure
- R1.1 million for maintenance of municipal buildings – excluding the renovations included in the capital budget
- R12.8 million for casual labour
- R3.6 million for maintenance of the dumping site
- R4.7 million for waste management services
- R1.5 million for Internal Audit fees
- R3 million for the maintenance and review of the Infrastructure Fixed Asset Register
- R1.3 million for landfill site EIA consulting fees
- R1.2 million for debt collection services
- R2.9 million for CBD and Storm water maintenance
- R1 million maintenance of Financial Management Systems (FMG)
- R6.3 million for maintenance of municipal vehicles
- R1.8 million for Automated Meter reading
- R2.8 million for maintenance of the Sceptic Tank
- R1 million for Indigent Verification
- R 1 million for Planning Survey Munic Hass
- R 1 million for Spatial Redefination of Settlement
- R6.2 million on catering for various municipal activities which is a decrease from R6.8 million in the current year adjusted budget
- R1.2 million for maintenance of 3 community halls
- R800 thousand for compilation and maintenance of the valuation roll
- R360 thousand for Audit Committee Fees
- R300 thousand for AFS review for new standards implementation

There are other municipal programmes included as road marking, survey of municipal land, maintenance of CCTV Cameras, cemeteries, Jungle Gym, nursery, pound parks and all other programmes planned by the municipality for its day to day running and community programs.

vi. Other Expenditure

These are all other operational expenses of the municipality such as advertising, travel and subsidies, seminar and workshops etc. The following are some of the items that may require special mention when it comes to these expenditures even though the list does not mean these are the only allocated expenditures:

- R6.3 million for compensation of ward committees
- R6 million for maintenance of IT systems and rentals thereof
- R6.6 million for License fees
- R4 million for communication in the form of telephone, fax and cellphones
- R8.1 million for external audit fees
- R5.2 million for free basic electricity
- R2.3 million for solar energy subsidy
- R7.3 million for accommodation of Municipal Officials and Councillors which is a slight increase from R6.8 million in the current year's adjusted budget
- R4.3 million for insurance of municipal assets
- R2 million for SALGA levies and
- R741 thousand for tuitions fees for training and development

There are other smaller items budgeted for that are not included on the explanations above due to their values being small individually.

Table 9 Summary of operating expenditure by functional classification item

EC443 Winnie Madikizela Mandela - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		**396 138**	**424 575**	**444 561**	**434 585**	**445 585**	**445 585**	**440 564**	**440 912**	**469 238**
Executive and council		–	100	–	–	–	–	–	–	–
Finance and administration		396 138	424 475	444 561	434 585	445 585	445 585	440 564	440 912	469 238
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**6 325**	**5 369**	**6 135**	**5 960**	**12 425**	**12 425**	**6 134**	**4 868**	**5 023**
Community and social services		1 597	703	1 365	1 569	9 518	9 518	3 331	1 782	1 839
Sport and recreation		–	–	158	200	200	200	–	–	–
Public safety		4 728	4 666	4 612	4 191	2 707	2 707	2 803	3 086	3 184
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**80 051**	**74 257**	**64 866**	**89 245**	**82 475**	**82 475**	**60 626**	**54 675**	**11 350**
Planning and development		6 859	5 382	3 203	3 723	3 883	3 883	3 414	22 445	9 286
Road transport		73 192	68 875	61 662	85 522	78 591	78 591	57 212	32 230	2 064
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**76 538**	**71 273**	**87 399**	**90 352**	**87 968**	**87 968**	**73 496**	**92 084**	**96 351**
Energy sources		55 906	64 122	80 207	80 917	78 453	78 453	63 778	75 324	79 508
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		20 632	7 151	7 192	9 434	9 514	9 514	9 718	16 760	16 843
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**559 053**	**575 474**	**602 960**	**620 143**	**628 453**	**628 453**	**580 820**	**592 539**	**581 963**
Expenditure - Functional										
Governance and administration		**167 418**	**173 386**	**203 129**	**228 655**	**236 268**	**236 268**	**233 902**	**239 205**	**244 500**
Executive and council		59 681	59 824	60 076	66 361	69 303	69 303	72 577	75 224	77 400
Finance and administration		103 754	108 857	136 781	156 529	158 518	158 518	154 096	156 512	159 318
Internal audit		3 984	4 705	6 272	5 765	8 447	8 447	7 230	7 469	7 782
Community and public safety		**25 404**	**29 225**	**33 650**	**42 942**	**46 354**	**46 354**	**54 578**	**53 933**	**54 748**
Community and social services		8 199	8 095	13 249	18 383	21 310	21 310	27 408	26 376	26 777
Sport and recreation		2 015	2 549	2 252	2 969	3 761	3 761	3 654	3 822	3 997
Public safety		14 133	17 493	17 043	20 472	20 132	20 132	21 475	22 449	22 623
Housing		1 056	1 088	1 105	1 119	1 151	1 151	2 040	1 286	1 351
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**73 746**	**115 003**	**98 391**	**115 310**	**149 245**	**149 245**	**133 541**	**130 378**	**120 698**
Planning and development		24 436	32 423	32 276	38 827	43 840	43 840	43 796	44 237	45 031
Road transport		47 073	80 039	63 134	73 238	101 995	101 995	86 498	82 749	72 125
Environmental protection		2 236	2 540	2 981	3 244	3 409	3 409	3 247	3 392	3 541
Trading services		**96 359**	**110 043**	**130 337**	**138 141**	**146 473**	**146 473**	**143 196**	**149 608**	**149 445**
Energy sources		71 107	80 958	91 447	97 773	102 535	102 535	95 848	107 344	110 658
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		25 253	29 086	38 889	40 368	43 938	43 938	47 348	42 264	38 787
Other	4	**3 303**	**3 413**	**4 030**	**4 422**	**4 397**	**4 397**	**4 604**	**4 798**	**4 999**
Total Expenditure - Functional	3	**366 230**	**431 069**	**469 536**	**529 471**	**582 737**	**582 737**	**569 821**	**577 922**	**574 390**
Surplus/(Deficit) for the year		**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**10 999**	**14 617**	**7 573**

The table above gives an overview of the operational expenditure per functional classification or by functional areas within the municipality.

- **Priority given to repairs and maintenance**

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2026/27 budget and MTREF provide for extensive growth in the area of asset maintenance. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 10 Operational repairs and maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and Maintenance by Expenditure Item	8										
Employee related costs			8	6 733	7 641	8 081	8 081	4 859	8 382	8 801	9 241
Inventory Consumed (Project Maintenance)		7	52	336	120	170	170	82	250	258	267
Contracted Services		11 280	21 306	24 960	46 123	64 262	64 262	30 704	47 628	38 621	25 260
Operational Costs				1 251	1 312	1 322	1 322	864	1 467	1 516	1 565
Total Repairs and Maintenance Expenditure	9	**11 287**	**21 366**	**33 280**	**55 196**	**73 836**	**73 836**	**36 509**	**57 727**	**49 197**	**36 333**

EC443 Winnie Madikizela Mandela - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and Maintenance by Asset Class	3	**11 287**	**21 366**	**33 280**	**55 196**	**73 836**	**73 836**	**57 727**	**49 197**	**36 333**
Roads Infrastructure		1 404	10 197	20 119	34 604	48 101	48 101	36 983	32 153	20 451
Storm water Infrastructure		–	–	–	1 400	1 292	1 292	1 452	1 500	1 548
Electrical Infrastructure		562	1 605	663	1 113	1 113	1 113	1 154	1 192	1 231
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	376	5 225	5 000	6 320	6 320	5 848	4 000	3 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***1 966***	***12 177***	***26 008***	***42 118***	***56 827***	***56 827***	***45 438***	***38 845***	***26 229***
Community Facilities		668	908	671	2 831	2 842	2 842	2 396	1 235	1 274
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***668***	***908***	***671***	***2 831***	***2 842***	***2 842***	***2 396***	***1 235***	***1 274***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		3 391	783	781	3 432	3 162	3 162	1 569	1 621	1 673
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***3 391***	***783***	***781***	***3 432***	***3 162***	***3 162***	***1 569***	***1 621***	***1 673***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	38	209	209	209	210	217	224
Intangible Assets		**–**	**–**	***38***	***209***	***209***	***209***	***210***	***217***	***224***
Computer Equipment		**23**	**21**	**95**	**106**	**(0)**	**(0)**	**74**	**77**	**79**
Furniture and Office Equipment		**69**	**167**	**60**	**264**	**429**	**429**	**400**	**413**	**427**
Machinery and Equipment		**–**	**982**	**–**	**872**	**1 143**	**1 143**	**1 378**	**907**	**936**
Transport Assets		**5 170**	**6 329**	**5 627**	**5 364**	**9 224**	**9 224**	**6 262**	**5 882**	**5 490**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**52 789**	**67 341**	**85 704**	**103 414**	**134 771**	**134 771**	**121 100**	**114 661**	**103 892**
Renewal and upgrading of Existing Assets as % of total capex		*61,9%*	*54,1%*	*-60,5%*	*29,7%*	*33,7%*	*33,7%*	*44,9%*	*38,0%*	*25,4%*
Renewal and upgrading of Existing Assets as % of deprecn		*200,9%*	*142,5%*	*-124,3%*	*102,2%*	*99,8%*	*99,8%*	*94,8%*	*76,6%*	*39,5%*
R&M as a % of PPE & Investment Property		*1,6%*	*2,7%*	*3,7%*	*6,1%*	*8,1%*	*8,1%*	*6,2%*	*5,5%*	*4,2%*
Renewal and upgrading and R&M as a % of PPE and Investment Property		*13,1%*	*11,1%*	*-3,5%*	*11,5%*	*14,8%*	*14,8%*	*12,8%*	*11,2%*	*7,4%*

An amount of R57.7 million has been set aside in the 2026/27 financial period for the maintenance of municipal assets. The amount is lower than the recommended treasury percentages, the municipality took a decision to rather purchase municipal plant and machinery which is used to repair road infrastructure. This ensures that there is improved access to all the wards in the municipality. There is also an increased need to repair other infrastructure assets like the municipal offices, community halls and the municipal vehicles.

Table 11 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

EC443 Winnie Madikizela Mandela - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	378 062	494 023	567 761	391 902	349 728	349 728	507 978	259 353	179 139	118 025
Other current investments > 90 days		(18 047)	(33 234)	(27 520)	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**360 015**	**460 788**	**540 242**	**391 902**	**349 728**	**349 728**	**507 978**	**259 353**	**179 139**	**118 025**
Application of cash and investments											
Unspent conditional transfers		8 199	14 409	21 756	0	–	–	21 797	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	(378)	76	(657)	(16 036)	(18 863)	(18 863)	(12 100)	(8 005)	(8 476)	(8 908)
Other working capital requirements	3	(11 847)	11 836	(31 066)	(53 654)	(79 977)	(79 977)	(87 131)	(20 450)	(29 905)	(51 460)
Other provisions		19 890	2 282	2 653	21 932	1 305	1 305	2 241	1 305	(1 365)	(1 631)
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**15 864**	**28 603**	**(7 314)**	**(47 759)**	**(97 534)**	**(97 534)**	**(75 194)**	**(27 150)**	**(39 746)**	**(61 999)**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to		**344 152**	**432 185**	**547 555**	**439 661**	**447 263**	**447 263**	**583 172**	**286 503**	**218 885**	**180 024**
Creditors transferred to Debt Relief - Non-Current portion		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to D		**344 152**	**432 185**	**547 555**	**439 661**	**447 263**	**447 263**	**583 172**	**286 503**	**218 885**	**180 024**

The table above shows the budgeted cash reserves and these are based on the current cash reserves in the municipality. As indicated by the table, there is a need to ensure that these reserves are preserved and built up again. This is after these reserves have been made available for infrastructure development within the municipality.

9.1.8. Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

EC443 Winnie Madikizela Mandela - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
	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		–	–	–	–	–	–	–	–	–	–
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]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
	2										
Vote 1 - Executive and Council		–	–	–	1 304	1 004	1 004	–	–	–	–
Vote 2 - Corporate Services		6 366	4 550	97 014	6 283	5 831	5 831	–	7 813	3 827	2 842
Vote 3 - Budget and Treasury Office		–	–	279	–	–	–	–	–	–	–
Vote 4 - Community Services		4 289	8 061	15 400	6 704	7 592	7 592	–	10 858	19 059	17 643
Vote 5 - Development Planning		3 423	715	4 169	25 003	25 003	25 003	–	26 087	34 505	27 810
Vote 6 - Engineering Services		120 712	107 738	(9 052)	126 579	140 832	140 832	–	88 938	74 487	56 571
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]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**134 790**	**121 063**	**107 809**	**165 872**	**180 262**	**180 262**	**–**	**133 696**	**131 878**	**104 866**
Total Capital Expenditure - Vote		**134 790**	**121 063**	**107 809**	**165 872**	**180 262**	**180 262**	**–**	**133 696**	**131 878**	**104 866**

Corporate services

The department has budgeted for the purchase of Municipal Vehicles, IT equipment, as well as office furniture including that for the Civic Center and other municipal offices.

Development Planning

The department has budgeted for the construction of manufacturing hubs and the market place to assist with the improvement of local economy and manufacturing.

Community & Social Services

The department has budgeted for Improvement of the DLTC, grass cutting machines, installation of CCTV cameras, and Security equipment.

Refuse Removal

The department has budgeted for the procurement of a refuse truck, and skip bins and other small assets.

Road works and Engineering

The department has budgeted the construction of sporting facilities, construction of new roads, rehabilitation of existing roads, upgrading of existing roads, renovations of municipal offices as well as other assets as indicated in the previous section.

Electricity

The department has budgeted for upgrading of low voltage lines, solar street lights installation as well as installation of a solar or alternative energy backup system.

Table 12 2026/27 Medium-term capital budget by vote, functional classification and funding

EC443 Winnie Madikizela Mandela - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional											
Governance and administration		**6 594**	**4 720**	**97 343**	**9 591**	**8 153**	**8 153**	**1 303**	**7 813**	**3 827**	**2 842**
Executive and council					1 304	1 004	1 004	–			
Finance and administration		6 594	4 720	97 343	8 287	7 149	7 149	1 303	7 813	3 827	2 842
Internal audit											
Community and public safety		**1 607**	**2 439**	**9 523**	**21 446**	**18 065**	**18 065**	**4 695**	**19 915**	**14 517**	**13 192**
Community and social services		1 473	93	9 169	21 037	17 709	17 709	4 475	14 002	7 470	7 709
Sport and recreation		134	90	235	409	356	356	220	261	348	359
Public safety			2 256	120					5 652	6 699	5 123
Housing											
Health											
Economic and environmental services		**123 316**	**105 080**	**(12 366)**	**130 053**	**149 457**	**149 457**	**57 379**	**95 042**	**88 563**	**62 361**
Planning and development		21 038	18 242	(87 420)	30 081	34 041	34 041	966	29 514	44 813	39 353
Road transport		102 278	86 838	75 054	99 972	115 416	115 416	56 413	65 529	43 750	23 007
Environmental protection											
Trading services		**3 274**	**8 824**	**13 308**	**4 783**	**4 586**	**4 586**	**1 507**	**10 926**	**24 971**	**26 472**
Energy sources		820	3 029	7 483	1 652	2 415	2 415	1 507	7 926	13 351	14 716
Water management											
Waste water management											
Waste management		2 454	5 795	5 826	3 130	2 171	2 171	–	3 000	11 620	11 756
Other											
Total Capital Expenditure - Functional	3	**134 790**	**121 063**	**107 809**	**165 872**	**180 262**	**180 262**	**64 883**	**133 696**	**131 878**	**104 866**
Funded by:											
National Government		73 317	54 629	58 324	74 320	73 559	73 559	44 879	49 795	55 203	18 825
Provincial Government				665	535	610	610	316	380	393	405
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)											
Transfers recognised - capital	4	**73 317**	**54 629**	**58 989**	**74 854**	**74 169**	**74 169**	**45 195**	**50 175**	**55 596**	**19 230**
Borrowing	6										
Internally generated funds		61 474	66 434	48 820	91 018	106 092	106 092	19 688	83 521	76 283	85 636
Total Capital Funding	7	**134 790**	**121 063**	**107 809**	**165 872**	**180 262**	**180 262**	**64 883**	**133 696**	**131 878**	**104 866**

For the 2026/27 Annual budget, there is a decrease in the capital budget of the municipality compared to the adjusted approved budget of the 2025/26 financial year which should be used as a baseline going forward. This is mainly funded from the MIG for roads, community facilities and Sport facilities, and INEP for electrification. It is important though to note that even though the budget seems to have a gradual decrease over the medium-term, the municipality's own funding of the capital budget decreases. It must be understood though that national

government is heading for elections which will see increased pressure and protests for service delivery in communities which are unfortunately served by municipalities.

Corporate services

The department has budgeted for the purchase of Municipal Vehicles, IT equipment, as well as office furniture including that for the Civic Center and other municipal offices.

Development Planning

The department has budgeted for the construction of manufacturing hubs and the market place to assist with the improvement of local economy and manufacturing.

Community & Social Services

The department has budgeted for Improvement of the DLTC, grass cutting machines, installation of CCTV cameras, and Security equipment.

Refuse Removal

The department has budgeted for the procurement of a refuse truck, and skip bins and other small assets.

Road works and Engineering

The department has budgeted the construction of sporting facilities, construction of new roads, rehabilitation of existing roads, upgrading of existing roads, renovations of municipal offices as well as other assets as indicated in the previous section.

Electricity

The department has budgeted for upgrading of low voltage lines, solar street lights installation as well as installation of a solar or alternative energy backup system

9.1.9. Annual Budget Tables

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2026/27 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory adopts* on the facing page.

Table 13 MBRR Table A1 - Budget Summary

EC443 Winnie Madikizela Mandela - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	21 150	21 713	22 853	24 187	35 187	35 187	39 054	36 935	38 597	39 562
Service charges	58 357	53 841	59 048	61 186	61 523	61 523	40 170	58 377	60 232	62 094
Investment revenue	21 920	34 777	39 708	39 677	39 677	39 677	24 049	40 977	42 329	43 683
Transfer and subsidies - Operational	342 754	352 621	368 646	367 150	367 494	367 494	273 933	359 020	353 467	379 173
Other own revenue	36 956	44 040	44 959	41 805	39 260	39 260	32 692	27 811	33 980	35 335
Total Revenue (excluding capital transfers and contributions)	**481 138**	**506 992**	**535 214**	**534 006**	**543 140**	**543 140**	**409 898**	**523 119**	**528 604**	**559 848**
Employee costs	114 833	127 726	134 248	148 023	152 599	152 599	88 119	160 230	168 326	176 082
Remuneration of councillors	26 577	27 159	27 795	31 370	31 370	31 370	18 576	32 625	33 701	34 780
Depreciation, amortisation and impairment	42 493	55 227	59 105	48 219	69 709	69 709	33 347	63 373	65 464	67 559
Interest, Dividends and Rent on Land	–	41	183	104	104	104	–	100	103	107
Inventory consumed and bulk purchases	47 637	49 228	59 684	67 145	67 593	67 593	39 918	73 128	79 057	81 587
Transfers and subsidies	2 593	2 805	4 984	5 454	6 166	6 166	248	5 635	5 821	5 352
Other expenditure	132 096	168 883	183 536	229 157	255 197	255 197	126 908	234 730	225 450	208 924
Total Expenditure	**366 230**	**431 069**	**469 536**	**529 471**	**582 737**	**582 737**	**307 116**	**569 821**	**577 922**	**574 390**
Surplus/(Deficit)	114 908	75 923	65 678	4 535	(39 597)	(39 597)	102 782	(46 702)	(49 318)	(14 541)
Transfers and subsidies - capital (monetary allocations)	77 436	68 482	67 746	86 137	85 313	85 313	56 434	57 701	63 935	22 115
Transfers and subsidies - capital (in-kind)	479	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**159 216**	**10 999**	**14 617**	**7 573**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**159 216**	**10 999**	**14 617**	**7 573**
Capital expenditure & funds sources										
Capital expenditure	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	73 317	54 629	58 989	74 854	74 169	74 169	45 195	50 175	55 596	19 230
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	61 474	66 434	48 820	91 018	106 092	106 092	19 688	83 521	76 283	85 636
Total sources of capital funds	**134 790**	**121 063**	**107 809**	**165 872**	**180 262**	**180 262**	**64 883**	**133 696**	**131 878**	**104 866**
Financial position										
Total current assets	489 633	571 379	657 223	529 307	498 391	498 391	748 064	398 251	329 435	293 252
Total non current assets	866 282	930 561	979 692	1 060 793	1 077 343	1 077 343	1 036 041	1 046 876	999 561	939 701
Total current liabilities	120 578	116 194	116 675	146 043	114 063	114 063	89 354	89 919	90 690	90 728
Total non current liabilities	10 632	–	–	–	–	–	–	–	–	–
Community wealth/Equity	1 223 008	1 373 795	1 507 219	1 432 107	1 448 649	1 448 649	1 681 668	1 343 258	1 226 356	1 129 204
Cash flows										
Net cash from (used) operating	225 840	255 874	224 901	172 239	146 398	146 398	168 617	62 307	66 182	55 262
Net cash from (used) investing	(136 324)	(136 247)	(130 210)	(190 043)	(206 375)	(206 375)	(70 345)	(150 627)	(146 396)	(116 376)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	366 625	479 642	555 479	391 902	349 728	349 728	507 978	259 353	179 139	118 025
Cash backing/surplus reconciliation										
Cash and investments available	360 015	460 788	540 242	391 902	349 728	349 728	507 978	259 353	179 139	118 025
Application of cash and investments	15 864	28 603	(7 314)	(47 759)	(97 534)	(97 534)	(75 194)	(27 150)	(39 746)	(61 999)
Balance - surplus (shortfall)	344 152	432 185	547 555	439 661	447 263	447 263	583 172	286 503	218 885	180 024
Asset management										
Asset register summary (WDV)	723 381	781 195	905 290	906 991	908 866	908 866	922 339	885 527	854 597	–
Depreciation	41 502	45 975	52 424	48 219	60 936	60 936	63 373	65 464	67 559	–
Renewal and Upgrading of Existing Assets	83 391	65 511	(65 186)	49 261	60 793	60 793	60 094	50 164	26 681	–
Repairs and Maintenance	11 287	21 366	33 280	55 196	73 836	73 836	57 727	49 197	36 333	–
Free services										
Cost of Free Basic Services provided	–	–	–	(7 500)	(7 500)	(7 500)	–	(7 500)	(7 748)	–
Revenue cost of free services provided	(5)	(10)	(484)	(265)	(265)	(265)	(477)	(499)	(511)	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	6	6	6	6	6	6	2	2	2	–
Refuse:	48	48	48	48	48	48	48	48	48	–

Explanatory adopts to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts for possible approval by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasizes the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognized is reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
        iii. Internally generated funds is financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. Efforts have been made in compiling the budget to ensure that the budget is cash backed. This is reflected by the positive cash flows that the municipality has. This requires the municipality to maintain its prudence to ensure that positive cash flows are maintained over the long term whilst ensuring that there is spending on projects that make a difference to people's livelihoods.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Table 14 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification)

EC443 Winnie Madikizela Mandela - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		**396 138**	**424 575**	**444 561**	**434 585**	**445 585**	**445 585**	**440 564**	**440 912**	**469 238**
Executive and council		–	100	–	–	–	–	–	–	–
Finance and administration		396 138	424 475	444 561	434 585	445 585	445 585	440 564	440 912	469 238
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**6 325**	**5 369**	**6 135**	**5 960**	**12 425**	**12 425**	**6 134**	**4 868**	**5 023**
Community and social services		1 597	703	1 365	1 569	9 518	9 518	3 331	1 782	1 839
Sport and recreation		–	–	158	200	200	200	–	–	–
Public safety		4 728	4 666	4 612	4 191	2 707	2 707	2 803	3 086	3 184
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**80 051**	**74 257**	**64 866**	**89 245**	**82 475**	**82 475**	**60 626**	**54 675**	**11 350**
Planning and development		6 859	5 382	3 203	3 723	3 883	3 883	3 414	22 445	9 286
Road transport		73 192	68 875	61 662	85 522	78 591	78 591	57 212	32 230	2 064
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**76 538**	**71 273**	**87 399**	**90 352**	**87 968**	**87 968**	**73 496**	**92 084**	**96 351**
Energy sources		55 906	64 122	80 207	80 917	78 453	78 453	63 778	75 324	79 508
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		20 632	7 151	7 192	9 434	9 514	9 514	9 718	16 760	16 843
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**559 053**	**575 474**	**602 960**	**620 143**	**628 453**	**628 453**	**580 820**	**592 539**	**581 963**
Expenditure - Functional										
Governance and administration		**167 418**	**173 386**	**203 129**	**228 655**	**236 268**	**236 268**	**233 902**	**239 205**	**244 500**
Executive and council		59 681	59 824	60 076	66 361	69 303	69 303	72 577	75 224	77 400
Finance and administration		103 754	108 857	136 781	156 529	158 518	158 518	154 096	156 512	159 318
Internal audit		3 984	4 705	6 272	5 765	8 447	8 447	7 230	7 469	7 782
Community and public safety		**25 404**	**29 225**	**33 650**	**42 942**	**46 354**	**46 354**	**54 578**	**53 933**	**54 748**
Community and social services		8 199	8 095	13 249	18 383	21 310	21 310	27 408	26 376	26 777
Sport and recreation		2 015	2 549	2 252	2 969	3 761	3 761	3 654	3 822	3 997
Public safety		14 133	17 493	17 043	20 472	20 132	20 132	21 475	22 449	22 623
Housing		1 056	1 088	1 105	1 119	1 151	1 151	2 040	1 286	1 351
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**73 746**	**115 003**	**98 391**	**115 310**	**149 245**	**149 245**	**133 541**	**130 378**	**120 698**
Planning and development		24 436	32 423	32 276	38 827	43 840	43 840	43 796	44 237	45 031
Road transport		47 073	80 039	63 134	73 238	101 995	101 995	86 498	82 749	72 125
Environmental protection		2 236	2 540	2 981	3 244	3 409	3 409	3 247	3 392	3 541
Trading services		**96 359**	**110 043**	**130 337**	**138 141**	**146 473**	**146 473**	**143 196**	**149 608**	**149 445**
Energy sources		71 107	80 958	91 447	97 773	102 535	102 535	95 848	107 344	110 658
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		25 253	29 086	38 889	40 368	43 938	43 938	47 348	42 264	38 787
Other	4	**3 303**	**3 413**	**4 030**	**4 422**	**4 397**	**4 397**	**4 604**	**4 798**	**4 999**
Total Expenditure - Functional	3	**366 230**	**431 069**	**469 536**	**529 471**	**582 737**	**582 737**	**569 821**	**577 922**	**574 390**
Surplus/(Deficit) for the year		**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**10 999**	**14 617**	**7 573**

Explanatory adopts to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification)

The above table shows the allocations made by the municipality to the different classes or functions within the municipality and the contributions that will be made per standard class. It is pleasing to note that the table shows that the municipality's bigger share is allocated to service deliver functions as well as governance and administration. These are complementary in nature hence the allocations.

Table 15 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

EC443 Winnie Madikizela Mandela - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - Executive and Council		–	100	150	–	150	150	–	–	–
Vote 2 - Corporate Services		1 332	428	1 765	220	220	220	230	237	245
Vote 3 - Budget and Treasury Office		373 657	389 498	409 684	399 920	399 920	399 920	393 672	392 075	419 020
Vote 4 - Community Services		26 957	12 520	13 327	15 395	23 439	23 439	17 407	23 628	23 930
Vote 5 - Development Planning		22 785	37 251	33 477	34 816	45 826	45 826	47 062	67 704	55 814
Vote 6 - Engineering Services		134 323	135 676	144 557	169 791	158 898	158 898	122 450	108 895	82 953
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	**559 053**	**575 474**	**602 960**	**620 143**	**628 453**	**628 453**	**580 820**	**592 539**	**581 963**
	1									
Vote 1 - Executive and Council		78 876	81 555	82 825	92 264	98 011	98 011	100 229	103 950	106 981
Vote 2 - Corporate Services		43 613	45 912	60 894	68 574	74 329	74 329	63 709	66 204	68 758
Vote 3 - Budget and Treasury Office		27 987	28 757	38 297	44 658	40 184	40 184	42 409	44 003	44 723
Vote 4 - Community Services		70 569	78 909	95 513	111 367	119 701	119 701	132 442	125 199	121 396
Vote 5 - Development Planning		21 967	28 578	29 806	34 737	39 583	39 583	41 404	40 645	41 587
Vote 6 - Engineering Services		123 218	167 358	162 201	177 871	210 930	210 930	189 628	197 921	190 945
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	**366 230**	**431 069**	**469 536**	**529 471**	**582 737**	**582 737**	**569 821**	**577 922**	**574 390**
Surplus/(Deficit) for the year	2	**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**10 999**	**14 617**	**7 573**

Listed in the table above are the revenue and expenditure classifications for all the departments within the municipality.

Explanatory adopts to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Table 16 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

EC443 Winnie Madikizela Mandela - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	41 412	49 713	54 385	55 986	56 393	56 393	36 513	52 474	54 182	55 892
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	16 945	4 128	4 662	5 200	5 130	5 130	3 657	5 902	6 051	6 203
Sale of Goods and Rendering of Services	2	158	249	559	473	473	473	344	498	514	531
Agency services	2	1 361	1 298	1 234	1 499	1 499	1 499	892	1 554	2 000	2 064
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	2 953	3 827	2 194	3 984	4 134	4 134	2 215	3 499	3 614	3 730
Interest earned from Current and Non Current Assets	2	21 920	34 777	39 708	39 677	39 677	39 677	24 049	40 977	42 329	43 683
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	7 506	7 970	7 958	5 764	5 914	5 914	3 768	6 272	6 434	6 728
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	14 432	14 067	16 871	22 008	19 137	19 137	18 969	8 637	13 633	14 250
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	676	957	1 929	405	405	405	322	470	485	501
Non-Exchange Revenue											
Property rates	2	21 150	21 713	22 853	24 187	35 187	35 187	39 054	36 935	38 597	39 562
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1 246	1 286	1 074	386	401	401	38	375	578	596
Licences or permits	2	2 169	2 102	2 171	2 379	2 389	2 389	1 794	2 483	2 565	2 647
Transfer and subsidies - Operational	2	342 754	352 621	368 646	367 150	367 494	367 494	273 933	359 020	353 467	379 173
Interest	2	3 961	5 200	5 243	4 907	4 907	4 907	4 350	4 023	4 156	4 289
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	756	-	1 387	-	-	-	-	-	-	-
Other Gains	2	1 738	7 085	4 340	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		**481 138**	**506 992**	**535 214**	**534 006**	**543 140**	**543 140**	**409 898**	**523 119**	**528 604**	**559 848**
Expenditure											
Employee related costs	2	114 833	127 726	134 248	148 023	152 599	152 599	88 119	160 230	168 326	176 082
Remuneration of councillors	2	26 577	27 159	27 795	31 370	31 370	31 370	18 576	32 625	33 701	34 780
Bulk purchases - electricity	2	42 241	43 467	53 481	58 448	58 448	58 448	35 055	63 569	69 182	71 395
Inventory consumed	2,8	5 396	5 761	6 203	8 696	9 144	9 144	4 863	9 560	9 875	10 191
Debt impairment	2,3	1 059	2 117	6 630	6 109	6 109	6 109	-	7 566	7 816	6 837
Depreciation, amortisation and impairment	2	42 493	55 227	59 105	48 219	69 709	69 709	33 347	63 373	65 464	67 559
Interest, Dividends and Rent on Land	2	-	41	183	104	104	104	-	100	103	107
Contracted services	2	66 434	91 858	103 682	132 555	156 980	156 980	82 511	129 029	120 331	104 131
Transfers and subsidies	2	2 593	2 805	4 984	5 454	6 166	6 166	248	5 635	5 821	5 352
Irrecoverable debts written off	2	280	124	1 339	-	-	-	-	-	-	-
Operational costs	2	61 180	61 768	67 664	90 493	92 108	92 108	44 397	98 134	97 303	97 956
Disposal of Fixed and Intangible Assets	2	3 126	13 016	4 184	-	-	-	-	-	-	-
Other Losses	2	18	-	38	-	-	-	-	-	-	-
Total Expenditure		**366 230**	**431 069**	**469 536**	**529 471**	**582 737**	**582 737**	**307 116**	**569 821**	**577 922**	**574 390**
Surplus/(Deficit)		**114 908**	**75 923**	**65 678**	**4 535**	**(39 597)**	**(39 597)**	**102 782**	**(46 702)**	**(49 318)**	**(14 541)**
Transfers and subsidies - capital (monetary allocations)	6	77 436	68 482	67 746	86 137	85 313	85 313	56 434	57 701	63 935	22 115
Transfers and subsidies - capital (in-kind)	6	479	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**159 216**	**10 999**	**14 617**	**7 573**
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**159 216**	**10 999**	**14 617**	**7 573**
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**159 216**	**10 999**	**14 617**	**7 573**
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	**192 823**	**144 405**	**133 424**	**90 672**	**45 716**	**45 716**	**159 216**	**10 999**	**14 617**	**7 573**

Table 17 MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

EC443 Winnie Madikizela Mandela - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote											
	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		–	–	–	–	–	–	–	–	–	–
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]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
	2										
Vote 1 - Executive and Council		–	–	–	1 304	1 004	1 004	–	–	–	–
Vote 2 - Corporate Services		6 366	4 550	97 014	6 283	5 831	5 831	–	7 813	3 827	2 842
Vote 3 - Budget and Treasury Office		–	–	279	–	–	–	–	–	–	–
Vote 4 - Community Services		4 289	8 061	15 400	6 704	7 592	7 592	–	10 858	19 059	17 643
Vote 5 - Development Planning		3 423	715	4 169	25 003	25 003	25 003	–	26 087	34 505	27 810
Vote 6 - Engineering Services		120 712	107 738	(9 052)	126 579	140 832	140 832	–	88 938	74 487	56 571
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]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**134 790**	**121 063**	**107 809**	**165 872**	**180 262**	**180 262**	**–**	**133 696**	**131 878**	**104 866**
Total Capital Expenditure - Vote		**134 790**	**121 063**	**107 809**	**165 872**	**180 262**	**180 262**	**–**	**133 696**	**131 878**	**104 866**
Capital Expenditure - Functional											
Governance and administration		**6 594**	**4 720**	**97 343**	**9 591**	**8 153**	**8 153**	**1 303**	**7 813**	**3 827**	**2 842**
Executive and council					1 304	1 004	1 004	–			
Finance and administration		6 594	4 720	97 343	8 287	7 149	7 149	1 303	7 813	3 827	2 842
Internal audit											
Community and public safety		**1 607**	**2 439**	**9 523**	**21 446**	**18 065**	**18 065**	**4 695**	**19 915**	**14 517**	**13 192**
Community and social services		1 473	93	9 169	21 037	17 709	17 709	4 475	14 002	7 470	7 709
Sport and recreation		134	90	235	409	356	356	220	261	348	359
Public safety			2 256	120					5 652	6 699	5 123
Housing											
Health											
Economic and environmental services		**123 316**	**105 080**	**(12 366)**	**130 053**	**149 457**	**149 457**	**57 379**	**95 042**	**88 563**	**62 361**
Planning and development		21 038	18 242	(87 420)	30 081	34 041	34 041	966	29 514	44 813	39 353
Road transport		102 278	86 838	75 054	99 972	115 416	115 416	56 413	65 529	43 750	23 007
Environmental protection											
Trading services		**3 274**	**8 824**	**13 308**	**4 783**	**4 586**	**4 586**	**1 507**	**10 926**	**24 971**	**26 472**
Energy sources		820	3 029	7 483	1 652	2 415	2 415	1 507	7 926	13 351	14 716
Water management											
Waste water management											
Waste management		2 454	5 795	5 826	3 130	2 171	2 171	–	3 000	11 620	11 756
Other											
Total Capital Expenditure - Functional	3	**134 790**	**121 063**	**107 809**	**165 872**	**180 262**	**180 262**	**64 883**	**133 696**	**131 878**	**104 866**
Funded by:											
National Government		73 317	54 629	58 324	74 320	73 559	73 559	44 879	49 795	55 203	18 825
Provincial Government				665	535	610	610	316	380	393	405
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)											
Transfers recognised - capital	4	**73 317**	**54 629**	**58 989**	**74 854**	**74 169**	**74 169**	**45 195**	**50 175**	**55 596**	**19 230**
Borrowing	6										
Internally generated funds		61 474	66 434	48 820	91 018	106 092	106 092	19 688	83 521	76 283	85 636
Total Capital Funding	7	**134 790**	**121 063**	**107 809**	**165 872**	**180 262**	**180 262**	**64 883**	**133 696**	**131 878**	**104 866**

Explanatory adopts to Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

The table above shows capital expenditure by vote and functional classification as well as funding for the expenditure forecasted.

This shows how the municipality's capital budget funding is highly dependent on grant funding.

Table 18 MBRR Table A6 - Budgeted Financial Position

EC443 Winnie Madikizela Mandela - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	360 015	460 788	540 242	391 902	347 673	347 673	563 120	259 353	179 139	118 025
Short term Investments	2	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	35 814	46 928	45 094	57 895	57 196	57 196	55 275	44 997	51 812	62 775
Receivables from non-exchange transactions	3	45 380	50 451	55 514	49 773	58 822	58 822	84 061	66 885	71 594	85 200
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	1 384	786	1 246	2 844	4 787	4 787	1 766	1 258	631	535
VAT Receivable	6	30 948	(7 523)	(8 553)	8 052	8 052	8 052	20 161	3 897	4 397	4 856
Other current assets	7	16 092	19 949	23 680	18 842	21 861	21 861	23 680	21 861	21 861	21 861
Total current assets		**489 633**	**571 379**	**657 223**	**529 307**	**498 391**	**498 391**	**748 064**	**398 251**	**329 435**	**293 252**
Non current assets											
Investments	8	–	–	–	–	–	–	–	–	–	–
Investment property	9	42 210	49 294	53 619	49 294	53 619	53 619	53 619	58 323	62 406	66 774
Property, plant and equipment	10	822 180	874 730	919 174	1 009 906	1 022 055	1 022 055	975 661	981 832	930 617	866 577
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living resources	12	–	–	–	–	–	–	–	–	–	–
Heritage assets	13	1 261	1 261	1 261	1 261	1 260	1 260	1 261	1 260	1 260	1 260
Intangible assets	14	631	503	579	333	409	409	441	402	219	31
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15	–	4 773	5 059	–	–	–	5 059	5 059	5 059	5 059
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		**866 282**	**930 561**	**979 692**	**1 060 793**	**1 077 343**	**1 077 343**	**1 036 041**	**1 046 876**	**999 561**	**939 701**
TOTAL ASSETS		**1 355 914**	**1 501 940**	**1 636 915**	**1 590 100**	**1 575 733**	**1 575 733**	**1 784 105**	**1 445 127**	**1 328 997**	**1 232 953**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	–	–	–	–	–	–	–	–	–	–
Consumer deposits	19	447	447	475	497	525	525	429	525	525	525
Trade and other payables from exchange transactions	20	58 002	96 541	85 928	115 372	103 989	103 989	42 556	88 089	88 800	88 573
Trade and other payables from non-exchange transactions	21	8 199	14 409	21 756	0	–	–	21 797	–	–	–
Provision	22	19 126	1 067	1 305	21 932	1 305	1 305	1 305	1 305	1 365	1 631
VAT Payable	23	34 040	2 515	5 863	8 243	8 243	8 243	22 333	–	–	–
Other current liabilities	24	765	1 215	1 348	–	–	–	935	–	–	–
Total current liabilities		**120 578**	**116 194**	**116 675**	**146 043**	**114 063**	**114 063**	**89 354**	**89 919**	**90 690**	**90 728**
Non current liabilities											
Financial liabilities	25	–	–	–	–	–	–	–	–	–	–
Provision	26	10 632	11 950	13 021	11 950	13 021	13 021	13 021	11 950	11 950	13 021
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**10 632**	**11 950**	**13 021**	**11 950**	**13 021**	**13 021**	**13 021**	**11 950**	**11 950**	**13 021**
TOTAL LIABILITIES		**131 210**	**128 145**	**129 696**	**157 993**	**127 084**	**127 084**	**102 375**	**101 870**	**102 640**	**103 749**
NET ASSETS		**1 224 704**	**1 373 795**	**1 507 219**	**1 432 107**	**1 448 649**	**1 448 649**	**1 681 729**	**1 343 258**	**1 226 356**	**1 129 204**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	1 223 008	1 373 795	1 507 219	1 432 107	1 448 649	1 448 649	1 681 668	1 343 258	1 226 356	1 129 204
Reserves and funds	30	–	–	–	–	–	–	–	–	–	–
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32	**1 223 008**	**1 373 795**	**1 507 219**	**1 432 107**	**1 448 649**	**1 448 649**	**1 681 668**	**1 343 258**	**1 226 356**	**1 129 204**

Explanatory adopts to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
4. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 19 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

EC443 Winnie Madikizela Mandela - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	378 062	494 023	567 761	391 902	349 728	349 728	507 978	259 353	179 139	118 025
Other current investments > 90 days		(18 047)	(33 234)	(27 520)	–	–	–	–	–	–	–
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**360 015**	**460 788**	**540 242**	**391 902**	**349 728**	**349 728**	**507 978**	**259 353**	**179 139**	**118 025**
Application of cash and investments											
Unspent conditional transfers		8 199	14 409	21 756	0	–	–	21 797	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	(378)	76	(657)	(16 036)	(18 863)	(18 863)	(12 100)	(8 005)	(8 476)	(8 908)
Other working capital requirements	3	(11 847)	11 836	(31 066)	(53 654)	(79 977)	(79 977)	(87 131)	(20 450)	(29 905)	(51 460)
Other provisions		19 890	2 282	2 653	21 932	1 305	1 305	2 241	1 305	(1 365)	(1 631)
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**15 864**	**28 603**	**(7 314)**	**(47 759)**	**(97 534)**	**(97 534)**	**(75 194)**	**(27 150)**	**(39 746)**	**(61 999)**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to		**344 152**	**432 185**	**547 555**	**439 661**	**447 263**	**447 263**	**583 172**	**286 503**	**218 885**	**180 024**
Creditors transferred to Debt Relief - Non-Current portion		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to D		**344 152**	**432 185**	**547 555**	**439 661**	**447 263**	**447 263**	**583 172**	**286 503**	**218 885**	**180 024**

Explanatory adopts to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

The above table shows how the municipality's funding will be applied and the targets set for cash backed reserves over the medium. This is informed by anticipated year end targets as well as the plans to be implemented over the medium-term, especially on the revenue management, debt collection as well as expenditure management.

Table 19 MBRR Table A7 – Budgeted Cash Flows

EC443 Winnie Madikizela Mandela - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		20 224	19 758	19 714	27 141	34 291	34 291	14 282	31 191	30 408	29 100
Service charges		54 103	52 241	66 860	66 822	66 796	66 796	29 913	53 408	55 626	57 340
Other revenue		11 312	11 082	36 385	82 686	90 804	90 804	25 200	32 325	38 620	41 039
Transfers and Subsidies - Operational	1	372 978	357 040	368 573	367 150	367 300	367 300	273 612	380 362	374 625	399 590
Transfers and Subsidies - Capital	1	67 082	88 168	81 681	64 108	64 108	64 108	55 657	64 423	70 236	23 516
Interest		1 133	34 473	40 118	39 677	39 752	39 752	22 501	43 879	45 327	46 777
Dividends									–	–	–
Payments											
Suppliers and employees		(300 991)	(306 890)	(388 430)	(475 241)	(514 368)	(514 368)	(250 369)	(543 182)	(548 557)	(541 993)
Finance charges		–	–	–	(104)	(2 285)	(2 285)	(2 180)	(100)	(103)	(107)
Transfers and Subsidies	1								–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**225 840**	**255 874**	**224 901**	**172 239**	**146 398**	**146 398**	**168 617**	**62 307**	**66 182**	**55 262**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–			
Decrease (increase) in non-current receivables		–	(309)	(286)	–				–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(124 887)	(121 558)	(117 641)	(190 043)	(206 375)	(206 375)	(70 345)	(150 627)	(146 396)	(116 376)
Retention (Capital)		(11 437)	(14 381)	(12 282)	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(136 324)**	**(136 247)**	**(130 210)**	**(190 043)**	**(206 375)**	**(206 375)**	**(70 345)**	**(150 627)**	**(146 396)**	**(116 376)**
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		**89 516**	**119 627**	**94 691**	**(17 804)**	**(59 978)**	**(59 978)**	**98 272**	**(88 320)**	**(80 214)**	**(61 114)**
Cash/cash equivalents at the year begin:	2	**277 109**	**360 015**	**460 788**	**409 706**	**409 706**	**409 706**	**409 706**	**347 673**	**259 353**	**179 139**
Cash/cash equivalents at the year end:	2	**366 625**	**479 642**	**555 479**	**391 902**	**349 728**	**349 728**	**507 978**	**259 353**	**179 139**	**118 025**

Table 20 MBRR Table A10 – Basic Service Delivery Measurement

EC443 Winnie Madikizela Mandela - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy:										
Electricity (at least min.service level)		200	200	200	287	287	287	318 058	318 058	318 058
Electricity - prepaid (min.service level)		3 836	3 836	3 836	4 068	4 068	4 068	4 194	4 194	4 194
Minimum Service Level and Above sub-total		4 036	4 036	4 036	4 355	4 355	4 355	322 252	322 252	322 252
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		6 000	6 000	6 000	6 000	6 000	6 000	1 890	1 890	1 890
Below Minimum Service Level sub-total		6 000	6 000	6 000	6 000	6 000	6 000	1 890	1 890	1 890
Total number of households	5	**10 036**	**10 036**	**10 036**	**10 355**	**10 355**	**10 355**	**324 142**	**324 142**	**324 142**
Refuse:										
Removed at least once a week		800	800	800	800	800	800	800	800	800
Minimum Service Level and Above sub-total		800	800	800	800	800	800	800	800	800
Removed less frequently than once a week		157	157	157	157	157	157	157	157	157
Using communal refuse dump		250	250	250	250	250	250	250	250	250
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		3	3	3	3	3	3	3	3	3
No rubbish disposal		47 480	47 480	47 480	47 480	47 480	47 480	47 480	47 480	47 480
Below Minimum Service Level sub-total		47 890	47 890	47 890	47 890	47 890	47 890	47 890	47 890	47 890
Total number of households	5	**48 690**	**48 690**	**48 690**	**48 690**	**48 690**	**48 690**	**48 690**	**48 690**	**48 690**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	(7 500)	(7 500)	(7 500)	–	(7 500)	(7 748)
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
	8	**–**	**–**	**–**	**(7 500)**	**(7 500)**	**(7 500)**	**–**	**(7 500)**	**(7 748)**
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)										
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		(5)	(10)	(484)	(265)	(265)	(265)	(477)	(499)	(511)
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**(5)**	**(10)**	**(484)**	**(265)**	**(265)**	**(265)**	**(477)**	**(499)**	**(511)**

9.2. Part 2 – Supporting Documentation

9.2.1. Overview of the annual budget process

A budget and IDP process plan was tabled to the municipal council 10 months before the start of the 2026/27 financial year as required by the Municipal Finance Management Act. The process plan sets out a road map with timeframes and tasks clearly set with responsible officials or institutions. The process plan in part of the IDP document and efforts have been made to ensure that these timelines are adhered to the latter.

A draft budget has been tabled to council on 24 March 2026. Inputs will then be sought from all stakeholders within the communities and therefore community consultations will be carried out in April and May 2026. The final budget adoption will have to take into consideration these inputs.

Other inputs will be received from the Provincial Treasury after having received the draft, and an engagement between the Provincial Treasury and the Municipality that will take place. A review document will be produced by the Provincial Treasury and concerns raised in this document and the engagement will, as far as possible, be taken into consideration in the final compilation.

9.2.2. Overview of budget related-policies

The budget preparation process cannot be separated from the review of related policies that enable the implementation of the budget. The following is a brief look at the budget related policies and where applicable, changes that have been proposed during the budget review:-

Review of credit control and debt collection policy

- It is vital to the long term financial viability of the Winnie Madikizela-Mandela Local Municipality that it collects the revenues (such as service charges, rates and taxes) due to it for services rendered. In terms of s96 of the Systems Act, a municipality:
- must collect all money that is due and payable to it subject to this Act and any other applicable legislation; and
- For this purpose, must adopt, maintain and implement a credit control and debt collection policy, which is consistent with rates and tariff policies and complies with the provisions of this Act. This means that appropriate credit control and debtors mechanisms must be maintained. The services provided by the Winnie Madikizela-Mandela Local Municipality include electricity, refuse removal and other municipal services.

Supply Chain Management Policy

The policy seeks to ensure compliance with the MFMA and SCM regulations at all times and guiding the municipality's procurement processes and procures.

There has been a number of changes in terms of procurement strategies when it comes to service delivery programs that must be incorporated into the policy to ensure alignment with our procurement mechanisms.

There are a number of procurement recommendations relating to emergency procurement in areas where the municipality struggled to respond over the past years in emergency situations. This has also considered measures to respond to national disasters.

Revisions relating to the Municipal Supply Chain Management Regulations of 2023 have been taken into account, presented to council for consideration and approval, these are further enhanced in this policy reviews.

There are also revisions in response to the utilisation of panels as a procurement strategy that has caused problems for the municipality, these seek to ensure the following is achieved:

- Transparency
- Competitiveness

This will mostly affect delivery of infrastructure programs as these have been as the center of challenges faced during and after the procurement processes.

Budget Policy

The objective of the budget policy is to set out:

- The principles which the municipality will follow in preparing each medium-term revenue and expenditure framework budget,
- The responsibilities of the mayor, the accounting officer, the chief financial officer and other senior managers in compiling the budget, and
- To establish and maintain procedures to ensure adherence to Mbizana's IDP review and budget processes.

The policy ensures compliance with the MFMA, municipal budget and reporting regulations and other prescripts. With the implementation of mSCOA the major changes in this policy relate to the processing of virements.

Cash Management and Investment Policy

An Accounting Officer has an obligation to ensure that cash resources are managed as effectively, efficiently and economically as possible. Effective cash management and competitive investment ensures both short-term and long-term viability and sustainability of the municipality. Hence, it is critical for the Winnie Madikizela-Mandela Local Municipality to have its own Cash Management and Investment Policy located within the local government legislative framework.

The primary and ultimate goal of the investment of funds is to secure the safety, integrity and wholeness of the invested capital, managing liquidity requirements and ensuring the earning of the highest possible return on invested capital at minimum risk (i.e. whilst not risking the partial or total loss of invested capital), within the parameters of authorised instruments as per the MFMA.

The policy ensures the municipality’s cash and cash equivalents are managed in a manner that is in line with the MFMA and other regulations governing the municipal cash management and should also take into account

comments made by the National Treasury thought the Financial Maturity model assessments performed on the municipality. The revisions also relating to the banks the municipality may make investments with

Tariff Policies

In terms of section 62 (1) of the Local Government: Municipal Finance Management Act (MFMA), Act no 56 of 2003, the Accounting Officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure that, inter alia, the municipality has and implements a tariff policy referred to in section 74 of the Local Government: Municipal Systems Act (MSA), Act no 32 of 2000 as amended.

In terms of section 74 of the Municipal Systems Act the municipal council hereby adopts a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements**.**

Property rates policy

This policy guides the annual setting (or revision) of property rates tariffs. It does not necessarily make specific property rates tariff proposals. Details pertaining to the applications of the various property rates tariffs are annually published in the Provincial Gazette and the municipality's schedule of tariffs, which must be read in conjunction with this policy.

In imposing the rate in the rand for each annual operating budget component, the municipality shall grant exemptions, rebates and reductions to the categories of properties and categories of owners as allowed for in this policy document.

Asset management policy

The objective of this Asset Management Policy is to ensure that the municipality:

- has consistent application of asset management principles;
- implements accrual accounting;
- complies with the MFMA and other related legislation;
- correctly accounts for Assets under the GRAP accounting framework;
- safeguards and controls the assets of the municipality; and
- Optimizes asset usage.

During the review it was identified that the Asset Management committee did not include the councilors responsible for asset management and this was the proposed change to the policy.

SCM Policy for Infrastructure Procurement and Delivery Management

The National Treasury issued a circular in October 2015 in relation to the introduction of this policy. The intention of the circular was to a policy that would enable a municipality to separate the supply chain management requirements for general goods and services from those for infrastructure delivery. The infrastructure delivery encompasses a whole range of competencies including planning, technical, administrative and managerial actions associated with the construction, supply, renovation, rehabilitation, alteration, maintenance, operation or disposal of infrastructure.

Accounts Payable policy

The policy ensures that services providers are paid within 30 days which includes setting of procedures and processes to ensure that is realised. The major change relates to formalisation of 4 payment runs on the last month of the financial year.

Indigent policy

The municipality being a rural municipality has a big number of people living below the poverty line which means that there is a number of people requiring free basic services and this policy governs that part.

Debt Impairment Policy

The policy seeks to give guidelines on how to treat long outstanding debtors including making provisions for impairment of those debtors when it is not probable that the municipality will recover.

Inventory Management policy

This is a policy introduced to regulate the management of the municipality's consumable stores and also ensure adequate stock levels are kept at all times.

9.2.3. Overview of budget assumptions

As the municipality provides services to the communities, a significant amount of costs are incurred and these must be recovered somehow from the consumers. This is where the issue of tariff setting comes in, and we have in this regard been guided by the municipality's performance in the previous financial years, and the guidelines set by the National Treasury in numerous circulars, last of which was MFMA Treasury Circular No. 132 and 134. According to this circular, municipalities must consider the following consumer price index or inflationary indications:

Fiscal year	2026 Estimate	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast
Consumer Price Inflation - CPI	3.2%	3.4%	3.3%	3.2%

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving its own revenue collection, working more efficiently and implementing cost-containment measures.

The following are the key budget assumptions used to prepare the draft budget with the guidance of National Treasury, NERSA, and SALGBC –

a) 12.5% increase on electricity tariffs (in line with the COS)
b) 8.76% increase on Electricity Bulk purchases
c) 0% increase on property rates
d) 4.75% provision for employee costs as confirmed on Circular No.: 04/2026 of the SALGBC.
e) 4.3% increase on the remuneration of councilors
f) 3.7% for all other expenses, and
g) 3.7% for other revenue municipal Tariffs

9.2.4. Councilor and employee benefits

Table 21 MBRR SA22 - Summary of councilor and staff benefits

EC443 Winnie Madikizela Mandela - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		14 218	14 572	14 959	16 690	16 690	16 690	17 358	17 931	18 505
Cell phone Allowance		3 006	3 003	3 006	3 553	3 553	3 553	3 695	3 817	3 939
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1 179	1 208	1 239	1 391	1 391	1 391	1 446	1 494	1 542
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		5 818	5 961	6 114	6 954	6 954	6 954	7 232	7 471	7 710
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**24 220**	**24 744**	**25 318**	**28 588**	**28 588**	**28 588**	**29 732**	**30 713**	**31 696**
Social Contributions										
Medial Aid Benefits		1 179	1 208	1 239	1 391	1 391	1 391	1 446	1 494	1 542
Pension Fund Contributions		1 179	1 208	1 239	1 391	1 391	1 391	1 446	1 494	1 542
Total Social Contributions		**2 357**	**2 416**	**2 478**	**2 782**	**2 782**	**2 782**	**2 893**	**2 988**	**3 084**
Total Councillors		**26 577**	**27 159**	**27 795**	**31 370**	**31 370**	**31 370**	**32 625**	**33 701**	**34 780**
% increase	4		**2,2%**	**2,3%**	**12,9%**	**(0,0%)**	**–**	**4,0%**	**3,3%**	**3,2%**
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		4 821	5 158	5 175	5 472	9 137	9 137	7 820	8 211	8 622
Bonuses		985	422	431	448	448	448	611	642	674
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	116	99	93	99	98	98	180	189	198
Housing Benefits	3	437	421	409	433	433	433	583	612	642
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	1 513	1 700	1 761	1 862	1 862	1 862	2 471	2 595	2 724
Voluntary Work							–	–	–	–
Total Allowance		**2 067**	**2 221**	**2 263**	**2 393**	**2 393**	**2 393**	**3 234**	**3 396**	**3 565**
Service Related Benefits										
Total Service Related Benefits		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Salaries and Allowances		**7 873**	**7 801**	**7 869**	**8 314**	**11 979**	**11 979**	**11 665**	**12 249**	**12 861**
Social Contributions										
Bargaining Council							–			
Group Life Insurance							–			
Medical		352	317	310	221	341	341	428	450	472
Pension		167	193	178	188	188	188	257	270	283
Unemployment Insurance		12	13	13	13	13	13	13	13	14
Total Social Contributions		**531**	**523**	**501**	**423**	**543**	**543**	**698**	**733**	**770**
Post-retirement Benefit	6									
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sub Total - Senior Managers of Municipality		**8 404**	**8 324**	**8 370**	**8 737**	**12 522**	**12 522**	**12 363**	**12 982**	**13 631**
% increase	4		**(1,0%)**	**0,6%**	**4,4%**	**43,3%**	**–**	**(1,3%)**	**5,0%**	**5,0%**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		68 420	73 681	78 836	86 252	86 238	86 238	91 676	96 378	101 110
Bonuses		201	–	–	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental							–	–	–	–
Cellular and Telephone	3	615	593	612	1 586	1 643	1 643	1 989	2 087	2 191
Housing Benefits	3	3 728	3 957	4 230	4 851	4 776	4 776	4 843	5 084	4 765
Non-pensionable							–	–	–	–
Travel or Motor Vehicle	3	7 625	8 089	8 600	9 372	9 594	9 594	9 980	10 473	10 997
Voluntary Work							–	–	–	–
Total Allowance		**11 968**	**12 639**	**13 442**	**15 808**	**16 014**	**16 014**	**16 812**	**17 644**	**17 953**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–	–	–
Bonus	3	5 770	6 106	6 464	6 780	7 065	7 065	7 046	7 394	7 764
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	324	3 834	2 742	2 000	2 000	2 000	2 000	2 100	2 205
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Long Service Award		441	815	689			–	–	–	–
Overtime		1 387	2 496	2 125	4 168	4 238	4 238	4 223	4 434	4 656
Scarcity	3						–			
Standby Allowance	3	1 231	1 304	1 424	1 473	1 666	1 666	1 691	1 775	1 864
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	30	40	47	50	50	50	45	47	50
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**9 184**	**14 595**	**13 490**	**14 472**	**15 019**	**15 019**	**15 004**	**15 751**	**16 538**
Total Salaries and Allowances		**89 774**	**100 915**	**105 768**	**116 533**	**117 271**	**117 271**	**123 492**	**129 773**	**135 601**
Social Contributions										
Bargaining Council		33	36	38	43	43	43	45	47	49
Group Life Insurance		–	–							
Medical		5 356	6 137	7 004	8 220	8 421	8 421	8 999	9 435	9 907
Pension		10 733	11 755	12 491	13 854	13 699	13 699	14 692	15 419	16 190
Unemployment Insurance		533	559	577	639	644	644	639	671	704
Total Social Contributions		**16 655**	**18 487**	**20 110**	**22 756**	**22 806**	**22 806**	**24 374**	**25 572**	**26 850**
Post-retirement Benefit	6									
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sub Total - Other Municipal Staff		**106 429**	**119 402**	**125 878**	**139 288**	**140 078**	**140 078**	**147 867**	**155 344**	**162 451**
% increase	4		**12,2%**	**5,4%**	**10,7%**	**0,6%**	**–**	**5,6%**	**5,1%**	**4,6%**
Total Parent Municipality		**141 410**	**154 885**	**162 043**	**179 395**	**183 969**	**183 969**	**192 855**	**202 027**	**210 861**
TOTAL SALARY, ALLOWANCES & BENEFITS		**141 410**	**154 885**	**162 043**	**179 395**	**183 969**	**183 969**	**192 855**	**202 027**	**210 861**
% increase	4		**9,5%**	**4,6%**	**10,7%**	**2,5%**	**–**	**4,8%**	**4,8%**	**4,4%**
TOTAL MANAGERS AND STAFF	5,7	**114 833**	**127 726**	**134 248**	**148 025**	**152 599**	**152 599**	**160 230**	**168 326**	**176 082**

a. Employee costs

Below are vacant positions that are included in the calculations of these draft budget amounts that have been agreed on with Corporate Services to ensure these are on the municipality's current organisational structure. In line with the national government's call to manage the public sector wage bill the municipality's employee costs budget plus remuneration of councillors makes up 34% of the operating budget including non-cash items which then almost breaches the maximum limit permitted of 40%, at 39% when we exclude non-cash items. Below are the details of vacant positions included in the draft budget.

Municipal Manager

- Junior Internal Auditor
- Data Capturer
- Admin Clerk

Corporate Services

- Manager: Admin Support & Aux Services
- Registry Clerk
- Receptionist

Community Services

- Manager: Traffic and Law Enforcement
- Community Safety Officer

Development Planning

- LED Officer: Co-op and SMME

Budget and Treasury Office

- Stores Management Clerk

The above positions exclude those where recruitment processes have already commenced or concluded but the successful incumbents have not resumed duties yet. These have been included as positions that are filled as they should be filled by the time this budget is implemented.

No new positions are proposed to be added on the municipality's organisational structure for the next three financial years.

b. Remuneration of councillors and Senior Managers

An increase of 4.3% was used to accommodate any adjustments that might need to be implemented during the year once a new gazette on the remuneration of office bearers has been issued and also ensuring that we have catered for the grade 4 position for the purposes of the remuneration of councillors as outlined in the government gazette issued from time to time for the municipality. The formula for the allocation of the Equitable share includes an allocation to support councillor remuneration and ward committees. This allocation for the budget year is R15.7 million requiring the municipality to also fund the remuneration of councillors from revenues internally generated.

EC443 Winnie Madikizela Mandela - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior manage

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	582	97	346			1 024 971
Chief Whip		1	545	91	328			964
Executive Mayor		1	727	121	419			1 267
Deputy Executive Mayor		–	–	–	–			–
Executive Committee		9	4 231	705	2 694			7 630
Total for all other councillors		52	11 273	1 879	8 586			21 738
Total Councillors	8	**0**	**17 358**	**2 893**	**12 374**			**32 625**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		0	1 441	153	568	108		2 269
Chief Finance Officer		0	1 257	2	760	–		2 019
Senior Manager - Engineering		0	1 223	2	603	191		2 019
Senior Manager - Corporate Services		0	1 407	161	450	–		2 019
Senior Manager - Community Services		0	1 244	238	383	154		2 019
Senior Manager - Development Planning		0	1 248	142	470	159		2 019
List of each offical with packages >= senior manager								
Total Senior Managers of the Municipality	8,10	**0**	**7 820**	**698**	**3 234**	**611**		**12 363**
A Heading for Each Entity	6,7							
List each member of board by designation								
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**70**	**25 178 049**	**3 590 931**	**15 607 589**	**611 495**		**44 988 064**

9.2.5. Expenditure on grants and reconciliations of unspent funds

Table 22 MBRR SA19 – Expenditure on transfers and grant programmes

EC443 Winnie Madikizela Mandela - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
Equitable Share		234 855	256 638	275 698	323 800	336 238	336 238	346 910	352 368	355 778
Expanded Public Works Programme Integrated Grant		3 687	3 042	2 981	3 111	3 111	3 111	2 944	–	–
Integrated National Electrification Programme [Schedule 5B]		14 432	14 067	247	–	–	–	–	–	–
Local Government Financial Management Grant		1 344	1 918	1 891	2 100	2 100	2 100	2 196	2 152	2 239
Municipal Disaster Recovery Grant		–	583	–	–	–	–	–	–	–
Municipal Infrastructure Grant		2 679	2 806	2 405	3 352	3 242	3 242	3 014	3 341	3 445
Neighbourhood Development Partnership Grant		354	2 357	–	–	–	–	–	–	–
Total Monetary Allocations		**257 351**	**281 411**	**283 222**	**332 363**	**344 691**	**344 691**	**355 064**	**357 861**	**361 463**
Total National Government		**257 351**	**281 411**	**283 222**	**332 363**	**344 691**	**344 691**	**355 064**	**357 861**	**361 463**
Provincial Government										
Monetary Allocations										
Capacity Building and Other- Library Grant		475	375	463	702	925	925	644	666	687
Total Monetary Allocations		**475**	**375**	**463**	**702**	**925**	**925**	**644**	**666**	**687**
Total Provincial Government		**475**	**375**	**463**	**702**	**925**	**925**	**644**	**666**	**687**
District Municipalities										
Monetary Allocations										
Capacity Building and Other- IDO Grant				150		150	150	–	–	–
Total Monetary Allocations		**-**	**-**	**150**	**-**	**150**	**150**	**-**	**-**	**-**
Allocations In-kind										
Other transfers/grants [insert description]								–	–	–
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/District Municipalities		**-**	**-**	**150**	**-**	**150**	**150**	**-**	**-**	**-**
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]								–	–	–
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind										
Other transfers/grants [insert description]								–	–	–
								–	–	–
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/Other Grant Providers		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total operating expenditure of Transfers and Grants		**257 826**	**281 786**	**283 835**	**333 065**	**345 766**	**345 766**	**355 708**	**358 527**	**362 150**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [S				4 832				–	–	–
Local Government Financial Management Grant		600						–	–	–
Municipal Disaster Recovery Grant		27 626	9 128	1 656	18 982	18 174	18 174	–	–	–
Municipal Disaster Relief Grant		10 089	11 536	5 151				–	–	–
Municipal Infrastructure Grant		34 005	33 965	46 684	55 338	55 385	55 385	49 795	55 203	18 825
Neighbourhood Development Partnership Grant		997						–	–	–
Total Monetary Allocations		**73 317**	**54 629**	**58 324**	**74 320**	**73 559**	**73 559**	**49 795**	**55 203**	**18 825**
Total National Government		**73 317**	**54 629**	**58 324**	**74 320**	**73 559**	**73 559**	**49 795**	**55 203**	**18 825**
Provincial Government										
Monetary Allocations										
Capacity Building and Other- Librart Grant		–	–	665	535	610	610	380	393	405
Total Monetary Allocations		**-**	**-**	**665**	**535**	**610**	**610**	**380**	**393**	**405**
Total Provincial Government		**-**	**-**	**665**	**535**	**610**	**610**	**380**	**393**	**405**
District Municipalities										
Monetary Allocations										
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/District Municipalities		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers										
Monetary Allocations										
Total Monetary Allocations		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind										
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Other Grant Providers		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total capital expenditure of Transfers and Grants		**73 317**	**54 629**	**58 989**	**74 854**	**74 169**	**74 169**	**50 175**	**55 596**	**19 230**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**331 143**	**336 415**	**342 824**	**407 919**	**419 936**	**419 936**	**405 883**	**414 123**	**381 380**

Table 23 MBRR SA20 – Reconciliation of transfers, grant receipts and unspent funds

EC443 Winnie Madikizela Mandela - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		0	12 349	17 629	–	–	–	–	–	–
Current year receipts		(21 111)	(15 117)	(8 302)	(8 563)	(8 563)	(8 563)	(8 258)	(5 741)	(5 945)
Repayment of grants		2 716	2 015	6 634	–	–	–			
Conditions met - transferred to revenue		**6 046**	**7 821**	**8 303**	**8 563**	**8 563**	**8 563**	**8 258**	**5 741**	**5 945**
Conditions still to be met - transferred to liabilities		(12 349)	(17 629)	(10 994)				–	–	–
Provincial Government:										
Balance unspent at beginning of the year		293	755	616	–	499	499	–	–	–
Current year receipts		(500)	(500)	(547)	(732)	(732)	(732)	(710)	(733)	(757)
Conditions met - transferred to revenue		**1 548**	**361**	**500**	**732**	**1 446**	**1 446**	**710**	**733**	**757**
Conditions still to be met - transferred to liabilities		755	616	569	–	215	215	–	–	–
District Municipality:										
Balance unspent at beginning of the year								–	–	–
Current year receipts								–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities								–	–	–
Other grant providers:										
Balance unspent at beginning of the year		1 027	1 027	1 027				–	–	–
Current year receipts								–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		(1 027)	(1 027)	(1 027)				–	–	–
Total operating transfers and grants revenue		**7 594**	**8 182**	**8 803**	**9 295**	**10 009**	**10 009**	**8 968**	**6 475**	**6 702**
Total operating transfers and grants - CTBM	2	**(12 621)**	**(18 041)**	**(11 452)**	**–**	**215**	**215**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		8 780	4 262	3 671	22 029	20 900	20 900	–	–	–
Current year receipts		(96 386)	(86 035)	(81 081)	(63 693)	(63 693)	(63 693)	(57 264)	(63 484)	(21 649)
Conditions met - transferred to revenue		**91 868**	**85 444**	**67 072**	**85 522**	**84 593**	**84 593**	**57 264**	**63 484**	**21 649**
Conditions still to be met - transferred to liabilities		4 262	3 671	(10 338)	(200)	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	200	–	–	–	–	–	–
Current year receipts		–	(200)	(600)	(415)	(415)	(415)	(437)	(451)	(466)
Conditions met - transferred to revenue		**–**	**–**	**673**	**615**	**200**	**200**	**437**	**451**	**466**
Conditions still to be met - transferred to liabilities		–	(200)	(127)	200	(215)	(215)	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–				–	–	–
Current year receipts								–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities								–	–	–
Other grant providers:										
Balance unspent at beginning of the year		160	160	160				–	–	–
Current year receipts								–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		160	160	160				–	–	–
Total capital transfers and grants revenue		**91 868**	**85 444**	**67 746**	**86 137**	**84 793**	**84 793**	**57 701**	**63 935**	**22 115**
Total capital transfers and grants - CTBM	2	**4 422**	**3 631**	**(10 304)**	**–**	**(215)**	**(215)**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**99 462**	**93 625**	**76 549**	**95 432**	**94 802**	**94 802**	**66 669**	**70 410**	**28 817**
TOTAL TRANSFERS AND GRANTS - CTBM		**(8 199)**	**(14 409)**	**(21 756)**	**–**	**0**	**0**	**–**	**–**	**–**

Table 24 MBRR SA24 – Summary of personnel numbers

EC443 Winnie Madikizela Mandela - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		64	–	64	64	–	64	64	–	64
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	5	1	6	5	1	6	5	1
Other Managers	7	21	20	1	21	20	1			
Professionals		*11*	*10*	–	*11*	*10*	–	*11*	*10*	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		7	6		7	6		7	6	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		2	2	–	2	2	–	2	2	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		2	2		2	2		2	2	–
Technicians		*10*	*10*	–	*10*	*10*	–	*10*	*10*	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		2	2	–	2	2	–	2	2	–
Roads		2	2	–	2	2	–	2	2	–
Electricity		6	6	–	6	6	–	6	6	–
Water		–	–		–	–	–	–	–	–
Sanitation		–	–		–	–	–	–	–	–
Refuse		–	–		–	–	–	–	–	–
Other							–	–	–	–
Clerks (Clerical and administrative)		105	98		105	98		105	98	–
Service and sales workers		49	36	7	49	36	7	49	49	7
Skilled agricultural and fishery workers		2	2		2	2	–	2	2	–
Craft and related trades		3	3		3	3	–	3	3	–
Plant and Machine Operators		5	5		5	5	–	5	5	–
Elementary Occupations		98	71		98	71	–	98	98	–
TOTAL PERSONNEL NUMBERS	9	**374**	**260**	**73**	**374**	**260**	**73**	**353**	**280**	**72**
% increase					–	–	–	(5,6%)	7,7%	(1,4%)
Total municipal employees headcount	6, 10	**70**	**68**	**2**	**70**	**68**	**2**	**67**	**65**	**2**
Finance personnel headcount	8, 10	**25**	**24**	**1**	**25**	**24**	**1**	**24**	**23**	**1**
Human Resources personnel headcount	8, 10	**45**	**44**	**1**	**45**	**44**	**1**	**43**	**42**	**1**

EC443 Winnie Madikizela Mandela - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		14 218	14 572	14 959	16 690	16 690	16 690	17 358	17 931	18 505
Cell phone Allowance		3 006	3 003	3 006	3 553	3 553	3 553	3 695	3 817	3 939
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1 179	1 208	1 239	1 391	1 391	1 391	1 446	1 494	1 542
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		5 818	5 961	6 114	6 954	6 954	6 954	7 232	7 471	7 710
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**24 220**	**24 744**	**25 318**	**28 588**	**28 588**	**28 588**	**29 732**	**30 713**	**31 696**
Social Contributions										
Medial Aid Benefits		1 179	1 208	1 239	1 391	1 391	1 391	1 446	1 494	1 542
Pension Fund Contributions		1 179	1 208	1 239	1 391	1 391	1 391	1 446	1 494	1 542
Total Social Contributions		**2 357**	**2 416**	**2 478**	**2 782**	**2 782**	**2 782**	**2 893**	**2 988**	**3 084**
Total Councillors		**26 577**	**27 159**	**27 795**	**31 370**	**31 370**	**31 370**	**32 625**	**33 701**	**34 780**
% increase	4		**2,2%**	**2,3%**	**12,9%**	**(0,0%)**	**–**	**4,0%**	**3,3%**	**3,2%**
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		4 821	5 158	5 175	5 472	9 137	9 137	7 820	8 211	8 622
Bonuses		985	422	431	448	448	448	611	642	674
Allowance										
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone	3	116	99	93	99	98	98	180	189	198
Housing Benefits	3	437	421	409	433	433	433	583	612	642
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	3	1 513	1 700	1 761	1 862	1 862	1 862	2 471	2 595	2 724
Voluntary Work							–	–	–	–
Total Allowance		**2 067**	**2 221**	**2 263**	**2 393**	**2 393**	**2 393**	**3 234**	**3 396**	**3 565**
Service Related Benefits										
Total Service Related Benefits		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Salaries and Allowances		**7 873**	**7 801**	**7 869**	**8 314**	**11 979**	**11 979**	**11 665**	**12 249**	**12 861**
Social Contributions										
Bargaining Council							–			
Group Life Insurance							–			
Medical		352	317	310	221	341	341	428	450	472
Pension		167	193	178	188	188	188	257	270	283
Unemployment Insurance		12	13	13	13	13	13	13	13	14
Total Social Contributions		**531**	**523**	**501**	**423**	**543**	**543**	**698**	**733**	**770**
Post-retirement Benefit	6									
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sub Total - Senior Managers of Municipality		**8 404**	**8 324**	**8 370**	**8 737**	**12 522**	**12 522**	**12 363**	**12 982**	**13 631**
% increase	4		**(1,0%)**	**0,6%**	**4,4%**	**43,3%**	**–**	**(1,3%)**	**5,0%**	**5,0%**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		68 420	73 681	78 836	86 252	86 238	86 238	91 676	96 378	101 110
Bonuses		201	–	–	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental							–	–	–	–
Cellular and Telephone	3	615	593	612	1 586	1 643	1 643	1 989	2 087	2 191
Housing Benefits	3	3 728	3 957	4 230	4 851	4 776	4 776	4 843	5 084	4 765
Non-pensionable							–	–	–	–
Travel or Motor Vehicle	3	7 625	8 089	8 600	9 372	9 594	9 594	9 980	10 473	10 997
Voluntary Work							–	–	–	–
Total Allowance		**11 968**	**12 639**	**13 442**	**15 808**	**16 014**	**16 014**	**16 812**	**17 644**	**17 953**
Service Related Benefits										
Acting	3	–	–	–	–	–	–	–	–	–
Bonus	3	5 770	6 106	6 464	6 780	7 065	7 065	7 046	7 394	7 764
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	324	3 834	2 742	2 000	2 000	2 000	2 000	2 100	2 205
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Long Service Award		441	815	689			–	–	–	–
Overtime		1 387	2 496	2 125	4 168	4 238	4 238	4 223	4 434	4 656
Scarcity	3						–			
Standby Allowance	3	1 231	1 304	1 424	1 473	1 666	1 666	1 691	1 775	1 864
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	30	40	47	50	50	50	45	47	50
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**9 184**	**14 595**	**13 490**	**14 472**	**15 019**	**15 019**	**15 004**	**15 751**	**16 538**
Total Salaries and Allowances		**89 774**	**100 915**	**105 768**	**116 533**	**117 271**	**117 271**	**123 492**	**129 773**	**135 601**
Social Contributions										
Bargaining Council		33	36	38	43	43	43	45	47	49
Group Life Insurance		–	–							
Medical		5 356	6 137	7 004	8 220	8 421	8 421	8 999	9 435	9 907
Pension		10 733	11 755	12 491	13 854	13 699	13 699	14 692	15 419	16 190
Unemployment Insurance		533	559	577	639	644	644	639	671	704
Total Social Contributions		**16 655**	**18 487**	**20 110**	**22 756**	**22 806**	**22 806**	**24 374**	**25 572**	**26 850**
Post-retirement Benefit	6									
Total Post-retirement Benefit		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Sub Total - Other Municipal Staff		**106 429**	**119 402**	**125 878**	**139 288**	**140 078**	**140 078**	**147 867**	**155 344**	**162 451**
% increase	4		**12,2%**	**5,4%**	**10,7%**	**0,6%**	**–**	**5,6%**	**5,1%**	**4,6%**
Total Parent Municipality		**141 410**	**154 885**	**162 043**	**179 395**	**183 969**	**183 969**	**192 855**	**202 027**	**210 861**
TOTAL SALARY, ALLOWANCES & BENEFITS		**141 410**	**154 885**	**162 043**	**179 395**	**183 969**	**183 969**	**192 855**	**202 027**	**210 861**
% increase	4		**9,5%**	**4,6%**	**10,7%**	**2,5%**	**–**	**4,8%**	**4,8%**	**4,4%**
TOTAL MANAGERS AND STAFF	5,7	**114 833**	**127 726**	**134 248**	**148 025**	**152 599**	**152 599**	**160 230**	**168 326**	**176 082**

9.2.6. Monthly targets for revenue, expenditure and cash flow

EC443 Winnie Madikizela Mandela - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	18 177	1 122	1 008	1 318	1 272	1 324	1 262	1 122	1 081	1 031	1 001	1 475	31 191	30 408	29 100
Service charges - electricity revenue	4 261	3 795	4 400	4 574	4 526	4 527	4 532	4 271	1 851	4 276	4 030	2 467	47 508	49 578	51 140
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	487	485	484	489	485	484	486	486	553	487	487	488	5 900	6 048	6 200
Rental of facilities and equipment	467	467	484	470	469	470	470	470	497	497	498	501	5 761	5 906	6 183
Interest earned - external investments	3 103	3 608	3 617	3 192	3 256	3 608	3 566	3 257	3 385	3 736	3 410	3 238	40 977	42 329	43 683
Interest earned - outstanding debtors	–	256	268	275	287	260	272	230	199	213	203	190	2 902	2 998	3 094
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	30	34	33	37	29	29	29	30	30	31	30	39	379	581	600
Licences and permits	242	218	248	248	4	243	374	186	7	2	733	8	2 513	2 596	2 679
Agency services	149	147	146	171	147	148	165	147	147	146	146	163	1 821	2 198	2 269
Transfers and Subsidies - Operational	149 687	2 972	2 716	2 984	2 048	118 683	2 259	2 096	89 540	1 875	2 483	3 020	380 362	374 625	399 590
Other revenue	568	866	618	1 263	767	1 486	1 065	866	594	568	595	1 734	10 989	16 770	17 514
Cash Receipts by Source	**177 170**	**13 970**	**14 023**	**15 021**	**13 289**	**131 260**	**14 478**	**13 160**	**97 884**	**12 862**	**13 615**	**13 322**	**530 304**	**534 038**	**562 052**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 119	5 320	3 350	7 894	4 474	8 318	6 353	5 119	4 479	3 199	3 199	9 598	64 423	70 236	23 516
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat Control (receipts)	509	867	511	1 180	871	1 191	1 167	898	803	612	612	1 640	10 862	10 568	11 794
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**180 798**	**20 157**	**17 884**	**24 096**	**18 634**	**140 770**	**21 998**	**19 177**	**103 166**	**16 673**	**17 427**	**24 560**	**605 589**	**614 843**	**597 362**
Cash Payments by Type															
Employee related costs	13 491	13 493	13 491	13 496	13 493	13 496	13 494	13 493	13 493	13 491	13 491	13 497	161 921	170 099	177 939
Remuneration of councillors	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	32 625	33 701	34 780
Finance charges	-	-	-	-	-	-	-	-	-	-	-	100	100	103	107
Bulk purchases - Electricity	5 272	5 272	5 272	5 272	5 272	5 272	5 272	5 272	7 732	7 732	7 732	7 732	73 104	79 559	82 105
Acquisition inventory - water and other inventory	515	515	1 544	1 029	1 029	515	515	1 029	515	515	515	2 059	10 294	9 975	10 294
Contracted services	8 837	11 127	8 882	15 874	12 465	16 250	13 615	11 869	11 055	8 812	8 751	20 353	147 890	138 326	119 695
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	9 264	9 353	9 264	9 471	9 323	9 501	9 412	9 353	9 323	9 264	9 264	9 560	112 351	111 737	111 859
Cash Payments by Type	**40 098**	**42 478**	**41 172**	**47 861**	**44 301**	**47 752**	**45 027**	**43 735**	**44 836**	**42 532**	**42 472**	**56 019**	**538 283**	**543 500**	**536 777**
Other Cash Flows/Payments by Type															
Capital assets	6 958	11 339	7 928	16 310	13 607	18 924	16 329	11 015	12 507	6 849	8 490	20 371	150 627	146 396	116 376
Retention (Capital)															
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	469	408	487	510	504	503	505	470	122	429	397	194	4 999	5 160	5 322
Total Cash Payments by Type	**47 526**	**54 226**	**49 587**	**64 681**	**58 412**	**67 179**	**61 860**	**55 219**	**57 464**	**49 811**	**51 359**	**76 584**	**693 909**	**695 056**	**658 476**
NET INCREASE/(DECREASE) IN CASH HELD	**133 272**	**(34 069)**	**(31 703)**	**(40 585)**	**(39 778)**	**73 590**	**(39 862)**	**(36 043)**	**45 702**	**(33 137)**	**(33 933)**	**(52 024)**	**(88 320)**	**(80 214)**	**(61 114)**
Cash/cash equivalents at the month/year begin:	347 673	480 946	446 877	415 174	374 589	334 811	408 401	368 539	332 496	378 198	345 060	311 128	347 673	259 353	179 139
Cash/cash equivalents at the month/year end:	480 946	446 877	415 174	374 589	334 811	408 401	368 539	332 496	378 198	345 060	311 128	259 104	259 353	179 139	118 025

Table 25 MBRR SA25 – Budgeted monthly revenue and expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		3 731	4 771	5 581	4 902	4 756	4 750	6 374	4 450	1 568	4 592	4 686	2 313	52 474	54 182	55 892
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		487	485	484	489	485	484	486	486	555	487	487	488	5 902	6 051	6 203
Sale of Goods and Rendering of Services		41	41	41	41	41	41	41	41	41	41	41	42	498	514	531
Agency services		130	130	130	130	130	130	130	130	130	130	130	130	1 554	2 000	2 064
Interest																
Interest earned from Receivables		312	320	335	344	359	296	322	271	225	250	229	235	3 499	3 614	3 730
Interest earned from Current and Non Current Assets		3 103	3 608	3 617	3 192	3 256	3 608	3 566	3 257	3 385	3 736	3 410	3 238	40 977	42 329	43 683
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		536	532	520	534	498	446	509	579	530	532	524	532	6 272	6 434	6 728
Licence and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		432	691	432	1 036	605	1 123	864	691	432	432	432	1 468	8 637	13 633	14 250
Development Charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		23	23	73	23	23	146	23	23	23	23	50	23	470	485	501
Non-Exchange Revenue																
Property rates		27 442	863	863	863	863	863	863	863	863	863	863	863	36 935	38 597	39 562
Surcharges and Taxes																
Fines, penalties and forfeits		29	33	33	37	28	29	28	30	29	30	30	39	375	578	596
Licences or permits		240	216	246	245	2	240	371	184	4	0	731	3	2 483	2 565	2 647
Transfer and subsidies - Operational		148 137	1 280	1 147	1 009	319	116 605	443	308	87 821	371	957	626	359 020	353 467	379 173
Interest		401	468	462	372	311	311	281	293	293	281	275	273	4 023	4 156	4 289
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and cont		**185 043**	**13 461**	**13 965**	**13 217**	**11 675**	**129 071**	**14 300**	**11 604**	**95 898**	**11 769**	**12 846**	**10 271**	**523 119**	**528 604**	**559 848**
Expenditure																
Employee related costs		13 351	13 352	13 351	13 355	13 352	13 355	13 354	13 352	13 352	13 351	13 351	13 357	160 230	168 326	176 082
Remuneration of councillors		2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	32 625	33 701	34 780
Bulk purchases - electricity		4 585	4 585	4 585	4 585	4 585	4 585	4 585	4 585	6 723	6 723	6 723	6 723	63 569	69 182	71 395
Inventory consumed		780	850	780	780	890	780	780	780	780	800	780	780	9 560	9 875	10 191
Debt impairment		378	605	378	908	530	757	984	605	530	378	378	1 135	7 566	7 816	6 837
Depreciation, amortisation and impairment		5 281	5 281	5 281	5 281	5 281	5 281	5 281	5 281	5 281	5 281	5 281	5 281	63 373	65 464	67 559
Interest, Dividends and Rent on Land		–	–	–	–	–	–	–	–	–	–	–	100	100	103	107
Contracted services		7 795	9 786	7 833	13 872	10 843	14 134	11 843	10 324	9 617	7 666	7 614	17 702	129 029	120 331	104 131
Transfers and subsidies		431	466	431	512	454	523	489	466	454	431	431	546	5 635	5 821	5 352
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		8 124	8 172	8 124	8 237	8 156	8 253	8 205	8 172	8 156	8 124	8 124	8 286	98 134	97 303	97 956
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**43 443**	**45 816**	**43 482**	**50 248**	**46 809**	**50 387**	**48 238**	**46 284**	**47 612**	**45 473**	**45 401**	**56 629**	**569 821**	**577 922**	**574 390**
Surplus/(Deficit)		**141 600**	**(32 355)**	**(29 517)**	**(37 031)**	**(35 134)**	**78 684**	**(33 938)**	**(34 681)**	**48 287**	**(33 704)**	**(32 555)**	**(46 357)**	**(46 702)**	**(49 318)**	**(14 541)**
Transfers and subsidies - capital (monetary allocations)		2 783	4 818	2 944	7 072	4 008	7 444	5 726	4 581	4 008	2 863	2 863	8 590	57 701	63 935	22 115
Transfers and subsidies - capital (in-kind)																
Surplus/(Deficit) after capital transfers & contributions		**144 383**	**(27 537)**	**(26 573)**	**(29 959)**	**(31 126)**	**86 128**	**(28 212)**	**(30 100)**	**52 295**	**(30 841)**	**(29 692)**	**(37 768)**	**10 999**	**14 617**	**7 573**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**144 383**	**(27 537)**	**(26 573)**	**(29 959)**	**(31 126)**	**86 128**	**(28 212)**	**(30 100)**	**52 295**	**(30 841)**	**(29 692)**	**(37 768)**	**10 999**	**14 617**	**7 573**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**144 383**	**(27 537)**	**(26 573)**	**(29 959)**	**(31 126)**	**86 128**	**(28 212)**	**(30 100)**	**52 295**	**(30 841)**	**(29 692)**	**(37 768)**	**10 999**	**14 617**	**7 573**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**144 383**	**(27 537)**	**(26 573)**	**(29 959)**	**(31 126)**	**86 128**	**(28 212)**	**(30 100)**	**52 295**	**(30 841)**	**(29 692)**	**(37 768)**	**10 999**	**14 617**	**7 573**

Table 26 MBRR SA26 – Budgeted monthly revenue and expenditure (municipal vote)

EC443 Winnie Madikizela Mandela - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Corporate Services		19	19	19	19	19	19	19	19	19	19	19	19	230	237	245
Vote 3 - Budget and Treasury Office		150 167	3 651	3 730	3 435	3 319	119 857	3 690	3 319	90 960	3 799	4 149	3 595	393 672	392 075	419 020
Vote 4 - Community Services		1 900	2 402	2 047	1 979	920	1 362	1 304	1 151	920	844	1 544	1 033	17 407	23 628	23 930
Vote 5 - Development Planning		28 337	1 830	1 828	1 740	1 671	1 670	1 641	1 652	1 684	1 670	1 664	1 675	47 062	67 704	55 814
Vote 6 - Engineering Services		7 402	10 378	9 285	13 115	9 754	13 607	13 372	10 043	6 323	8 300	8 332	12 539	122 450	108 895	82 953
Total Revenue by Vote		**187 826**	**18 279**	**16 909**	**20 289**	**15 683**	**136 515**	**20 026**	**16 185**	**99 907**	**14 632**	**15 709**	**18 861**	**580 820**	**592 539**	**581 963**
Vote 1 - Executive and Council		7 951	8 279	7 951	8 857	8 150	8 926	8 598	8 339	8 150	7 891	7 951	9 185	100 229	103 950	106 981
Vote 2 - Corporate Services		5 143	5 241	5 139	5 376	5 424	5 434	5 309	5 241	5 207	5 139	5 139	5 917	63 709	66 204	68 758
Vote 3 - Budget and Treasury Office		3 178	3 287	3 266	3 455	3 245	3 637	3 371	3 724	3 808	3 361	3 248	4 831	42 409	44 003	44 723
Vote 4 - Community Services		10 661	10 748	10 566	12 126	11 164	11 522	11 520	10 789	10 595	10 414	10 414	11 922	132 442	125 199	121 396
Vote 5 - Development Planning		3 032	3 373	3 032	3 829	3 646	3 894	3 649	3 373	3 342	3 032	3 032	4 170	41 404	40 645	41 587
Vote 6 - Engineering Services		13 478	14 888	13 528	16 606	15 181	16 973	15 791	14 818	16 510	15 636	15 616	20 604	189 628	197 921	190 945
Total Expenditure by Vote		**43 443**	**45 816**	**43 482**	**50 248**	**46 809**	**50 387**	**48 238**	**46 284**	**47 612**	**45 473**	**45 401**	**56 629**	**569 821**	**577 922**	**574 390**
Surplus/(Deficit) before assoc.		**144 383**	**(27 537)**	**(26 573)**	**(29 959)**	**(31 126)**	**86 128**	**(28 212)**	**(30 100)**	**52 295**	**(30 841)**	**(29 692)**	**(37 768)**	**10 999**	**14 617**	**7 573**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**144 383**	**(27 537)**	**(26 573)**	**(29 959)**	**(31 126)**	**86 128**	**(28 212)**	**(30 100)**	**52 295**	**(30 841)**	**(29 692)**	**(37 768)**	**10 999**	**14 617**	**7 573**

Table 27 MBRR SA27 – Budgeted monthly revenue and expenditure (standard classification)

EC443 Winnie Madikizela Mandela - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		**178 494**	**5 465**	**5 540**	**5 156**	**4 979**	**121 517**	**5 319**	**4 961**	**92 630**	**5 457**	**5 802**	**5 247**	**440 564**	**440 912**	**469 238**
Executive and council																
Finance and administration		178 494	5 465	5 540	5 156	4 979	121 517	5 319	4 961	92 630	5 457	5 802	5 247	440 564	440 912	469 238
Internal audit																
Community and public safety		**367**	**879**	**513**	**759**	**200**	**717**	**627**	**481**	**204**	**173**	**895**	**331**	**6 134**	**4 868**	**5 023**
Community and social services		99	636	242	488	171	449	230	268	175	145	136	303	3 331	1 782	1 839
Sport and recreation																
Public safety		268	244	271	271	28	268	396	212	28	28	759	28	2 803	3 086	3 184
Housing																
Health																
Economic and environmental services		**3 185**	**4 859**	**3 204**	**7 102**	**4 298**	**7 625**	**6 031**	**4 843**	**4 291**	**3 238**	**3 174**	**8 775**	**60 626**	**54 675**	**11 350**
Planning and development		273	277	292	294	273	260	335	261	265	326	262	297	3 414	22 445	9 286
Road transport		2 912	4 582	2 912	6 808	4 026	7 365	5 695	4 582	4 026	2 912	2 912	8 478	57 212	32 230	2 064
Environmental protection		–	–	–	–	–	–	–	–							
Trading services		**5 780**	**7 086**	**7 652**	**7 272**	**6 207**	**6 656**	**8 049**	**5 900**	**2 783**	**5 764**	**5 838**	**4 508**	**73 496**	**92 084**	**96 351**
Energy sources		4 376	5 683	6 247	6 181	5 616	6 141	7 502	5 360	2 196	5 223	5 318	3 935	63 778	75 324	79 508
Water management																
Waste water management																
Waste management		1 404	1 403	1 404	1 091	591	515	547	541	587	541	520	573	9 718	16 760	16 843
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**							
Total Revenue - Functional		**187 826**	**18 289**	**16 909**	**20 289**	**15 683**	**136 515**	**20 026**	**16 185**	**99 907**	**14 632**	**15 709**	**18 861**	**580 820**	**592 539**	**581 963**
Expenditure - Functional																
Governance and administration		**18 523**	**19 099**	**18 607**	**20 035**	**19 096**	**20 309**	**19 645**	**19 596**	**19 443**	**18 642**	**18 589**	**22 321**	**233 902**	**239 205**	**244 500**
Executive and council		5 907	6 034	5 907	6 203	5 992	6 245	6 119	6 034	5 992	5 907	5 907	6 330	72 577	75 224	77 400
Finance and administration		11 986	12 492	12 070	13 196	12 533	13 487	12 893	12 929	12 880	12 165	12 052	15 413	154 096	156 512	159 318
Internal audit		630	572	630	636	571	576	634	632	571	570	630	578	7 230	7 469	7 782
Community and public safety		**4 361**	**4 331**	**4 243**	**5 022**	**4 787**	**4 968**	**4 875**	**4 366**	**4 197**	**4 129**	**4 129**	**5 169**	**54 578**	**53 933**	**54 748**
Community and social services		2 036	2 150	2 108	2 375	2 626	2 687	2 506	2 185	2 036	2 008	2 008	2 685	27 408	26 376	26 777
Sport and recreation		458	280	289	312	278	288	312	280	278	275	275	331	3 654	3 822	3 997
Public safety		1 725	1 734	1 704	2 134	1 724	1 785	1 874	1 734	1 724	1 704	1 704	1 928	21 475	22 449	22 623
Housing		143	167	143	200	159	208	184	167	159	143	143	224	2 040	1 286	1 351
Health																
Economic and environmental services		**9 640**	**10 905**	**9 690**	**12 457**	**11 626**	**12 862**	**11 676**	**10 835**	**10 451**	**9 639**	**9 619**	**14 142**	**133 541**	**130 378**	**120 698**
Planning and development		3 321	3 588	3 321	3 943	3 885	4 032	3 766	3 588	3 499	3 321	3 321	4 210	43 796	44 237	45 031
Road transport		6 042	7 055	6 092	8 243	7 481	8 557	7 614	6 985	6 671	6 062	6 042	9 655	86 498	82 749	72 125
Environmental protection		277	262	277	271	260	273	297	262	281	255	255	277	3 247	3 392	3 541
Trading services		**10 547**	**11 105**	**10 570**	**12 353**	**10 925**	**11 864**	**11 662**	**11 112**	**13 064**	**12 692**	**12 692**	**14 611**	**143 196**	**149 608**	**149 445**
Energy sources		6 829	7 226	6 829	7 756	7 094	7 809	7 570	7 226	9 232	8 967	8 967	10 342	95 848	107 344	110 658
Water management																
Waste water management																
Waste management		3 718	3 879	3 741	4 597	3 832	4 054	4 092	3 885	3 832	3 724	3 724	4 269	47 348	42 264	38 787
Other		**372**	**376**	**372**	**382**	**375**	**384**	**379**	**376**	**457**	**372**	**372**	**387**	**4 604**	**4 798**	**4 999**
Total Expenditure - Functional		**43 443**	**45 816**	**43 482**	**50 248**	**46 809**	**50 387**	**48 238**	**46 284**	**47 612**	**45 473**	**45 401**	**56 629**	**569 821**	**577 922**	**574 390**
Surplus/(Deficit) before assoc.		**144 383**	**(27 527)**	**(26 573)**	**(29 959)**	**(31 126)**	**86 128**	**(28 212)**	**(30 100)**	**52 295**	**(30 841)**	**(29 692)**	**(37 768)**	**10 999**	**14 617**	**7 573**
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	**144 383**	**(27 527)**	**(26 573)**	**(29 959)**	**(31 126)**	**86 128**	**(28 212)**	**(30 100)**	**52 295**	**(30 841)**	**(29 692)**	**(37 768)**	**10 999**	**14 617**	**7 573**

Table 28 MBRR SA28 – Budgeted monthly capital expenditure (municipal vote)

EC443 Winnie Madikizela Mandela - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	1															
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Vote 1 - Executive and Council																
Vote 2 - Corporate Services		-	-	-	287	900	-	2 148	-	3 000	-	1 478	-	7 813	3 827	2 842
Vote 3 - Budget and Treasury Office																
Vote 4 - Community Services		283	452	595	1 007	2 222	3 517	565	583	396	334	283	848	11 083	19 615	18 217
Vote 5 - Development Planning		1 304	2 087	1 304	3 130	1 826	3 391	2 609	2 087	1 826	1 304	1 304	3 913	26 087	34 505	27 810
Vote 6 - Engineering Services		4 544	7 451	5 082	9 937	7 426	10 072	9 037	7 033	6 154	4 396	4 396	13 187	88 713	73 930	55 997
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]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**6 131**	**9 990**	**6 981**	**14 361**	**12 374**	**16 981**	**14 358**	**9 703**	**11 376**	**6 034**	**7 461**	**17 948**	**133 696**	**131 878**	**104 866**
Total Capital Expenditure	2	**6 131**	**9 990**	**6 981**	**14 361**	**12 374**	**16 981**	**14 358**	**9 703**	**11 376**	**6 034**	**7 461**	**17 948**	**133 696**	**131 878**	**104 866**

Table 29 MBRR SA29 – Budgeted monthly capital expenditure (functional classification)

EC443 Winnie Madikizela Mandela - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		**–**	**–**	**–**	**287**	**900**	**–**	**2 148**	**–**	**3 000**	**–**	**1 478**	**–**	**7 813**	**3 827**	**2 842**
Executive and council		–	–	–	–	–	–	–	–							
Finance and administration					287	900	–	2 148	–	3 000	–	1 478		7 813	3 827	2 842
Internal audit																
Community and public safety		**1 022**	**2 084**	**1 222**	**1 695**	**3 298**	**1 090**	**2 328**	**1 529**	**1 224**	**925**	**874**	**2 623**	**19 915**	**14 517**	**13 192**
Community and social services		740	1 632	809	1 017	2 903	355	1 763	947	828	643	592	1 775	14 002	7 470	7 709
Sport and recreation		–	–	130	–	–	–	–	130	–	–	–	–	261	348	359
Public safety		283	452	283	678	396	735	565	452	396	283	283	848	5 652	6 699	5 123
Housing																
Health																
Economic and environmental services		**4 752**	**7 336**	**5 272**	**11 524**	**6 616**	**12 355**	**9 170**	**7 603**	**6 653**	**4 752**	**4 752**	**14 256**	**95 042**	**88 563**	**62 361**
Planning and development		1 476	2 361	1 476	3 542	2 066	3 837	2 951	2 361	2 066	1 476	1 476	4 427	29 514	44 813	39 353
Road transport		3 276	4 975	3 797	7 982	4 550	8 519	6 218	5 242	4 587	3 276	3 276	9 829	65 529	43 750	23 007
Environmental protection									–							
Trading services		**356**	**570**	**487**	**855**	**1 560**	**3 535**	**713**	**570**	**499**	**356**	**356**	**1 069**	**10 926**	**24 971**	**26 472**
Energy sources		356	570	356	855	1 299	926	713	570	499	356	356	1 069	7 926	13 351	14 716
Water management																
Waste water management																
Waste management		–	–	130	–	261	2 609	–	–	–	–	–	–	3 000	11 620	11 756
Other																
Total Capital Expenditure - Functional	2	**6 131**	**9 990**	**6 981**	**14 361**	**12 374**	**16 981**	**14 358**	**9 703**	**11 376**	**6 034**	**7 461**	**17 948**	**133 696**	**131 878**	**104 866**
Funded by:																
National Government		2 490	3 716	3 010	6 094	3 448	6 473	4 645	3 984	3 486	2 490	2 490	7 469	49 795	55 203	18 825
Provincial Government		–	–	–	155	–	174	–	–	–	51	–	–	380	393	405
District Municipality																
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Transfers recognised - capital		**2 490**	**3 716**	**3 010**	**6 249**	**3 448**	**6 647**	**4 645**	**3 984**	**3 486**	**2 541**	**2 490**	**7 469**	**50 175**	**55 596**	**19 230**
Borrowing																
Internally generated funds		3 641	6 274	3 971	8 112	8 925	10 334	9 713	5 719	7 890	3 493	4 971	10 479	83 521	76 283	85 636
Total Capital Funding		**6 131**	**9 990**	**6 981**	**14 361**	**12 374**	**16 981**	**14 358**	**9 703**	**11 376**	**6 034**	7 461	17 948	133 696	131 878	104 866

Table 30 MBRR SA30 – Budgeted monthly cash flow

EC443 Winnie Madikizela Mandela - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	18 177	1 122	1 008	1 318	1 272	1 324	1 262	1 122	1 081	1 031	1 001	1 475	31 191	30 408	29 100
Service charges - electricity revenue	4 261	3 795	4 400	4 574	4 526	4 527	4 532	4 271	1 851	4 276	4 030	2 467	47 508	49 578	51 140
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	487	485	484	489	485	484	486	486	553	487	487	488	5 900	6 048	6 200
Rental of facilities and equipment	467	467	484	470	469	470	470	470	497	497	498	501	5 761	5 906	6 183
Interest earned - external investments	3 103	3 608	3 617	3 192	3 256	3 608	3 566	3 257	3 385	3 736	3 410	3 238	40 977	42 329	43 683
Interest earned - outstanding debtors	–	256	268	275	287	260	272	230	199	213	203	190	2 902	2 998	3 094
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	30	34	33	37	29	29	29	30	30	31	30	39	379	581	600
Licences and permits	242	218	248	248	4	243	374	186	7	2	733	8	2 513	2 596	2 679
Agency services	149	147	146	171	147	148	165	147	147	146	146	163	1 821	2 198	2 269
Transfers and Subsidies - Operational	149 687	2 972	2 716	2 984	2 048	118 683	2 259	2 096	89 540	1 875	2 483	3 020	380 362	374 625	399 590
Other revenue	568	866	618	1 263	767	1 486	1 065	866	594	568	595	1 734	10 989	16 770	17 514
Cash Receipts by Source	**177 170**	**13 970**	**14 023**	**15 021**	**13 289**	**131 260**	**14 478**	**13 160**	**97 884**	**12 862**	**13 615**	**13 322**	**530 304**	**534 038**	**562 052**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 119	5 320	3 350	7 894	4 474	8 318	6 353	5 119	4 479	3 199	3 199	9 598	64 423	70 236	23 516
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vat Control (receipts)	509	867	511	1 180	871	1 191	1 167	898	803	612	612	1 640	10 862	10 568	11 794
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**180 798**	**20 157**	**17 884**	**24 096**	**18 634**	**140 770**	**21 998**	**19 177**	**103 166**	**16 673**	**17 427**	**24 560**	**605 589**	**614 843**	**597 362**
Cash Payments by Type															
Employee related costs	13 491	13 493	13 491	13 496	13 493	13 496	13 494	13 493	13 493	13 491	13 491	13 497	161 921	170 099	177 939
Remuneration of councillors	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	32 625	33 701	34 780
Finance charges	-	-	-	-	-	-	-	-	-	-	-	100	100	103	107
Bulk purchases - Electricity	5 272	5 272	5 272	5 272	5 272	5 272	5 272	5 272	7 732	7 732	7 732	7 732	73 104	79 559	82 105
Acquisition inventory - water and other inventory	515	515	1 544	1 029	1 029	515	515	1 029	515	515	515	2 059	10 294	9 975	10 294
Contracted services	8 837	11 127	8 882	15 874	12 465	16 250	13 615	11 869	11 055	8 812	8 751	20 353	147 890	138 326	119 695
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	9 264	9 353	9 264	9 471	9 323	9 501	9 412	9 353	9 323	9 264	9 264	9 560	112 351	111 737	111 859
Cash Payments by Type	**40 098**	**42 478**	**41 172**	**47 861**	**44 301**	**47 752**	**45 027**	**43 735**	**44 836**	**42 532**	**42 472**	**56 019**	**538 283**	**543 500**	**536 777**
Other Cash Flows/Payments by Type															
Capital assets	6 958	11 339	7 928	16 310	13 607	18 924	16 329	11 015	12 507	6 849	8 490	20 371	150 627	146 396	116 376
Retention (Capital)															
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	469	408	487	510	504	503	505	470	122	429	397	194	4 999	5 160	5 322
Total Cash Payments by Type	**47 526**	**54 226**	**49 587**	**64 681**	**58 412**	**67 179**	**61 860**	**55 219**	**57 464**	**49 811**	**51 359**	**76 584**	**693 909**	**695 056**	**658 476**
NET INCREASE/(DECREASE) IN CASH HELD	**133 272**	**(34 069)**	**(31 703)**	**(40 585)**	**(39 778)**	**73 590**	**(39 862)**	**(36 043)**	**45 702**	**(33 137)**	**(33 933)**	**(52 024)**	**(88 320)**	**(80 214)**	**(61 114)**
Cash/cash equivalents at the month/year begin:	347 673	480 946	446 877	415 174	374 589	334 811	408 401	368 539	332 496	378 198	345 060	311 128	347 673	259 353	179 139
Cash/cash equivalents at the month/year end:	480 946	446 877	415 174	374 589	334 811	408 401	368 539	332 496	378 198	345 060	311 128	259 104	259 353	179 139	118 025

9.2.7. Contracts having future budgetary implications

EC443 Winnie Madikizela Mandela - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure	1							
Vote 1 - Executive and Council		–	–	–	–	–	–	–
Vote 2 - Corporate Services		7 813	3 827	2 842	–	–	–	–
Vote 3 - Budget and Treasury Office		–	–	–	–	–	–	–
Vote 4 - Community Services		10 858	19 059	17 643	–	–	–	–
Vote 5 - Development Planning		26 087	34 505	27 810	–	–	–	–
Vote 6 - Engineering Services		88 938	74 487	56 571	–	–	–	–
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]		–	–	–	–	–	–	–
List entity summary if applicable					–	–	–	–
Total Capital Expenditure		**133 696**	**131 878**	**104 866**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Executive and Council		100 229	103 950	106 981	–	–	–	–
Vote 2 - Corporate Services		63 709	66 204	68 758	–	–	–	–
Vote 3 - Budget and Treasury Office		42 409	44 003	44 723	–	–	–	–
Vote 4 - Community Services		129 124	121 772	119 089	–	–	–	–
Vote 5 - Development Planning		39 789	38 978	39 866	–	–	–	–
Vote 6 - Engineering Services		186 993	195 200	188 136	–	–	–	–
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]					–	–	–	–
List entity summary if applicable					–	–	–	–
Total future operational costs		562 255	570 106	567 553	–	–	–	–
Future revenue by source	3							
Exchange Revenue					–	–	–	–
Service charges - Electricity		52 474	54 182	55 892	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–
Service charges - Waste Management		5 902	6 051	6 203	–	–	–	–
Agency services		1 554	2 000	2 064	–	–	–	–
Other revenue		968	1 000	1 032	–	–	–	–
Rental from Fixed Assets		6 272	6 434	6 728	–	–	–	–
Total future revenue		67 171	69 666	71 918	–	–	–	–
Net Financial Implications		**628 780**	**632 319**	**600 501**	**–**	**–**	**–**	**–**

In terms of the municipality's Supply Chain Management policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation,

all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial management comments and budget confirmation from the Budget and Treasury office.

9.2.8. Detailed Capital budget

EC443 Winnie Madikizela Mandela - Supporting Table SA36 Detailed capital budget

R thousand Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	Current Year 2025/26 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +1 2027/28	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +2 2028/29
Parent municipality:																				
List all capital projects grouped by Function																				
Administrative a	-	003003001001_	New			-	perational Buildin	Municipal Offices	ad Office (Incluc	-	-			89 273						
Administrative a	ture and Office Equipment:Mbizana Civic C	002003005_000	New	nd development-	Growth	ment of office f	re and Office Equ		ad Office (Incluc	29.85504	-30.86224			2 346	522	522				
Community Hal	i Ranks/Bus Terminals:Upgrade of Taxi Ra	02001002001021	Renewal	nd development-	clusion and acces	Taxi Rank that c	ommunity Faciliti	Ranks/Bus Term	Ward 1	0	0	177								
Community Hal	Halls:Community Hall	003002001001_	New	responsive ecor	Growth	have access to	ommunity Faciliti	Halls	ard 13,Ward 25,	29.854167	-30.861914			3 583	1 109	870				
Community Hal	Halls:Paving of Community hall	003002001001_	New	responsive ecor	clusion and acces	ls in the villages	ommunity Faciliti	Halls	ard 1,Ward 20,.	29.854167	-30.861914				1 080	1 080				
Community Hal	Halls:Community hall Paving	003002001001_	New	nd development-	Growth	eholds in order	ommunity Faciliti	Halls	Ward 4	30.916534	29.974358			894						
Community Hal	Halls:Ward 32 Community Hall	003002001001_	New	responsive ecor	Growth	have access to	ommunity Faciliti	Halls	Ward 32	29.854167	-30.861914				239	(0)				
Community Hal	Halls:Ward 16 Community Hall	003002001001_	New	responsive ecor	Growth	have access to	ommunity Faciliti	Halls	Ward 16	31.08267	29.79691			3 456						
Community Hal	Indoor Facilities:Multi Purpose Centre	003002002001_	New	, effective and e	Spatial integration	update of muni	nd Recreation Fa	Indoor Facilities	Ward 1	29.85623	-30.85607			374	16 888	13 962		11 832	6 522	6 730
Community Par	Outdoor Facilities:Parks Revitalisation	003002002002_	New	, effective and e	Spatial integration	update of muni	nd Recreation Fa	Outdoor Facilities	Ward 1	29.85623	-30.85607			150	174	174				
Community Par	hinery and Equipment:Grass cutting Mach	002003009_000	New	nd development-	Growth	of Machinery ar	inery and Equip		ffice (Including	29.85623	-30.85607	79	183	85	292	239		312	401	414
Economic Deve	Markets:Market Place	003002001017_	New	nd development-	Growth	cal economy to	ommunity Faciliti	Markets	Ward 1	29.8680544	-30.8653326	2 050	585	3 912	2 174	2 174		3 478	3 593	3 708
Economic Deve	or Facilities:Beach Infrastructure Develop	003002002002_	New	althy life for all S	Growth	ct Beach Ablutio	nd Recreation Fa	Outdoor Facilities	Ward 24	0	0	377	130							
Economic Deve	Manufacturing Plant:Construction of Hubs	003003001009_	New	nd development-	Growth	ute to local eco	perational Buildin	anufacturing Pla	ard 16,Ward 8,.	29.413326	-30.504007	997		257	22 829	22 829		22 609	30 912	24 102
Electricity	-	001001001008_	Renewal			-	ctrical Infrastruct	LV Networks	Ward 1	-	-		3 029							
Electricity	-	001002001007_	Upgrading			-	ctrical Infrastruct	MV Networks	Ward 1	-	-								1 217	1 043
Electricity	LV Networks:Upgrading of Low Voltage	001002001008_	Upgrading	responsive ecor	clusion and acces	have access to	ctrical Infrastruct	LV Networks	Ward 1	29.860115	-30.858236			1 404	1 043	563		2 609	2 783	2 957
Electricity	LV Networks:Upgrade to 315 kva	001002001008_	Upgrading	responsive ecor	Growth	have access to	ctrical Infrastruct	LV Networks	Ward 1	29.852645	-30.85774				609	1 022				
Electricity	-	01002001004_00	New			-	ctrical Infrastruct	ansmission Cond	Ward 1	-	-			492						
Electricity	V Networks:Electrification of Lower Etherid	01002001007_00	New	responsive ecor	Growth	eholds in order	ctrical Infrastruct	MV Networks	Ward 20	0	0									
Electricity	MV Networks:Electrification of Msarhweni	01002001007_00	New	responsive ecor	Growth	eholds in order	ctrical Infrastruct	MV Networks	Ward 22	0	0									
Electricity	MV Networks:Electrification of Zizityaneni	01002001007_00	New	responsive ecor	Growth	eholds in order	ctrical Infrastruct	MV Networks	Ward 31	0	0									
Electricity	MV Networks:Electrification of Nomlacu	01002001007_00	New	responsive ecor	Growth	eholds in order	ctrical Infrastruct	MV Networks	Ward 26	0	0									
Electricity	V Networks:Electrification of Nkanini Villag	01002001007_00	New	responsive ecor	clusion and acces	have access to	ctrical Infrastruct	MV Networks	Ward 1	30.850691	29.850732			4 832						
Electricity	Networks:Supply and Installation of High M	01002001008_00	New	responsive ecor	Growth	light for our co	ctrical Infrastruct	LV Networks	Ward 1	30.858236	-30.864695	820						1 644	1 739	1 913
Electricity	rks:Supply and Installation of Solar Panel	01002001008_00	New	responsive ecor	clusion and acces	light for our co	ctrical Infrastruct	LV Networks	Ward 1	29.85623	-30.85607							1 134	1 739	1 913
Electricity	-	01002001008_00	New			-	ctrical Infrastruct	LV Networks	Ward 1	-	-								4 134	5 673
Electricity	-	01002006003_00	New			-	oads Infrastructu	Road Furniture	Ward 1	-	-		739						435	
Electricity	hinery and Equipment:Backup energy sys	002003009_000	New	responsive ecor	Growth	t fo backup ene	inery and Equip		ffice (Including	-30.85607	29.85623			754				1 739	1 304	1 217
Fleet Managem	Transport Assets:Transport Assets	002003010_000	New	nd development-	Growth	sets for staff an	Transport Assets		ffice (Including	29.85623	-30.85607	4 378	3 009	1 797	5 000	5 880		4 700	1 900	900
Information Tec	Computer Equipment:Computer Equipmen	002003004_000	New	responsive ecor	Growth	ity of efficient IC	omputer Equipme		uding Satellite O	29.85623	-30.85607	1 920	2 008	2 975	1 826	1 363		3 652	1 658	1 664
Information Tec	-	003007002004_	New			-	cences and Right	Software and Ap	uding Satellite O	-	-	600		237						
Libraries and A	-	003002002002_	New			-	nd Recreation Fa	Outdoor Facilities	Ward 1	-	-			516						
Licensing and (	-	002003010_000	New			-	Transport Assets		Ward 1	-	-								696	
Municipal Mana	Works of Art:Sculpture	02003006003_00	New	nd development-	clusion and acces	truct OR Tambo	Heritage Assets	Works of Art	Ward 1	29.85504	-30.86224				1 304	1 004				
Police Forces, T	Municipal Offices:DLTC	02001003001001	Renewal	responsive ecor	Growth	uncipal offices f	perational Buildin	Municipal Offices	ad Office (Incluc	29.85623	-30.85607	748			1 739	1 739		5 652	4 960	5 123
Population Dev	Halls:Fencing of Community Halls	003002001001_	New	nd development-	Growth	eholds in order	ommunity Faciliti	Halls	ard 21,Ward 8,.	0	0	693								
Project Manage	anks/Bus Terminals:Upgrade Taxi Rank Ph	02001002001021	Renewal	nd development-	clusion and acces	Taxi Rank that c	ommunity Faciliti	Ranks/Bus Term	Ward 1	0	0	2 196								
Project Manage	Municipal Offices:Buildings	02001003001001	Renewal	, effective and e	Spatial integration	update of muni	perational Buildin	Municipal Offices	ffice (Including	29.85623	-30.85607	495	(32)		1 600	1 600		3 427	6 830	7 954
Project Manage	Halls:Mbizana Town Hall in Ward1	02002002001001	Upgrading	nd development-	clusion and acces	alls in the villag	ommunity Faciliti	Halls	Ward 1	-30.861914	0	9 921	13 613	(91 289)		3 960				
Project Manage	oor Facilities:Mputhumi Mafumbatha Stad	02002002002002	Upgrading	althy life for all S	clusion and acces	pose Town in B	nd Recreation Fa	Outdoor Facilities	Ward 1	0	0	57 147	10 907							
Project Manage	oor Facilities:Mputhumi Mafumbatha Stad	02002002002002	Upgrading	responsive ecor	Growth	have access to	nd Recreation Fa	Outdoor Facilities	Ward 1	29.854167	-30.861914	(54 289)	(4 182)							
Project Manage	Creches:ECDC Ward 11	003002001003_	New	responsive ecor	Growth	have access to	ommunity Faciliti	Crèches	Ward 11	29.854167	-30.861914								3 478	3 590
Project Manage	Municipal Offices:DLTC Ablution Facilities	003003001001_	New	, effective and e	Spatial integration	update of muni	perational Buildin	Municipal Offices	ad Office (Incluc	29.85623	-30.85607				1 739	1 739				
Roads	Roads:Rehabilitation of Dumasi AR	001001006001_	Renewal	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 25	0	0	3 562								
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 24	-	-			1 261						
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 9	-	-	7 573								
Roads	litation of Mbongwana to Dotye to Greenvi	001001006001_	Renewal	responsive ecor	Growth	klog by constru	oads Infrastructu	Roads	Ward 21	0	0	(3 805)								
Roads	bilitation of Scambeni to Thembalesizwe Co	001001006001_	Renewal	responsive ecor	clusion and acces	cklog by constr	oads Infrastructu	Roads	Ward 30	0	0	1 139								
Roads	Roads:Rehabilitation of Vuyisile AR	001001006001_	Renewal	, effective and e	Spatial integration	update of muni	oads Infrastructu	Roads	Ward 17	29.85623	-30.85607				753	753		2 101		
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 25	-	-			1 552						
Roads	s:Reprioritirised of Qobo and Sizindeni (G4	001001006001_	Renewal	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 27	29.421969	-30.44041	1 554		897						
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 25	-	-	4 519								
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 25	-	-	3 784								
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 25	-	-	3 419								
Roads	:Reprioritirised of Kwabulala and Mdatya (.	001001006001_	Renewal	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 28	29.454642	-30.502093	2 146								
Roads	ads:Rehabilitation of Zamilizwe Access Ro	001001006001_	Renewal	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 13	0	0	1 120								
Roads	ls:Rehabilitation of Luphondweni Access F	001001006001_	Renewal	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 14	0	0	3 265	30							
Roads	oads:Rehabilitation of Ntlozelo Access Roa	001001006001_	Renewal	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 19	0	0	2 402								
Roads	Roads:Rehabilitation of Monti Access Road	001001006001_	Renewal	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 19	0	0	1 612								
Roads	s:Rehabilitation of Umhlambi SSS Access	001001006001_	Renewal	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 21	0	0	1 400	2 398							
Roads	Roads:Rehabilitation of Mgomazi AR	001001006001_	Renewal	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 14	0	0	3 457	(3 457)							
Roads	Roads:Rehabilitation of Mkolweni AR	001001006001_	Renewal	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 4	0	0	4 053								
Roads	Roads:Rehabilitation of Swani AR	001001006001_	Renewal	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 11	0	0	1 838								
Roads	Roads:Rehabilitation of Ntamonde AR	001001006001_	Renewal	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 2	0	0	3 069	307							
Roads	oads:Rehabilitation of Mgodini to Mcinjwer	001001006001_	Renewal	responsive ecor	Growth	klog by constru	oads Infrastructu	Roads	Ward 10	0	0	2 301	(2 301)							
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 25	-	-	2 053								
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 9	-	-	3 652		345						
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 29	-	-	4 261								
Roads	Roads:Rehabilitation of Bholorweni AR	001001006001_	Renewal	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 31	0	0		1 992							
Roads	Roads:Rehabilitation of Izinini to Forest AR	001001006001_	Renewal	responsive ecor	clusion and acces	klog by constru	oads Infrastructu	Roads	Ward 7	0	0		3 239							
Roads	Roads:Rehabilitation of Shesi AR	001001006001_	Renewal	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 20	0	0		2 280							
Roads	ds:Rehabilitation of Mtamvuna Nature Res	001001006001_	Renewal	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 21	0	0		2 310							
Roads	Roads:Rehabilitation of Mlindazwe AR	001001006001_	Renewal	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 16	0	0		1 785							
Roads	ls:Rehabilitationn of Marhelane to Mhlabuv	001001006001_	Renewal	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 4	0	0		2 259							
Roads	bilitation of Pelepele Bridge and Access R	001001006001_	Renewal	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 29	30.99571	30.03399			1 282		5 266				
Roads	abilitation of Ntinga Bridge and Access Ro	001001006001_	Renewal	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 21	30.95658	30.05351			1 701						
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 2	-	-		4 001							
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 10	-	-		2 549							
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 12	-	-		2 548							
Roads	oads:Rehabilitation of Mosco AR and Bridg	001001006001_	Renewal	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 25	29.3407	-30.70206				1 320	529		3 344		
Roads	oads:Rehabilitation of Monti to Ntsimbini A	001001006001_	Renewal	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 21	29.53294	-31.034363				2 530	2 230		6 871		
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 25	-	-			1 397						
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 29	-	-			1 882						
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 21	-	-			178						
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 12	-	-			1 633						
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 31	-	-			2 115						
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 7	-	-			2 696						
Roads	-	001001006001_	Renewal			-	oads Infrastructu	Roads	Ward 2	-	-			1 849						
Roads	-	001001006002_	Renewal			-	oads Infrastructu	Road Structures	Ward 23	-	-							3 257	6 600	
Roads	-	001001006002_	Renewal			-	oads Infrastructu	Road Structures	Ward 28	-	-							4 257	3 834	
Roads	-	001001006002_	Renewal			-	oads Infrastructu	Road Structures	Ward 24	-	-							3 786		
Roads	-	001001006002_	Renewal			-	oads Infrastructu	Road Structures	Ward 23	-	-							5 702	3 130	
Roads	-	001001006002_	Renewal			-	oads Infrastructu	Road Structures	Ward 21	-	-							4 952	11 505	
Roads	-	001001006002_	Renewal			-	oads Infrastructu	Road Structures	Ward 25	-	-							5 442		
Roads	-	001002006001_	Upgrading			-	oads Infrastructu	Roads	Ward 21	-	-	8 619	9 220							
Roads	ds:Upgrade of Mgomazi Access Road- Pha	001002006001_	Upgrading	responsive ecor	clusion and acces	standard of ou	oads Infrastructu	Roads	Ward 14	0	0		4 029							
Roads	Rehabilitation of Pelepele Bridge and Acces	001002006001_	Upgrading	, effective and e	Spatial integration	update of muni	oads Infrastructu	Roads	Ward 29	29.85623	-30.85607				6 842	6 889				
Roads	:Rehabilitation of Ntinga Bridge and Acces	001002006001_	Upgrading	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 21	29.3407	-30.70206				5 147	9 372				
Roads	Roads:Upgrade of CBD	001002006001_	Upgrading	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 1	29.5059	-30.5159				8 696	8 696		8 696	9 306	9 604
Roads	Roads:Upgrading of Labane AR	001002006001_	Upgrading	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 15	1574	1574		2 076	2 171						
Roads	Roads:Upgrading of Ndela to Ward 11	001002006001_	Upgrading	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 12	30.932279	29.722127		2 235	298						
Roads	Roads:Upgrading of Ndayini AR	001002006001_	Upgrading	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 9	-30.89261929	29.63073011		2 483	1 437						
Roads	Roads:Upgrading of Khaleni AR	001002006001_	Upgrading	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 26	-30.82097117	29.80903841		2 193	1 245						
Roads	ds:Rehabilitation of Mqhokweni to Nokhats	001002006001_	Upgrading	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 2	29.3407	-30.70206			325	8 120	8 120				
Roads	Roads:Resurfacing of Ntlenzi to Mcetheni	001002006001_	Upgrading	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 10	29.3412	-30.5639			434	10 862	10 054				
Roads	Roads:Mngomanzi Access Road	01002006001_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 4	0	0		4 731							
Roads	Roads:Mqonjwana to Greenville AR	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 18	30.544202	-30.020654		313	1 059	4 348	8 448				
Roads	Roads:Ntlanazwe Access Road	01002006001_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 12	0	0		6 837							
Roads	Roads:Sixhaseni Access Road	01002006001_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 31	0	0	7 496								
Roads	Roads:Sigingqi to Marina AR with bridge	01002006001_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 23	0	0	5 183	1 909							
Roads	Roads:Tshuze to Philisweni Access Road	01002006001_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 9	0	0	(893)								
Roads	Roads:Sidanga Bridge	01002006001_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 28	29.564257	-30.011989	18 942	556	2 441	4 348	6 804				
Roads	Roads:Mcinjweni to Mgodini AR	01002006001_00	New	responsive ecor	Growth	ning cost of the	oads Infrastructu	Roads	Ward 10	0	0		2 753							
Roads	-	01002006001_00	New			-	oads Infrastructu	Roads	Ward 12	-	-	2 980								
Roads	Construction of Mwilini to Zibanzini Access	01002006001_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 3	0	0		6 106							
Roads	Roads:Construction of Mhlwazini AR	01002006001_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 16	0	0		3 695							
Roads	Roads:Construction of Mgqutsalala AR	01002006001_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 18	0	0		5 194							
Roads	-	01002006001_00	New			-	oads Infrastructu	Roads	Ward 26	-	-			2 920						
Roads	ads:Construction of Nyanisweni Access Ro	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 30	-30.9008565	29.78721414			4 278						
Roads	uction of 116 to Somgungqu to Khwanyana	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 19	29.528	-30.5449			68	3 478	3 478				
Roads	nstruction of Khutshi to Voting Station Acc	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 17	30.9165	29.91228			2 730						
Roads	ls:Construction of Cabane Crestu Access I	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 27	30.79423	29.68261			2 555						
Roads	nstruction of Mbuthweni to Nokhatshile Ac	01002006001_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Roads	Ward 2	29.3407	-30.70206				4 537	4 537				
Roads	n of Mhlabomnyama via Makhalweni to Pla	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 15	31.05762	30.14387			4 455						
Roads	ion of Mtamvuna to Mabheleni via Ndaying	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 5	29.46343	-30.462442			7 490	3 906	6 477				
Roads	ads:Construction of Mkhasweni Access Ro	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 16	29.445278	-31.041435			344	6 926	4 726				
Roads	-	01002006001_00	New			-	oads Infrastructu	Roads	Ward 17	-	-			5 621						
Roads	ads:Construction of Lukhanyo Access Ro	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 3	29.332062	-30.46116			438	6 118	6 118				
Roads	ads:Construction of Mbhatshe bridge and	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 20	29.53294	-31.034363							2 603		
Roads	Roads:Construcntion of Ngcingo AR	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 13	29.53294	-31.034363				2 494	594				
Roads	oads:Construction of Ntsingizi to Mbenya A	01002006001_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Roads	Ward 17	29.53294	-31.034363					300		1 075		
Roads	-	01002006001_00	New			-	oads Infrastructu	Roads	Ward 13	-	-							3 990	1 217	
Roads	-	01002006001_00	New			-	oads Infrastructu	Roads	Ward 31	-	-							1 018		
Roads	Roads:Tshongweni Access Road	01002006001_00	New	responsive ecor	Growth	standard of ou	oads Infrastructu	Roads	Ward 16	0	0	1 488								
Roads	Road Structures:Thaleni Bridge	01002006002_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Road Structures	Ward 27	0	0		6 643	15 786						
Roads	Construction of Bhukuveni to Ntshikintsha	01002006002_00	New	responsive ecor	Growth	cklog by constr	oads Infrastructu	Road Structures	Ward 8	0	0		2 393							
Roads	ad Structures:Ward 08 to Hub Concrete Sl	01002006002_00	New	responsive ecor	clusion and acces	intain roads an	oads Infrastructu	Road Structures	Ward 8	29.85623	-30.85607				2 610	3 276				
Roads	ad Structures:Ward 16 to Hub Concrete Sl	01002006002_00	New	responsive ecor	clusion and acces	intain roads an	oads Infrastructu	Road Structures	Ward 16	29.85623	-30.85607				2 154	5 666				
Roads	Road Structures:Matshezini Bridge	01002006002_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Road Structures	Ward 25	29.96496	-31.03005				7 826	6 126		5 217	5 390	5 562
Roads	Road Structures:Mgwede Bridge	01002006002_00	New	responsive ecor	Growth	intain roads an	oads Infrastructu	Road Structures	Ward 25	29.96496	-31.03005				6 957	6 957		3 043		
Roads	Creches:ECDC Ward 13	003002001003_	New	ality basic educat	Growth	y ECDC in the vi	ommunity Faciliti	Crèches	Ward 13	0	0	1 890	1 642							
Roads	d Equipment:Acquisition of Municipal Plan	002003009_000	New	nd development-	Growth	of Machinery ar	inery and Equip		uding Satellite O	29.85623	-30.85607	89	32	2 807	348	348		1 739	4 135	8 175
Security Servic	rniture and Office Equipment:CCTV camer	002003005_000	New	nd development-	Growth	ment of office f	re and Office Equ		ad Office (Incluc	29.85623	-30.85607	86			1 304	568				
Security Servic	iture and Office Equipment:Security Equip	002003005_000	New	nd development-	Growth	ment of office f	re and Office Equ		ad Office (Incluc	-30.85607	29.85623	142	170	51						
Solid Waste Re	Landfill Sites:Landfill	01002002001_00	New	nvironmental ass	clusion and acces	waste in an acc	Waste Infrastruc	Landfill Sites	Vard 1,Ward 7,..	29.85623	-30.85607	1 032	3 132	2 596	1 304	345				
Solid Waste Re	niture and Office Equipment:Office Equipm	002003005_000	New	nd development-	Growth	ment of office f	re and Office Equ		uding Satellite O	29.85623	-30.85607	823	129	1 060	1 039	1 126		945	976	1 008
Solid Waste Re	Furniture and Office Equipment:Skip Bins	002003005_000	New	nd development-	Growth	ent of 30skip bi	re and Office Equ		Ward 1	29.85623	-30.85607	150	375	365				261	261	391
Solid Waste Re	Transport Assets:Refuse Truck	002003010_000	New	nd development-	Growth	olid waste to ma	Transport Assets		le of the Municip	29.85623	-30.85607		2 288		1 739	1 739		2 609	11 225	11 225
Solid Waste Re	Transport Assets:Trailer	002003010_000	New	nd development-	Growth	in terms of man	Transport Assets		Ward 1	0	0	79								
Parent Capital expenditure												134 790	121 063	107 809	165 872	180 262	-	133 696	131 878	104 866

9.2.9. Capital Expenditure details

Table 31 MBRR SA34a – Capital expenditure on new assets by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**37 047**	**45 000**	**58 105**	**57 006**	**63 852**	**63 852**	**19 726**	**14 654**	**15 061**
Roads Infrastructure		35 196	41 868	50 184	55 702	63 507	63 507	16 948	7 042	5 562
Roads		35 196	32 093	34 398	36 155	41 483	41 483	8 687	1 217	–
Road Structures		–	9 036	15 786	19 547	22 024	22 024	8 261	5 390	5 562
Road Furniture		–	739	–	–	–	–	–	435	–
Electrical Infrastructure		820	–	5 325	–	–	–	2 778	7 612	9 499
HV Transmission Conductors				492						
MV Networks				4 832						
LV Networks		820						2 778	7 612	9 499
Solid Waste Infrastructure		1 032	3 132	2 596	1 304	345	345	–	–	–
Landfill Sites		1 032	3 132	2 596	1 304	345	345	–	–	–
Community Assets		**5 009**	**2 357**	**12 884**	**21 663**	**18 259**	**18 259**	**15 310**	**13 593**	**14 028**
Community Facilities		4 632	2 227	11 845	4 601	4 123	4 123	3 478	7 071	7 297
Halls		693		7 933	2 427	1 949	1 949			
Crèches		1 890	1 642					–	3 478	3 590
Markets		2 050	585	3 912	2 174	2 174	2 174	3 478	3 593	3 708
Sport and Recreation Facilities		377	130	1 039	17 062	14 136	14 136	11 832	6 522	6 730
Indoor Facilities		–	–	374	16 888	13 962	13 962	11 832	6 522	6 730
Outdoor Facilities		377	130	665	174	174	174	–	–	–
Heritage assets		–	–	–	1 304	1 004	1 004	–	–	–
Works of Art					1 304	1 004	1 004			
Other assets		**997**	**–**	**89 529**	**24 568**	**24 568**	**24 568**	**22 609**	**30 912**	**24 102**
Operational Buildings		997	–	89 529	24 568	24 568	24 568	22 609	30 912	24 102
Municipal Offices		–	–	89 273	1 739	1 739	1 739	–	–	–
Manufacturing Plant		997		257	22 829	22 829	22 829	22 609	30 912	24 102
Intangible Assets		600	–	237	–	–	–	–	–	–
Licences and Rights		600	–	237	–	–	–	–	–	–
Computer Software and Applications		600		237						
Computer Equipment		1 920	2 008	2 975	1 826	1 363	1 363	3 652	1 658	1 664
Computer Equipment		1 920	2 008	2 975	1 826	1 363	1 363	3 652	1 658	1 664
Furniture and Office Equipment		1 201	674	3 822	2 865	2 216	2 216	1 206	1 237	1 399
Furniture and Office Equipment		1 201	674	3 822	2 865	2 216	2 216	1 206	1 237	1 399
Machinery and Equipment		168	215	3 646	639	587	587	3 790	5 840	9 806
Machinery and Equipment		168	215	3 646	639	587	587	3 790	5 840	9 806
Transport Assets		4 457	5 298	1 797	6 739	7 619	7 619	7 309	13 820	12 125
Transport Assets		4 457	5 298	1 797	6 739	7 619	7 619	7 309	13 820	12 125
Total Capital Expenditure on new assets	1	**51 400**	**55 552**	**172 995**	**116 611**	**119 468**	**119 468**	**73 602**	**81 714**	**78 185**

Table 32 MBRR SA34b – Capital Expenditure on Renewal of Existing Assets by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**58 374**	**22 970**	**18 789**	**4 603**	**8 778**	**8 778**	**39 711**	**25 069**	**–**
Roads Infrastructure		58 374	19 940	18 789	4 603	8 778	8 778	39 711	25 069	–
Roads		58 374	19 940	18 789	4 603	8 778	8 778	12 316	–	–
Electrical Infrastructure		–	3 029	–	–	–	–	–	–	–
MV Networks			3 029							
Community Assets		**2 374**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		2 374	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		2 374								
Other assets		**1 243**	**(32)**	**–**	**3 339**	**3 339**	**3 339**	**9 079**	**11 789**	**13 077**
Operational Buildings		1 243	(32)	–	3 339	3 339	3 339	9 079	11 789	13 077
Municipal Offices		1 243	(32)		3 339	3 339	3 339	9 079	11 789	13 077
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of ex	1	**61 992**	**22 938**	**18 789**	**7 943**	**12 117**	**12 117**	**48 790**	**36 858**	**13 077**
Renewal of Existing Assets as % of total capex		*46,0%*	*18,9%*	*17,4%*	*4,8%*	*6,7%*	*6,7%*	*36,5%*	*27,9%*	*12,5%*
Renewal of Existing Assets as % of deprecn"		*149,4%*	*49,9%*	*35,8%*	*16,5%*	*19,9%*	*19,9%*	*77,0%*	*56,3%*	*19,4%*

The above tables show that the municipality's anticipated total capital budget is R153 million inclusive of VAT for the 2026/27 financial year which decreases in the following year as a result of the decreases in the grants allocation for infrastructure development as well as the municipality's own contribution. A summary of proposed allocations is as follows only highlighting the major line items allocated:

- Community Assets — R 17.6 million Incl. VAT
  - Mphuthumi Mafumbatha multi-purpose center — R13.6 million
  - Construction of Market Place — R 4 million
- Electrical Infrastructure — R 6.1 million Inc. VAT
  - Solar street lights — R 1.3 million
  - Installation of High Master — R 1.8 million
  - Upgrade of Low Volatage lines — R 3 million
- Machinery and Equipment — R 2 million Incl. VAT
  - Backup energy system — R 2 million
- New: Road Infrastructure — R 25.7 million Incl. VAT
  - Construction of Mgwede Bridge — R 9.7 million
  - Construction of Mbhatshe Bridge and Access Road — R 2.9 million
  - Construction of Ward 31 Hub Access Road — R 1.1 million
  - Construction of Ngcingo to Matwebu Access Road with Bridge — R 4.5 million
  - Construction of Ntsingizi to Mbenya AR — R 1.2 million
- Other Assets — R 36.4 million Incl. VAT

- Construction of Manufacturing hub Ward 16 — R 26 million
- Renovation of Municipal Offices: buildings — R 3.9 million
- Refurbishment of DLTC — R 6.5 million

- Property, plant and Equipment — R15.6 million Incl. VAT
  - Purchase of Municipal Vehicles — R 3.9 million
  - Municipal Plant and Machinery — R 200 thousand
  - Electricity Vehicle — R 800 thousand
  - Honey Sucking Truck — R 1.8 million
  - Computer Equipment — R 4 million
  - Library Computers — R 200 thousand
  - Waste Receptacles — R 150 thousand
  - Library Furniture — R 237 thousand
  - Office Furniture — R 500 thousand
  - Skip bins — R 300 thousand
  - Furniture – Population — R 200 thousand
  - Grass Cutting Machines — R 359 thousand
  - Refuse truck — R 3 million
- Renewal: Roads Infrastructure — R 39.4 million Incl. VAT
  - Rehabilitation of Monti to Ntsimbini AR — R 7.9 million
  - Rehabilitation of Vuyisile to Ntsingizi AR — R 2.4 million
  - Rehabilitation of Mtshawedikazi Bridge and Brigde A/R — R 4.8 million
  - Rehabilitation of Garhane Brigde A/R — R 4.3 million
  - Rehabilitation of Mabhanoyini Bridge & Access Road — R 6.5 million
  - Rehabilitation of Hlolweni Bridge & Access Road — R 5.6 million
  - Rehabilitation of Mxhantini Bridge and A/R — R 3.7 million
  - Rehabilitation of Mosco AR with Bridge — R 3.8 million
- Upgrading: Roads Infrastructure — R 10 million Incl. VAT
  - Upgrade of CBD — R 10 million

These are funded from conditional grants and internal funds, which shows the municipality's commitment into delivering services.

Table 33 MBRR SA34c – Repairs and maintenance by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**1 966**	**12 177**	**26 008**	**42 118**	**56 827**	**56 827**	**45 438**	**38 845**	**26 229**
Roads Infrastructure		1 404	10 197	20 119	34 604	48 101	48 101	36 983	32 153	20 451
Roads		43	45	964	520	520	520	539	557	575
Road Structures		1 117	9 781	17 712	33 123	46 650	46 650	35 449	30 568	18 815
Road Furniture		244	371	1 443	961	931	931	995	1 028	1 061
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	1 400	1 292	1 292	1 452	1 500	1 548
Drainage Collection					1 400	1 292	1 292	1 452	1 500	1 548
Electrical Infrastructure		562	1 605	663	1 113	1 113	1 113	1 154	1 192	1 231
LV Networks		562		430	1 113	1 113	1 113	1 154	1 192	1 231
Capital Spares			1 605	233						
Solid Waste Infrastructure		–	376	5 225	5 000	6 320	6 320	5 848	4 000	3 000
Landfill Sites		–	–	3 470	3 500	3 500	3 500	3 629	2 500	2 000
Waste Drop-off Points			376	1 756	1 500	2 820	2 820	2 219	1 500	1 000
Community Assets		**668**	**908**	**671**	**2 831**	**2 842**	**2 842**	**2 396**	**1 235**	**1 274**
Community Facilities		668	908	671	2 831	2 842	2 842	2 396	1 235	1 274
Halls		426	563	328	2 100	2 100	2 100	1 718	536	553
Libraries		155	199	298	350	350	350	316	326	336
Cemeteries/Crematoria		87	145		200	300	300	200	207	213
Parks				45	181	92	92	161	167	172
Other assets		**3 391**	**783**	**781**	**3 432**	**3 162**	**3 162**	**1 569**	**1 621**	**1 673**
Operational Buildings		3 391	783	781	3 432	3 162	3 162	1 569	1 621	1 673
Municipal Offices		3 235	629	625	3 239	2 869	2 869	1 369	1 414	1 459
Yards		157	154	157	193	293	293	200	207	213
Intangible Assets		–	–	38	209	209	209	210	217	224
Licences and Rights		–	–	38	209	209	209	210	217	224
Computer Software and Applications				38	209	209	209	210	217	224
Computer Equipment		23	21	95	106	(0)	(0)	74	77	79
Computer Equipment		23	21	95	106	(0)	(0)	74	77	79
Furniture and Office Equipment		69	167	60	264	429	429	400	413	427
Furniture and Office Equipment		69	167	60	264	429	429	400	413	427
Machinery and Equipment		–	982	–	872	1 143	1 143	1 378	907	936
Machinery and Equipment			982		872	1 143	1 143	1 378	907	936
Transport Assets		5 170	6 329	5 627	5 364	9 224	9 224	6 262	5 882	5 490
Transport Assets		5 170	6 329	5 627	5 364	9 224	9 224	6 262	5 882	5 490
Total Repairs and Maintenance Expenditure	1	**11 287**	**21 366**	**33 280**	**55 196**	**73 836**	**73 836**	**57 727**	**49 197**	**36 333**

R&M as a % of PPE & Investment Property		*1,6%*	*2,7%*	*3,7%*	*6,1%*	*8,1%*	*8,1%*	*6,2%*	*5,5%*	*4,2%*
R&M as % Operating Expenditure		*0,0%*	*0,0%*	*0,0%*	*0,0%*	*0,0%*	*0,0%*	*0,0%*	*0,0%*	*0,0%*

Table 34 MBRR SA34d – Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class										
Infrastructure		**30 903**	**35 434**	**38 068**	**31 391**	**40 896**	**40 896**	**42 532**	**43 936**	**45 342**
Roads Infrastructure		29 555	34 082	36 720	29 873	39 379	39 379	40 954	42 305	43 659
Roads		12 605	16 982	20 492	14 634	24 139	24 139	25 105	25 933	26 763
Road Structures		16 277	16 167	15 814	14 732	14 732	14 732	15 321	15 827	16 333
Road Furniture		673	933	414	507	507	507	528	545	563
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		543	544	543	611	611	611	636	657	678
Drainage Collection		204	205	204	230	230	230	239	247	255
Storm water Conveyance		338	339	338	381	381	381	396	409	422
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		638	640	638	718	718	718	747	772	796
MV Substations		51	51	51	58	58	58	60	62	64
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		432	433	432	486	486	486	505	522	539
LV Networks		155	156	155	175	175	175	182	188	194
Solid Waste Infrastructure		167	167	167	188	188	188	195	202	208
Landfill Sites		167	167	167	188	188	188	195	202	208
Community Assets		**4 683**	**5 675**	**5 921**	**7 373**	**8 997**	**8 997**	**9 357**	**9 666**	**9 975**
Community Facilities		3 913	4 904	5 181	4 518	6 142	6 142	6 388	6 599	6 810
Halls		3 269	4 409	4 687	2 874	4 498	4 498	4 678	4 833	4 987
Centres		–	–	–	–	–	–	–	–	–
Crèches		295	296	295	333	333	333	346	357	369
Cemeteries/Crematoria		13	13	13	15	15	15	16	16	17
Police										
Parks		251	101	101	1 111	1 111	1 111	1 155	1 194	1 232
Public Ablution Facilities		27	27	27	118	118	118	123	127	131
Markets		–	–	–	–	–	–	–	–	–
Stalls		58	58	58	67	67	67	70	72	74
Sport and Recreation Facilities		770	771	740	2 855	2 855	2 855	2 969	3 067	3 165
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		770	771	740	2 855	2 855	2 855	2 969	3 067	3 165
Other assets		**645**	**674**	**3 168**	**759**	**3 715**	**3 715**	**3 864**	**3 991**	**4 119**
Operational Buildings		633	662	3 155	744	3 701	3 701	3 849	3 976	4 103
Municipal Offices		328	356	2 851	401	3 358	3 358	3 492	3 607	3 723
Pay/Enquiry Points		3	3	3	4	4	4	4	4	4
Yards		77	77	77	86	86	86	90	93	96
Stores		115	115	115	130	130	130	135	139	144
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		110	110	110	123	123	123	128	133	137
Housing		13	13	13	14	14	14	15	16	16
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		13	13	13	14	14	14	15	16	16
Intangible Assets		11	129	161	170	170	170	177	183	188
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		11	129	161	170	170	170	177	183	188
Computer Software and Applications		11	129	161	170	170	170	177	183	188
Computer Equipment		2 380	1 780	1 599	1 361	1 374	1 374	1 429	1 477	1 524
Computer Equipment		2 380	1 780	1 599	1 361	1 374	1 374	1 429	1 477	1 524
Furniture and Office Equipment		143	331	1 321	1 395	2 222	2 222	2 311	2 387	2 463
Furniture and Office Equipment		143	331	1 321	1 395	2 222	2 222	2 311	2 387	2 463
Machinery and Equipment		1 580	865	602	4 212	1 386	1 386	1 442	1 489	1 537
Machinery and Equipment		1 580	865	602	4 212	1 386	1 386	1 442	1 489	1 537
Transport Assets		1 156	1 087	1 584	1 559	2 175	2 175	2 262	2 337	2 411
Transport Assets		1 156	1 087	1 584	1 559	2 175	2 175	2 262	2 337	2 411
Total Depreciation	1	**41 502**	**45 975**	**52 424**	**48 219**	**60 936**	**60 936**	**63 373**	**65 464**	**67 559**

Table 34 MBRR SA34e – Capital Expenditure on upgrading of existing assets by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**8 619**	**22 236**	**7 314**	**41 319**	**44 716**	**44 716**	**11 304**	**13 306**	**13 604**
Roads Infrastructure		8 619	22 236	5 910	39 666	43 131	43 131	8 696	9 306	9 604
Roads		8 619	22 236	5 910	39 666	43 131	43 131	8 696	9 306	9 604
Electrical Infrastructure		–	–	1 404	1 652	1 585	1 585	2 609	4 000	4 000
LV Networks				1 404	1 652	1 585	1 585	2 609	2 783	2 957
Community Assets		**12 780**	**20 338**	**(91 289)**	**–**	**3 960**	**3 960**	**–**	**–**	**–**
Community Facilities		9 921	13 613	(91 289)	–	3 960	3 960	–	–	–
Halls		9 921	13 613	(91 289)		3 960	3 960			
Sport and Recreation Facilities		2 859	6 725	–	–	–	–	–	–	–
Outdoor Facilities		2 859	6 725	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existin	1	**21 399**	**42 574**	**(83 974)**	**41 319**	**48 676**	**48 676**	**11 304**	**13 306**	**13 604**
Upgrading of Existing Assets as % of total capex		*15,9%*	*35,2%*	*-77,9%*	*24,9%*	*27,0%*	*27,0%*	*8,5%*	*10,1%*	*13,0%*
Upgrading of Existing Assets as % of deprecn"		*51,6%*	*92,6%*	*-160,2%*	*85,7%*	*79,9%*	*79,9%*	*17,8%*	*20,3%*	*20,1%*

9.2.10. Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis through the submission of Section 71 reports to the Mayor, National Treasury, Provincial Treasury and other stakeholders within 10 working days of the end of each month.

Quarterly reports in terms of s52d have been tabled to the municipal council by the Mayor within 30 days of the end of each quarter and further submitted to all relevant stakeholders as required by law.

The municipality's mid-year assessment report was tabled to the municipal council by 25 January 2025 and further submitted to the relevant stakeholders as required by s72 of the MFMA

2. Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the interns trained over the years 15 were absorbed within the municipality's budget and treasury office while 5 have found employment in other municipality's and are now at managerial level. Since the introduction of the Internship programme the Municipality has successfully employed and trained 34 interns through this programme.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA headed by the Chief Financial Officer. The department has the following sections, each with its own head:

- Supply Chain Management
- Revenue and Management
- Budgeting and Reporting
- Asset Management and stores management

4. Audit Committee

The new municipal has extended the term of the current Audit Committee that was established by the previous due to the fact that it was considered to be fully functional. Even though the Audit Committee had resignations in the previous year, an appointment of the new member has been made.

5. Service Delivery and Implementation Plan

The municipality has run concurrently the process of developing a detailed SDBIP together with the draft budget to ensure alignment of these plans.

The detailed SDBIP document is at a draft stage and will be finalized after approval of the 2026/27 MTREF in May 2026 directly aligned and informed by the 2026/27 MTREF.

6. Financial Misconduct Disciplinary Board

The municipality established the financial misconduct disciplinary board in 2019 with its term ending on 30 June 2021. The council, in a council meeting held on 28 February 2022 took a resolution to re-establish the disciplinary board to assist council in dealing with possible acts of financial misconduct within the municipality.

7. Procurement plans

The municipality has also made sure draft procurement plans are developed together with the draft budget to ensure full alignment of this plan as well. The procurement plan will be reviewed and revised where necessary to ensure that it assists the municipality in delivering services within planned timeframes.

8. Unauthorised, Irregular, Fruitless and Wasteful Expenditure Reduction Plans and Strategy

National Treasury instructed municipalities to develop and adopt plans to reduce UIFW&E over the five year period. Even though the municipality had already cleared these expenditures a reduction strategy was developed and adopted by the municipal council on the 28th February 2022 and reviewed annually to ensure the municipality continues to find ways to prevent these expenditures from happening.

9. Annual Report

Annual report has been compiled in terms of the MFMA and National Treasury requirements and an oversight report has also been presented to council on the 24 March 2026 after an extensive exercise by the MPAC and consultations with communities.

10. mSCOA

The municipality has been implementing mSCOA 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.

The municipality has completed the process of making sure that all mSCOA structures are revived through replacement of members who have since left the municipality and developing a schedule of meetings for these structures.

11. Budget steering committee

The Mayor of the municipality appointed members of the executive committee chaired by the Budget and Treasury Portfolio head together with members of Senior management as well as the managers responsible for IDP and Budget within the municipality.

10. APPROVAL

This is the draft IDP of Winnie Madikizela-Mandela Local Municipality for 2026-2027 financial year tabled to the Municipal Council for noting on the council meeting held on the 24th of March 2026. Copies of this document have been made available in key strategic points for all interested stakeholders to read and make comments while invitations for comments were also advertised in the local newspapers and municipal website.

This draft IDP will also be taken to communities during the IDP and Budget roadshows planned for the month of April 2026. Inputs that will be received from the communities, sector departments and other relevant stakeholders will be considered by structures of council and consolidated into the final document.

The council is satisfied that all necessary planning activities as envisaged in the IDP review process plan have been carried out accordingly and therefore resolves to adopt this document as its draft reveiwed IDP for 2026-2027 financial year.

DECLARATION OF ADOPTION

SIGNATURES

26/03/2026

L. Mahlaka **Date**

Municipal Manager

26/03/2026

T.D. Mafumbatha **Date**

Mayor

10.1. COUNCIL RESOLUTION EXTRACT ON THE APPROVAL OF THE DRAFT IDP

Winnie Madikizela-Mandela Local Municipality

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51 Winnie Madikizela
Mandela Street
Postal Address
P O Box 12
Bizana

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Tel: 039 251 0230
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EXTRACT FROM MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON THE

DATE: **24 MARCH 2026**

TIME: **10H00**

VENUE: **COUNCIL CHAMBER – CIVIC CENTRE**

7. EXECUTIVE COMMITTEE REPORT

7.1. DRAFT INTERGRATED DEVELOPMENT PLAN (IDP) 2026/2027 FY

On the motion of Councillor F. Bewu seconded by Councillor M. S. Msindo it was resolved that: -

7.1.1 The Integrated Development Plan for the 2026/2027 Financial Year be noted by Council.

Signed by

WINNIE MADIKIZELA-MANDELA
LOCAL MUNICIPALITY
PO BOX 12 BIZANA 4800
2026 -03- 24
OFFICE OF THE SPEAKER
TEL. 039 251 0230
FAX: 039 251 0917

Cllr Z. Mhlwazi

Hon. Speaker