



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

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

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PART 1 – IN-YEAR REPORT

1. Executive Summary

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

This is the ninth report of the 2025/26 financial year which comes after the municipality's mid-year adjustment budget process of reprioritising its budget in response to the assessments done for the first six months of the financial year and also coincides with the adoption of the 2026-27 MTREF budget which will be out for public consultations between April and May 2026 for final approval by 31 May 2026. This is generally a period where activity worth reporting has already started taking shape after completion of appointments, finalisation of Audits, approval of the audit action plans, as well as departments ensuring targets are met for the third quarter with catch-up plans for those not met in the first two quarters. The performance is expected be better this year compared to the same period in the previous years as procurement for some projects is in advanced stages and some have been appointed. The information reported below sets the tone for the remainder (next three months) of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary and hopefully the contents of each report will help the Mayor, council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

1.1 The Political Oversight

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

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

2. Administration

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

3. Staff movement within the budget and treasury office

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

During the month of February, the department also received another resignation of the Payroll Clerk who has been offered a growth opportunity at another institution. Recruitment processes commenced immediately to ensure that the position is filled and we can confirm that the processes was concluded before the end of March 2026 resulting in a vacancy on the Financial Management Internship program as the successful candidate was a participant in the program.

4. Implementation of mSCOA

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

a) Challenges Identified

- i. Version Changes

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 7.1 has been released with MFMA circular No.132. Version 7.1 of the chart will be effective from 2026/27 and was used to compile the 2026/27 MTREF.

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:

- Both operating and investing activities for Interest, Insurance Refund and Retentions must be accounted for based on the nature of the transactions; and
- The Interest on short-term investment (greater than 90 days but less than 12 months) and long-term investments (more than 12 months) must be populated within investing activities. Short-term investments are disclosed on the Statement of Financial Performance on table A4 of the A1 Schedule.

To give effect to this GRAP standard:

- A new operational funding source, namely Insurance Refunds, has been created under the Investing Activities of tables A7 and SA30 of the A1 Schedule in version 7.1 of the mSCOA 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; and
- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services and Development Charges will no longer form part of Operational Revenue. A new funding source was created to allow for the separate population of Construction Contract Revenue and Development Charges as part of Other Revenue on table SA30 of the A1 Schedule.

The structure of table A7 of the A1 Schedule and relevant cash flow linkages has also been aligned to the mSCOA chart version 7.1.

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

All municipalities are required prepare their 2026/27 MTREF budgets using the budget modules of their integrated systems solution, generate their financial and non-financial data string and produce the Schedule A1 directly from the integrated systems solution. The manual preparation of these documents outside the integrated systems solution is not allowed in terms of the mSCOA.

Regulations.

ii. IDP Budgeting

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

iii. Production of in-year reports

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

iv. Budget and reporting module functionality

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

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

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

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

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

No	Output	Planned Time Frame
1	Review and update the minimum business processes for mSCOA	April 2024 to March 2025

2	Develop standard operating procedures for mSCOA	February 2025 to April 2025
3	Review and update the minimum technical specifications for mSCOA	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for mSCOA to the updated mSCOA requirements	
5	Develop Regulations on the minimum business processes and technical specifications for mSCOA	Oct/November 2025
6	Training on the new Regulations	November 2025 to Feb 2026

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

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

Despite Trainings planned to be done between November 2025 to February 2026, we can confirm that such dates have not been met and stakeholders are encouraged to be on the lookout for revised date.

5. Implementation of the Municipal Cost containment regulations

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

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

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

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

a. Supply and Delivery of Municipal Vehicles

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

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

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

Since the implementation of the regulations, the municipality has utilised the contract to procure municipal plant and machinery and significant savings have been realised through negotiated prices and direct procurement from the dealerships that are on the panel contracted by National Treasury. The

current financial year will be no different, all procurement of vehicles will be done through the transversal contract.

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

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

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

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

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

- Shoddy work performed by some appointed mechanics
- Delays in assessments conducted by the service provider before approval of the repair work required
- Mechanics taking longer than expected to complete approved maintenance work

- Locations of service providers not confirmed before work is allocated

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

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

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

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

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

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

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

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

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

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

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

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

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

BASIS FOR SELECTION

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

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

Cost to the municipality

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

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

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

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

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

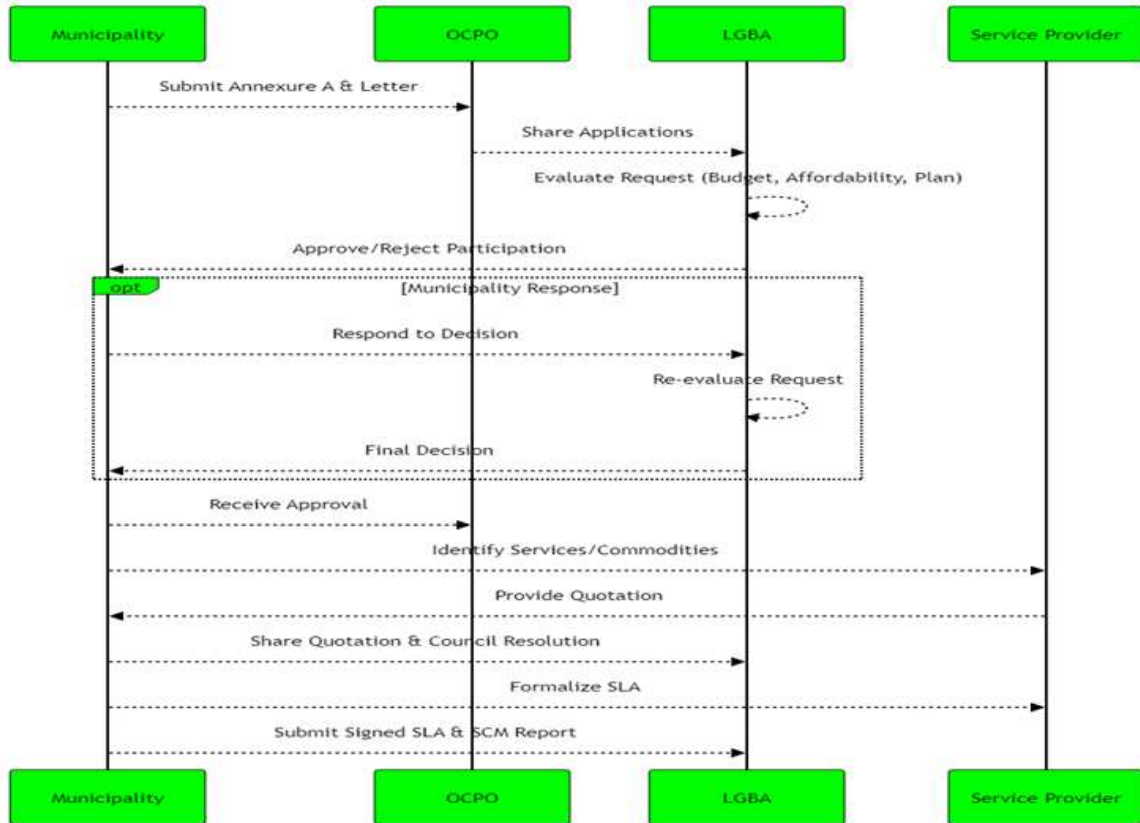
a. Selection process followed

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

b. Basis for selection

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

Administrative Procedure – Workflow (as per Annexure E)



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

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

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

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

6. Strategic Objectives

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

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury)																						
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source		Third Quarter Measurable Performance Target	Non Financial Performance	Financial Performance	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action
														Internal	External							
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4,1	Metering of all electricity consumption by June 2026	Electricity meters are read, recorded, and captured manually	Reading of conventional electricity meters	% of active electricity meters read	4.1.1	0,5	100% reading of active electricity meters by 30 June 2026	12 Months Meter reading Report.	R 1 500 000,00	R 1 500 000,00	R 1 500 000,00	N/A	100% reading of active electricity meters (Dec, Jan and Feb)	100% reading of active electricity meters (255 in Dec, 254 in Jan and 254 in Feb)	R 149 931,83	Achieved	N/A	N/A	N/A
				Monthly billing of all consumers for all services by June 2026	100% active consumer accounts for Property rates, refuse and electricity billed	Billing of 100% active consumer accounts for Property rates, Refuse and Electricity	% of active consumer accounts for property rates, refuse and electricity billed	4.1.2	0,25	100% billing of active consumer accounts for Property rates, Refuse and Electricity by 30 June 2026	12 monthly Billing Report	R -	R -	R -	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity (2037 in Dec, 2036 in Jan and 2051 in Feb)	Billing 100% of active consumer accounts for Property rates, refuse and electricity of 2037 Accounts in Dec ; 2036 in Jan and 2051 in Feb 2026	R -	Achieved	N/A	N/A	N/A

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source		Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action
					July to June were billed within the 3 working days of each month following the billing month.	Completion of billing processes by the 3rd day of each following month	completed billing by the 3rd day of each month following the billing period	4.1.3	0,25	Billing completed by the 3rd day of each month following the billing month by June 2026	12 Month end closing Reports	R -	R -	R -	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors (Dec, Jan and Feb)	3 month end procedure performed for consumer debtors, sundry debtors. Billing completed by the 3rd working day of each month	R -	Achieved	N/A	N/A	N/A
					12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	4.1.4	0,25	12 electronic monthly consumer statement for active accounts distributed with email address and cellphones by 30 June 2026	12 Monthly Statements distribution Report	R 7 666,09	R 7 666,09	R 7 666,09	R 7 666,09	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones (Dec, Jan and Feb)	03 electronic monthly consumer statements distributed for (Dec, Jan and Feb)	R 2 805,33	Achieved	N/A	N/A	N/A
				Review and Implementation of the Revenue enhancement Strategy by June 2026	4 Revenue enhancement strategy Meetings were held	Monitoring of the Revenue enhancement Strategy Action Plan	Number of meetings held to monitor the revenue enhancement strategy action plan	4.1.5	0,25	4 meetings held in monitoring revenue enhancement strategy action plan by June 2026	4 reports and 4 attendance registers	R -	R -	R -	N/A	1 Quarterly Revenue enhancement meeting held on the 18th February 2026	1 meeting held for monitoring revenue enhancement strategy action plan on the 18th of February 2026	R -	Achieved	N/A	N/A	N/A

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source		Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action		
		To achieve at least 95% collection of all debt by June 2027		Implementation of credit control measures by June 2026	Outdated and incomplete consumer information (contact and personal information) on municipal billing system	Implementation of Data cleansing on consumer debtors.	% of consumer accounts data updated on municipal billing system.	4.1.6	0,25	100% of consumer accounts data updated on municipal billing system by June 2026	01 Consumer Master file extract report with complete consumer contact and personal information from municipal billing system.	R 300 000,00	R 300 000,00	R 300 000,00	N/A	100% of consumer accounts data updated on municipal billing system	100% of 1 453 consumer accounts data updated on municipal billing system, in (Dec, Jan and Feb) 2025	R -	Achieved	N/A	N/A	N/A		
					Accounts owing beyond 3 years with a potential to be prescribed debt	Issue summons to consumer debtors accounts that have outstanding debt that is more than 90 days and as per collection process or stages are deemed to be issued summons through legal processes	% of consumer accounts that are beyond 90 days issued with summons.	4.1.7	0,25	100% of consumer accounts that are beyond 90 days and irrecoverable issued with summons by 30 June 2026	02 Reports compiled on accounts that are beyond 90 days handed over	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
					100% business accounts that are beyond 90 days were handed over for debt collection to debt collectors	Implementation of debt collection service for debt that is more than 90 days.	Number of reports compiled on 100% business accounts that are beyond 90 days handed over for debt collection to debt collectors	4.1.8	0,25	4 reports compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection by 30 June 2026	04 Quarterly reports	R 1 200 000,00	R 1 200 000,00	R 1 200 000,00	N/A	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection (Q3)	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection (Q3)	R 156 719,92	Achieved	N/A	N/A	N/A	N/A	
Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2027			Performance of monthly debtors, rates and investment reconciliations by June 2026	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Monthly review of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.9	0,25	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation by June 2026	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation	R -	R -	R -	N/A	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation (Dec, Jan and Feb)	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation for (Dec, Jan and Feb)	R -	Achieved	N/A	N/A	N/A		

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source		Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Reviewal of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	4.1.10	0,25	03 Reviewed and adopted existing sectional policies (Credit control and debt,tariffs, property rates policy) by June 2026	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy,resolution extract	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 93 Reconciliations	Non-compliance with circular 93 requirement	Submission of circular 93 Reconciliations - General Valuation Roll Vs Financial Billing System	Number of submitted circular 93 quarterly Reconciliations report	4.1.11	0,25	4 Circular 93 reconciliation reports on General Valuation Roll & Financial Billing System submitted by 30 June 2026	04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System	R -	R -	R -	N/A	Submitted 01 circular 93 reconciliations report (Q2)	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs as per Circular 93 requirement was submitted for Q2	R -				
				Promulgation of revenue policies and credit control policies into by-laws by June 2026	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.12	0,25	2 Promulgated of property rates policy and credit control policy by 30 June 2026	Promulgated property rates policy and credit control policy	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
				Promulgation of the approved tariffs (gazetting) by June 2026	Gazetted property rates tariffs were advertised on East Griqualand News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1.13	0,25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2026	Promulgated of the approved tariffs (gazetting)	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source		Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2027	4.2	Enforcement of system descriptions and processes as per the Account payable policy by June 2026	All creditors for July to June presented for payment were paid within 30 days	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2.1	0,25	100% payment of presented acceptable invoices within 30 days from receipt of invoice by June 2026	Invoice register and age analysis report	R -	R -	R -	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditor's paid within 30 days of receipt of a valid invoice) for Q3	R -	Achieved	N/A	N/A	N/A
	Datastrings that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit by June 2027		Develop sound, strict and effective procedures for reporting by June 2026	12 monthly datastrings to LG Portal and Reports were submitted not later than 10 working days after the end of each month for the past 12 months.	Implementing of month end procedures for 8 modules(cashiers,stores,creditors, cashbook,sundries,consumer debtors,GL and Asset)	Number of submitted monthly data strings no later than 10 working days after month end of each month	4.2.2	0,5	12 monthly datastrings not later than 10 working days after month end of each month submitted by June 2026	12 confirmations of submission from LG Portal not later than 10 working days after month end	R -	R -	R -	N/A	3 monthly datastrings submitted to LG Portal (Dec, Jan and Feb)	Submitted 3 monthly datastrings to LG Portal for (Dec, Jan and Feb)	R -	Achieved	N/A	N/A	N/A
	Inaccurate and incomplete commitment register			12 monthly commitments registers were prepared and signed.	Monthly review of commitment register by the 7th working day of each month	Number of monthly reviewed commitment register	4.2.3	0,5	12 monthly Reviewed commitment register by June 2026	12 signed commitment register	R -	R -	R -	N/A	3 monthly reviewed Commitment register (Dec, Jan and Feb)	Submitted 3 monthly datastrings to LG Portal for (Dec, Jan and Feb)	R -	Achieved	N/A	N/A	N/A	
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, retention and vat reconciliation by June 2026	12 monthly Conditional grants,12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliation were prepared	Monthly review of conditional grants, creditors, retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2.4	0,5	12 monthly reviewed Conditional grants, 12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliation by June 2026	12 Signed monthly Conditional grants, 12 monthly creditors,12 monthly retention and 12 monthly vat reconciliations	R -	R -	R -	N/A	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation (Dec, Jan and Feb)	3 monthly creditors, monthly retention, monthly conditional grants and monthly vat reconciliation for (Dec, Jan and Feb) were prepared and	R -	Achieved	N/A	N/A	N/A

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source	Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action	
					and reviewed											reviewed.						
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation by June 2026	12 months monthly payroll reconciliations (July to June) were prepared and signed	Monthly review of payroll reconciliation by the 7th working day of each month	Number of monthly review payroll reconciliations	4.2.5	0,25	12 Monthly Reviewed payroll reconciliation by June 2026	12 monthly payroll reconciliation	R -	R -	R -	N/A	3 monthly reviewed payroll reconciliations (Dec, Jan and Feb)	3 monthly reviewed payroll reconciliations for (Dec, Jan and Feb)	R -	Achieved	N/A	N/A	N/A
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Payables accounts policy was reviewed and presented to council	Reviewal and approval of accounts payable policy by council	Number of reviewed and approved policies	4.2.6	0,25	1 Reviewed and Approved Accounts payables policy by June 2026	reviewed Accounts Payables Policy resolution extract	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 128 - OCPO spending data	Non-compliance with circular 128 requirement - OCPO spending data submission	Submission of Monthly Circular 128 reports - OCPO Spending Data	Number of submitted reports NT portal	4.2.7	0,25	12 monthly circular 128 reports - OCPO Spending Data Submitted by June 2026	proof of submission of circular 128 report - OCPO spending data to NT Portal	R -	R -	R -	N/A	03 submitted monthly circular 128 reports - OCPO Spending Data (Dec, Jan and Feb)	3 monthly circular 128 OCPO Spending data has been submitted for (Dec, Jan and Feb)	R -	Achieved	N/A	N/A	N/A
SUPPLY CHAIN MANAGEMENT	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement	4.3	By Monitoring and adherence to procurement plan by June 2026	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitoring of the procurement plan.	4.3.1	0,25	12 monthly Reports on monitoring of the procurement plan Compiled by June 2026	Signed SCM reports reporting on procurement plan	R -	R -	R -	N/A	3 SCM reports compiled on procurement plan (Dec, Jan and Feb)	3 SCM reports were compiled on procurement plan for (Dec, Jan and Feb)	R -	Achieved	N/A	N/A	N/A

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source	Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action	
		system by June 2027																				
	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 by June 2026	4 SCM Officials were trained on SCM modules by Munssoft	Training SCM officials on Munssoft	Number of trained SCM personnel	4.3.2	0,25	4 SCM officials trained on Munssoft system by 30 June 2026.	Attendance register, concept document	R 50 000,00	R 50 000,00	R 50 000,00	N/A	4 SCM officials trained on Munssoft system	6 SCM officials trained on Munssoft system (First Group of 3 attended 1st to 3rd , Second Group of 3 attended 8th to 10th of Dec)	R 52 164,00	Achieved	N/A	N/A	N/A
				No training Conducted on SCM Bid processes	Training of Bid committee members on SCM Bid processes	Number of trainings conducted on SCM Bid process	4.3.3	0,25	1 Training of Bid committee members on SCM Bid processes conducted by 30 June 2026	Signed Concept Document, Attendance Register	R 400 000,00	R 400 000,00	R -	R 400 000,00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	Inadequate contract management processes	To have an effective contract management system by June 2027		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly meetings conducted with service provider for all BTO contracts .	Number of monitoring meetings conducted for all BTO contracts	4.3.4	0,25	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts by 30 June 2026	12 Monthly monitoring reports and 12 attendance registers	R -	R -	R -	N/A	3 monitoring meetings conducted on BTO contracts ,(Jan, Feb and March)	3 monitoring meetings conducted on BTO contracts. (Oct, Nov and Dec)	R -	Achieved	N/A	N/A	N/A
	no schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June	No Monitoring mechanism to ensure Bids are Awarded within the Validity	Attending to all submitted requisition for advert	Percentage of requisition for adverts attended	4.3.5	0,25	100% requisitions for advert attended within 5 days by 30 June 2026	requisition from user department, appointment for bid specification	R -	R -	R -	N/A	100% requisition for advert attended within 5 days (Jan, Feb and March)	100% requisition for advert attended within 5 days (Jan, Feb and March)	R -	Achieved	N/A	N/A	N/A

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source		Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action
				2026	period	Evaluation of closed bids within 30 days after tender closing	Percentage of Appointed bids evaluated committee within 7 days after tender closing	4.3.6	0,25	100% appointment of bid evaluation committees for closed tenders within 7 days by 30 June 2026	Appointment for bid evaluation committees, closing register and signed schedule of bid sittings	R -	R -	R -	N/A	100% appointment of bid evaluation committee (Jan, Feb and March)	100% appointment of bid evaluation committee (Jan, Feb and March)	R -	Achieved	N/A	N/A	N/A
						Adjudication of evaluated bids within 60 days after tender closing	Percentage of bids adjudicated within 60 days after tender closing	4.3.7	0,25	100% adjudication of evaluated bids within 60 days after tender closing by 30 June 2026	schedule of bid adjudication committees, attendance register, closing register	R -	R -	R -	N/A	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	R -	Achieved	N/A	N/A	N/A
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts by June 2026	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3.8	0,25	12 Contract registers reviewed by June 2026	12 monthly reviewed contract registers	R -	R -	R -	N/A	3 monthly contract registers reviewed (Dec, Jan and Feb)	3 monthly contract registers were reviewed for (Dec, Jan and Feb)	R -	Achieved	N/A	N/A	N/A
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies reviewed annually	Review of existing sectional policies and approval by the council.	Number of reviewed and approved sectional policies	4.3.9	0,25	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy, Framework for Infrastructure Development Management Policy by June 2026	Reviewed and approved Supply Chain Management Policy, Contract Management Policy, Cost Containment Policy and Framework for Infrastructure Development Management Policy, resolution extract	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source	Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action
Assets and Stores Management	Financial statements with non-compliance with laws	To achieve a clean audit by June 2027	4.4	To have an accurate GRAP compliant Asset Register by June 2026	Accurate and complete Fixed Assets Register as at 30 June 2023 with no Audit Findings	Reviewal and Approval of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconciliations reviewed and approved.	4.4.1	0,5	12 Assets reconciliations Reviewed and approved by 30 June 2026	12 monthly asset reconciliations	R -	R -	R -	3 reviewed and approved fixed asset reconciliations. (Dec, Jan and Feb)	3 Fixed asset reconciliations were prepared, reviewed and approved for (Dec, Jan and Feb)	R -	Achieved	N/A	N/A	N/A
					Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	4.4.2	0,25	100% Alignment of non reconciling assets between asset register and Asset Module by June 2026.	Progress reports, Signed Reconciliation between the asset register and the asset management module	R -	R -	R -	100% alignment of Asset management register that is reconciled to the Asset management module for 2024/25	The cost of all the classes has been updated and reconciles on both sets of the registers, the reassessments need to be updated so that the depreciations can be adjusted accordingly where there are differences.	R -	Not Achieved	The asset management section lost valuable time which we thought we were going to have when we could not work on period 15 (prior year) to post all the rest of the transactions. We experienced errors which took long to resolve and we managed to resolve most of the issues we had after the training that we recently attended in the Munsoft offices on the 23-24 March 2026.	N/A	The asset management section has created and circulated a detailed project plan that indicates dues dates, responsible persons and tasks to be undertaken. The constant monitoring of this register will ensure that by end of April, differences in depreciation have all been addressed which is the only outstanding issue for both registers to agree. We will have all current year transactions recorded before the end of May as well as a part of the outcomes of the project plan.
					GRAP Compliant asset register as at 30 June 2024	Reviewal and submission of the GRAP compliant fixed asset register	Number of GRAP compliant fixed asset register reviewed and submitted to	4.4.3	0,25	1 GRAP compliant asset register reviewed and submitted	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI register	R 2 500 000,00	R 2 500 000,00	R 2 500 000,00	R -	N/A	N/A	N/A	N/A	N/A	N/A

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source	Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action	
							AG			to AG by June 2026												
				All assets recorded in the FAR do exist and valuated accurately by June 2026	Approved Assets Verification Report as at 30 June 2024	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of reviewed and approved quarterly Assets Verification Reports	4.4.4	0,25	4 Assets Verification Reports reviewed and approved by June 2026	4 Assets Verification Reports	R -	R -	R -	N/A	1 reviewed and approved Asset verification report. (Q2)	1 verification was performed and the report on the verification conducted was reviewed and approved for the Q2 (2025/26)	R -	Achieved	N/A	N/A	N/A
				Basis and assumptions on which assets are accounted for to be well documented and approved by June 2026	Audited PPE methodology with no audit findings.	Preparation and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	4.4.5	0,5	01 Reviewed and approved PPE(movable assets) Methodology by June 2026	PPE(movable assets) methodology signed and approved by CFO	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
				Monthly update on inventory movements by June 2026	Inventory report and listing as at 30 June 2024	Reviewal and Approval of monthly Inventory reconciliations within 5 working days after month closure.	Number of Reviewed and approved Inventory reconciliations	4.4.6	0,25	12 Reviewed and approved Inventory reconciliations by June 2026	12 Inventory reconciliations	R -	R -		N/A	3 Reviewed and approved Inventory reconciliations (Dec, Jan and Feb)	3 Inventory reconciliations were performed, reviewed and approved for (Dec, Jan and Feb)	R -	Achieved	N/A	N/A	N/A
				Inventory updates once every quarter by June 2026	Approved Inventory Count report	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of Reviewed and approved Inventory Count with Reports	4.4.7	0,25	4 Reviewed and approved Inventory Count Reports by June 2026	4 Reviewed and signed Inventory Count Reports	R -	R -	R -	N/A	1 Reviewed and approved Inventory Count (Q2)	1 Inventory Count was performed and an inventory count	R -	Achieved	N/A	N/A	N/A

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source	Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action	
																report was reviewed and approved for the (Q2 2025/26)						
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 2027		Valid contract for provision of municipal stationery	Municipality have an existing contract for 12months	Supply of stationery for municipal operations	% supply of required stationery for municipal operations	4.4.8	0,25	100% supply of requested stationery for municipal operations by 30 June 2026	Stock request forms, delivery notes, Authorised Stock issue form	R 3 800 000,00	R 3 800 000,00	R 3 800 000,00	N/A	100% supply of requested stationery for municipal operations (Jan, Feb and March)	100% of requested stationery by the departments for municipal operations was supplied for (Jan, Feb and March)	R 287 519,64	Achieved	N/A	N/A	N/A
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2027		Annual review Asset and Inventory Management Policies by June 2026	Reviewed and approved Asset and Inventory Management Policies for 2023/24 financial year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies reviewed and approved.	4.4.9	0,25	1 Asset and 1 Inventory Management Policies reviewed and approved by 30 June 2026	reviewed Assets and Inventory Management Policies.council resolution extract	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	All council assets need to be fully insured to ensure going concern assumption of the municipality is not at risk.	Compliance with the requirements of MFMA section 63 by June 2027		Reviewal of an effective Asset Management Plan by June 2026	Reviewed and approved Asset Management Plan	Reviewal of Asset Management Plan	Number of Reviewed Asset Management Plan	4.4.10	0,5	1 Reviewed and signed Asset Management Plan by 30 June 2026	Reviewed and signed Assets Management Plan	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source		Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action	
Financial Reporting	Financial statements with non-compliance with laws	To compile Annual Financial Statements that comply with all requirements by June 2027	4,5	Develop sound, strict and effective procedures for the compilation of AFS by June 2026	Audited Annual Financial Statements for 2024/25 with compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Number Credible Annual and Interim Financial Statements submitted	4.5.1	0,5	1 Credible and fully compliant Annual Financial Statement for 2024/25 submitted to AG and 1 Credible and fully compliant for 2025/26 Interim Financial Statements submitted to CFO by June 2026	Signed Interim Financial statements and signed Annual financial statements	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	To achieve a clean audit by June 2027	Manage audit and ensure audit readiness by June 2026		Manage the external audit by the office of the Auditor General to ensure smooth running	Audited Annual Financial Statements for 2024/5 with compliance findings	Number of milestones taken to manage external audit and ensure audit readiness to achieve clean audit opinion	4.5.2	0,25	03 Milestones taken to manage the external audit and ensure audit readiness to achieve clean audit opinion as at 30 June 2026	RFI Register, COAF register, Audit Action Plan	R 5 996 639,95	R 5 996 639,95	R 5 996 639,95	N/A	Milestone 2 Development of Audit Action plan	2 Milestone undertaken The formulation of the audit action plan has been changed from the traditional way to a online platform that requires that each action owner develops an action plan which must then be approved This was therefore presented to Council in January 2025 for approval and monitoring	R 2 233 116,44	Achieved	N/A	N/A	N/A		

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source		Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action	
																	by the CFO.						
					Performance of Monthly bank reconciliations by June 2026	12 Reviewed bank reconciliations.	Performance of monthly reconciliations by the 7th working day of each month	Number of Reviewed bank reconciliations	4.5.3	0,25	12 Reviewed bank reconciliations by June 2026	12 Signed monthly Bank Reconciliation	R -	R -	R -	N/A	3 Reviewed monthly Bank Reconciliation (Dec, Jan and Feb)	3 monthly bank reconciliations for (Dec, Jan and Feb) were reviewed.	R -	Achieved	N/A	N/A	N/A
		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 by June 2026	s71 Reports submitted.	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	4.5.4	0,5	12 signed s71 and FMG reports submitted by 30 June 2026	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	R -	R -		Submitted 3 s71 and 3 monthly FMG reports (Dec, Jan and Feb)	3 s71 Report and 3 monthly FMG Reports for (Dec, Jan and Feb) were submitted.	R -	Achieved	N/A	N/A	N/A
					s52d reports submitted.	Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quarterly FMG Reports submitted	4.5.5	0,25	4 signed s52 report submitted by 30 June 2026	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R -	R -	R -		Submitted 1 Quarterly and 1 FMG Report (Q2)	1 s52d Report and 1 FMG Report (Q2) was submitted	R -	Achieved	N/A	N/A	N/A	
					s72 reports submitted.	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0,25	1 signed s72 Report (Mid Year Assessment Report) submitted by 30 June 2026	Proof of submission s72 Report	R -	R -	R -	N/A	1 submitted s72 Report	1 s72 Report was prepared and submitted	R -	Achieved	N/A	N/A	N/A	
					Recruitment of new interns	Training of newly appointed financial management Interns to meet minimum competency requirements	Number of trained financial management interns to meet minimum competency requirements	4.5.7	0,25	2 Trained financial management interns to meet minimum competency requirements by June 2026	Proof of registration of 2 intern and Attendance register	R 300,000,00	R 300,000,00	N/A	R 300,000,00	2 interns attending training on minimum competency	3 interns attended training on minimum competency	R 80,829,00	Achieved	N/A	N/A	N/A	

KPA NO 4: FINANCIAL VIABILITY (Budget & Treasury)																						
Sub - Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Budget	Budget Source		Third Quarter Measurable	Non Financial Performance	Financial Perform	Achieved/Not Achieved	Root Cause	Reason for Budget Variance	Remedial Action
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4,6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2026	Adjustments budget approved by 28 February 2025 and draft budget approved by 31 March 2025; final budget approved 30 May 2025	Compile three budgets to be approved by council	Number of Approved budgets	4.6.1	0,5	1 Adjusted budget 2025/26, 1 Draft budget 2026/27 and 1 Final Budget 2026/27 approved by 30 June 2026	Signed Adjustment budget 2025/26; Signed Draft budget 2026/27 Signed Final budget 2026/27 and Council resolutions	R -	R -	R -	N/A	Approved budget adjustment 2025/26; Approved Draft budget 2026/27	Adjustment budget was prepared and approved by council on the 26th Feb 2026	R -	Achieved	N/A	N/A	N/A
						Publication of approved budgets	Number of publicized approved budgets	4.6.2	0,25	1 Publication of adjustment budget, and 1 Publication of draft budget and final budget done by 30 June 2026	3 published adverts	R 10 000,00	R 10 000,00	R 10 000,00	N/A	Advertising of Adjustment budget	One adjustment budget was published on one local news paper Pondoland on the 6th March 2026 and on the municipal website on the 5th March 2026.	R 2 000,00	Achieved	N/A	N/A	N/A
	Outdated Policies	Annually Review of sectional Policies by June 2027	Reviewing sectional policies by June 2026	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0,25	1 IDP and Budget policy reviewed and adopted by 30 June 2026	Reviewed policy resolution extract	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Reporting against the above targets is done at the end of each quarter and as the month coincides with the end of the quarter, a preliminary report has been prepared and shows achievement of 35 of the 36 targets set for the third quarter. A verification of the performance reported is being done by both Internal Audit and the municipality's PMS office, after which a final report is prepared and submitted to the structures of council.

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M09 March

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	22 853	24 187	35 187	973	40 027	26 390	13 637	52%	35 187
Service charges	59 048	61 186	61 523	3 912	44 082	46 142	(2 060)	-4%	61 523
Investment revenue	39 708	39 677	39 677	311	24 360	29 758	(5 397)	-18%	39 677
Transfers and subsidies - Operational	368 646	367 150	367 494	89 865	363 798	275 620	88 178	0	367 494
Other own revenue	44 959	41 805	39 260	1 276	34 568	29 445	5 123	17%	39 260
Total Revenue (excluding capital transfers and contributions)	535 214	534 006	543 140	96 338	506 835	407 355	99 480	24%	543 140
Employee costs	134 248	148 023	152 599	12 327	100 445	114 449	(14 004)	-12%	152 599
Remuneration of Councillors	27 795	31 370	31 370	3 061	21 637	23 527	(1 890)	-8%	31 370
Depreciation and amortisation	59 105	48 219	69 709	9 715	43 062	52 281	(9 220)	-18%	69 709
Interest	183	104	104	-	-	78	(78)	-100%	104
Inventory consumed and bulk purchases	59 684	67 145	67 593	4 315	44 233	50 694	(6 461)	-13%	67 593
Transfers and subsidies	4 984	5 454	6 166	-	248	4 624	(4 376)	-95%	6 166
Other expenditure	183 536	229 157	255 197	14 318	141 210	191 398	(50 187)	-26%	255 197
Total Expenditure	469 536	529 471	582 737	43 735	350 836	437 053	(86 217)	-20%	582 737
Surplus/(Deficit)	65 678	4 535	(39 597)	52 602	155 999	(29 698)	185 697	-625%	(39 597)
Transfers and subsidies - capital (monetary allocations)	67 746	86 137	85 313	4 084	60 518	63 985	(3 467)	-5%	85 313
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	133 424	90 672	45 716	56 686	216 517	34 287	182 230	531%	45 716
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	133 424	90 672	45 716	56 686	216 517	34 287	182 230	531%	45 716
Capital expenditure & funds sources									
Capital expenditure	107 809	165 872	180 262	8 426	80 819	135 196	(54 377)	-40%	180 262
Capital transfers recognised	58 989	74 854	74 169	3 551	53 097	55 627	(2 530)	-5%	74 169
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	48 820	91 018	106 092	4 875	27 722	79 569	(51 847)	-65%	106 092
Total sources of capital funds	107 809	165 872	180 262	8 426	80 819	135 196	(54 377)	-40%	180 262
Financial position									
Total current assets	666 081	529 307	498 391		789 326				498 391
Total non current assets	979 692	1 060 793	1 077 343		1 017 549				1 077 343
Total current liabilities	125 533	146 043	114 063		71 849				114 063
Total non current liabilities	13 021	11 950	13 021		13 021				13 021
Community wealth/Equity	1 507 219	1 432 107	1 448 649		1 722 005				1 448 649
Cash flows									
Net cash from (used) operating	186 744	172 239	144 343	79 244	182 693	129 179	(53 514)	-41%	144 343
Net cash from (used) investing	(107 290)	(190 043)	(206 375)	(8 360)	(88 930)	(142 532)	(53 602)	38%	(206 375)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	540 242	391 902	347 673	634 005	634 005	396 353	(237 652)	-60%	347 673
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 596	4 614	3 511	3 509	3 238	3 524	3 238	119 171	147 400
Creditors Age Analysis									
Total Creditors	36	-	-	-	-	-	-	-	36

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

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		444 561	434 585	445 585	91 649	432 413	334 189	98 224	29%	445 585
Executive and council		-	-	-	(150)	-	-	-	-	-
Finance and administration		444 561	434 585	445 585	91 799	432 413	334 189	98 224	29%	445 585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6 135	5 960	12 425	1 300	7 711	9 319	(1 608)	-17%	12 425
Community and social services		1 365	1 569	9 518	842	5 320	7 139	(1 818)	-25%	9 518
Sport and recreation		158	200	200	-	37	150	(113)	-75%	200
Public safety		4 612	4 191	2 707	457	2 353	2 030	323	16%	2 707
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		64 866	89 245	82 475	3 559	58 722	61 856	(3 134)	-5%	82 475
Planning and development		3 203	3 723	3 883	281	2 281	2 912	(632)	-22%	3 883
Road transport		61 662	85 522	78 591	3 279	56 441	58 944	(2 503)	-4%	78 591
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		87 399	90 352	87 968	3 913	68 507	65 976	2 531	4%	87 968
Energy sources		80 207	80 917	78 453	3 347	60 418	58 840	1 578	3%	78 453
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7 192	9 434	9 514	567	8 088	7 136	953	13%	9 514
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	602 960	620 143	628 453	100 421	567 353	471 340	96 013	20%	628 453
Expenditure - Functional										
Governance and administration		203 129	228 655	236 268	16 371	138 446	177 201	(38 755)	-22%	236 268
Executive and council		60 076	66 361	69 303	5 501	46 878	51 977	(5 099)	-10%	69 303
Finance and administration		136 781	156 529	158 518	10 194	87 253	118 889	(31 636)	-27%	158 518
Internal audit		6 272	5 765	8 447	676	4 316	6 335	(2 019)	-32%	8 447
Community and public safety		33 650	42 942	46 354	3 838	26 423	34 765	(8 343)	-24%	46 354
Community and social services		13 249	18 383	21 310	1 511	10 684	15 982	(5 298)	-33%	21 310
Sport and recreation		2 252	2 969	3 761	234	2 010	2 821	(811)	-29%	3 761
Public safety		17 043	20 472	20 132	1 992	12 899	15 099	(2 200)	-15%	20 132
Housing		1 105	1 119	1 151	102	830	863	(34)	-4%	1 151
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		98 391	115 310	149 245	15 201	88 242	111 934	(23 692)	-21%	149 245
Planning and development		32 276	38 827	43 840	5 711	21 749	32 880	(11 131)	-34%	43 840
Road transport		63 134	73 238	101 995	9 281	64 628	76 496	(11 868)	-16%	101 995
Environmental protection		2 981	3 244	3 409	210	1 865	2 557	(692)	-27%	3 409
Trading services		130 337	138 141	146 473	8 125	95 246	109 855	(14 609)	-13%	146 473
Energy sources		91 447	97 773	102 535	5 934	69 502	76 901	(7 399)	-10%	102 535
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		38 889	40 368	43 938	2 190	25 744	32 954	(7 209)	-22%	43 938
Other		4 030	4 422	4 397	200	2 478	3 298	(819)	-25%	4 397
Total Expenditure - Functional	3	469 536	529 471	582 737	43 735	350 836	437 053	(86 217)	-20%	582 737
Surplus/ (Deficit) for the year		133 424	90 672	45 716	56 686	216 517	34 287	182 230	5,3147928	45 716

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

c) Revenue by Source

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		54 385	55 986	56 393	3 453	39 966	42 295	(2 329)	-6%	56 393
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 662	5 200	5 130	459	4 116	3 847	269	7%	5 130
Sale of Goods and Rendering of Services		17 430	22 481	19 610	(296)	19 017	14 708	4 309	29%	19 610
Agency services		1 234	1 499	1 499	-	892	1 124	(232)	-21%	1 499
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 194	3 984	4 134	324	2 539	3 101	(561)	-18%	4 134
Interest from Current and Non Current Assets		39 708	39 677	39 677	311	24 360	29 758	(5 397)	-18%	39 677
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 958	5 764	5 914	153	3 921	4 435	(514)	-12%	5 914
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1 929	405	405	20	342	304	38	13%	405
Non-Exchange Revenue										
Property rates		22 853	24 187	35 187	973	40 027	26 390	13 637	52%	35 187
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 074	386	401	458	495	301	194	65%	401
Licence and permits		2 171	2 379	2 389	3	1 797	1 792	5	0%	2 389
Transfers and subsidies - Operational		368 646	367 150	367 494	89 865	363 798	275 620	88 178	32%	367 494
Interest		5 243	4 907	4 907	613	5 564	3 680	1 884	51%	4 907
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 387	-	-	-	-	-	-	-	-
Other Gains		4 340	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		535 214	534 006	543 140	96 338	506 835	407 355	99 480	24%	543 140

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

- PROPERTY RATES:** The municipality being a local municipality levies property rates on all rateable properties within the Mbizana area in terms of the Municipal Property Rates Act No.6 of 2004. The categories of rate payers include government departments which own properties, like Public Works which are levied once at the beginning of the financial year which lead to the revenue generated for the month to be R32.m million in the 1st month and a decrease is seen in the current month as expected to R973 thousand for the following months to the end 30 June 2026. The current revenue recognised on this stream may seem to be way above the monthly target but it is important to note that this is only due to properties levied only at the beginning of the financial for the whole year. This is the first month of implementation of the new valuation roll for the next five

years. It has been noted that there are two main government properties that have drastically changed in their valuation. This has been brought up with the department responsible for the valuation roll to investigate, should there be a need for adjustment, that will be effected and may affect the revenue already recognised.

- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day to day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R3.4 million for the month and a year to date actual of R39.6 million. This is below the projection by 6% (R2.3 million), a regression from the 3% underperformance reported in in the previous month. It is worth reporting that the municipality applied for a change in its tariff structure to that similar to the structure used by Eskom to bill the municipality referred to as Time of use (TOU). This allows the municipality to charge higher rates during pick times and lower rates during off-pick times which in turn encourages customers to use more electricity during off-pick periods and assist in lowering demand during the pick period while also assisting the municipality to be able to match the Eskom bill with the municipality's own billing to avoid incurring unidentifiable losses.
- **Solid Waste Removal:** Collection and disposal of solid waste is one of the services that the municipality provides to the town area and a few sites outside of town including the Wild Coast Sun Casino. The municipality has implemented a new billing approach which ensures that all customers who individually generate waste are billed individually. The exercise was conducted by the refuse section and the billing database has significantly increased and showed us that there are customers we have been providing the service to at no cost at all. This has resulted in the revenue billed for the month to be around R459 thousand which is more than the projection by 7%. An investigation in the past has indicated that a decrease is seen during the year which is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes when customers raise queries.
- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that

the municipality generated over R311 thousand worth of interest on investments with a year to date actual that is below the projection by 18% which has been contributed by the delays in the processing of transaction directly from the bank statements into the municipal financial records.

- **Interest on outstanding debtors:** The municipality charges interest on debtors owing for more than 30 days at a rate of prime plus 2% as per the municipality's credit control and debt collection policy. This has yielded interest of R937 thousand for the period ended March 2026 which is more than the amount projected for the period by 33%. This requires intense debt collection initiatives to reduce the level of debt and the possibility of uncollectability. A higher interest generation would mean the municipality's debtors are more than what they were projected to be.
- **Fines:** The municipality has a traffic department which enforces traffic laws and the municipality's by-laws. Anyone found to have contravened these laws is charged a fine accordingly. These fines also include fines for electricity tempering. The municipality has recorded approximately R458 thousand revenue on fines during the month of March 2026 which has resulted in a year to date actual more than the projection by 65%. As a result of engagements between the Budget and Treasury Office and Community Services, the increase in the revenue results from traffic fines that were not recorded even though the municipality had issued fines. Even if there was significant revenue recorded, it is worth noting though that this may not represent cash collected and measures should be put in place to ensure people pay their fines. Experience has taught us that people generally do not settle traffic fines and, in most cases when they do they do so at lower values than the initial revenue recognised. This is one of the areas where we were forced to adjust down in the previous years and the current year to ensure that we end up with realistic revenues.
- **Rental of facilities:** The municipality has properties that it rents out to other businesses and individuals from which it generates revenue. These include properties like the Boxer complex, Spar, Browns, Bargain and others. The revenue generated here also includes rental for billboards and advertising around the town area. The municipality has generated about R153 thousand for the month which lead to the actual performance below the projection by 12% which is a result of other revised contracts and increments related to the contractual arrangements.
- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for at least the past fifteen years. This has been one of the municipality's promising revenue streams since the completion of the testing station. The municipality has recorded R3 thousand for the period. Despite this level of performance, the year to date performance is in line with the revised projections. We can, however, confirm that the revenue recorded for the month may not be a true reflection of the actual performance which points to lapses in internal controls

within both the revenue section and the DLTC offices as these should ensure that revenue is recorded as soon as it is generated. A session between the sections will be held before the end of the month to ensure that this does not occur again.

- **Sale of goods and rendering of services:** The municipality has been reporting a change in the way INEP is treated and accounted for where the municipality is utilising the appropriation to construct infrastructure in areas where it is not currently distributing. This change has resulted in the revenue recognised from the allocation being regarded as construction revenue as the municipality is considered to be electrifying on behalf of Eskom. This change resulted in the revenue recognised being a correction of R296 thousand for the month ended with a year to date actual of R19 million excluding VAT. This change also resulted in the revenue being recognised exclusive of VAT since it is now revenue from rendering a construction service.
- **Transfers and subsidies:** The municipality receives operating grants, both conditional and those without conditions. The report shows an amount of over R89.8 million on transferred revenue for the period ended March 2026 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R363 million as this is the ninth month of the financial year and is above projected performance by 32% due to mainly the equitable share that has been received in advance for the next three months of the financial year. This happens when the municipality has spent the grants according to the requirements of the funders or DORA. The biggest chunk of these transfers is equitable share that was received during the month of July 2025, December 2025 and March 2026. A reconciliation of the equitable share received against the allocation revealed a shortfall on the amount received which was found to be due to an amount of just of R3 hundred thousand that was remaining on a Disaster allocation received in the 2023/24 financial year which was not fully utilised and no rollover application initiated as well as an amount of R7 thousand on the Municipal Financial Management Grant that was not spent in the previous year which the municipality understood to not require a roll-over process as the spending was more than 95% of the allocation.

d) Debt Collection

The table below shows a 61% overall collection rate for the month ended March 2026. However, we note a 74% collection on leasehold fees, 72% on electricity, 62% on property rates and 57% on refuse removal for the period. In line with the billing on government properties reported in the earlier sections of the report, we also see the impact of that in the collection of property rates where government departments have paid for the billing as well.

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

YEAR ENDING: 30 June 2026

INCOME TYPE	JULY	AUG	SEPT	1st QUATER	2nd QUATER	JAN	FEB	MARCH	3rd QUATER	TOTAL
RATES										
billed	32 262 591,77	988 304,52	988 304,52	34 239 200,81	2 964 913,56	988 304,52	988 304,52	973 033,19	2 949 642,23	40 153 756,60
payment received	576 076,20	582 932,89	667 929,50	1 826 938,59	12 217 021,34	841 671,30	920 259,20	601 680,89	2 363 611,39	16 407 571,32
% of billing received	2%	59%	68%	5%	412%	85%	93%	62%	80%	41%
ELECTRICITY										
billed	3 894 621,22	4 891 904,22	3 604 910,49	12 391 435,93	10 888 259,77	3 917 817,96	3 758 767,27	3 327 200,76	11 003 785,99	34 283 481,69
payment received	2 909 743,32	3 037 528,81	3 023 712,34	8 970 984,47	7 807 700,48	3 388 708,81	3 138 859,19	2 386 916,34	8 914 484,34	25 693 169,29
% of billing received	75%	62%	84%	72%	72%	86%	84%	72%	81%	75%
LEASEHOLD FEES										
billed	433 420,39	433 420,39	407 683,19	1 274 523,97	1 223 049,57	407 683,19	407 683,19	435 479,36	1 250 845,74	3 748 419,28
payment received	350 000,94	374 782,26	340 928,70	1 065 711,90	1 054 865,98	238 537,58	323 350,89	323 350,89	885 239,36	3 005 817,24
% of billing received	81%	86%	84%	84%	86%	59%	79%	74%	71%	80%
VAT										
billed	716 062,06	865 330,43	667 965,71	2 249 358,20	2 014 926,14	716 147,40	692 289,68	632 662,58	2 041 099,66	6 305 384,00
payment received	528 542,67	549 429,63	547 591,37	1 625 563,67	1 373 152,03	596 086,71	578 072,19	462 196,36	1 636 355,26	4 635 070,96
% of billing received	74%	63%	82%	72%	68%	83%	84%	73%	80%	74%
INTEREST										
billed	652 757,01	965 547,64	984 541,18	2 602 845,83	2 888 947,95	906 626,65	913 643,01	907 160,60	2 727 430,26	8 219 224,04
payment received	160 548,70	145 413,71	85 415,82	391 378,23	1 222 873,19	255 420,07	134 071,67	88 361,53	477 853,27	2 092 104,69
% of billing received	25%	15%	9%	15%	42%	28%	15%	10%	18%	25%
REFUSE REMOVAL										
billed	445 703,00	443 542,00	440 508,00	1 329 753,00	1 321 524,00	448 812,00	448 812,00	455 068,00	1 352 692,00	4 003 969,00
payment received	285 816,28	272 357,63	273 639,00	831 812,91	827 738,86	424 685,31	319 253,05	259 672,42	1 003 610,78	2 663 162,55
% of billing received	64%	61%	62%	63%	63%	95%	71%	57%	74%	67%
TOTAL INCOME										
billed	38 405 155,45	8 588 049,20	7 093 913,09	54 087 117,74	21 301 620,99	7 385 391,72	7 209 499,67	6 730 604,49	21 325 495,88	96 714 234,61
payment received	4 810 728,11	4 962 444,93	4 939 216,73	14 712 389,77	24 503 351,88	5 745 109,78	5 413 866,19	4 122 178,43	15 281 154,40	54 496 896,05
% of billing received	13%	58%	70%	27%	115%	78%	75%	61%	72%	56%

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		134 248	148 023	152 599	12 327	100 445	114 449	(14 004)	-12%	152 599
Remuneration of councillors		27 795	31 370	31 370	3 061	21 637	23 527	(1 890)	-8%	31 370
Bulk purchases - electricity		53 481	58 448	58 448	3 907	38 963	43 836	(4 874)	-11%	58 448
Inventory consumed		6 203	8 696	9 144	408	5 271	6 858	(1 587)	-23%	9 144
Debt impairment		6 630	6 109	6 109	-	-	4 582	(4 582)	-100%	6 109
Depreciation and amortisation		59 105	48 219	69 709	9 715	43 062	52 281	(9 220)	-18%	69 709
Interest		183	104	104	-	-	78	(78)	-100%	104
Contracted services		103 682	132 555	156 980	9 406	91 917	117 735	(25 818)	-22%	156 980
Transfers and subsidies		4 984	5 454	6 166	-	248	4 624	(4 376)	-95%	6 166
Irrecoverable debts written off		1 339	-	-	-	(15)	-	(15)	#DIV/0!	-
Operational costs		67 664	90 493	92 108	4 911	49 309	69 081	(19 773)	-29%	92 108
Losses on Disposal of Assets		4 184	-	-	-	-	-	-	-	-
Other Losses		38	-	-	-	-	-	-	-	-
Total Expenditure		469 536	529 471	582 737	43 735	350 836	437 053	(86 217)	-20%	582 737

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

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended March 2026 reflects an amount of R12.3 million for employee costs and R3 million for the remuneration of councillors. The remuneration of councillors shows a 8% underspending compared to what is expected at the same period because their upper limits were revised at a lesser percentage than projected and the savings were to cater for the approved upper limits when they do come. Employee costs have recorded a 12% saving that is always expected considering issues like, annual and long-term bonuses, resignations, leave provisions and vacant positions.
- Bulk Purchases:** The municipality purchases electricity in bulk from Eskom for distribution to the town customers. This is the main input cost to the distribution of electricity. The table shows that the municipality spent about R3.9 million on electricity purchases for the period ended March 2026 and a year to date actual of R38.9 million which is below the projected expenditure by 11%. This amount only relates to 25 days of February and up to 10 days of March as the billing by Eskom only takes place on the 10th day of each month.
- Depreciation and asset impairment:** The depreciation run has been performed after the end of each quarter in the previous years which was changed to monthly in the recent years including the current year, resulting in the depreciation being reported at the end of every month which has resulted in the depreciation recorded for the month at R9.7 million and a year to date actual of R43 million which is now below the revised projection by 18% for the same period. As reported in the earlier reports, there was a correction of the depreciation run that was not performed on time in July 2025 which resulted in the previous months being lower than the projected

expenditure. The current month shows a big difference compared to the previous month which is due to the implementation of the asset module that seems to currently challenge the persons tasked with this function which we hope the recent training attended on the utilisation of the module is going to resolve all difficulties faced in the module utilisation.

- **Contracted Services:** This relates to the municipality's general expenses that have been incurred during the month where only external service providers could be used to render the service or procure goods. This shows that the municipality incurred R9.4 million worth of expenditure during the month with a year to date actual of R91.9 million and below the revised projected expenditure by 22%. This is an improvement from the slow spending reported in the previous months as a result of slow activity during the first months of each financial year which is always experienced.
- **Other Expenditure (Operational Costs):** This also shows a saving of about 29% which might be as a result of the slow spending during the first months of each financial year which is always experienced at that time of the year as well as the revised budget approved during the month. Even though is an improvement from the performance reported in the previous months, this still requires that departments that are currently underspending be sensitised of the matter and investigations done.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		150	-	150	(150)	-	113	(113)	-100,0%	150
Vote 2 - Corporate Services		1 765	220	220	18	155	165	(10)	-6,1%	220
Vote 3 - Budget and Treasury Office		409 684	399 920	399 920	90 058	383 030	299 940	83 090	27,7%	399 920
Vote 4 - Community Services		13 327	15 395	23 439	1 866	16 598	17 579	(981)	-5,6%	23 439
Vote 5 - Development Planning		33 477	34 816	45 826	1 751	49 555	34 370	15 185	44,2%	45 826
Vote 6 - Engineering Services		144 557	169 791	158 898	6 878	118 015	119 174	(1 159)	-1,0%	158 898
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	602 960	620 143	628 453	100 421	567 353	471 340	96 013	20,4%	628 453

The table above shows revenue generated per municipal vote as defined in s1 of the MFMA. The table shows that Engineering services has generated over R6.8 million for the with a year to date actual of R118 million; Budget and Treasury showing generation of over R90 million which may be attributable to equitable share, interest received on investments and debtors, with a year to date actual of R383 million; Planning and Development at over R1.7 million with a year to date actual of R49.5 million as well as Community Services at over R1.8 million with a year to date actual of R16.5 million.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		82 825	92 264	98 011	8 304	62 934	73 508	(10 574)	-14,4%	98 011
Vote 2 - Corporate Services		60 894	68 574	74 329	4 260	38 152	55 746	(17 595)	-31,6%	74 329
Vote 3 - Budget and Treasury Office		38 297	44 658	40 184	1 868	21 351	30 138	(8 787)	-29,2%	40 184
Vote 4 - Community Services		95 513	111 367	119 701	8 351	71 507	89 776	(18 269)	-20,3%	119 701
Vote 5 - Development Planning		29 806	34 737	39 583	5 151	17 852	29 687	(11 835)	-39,9%	39 583
Vote 6 - Engineering Services		162 201	177 871	210 930	15 802	139 040	158 197	(19 158)	-12,1%	210 930
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	469 536	529 471	582 737	43 735	350 836	437 053	(86 217)	-19,7%	582 737
Surplus/ (Deficit) for the year	2	133 424	90 672	45 716	56 686	216 517	34 287	182 230	531,5%	45 716

The table above shows the expenditure by municipal vote. The total expenditure for the month of March 2026 amounted to above R43.7 million with a year to date of R350.8 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		54 385	55 986	56 393	3 453	39 966	42 295	(2 329)	-6%	56 393
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		4 662	5 200	5 130	459	4 116	3 847	269	7%	5 130
Sale of Goods and Rendering of Services		17 430	22 481	19 610	(296)	19 017	14 708	4 309	29%	19 610
Agency services		1 234	1 499	1 499	-	892	1 124	(232)	-21%	1 499
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		2 194	3 984	4 134	324	2 539	3 101	(561)	-18%	4 134
Interest from Current and Non Current Assets		39 708	39 677	39 677	311	24 360	29 758	(5 397)	-18%	39 677
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		7 958	5 764	5 914	153	3 921	4 435	(514)	-12%	5 914
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1 929	405	405	20	342	304	38	13%	405
Non-Exchange Revenue										
Property rates		22 853	24 187	35 187	973	40 027	26 390	13 637	52%	35 187
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 074	386	401	458	495	301	194	65%	401
Licence and permits		2 171	2 379	2 389	3	1 797	1 792	5	0%	2 389
Transfers and subsidies - Operational		368 646	367 150	367 494	89 865	363 798	275 620	88 178	32%	367 494
Interest		5 243	4 907	4 907	613	5 564	3 680	1 884	51%	4 907
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 387	-	-	-	-	-	-	-	-
Other Gains		4 340	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		535 214	534 006	543 140	96 338	506 835	407 355	99 480	24%	543 140
Expenditure By Type										
Employee related costs		134 248	148 023	152 599	12 327	100 445	114 449	(14 004)	-12%	152 599
Remuneration of councillors		27 795	31 370	31 370	3 061	21 637	23 527	(1 890)	-8%	31 370
Bulk purchases - electricity		53 481	58 448	58 448	3 907	38 963	43 836	(4 874)	-11%	58 448
Inventory consumed		6 203	8 696	9 144	408	5 271	6 858	(1 587)	-23%	9 144
Debt impairment		6 630	6 109	6 109	-	-	4 582	(4 582)	-100%	6 109
Depreciation and amortisation		59 105	48 219	69 709	9 715	43 062	52 281	(9 220)	-18%	69 709
Interest		183	104	104	-	-	78	(78)	-100%	104
Contracted services		103 682	132 555	156 980	9 406	91 917	117 735	(25 818)	-22%	156 980
Transfers and subsidies		4 984	5 454	6 166	-	248	4 624	(4 376)	-95%	6 166
Irrecoverable debts written off		1 339	-	-	-	(15)	-	(15)	#DIV/0!	-
Operational costs		67 664	90 493	92 108	4 911	49 309	69 081	(19 773)	-29%	92 108
Losses on Disposal of Assets		4 184	-	-	-	-	-	-	-	-
Other Losses		38	-	-	-	-	-	-	-	-
Total Expenditure		469 536	529 471	582 737	43 735	350 836	437 053	(86 217)	-20%	582 737
Surplus/(Deficit)		65 678	4 535	(39 597)	52 602	155 999	(29 698)	185 697	(0)	(39 597)
Transfers and subsidies - capital (monetary allocations)		67 746	86 137	85 313	4 084	60 518	63 985	(3 467)	-5%	85 313
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		133 424	90 672	45 716	56 686	216 517	34 287	182 230	0	45 716
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		133 424	90 672	45 716	56 686	216 517	34 287	182 230	0	45 716
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		133 424	90 672	45 716	56 686	216 517	34 287	182 230	0	45 716
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		133 424	90 672	45 716	56 686	216 517	34 287	182 230	0	45 716

The municipality has so far recorded a surplus of over R216.5 million for the period ended March 2026. This must be seen in the correct perspective as there has been receipts of the expected grants from the national purse. The municipality is still heavily reliant on grant funding and as such the surpluses still need to be seen in that perspective as they relate to expenditures that are still to be incurred. Measures still need to be put in place to move the municipality towards self-sustainability.

8. Capital programme performance

a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		58 105	57 006	63 852	4 093	39 638	47 889	8 251	17,2%	63 852
Roads Infrastructure		50 184	55 702	63 507	4 093	39 638	47 631	7 993	16,8%	63 507
<i>Roads</i>		34 398	36 155	41 483	850	31 487	31 112	(375)	-1,2%	41 483
<i>Road Structures</i>		15 786	19 547	22 024	3 243	8 151	16 518	8 368	50,7%	22 024
Electrical Infrastructure		5 325	-	-	-	-	-	-		-
<i>HV Transmission Conductors</i>		492	-	-	-	-	-	-		-
<i>MV Networks</i>		4 832	-	-	-	-	-	-		-
Solid Waste Infrastructure		2 596	1 304	345	-	-	258	258	100,0%	345
<i>Landfill Sites</i>		2 596	1 304	345	-	-	258	258	100,0%	345
Community Assets		12 884	21 663	18 259	700	5 710	13 694	7 985	58,3%	18 259
Community Facilities		11 845	4 601	4 123	-	1 356	3 092	1 736	56,1%	4 123
<i>Halls</i>		7 933	2 427	1 949	-	391	1 462	1 071	73,3%	1 949
<i>Markets</i>		3 912	2 174	2 174	-	966	1 630	665	40,8%	2 174
Sport and Recreation Facilities		1 039	17 062	14 136	700	4 353	10 602	6 249	58,9%	14 136
<i>Indoor Facilities</i>		374	16 888	13 962	700	4 316	10 472	6 155	58,8%	13 962
<i>Outdoor Facilities</i>		665	174	174	-	37	130	93	71,6%	174
Heritage assets		-	1 304	1 004	-	-	753	753	100,0%	1 004
Works of Art		-	1 304	1 004	-	-	753	753	100,0%	1 004
Other assets		89 529	24 568	24 568	-	-	18 426	18 426	100,0%	24 568
Operational Buildings		89 529	24 568	24 568	-	-	18 426	18 426	100,0%	24 568
<i>Municipal Offices</i>		89 273	1 739	1 739	-	-	1 304	1 304	100,0%	1 739
<i>Manufacturing Plant</i>		257	22 829	22 829	-	-	17 122	17 122	100,0%	22 829
Intangible Assets		237	-	-	-	-	-	-	-	-
Licences and Rights		237	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		237	-	-	-	-	-	-		-
Computer Equipment		2 975	1 826	1 363	-	885	1 022	137	13,4%	1 363
Computer Equipment		2 975	1 826	1 363	-	885	1 022	137	13,4%	1 363
Furniture and Office Equipment		3 822	2 865	2 216	-	562	1 662	1 100	66,2%	2 216
Furniture and Office Equipment		3 822	2 865	2 216	-	562	1 662	1 100	66,2%	2 216
Machinery and Equipment		3 646	639	587	-	417	440	24	5,4%	587
Machinery and Equipment		3 646	639	587	-	417	440	24	5,4%	587
Transport Assets		1 797	6 739	7 619	-	949	5 714	4 765	83,4%	7 619
Transport Assets		1 797	6 739	7 619	-	949	5 714	4 765	83,4%	7 619
Total Capital Expenditure on new assets	1	172 995	116 611	119 468	4 793	48 161	89 601	41 441	46,3%	119 468

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		18 789	4 603	8 778	310	948	6 584	5 636	85,6%	8 778
Roads Infrastructure		18 789	4 603	8 778	310	948	6 584	5 636	85,6%	8 778
<i>Roads</i>		18 789	4 603	8 778	310	948	6 584	5 636	85,6%	8 778
Other assets		-	3 339	3 339	591	591	2 504	1 913	76,4%	3 339
Operational Buildings		-	3 339	3 339	591	591	2 504	1 913	76,4%	3 339
<i>Municipal Offices</i>		-	3 339	3 339	591	591	2 504	1 913	76,4%	3 339
Total Capital Expenditure on renewal of existing assets	1	18 789	7 943	12 117	901	1 539	9 088	7 549	83,1%	12 117

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		7 314	41 319	44 716	2 732	31 120	33 537	2 417	7,2%	44 716
Roads Infrastructure		5 910	39 666	43 131	2 732	29 613	32 348	2 735	8,5%	43 131
<i>Roads</i>		5 910	39 666	43 131	2 732	29 613	32 348	2 735	8,5%	43 131
Electrical Infrastructure		-	1 652	1 585	-	1 507	1 189	(318)	-26,8%	1 585
<i>LV Networks</i>		-	1 652	1 585	-	1 507	1 189	(318)	-26,8%	1 585
Rail Infrastructure		1 404	-	-	-	-	-	-	-	-
<i>LV Networks</i>		1 404	-	-	-	-	-	-	-	-
Community Assets		(91 289)	-	3 960	-	-	2 970	2 970	100,0%	3 960
Community Facilities		(91 289)	-	3 960	-	-	2 970	2 970	100,0%	3 960
<i>Halls</i>		(91 289)	-	3 960	-	-	2 970	2 970	100,0%	3 960
Total Capital Expenditure on upgrading of existing assets	1	(83 974)	41 319	48 676	2 732	31 120	36 507	5 387	14,8%	48 676

The above tables indicate that the municipality spent R8.4 million for the month of March 2026 from its capital budget with a year to date actual of R80.8 million.

An amount of R4.7 million was spent on creation or acquisition of new assets while R2.7 million was spent on upgrading of existing assets. This is more than the amounts spent at the same time in the previous financial years which may be a good indicator of improvements to be expected in the current year.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury Office		-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-
Vote 5 - Development Planning		-	-	-	-	-	-	-	-	-
Vote 6 - Engineering Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		-	1 304	1 004	-	-	753	(753)	-100%	1 004
Vote 2 - Corporate Services		97 014	6 283	5 831	-	1 823	4 373	(2 550)	-58%	5 831
Vote 3 - Budget and Treasury Office		279	-	-	-	-	-	-	-	-
Vote 4 - Community Services		15 400	6 704	7 592	-	1 027	5 694	(4 668)	-82%	7 592
Vote 5 - Development Planning		4 169	25 003	25 003	-	966	18 752	(17 786)	-95%	25 003
Vote 6 - Engineering Services		(9 052)	126 579	140 832	8 426	77 004	105 624	(28 620)	-27%	140 832
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	107 809	165 872	180 262	8 426	80 819	135 196	(54 377)	-40%	180 262
Total Capital Expenditure		107 809	165 872	180 262	8 426	80 819	135 196	(54 377)	-40%	180 262
Capital Expenditure - Functional Classification										
Governance and administration		97 343	9 591	8 153	-	2 117	6 115	(3 998)	-65%	8 153
Executive and council		-	1 304	1 004	-	-	753	(753)	-100%	1 004
Finance and administration		97 343	8 287	7 149	-	2 117	5 362	(3 244)	-61%	7 149
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		9 523	21 446	18 065	700	5 440	13 549	(8 109)	-60%	18 065
Community and social services		9 169	21 037	17 709	700	5 220	13 282	(8 061)	-61%	17 709
Sport and recreation		235	409	356	-	220	267	(48)	-18%	356
Public safety		120	-	-	-	-	-	-	-	-
Economic and environmental services		(12 366)	130 053	149 457	7 726	71 755	112 093	(40 338)	-36%	149 457
Planning and development		(87 420)	30 081	34 041	591	1 556	25 531	(23 974)	-94%	34 041
Road transport		75 054	99 972	115 416	7 135	70 199	86 562	(16 364)	-19%	115 416
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		13 308	4 783	4 586	-	1 507	3 439	(1 932)	-56%	4 586
Energy sources		7 483	1 652	2 415	-	1 507	1 811	(304)	-17%	2 415
Waste management		5 826	3 130	2 171	-	-	1 628	(1 628)	-100%	2 171
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	107 809	165 872	180 262	8 426	80 819	135 196	(54 377)	-40%	180 262
Funded by:										
National Government		58 324	74 320	73 559	3 551	52 781	55 169	(2 388)	-4%	73 559
Provincial Government		665	535	610	-	316	458	(142)	-31%	610
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		58 989	74 854	74 169	3 551	53 097	55 627	(2 530)	-5%	74 169
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		48 820	91 018	106 092	4 875	27 722	79 569	(51 847)	-65%	106 092
Total Capital Funding		107 809	165 872	180 262	8 426	80 819	135 196	(54 377)	-40%	180 262

The above table indicate that the municipality spent R8.4 million from its capital budget for the period ended March 2025 as indicated in the earlier paragraph with a year to date actual of R80.9 million.

c) Capital Expenditure Trends

EC443 Winnie Madikizela Mandela - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	3 150	13 823	13 823	7 332	7 332	13 823	6 491	47,0%	4%
August	4 588	13 823	13 823	10 075	17 407	27 645	10 239	37,0%	10%
September	14 812	13 823	13 823	10 703	28 109	41 468	13 359	32,2%	17%
October	1 238	13 823	13 823	12 291	40 401	55 291	14 890	26,9%	24%
November	2 976	13 823	13 823	12 041	52 441	69 114	16 672	24,1%	32%
December	8 247	13 823	13 823	5 896	58 337	82 936	24 599	29,7%	35%
January	7 027	13 823	13 823	6 546	64 883	96 759	31 876	32,9%	39%
February	6 840	13 823	17 423	7 509	72 393	114 182	41 790	36,6%	44%
March	14 798	13 823	15 978	8 426	80 819	130 160	49 341	37,9%	49%
April	4 065	13 823	16 701	-	-	146 861	-	-	-
May	6 619	13 823	15 255	-	-	162 115	-	-	-
June	33 450	13 823	18 146	-	-	180 262	-	-	-
Total Capital expenditure	107 809	165 872	180 262	80 819					

The above table shows capital expenditure trends from month to month up to the reporting month and also indicating how the municipality would need to spend for the remainder of the financial year.

d) Expenditure on Repairs and Maintenance

EC443 Winnie Madikizela Mandela - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		26 008	42 118	56 827	3 685	34 914	42 620	7 706	18,1%	56 827
Roads Infrastructure		20 119	34 604	48 101	2 677	30 161	36 076	5 915	16,4%	48 101
<i>Roads</i>		964	520	520	61	74	390	316	80,9%	520
<i>Road Structures</i>		17 712	33 123	46 650	2 565	29 698	34 987	5 289	15,1%	46 650
<i>Road Furniture</i>		1 443	961	931	51	389	698	310	44,4%	931
Storm water Infrastructure		–	1 400	1 292	352	371	969	598	61,7%	1 292
<i>Drainage Collection</i>		–	1 400	1 292	352	371	969	598	61,7%	1 292
Electrical Infrastructure		663	1 113	1 113	–	335	835	500	59,9%	1 113
<i>MV Networks</i>		430	1 113	1 113	–	335	835	500	59,9%	1 113
<i>LV Networks</i>		233	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		5 225	5 000	6 320	656	4 047	4 740	693	14,6%	6 320
<i>Landfill Sites</i>		3 470	3 500	3 500	247	2 206	2 625	419	16,0%	3 500
<i>Waste Drop-off Points</i>		1 756	1 500	2 820	409	1 841	2 115	274	13,0%	2 820
Community Assets		671	2 831	2 842	–	–	2 132	2 132	100,0%	2 842
Community Facilities		671	2 831	2 842	–	–	2 132	2 132	100,0%	2 842
<i>Halls</i>		328	2 100	2 100	–	–	1 575	1 575	100,0%	2 100
<i>Libraries</i>		298	350	350	–	–	262	262	100,0%	350
<i>Cemeteries/Crematoria</i>		–	200	300	–	–	225	225	100,0%	300
<i>PurIs</i>		45	181	92	–	–	69	69	100,0%	92
Other assets		781	3 432	3 162	218	432	2 371	1 939	81,8%	3 162
Operational Buildings		781	3 432	3 162	218	432	2 371	1 939	81,8%	3 162
<i>Municipal Offices</i>		625	3 239	2 869	7	221	2 152	1 931	89,7%	2 869
<i>Yards</i>		157	193	293	212	212	220	8	3,7%	293
Intangible Assets		38	209	209	–	–	157	157	100,0%	209
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		38	209	209	–	–	157	157	100,0%	209
<i>Computer Software and Applications</i>		38	209	209	–	–	157	157	100,0%	209
Computer Equipment		95	106	0	–	–	0	0	100,0%	0
Computer Equipment		95	106	0	–	–	0	0	100,0%	0
Furniture and Office Equipment		60	264	429	39	175	321	146	45,5%	429
Furniture and Office Equipment		60	264	429	39	175	321	146	45,5%	429
Machinery and Equipment		–	872	1 143	–	190	857	667	77,8%	1 143
Machinery and Equipment		–	872	1 143	–	190	857	667	77,8%	1 143
Transport Assets		5 627	5 364	9 224	81	4 821	6 918	2 097	30,3%	9 224
Transport Assets		5 627	5 364	9 224	81	4 821	6 918	2 097	30,3%	9 224
Total Repairs and Maintenance Expenditure	1	33 280	55 196	73 836	4 024	40 532	55 377	14 844	26,8%	73 836

The table shows that the municipality spent R4 million on the maintenance of its assets and infrastructure during the month of March 2026 with a year to date actual below the projected spending by over 26.8% for the same period.

e) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		38 068	31 391	40 896	6 413	30 597	30 672	75	0,2%	40 896
Roads Infrastructure		36 720	29 873	39 379	6 054	29 816	29 534	(282)	-1,0%	39 379
<i>Roads</i>		20 492	14 634	24 139	6 054	29 816	18 104	(11 712)	-64,7%	24 139
<i>Road Structures</i>		15 814	14 732	14 732	-	-	11 049	11 049	100,0%	14 732
<i>Road Furniture</i>		414	507	507	-	-	381	381	100,0%	507
<i>Capital Spares</i>										
Storm water Infrastructure		543	611	611	-	-	458	458	100,0%	611
<i>Drainage Collection</i>		204	230	230	-	-	173	173	100,0%	230
<i>Storm water Conveyance</i>		338	381	381	-	-	286	286	100,0%	381
<i>Attenuation</i>										
Electrical Infrastructure		638	718	718	181	604	539	(65)	-12,0%	718
<i>HV Substations</i>		-	-	-	7	7	-	(7)	#DIV/0!	-
<i>MV Substations</i>		51	58	58	-	-	43	43	100,0%	58
<i>MV Networks</i>		432	486	486	174	596	365	(232)	-63,6%	486
<i>LV Networks</i>		155	175	175	-	-	131	131	100,0%	175
Solid Waste Infrastructure		167	188	188	177	177	141	(36)	-25,9%	188
<i>Landfill Sites</i>		167	188	188	177	177	141	(36)	-25,9%	188
Community Assets		5 921	7 373	8 997	568	4 557	6 748	2 190	32,5%	8 997
Community Facilities		5 181	4 518	6 142	568	4 557	4 607	49	1,1%	6 142
<i>Halls</i>		4 687	2 874	4 498	568	4 557	3 374	(1 183)	-35,1%	4 498
<i>Crèches</i>		295	333	333	-	-	249	249	100,0%	333
<i>Cemeteries/Crematoria</i>		13	15	15	-	-	11	11	100,0%	15
<i>PurIs</i>		101	1 111	1 111	-	-	833	833	100,0%	1 111
<i>Public Ablution Facilities</i>		27	118	118	-	-	89	89	100,0%	118
<i>Stalls</i>		58	67	67	-	-	50	50	100,0%	67
Sport and Recreation Facilities		740	2 855	2 855	-	-	2 141	2 141	100,0%	2 855
<i>Outdoor Facilities</i>		740	2 855	2 855	-	-	2 141	2 141	100,0%	2 855
Other assets		3 168	759	3 715	2 107	2 519	2 786	268	9,6%	3 715
Operational Buildings		3 155	744	3 701	2 513	2 513	2 775	262	9,5%	3 701
<i>Municipal Offices</i>		2 851	401	3 358	2 509	2 509	2 518	9	0,4%	3 358
<i>Pay/Enquiry Points</i>		3	4	4	4	4	3	(1)	-33,3%	4
<i>Yards</i>		77	86	86	-	-	65	65	100,0%	86
<i>Stores</i>		115	130	130	-	-	97	97	100,0%	130
<i>Training Centres</i>		110	123	123	-	-	93	93	100,0%	123
Housing		13	14	14	(406)	6	11	5	47,1%	14
<i>Staff Housing</i>		-	-	-	(406)	6	-	(6)	#DIV/0!	-
<i>Social Housing</i>		13	14	14	-	-	11	11	100,0%	14
Intangible Assets		161	170	170	14	152	128	(25)	-19,3%	170
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		161	170	170	14	152	128	(25)	-19,3%	170
<i>Computer Software and Applications</i>		161	170	170	14	152	128	(25)	-19,3%	170
Computer Equipment		1 599	1 361	1 374	139	1 247	1 031	(216)	-21,0%	1 374
Computer Equipment		1 599	1 361	1 374	139	1 247	1 031	(216)	-21,0%	1 374
Furniture and Office Equipment		1 321	1 395	2 222	58	522	1 666	1 144	68,6%	2 222
Furniture and Office Equipment		1 321	1 395	2 222	58	522	1 666	1 144	68,6%	2 222
Machinery and Equipment		602	4 212	1 386	75	1 192	1 040	(152)	-14,6%	1 386
Machinery and Equipment		602	4 212	1 386	75	1 192	1 040	(152)	-14,6%	1 386
Transport Assets		1 584	1 559	2 175	341	2 221	1 631	(590)	-36,2%	2 175
Transport Assets		1 584	1 559	2 175	341	2 221	1 631	(590)	-36,2%	2 175
Total Depreciation	1	52 424	48 219	60 936	9 715	43 008	45 702	2 694	5,9%	60 936

9. Supply chain management

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

a. Acquisition management

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

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

b. Handling of tenders

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

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

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

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

c. Procurement requests below R2000.00

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

Department/Function	Creditor Name	CSDRefNumber	Specifications	Order No.	Order Date	Value	Order Status	Registration Number
Core Function:Human Resources	MIE (Pty) Ltd	MAAA0001104	PAYMENT FOR QUALIFICATION VERIFICATION INV:461SIN43161	037828	2026/03/26	506,80	RECEIVED	2003/016541/07
Core Function:Solid Waste Removal	KWIK-FIT BIZANA	MAAA0408288	REQUEST FOR PATCHING OF 1 TYRE FOR KKC 895 EC COMPACTOR TRUCK	037809	2026/03/20	718,75	OPEN	2010/061272/23
Core Function:Information Technology	Munsoft	MAAA0175705	PAYMENT FOR EMAILA AND SMS SERVICES. FEB 2026	037856	2026/03/30	900,86	RECEIVED	2001/024674/07
Core Function:Information Technology	Munsoft	MAAA0175705	PAYMENT FOR EMAIL AND SMS SERVICES FOR JAN 2026	037747	2026/03/09	903,42	RECEIVED	2001/024674/07
Core Function:Finance	Chartered Institute of Governm	MAAA0129791	PAYMENT FOR ZIYANDA SIBBABINI MEMBERSHIP	037788	2026/03/18	1 535,02	RECEIVED	1929/001781/08
Core Function:Municipal Manager Town Se	GROUP TWO MEDIA COMPANY	MAAA0943404	REQUEST FOR TWO LOCAL NEWSPAPERS WITH WIDE CIRCULATION TO ADVERTISE THE EASTER MESSAGE.	037872	2026/04/02	1 998,70	OPEN	2020/556213/07
Core Function:Economic Development/Plann	GROUP TWO MEDIA COMPANY	MAAA0943404	REQUEST FOR RE-ADVERT FOR SOURCING OF SERVICE PROVIDER TO PROCURE EQUI MATERIAL FOR FISHERIES AS PER ATTACHED SPECIFICATION	037849	2026/03/27	1 998,70	RECEIVED	2020/556213/07
Core Function:Corporate Wide Strategic P	GROUP TWO MEDIA COMPANY	MAAA0943404	Advert for the invitation to submit comments on 2026-2027 FY draft IDP annual budget on 2 local newspapers	037846	2026/03/27	1 998,70	RECEIVED	2020/556213/07
Core Function:Municipal Manager Town Se	GROUP TWO MEDIA COMPANY	MAAA0943404	Advert to invite the public to get copies of the adopted annual report 2024/2025FY on 2 local newspapers	037844	2026/03/27	1 998,70	RECEIVED	2020/556213/07
Non-core Function:Population Development	GROUP TWO MEDIA COMPANY	MAAA0943404	Request advertisement of Library Jungle Gym Fencing	037841	2026/03/26	1 998,70	RECEIVED	2020/556213/07
Core Function:Economic Development/Plann	GROUP TWO MEDIA COMPANY	MAAA0943404	REQUEST FOR SERVICE PROVIDER TO SUPPLY AND DELIVER EQUIPMENT & MATERIA WHOLESALERS; RETAILERS AND SPAZA SHOPS AS PER ATTACHED SPECIFICATION	037820	2026/03/25	1 998,70	RECEIVED	2020/556213/07
Core Function:Municipal Manager Town Se	GROUP TWO MEDIA COMPANY	MAAA0943404	ADVERTISING FOR PUBLIC NOTICE REVISED SDBIP 2025/2026 FY. IN 2 LOCAL NEWSPAPERS	037802	2026/03/19	1 998,70	RECEIVED	2020/556213/07
Core Function:Municipal Manager Town Se	GROUP TWO MEDIA COMPANY	MAAA0943404	REQUEST ADVERTISEMENT FOR ORDINARY COUCIL MEETING IN TWO LOCAL NEWSPAP HELD ON THE 24 MARCH 2026 AT MUNICIPAL COUNCIL CHAMBER-CIVIC CENTRE AT	037799	2026/03/19	1 998,70	RECEIVED	2020/556213/07
Core Function:Economic Development/Plann	GROUP TWO MEDIA COMPANY	MAAA0943404	REQUEST FOR ADVERT TO SOURCE SERVICE PROVIDER FOR THE CONSTRUCTION OF MANUFACTURING HUB (WARD 16)	037766	2026/03/11	1 998,70	RECEIVED	2020/556213/07
Core Function:Solid Waste Removal	GROUP TWO MEDIA COMPANY	MAAA0943404	REQUEST FOR ADVERTISEMENT OF EXTENSION OF WASTE MANAGEMENT SERVICES FO OF 24 MONTHS AND PROCUREMENT OF PPE FOR ENVIRONMENTAL SERVICES EMPLO PERIOD OF 24 MONTHS.	037752	2026/03/09	1 998,70	RECEIVED	2020/556213/07
Core Function:Municipal Manager Town Se	Pondoland Times	MAAA0570434	REQUEST FOR TWO LOCAL NEWSPAPERS WITH WIDE CIRCULSTION TO ADVERTISE TH MESSAGE	037873	2026/04/02	2 000,00	OPEN	2017/382542/07

Department/Function	Creditor Name	CSDRefNumber	Specifications	Order No.	Order Date	Value	Order Status	Registration Number
Non-core Function:Population Development	Pondoland Times	MAAA0570434	Request advertisement for the following: Maintenance of Ward 21 Community Hall Construction of Ablution Facilities Ward 23 Community Hall	037850	2026/03/30	2 000,00	RECEIVED	2017/382542/07
Core Function:Human Resources	Pondoland Times	MAAA0570434	Request for Re-Advertisement of IT Equipment	037848	2026/03/27	2 000,00	RECEIVED	2017/382542/07
Core Function:Municipal Manager Town Se	Pondoland Times	MAAA0570434	Advert to invite the public to get copies of the adopted annual report 2025FY on 2 local newspapers	037845	2026/03/27	2 000,00	RECEIVED	2017/382542/07
Core Function:Municipal Manager Town Se	Pondoland Times	MAAA0570434	ADVERTISING FOR PUBLIC NOTICE REVISED SDBIP 2025/2026 FY. IN 2 LOCAL N	037805	2026/03/19	2 000,00	RECEIVED	2017/382542/07
Core Function:Municipal Manager Town Se	Pondoland Times	MAAA0570434	REQUEST ADVERTISEMENT FOR ORDINARY COUNCIL MEETING IN TWO LOCAL NEWSPA HELD ON THE 24 MARCH 2026 AT MUNICIPAL COUNCIL CHAMBER-CIVIC CENTRE AT	037804	2026/03/19	2 000,00	RECEIVED	2017/382542/07
Core Function:Economic Development/Plann	Pondoland Times	MAAA0570434	REQUEST FOR PUBLICATION OF A NOTICE FOR A CALL FOR MISSING BENEFICIARI MBIZANA 160 HOUSING PROJECT ON LOCAL AND PROVINCIAL NEWSPAPER	037801	2026/03/19	2 000,00	RECEIVED	2017/382542/07
Core Function:Administrative and Corpora	Pondoland Times	MAAA0570434	REQUEST ADVERTISEMENT OF SERVICE PROVIDER FOR PROCUREMENT OF OFFICE FU	037797	2026/03/19	2 000,00	RECEIVED	2017/382542/07
Core Function:Human Resources	Pondoland Times	MAAA0570434	Request for re-advertisement of Mobile Contract	037765	2026/03/11	2 000,00	RECEIVED	2017/382542/07
Core Function:Finance	Pondoland Times	MAAA0570434	Advertising of Adjustment Budget for 2025/2026	037738	2026/03/09	2 000,00	RECEIVED	2017/382542/07

44 551,85

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

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

Department/Function	Creditor Name	CSDRefNumber	Specifications	Order No.	Order Date	Value	Order Status	Registration Number
Core Function:Human Resources	MLOBOTH'S CONSTRUCTION AND EN	MAAA0126522	CATERING FOR LLF MEETING HELD AT MMs BOARD ROOM ON 30 MARCH 2026	037858	2026/03/30	2 080,00	RECEIVED	2012/186705/07
Core Function:Asset Management	GUARDRISK INSURANCE COMPANY	MAAA0438544	PAYMENT FOR GUARDRISK FOR (LENOVO THINKPAD)LAPTOP THAT HAS GONE FOR RE EXCESS	037823	2026/03/25	2 500,00	RECEIVED	1992/001639/06
Core Function:Economic Development/Plann	MLOBOTH'S CONSTRUCTION AND EN	MAAA0126522	REQUEST FOR HIRING OF 150 CHAIRS AND 2 TABLES FOR PUBLIC PARTICIPATION TO BE HELD ON THE 11 MARCH 2026 AT WARD 09 MAGUSHENI COMMUNITY HALL.TI MEETING IS 09H00.	037770	2026/03/11	5 500,00	RECEIVED	2012/186705/07
Core Function:Biodiversity and Landscape	CUJANA	MAAA0368446	REQUEST FOR CATERING FOR 60 PEOPLE WHO WILL BE ATTENDING CLIMATE CHANG IN WARD 15 ON THE 24 MARCH 2026;WITH SOFT DRINKS.AS PER THE SPEC ON TH	037817	2026/03/20	6 120,00	RECEIVED	2016/326097/07
Core Function:Finance	GROUP TWO MEDIA COMPANY	MAAA0943404	Advertising of draft Budget and Tarrifs for 2027-2029 One Local NewsPa	037842	2026/03/26	6 440,00	RECEIVED	2020/556213/07
Core Function:Mayor and Council	MLOBOTH'S CONSTRUCTION AND EN	MAAA0126522	REQUEST LUNCH WITH SOFT DRINKS FOR CONSTITUENCY WORK PROGRAMME TO BE H 23 MARCH 2026 AT MUNICIPAL COUNCIL CHAMBER -CIVIC CENTRE 11H00	037811	2026/03/20	7 150,00	RECEIVED	2012/186705/07
Core Function:Solid Waste Removal	SONGO TRADING AND PROJECTS	MAAA1403418	REQUEST CATERING FOR 90 ATTENDEES FOR CONSULTATION MEETINGS (30 IN EAC DATES AS FOLLOWS: 25 MARCH 2026 IN WARD 31 (SIWISA); 8 APRIL 2026 IN W OFFICES (NTSHAMATHE);14 APRIL 2026 WARD19 (MKOLORA)	037824	2026/03/25	8 550,00	OPEN	2023/158558/07
Libraries and Archives:Librararies and A	MASINYANE AND SON	MAAA0551580	PAYMENT FOR SUPPLY OF PERIODICALS . FEB 2026	037779	2026/03/13	8 640,00	RECEIVED	2014/185784/07
Core Function:Corporate Wide Strategic P	PONDO NEWS	MAAA0358517	ADVERT FOR THE INVITATION TO SUBMIT COMMENTS ON 2026-2027 FY DRAFT IDP ANNUAL BUDGET ON TWO LOCAL NEWSPAPERS ADVET 1- REQUISITION NO 040594	037847	2026/03/27	9 522,00	RECEIVED	2008/151599/23
Core Function:Human Resources	WOMAN OF VIRTUE HEALTH	MAAA0110590	PAYMENT FOR RISK ASSESSMENT; HAZARD IDENTIFICATION AT PARKS;CEMETERY;P CULTURAL VILLAGE;CIVIC CENTRE; LIBRARY; MAFUMBATHA STADIUM AND YOUTH C	037821	2026/03/25	10 000,00	RECEIVED	2009/141700/23
Core Function:Mayor and Council	G-U TRADING AND PROJECTS	MAAA0462634	REQUEST LUNCH WITH ASSORTED SOFT DRINKS FOR ORDINARY COUNCIL MEETING TO BE HELD ON THE 24TH MARCH 2026 AT MNUCIPALITY COUNCIL CHAMBER - CIV AT 10H00	037819	2026/03/24	10 300,00	RECEIVED	2014/001391/07
Core Function:Mayor and Council	Sakh'Indlu	MAAA0695453	CATERING FOR THE SUPPORT OF ELDERLY FORUM TO BE HELD ON THE 11 MARCH 2 AT MULTI PURPOSE YOUTH CENTRE	037776	2026/03/12	11 400,00	RECEIVED	2018/410665/07
Core Function:Electricity	ZAMANTAMBO CONSTRUCTION AND PR	MAAA0168017	REQUSET FOR 100 LUNCH PACKS FOR ELECTRICITY AWARENESS CAMPAIGN AT CIVI ON THE 16/03/2026	037785	2026/03/13	13 005,00	RECEIVED	2008/051858/23

Department/Function	Creditor Name	CSDRefNumber	Specifications	Order No.	Order Date	Value	Order Status	Registration Number
Core Function:Economic Development/Plann	MJ VALIKO TRADING	MAAA1306824	REQUEST FOR CATERING FOR 100 PEOPLE ATTENDING STAKEHOLDER ENGAGEMENT O MARCH 2026 AT CIVIC CENTRE.	037810	2026/03/20	13 100,00	RECEIVED	2023/539347/07
Licensing and Control of Animals:Licensi	WAYISE ENTERPRISE	MAAA1518993	REQUEST FOR MAINTENANCE OF ANIMAL POUND FRIDGE THAT STORES VACCINES AN	037865	2026/04/01	13 800,00	OPEN	2022/499288/07
Core Function:Economic Development/Plann	MKF MANJINDANA (PTY) LTD	MAAA0035293	REQUEST FOR PROVISION OF CATERING BY MEANS OF LUNCH WITH BOTTLED WATER PEOPLE THAT WILL BE ATTENDING FIELD WORKER'S TRAINING FOR NHNR APPLICA SCHEDULED FOR 11 & 12 MARCH 2026. BOTTLED WATER TO BE SERVED AT 09H00	037769	2026/03/11	13 800,00	RECEIVED	2014/155946/07
Core Function:Mayor and Council	SAKHIWE CONTRACTORS	MAAA0515681	REQUEST FOR LUNCH PACKS FOR THE MENS FORUM SUPPORT TO BE HELD ON THE 1 2026 AT THE MULTI PURPOSE YOUTH CENTRE	037777	2026/03/12	14 200,00	RECEIVED	2017/175012/07
Core Function:Community Parks (including	LUSTARZ PROJECT	MAAA0325089	REQUEST FOR SUPPLY AND DELIVERY OF GRASS CUTTING ACCESSORIES (NYLON CO	037768	2026/03/11	16 500,00	RECEIVED	2016/284081/07
Core Function:Legal Services	T MADYIBI ATTORNEYS	MAAA0429761	LEGAL SERVICES FOR ZAMANGCOBO POTA//INFORMATION OFFICER WMMLM MATTER	037836	2026/03/26	17 371,90	RECEIVED	2017/113939/21
Core Function:Community Parks (including	LIONS DEN PROJECTS	MAAA0391611	REQUEST FOR MAINTENANCE OF 3 GARDEN POWERTOOLS	037803	2026/03/19	22 800,00	RECEIVED	2015/416193/07
Core Function:Roads	KWIK-FIT BIZANA	MAAA0408288	REQUEST PURCHASE OF NEW TYRE FOR BELL GRADER; REG NO. JCF 375 EC; TYRE 17.5-25	037800	2026/03/19	23 224,25	OPEN	2010/061272/23
Core Function:Fleet Management	THE MANE'S	MAAA0100893	PAYMENT FOR CAR WASH SERVICES RENDERED FOR 26 FRUARY TO 26 MARCH 2026	037868	2026/04/02	28 480,00	RECEIVED	2012/175667/07
Core Function:Solid Waste Removal	Lithemba Construction	MAAA0183717	REQUEST FOR HIRING OF TLB FOR 2 DAYS TO WORK AT WARD 1 STADIUM AND WAR PELE-PELE FOR 8 HOURS PER DAY	037843	2026/03/27	29 670,00	OPEN	2010/099305/23
Core Function:Mayor and Council	ATHIAYANDA TRADING AND PROJECT	MAAA0600393	REQUEST LUNCH WITH SOFT DRINKS FOR CONSTITUENCY WORK PROGRAMME TO BE H 16 MARCH 2026 AT WARD 16	037775	2026/03/12	30 000,00	RECEIVED	2018/217539/07

324 153,15

e. Procurement above R30 000 but below R300 000

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

Department/Function	Creditor Name	CSDRefNumber	Specifications	Order No.	Order Date	Value	Order Status	Registration Number
Core Function:Marketing Customer Relati	FAITH LWA 01 (PTY) LTD	MAAA0677955	PAYMENT FOR PRINTING OF MUNINIPAL NEWS LETTER FROM JANUARY TO MARCH 20	037869	2026/04/02	42 500,00	OPEN	2018/358297/07

Department/Function	Creditor Name	CSDRefNumber	Specifications	Order No.	Order Date	Value	Order Status	Registration Number
Non-core Function:Libraries and Archives	SONGO TRADING AND PROJECTS	MAAA1403418	ELECTRICITY PURCHASES FOR LIBRARY AWARENESS CAMPAIGN HELD ON 11 MARCH AT MULTI PURPOSE YOUTH CENTRE	037814	2026/03/20	44 750,00	RECEIVED	2023/158558/07
Core Function:Police Forces Traffic and	MAGEEZ HOLDINGS	MAAA1561376	PAYMENT FOR PURCHASING OF ROAD TRAFFIC SIGNS; POLES AND ACCESSORIES	037864	2026/04/01	51 060,00	OPEN	2024/818013/07
Core Function:Police Forces Traffic and	MAGEEZ HOLDINGS	MAAA1561376	PAYMENT FOR ROAD TRAFFIC SIGNS;POLES AND ACCESSORIES	037829	2026/03/26	51 060,00	RECEIVED	2024/818013/07
Core Function:Mayor and Council	LOYTSHINQO01	MAAA1443347	PAYMENT FOR SUPPLY AND DELIVERY OF EDUCATIONAL TOOLS FOR 03 ECDC	037870	2026/04/02	69 900,00	RECEIVED	2024/072135/07
Core Function:Mayor and Council	WAYISE ENTERPRISE	MAAA1518993	PAYMENT FOR BACK TO SCHOOL CAMPAIGN. UNIFORM	037780	2026/03/13	83 480,00	RECEIVED	2022/499288/07
Non-core Function:Population Development	WANDILE AND SONS TRADING	MAAA0055047	PAYMENT FOR PROCUREMENT OF SOCIAL SERVICES UNIFORM	037863	2026/04/01	113 200,00	RECEIVED	2015/404018/07
Core Function:Solid Waste Removal	MASINYANE AND SON	MAAA0551580	HERBICIDE (ROUND UP) RESIDUAL SENDERO 336 sl	037866	2026/04/01	122 299,10	RECEIVED	2014/185784/07
Core Function:Roads	LOYTSHINQO01	MAAA1443347	PAYMENT FOR LOYITSHINQO01 LTD FOR PROCUMENT OF EPWP PROTECTIVE CLOTHIN	037857	2026/03/30	127 215,00	RECEIVED	2024/072135/07
Core Function:Human Resources	WALTER SISULU UNIVERSITY	MAAA0405471	PAYMENT FOR TUITION FEES AT WALTER SISULU UNIVERSITY	037806	2026/03/19	215 000,00	RECEIVED	

920 464,10

10. Status of Tenders

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

a) Mini Tender progress for March 2026

NO	SUCCESSFUL TENDERER	AWARD AMOUNT	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Wayise Enterprise	R 83 450,00	R 83 450,00	WMM-LM 02/02/26/02 BSC	Back to school campaign	Monday, 09 March 2026	Municipal Manager
2	Songo Trading and Projects	R 44 750,00	R 44 750,00	WMM-LM 03/01/26/02 LAC	Library awareness campaign	Tuesday, 10 March 2026	Community Services
3	Loytshinqo 01	R 73 250,00	R 73 250,00	WMM-LM 26/01/26/01 BMM	Procurement of branding and marketing material	Tuesday, 10 March 2026	Municipal Manager
4	Hambanikuzonke	R 30 020,00	R 30 020,00	WMM-LM 02/02/26/01 PSE	Procurement of security equipment	Wednesday, 11 March 2026	Community Services
5	Loytshinqo 01	R 69 900,00	R 69 900,00	WMM-LM 02/02/26/01 ECDC	Supply and delivery of educational tools for ECDC	Thursday, 12 March 2026	Municipal Manager
6	Uthandoluyancumisa Holding Pty Ltd	R 115 760,00	R 115 760,00	WMM-LM 27/01/26/01 PCM	Procurement of cleaning material	Wednesday, 04 March 2026	Corporate services
		R 417 130,00	R 417 130,00				

b) Tenders awarded during the month of March 2026

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION Mar-26	DATE AWARDED	END USER DEPARTMENT	
50	Mabozela Trading	R 746,72	7 035	RFQ-WMM LM 00062	Rehabilitation of Mgwede(Moscow)access Road	Thursday, 26 March 2026	Engineering Services
51	NSG 122011 Trading Enteeprise	R 036,51	2 793	RFQ-WMM LM 00062	Constrution of Vuyisile to Ntsingizi access Road	Thursday, 26 March 2026	Engineering Services
52	Manyobo Group	R 196,00	6 937	RFQ-WMM LM 00062	Construction of Monti to Ntlozelo	Thursday, 26 March 2026	Engineering Services
53	Nase Construction	R 989,88	10 183	RFQ-WMM LM 00062	Rehabilitation of Mgwede Bridge and Access Road	Thursday, 26 March 2026	Engineering Services
Total		R 969,11	26 949				

c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validit y	Extensio n of Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
Multi Discipline Panele of Consultants for 3 Years Part 2	WMM LM 3/05/22/06 MDP	Mr. V. Nontanda	Friday, 09 January 2026	90	0	Thursday, 09 April 2026	Mr. M. Mtetandaba	ON Evaluation	Engineering Services	Mr. S. Morlock , Somi and Ms. N. Jokweni	Friday, 17 April 2026	98,00	Expired	-8,00
Maintenance of Recreational Facilities	WMM-LM 02/10/25/01 MRF	Not Yet Appointed	Monday, 16 February 2026	90	0	Sunday, 17 May 2026	Not Yet Appointed	ON Evaluation	Community Services	Not yet appointed	Friday, 17 April 2026	60,00	Valid	30,00
Supply and Delivery of Agricultural Inputs and Material	WMM LM 13/02/26/01 PAI	Bonginkosi Hlangabezo	Tuesday, 10 March 2026	90	0	Monday, 08 June 2026	Mziwethu Mtetandaba	ON Evaluation	Development Planning	Not yet appointed	Friday, 17 April 2026	38,00	Valid	52,00
Supply and Delivery of Equipment and Material for Cannabis Development Program	WMM LM 13/02/26/02 CDP	Bonginkosi Hlangabezo	Tuesday, 10 March 2026	90	0	Monday, 08 June 2026	Mziwethu Mtetandaba	ON Evaluation	Development Planning	Not yet appointed	Friday, 17 April 2026	38,00	Valid	52,00
Supply and Delivery of PPE : Environmental Services for 24 Months	WMM-LM 19/02/26/01 PPE	Ncumisa Xoko	Monday, 23 March 2026	90	0	Sunday, 21 June 2026	Mziwethu Mtetandaba	ON Evaluation	Community Services	N. Mshweshwe. B. Hlangabezo, N.Ngcunukana	Friday, 17 April 2026	25,00	Valid	65,00
Extension of Waste Management Services	WMM-LM 19/02/26/02 WMS	Ncumisa Xoko	Monday, 23 March 2026	90	0	Sunday, 21 June 2026	Mziwethu Mtetandaba	On Evaluation	Community Services	N. Mshweshwe. B. Hlangabezo, N.Ngcunukana	Friday, 17 April 2026	25,00	Valid	65,00
Supply and Delivery of Cold Asphalt and Tuck Coat for 3 Years	WMM - LM 28/01/26/01 CAT	Bonginkosi Hlangabezo	Monday, 09 March 2026	90	0	Sunday, 07 June 2026	Mziwethu Mtetandaba	ON Evaluation	Engineering Services	S. Songca, N. Jokweni , N. Ngcubukana	Friday, 17 April 2026	39,00	Valid	51,00
Preliminary Engineers for 2026/26 Projects -Cluster 1	RFQ: PRE- ENGINEERING MIG 26/27	Mr. V. Nontanda	Wednesday, 18 February 2026	90	0	Tuesday, 19 May 2026	Mrs.L.Mbhele	ON Evaluation	Engineering Services	Ms. Z. Shange, Mr. M. Madikizela and Ms. S. Noqhamza	Friday, 17 April 2026	58,00	Valid	32,00
Preliminary Engineers for 2026/26 Projects -Cluster 2	RFQ: PRE- ENGINEERING MIG 26/28	Mr. V. Nontanda	Wednesday, 18 February 2026	90	0	Tuesday, 19 May 2026	Mrs.L.Mbhele	ON Evaluation	Engineering Services	Ms. Z. Shange, Mr. M. Madikizela and Ms. S. Noqhamza	Friday, 17 April 2026	58,00	Valid	32,00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validit y	Extensio n of Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
Preliminary Engineers for 2026/26 Projects -Cluster 3	RFQ: PRE- ENGINEERING MIG 26/29	Mr. V. Nontanda	Wednesday, 18 February 2026	90	0	Tuesday, 19 May 2026	Mrs.L.Mbhele	ON Evaluation	Engineering Services	Ms. Z. Shange, Mr. M. Madikizela and Ms. S. Noqhamza	Friday, 17 April 2026	58,00	Valid	32,00
Rehabilitation of Mgwede Bridge	RFQ 2025/26 MIG Projects	Ms. S. Sakho	Friday, 06 March 2026	90	0	Thursday, 04 June 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Friday, 17 April 2026	42,00	Valid	48,00
Phase 4 Construction of Mphuthumi Mafumbatha Sports Field	WMM-LM 00068	Not Yet Appointed	Monday, 20 April 2026	90	0	Sunday, 19 July 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Friday, 17 April 2026	-3,00	Valid	93,00
Procurement Of Mobile Contracts for 5 Years	WMM LM 21/01/25/02 PMC	Nolufefe Ntlanga	Monday, 06 April 2026	90	0	Sunday, 05 July 2026	Luleka Mbhele	On Evaluation	Corporate Services	M. Madikizela, N. Jokweni and N. Ngcunukana	Friday, 17 April 2026	11,00	Valid	79,00
Construction of Mpsi Manufacturing Hub	WMM-LM 19/02/26/01 MMH	Zamabhengu Shange	Monday, 06 April 2026	90	0	Sunday, 05 July 2026	Luleka Mbhele	ON Evaluation	Development Planning	V. Nontanda, N. Mshweshwe and M. Somi	Friday, 17 April 2026	11,00	Valid	79,00
Supply and Delivery of Equipment and Material for Wholesalers & Retailers	WMM LM 12/03/26/01 WRM	Mr. B. Hlangabezo	Monday, 06 April 2026	90	0	Sunday, 05 July 2026	Mziwethu Mtetandaba	On Evaluation	Development Planning	N. Jokweni, N. Mshweshwe	Friday, 17 April 2026	11,00	Valid	79,00
Supply and Delivery and Material for MSMEs	WMM LM 12/03/26/01 WRM	Nobahle Mafumbatha	Tuesday, 07 April 2026	90	0	Monday, 06 July 2026	Luleka Mbhele	On Evaluation	Development Planning	Mr. Hlangabezo, Mr. Madikizela,	Friday, 17 April 2026	10,00	Valid	80,00
Supply and Delivery of Equipment and Material for Incubatess	WMM LM 13/03/26/02 INC	Mr B. Hlangabezo	Monday, 06 April 2026	90	0	Sunday, 05 July 2026	Mziwethu Mtetandaba	On Evaluation	Development Planning	N. Jokweni, N. Mshweshwe	Friday, 17 April 2026	11,00	Valid	79,00
Procurement and Installation of IT Equipment	WMM LM 14/05/25/012 IEC	Not Yet Appointed	Friday, 17 April 2026	90	0	Thursday, 16 July 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Friday, 17 April 2026	0,00	Valid	90,00
Supply and Installation of Printers for 3 years	WMM LM 25/06/25/02 PRI	Not Yet Appointed	Wednesday, 29 April 2026	90	0	Tuesday, 28 July 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Friday, 17 April 2026	-12,00	Valid	102,00
Website revamp and Maintenance for 3 Years	WMM LM 05/02/25/02 WRM	Not Yet Appointed	Wednesday, 29 April 2026	90	0	Tuesday, 28 July 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Friday, 17 April 2026	-12,00	Valid	102,00
Fencing of Library Jungle Gym	WMM-LM 25/03/26/01	Not Yet Appointed	Thursday, 16 April 2026	90	0	Wednesday, 15 July 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Friday, 17 April 2026	1,00	Valid	89,00
Procurement of Office Furniture (Coporate)	WMM-LM 18/03/26/01 OFC	Not Yet Appointed	Thursday, 09 April 2026	90	0	Wednesday, 08 July 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Friday, 17 April 2026	8,00	Valid	82,00
Supply and Delivery of Equipment and Material for Commercial and Smal Scale Fisheries	WMM-LM 24/11/25/01 EMF	Not Yet Appointed	Thursday, 16 April 2026	90	0	Wednesday, 15 July 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Friday, 17 April 2026	1,00	Valid	89,00
Maintenance of Ward 18 Community Hall	WMM-LM 05/02/26/01 MWC	Mr. Siphelele Morlock	Tuesday, 03 March 2026	90	0	Monday, 01 June 2026	Mziwethu Mtetandaba	On Evaluation	Community Services	L. Mhlelebana, V. Nontanda, N. Ngcunukana	Friday, 17 April 2026	45,00	Valid	45,00
Maintenance of ward 09 Community Hall	WMM-LM 05/02/26/02 MWC	Mr. Siphelele Morlock	Tuesday, 03 March 2026	90	0	Monday, 01 June 2026	Mziwethu Mtetandaba	On Evaluation	Community Services	L. Mhlelebana, V. Nontanda, N. Ngcunukana	Friday, 17 April 2026	45,00	Valid	45,00
Construction of 05 Ablution Facilities and DLTC Building Refurbishment	WMM LM 00071	Not Yet Appointed	Thursday, 30 April 2026	90	0	Wednesday, 29 July 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Friday, 17 April 2026	-13,00	Valid	103,00
Supply and Delivery of Social Relief Materia	WMM LM 0070-SRM	Not Yet Appointed	Wednesday, 20 May 2026	90	0	Tuesday, 18 August 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Friday, 17 April 2026	-33,00	Valid	123,00

d) Deviations

No deviations were approved during the month.

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

TOTAL R 2 219 860,00

e) Irregular, Fruitless and Wasteful Expenditure

No Unauthorised, Irregular, Fruitless and Wasteful expenditure identified during the month and the period of reporting.

11. Database utilisation

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

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward no.
Human Resources	MIE (Pty) Ltd	MAAA0001104	UNIT 1; JEAN PARK CHAMBERS 252 JEAN AVENUE 0157	PAYMENT FOR QUALIFICATION VERIFICATION INV:461SIN43161	037828	2026/03/26	506,80	RECEIVED	Johannesburg
Solid Waste Removal	KWIK-FIT BIZANA	MAAA0408288	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	REQUEST FOR PATCHING OF 1 TYRE FOR KKC 895 EC COMPACTOR TRUCK	037809	2026/03/20	718,75	OPEN	Ward 1
Information Technology	Munsoft	MAAA0175705	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T 0157	PAYMENT FOR EMAILA AND SMS SERVICES. FEB 2026	037856	2026/03/30	900,86	RECEIVED	Pretoria
Information Technology	Munsoft	MAAA0175705	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T 0157	PAYMENT FOR EMAIL AND SMS SERVICES FOR JAN 2026	037747	2026/03/09	903,42	RECEIVED	Pretoria
Core Function:Finance	Chartered Institute of Governm	MAAA0129791	28 FORTRESS RD KEMPTON PARK GAUTENG 1619	PAYMENT FOR ZIYANDA SIBBABINI MEMBERSHIP	037788	2026/03/18	1 535,02	RECEIVED	Pretoria
Municipal Manager Town Secretary	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST FOR TWO LOCAL NEWSPAPERS WITH WIDE CIRCULATION TO ADVERTISE THE EASTER MESSAGE.	037872	2026/04/02	1 998,70	OPEN	Kokstad
Economic Development/Planning	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST FOR RE-ADVERT FOR SOURCING OF SERVICE PROVIDER TO PROCURE EQUI MATERIAL FOR FISHERIES AS PER ATTACHED SPECIFICATION	037849	2026/03/27	1 998,70	RECEIVED	Kokstad
Corporate Wide Strategic Planning	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	Advert for the invitation to submit comments on 2026-2027 FY draft IDP annual budget on 2 local newspapers	037846	2026/03/27	1 998,70	RECEIVED	Kokstad
Municipal Manager Town Secretary	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	Advert to invite the public to get copies of the adopted annual report 2024/2025FY on 2 local newspapers	037844	2026/03/27	1 998,70	RECEIVED	Kokstad
Population Development	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	Request advertisement of Library Jungle Gym Fencing	037841	2026/03/26	1 998,70	RECEIVED	Kokstad
Economic Development/Planning	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST FOR SERVICE PROVIDER TO SUPPLY AND DELIVER EQUIPMENT & MATERIA WHOLESALERS; RETAILERS AND SPAZA SHOPS AS PER ATTACHED SPECIFICATION	037820	2026/03/25	1 998,70	RECEIVED	Kokstad
Municipal Manager Town Se	GROUP TWO MEDIA	MAAA0943404	12341 PHASE6 BLOEMFONTEIN	ADVERTISING FOR PUBLIC NOTICE REVISED SDBIP 2025/2026 FY. IN 2 LOCAL NEWSPAPERS	037802	2026/03/19	1 998,70	RECEIVED	Kokstad

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward no.
	COMPANY		KOKSTAD 9323						
Municipal Manager Town Secretary	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST ADVERTISEMENT FOR ORDINARY COUCIL MEETING IN TWO LOCAL NEWSPAP HELD ON THE 24 MARCH 2026 AT MUNICIPAL COUNCIL CHAMBER- CIVIC CENTRE AT	037799	2026/03/19	1 998,70	RECEIVED	Kokstad
Economic Development/Plann	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST FOR ADVERT TO SOURCE SERVICE PROVIDER FOR THE CONSTRUCTION OF MANUFACTURING HUB (WARD 16)	037766	2026/03/11	1 998,70	RECEIVED	Kokstad
Solid Waste Removal	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST FOR ADVERTISEMENT OF EXTENSION OF WASTE MANAGEMENT SERVICES FO OF 24 MONTHS AND PROCUREMENT OF PPE FOR ENVIRONMENTAL SERVICES EMPLO PERIOD OF 24 MONTHS.	037752	2026/03/09	1 998,70	RECEIVED	Kokstad
Municipal Manager Town Secretary	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST FOR TWO LOCAL NEWSPAPERS WITH WIDE CIRCULSTION TO ADVERTISE TH MESSAGE	037873	2026/04/02	2 000,00	OPEN	Ward 17
Population Development	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Request advertisement for the following: Maintenance of Ward 21 Community Hall Construction of Ablution Facilities Ward 23 Community Hall	037850	2026/03/30	2 000,00	RECEIVED	Ward 17
Human Resources	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Request for Re-Advertisement of IT Equipment	037848	2026/03/27	2 000,00	RECEIVED	Ward 17
Municipal Manager Town Secretary	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Advert to invite the public to get copies of the adopted annual report 2025FY on 2 local newspapers	037845	2026/03/27	2 000,00	RECEIVED	Ward 17
Municipal Manager Town Secretary	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	ADVERTISING FOR PUBLIC NOTICE REVISED SDBIP 2025/2026 FY. IN 2 LOCAL N	037805	2026/03/19	2 000,00	RECEIVED	Ward 17
Municipal Manager Town Secretary	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST ADVERTISEMENT FOR ORDINARY COUNCIL MEETING IN TWO LOCAL NEWSPA HELD ON THE 24 MARCH 2026 AT MUNICIPAL COUNCIL CHAMBER-CIVIC CENTRE AT	037804	2026/03/19	2 000,00	RECEIVED	Ward 17
Economic Development/Planning	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST FOR PUBLICATION OF A NOTICE FOR A CALL FOR MISSING BENEFICIARI MBIZANA 160 HOUSING PROJECT ON LOCAL AND PROVINCIAL NEWSPAPER	037801	2026/03/19	2 000,00	RECEIVED	Ward 17
Administrative and Corporate	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST ADVERTISEMENT OF SERVICE PROVIDER FOR PROCUREMENT OF OFFICE FU	037797	2026/03/19	2 000,00	RECEIVED	Ward 17
Human Resources	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Request for re-advertisement of Mobile Contract	037765	2026/03/11	2 000,00	RECEIVED	Ward 17
Finance	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Advertising of Adjustment Budget for 2025/2026	037738	2026/03/09	2 000,00	RECEIVED	Ward 17

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward no.
Human Resources	MLOBOTH'S CONSTRUCTION AND EN	MAAA0126522	WARD 12	CATERING FOR LLF MEETING HELD AT MMs BOARD ROOM ON 30 MARCH 2026	037858	2026/03/30	2 080,00	RECEIVED	Ward 25
Asset Management	GUARDRISK INSURANCE COMPANY	MAAA0438544	THE MARC TOWER 2 129 RIVON 129 RIVONIA ROAD 2196	PAYMENT FOR GUARDRISK FOR (LENOVO THINKPAD)LAPTOP THAT HAS GONE FOR RE EXCESS	037823	2026/03/25	2 500,00	RECEIVED	Durban
Finance:Default	Auditor-General of South Afric	MAAA0096620	AUDITOR GENERAL OF SOUTH AFRIC 4 DAVENTRY STREET; LYNNWOOD BR 0001	External audit fees	037761	2026/03/09	3 302,34	RECEIVED	Pretoria
Finance:Default	Auditor-General of South Afric	MAAA0096620	AUDITOR GENERAL OF SOUTH AFRIC 4 DAVENTRY STREET; LYNNWOOD BR 0001	External audit fees	037761	2026/03/09	3 302,34	RECEIVED	Pretoria
Finance	Munsoft	MAAA0175705	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T 0157	MUNSOFT BUDGET WORKSHOP ATTENDED BY MISS MEHLO ON THE 16/02/2026 AT MU OFFICES IN JOHANNESBURG	037757	2026/03/09	3 450,00	RECEIVED	Pretoria
Economic Development/Planning	MLOBOTH'S CONSTRUCTION AND EN	MAAA0126522	WARD 25	REQUEST FOR HIRING OF 150 CHAIRS AND 2 TABLES FOR PUBLIC PARTICIPATION TO BE HELD ON THE 11 MARCH 2026 AT WARD 09 MAGUSHENI COMMUNITY HALL.TI MEETING IS 09H00.	037770	2026/03/11	5 500,00	RECEIVED	Ward 25
Biodiversity and Landscape	CUJANA	MAAA0368446	P O BOX534 BIZANA ward 15 4800	REQUEST FOR CATERING FOR 60 PEOPLE WHO WILL BE ATTENDING CLIMATE CHANG IN WARD 15 ON THE 24 MARCH 2026;WITH SOFT DRINKS.AS PER THE SPEC ON TH	037817	2026/03/20	6 120,00	RECEIVED	Ward 15
Finance	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	Advertising of draft Budget and Tarrifs for 2027-2029 One Local Newspe	037842	2026/03/26	6 440,00	RECEIVED	Kokstad
Information Technology	Munsoft	MAAA0175705	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T 0157	PAYMENT FOR RENEWAL OF MBIZANA WEBMAIL AND UPDATE OF SSL CERETIFICATE	037853	2026/03/30	6 462,54	RECEIVED	Pretoria
Mayor and Council	MLOBOTH'S CONSTRUCTION AND EN	MAAA0126522	WARD 12	REQUEST LUNCH WITH SOFT DRINKS FOR CONSTITUENCY WORK PROGRAMME TO BE H 23 MARCH 2026 AT MUNICIPAL COUNCIL CHAMBER - CIVIC CENTRE 11H00	037811	2026/03/20	7 150,00	RECEIVED	Ward 25
Solid Waste Removal	SONGO TRADING AND PROJECTS	MAAA1403418	NGCINGO LOCATION AMANGUTYANA AA WARD 13 4800	REQUEST CATERING FOR 90 ATTENDEES FOR CONSULTATION MEETINGS (30 IN EAC DATES AS FOLLOWS: 25 MARCH 2026 IN WARD 31 (SIWISA); 8 APRIL 2026 IN W OFFICES (NTSHAMATHE);14 APRIL	037824	2026/03/25	8 550,00	OPEN	Ward 13

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward no.
				2026 WARD19 (MKOLORA)					
Libraries and Archives	MASINYANE AND SON	MAAA0551580	AMANIKHWE A/A NIKHWE 4800 4800	PAYMENT FOR SUPPLY OF PERIODICALS . FEB 2026	037779	2026/03/13	8 640,00	RECEIVED	Ward 17
Corporate Wide Strategic Planning	PONDO NEWS		BOX 1275 KOKSTAD	ADVERT FOR THE INVITATION TO SUBMIT COMMENTS ON 2026-2027 FY DRAFT IDP ANNUAL BUDGET ON TWO LOCAL NEWSPAPERS ADVET 1- REQUISITION NO 040594	037847	2026/03/27	9 522,00	RECEIVED	Kokstad
Human Resources	WOMAN OF VIRTUE HEALTH	MAAA0110590	621 FERGUSON PARK BIZANA 4800	PAYMENT FOR RISK ASSESSMENT; HAZARD IDENTIFICATION AT PARKS;CEMETERY;P CULTURAL VILLAGE;CIVIC CENTRE; LIBRARY; MAFUMBATHA STADIUM AND YOUTH C	037821	2026/03/25	10 000,00	RECEIVED	Ward 1
Mayor and Council	G-U TRADING AND PROJECTS	MAAA0462634	NTLENZI ADMIN AREA ROCKVILLE WARD 10 4810	REQUEST LUNCH WITH ASSORTED SOFT DRINKS FOR ORDINARY COUNCIL MEETING TO BE HELD ON THE 24TH MARCH 2026 AT MNUICIPALITY COUNCIL CHAMBER - CIV AT 10H00	037819	2026/03/24	10 300,00	RECEIVED	Ward 10
Mayor and Council	Sakh'Indlu	MAAA0695453	ERF 887 HIGHLAND VEIV BIZANA 4800	CATERING FOR THE SUPPORT OF ELDERLY FORUM TO BE HELD ON THE 11 MARCH 2 AT MULTI PURPOSE YOUTH CENTRE	037776	2026/03/12	11 400,00	RECEIVED	Ward 1
Finance	Munsoft	MAAA0175705	BUILDING 6; CAMBRIDGE OFFICE P 05 BAUHINIA STREET; HIGHVELD T 0157	PAYMENT FOR MUNSOFT AS A SUBSCRIPTION FEE OF ASSET WORKSHOP TO BE ATTE 23-24/03/2025	037822	2026/03/25	12 075,00	RECEIVED	Pretoria
Electricity	ZAMANTAMBO CONSTRUCTION AND PR	MAAA0168017	HLWAHLWAZI LOCATION FLAGSTAFF WARD 1 4810	REQUSET FOR 100 LUNCH PACKS FOR ELECTRICITY AWARENESS CAMPAIGN AT CIVI ON THE 16/03/2026	037785	2026/03/13	13 005,00	RECEIVED	Ward 1
Economic Development/Planning	MJ VALIKO TRADING	MAAA1306824	ERF 1517 Section A Highlands Hilands 4800	REQUEST FOR CATERING FOR 100 PEOPLE ATTENDING STAKEHOLDER ENGAGEMENT O MARCH 2026 AT CIVIC CENTRE.	037810	2026/03/20	13 100,00	OPEN	Ward 1
Licensing and Control of Animals:Licensi	WAYISE ENTERPRISE	MAAA1518993	SEAVIEW LOCATION WARD 23 4800	REQUEST FOR MAINTENANCE OF ANIMAL POUND FRIDGE THAT STORES VACCINES AN	037865	2026/04/01	13 800,00	OPEN	Ward 23
Economic Development/Planning	MKF MANJINDANA (PTY) LTD	MAAA0035293	P O BOX 439 REDOUBT WARD 01 4800	REQUEST FOR PROVISION OF CATERING BY MEANS OF LUNCH WITH BOTTLED WATER PEOPLE THAT WILL BE ATTENDING FIELD WORKER'S TRAINING FOR NHNR APPLICA SCHEDULED FOR 11 & 12 MARCH 2026. BOTTLED WATER TO BE SERVED AT 09H00	037769	2026/03/11	13 800,00	RECEIVED	Ward 1
Mayor and Council	SAKHIWE CONTRACTORS	MAAA0515681	PO BOX 9 BIZANA WARD 1 4800	REQUEST FOR LUNCH PACKS FOR THE MENS FORUM SUPPORT TO BE HELD ON THE 1 2026 AT THE MULTI PURPOSE YOUTH CENTRE	037777	2026/03/12	14 200,00	RECEIVED	Ward 1
Community Parks (including cemeteries)	LUSTARZ PROJECT	MAAA0325089	MNGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8 4800	REQUEST FOR SUPPLY AND DELIVERY OF GRASS CUTTING ACCESSORIES (NYLON CO	037768	2026/03/11	16 500,00	RECEIVED	Ward 8
Finance	Munsoft	MAAA0175705	BUILDING 6; CAMBRIDGE	MUNSOFT FMS ONSITE SUPPORT FROM 1ST TO 07 MARCH 2026	037871	2026/04/02	21 288,55	OPEN	Pretoria

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward no.
			OFFICE P 05 BAUHINIA STREET; HIGHVELD T 0157						
Community Parks (including cemeteries)	LIONS DEN PROJECTS	MAAA0391611	LUDEKE HALT BIZANA WARD 4 4800	REQUEST FOR MAINTENANCE OF 3 GARDEN POWERTOOLS	037803	2026/03/19	22 800,00	RECEIVED	Ward 31
Roads	KWIK-FIT BIZANA	MAAA0408288	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	REQUEST PURCHASE OF NEW TYRE FOR BELL GRADER; REG NO. JCF 375 EC; TYRE 17.5-25	037800	2026/03/19	23 224,25	OPEN	Ward 1
Solid Waste Removal	Lithemba Construction	MAAA0183717	DUBANA LUSIKISIKI 4820	REQUEST FOR HIRING OF TLB FOR 2 DAYS TO WORK AT WARD 1 STADIUM AND WAR PELE-PELE FOR 8 HOURS PER DAY	037843	2026/03/27	29 670,00	OPEN	Ward 7
Mayor and Council	ATHIAYANDA TRADING AND PROJECT	MAAA0600393	HIGHLAND VIEW BIZANA WARD 23 4800	REQUEST LUNCH WITH SOFT DRINKS FOR CONSTITUENCY WORK PROGRAMME TO BE H 16 MARCH 2026 AT WARD 16	037775	2026/03/12	30 000,00	RECEIVED	Ward 23

372 733,87

12. Regulation 17(1) c Procurement

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

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

SECTION 17 TRANSACTION DETAILS FOR 2024/25 FINANCIAL YEAR							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
Thursday, 17 July 2025	INV2007832	MIE	R 9 799,43	Membership Fees	Chief Financial Officer	Saturday, 05 July 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 04 July 2025	3000INV- 0033338854	Nosa	R 10 114,25	Membership Fees	Chief Financial Officer	Wednesday, 09 July 2025	Municipal Managers office	Yes	Section 17 (c)	Sole Provider
Friday, 01 August 2025	LIASA2025-310	LIASA	R 35 000,00	Membership Fees	Chief Financial Officer	Monday, 28 July 2025	Community Services	Yes	Section 17 (c)	Sole Provider
Friday, 01 August 2025	200006248	University of Johannesburg	R 25 000,00	Study Fees	Chief Financial	Monday, 07 July 2025	Municipal Managers office	Yes	Section 17 (c)	Sole Provider

SECTION 17 TRANSACTION DETAILS FOR 2024/25 FINANCIAL YEAR							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
					Officer					
Friday, 01 August 2025	2024938	University of Pretoria	R 50 000,00	Study Fees	Chief Financial Officer	Monday, 07 July 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Tuesday, 02 September 2025	EF008938-0009	DMISA	R 15 500,00	Membership Fees	Chief Financial Officer	Thursday, 14 August 2025	Community Services	Yes	Section 17 (c)	Sole Provider
Monday, 18 August 2025	EF008946-0002	Mancosa	R 9 584,00	Study Fees	Chief Financial Officer	Friday, 15 August 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Monday, 18 August 2025	EF008946-0001	UNISA	R 8 635,00	Study Fees	Chief Financial Officer	Friday, 15 August 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 03 September 2025	EF008940-0001	University of Pretoria	R 11 800,00	Study Fees	Chief Financial Officer	Wednesday, 20 August 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Tuesday, 16 September 2025	EF008960-0002	Stadio	R 52 970,00	Study Fees	Chief Financial Officer	Wednesday, 03 September 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Monday, 16 February 2026	EF009151-0006	Government Printing Works	R 1 008,78	Gazette by laws	Chief Financial Officer	Thursday, 04 September 2025	Development Planning	Yes	Section 17 (c)	Sole Provider
Wednesday, 01 October 2025	EF008984-0001	SALGA	R 20 000,00	Local Government oversight	Chief Financial Officer	Monday, 29 September 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Monday, 16 February 2026	EF009151-0006	Government Printing Works	R 1 008,78	gazette by laws	Chief Financial Officer	Thursday, 02 October 2025	Development Planning	Yes	Section 17 (c)	Sole Provider
Friday, 31 October 2025	EF009029-0004	Wits School Of Governance	R 168 000,00	Study Fees	Chief Financial Officer	Tuesday, 28 October 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 31 October 2025	EF009029-0002	Managed Integrity Evaluation (Pty) Ltd	R 558,38	Verification of Qualifications	Chief Financial Officer	Wednesday, 29 October 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Sunday, 30 November 2025	395	Managed Integrity Evaluation (Pty) Ltd	R 110,76	Verification of Qualifications	Chief Financial Officer	Thursday, 30 October 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 14 November 2025	EF009041-0002	CIGFARO	R 12 640,00	Membership Fees	Chief Financial Officer	Wednesday, 12 November 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 14 November 2025	EF009041-0006	Institute for Local	R 28 000,00	Membership Fees	Chief Financial	Wednesday, 12 November 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider

SECTION 17 TRANSACTION DETAILS FOR 2024/25 FINANCIAL YEAR							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
		Government			Officer					
Wednesday, 07 January 2026	461SIN53499	Managed Integrity Evaluation (Pty) Ltd	R 287,86	Verification of Qualifications	Chief Financial Officer	Friday, 05 December 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 14 January 2026	EF009106-0007	Umgeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Tuesday, 06 January 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 14 January 2026	EF009106-0007	Umgeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Tuesday, 06 January 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 14 January 2026	EF009106-0007	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Monday, 12 January 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 14 January 2026	EF009106-0007	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Monday, 12 January 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 14 January 2026	EF009106-0007	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Monday, 12 January 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Friday, 30 January 2026	EF009128-0002	University of South Africa	R 9 160,00	Study Fees	Chief Financial Officer	Thursday, 29 January 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 30 January 2026	EF009130-0002	Mancosa	R 17 550,00	Study Fees	Chief Financial Officer	Friday, 30 January 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 30 January 2026	EF008725-0001	SAICA	R 5 041,01	Membership Fees	Chief Financial Officer	Thursday, 29 January 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 30 January 2026	EF009131-0001	University of the Witwatersrand	R 16 240,00	Study Fees	Chief Financial Officer	Thursday, 29 January 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 30 January 2026	EF009135-0002	STADIO	R 25 460,00	Study Fees	Chief Financial Officer	Friday, 30 January 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 13 February 2026	EF009150-0007	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Monday, 09 February 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Monday, 16 February 2026	EF009152-0001	Stellenbosch University	R 20 360,00	Study Fees	Chief Financial Officer	Thursday, 12 February 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Monday, 16 February 2026	EF009152-0001	Stellenbosch University	R 20 360,00	Study Fees	Chief Financial	Thursday, 12 February 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider

SECTION 17 TRANSACTION DETAILS FOR 2024/25 FINANCIAL YEAR							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
					Officer					
Wednesday, 18 March 2026	EF009209	CIGFARO	R 175 000,00	Training	Chief Financial Officer	Wednesday, 11 February 2026	BTO	Yes	Section 17 (c)	Sole Provider
Friday, 13 February 2026	EF009153-0001	UNISA	R 18 120,00	Study Fees	Chief Financial Officer	Thursday, 12 February 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Thursday, 26 February 2026	EF009163-0001	MANCOSA	R 17 514,96	Study Fees	Chief Financial Officer	Thursday, 12 February 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 18 March 2026	EF009197-000	Leadership Academy for Gurdians of Governance	R 40 754,00	Training	Chief Financial Officer	Thursday, 26 February 2026	Internal Audit	Yes	Section 17 (c)	Sole Provider
Wednesday, 11 March 2026	EF009178-000	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Friday, 27 February 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 11 March 2026	EF009178-000	South African Board for People Practices	R 2 775,00	Membership Fees	Chief Financial Officer	Thursday, 05 March 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 01 April 2026	SD991	W alter Sisulu University	R 215 000,00	Study fees	Chief Financial Officer	Wednesday, 18 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider
Friday, 20 March 2026	200051718	Authorisation of the institute of internal auditors	R 31 970,00	Study fees	Chief Financial Officer	Wednesday, 18 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider
Tuesday, 31 March 2026	EF009220-000	MIE (PTY) ltd	R 506,80	Membership fees	Chief Financial Officer	Wednesday, 25 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider
Thursday, 19 March 2026	EF009196-000	CIGFARO	R 1 535,00	Study fees	Chief Financial Officer	Thursday, 12 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider
TOTAL			R 1 145 346,26							

13. Contract Management

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

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

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

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Expenditure To date 2025/26	Closing Balance 2026	Contract type
MBIZ LM ICT Due Deligent	Munsoft (PTY) LTD	Financial and Billing System	1826	Wednesday, 01 July 2020	Tuesday, 01 July 2025	R -	R 2 343 841,72	-R 21 209 936,54	Operating Contract
MBIZ LM 0035 IFRA	Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	1095	Friday, 31 January 2020	Monday, 30 January 2023	R 5 300 000,00	R -	R 208 042,19	Operating Contract
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Monday, 28 April 2025	R -	R 4 803 209,74	R 25 313 460,95	Operating Contract
WMM LM 21/12/21/01 PRI	Techseeds Pty Ltd	Supply and Delivery of Printers	1095	Friday, 08 April 2022	Monday, 07 April 2025	R 6 581 971,41	R 1 022 136,48	R 1 770 236,98	Operating Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	R 3 256 364,38	R -	R 102 691,34	Capital Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, 01 September 2022	Sunday, 31 August 2025	R -	R -	-R 591 532,64	Operating Contract
WMM LM 06/10/22/03 IAS	Mayile Solutions	Provision of Internal Audit Services	1095	Monday, 24 April 2023	Thursday, 23 April 2026	R -	R 768 068,04	R 5 221 461,81	Operating Contract
WMM LM 03/11/22/05 EMT	Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	1095	Tuesday, 20 June 2023	Friday, 19 June 2026	R -	R -	-R 2 356 069,50	Operating Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years- Part 1	1095	Friday, 23 June 2023	Monday, 22 June 2026	R -	R -	R -	Capital Contract
MBIZLM27/02/18/02ENG	VHB and Associates	Construction of Mbizana Civic Centre	365	Monday, 22 May 2023	Tuesday, 21 May 2024	R 7 379 831,38	R -	R -	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years- Part 1	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	R -	R -	R -	Capital Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Professional Services for Compilation of Disposal Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	R 3 827 625,00	R -	R 629 188,85	Operating Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resources	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	R -	R -	-R 2 090 570,68	Operating Contract
WMM LM 00017 MDG	Vitsha Trading	Upgrading of Mbongwana via Dotye to Greenville Access Road	182	Monday, 04 December 2023	Tuesday, 11 June 2024	R 9 685 836,19	R -	R 966 320,56	Capital Contract
WMM-LM 27/10/21/01 PIS	Ndzila Investments	Provision of insurance Services for 36 Months	1095	Wednesday, 20 December 2023	Saturday, 19 December 2026	R -	R -	-R 928 953,31	Operating Contract
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, 01 January 2024	Sunday, 31 December 2028	R -	R -	-R 7 020 398,74	Operating Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Expenditure To date 2025/26	Closing Balance 2026	Contract type
WMM LM 00016 M TL 3Y	ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	1095	Thursday, 21 December 2023	Sunday, 20 December 2023	R -	R -	-R 1 474 558,60	Operating Contract
WMM LM 00012 BS	West Bank Limited	FNB-Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	R -	R -	-R 4 348 897,31	Operating Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	R 8 972 421,01	R 1 172 968,63	R 7 116 788,07	Operating Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	R 1 917 600,00	R -	R 34 419,00	Capital Contract
WMM LM 00019 NS A/R	Mvumeza Trading Enterprise	Construction of Ntlanezwe to Sizabonke Access Road	182	Monday, 04 December 2023	Wednesday, 05 June 2024	R 6 790 555,42	R -	R 518 324,57	Capital Contract
WMM LM 04/05/23/03 ELE	Siya and Aya JV S One	Electrification of Lower Ethridge Village Phase 2	121	Wednesday, 26 July 2023	Friday, 24 November 2023	R 4 127 551,32	R -	R 1 437 402,78	Capital Contract
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, 15 April 2024	Friday, 11 April 2025	R 23 694 774,37	R -	R 2 614 468,24	Capital Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	3 Year Turnkey Contract for Electricity Services	1095	Wednesday, 22 May 2024	Saturday, 22 May 2027	R -	R -	R -	Capital Contract
WMM LM 00061 FAR	Lilitha Project Managers	GRAP Compliant Immovable Asset Register for 2023-26 Financial Years	1095	Monday, 27 May 2024	Thursday, 27 May 2027	R 5 526 582,57	R -	R 2 607 598,78	Operating Contract
WMM LM 00051 PPE PS 36M	Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	R -	R 804 766,32	-R 1 693 904,77	Operating Contract
WMM LM 04/08/22/01 SDC	Masinyane and Son	Supply and Delivery of Cleaning Resources for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	R -	R 238 999,50	-R 1 158 592,63	Operating Contract
WMM LM 00053 W&OHP 36M	Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36 Months	1095	Wednesday, 05 June 2024	Saturday, 05 June 2027	R 2 481 050,00	R -	R 2 197 708,14	Operating Contract
WMM LM 00051 P PPE 24M	Moya Trading and Projects	Procurement of PPE: Environmental Services for 24 Months	730	Thursday, 08 February 2024	Saturday, 07 February 2026	R -	R 791 010,00	-R 2 720 395,00	Operating Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Construction of Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	R 2 659 375,00	R 851 514,02	R 230 718,73	Capital Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Maintanance of of Khaleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	R 4 262 638,07	R -	R 309 338,50	Capital Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Maintanance of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	R 3 283 800,85	R 1 306 626,00	R 558 074,85	Capital Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Maintanance -Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	R 4 904 976,55	R -	R 270 509,23	Capital Contract
WMM LM 04/08/22/01 EWM	Khulani Skills Development Center	Extension of Waste Management Services	730	Tuesday, 12 March 2024	Wednesday, 06 May 2026	R -	R -	-R 5 783 259,00	Operating Contract
WMM-LM00060 ICC-MMB	Techseeds Telecommunications	Intergration of Civic Center with the Main Building	121	Thursday, 27 June 2024	Saturday, 26 October 2024	R 2 404 799,80	R 154 940,16	R 680 601,43	Operating Contract
WMM LM 0015 FMLS	Nikhwe Group	Majazi Landfill Site Pase 1/Revised Fencing of Ext 3 Disposal Site	730	Wednesday, 26 July 2023	Wednesday, 13 May 2026	R 5 864 368,09	R -	R 294 551,34	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Maintanance -Profeesional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	R 2 576 382,49	R -	R 440 167,19	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Profesional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	R 2 550 000,00	R 856 968,81	R 224 529,79	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Profesional Services of Mkhaweni Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	R 1 053 979,73	R 514 152,36	R 144 350,53	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Profesional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	R 939 723,75	R 355 823,44	R 80 304,18	Capital Contract
RFQ-WMM LM 00062	Eyethu Construction and Plant Hire	Allocatio- Coonstruction of Ndlavini Access Road and Bridge	182	Thursday, 08 February 2024	Monday, 03 February 2025	R 6 440 046,23	R -	R 867 918,15	Capital Contract
RFQ-WMM LM 00062	Masilo Jv CastleHill	Maintanance -Construction of Sunyside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	R 3 131 381,00	R -	R 440 128,00	Capital Contract
RFQ-WMM LM 00062	Mvi Construction and Maintenance	Maintanance -Construction of Nyanisweni Access Road	182	Monday, 05 August 2024	Friday, 31 January 2025	R 4 498 048,51	R 222 056,40	R 56 920,62	Capital Contract
RFQ-WMM LM 00062	Citi Cargo	Maintanance of Cabhane to Crestu Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	R 2 766 871,25	R -	R 377 595,60	Capital Contract
RFQ-WMM LM 00062	LG Construction TA LGC Construction	Maintanance of Mhlabomnyama Via Makhaweni to Plangweni	182	Saturday, 24 August 2024	Saturday, 22 February 2025	R 4 723 050,43	R -	R 1 129 583,44	Capital Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Expenditure To date 2025/26	Closing Balance 2026	Contract type
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	R 009,40 876	R -	R 266 598,60	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction of Nyanisweni Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 059,82 625	R -	R 146 810,49	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Mhlabomnyama Via Makhhalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 037 281,67 1	R -	R 405 782,12	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :Construction of 116 to Somgungqu to Khwanyana Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 334,39 801	R -	R 723 709,39	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for professional services of Thaleni Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	R 2 310 823,59	R -	R 191 243,19	Capital Contract
WMM LM 31/05/22/06 MDP	Ubuhle Bempisi Consulting Engineers	Panel of Consultants for period of 3 years-Part 2	1095	Monday, 26 August 2024	Thursday, 26 August 2027	R -	R -	R -	Capital Contract
WMM LM 31/05/22/06 MDP	VHB and Associates	Panel of Consultants for period of 3 years-Part 2	1095	Tuesday, 27 August 2024	Thursday, 26 August 2027	R -	R -	R -	Operating Contract
WMM-LM 13/09/23/05 IVR	CrossCheck Information Bureau Pty Ltd	Indigent Register Data Managaement Verification for 36 Months	1095	Monday, 26 August 2024	Thursday, 26 August 2027	R 463 335,44 1	R -	R 1 463 335,44	Operating Contract
WMM LM 00013 GRV	Black Dot Property Consultants	General Valuation Roll 2024/2029	1826	Thursday, 26 September 2024	Wednesday, 26 September 2029	R 400 000,00 1	R -	R 69 999,99	Capital Contract
WMM 000 103 TCE	ODG Technologies	Panel of Service Providers (Tunkey Contract Electricity) for 3 years	1095	Monday, 26 August 2024	Thursday, 26 August 2027	R -	R -	R -	Capital Contract
RFQ-WMM LM 00062	Mvumeza Trading Enterprise	Construction of Khutshi Access Road	182	Friday, 02 August 2024	Friday, 31 January 2025	R 935 362,93 2	R -	R 634 823,92	Capital Contract
WMM LM 00088 PVMS	Conlog	Multi Utility Online Pre-Paid Electricity Vending Management System	1095	Thursday, 07 November 2024	Sunday, 07 November 2027	R -	R -	-R 120 181,39	Capital Contract
WMM 000 103 TCE	ODG Technologies PTY Ltd	Maintanance - Electrification 167 Households at Nkanini Village for 2024/2025	365	Wednesday, 06 November 2024	Thursday, 06 November 2025	R 994 581,21 4	R -	R 249 729,06	Capital Contract
WMM 000 103 TCE	Thake Electrical	Allocatio- Electrification of 206 Households -at Matwebu Village	182	Wednesday, 06 November 2024	Wednesday, 07 May 2025	R 525 147,45 5	R -	R 906 014,35	Capital Contract
WMM-LM 000101 PSS	Gijima KM Security Services	Provision of Security Sevices fro 36 Months	1095	Friday, 13 September 2024	Monday, 13 September 2027	R -	R 8 447 972,77	R 17 074 403,76	Operating Contract
WMM LM 00064 HSS 36M	Amantlele Trading Company	Honey sucking Services for 36 Months	1095	Tuesday, 26 November 2024	Friday, 26 November 2027	R -	R -	-R 1 419 598,08	Capital Contract
WMM LM 000104 W16 CM	XS Dollarz	Construction of Ward 16 Community Hall	273	Wednesday, 11 December 2024	Wednesday, 10 September 2025	R 173 243,52 4	R 794 903,53	R 198 725,89	Operating Contract
WMM LM 000105 W32	XS Dollarz	Construction of Ward 32 Community Hall	365	Friday, 13 December 2024	Saturday, 13 December 2025	R 173 243,52 4	R 618 053,73	R 258 903,24	Operating Contract
WMM LM 000900 MS WMM LM	Aphiwe Qhamani Group Society (Pty)ltd	Maintenance of Solar in WMM LM Wards for 36 Months	1095	Tuesday, 28 January 2025	Friday, 28 January 2028	R -	R -	-R 480 700,69	Operating Contract
WMM-LM 22/10/24/01 DMP	Banabanzi Projects (PTY) LTD	Reviewal of Disatser Mngement Plan	91	Thursday, 06 February 2025	Thursday, 08 May 2025	R 000,00 590	R -	R 270 000,00	Capital Contract
WMM LM 00063-Part 1	PMB Projects	Maintanance of Roads for a Period of 18 Months-Part 1	547	Friday, 14 February 2025	Saturday, 15 August 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 1	Last Number Jv lizwe Samalanga	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 1	Camlulo T/A Eyethu Projects and Plant Hire	Maintanance of Roads for a Period of 18 Months-Part 1	547	Thursday, 13 February 2025	Friday, 14 August 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 1	Wosa Nawe 16	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 1	Athindura Trading	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 1	Citi Cargo	Maintanance of Roads for a Period of 18 Months-Part 1	547	Thursday, 13 February 2025	Friday, 14 August 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 1	NSG 122011 Trading Enterprise (PTY)LTD	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 1	Mabozela Trading and Enterprise	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 1	Imibongo Engineering (PTY) LTD	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	Capital Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Expenditure To date 2025/26	Closing Balance 2026	Contract type
WMM LM 000113 S&CB	JNW Trading	Suppot and Capacity Building and Incubatees	30	Thursday, 27 March 2025	Saturday, 26 April 2025	R 2 355 145,00	R -	R 141 250,00	Capital Contract
WMM LM 25/03/22/01 MDP-RFQ	Nikhwe Group	Maintanance for Designs-Construction of Pelepele Access Road	182	Tuesday, 28 May 2024	Tuesday, 26 November 2024	R 2 994 928,28	R 1 098 401,54	R 422 540,56	Capital Contract
WMM LM 63-RFQ	NSG 122011 Trading Enterprise (PTY)LTD	Maintananca of Cwaka to Phethekile Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 2 204 281,13	R -	R 40 537,50	Capital Contract
WMM LM 63-RFQ	Citi Cargo	Maintanance of Qobo to Gubethuka	182	Wednesday, 09 April 2025	Wednesday, 08 October 2025	R 4 248 280,95	R 2 561 840,09	R 861 176,94	Capital Contract
WMM LM 63-RFQ	Imibongo Engineering (PTY) LTD	Maintanance of Andile to Mbhongweni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 848 978,64	R -	R 64 342,49	Capital Contract
WMM LM 63-RFQ	Eyethu Construction and Plant Hire	Maintanance of Mphethswa to Nqabeni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 2 427 515,25	R -	R 38 493,74	Capital Contract
WMM LM 63-RFQ	Athindura Trading	Maintanance of Mzamba Mouth to Reformed Church	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 3 481 370,00	R -	R 74 462,49	Capital Contract
WMM LM 0062-RFQ	Vuyie Xolie Construction	Construction of Mqonjwana to Greenville Access Road	182	Friday, 25 April 2025	Friday, 24 October 2025	R 8 799 921,71	R 8 105 542,53	R 694 379,18	Capital Contract
WMM LM 0062-RFQ	Eyethu Construction and Plant Hire	Construction of Pelepele Access Road	182	Tuesday, 29 April 2025	Tuesday, 28 October 2025	R 12 402 538,17	R 3 609 550,08	R 8 792 988,09	Capital Contract
WMM LM 0062-RFQ	Mvi Construction and Maintenance	Costruction of Sidanga Access Road	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 10 903 370,12	R 4 598 844,37	R 4 058 369,98	Capital Contract
WMM LM 0062-RFQ	Vitsha Trading	Construction of Ntinga Access Road and Bridge	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 10 002 112,67	R 5 771 299,18	R 3 840 834,13	Capital Contract
WMM-LM 21/01/25/05 LVL	Lumda Trading Enterprise	Upgrade of Low Vltage Lines	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 2 438 699,79	R 236 813,50	R 587 249,04	Capital Contract
WMM-LM 22/10/24/02 EDS	Nikhwe Group	Rehabilitation and Maintnance of EXT 3 Dumping Site	730	Monday, 03 March 2025	Wednesday, 03 March 2027	-	R 1 545 634,00	-R 3 888 358,80	Capital Contract
WMM LM 18/01/24/01 TCE-RFQ	Thake Electrical	Electrification of Zizityaneni Village	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 5 571 185,24	R 253 235,69	R 506 471,39	Capital Contract
WMM-LM 31/05/22/06 MDP	VHB and Associates	Architect for Municipal Buildings	365	Wednesday, 28 May 2025	Thursday, 28 May 2026	R 1 017 268,32	R 679 527,88	R 50 240,44	Capital Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Mqhokweni to Nokhathsile Access Road	182	Thursday, 29 May 2025	Thursday, 27 November 2025	R 1 590 000,00	R 925 525,00	R 290 975,00	Capital Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Ntlenzi to Mcetheni Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 2 120 320,00	R 1 134 795,99	R 485 864,01	Capital Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Consulting of Mgwede Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 1 402 391,09	R -	R 1 402 391,09	Capital Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Nikhwe Group	Matshesini Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 1 594 245,00	R 1 057 875,00	R 536 370,00	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mgwede/Mosco Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 993 026,88	R -	R 993 026,88	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Garhane-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 777 340,51	R -	R 777 340,51	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mbhatshhe -Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 822 721,25	R -	R 822 721,25	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Ward 16 to Hub Access Road-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 577 950,92	R -	R 577 950,92	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ward 8 Road to Hub Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 704 357,21	R 522 854,09	R 181 503,12	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Mbuthweni to Nokhathshile Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 127 685,97	R 961 596,07	R 166 089,90	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Monti to Ntsimbini Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 501 758,31	R 494 245,14	R 1 007 513,17	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Vuyisile to Ntsingizi Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 770 875,59	R 248 975,39	R 521 900,20	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ntsingizi to Mbenya Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 867 364,50	R -	R 867 364,50	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ngingo to Mathwebu Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 086 291,59	R 191 125,91	R 895 165,68	Capital Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Expenditure To date 2025/26	Closing Balance 2026	Contract type
WMM-LM 0062 MIG ROADS	Mvumeza Trading Enterprise	Construction of Mthamvuna to Ndayingana via Mabheleni Access Road	182	Thursday, 13 March 2025	Thursday, 11 September 2025	R 12 881 912,45	R 1 603 192,92	R 5 948 024,73	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	ODG Technologies PTY Ltd	Electrification of Kwajali Village 212 Households	365	Friday, 14 March 2025	Saturday, 14 March 2026	R 877 535,00	R 368 564,01	R 70 203,49	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Msarhweni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 630 000,00	R -	R 280 290,00	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	ODG Technologies PTY Ltd	Electrification of Nomlacu Village Phase 4	365	Friday, 14 March 2025	Saturday, 14 March 2026	R 748 605,00	R -	R 374 302,51	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 1 886 775,00	R 1 163 229,98	R 723 545,02	Capital Contract
WMM LM 25/03/22/01 MDP	Iqhayiya Design Workshop	Manufacturing Hubs-Feasibility Study	1095	Wednesday, 08 September 2021	Saturday, 07 September 2024	R 3 850 372,50	R -	R 584 021,43	Operating Contract
WMM LM RT001 AMRS	Conlog	Automated Meter Reading System for 36 Months(RT29)	1095	Tuesday, 01 July 2025	Friday, 30 June 2028	R -	R -	R -	Capital Contract
WMM LM 21/01/25/06 USS	BMI Electrical	Upgrade of 315 KVA Substation at Albany	121	Monday, 05 May 2025	Wednesday, 03 September 2025	R 1 174 764,13	R 2 020 594,13	-R 845 830,00	Capital Contract
WMM LM 00063-Part 2	MVI Construction and Maintenance	Maintenanace of Roads for a period of 18 Months-Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Igorha Construction	Maintenanace of Roads for a period of 18 Months -Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Matshathula Agencies and Projects	Maintenanace of Roads for a period of 18 Months -Part 2	547	Wednesday, 25 June 2025	Thursday, 24 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Vuyie Xolie Construction	Maintenanace of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Tsunami Civils	Maintenanace of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Ixhanga Trading	Maintenanace of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Thwema Trading and Projects/Athi Zezi	Maintenanace of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Dimbane Zikhazi Trading	Maintenanace of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Manyobo Group	Maintenanace of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Vitsha Trading	Maintenanace of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Kaazi Engineering Group	Maintenanace of Roads for a period of 18 Months -Part 2	547	Thursday, 26 June 2025	Friday, 25 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Tiawest PTY LTD	Maintenanace of Roads for a period of 18 Months -Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Nikhwe Group	Maintenanace of Roads for a period of 18 Months -Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	R -	R -	R -	Capital Contract
WMM LM 00063-Part 2	Milibo Trading and Projects	Maintenanace of Roads for a period of 18 Months -Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	R -	R -	R -	Operating Contract
WMM -LM 00054 PA 36 M	T.Madyibi Attorneys	Povision of Legal Services for 3 years	1095	Tuesday, 20 May 2025	Friday, 19 May 2028	R -	R -	R -	Operating Contract
WMM-LM 00054 PA 36 M	DR.Sugudhav-Sewpersadh Attorneys	Povision of Legal Services for 3 years	1095	Wednesday, 02 July 2025	Saturday, 01 July 2028	R -	R 950 829,82	-R 950 829,82	Capital Contract
RFQWMM LM 0062	Manyobo Group	Construction of Lukhanyo Access Road	182	Thursday, 03 July 2025	Thursday, 01 January 2026	R 5 342 865,39	R 2 673 670,17	R 2 669 195,22	Capital Contract
RFQWMM LM 0062	Citi Cargo	Cnstruction of Mkhasweni Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	R 3 745 759,87	R 1 560 022,84	R 2 185 737,03	Capital Contract
RFQWMM LM 0062	Camlulo Trading t/a Eyethu Projects and Plant Hire	Construction of Somgungqu Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	R 2 064 545,27	R 1 254 605,47	R 809 939,80	Capital Contract
WMM-LM 05/12/24/01 MMB	Nikhwe Group	Contruction of Municipal Guard House	182	Monday, 14 July 2025	Monday, 12 January 2026	R 839 671,35	R -	R 839 671,35	Capital Contract
RT27-2024	IBC Forensic and Recovery (pty)ltd	Provision of Debt Collection Services	1460	Monday, 31 March 2025	Friday, 30 March 2029	R -	R -	-R 20 474,52	Capital Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Expenditure To date 2025/26	Closing Balance 2026	Contract type
WMM LM 00064-Part 1	Eyethu Construction and Plant Hire	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months-Part 1	547	Friday, 18 July 2025	Saturday, 16 January 2027	R -	R -	R -	Capital Contract
WMM LM 00064-Part 1	Vuyie Xolie Construction	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months-Part 1	547	Friday, 18 July 2025	Saturday, 16 January 2027	R -	R -	R -	Capital Contract
WMM LM 00062-Part 2	Manyobo Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	R -	R -	R -	Capital Contract
WMM LM 00062-Part 2	Athindura Trading	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	R -	R -	R -	Capital Contract
WMM LM 00062-Part 2	Wosa Nawe Trading 16	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	R -	R -	R -	Capital Contract
WMM LM 00062-Part 2	Nase Construction	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	R -	R -	R -	Capital Contract
WMM LM 00062-Part 2	Mabozela Trading and Enterprise	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	R -	R -	R -	Capital Contract
WMM LM 00062-Part 2	Kaazi Engineering Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Tuesday, 28 January 2025	Wednesday, 29 July 2026	R -	R -	R -	Capital Contract
WMM LM 00062-Part 2	NSG 122011 Trading Enterprise	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	R -	R -	R -	Capital Contract
WMM LM 00062-Part 2	Vuyile Xolie Construction and Civil	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	R -	R -	R -	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Services Provider for GBS Manufacturing Hubs	365	Thursday, 06 June 2024	Wednesday, 01 April 2026	R 4 240 400,93	R -	R 4 025 394,69	Capital Contract
RFQ WMM LM 0062	Mvi Construction and Maintenance	Construction of Mbuthweni to Nokhatshile Access Road	365	Wednesday, 03 September 2025	Thursday, 03 September 2026	R 4 077 909,66	R 3 556 968,81	R 520 940,85	Capital Contract
WMM-LM 0064-RFQ	Vuyie Xolie Construction	Resurfacing of Ntlenzi to Mcetheni Access Road	182	Saturday, 09 August 2025	Saturday, 07 February 2026	R 10 359 224,15	R 5 222 692,80	R 5 136 531,35	Capital Contract
WMM LM 0064	Camululo / TA Eyethu Plant Hire	Rehabilitation of Mqhokweni to Nokhatshile Access Road	182	Friday, 29 August 2025	Friday, 27 February 2026	R 7 201 097,00	R 3 662 257,80	R 3 538 839,20	Capital Contract
RFQ WMM LM 0063	Milibo Trading and Projects	Maintanance of Reformed Via Bethula Access	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	R 3 239 480,21	R 1 866 561,55	R 1 372 918,66	Capital Contract
WMM LM RFQ NOMLACU PHASE 4	ODG Technologies PTY Ltd	Electrification of Nomlacu Village Phase 4	365	Tuesday, 02 September 2025	Wednesday, 02 September 2026	R 7 269 449,38	R 6 015 307,95	R 1 254 141,43	Capital Contract
WMM LM RFQ JALI PHASE 4	ODG Technologies PTY Ltd	Electrification of Kwa Jali	365	Monday, 01 September 2025	Wednesday, 02 September 2026	R 8 086 549,18	R 6 644 325,67	R 1 442 223,51	Capital Contract
RFQ WMM LM 0062	Wosa New Trading 16cc	Construction of Ward 8 Concrete Slab to Road Hub Access Road	365	Tuesday, 02 September 2025	Wednesday, 02 September 2026	R 2 910 652,00	R 1 489 126,75	R 1 421 525,25	Capital Contract
WMM -LM 10/04/25/01 PWA	Mabhula Force	Paving of Amos Nogxina Community Hall	91	Friday, 29 August 2025	Friday, 28 November 2025	R 450 762,59	R -	R 450 762,59	Capital Contract
WMM LM 20/03/2025 SDS	Dosvents TD (PTY)LTD	Supply and Delivery of Stationery for 12 Months	365	Friday, 22 August 2025	Saturday, 22 August 2026	R -	R -	R -	Capital Contract
WMM LM 21/01/25/01 PAB	Techseeds Telecommunications	Procurement of PABX and Internet Services Provider for 3 years	1095	Friday, 22 August 2025	Monday, 21 August 2028	R 2 021 380,30	R 299 003,02	R 1 722 377,28	Capital Contract
WMM LM RFQ Zizityaneni Phase 4	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Tuesday, 02 September 2025	Wednesday, 02 September 2026	R 7 196 014,60	R -	R 7 196 014,60	Capital Contract
RFQ WMM LM 0063	Thwema Trading and Projects/Athi Vezi	Maintanance of Nkantolo Via Komkhulu Access Road	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	R 2 581 115,78	R 2 452 499,78	R 128 616,00	Capital Contract
WMM LM 15/05/25/02 HFL	Ayachuma Electrical	Relocation of High Mat and Procurement of Floodlights	60	Tuesday, 02 September 2025	Saturday, 01 November 2025	R 423 775,00	R 385 250,00	R 38 525,00	Capital Contract
WMM LM 13/08/25/02 SML	Eco South Partnership	Registrastion of 28 Surveyed Municipal Lan Properties	182	Friday, 07 November 2025	Friday, 08 May 2026	R 1 201 750,00	R 126 500,00	R 1 075 250,00	Capital Contract
WMM LM 13/08/25/01 RLS	TPS Development Projects (PTY)LTD	Review of WMLLM Land Use Sheme	182	Friday, 07 November 2025	Friday, 08 May 2026	R 945 000,00	R 283 500,00	R 661 500,00	Capital Contract
WMM LM 13/08/25/03 GSI	Eco South Partnership	Development of Geospatial Infrastructure Accessibility Study	182	Friday, 07 November 2025	Friday, 08 May 2026	R 1 270 750,00	R 672 750,00	R 598 000,00	Capital Contract
WMM LM 13/08/25/04 DRS	ML Industries (PTY)LTD	Development of the Rural Settlement Development Plan	182	Friday, 07 November 2025	Friday, 08 May 2026	R 1 189 000,00	R 1 070 100,00	R 118 900,00	Capital Contract
WMM LM 13/08/25/05 RMG	ML Industries (PTY)LTD	Reviewal of the Municipal GIS Strategy of Policy	182	Friday, 07 November 2025	Friday, 08 May 2026	R 489 000,00	R 440 100,00	R 48 900,00	Capital Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Expenditure To date 2025/26	Closing Balance 2026	Contract type
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Consultants :Mphuthumi Mafumbatha Multi Perpose Center	365	Thursday, 18 September 2025	Friday, 18 September 2026	R 8 050 000,00	R 4 158 889,73	R 3 461 500,00	Capital Contract
RFQ WMM LM 0063	Vitsha Trading	Maintanance of Pelepele to Jojozi Access Road	60	Friday, 14 November 2025	Tuesday, 13 January 2026	R 2 517 468,23	R 2 517 364,73	R 103,50	Capital Contract
RFQ WMM LM 0063	Last Number Jv lizwe Samalanga	Maintanance of Giniswayo Access Road	60	Tuesday, 18 November 2025	Saturday, 17 January 2026	R 1 610 710,24	R 1 610 250,24	R 460,00	Capital Contract
RFQ WMM LM 0063	Wosa Nawe Trading 16	Maintanance of Mbandana Access Road	60	Tuesday, 18 November 2025	Saturday, 17 January 2026	R 979 518,84	R 577 957,82	R 401 561,02	Capital Contract
RFQ WMM LM 0063	Imibongo Engineering (PTY) LTD	Maintanance of Branchini to Mbabazo Access Road	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	R 822 706,14	R 577 957,82	R 244 748,32	Capital Contract
WMM LM 00054 PA 36 Part 2	KB Mabanga INC	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	R -	R 1 470 637,64	-R 1 470 637,64	Capital Contract
WMM LM 00054 PA 36 Part 2	Mfingwana Attorneys Inc	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	R -	R -	R -	Capital Contract
WMM LM 00054 PA 36 Part 2	Ximbi Ncolo Attorneys Inc	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	R -	R -	R -	Capital Contract
WMM LM 18/09/24/01 CWS	The Mane's	Car Wash Services for 18 Months	547	Thursday, 04 September 2025	Friday, 05 March 2027	R -	R -	R -	Capital Contract
WMM LM 16/5/25/03 COC	Mabozela Trading and Enterorise	Call out for Crane Truck for 24 Months	730	Friday, 12 September 2025	Sunday, 12 September 2027	R -	R -	R -	Capital Contract
WMM LM 00064-Part 2	Nikhwe Group	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Friday, 12 December 2025	Saturday, 12 June 2027	R -	R -	R -	Capital Contract
WMM LM 00064-Part 2	Senzakahle SA /TA Ikhowa Devission	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Monday, 08 December 2025	Tuesday, 08 June 2027	R -	R -	R -	Capital Contract
WMM LM 00064-Part 2	Maboka Contracotors Jv Boikelo Investments	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Friday, 14 November 2025	Saturday, 15 May 2027	R -	R -	R -	Capital Contract
WMM LM 00064-Part 2	Boboshe Trading Enterprise	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Monday, 22 December 2025	Tuesday, 22 June 2027	R -	R -	R -	Capital Contract
WMM LM 10/06/22 B GBS C	On Grid Training and Development	Pre-Capacity Building Programme for Manufacturing Hubs	182	Friday, 12 December 2025	Friday, 12 June 2026	R 1 675 550,00	R 1 023 500,00	R 652 050,00	Capital Contract
WMM LM 16/09/25/01 RPP	Eco South Partnership	Development of Redoubt Precinct Plan	182	Friday, 12 December 2025	Friday, 12 June 2026	R 407 330,00	R -	R 407 330,00	Capital Contract
WMM LM 00058 CCTV C	Nanochip Technologies	Maintanance and Installation of CCTV Cameras for 36 Months	1095	Friday, 12 December 2025	Monday, 11 December 2028	R -	R -	R -	Capital Contract
WMM LM 0062-RFQ-ROADS	Mabozela Trading and Enterprise	Construction of Ward 16 to hub Access Road	182	Wednesday, 28 January 2026	Wednesday, 29 July 2026	R 5 997 382,84	R -	R 5 997 382,84	Capital Contract
WMM LM 00067	Madstof	Upgrading of CBD Roads , Storm water and Sidewalks	365	Wednesday, 28 January 2026	Thursday, 28 January 2027	R 5 768 365,50	R 2 008 417,50	R 3 759 948,00	Capital Contract
WMM LM 00066	Athindura Trading	Alteration to Bizana Civic Cnter	182	Wednesday, 28 January 2026	Wednesday, 29 July 2026	R 5 224 105,80	R -	R 5 224 105,80	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultant for Completion of Bizana Mini-Market Phaqse 3	365	Friday, 16 January 2026	Saturday, 16 January 2027	R 627 503,25	R -	R 627 503,25	Capital Contract
WMM LM 00069	Gade and Ndlova Trading	V-Drain Concrete , Base Repair ,Surface Restoration Patching and Repairing Edge Breaks	91	Friday, 16 January 2026	Friday, 17 April 2026	R 1 297 527,23	R 404 414,75	R 893 112,48	Capital Contract
WMM LM 25/09/25/01	KC and Sons Trading	Supply and Delivery of Lptops	30	Friday, 16 January 2026	Sunday, 15 February 2026	R 957 551,57	R -	R 957 551,57	Capital Contract
WMM LM 00065	BMI Electrical	Maintanance of Electricity Infrastructure	60	Friday, 16 January 2026	Tuesday, 17 March 2026	R 553 599,60	R -	R 553 599,60	Capital Contract
RFQ WMM-LM 00064	Athinduta Trading	Construction of Matshezini Bridge	243	Thursday, 12 February 2026	Tuesday, 13 October 2026	R 12 425 146,25	R 2 263 450,42	R 10 161 695,83	Operating Contract
WMM LM 24/11/25/01 TRA	Iheans Travelling Agency	Provision of Traveling Agency for 36 Months	1095	Friday, 20 February 2026	Monday, 19 February 2029	R -	R -	R -	Operating Contract
WMM LM 24/11/25/01 TRA	Tunimart(PTY)LTD	Provision of Traveling Agency for 36 Months	1095	Friday, 20 February 2026	Monday, 19 February 2029	R -	R -	R -	Operating Contract
WMM-LM 05/02/25/03 PML	Techseeds Telecommunications	Supply and Implementation of Microsoft Licences	1095	Wednesday, 11 March 2026	Saturday, 10 March 2029	R 7 450 390,00	R -	R 7 450 386,00	Operating Contract
RFQ-WMM LM 00062	Mabozela Trading	Rehabilitation of Mgwede(Moscow)access Road	365	Thursday, 26 March 2026	Friday, 26 March 2027	R 7 035 746,72	R -	R 7 035 746,72	Operating Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Expenditure To date 2025/26	Closing Balance 2026	Contract type
RFQ-WMM LM 00062	NSG 122011 Trading Enteeprise	Construction of Vuyisile to Ntsingizi access Road	365	Tuesday, 31 March 2026	Wednesday, 31 March 2027	R 2 793 036,51	R -	R 2 793 036,51	Operating Contract
RFQ-WMM LM 00062	Manyobo Group	Construction of Monti to Ntlozelo	365	Thursday, 02 April 2026	Friday, 02 April 2027	R 6 937 196,00	R -	R 6 937 196,00	Operating Contract
RFQ-WMM LM 00062	Nase Construction	Rehabilitation of Mgwede Bridge and Access Road	365	Thursday, 09 April 2026	Friday, 09 April 2027	R 10 183 989,88	R -	R 10 183 989,88	Operating Contract
WMM LM 000-70	YG Solutions	Supply,Installation and Commission Auto Recloser	30	Wednesday, 08 April 2026	Friday, 08 May 2026	R 601 830,08	R -	R 601 829,08	Operating Contract

442 251
723,25 **122 460 187,22** **67 191 790,17**

PART 2 – SUPPORTING DOCUMENTATION

1. Implementation of the 2024/25 Audit Action Plan

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

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

a) Matters affecting the Audit Report

Finding	Amount	Finding Details	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
SCM: Panels- Irregular expenditure and non- compliance	69 098 889	During the audit of procurement, it was identified that the supplier stated below was awarded work after being appointed through a panel. However, on allocation of work the auditors were unable to obtain sufficient and appropriate audit evidence to confirm that the principles of fairness, transparency, equity, cost-effectiveness and competitiveness and the Terms of Reference (TOR) were communicated to bidders prior to forming the panel (list) due to the following: 1. Value of work awarded/allocated at a later stage to service providers appointed through a panel is governed by public law governing the awarding of quotation/ tenders and there is no clearly documented evidence demonstrating the application of a preference point system which occurs at the stage of awarding specific work. 2. Furthermore, there was no documented supporting evidence provided to prove that the	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.	The municipality should ensure that the Terms of Reference (TOR), evaluation criteria, and allocation methodology are clearly defined and communicated to all bidders prior to the establishment of the panel. These documents should explicitly outline how work will be allocated among panel members to promote fairness, transparency, equity, competitiveness, and cost-effectiveness. The municipality must ensure PPPFA is applied at the work allocation stage, not only during the establishment of the panel. Each allocation decision should be supported by written justification and approval documentation. The municipality's Internal Audit unit should conduct periodic reviews of panel-based procurement processes.	Non-compliance with applicable legislation	Zuko Khala	14/Nov/2025	28/Feb/2026	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.	Developed (CFO Approved)	100%	In Progress	

Finding	Amount	Finding Details	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
		<p>municipality's allocation of work was fair, equitable, transparent, competitive and cost effective to ensure that the municipality did not detract from the underlying principles of public procurement.</p> <p>3. Therefore, the auditors were unable to confirm that the municipality has fairly allocated work to the panel members and have applied a criterion which bidders are aware of which adheres to underlying principles of public procurement.</p> <p>Number</p> <p>Description of award</p> <p>Panel reference no.</p> <p>Appointment Amount</p> <p>Expenditure 2024/25</p> <p>Maintenance of Mhlabomnyama Via Makhaweni to Plangweni LG Construction T/A MLG Construction WMM LM 00062 Part 1 R4 723 050,43 R3 593 466,99</p>		These reviews should confirm that allocations are made according to approved criteria and that all necessary supporting documentations are retained.									

b) Other Matters

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

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

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
								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	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
PPE Disclosure and Presentation	250 246	<p>Issue 1 Management updated the funding amounts disclosed for the financing of property, plant, and equipment in the comparative figures. However, the total amounts were erroneously not updated to reflect these changes. This error occurred due to an oversight during the update of the comparative disclosures.</p> <p>Issue 2 Management disclosed the Civic Centre (Town Hall) under property, plant, and equipment projects that have taken a significantly longer period of time to complete than expected. While the Civic Centre (Town Hall) was completed and capitalised at the beginning of the current year, it was disclosed in this category to reflect that the project had previously experienced significant delays before completion</p>	<p>Management should review and correct the comparative disclosure to ensure the totals reconcile with the updated funding amounts, maintaining accuracy and consistency in the financial statements.</p> <p>Management should review and correct the amount disclosed for carrying value of property, plant and equipment that is taking a significantly longer period of time to complete than expected.</p> <p>Management should implement and maintain a robust system of internal control to enhance supervisory review controls over the preparation and review of the annual financial statements.</p>	GRAP non-compliance	Zingiswa Mehlo	07/Nov/2025	31/Jul/2026	The disclosure on the note will exclude all projects completed during the year and ensure that only the carrying amount of those not completed is disclosed. The Annual Financial Statements will be completed by 15 August 2026 to allow reasonable time for reviews by the CFO, Audit Committee and Internal Audit before submitting to AG	Developed (CFO Approved)	99%	In Progress	19/Jan/2026

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
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.	Management should strengthen the review and quality control processes during the transfer and preparation of financial statement data to ensure all GRAP 3 disclosure requirements are fully met. A secondary review by a responsible official should be performed to confirm that all disclosures are accurately reflected in the financial statements.	System issues	Zingiswa Mehlo	07/Nov/2025	31/Jul/2026	The Annual Financial Statements will be completed by 15 August 2026 to allow reasonable time for reviews by the CFO, Audit Committee and Internal Audit before submitting to AG .	Developed (CFO Approved)	99%	In Progress	19/Jan/2026
Indigents Findings		This is due to lack of internal controls around the indigents register of the municipality.	Management should implement controls around the indigents register of the municipality.	Internal control deficiency	Sinothando Mshengu, Zingiswa Mehlo	12/Nov/2025	30/Jun/2026	To improve the and maintain the credibility of indigent register the following actions will be implemented: a) Electronic capturing of indigent households so as to improve filling and errors that are associated with manual capturing, from 01 July 2025 (2026/2027 FY indigent register).b) Electronic verification of indigent register 20 January 2025 onward and submit to Council for approval indigent register that	Developed (CFO Approved)	68%	In Progress	

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
								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.				
Internal control deficiencies identified during planning.		<p>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.</p> <p>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</p>	<p>1. Management and those charged with governance should develop and implement combined assurance plan as recommended by Public Sector Audit Committee Forum.</p> <p>2. Council should appoint the Chairperson of Audit committee that is independent from Municipality and will lead the audit committee in an effective and ethical manner. The Council should allow cooling off period of two years before appointing the same member to the same audit committee.</p>	Internal control deficiency	Ncamisile Mgxiva	19/Nov/2025	30/Jun/2026	<p>1. Management had developed and approved the schedule of the term of office of the Members of the Audit Committee. With respect to issue</p> <p>2. Management submitted the Combined Assurance Framework Plan acknowledged by Accounting Officer and approved by AC Chairperson.</p>	Developed (CFO Approved)	93%	In Progress	

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

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

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
		compliance with procurement laws.						on the deviations. An updated deviation register will be reported to the council as required for deviations.				

2. Implementation of the Finance Management Internship Programme

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

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

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

3. 2026 Draft Budget Process

S16 of the MFMA requires the council of a municipality for each financial year to approve and annual budget for the municipality before the start of that financial year. The section further prescribes that for a municipality to comply with this requirement, the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year. The end of March marks the last month to comply with the requirement.

The process starts with the state of the nation address by the president of the republic which is later followed by the national budget speech. The budget speech was presented by the minister in February 2026 as part of the deadlines within which the processes must comply with. The process followed to formulate a budget is then as follows for the municipality:

- Gather, analyse and distribute guiding MFMA circular
- Departments required to revise tariffs

- Departments requested to submit their revenue projections together with plans to improve revenue generation
- Corporate Services consolidates budgets submissions for all employee related costs for the municipality
- Departments requested to make submissions of all their budget needs for the year ahead
- Budget and Treasury consolidates revenues to determine the municipality's revenue basket
- Budget and Treasury consolidates all expenditure submissions and reconciles these to the anticipated revenues to ensure a balanced budget
- The budget should then be presented to the Budget Steering Committee after which it is presented to the Executive committee and thereafter presented to council.

a) Process followed

The Budget and Treasury office consolidated all the budget guidelines from the national budget, MFMA budget circulars, the Division of Revenue Bill, the Provincial Treasury Gazette, Guidelines from NERSA in relation to the electricity tariffs, and inputs from departments.

The municipality's realistically anticipated revenues were worked out using these guidelines mentioned above.

Expenditure limits for departments were also worked out using the same guidelines to ensure affordability and funding of the budget as required by the MFMA and the Municipal Budgeting and Reporting Regulations.

b) Summary 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.

4. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 959	16 690	16 690	1 698	11 701	12 518	(817)	-7%	16 690
Pension and UIF Contributions		1 239	1 391	1 391	141	970	1 043	(73)	-7%	1 391
Medical Aid Contributions		1 239	1 391	1 391	141	970	1 043	(73)	-7%	1 391
Motor Vehicle Allowance		6 114	6 954	6 954	695	4 787	5 216	(429)	-8%	6 954
Cellphone Allowance		3 006	3 553	3 553	247	2 240	2 665	(425)	-16%	3 553
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		1 239	1 391	1 391	141	970	1 043	(73)	-7%	1 391
Sub Total - Councillors		27 795	31 370	31 370	3 061	21 637	23 528	(1 891)	-8%	31 370
% increase	4		12,9%	12,9%						12,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 868	5 921	9 586	490	4 414	7 189	(2 775)	-39%	9 586
Pension and UIF Contributions		207	202	202	16	143	151	(8)	-5%	202
Medical Aid Contributions		328	221	341	26	233	256	(23)	-9%	341
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 865	1 862	1 862	147	1 320	1 396	(76)	-5%	1 862
Cellphone Allowance		102	99	98	8	70	74	(4)	-5%	98
Housing Allowances		438	433	433	34	307	325	(18)	-5%	433
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 808	8 737	12 522	721	6 487	9 391	(2 904)	-31%	12 522
% increase	4		-0,8%	42,2%						42,2%
Other Municipal Staff										
Basic Salaries and Wages		78 836	86 252	86 238	6 823	61 959	64 679	(2 720)	-4%	86 238
Pension and UIF Contributions		13 068	14 493	14 343	1 152	10 411	10 757	(346)	-3%	14 343
Medical Aid Contributions		7 004	8 220	8 421	671	5 721	6 316	(594)	-9%	8 421
Overtime		2 125	4 168	4 238	137	1 721	3 179	(1 458)	-46%	4 238
Performance Bonus		6 464	6 780	7 065	1 476	1 893	5 298	(3 405)	-64%	7 065
Motor Vehicle Allowance		8 600	9 372	9 594	742	6 778	7 196	(417)	-6%	9 594
Cellphone Allowance		612	1 586	1 643	106	943	1 233	(289)	-23%	1 643
Housing Allowances		4 230	4 851	4 776	364	3 277	3 582	(305)	-9%	4 776
Other benefits and allowances		1 509	3 567	3 759	136	1 255	2 819	(1 564)	-55%	3 759
Payments in lieu of leave		2 742	-	-	-	-	-	-	-	-
Long service awards		689	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		125 878	139 289	140 078	11 606	93 958	105 058	(11 100)	-11%	140 078
% increase	4		10,7%	11,3%						11,3%
Total Parent Municipality		162 482	179 396	183 969	15 388	122 082	137 977	(15 895)	-12%	183 969
			10,4%	13,2%						13,2%
TOTAL SALARY, ALLOWANCES & BENEFITS		162 482	179 396	183 969	15 388	122 082	137 977	(15 895)	-12%	183 969
% increase	4		10,4%	13,2%						13,2%
TOTAL MANAGERS AND STAFF		134 686	148 026	152 599	12 327	100 445	114 449	(14 004)	-12%	152 599

5. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200													
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 897	1 670	1 798	1 821	1 647	1 868	1 600	16 027	30 328	22 963			
Receivables from Non-exchange Transactions - Property Rates	1400	1 018	1 634	511	461	417	404	397	62 551	67 393	64 230			
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-			
Receivables from Exchange Transactions - Waste Management	1600	48	21	19	19	19	18	18	2 014	2 176	2 088			
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	333	333	333			
Interest on Arrear Debtor Accounts	1810	937	905	910	899	902	985	976	26 254	32 768	30 015			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	696	383	273	309	253	249	247	11 991	14 402	13 050			
Total By Income Source	2000	6 596	4 614	3 511	3 509	3 238	3 524	3 238	119 171	147 400	132 679	-	-	
2024/25 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	950	769	682	746	678	838	813	73 560	79 037	76 635			
Commercial	2300	5 224	3 490	2 489	2 433	2 235	2 365	2 109	28 880	49 225	38 022			
Households	2400	421	354	339	330	325	321	316	16 731	19 137	18 022			
Other	2500	-	-	-	-	-	-	-	-	-	-			
Total By Customer Group	2600	6 596	4 614	3 511	3 509	3 238	3 524	3 238	119 171	147 400	132 679	-	-	

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

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

6. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2025/26								Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										-
Bulk Water	0200										-
PAYE deductions	0300										-
VAT (output less input)	0400										-
Pensions / Retirement deductions	0500										-
Loan repayments	0600										-
Trade Creditors	0700	36									36
Auditor General	0800										-
Other	0900										-
Medical Aid deductions	0950										-
Total By Customer Type	1000	36	-	-	-	-	-	-	-	36	-

The above table shows the municipality's creditors and their ageing. No creditors recorded were not within the 30 days requirement with no creditors beyond the 30 days. The municipality continues to find ways to ensure that this status quo is maintained at all times.

7. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,004440399	0	n/a	not fixed	541 377	2 404	(35 156)	89 464	598 089
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,004411781	0	n/a	not fixed	3	0	-	9 904	9 907
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,004618222	0	n/a	not fixed	1 490	7	(97)	-	1 400
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,004957018	0	n/a	not fixed	17 038	84	(4 245)	11 388	24 266
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,004811505	0	n/a	not fixed	1 002	5	(16)	-	991
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,000352313	0	n/a	not fixed	941	0	(933)	-	8
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,004679984	0	n/a	not fixed	7 977	37	(736)	-	7 278
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,004873294	0	n/a	not fixed	1	0	-	-	1
Municipality sub-total										569 828	2 538	(41 183)	110 756	641 940
Entities														
														-
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									569 828	2 538	(41 183)	110 756	641 940

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents increased during the month by just over R72.2 million which lead to an increase in its investments for the month of March 2026. It should however be noted that this only reflects the difference between what was received and what was spent.

8. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		367 595	366 418	366 418	89 464	366 042	274 814	91 229	33,2%	366 418
Local Government Equitable Share		359 441	357 855	357 855	89 464	357 479	268 391	89 088	33,2%	357 855
Finance Management		2 100	2 100	2 100	-	2 100	1 575	525	33,3%	2 100
EPWP Incentive		2 981	3 111	3 111	-	3 111	2 333	778	33,3%	3 111
Integrated National Electrification Programme		247	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		2 826	3 352	3 352	-	3 352	2 514	838	33,3%	3 352
Municipal Disaster Relief Grant	3	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		547	732	925	-	760	694	66	9,5%	732
Sport and Recreation		547	732	925	-	760	694	66	9,5%	732
-		-	-	-	-	-	-	-	-	-
District Municipality:		150	-	150	-	-	113	(113)	-100,0%	-
[insert description]		-	-	-	-	-	-	-	-	-
IDP		150	-	150	-	-	113	(113)	-100,0%	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	368 292	367 150	367 494	89 464	366 802	275 620	91 182	33,1%	367 150
Capital Transfers and Grants										
National Government:		81 081	63 693	63 693	11 388	67 045	47 770	19 275	40,4%	63 693
Municipal Infrastructure Grant		53 686	63 693	63 693	11 388	67 045	47 770	19 275	40,4%	63 693
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		5 566	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		21 829	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		600	415	521	-	760	390	370	94,7%	415
Sport and Recreation		600	415	521	-	760	390	370	94,7%	415
Greenest Municipality Competition		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	81 681	64 108	64 213	11 388	67 805	48 160	19 645	40,8%	64 108
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	449 973	431 258	431 707	100 852	434 607	323 780	110 827	34,2%	431 258

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		367 744	366 418	366 418	24 407	212 278	274 814	(62 536)	-22,8%	366 418
Local Government Equitable Share		359 441	357 855	357 855	23 537	205 901	268 391	(62 491)	-23,3%	357 855
Finance Management		2 093	2 100	2 100	618	1 312	1 575	(263)	-16,7%	2 100
EPWP Incentive		2 981	3 111	3 111	-	3 111	2 333	778	33,3%	3 111
Integrated National Electrification Programme		403	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		2 826	3 352	3 352	252	1 954	2 514	(560)	-22,3%	3 352
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		500	732	925	15	201	694	(493)	-71,0%	925
Sport and Recreation		500	732	925	15	201	694	(493)	-71,0%	925
Greenest municipality		-	-	-	-	-	-	-	-	-
District Municipality:		150	-	150	-	-	113	(113)	-100,0%	150
<i>IDP</i>		150	-	150	-	-	113	(113)	-100,0%	150
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants:		368 394	367 150	367 494	24 422	212 479	275 620	(63 141)	-22,9%	367 494
Capital expenditure of Transfers and Grants										
National Government:		67 072	85 522	84 833	4 013	59 426	63 624	(4 199)	-6,6%	84 833
Municipal Infrastructure Grant		53 686	63 693	63 933	3 188	45 229	47 949	(2 720)	-5,7%	63 933
Integrated National Electrification Programme Grant		5 557	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		1 905	21 829	20 900	825	14 196	15 675	(1 479)	-9,4%	20 900
Municipal Disaster response		5 924	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		673	615	721	-	316	540	(224)	-41,5%	721
Sport and Recreation		516	415	521	-	279	390	(111)	-28,6%	521
Greenest Municipality Competition		158	200	200	-	37	150	(113)	-75,3%	200
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>0</i>										
Total capital expenditure of Transfers and Grants		67 746	86 137	85 553	4 013	59 742	64 165	(4 423)	-6,9%	85 553
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		436 140	453 287	453 047	28 435	272 220	339 785	(67 565)	-19,9%	453 047

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

EC443 Winnie Madikizela Mandela - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source	1															
Property rates		602	494	528	439	10 639	773	806	952	592	2 413	2 413	13 640	34 291	25 006	26 156
Service charges - Electricity revenue		3 282	4 343	4 247	4 783	4 193	2 353	3 700	6 253	3 343	5 367	5 367	15 143	62 375	65 265	68 350
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Mangement		378	373	369	295	698	327	571	413	338	327	327	3	4 421	4 531	4 739
Rental of facilities and equipment		561	571	518	506	494	572	398	485	456	473	473	407	5 914	6 153	6 509
Interest earned - external investments		2 928	3 494	3 277	2 929	2 875	2 752	2 947	2 847	311	3 331	3 331	8 654	39 677	41 661	43 744
Interest earned - outstanding debtors		104	92	37	113	730	35	189	102	57	-	-	(1 384)	75	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20	18	9	22	16	4	12	7	10	12	12	23	165	85	100
Licences and permits		1	1	4	18	2	-	3	-	4	216	216	1 924	2 389	2 484	2 546
Agency services		898	969	828	1 118	836	422	1 236	848	819	55	55	4 228	12 312	1 574	1 652
Transfers and Subsidies - Operational		149 106	2 878	-	1 175	1 550	118 908	-	933	89 461	-	-	3 290	367 300	361 852	378 163
Other revenue		11	2 852	9 965	68	2 278	(44)	13	16 193	(24)	6 626	6 626	25 460	70 024	59 068	52 562
Cash Receipts by Source		157 892	16 085	19 782	11 467	24 312	126 102	9 875	29 033	95 367	18 819	18 819	71 389	598 943	567 678	584 520
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		21 454	9 904	(9 904)	19 454	-	14 749	-	-	21 292	-	-	(12 841)	64 108	62 776	70 556
Total Cash Receipts by Source		179 346	25 989	9 878	30 921	24 312	140 851	9 875	29 033	116 659	18 819	18 819	58 548	663 051	630 454	655 076
Cash Payments by Type																
Employee related costs		14 402	12 066	12 102	9 739	12 046	12 069	12 326	12 178	12 028	12 268	12 268	20 654	154 145	156 223	163 572
Remuneration of councillors		-	1 622	1 524	3 107	1 508	1 496	1 571	1 486	2 014	2 852	2 852	11 339	31 370	32 939	34 586
Interest		-	-	-	2 180	-	-	-	-	-	-	-	104	2 285	109	112
Bulk purchases - Electricity		1 479	7 508	6 544	4 994	5 062	4 809	4 847	5 071	4 493	4 737	4 737	4 167	58 448	61 079	62 606
Acquisitions - water & other inventory		10	784	803	1 267	1 352	351	263	775	539	799	799	2 970	10 712	9 193	9 423
Contracted services		2 094	3 815	9 708	6 448	8 568	9 376	6 071	3 250	6 619	11 840	11 840	82 453	162 082	126 169	126 059
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		35 778	26 082	15 460	11 046	7 764	12 660	6 094	22 517	11 722	1 914	1 914	(55 339)	97 611	101 819	95 864
Cash Payments by Type		53 763	51 877	46 140	38 781	36 301	40 759	31 171	45 277	37 415	34 410	34 410	66 349	516 653	487 530	492 221
Other Cash Flows/Payments by Type																
Capital assets		11 656	11 167	9 671	12 632	11 504	6 137	7 577	10 225	8 360	16 195	16 195	85 056	206 375	125 766	115 114
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	2 428	260	-	-	-	(632)	2 055	-	-
Total Cash Payments by Type		65 420	63 044	55 812	51 412	47 805	46 897	41 176	55 762	45 775	50 605	50 605	150 772	725 084	613 296	607 335
NET INCREASE/(DECREASE) IN CASH HELD		113 926	(37 055)	(45 934)	(20 492)	(23 493)	93 955	(31 301)	(26 728)	70 884	(31 786)	(31 786)	(92 224)	(62 033)	17 158	47 741
Cash/cash equivalents at the month/year beginning:		540 242	654 168	617 113	571 179	550 688	527 195	621 149	589 849	563 120	634 005	602 219	570 433	409 706	347 673	364 831
Cash/cash equivalents at the month/year end:		654 168	617 113	571 179	550 688	527 195	621 149	589 849	563 120	634 005	602 219	570 433	478 209	347 673	364 831	412 573

9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		16 469	27 141	34 291	592	15 826	20 356	(4 530)	-22%	34 291
Service charges		57 491	66 822	66 796	3 681	40 261	50 117	(9 856)	-20%	66 796
Other revenue		26 436	82 686	90 804	1 265	43 999	62 015	(18 016)	-29%	90 804
Transfers and Subsidies - Operational		368 627	367 150	367 300	89 461	364 010	275 363	88 648	32%	367 300
Transfers and Subsidies - Capital		75 112	64 108	64 108	21 292	76 949	48 081	28 868	60%	64 108
Interest		47 145	39 677	39 752	368	25 820	29 758	(3 938)	-13%	39 752
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(402 356)	(475 241)	(516 423)	(37 415)	(384 171)	(356 431)	27 740	-8%	(516 423)
Interest		(2 180)	(104)	(2 285)	-	-	(78)	(78)	100%	(2 285)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		186 744	172 239	144 343	79 244	182 693	129 179	(53 514)	-41%	144 343
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		1 387	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(108 677)	(190 043)	(206 375)	(8 360)	(88 930)	(142 532)	(53 602)	38%	(206 375)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(107 290)	(190 043)	(206 375)	(8 360)	(88 930)	(142 532)	(53 602)	38%	(206 375)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		79 454	(17 804)	(62 033)	70 884	93 763	(13 353)			(62 033)
Cash/cash equivalents at beginning:		460 788	409 706	409 706	563 120	540 242	409 706			409 706
Cash/cash equivalents at month/year end:		540 242	391 902	347 673	634 005	634 005	396 353			347 673

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

10. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		540 242	391 902	347 673	634 005	347 673
Trade and other receivables from exchange transactions		42 023	41 667	38 141	36 449	38 141
Receivables from non-exchange transactions		57 333	49 773	58 822	85 457	58 822
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 246	2 844	4 787	1 860	4 787
VAT		–	24 280	27 106	7 876	27 106
Other current assets		25 237	18 842	21 861	23 680	21 861
Total current assets		666 081	529 307	498 391	789 326	498 391
Non current assets						
Investments		–	–	–	–	–
Investment property		53 619	49 294	53 619	53 619	53 619
Property, plant and equipment		919 174	1 009 906	1 022 055	957 187	1 022 055
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		1 261	1 261	1 260	1 261	1 260
Intangible assets		579	333	409	423	409
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	5 059	–
Other non-current assets		5 059	–	–	–	–
Total non current assets		979 692	1 060 793	1 077 343	1 017 549	1 077 343
TOTAL ASSETS		1 645 773	1 590 100	1 575 733	1 806 875	1 575 733
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		525	497	525	497	525
Trade and other payables from exchange transactions		64 378	115 372	103 989	38 842	103 989
Trade and other payables from non-exchange transactions		21 756	0	–	38 604	–
Provision		1 631	21 932	1 305	2 217	1 305
VAT		14 416	8 243	8 243	(8 311)	8 243
Other current liabilities		22 827	–	–	–	–
Total current liabilities		125 533	146 043	114 063	71 849	114 063
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		13 021	11 950	13 021	13 021	13 021
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		13 021	11 950	13 021	13 021	13 021
TOTAL LIABILITIES		138 554	157 993	127 084	84 870	127 084
NET ASSETS	2	1 507 219	1 432 107	1 448 649	1 722 005	1 448 649
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 507 219	1 432 107	1 448 649	1 722 005	1 448 649
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 507 219	1 432 107	1 448 649	1 722 005	1 448 649

11. Municipal Manager's quality certification

Quality Certificate

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

The monthly budget statement

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

Print name: Luvuyo Mahlaka

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

Signature: 

Date: 14/04/2026