



QUARTERLY REPORT

**REPORT IN TERMS OF s52d OF THE MFMA FOR THE
QUARTER ENDED 31 MARCH 2026**

Table of Contents

Part 1 – in-year report	1
1. Executive Summary	1
1.1 The Political Oversight	2
1.2 Budget and Treasury Political Oversight Structure	2
2. Administration	3
3. Staff turnover	3
4. Implementation of mSCOA	6
5. Implementation of the 2024/25 Audit Action Plan	10
6. Implementation of the Municipal Cost containment regulations	22
a. Supply and Delivery of Municipal Vehicles	23
b. Provision of vehicle fleet management services for the period 1 April 2021 to 31 March 2026 (extended to 30 June 2026)	24
c. Provision of Debt Collection Services to the State for the Period of 01 April 2024 to 31 March 2029	25
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	27
a. Selection process followed.....	27
b. Basis for selection	27
7. Strategic Objectives	29
8. In-year budget statement tables.....	31
9. Capital programme performance	46
10. Supply chain management	52
a. Acquisition management.....	52
b. Handling of tenders.....	52
c. Procurement requests below R2000.00.....	54
d. Procurement requests above R2, 000.00 but below R30, 000.00.....	56
e. Procurement above R30 000 but below R300 000.....	59
11. Status of Tenders.....	61
12. Unauthorised, Irregular, Fruitless and Wasteful Expenditure.....	66
13. Database utilisation	66
14. Contract Management	75
15. Regulation 17(1) c Procurement	91
Part 2 – supporting documentation	95
1. Implementation of the Finance Management Internship Programme	95
2. 2026 Draft Budget Process	95
3. Councillor and Staff Benefits.....	98
4. Debtors’ analysis.....	99
5. Creditors’ analysis	100

6. Investment portfolio analysis 100

7. Allocation and grant receipts and expenditure..... 101

8. Cash flow Statement 105

9. Statement of Financial Position 107

10. Compliance with legislation and key deadlines 108

11. Municipal Manager’s quality certification..... 109

PART 1 – IN-YEAR REPORT

1. Executive Summary

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

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

The municipality continues to experience pressure due to the demands from communities for construction of access roads, maintenance of existing roads, water provision and decent housing. Although significant strides have been made in ensuring that the backlogs are addressed, there is still significant ground to cover and this requires significant financial resources from the municipality. This, places a lot of pressure on the little available resources for all service delivery and as such, a delicate balancing act must be carried out to ensure that all service delivery requirements are met.

The decrease in level of grant funding in the previous financial years also poses a challenge because there are already indications that future allocations may not even be half of what is required to implement the current commitments due to projects in the previous years having overlapped into funding meant for other financial years as a result of the shortage of funding experienced.

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

A detailed report has been prepared and reviewed, with portfolio of evidence on the achieved targets, and for those that have not been achieved, remedial actions have been put in place. This of course is accompanied by an indication of the inevitable adjustments that need to be made to the budget and the SDBIP.

This is the 3rd quarter 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 to 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 municipality's Executive Committee is composed of the honourable councillors indicated below with their respective responsibilities within the municipality as follows: -

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

1.2 Budget and Treasury Political Oversight Structure

The 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

Departments	Vacant Positions	Reason for Vacancy	Funded/Not funded
Municipal Manager	1. Monitoring & Evaluation Officer	New position	Not funded
	2. SPU Co-ordinator	Not funded	Not funded
	3. Children, Elderly & PWD Officer	To be abolished	Funded
	4. Legal Officer	Not funded	Not funded
Corporate Service	1. Receptionist	New position	Funded
	2. Manager Auxiliary Services	Incumbent deceased	Funded
	3. Records Management Officer	Incumbent resigned	Funded
Budget & Treasury	1. Stores Clerk	Incumbent resigned	Funded
Community Services	1. Dozer Operator	New position	Not funded
	2. Weight Bridge Operator	New position	Not funded
	3. Landfill Supervisor	New position	Not funded
	4. Driver X 3	New position	Not funded
	5. General Assistants X3	New position	Not funded

Departments	Vacant Positions	Reason for Vacancy	Funded/Not funded
	6. Assistant Librarian	Not funded	Not funded
	7. Community Safety Officer	New position	Not funded
	8. Examiners X2	1 Not funded 1 Funded	Not funded
	9. Pound Assistant X2	Not funded	Not funded
Engineering Services	1. EPWP Co-ordinator	Not funded	Not funded
	2. General Assistants X2	Not funded	Not funded
	3. Electricians X2	New	Not funded
Development Planning	1. LED Officer: COOP & SMME	Resignation	Funded

c) Progress on recruitment processes

Departments	Position	Status
Budget & Treasury	Stores Clerk	Recruitment initiated by department by filling of post requisition, awaiting approval.
Corporate Services	Manager Auxiliary Services	Awaiting approval of advert.
	Records Management Officer	Compilation of master list in progress
Community Services	Driver (Refuse)	Re-advertised, shortlisting planned for the third

		week of October 2025.
	GA (Refuse)	Appointment done and incumbent to resume duties on the 01 st of November 2025.
Engineering Services	Plant Operator	Interviews conducted and verification/screening conducted and awaiting results.
	GA (Electricity)	Appointment done and incumbent to resume duties on the 01 st of November 2025.
Development Planning	LED Officer: COOP & SMME	Recruitment initiated by department by filling of post requisition, awaiting approval

The 2023/24 municipal staff establishment is currently under review, it was adopted by the Council that sat on the 30th of September 2025 pending the submission to the MEC for comments and thereafter final approval by the Council (hence the above-mentioned report is based on the 23/24 structure).

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	Oct/November 2025

	technical specifications for mSCOA	
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 dates.

5. 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
---------	--------	------------	----------------	--------------------	--------------------	--------------	--------------	-------------	--------------------	---------------------------	-----------------------	----------------

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	Sipelele Morlock	07/Nov/2025	31/Jul/2026	Management will continue to strengthen the calculations and reviews of Own use calculated at average cost per unit and continue to monitor losses register and align with AFS. These will be done on quarterly basis however a final alignment will be done at the preparation and presentation of Mid-year FS and Annual FS.	Developed (CFO Approved)	99%	In Progress	19/Jan/2026
Fruitless and wasteful expenditure identified in the current year relating to prior years	8 217 009	The cause of the above finding is due to the supplier abandoning the site without precautionary measures and that prompt actions were not taken to prevent the damages of the work already completed by the service provider.	Management should ensure that fruitless and wasteful expenditure reported in the annual financial statements is complete. Furthermore, comprehensive designs and plans should be finalized and reviewed by the engineering department to ensure that all constructed roads meet the required standards and are fit for use. The municipality should also fast track the investigation process in order to recover monies from service provider where necessary and take disciplinary actions where applicable.	MFMA s123, s124 & s125 disclosures	Sisekho Sako, Viwe Nontanda	07/Nov/2025	28/Feb/2026	Planning for projects and consultations with communities will also consider the impact of climate change and related possible disasters. The Engineering Services department has an ISD Officer under PMU, responsible for community engagements and consultations. The ISD Officer holds meetings with communities, Traditional Leaders, Ward Councillors as well as all other affected stakeholders prior to projects being implemented. Upon implementation of the projects, PSC/Site meetings are held on a monthly basis	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.				

6. 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.

The table below indicate savings recorded up to the third quarter in the targeted areas compared to the same period last year.

QUARTER 3			
ITEM DESCRIPTION	2025	2026	DECREASE/INCREASE
Travel and accommodation	2,308,449.05	1,674,913.34	-633,535.71
Catering	665,377.08	1,036,776.60	371,399.52
Sponsorship (Sport development)	0	0	0.00
Sport Activities (SAIMSA)	0	0	0.00
Consulting fees	5,132,718.27	10,096,728.19	4,964,009.92
Total	5,161,938.42	5,340,662.34	-178,723.92

The table shows a overall decrease of about R633 thousand on travel and accommodation, over spending of over R371 thousand on catering compared to the same period last year. The table also shows a significant increase of about R4.9 on consulting fees compared to the same time last year.

a. Supply and Delivery of Municipal Vehicles

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

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

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

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

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.

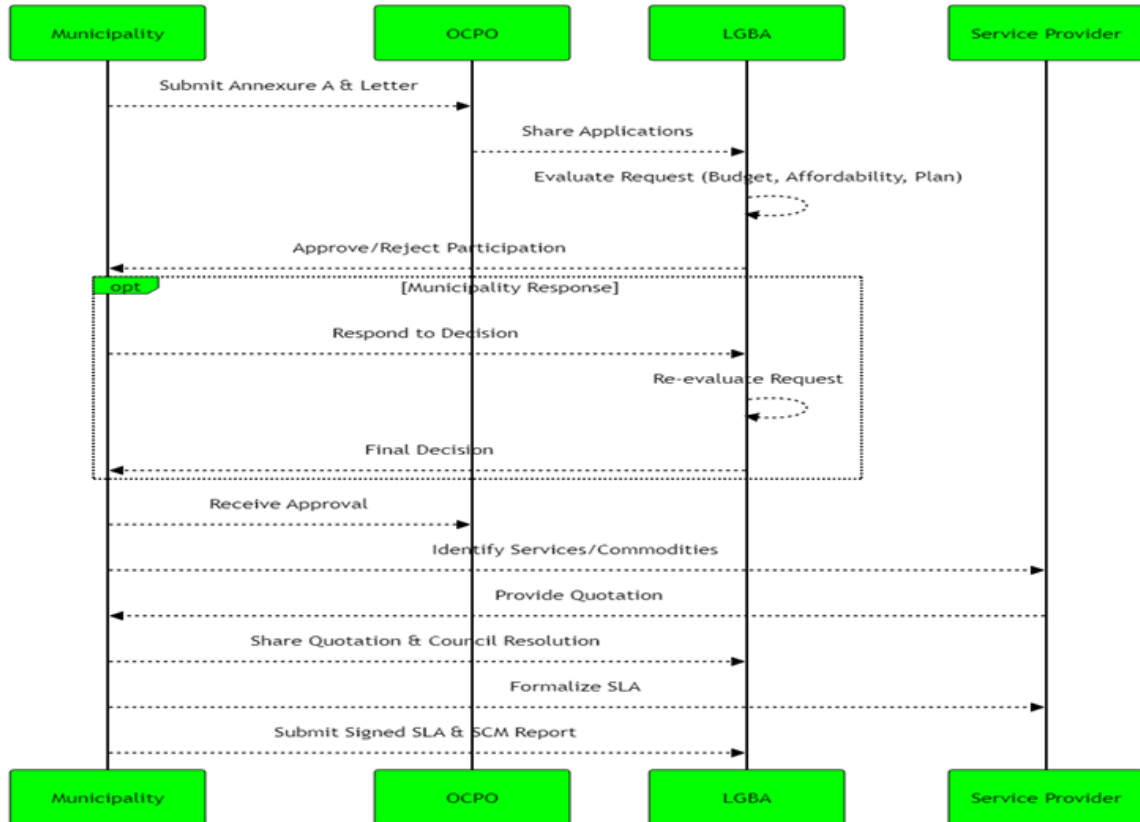
a. Selection process followed

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.

7. Strategic Objectives

The municipality developed strategies for the next five years from which short-term operational plans and targets talking to at least a period of one financial year are developed and reviewed annually. This is done in the form of the Service Delivery and Budget Implementation Plan (SDBIP) which was approved by the mayor within 30 days after the adoption of the annual budget by the municipal council. The table below gives a summary of the SDBIP with the targets that the departments have been working to achieve on a quarterly basis. The table shows the municipality’s performance for the period ended to ensure they are monitored and achieved at the end of the financial year:

DEPARTMENTS	TOTAL NUMBER OF TARGETS	TARGETS REPORTED	TARGETS ACHIEVED	TARGETS NOT ACHIEVED	ACHIEVEMENT PERCENTAGE	COLOUR CODING FOR OVERALL PERFORMANCE
ENGINEERING SERVICES DEPARTMENT	17	17	14	3	82%	
COMMUNITY SERVICES DEPARTMENT	37	37	33	4	89%	
PLANNING & DEVELOPMENT DEPARTMENT	18	18	16	2	89%	
CORPORATE SERVICES DEPARTMENT	16	16	14	2	88%	
BUDGET & TREASURY OFFICE	36	36	35	1	97%	
MUNICIPAL MANAGER’S OFFICE	35	35	32	3	91%	
OVERALL PERFORMANCE	159	159	144	15	91%	

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

	0-66%	Major deviation – targets not achieved
--	--------------	---

The table above shows an improvement in the current year compared to the performance seen on the prior year at the same time. A detailed report will be presented separately with the reasons and proposed remedial actions to remedy the situation.

8. In-year budget statement tables

a) Budget Statement Summary

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

Description	Budget Year 2025/26								
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	22 853	24 187	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 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 reporting period 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 as well as 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	5,314792798	45 716

The table above shows the municipality's financial performance for the period ended 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 WATSE 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 72% overall collection rate for the quarter ended March 2026. However, we note a 71% collection rate on leasehold fees, 81% on electricity, 80% on property rates and 74% 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

2024/25

INCOME TYPE	JULY	AUG	SEPT	1st QUATER	2nd QUARTER	JAN	FEB	MARCH	3rd QUARTER	TOTAL	Quantity Comparison	3rd Quarter	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	1 157 752,03	1 791 890,20	21 536 726,21
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	(428 543,69)	2 792 155,08	16 769 262,64
% of billing received	2%	59%	68%	5%	412%	85%	93%	62%	80%	41%	-37%	156%	78%
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	(135 336,44)	11 139 122,43	33 782 269,04
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	(5 077 009,54)	13 991 493,88	31 530 862,46
% of billing received	75%	62%	84%	72%	72%	86%	84%	72%	81%	75%	3751%	126%	93%
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	312 430,03	938 415,71	3 362 301,43
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	(43 159,26)	928 398,62	3 068 820,00
% of billing received	81%	86%	84%	84%	86%	59%	79%	74%	71%	80%	-14%	99%	91%
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	47 330,13	1 993 769,53	6 116 954,32
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	(715 868,93)	2 352 224,19	5 152 189,40
% of billing received	74%	63%	82%	72%	68%	83%	84%	73%	80%	74%	-1513%	118%	84%
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	434 674,87	2 292 755,39	7 106 335,84
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	(708 791,02)	1 186 644,29	3 729 895,88
% of billing received	25%	15%	9%	15%	42%	28%	15%	10%	18%	25%	-163%	52%	52%
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	138 436,00	1 214 256,00	3 635 116,00
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	150 897,05	852 713,73	2 360 659,48
% of billing received	64%	61%	62%	63%	63%	95%	71%	57%	74%	67%	109%	70%	65%
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	1 955 286,62	19 370 209,26	75 539 702,84
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	(6 822 475,39)	22 103 629,79	62 611 689,86
% of billing received	13%	58%	70%	27%	115%	78%	75%	61%	72%	56%	-349%	114%	83%

SERVICE DESC	SETTLED RECEIPT AIADVANCE	CURRENT	CURRENT VAT	30 DAYS	30 DAYS VAT	60 DAYS	60 DAYS VAT	90 DAYS	90 DAYS VAT	120 DAYS	120 DAYS VAT	REST	REST VAT	
VAT	236,00	-	-	-	-	-	-	-	-	-	-	-	236,00	
INTEREST	538,36	-	-	-	-	-	-	-	-	-	-	538,36	-	
ELECTRICITY	2 429 935,52	-	1 675 280,08	249 848,95	133 404,73	19 675,39	-	-	25 482,13	3 822,32	-	-	283 817,47	38 604,45
REFUSE	312 811,49	-	124 636,42	17 307,09	48 865,47	7 234,30	7 884,85	1 142,33	4 858,60	697,92	4 191,40	613,07	84 115,44	11 264,60
RATES	796 838,24	-	382 763,44	-	89 868,26	-	39 090,38	-	46 421,17	-	40 079,34	-	198 615,65	-
BASIC ELECTRICI	103 781,77	-	67 439,75	9 258,30	6 563,80	790,90	-	-	-	-	-	-	17 381,35	2 347,67
LEASEHOLD	469 388,83	-	420 886,20	48 502,63	-	-	-	-	-	-	-	-	-	-
RECEIPT	45 026,37	91 262,32	(38 274,00)	-	(6 461,95)	-	(1 500,00)	-	-	-	-	-	-	-
LAND SALES	560,00	-	-	-	-	-	-	-	-	-	-	-	560,00	-
	4 159 116,58	91 262,32	2 632 731,89	324 916,97	272 240,31	27 700,59	45 475,23	1 142,33	76 761,90	4 520,24	44 270,74	613,07	585 028,27	52 452,72
		2,2%	63,3%	7,8%	6,5%	0,7%	1,1%	0,0%	1,8%	0,1%	1,1%	0,0%	14,1%	1,3%

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

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - 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 amortisation:** 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.

9. Capital programme performance

a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 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
Roads		34 398	36 155	41 483	850	31 487	31 112	(375)	-1,2%	41 483
Road Structures		15 786	19 547	22 024	3 243	8 151	16 518	8 368	50,7%	22 024
Electrical Infrastructure		5 325	-	-	-	-	-	-		-
HV Transmission Conductors		492	-	-	-	-	-	-		-
MV Networks		4 832	-	-	-	-	-	-		-
Solid Waste Infrastructure		2 596	1 304	345	-	-	258	258	100,0%	345
Landfill Sites		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
Halls		7 933	2 427	1 949	-	391	1 462	1 071	73,3%	1 949
Markets		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
Indoor Facilities		374	16 888	13 962	700	4 316	10 472	6 155	58,8%	13 962
Outdoor Facilities		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
Municipal Offices		89 273	1 739	1 739	-	-	1 304	1 304	100,0%	1 739
Manufacturing Plant		257	22 829	22 829	-	-	17 122	17 122	100,0%	22 829
Intangible Assets		237	-	-	-	-	-	-		-
Licences and Rights		237	-	-	-	-	-	-		-
Computer Software and Applications		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
Roads		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
Municipal Offices		-	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
Roads		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
LV Networks		-	1 652	1 585	-	1 507	1 189	(318)	-26,8%	1 585
Rail Infrastructure		1 404	-	-	-	-	-	-	-	-
LV Networks		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
Halls		(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
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	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
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
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
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 and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
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
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
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>Purts</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
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
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
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>Purfs</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

10. 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	Csdrefn umber	Specifications	Order No.	Order Date	Value	Registration Number
Core Function:Human Resources	Mie (Pty) Ltd	Maaa00 01104	Payment For Qualification Verification Inv:461sin43161	37828	2026/03/26	506,80	2003/016541 /07
Core Function:Solid Waste Removal	Kwik-Fit Bizana	Maaa04 08288	Request For Patching Of One Tyre For Jtg 283 Ec; Size 295/80r; Fitment Call Out	37520	2026/01/21	649,75	2010/061272 /23
Core Function:Solid Waste Removal	Kwik-Fit Bizana	Maaa04 08288	Request For Patching Of 1 Tyre For Kkc 895 Ec Compactor Truck	37809	2026/03/20	718,75	2010/061272 /23
Core Function:Economic Development/Plann	Government Printing Works	Maaa00 90672	Request To Gazzette Municipal Planning Tribunal Members And Commenceme	37527	2026/01/29	1 008,78	4220102869
Core Function:Economic Development/Plann	Iyanzi	Maaa00 70661	Request For Hiring Of Pa Sytem With Three Roming Mics On The 28/02/202 Centre At 10:00 Am For Stakeholder Meeting.	37687	2026/02/26	1 300,00	2015/012751 /07
Core Function:Finance	Chartered Institute Of Governm	Maaa01 29791	Payment For Ziyanda Sibbabini Membership	37788	2026/03/18	1 535,02	1929/001781 /08
Core Function:Municipal Manager Town Se	Group Two Media Company	Maaa09 43404	Request For Two Local Newspapers With Wide Circulation To Advertise The Easter Message.	37872	2026/04/02	1 998,70	2020/556213 /07
Core Function:Economic Development/Plann	Group Two Media Company	Maaa09 43404	Request For Re-Advert For Sourcing Of Service Provider To Procure Equi Material For Fisheries As Per Attached Specification	37849	2026/03/27	1 998,70	2020/556213 /07
Core Function:Corporate Wide Strategic P	Group Two Media Company	Maaa09 43404	Advert For The Invitation To Submit Comments On 2026-2027 Fy Draft Idp Annual Budget On 2 Local Newspapers	37846	2026/03/27	1 998,70	2020/556213 /07
Core Function:Municipal Manager Town Se	Group Two Media Company	Maaa09 43404	Advert To Invite The Public To Get Copies Of The Adopted Annual Report 2024/2025fy On 2 Local Newspapers	37844	2026/03/27	1 998,70	2020/556213 /07
Non-Core Function:Population Development	Group Two Media Company	Maaa09 43404	Request Advertisement Of Library Jungle Gym Fencing	37841	2026/03/26	1 998,70	2020/556213 /07
Core Function:Economic Development/Plann	Group Two Media Company	Maaa09 43404	Request For Service Provider To Supply And Deliver Equipment & Materia Wholesalers; Retailers And Spaza Shops As Per Attached Specification	37820	2026/03/25	1 998,70	2020/556213 /07
Core Function:Municipal Manager Town Se	Group Two Media Company	Maaa09 43404	Advertising For Public Notice Revised Sdbip 2025/2026 Fy. In 2 Local Newspapers	37802	2026/03/19	1 998,70	2020/556213 /07
Core Function:Municipal Manager Town Se	Group Two Media Company	Maaa09 43404	Request Advertisement For Ordinary Coucil Meeting In Two Local Newspaper Held On The 24 March 2026 At Municipal Council Chamber-Civic Centre At	37799	2026/03/19	1 998,70	2020/556213 /07
Core Function:Economic Development/Plann	Group Two Media Company	Maaa09 43404	Request For Advert To Source Service Provider For The Construction Of Manufacturing Hub (Ward 16)	37766	2026/03/11	1 998,70	2020/556213 /07
Core Function:Solid Waste Removal	Group Two Media Company	Maaa09 43404	Request For Advertisement Of Extension Of Waste Management Services Fo Of 24 Months And Procurement Of Ppe For Environmental Services Empl Period Of 24 Months.	37752	2026/03/09	1 998,70	2020/556213 /07
Core Function:Municipal Manager Town Se	Group Two Media Company	Maaa09 43404	Request For Advertisement Of Important Municipal Account Payment And P Electricity Information In 2 Local Newspapers	37695	2026/02/26	1 998,70	2020/556213 /07
Core Function:Project Management Unit	Group Two Media Company	Maaa09 43404	Request For Re-Advertising Of Construction Of Multi-Purpose Centre At Mphuthumi Mafumbatha Sportfield.	37693	2026/02/26	1 998,70	2020/556213 /07
Core Function:Project Management Unit	Group Two Media Company	Maaa09 43404	Request For Advertising Of 3-Years Contract To Suppy And Delivery Of C Asphalt And Tuck Coat For The Repairs Of Phothole Patching In Cbd;Mate Used On Patching The Photholes In Cbd As Per The Sdbip.	37644	2026/02/13	1 998,70	2020/556213 /07
Core Function:Municipal Manager Town Se	Group Two Media Company	Maaa09 43404	Advert For The Invitation Of Public Comments Into The Dradt Annual Rep 2024/2025fy On Two Local Newspaper	37581	2026/02/06	1 998,70	2020/556213 /07

Department/Function	Creditor Name	Csdrefn umber	Specifications	Order No.	Order Date	Value	Registration Number
Core Function:Human Resources	Group Two Media Company	Maaa0943404	Request For Re-Advert Of Service Provider For Translation Of Hr Polici	37555	2026/01/30	1 998,70	2020/556213 /07
Non-Core Function:Population Development	Group Two Media Company	Maaa0943404	Request Re-Advertisement For Recreational Facilities Maintenance For 3	37550	2026/01/30	1 998,70	2020/556213 /07
Core Function:Human Resources	Group Two Media Company	Maaa0943404	1. Request For Advertisement Of Enterprise Resource Planning (Erp) Sys 2. Request Fo Re-Advertisement Of Procurement And Installation Of It E At Civic Centre	37473	2026/01/08	1 998,70	2020/556213 /07
Core Function:Municipal Manager Town Se	Pondoland Times	Maaa0570434	Request For Two Local Newspapers With Wide Circulstion To Advertise Th Message	37873	2026/04/02	2 000,00	2017/382542 /07
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	37850	2026/03/30	2 000,00	2017/382542 /07
Core Function:Human Resources	Pondoland Times	Maaa0570434	Request For Re-Advertisement Of It Equipment	37848	2026/03/27	2 000,00	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	37845	2026/03/27	2 000,00	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	37805	2026/03/19	2 000,00	2017/382542 /07
Core Function:Municipal Manager Town Se	Pondoland Times	Maaa0570434	Request Advertisement For Ordinary Council Meeting In Two Local Newspe Held On The 24 March 2026 At Municipal Council Chamber-Civic Centre At	37804	2026/03/19	2 000,00	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	37801	2026/03/19	2 000,00	2017/382542 /07
Core Function:Administrative And Corpora	Pondoland Times	Maaa0570434	Request Advertisement Of Service Provider For Procurement Of Office Fu	37797	2026/03/19	2 000,00	2017/382542 /07
Core Function:Human Resources	Pondoland Times	Maaa0570434	Request For Re-Advertisement Of Mobile Contract	37765	2026/03/11	2 000,00	2017/382542 /07
Core Function:Finance	Pondoland Times	Maaa0570434	Advertising Of Adjustment Budget For 2025/2026	37738	2026/03/09	2 000,00	2017/382542 /07
Core Function:Project Management Unit	Pondoland Times	Maaa0570434	Request For Repairs& Maintenance Of Prefabricated Culverts;Concrete Ke Sidewalks;V-Drain Concrete;Base Repair;Surface Restoration;Patching & Edge Breaks.See Attached Specification	37737	2026/03/09	2 000,00	2017/382542 /07
Core Function:Human Resources	Pondoland Times	Maaa0570434	Request For Advertising Posts Manager Traffic&Law Enforcement That Is Community Services And Admin Clerk That Is Under Municipal Manager's O Fixed Term Contract(Attached To Whip)	37701	2026/02/26	2 000,00	2017/382542 /07
Core Function:Municipal Manager Town Se	Pondoland Times	Maaa0570434	Request For Advertisement Of Important Municipal Account Payment And P Electricity Information In 2 Local Newspapers	37698	2026/02/26	2 000,00	2017/382542 /07
Core Function:Economic Development/Plann	Pondoland Times	Maaa0570434	Request For A Local Newspaper Advert For Supply And Delivery Of Agricu Inputs And Material For Farmers Development Programme As Per The Attac	37662	2026/02/20	2 000,00	2017/382542 /07
Non-Core Function:Population Development	Pondoland Times	Maaa0570434	Payment For Advertising	37638	2026/02/13	2 000,00	2017/382542 /07
Core Function:Municipal Manager Town Se	Pondoland Times	Maaa0570434	Advert For The Invitation Of Public Comments Into The Draft Annual Report For 2024/2025fy On 2 Local Newspapers	37579	2026/02/06	2 000,00	2017/382542 /07
Core Function:Electricity	Pondoland Times	Maaa0570434	Request For Re-Advert For Supply; Install And Commission Of Auto Recl0	37543	2026/01/29	2 000,00	2017/382542 /07

73 697,00

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

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

Department/Function	Creditor Name	Csdrefn umber	Specifications	Order No.	Order Date	Value	Registratio n Number
Core Function:Human Resources	Mlobothi's Construction And En	Maaa01 26522	Catering For Lif Meeting Held At Mms Board Room On 30 March 2026	37858	2026/03/30	2 080,00	2012/18670 5/07
Core Function:Fleet Management	Super Auto Midas	Maaa04 90384	Request For One Battery For Registration Number Jkj146ec Size 699p	37602	2026/02/10	2 599,99	1999/02429 1/23
Core Function:Mayor And Council	Nandi-Lee Jnr	Maaa06 89420	Request High Tea For Municipal Public Account Committee Meeting To Be The 04 February 2026 At Executive Boardroom Civic Centre At 09hrs	37565	2026/02/04	3 500,00	2015/21855 3/07
Core Function:Mayor And Council	African Compass Trading 37cc	Maaa01 21475	Catering For 50 People (Lunch With Soft Drinks) Local Aids Council Meeting On The 10th Of February 2026	37577	2026/02/05	5 000,00	2008/05569 5/23
Core Function:Police Forces Traffic And	Tyres & More Kokstad	Maaa02 18212	Purchase Of 2 Terrain Tyres For Corolla Hln 084 Ec.	37576	2026/02/05	5 198,26	2022/38358 8/07
Core Function:Biodiversity And Landscape	Hlume Lumi Enterprise	Maaa12 45214	Request Catering(Lunch) For 50 Stakeholders For Coastal Committee Meet 26th Of February 2026	37608	2026/02/10	5 250,00	2021/10056 8/07
Core Function:Economic Development/Plann	Mlobothi's Construction And En	Maaa01 26522	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.	37770	2026/03/11	5 500,00	2012/18670 5/07
Core Function:Human Resources	Woman Of Virtue Health	Maaa01 10590	Professional Counselling For Mr. M September	37549	2026/01/30	5 700,00	2009/14170 0/23
Core Function:Police Forces Traffic And	Kwik-Fit Bizana	Maaa04 08288	Purchase Of 4 Terrain Tyres For Hln 089 Ec	37533	2026/01/29	5 773,46	2010/06127 2/23
Core Function:Mayor And Council	Likiho Trading	Maaa00 22525	Catering For Traditional Leaders Meeting To Be Held On 05/02/2025 At C E	37572	2026/02/05	6 000,00	2010/05643 6/23
Core Function:Biodiversity And Landscape	Cujana	Maaa03 68446	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	37817	2026/03/20	6 120,00	2016/32609 7/07
Core Function:Police Forces Traffic And	Tyres & More Kokstad	Maaa02 18212	Replacement Of 3 Tyres For Hln 084 Ec	37484	2026/01/12	6 281,59	2022/38358 8/07
Core Function:Finance	Group Two Media Company	Maaa09 43404	Advertising Of Draft Budget And Tarrifs For 2027-2029 One Local NewsPa	37842	2026/03/26	6 440,00	2020/55621 3/07
Core Function:Mayor And Council	Athiayanda Trading And Project	Maaa06 00393	Request Lunch Packs For Mpac Projects Verification Program To Be Held 04 March 2026 At Various Wards (19 Lunch Packs Per Day)	37720	2026/03/05	6 840,00	2018/21753 9/07
Core Function:Mayor And Council	Mlobothi's Construction And En	Maaa01 26522	Request Lunch With Soft Drinks For Constituency Work Programme To Be H 23 March 2026 At Municipal Council Chamber -Civic Centre 11h00	37811	2026/03/20	7 150,00	2012/18670 5/07
Core Function:Mayor And Council	Tamati Transport Pty Ltd	Maaa03 69147	Request 22 Seater Transport For Cdw Awareness Caampaign To Be Held On 11-12 February 2026 At Ward 10 (Mcetheni Village @10h00.	37597	2026/02/10	8 000,00	2016/16196 2/07
Core Function:Finance	Lolweth'uthando	Maaa01 38042	Royal Blue Suit With Fef Lap And Branding	37587	2026/02/09	8 190,00	2014/00948 8/07
Core Function:Solid Waste Removal	Songo Trading And Projects	Maaa14 03418	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)	37824	2026/03/25	8 550,00	2023/15855 8/07
Core Function:Solid Waste Removal	Jnw Trading Enterprise	Maaa02 52021	Payment For Supply Of Nylon Cords	37684	2026/02/26	9 000,00	2016/01545 9/07
Core Function:Police Forces Traffic And	Kwik-Fit Bizana	Maaa04 08288	Installation Of 2 Tyres For Isuzu Jds Ec Size 265/65r18	37514	2026/01/16	9 116,63	2010/06127 2/23

Department/Function	Creditor Name	Csdrefn umber	Specifications	Order No.	Order Date	Value	Registratio n Number
Core Function:Mayor And Council	Lustarz Project	Maaa03 25089	Antiseptic Liquid 8x 500ml	37645	2026/02/13	9 140,00	2016/28408 1/07
Core Function:Mayor And Council	Philakona	Maaa05 97432	Request Lunch With Soft Drinks For Special Council Meeting To Be Held February 2026 At Council Chamber Civic Center At 9h00	37609	2026/02/10	9 145,00	2016/54226 5/07
Core Function:Human Resources	Woman Of Virtue Health	Maaa01 10590	Payment For Risk Assessment; Hazard Identification At Parks;Cemetery;P Cultural Village;Civic Centre; Library; Mafumbatha Stadium And Youth C	37821	2026/03/25	10 000,00	2009/14170 0/23
Core Function:Mayor And Council	Ndizanyolo Trading Enterprise	Maaa00 85884	Request Lunch With Soft Drinks For Special Council Meeting To Be Held January 2026 At Council Chamber-Civic Centre At 10hrs	37539	2026/01/29	10 075,00	2015/26617 6/07
Core Function:Mayor And Council	G-U Trading And Projects	Maaa04 62634	Request Lunch With Assorted Soft Drinks For Ordinary Council Meeting To Be Held On The 24th March 2026 At Mncipality Council Chamber - Civ At 10h00	37819	2026/03/24	10 300,00	2014/00139 1/07
Core Function:Biodiversity And Landscape	Magholo Trading And Projects	Maaa00 15080	Request For Hiring Of 2 X 15 Seater Taxis; (1 Taxi From Khumbuza Commu 25 To Nobukhwe Gwala Community Hall Ward 24; (Other 1 Taxi From Mdatya To Nobukhwe Gwala Ward 24) For Coastal Committee Meeting; Collect & Re	37599	2026/02/10	11 000,00	2009/15303 6/23
Core Function:Mayor And Council	Sakh'indlu	Maaa06 95453	Catering For The Support Of Elderly Forum To Be Held On The 11 March 2 At Multi Purpose Youth Centre	37776	2026/03/12	11 400,00	2018/41066 5/07
Core Function:Roads	Kwik-Fit Bizana	Maaa04 08288	Request New Tyre For Jjr 076 Ec; Tyre Size 315/80r22;5	37659	2026/02/19	11 416,02	2010/06127 2/23
Non-Core Function:Population Development	Asilondele Trading	Maaa06 73600	Request Supply And Delivery Of Catering (Lunch Packs) For 100 People F Awareness Campaign	37677	2026/02/26	11 500,00	2018/43005 3/07
Core Function:Mayor And Council	Zuko And Lizzys Trading	Maaa04 25061	Request Lunch Packs For Support Functioning Of Pwd Forum To Be Held On February 2026 At Bizana Youth Centre	37566	2026/02/04	11 800,00	2016/43972 2/07
Core Function:Electricity	Zamantambo Construction And Pr	Maaa01 68017	Requet For 100 Lunch Packs For Electricity Awareness Campaign At Civi On The 16/03/2026	37785	2026/03/13	13 005,00	2008/05185 8/23
Core Function:Economic Development/Plann	Mj Valiko Trading	Maaa13 06824	Request For Catering For 100 People Attending Stakeholder Engagement O March 2026 At Civic Centre.	37810	2026/03/20	13 100,00	2023/53934 7/07
Core Function:Economic Development/Plann	Mkf Manjindana (Pty) Ltd	Maaa00 35293	Request For Provision Of Catering By Means Of Lunch With Bottled Water People That Will Be Attending Field Worker's Training For Nhrn Applica Scheduled For 11 & 12 March 2026. Bottled Water To Be Served At 09h00	37769	2026/03/11	13 800,00	2014/15594 6/07
Licensing And Control Of Animals:Licensi	Wayise Enterprise	Maaa15 18993	Request For Maintenance Of Animal Pound Fridge That Stores Vaccines An	37865	2026/04/01	13 800,00	2022/49928 8/07
Core Function:Mayor And Council	Sakhiwe Contractors	Maaa05 15681	Request For Lunch Packs For The Mens Forum Support To Be Held On The 1 2026 At The Multi Purpose Youth Centre	37777	2026/03/12	14 200,00	2017/17501 2/07
Core Function:Police Forces Traffic And	Mlbothi's Construction And En	Maaa01 26522	Request Catering For 150 People For Community Safety Forum On The 26 F 2026 At Civic Centre	37678	2026/02/26	15 000,00	2012/18670 5/07
Core Function:Human Resources	G-U Trading And Projects	Maaa04 62634	Request For 48"s 2 Ply Bale Toilet Papers	37531	2026/01/29	16 380,00	2014/00139 1/07
Core Function:Community Parks (Including	Lustarz Project	Maaa03 25089	Request For Supply And Delivery Of Grass Cutting Accessories (Nylon Co	37768	2026/03/11	16 500,00	2016/28408 1/07
Core Function:Human Resources	Mancosa	Maaa00 75855	Study Fees For Ms Nontembiso Sakha	37643	2026/02/13	17 514,96	1996/00472 7/07
Core Function:Human Resources	Mancosa	Maaa00 75855	Study Assistance. Ms. N. Sakha	37554	2026/01/30	17 550,00	1996/00472 7/07
Core Function:Mayor And Council	Amazitha Trading And Enterpris	Maaa00 13548	Request Lunch With Assorted Soft Drinks For Community Education Progra Held On The 30 January 2026 At Meje Community Hall Ward 14 At 10h00	37544	2026/01/30	18 880,00	2013/20903 5/07
Core Function:Mayor And Council	Kuzingca Investments	Maaa00 85109	Branded Pen	37663	2026/02/20	19 919,62	2007/00786 0/23
Core Function:Mayor And Council	Nxaru Catering And Transport	Maaa08 60760	Request For Lunch With Soft Drinks For The Initiation Awareness Campai Held On The 06 March 2026 At Multi Purpose Youth Centre	37725	2026/03/05	20 000,00	2015/37232 4/07

Department/Function	Creditor Name	Csdrefn umber	Specifications	Order No.	Order Date	Value	Registratio n Number
Core Function:Mayor And Council	Sia Nomp Group	Maaa06 70870	Request Catering For Community Education Program Ward 20 To Be Held At Nogxina Community Hall On The 05 March 2026	37679	2026/02/26	20 660,00	2018/40554 8/07
Core Function:Finance	Ibc Forensics And Recovery (Pt	Maaa08 24420	Payment For Debt Collection. November 2025	37573	2026/02/05	22 797,59	2013/18230 9/07
Core Function:Community Parks (Including	Lions Den Projects	Maaa03 91611	Request For Maintenance Of 3 Garden Powertools	37803	2026/03/19	22 800,00	2015/41619 3/07
Core Function:Human Resources	Woman Of Virtue Health	Maaa01 10590	Mental Health Awareness Sessions Held On 18-20 November 2025	37547	2026/01/30	23 100,00	2009/14170 0/23
Core Function:Solid Waste Removal	Siphosakhe Trading Enterprise	Maaa01 94032	Catering -Lunch Served With Roice /Samp; Beef/Chicken; 2-Veggies 2-Salads ;100% Juice Or Soft Drinks.(Standard Sized Lunched Plate,44ml Soft Drink Or 100% Juice X100	37724	2026/03/05	23 800,00	2014/00461 3/07
Core Function:Fleet Management	Kwik-Fit Bizana	Maaa04 08288	Request For Four Tyres For Registration Number Jrs370ec With Wheel Ali	37714	2026/03/02	23 891,20	2010/06127 2/23
Core Function:Human Resources	Stadio Pty Ltd	Maaa04 13631	Study Assistance For Yanga Ntshaqa	37556	2026/01/30	25 460,00	2004/03172 2/07
Core Function:Finance	Ibc Forensics And Recovery (Pt	Maaa08 24420	Payment For Debt Collection. Jan 2026	37705	2026/03/02	25 855,68	2013/18230 9/07
Core Function:Mayor And Council	Yanda And Collection	Maaa03 72403	Request Lunch With Assorted Soft Drinks For Community Education Progra Held At Lukholo Jss Ward 22 On The 24 February 2026	37598	2026/02/10	26 956,00	2016/24622 1/07
Non-Core Function:Population Development	Crosscheck Information Bureau	Maaa00 58858	Payment For Monthly Hosting Fees For January 2026	37666	2026/02/20	27 936,87	1997/01514 3/07
Core Function:Economic Development/Plann	Songo Trading And Projects	Maaa14 03418	Request For High Tea For 35 People On Each Day For 10 Days ,Starting F 2 February 2026 To 13 February 2026 At Youth Centre Every Day At 9h00.	37564	2026/02/04	28 000,00	2023/15855 8/07
Core Function:Mayor And Council	Asilondele Trading	Maaa06 73600	Request Welcoming Tea For Training Of Ward Committee Members To Be Hel 10-11 February 2026 (85 Members Per Day) At Multi Purpose Youth Cente	37607	2026/02/10	28 050,00	2018/43005 3/07
Core Function:Solid Waste Removal	The Dream Girls Entreprise	Maaa03 90921	Request 70x 1200ml Travel Mugs As Promotional Material For Waste Educa Programme	37639	2026/02/13	28 630,00	2016/47525 0/07
Core Function:Mayor And Council	Lilly Trading	Maaa01 38794	Request Lunch With Assorted Soft Drinks For Community Education Progra Held On The 17 February 2026 At Nkosi Gcinilizwe Sigcau Community Hall	37655	2026/02/17	28 950,00	2015/45101 2/07
Core Function:Biodiversity And Landscape	Alora Services	Maaa06 22594	Request 50 Environmental Services Calendar Size 8x11; 12x12inches For Environmental Awareness On The 17 To 20 February 2026	37656	2026/02/17	29 273,00	2015/34970 8/07
Core Function:Roads	Tyres & More Kokstad	Maaa02 18212	Request Purchase Of 3 New Tyres For Isuzu Watr Carter Jcf 367 Ec; Of S R295/80 R22;5 152/147m	37583	2026/02/06	29 325,00	2022/38358 8/07
Core Function:Mayor And Council	Femotlatsi Constructions	Maaa15 60591	Request Lunch With Assorted Soft Drinks For Cdw Awareness Campaign To The 12 February 202 At Mcetheni Village Ward 10	37578	2026/02/06	29 500,00	2023/95248 7/07
Core Function:Roads	Smira Mira Civils And Construc	Maaa01 89183	Request Supply & Fit Of 144 Square Metres Of Car Shade Terpaluine	37571	2026/02/05	29 500,00	2012/07688 0/07
Core Function:Solid Waste Removal	Lithemba Construction	Maaa01 83717	Request For Hiring Of Tib For 2 Days To Work At Ward 1 Stadium And War Pele-Pele For 8 Hours Per Day	37843	2026/03/27	29 670,00	2010/09930 5/23
Core Function:Biodiversity And Landscape	Big Sky Trading 378	Maaa00 97969	Request For Supply; Delivery And Installation Of Two Sign Boards For T (Mtentu Beach Ward 25 And Mnyameni Beach Ward 28	37652	2026/02/17	29 900,00	2003/00927 0/23
Core Function:Mayor And Council	Athiyanda Trading And Project	Maaa06 00393	Request Lunch With Soft Drinks For Constituency Work Programme To Be H 16 March 2026 At Ward 16	37775	2026/03/12	30 000,00	2018/21753 9/07

1 001 770,87

e. Procurement above R30 000 but below R300 000

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

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order No.	Order Date	Value	Registration Number
Core Function:Mayor And Council	Hambanikuzozonke	Maaa1332861	Payment For Groceries For Disability Month	37487	2026/01/12	35 115,00	2023/587393/07
Core Function:Finance	Ibc Forensics And Recovery (Pt	Maaa0824420	Payment For Debt Collection. December 2025	37647	2026/02/16	38 820,04	2013/182309/07
Core Function:Governance Function	Leadership Academy For Guardia	Maaa0023483	Payment Of Training For Internal Audit Members.	37706	2026/03/02	40 753,96	2013/079823/07
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	37814	2026/03/20	44 750,00	2023/158558/07
Core Function:Human Resources	Woman Of Virtue Health	Maaa0110590	Rehabilitation Centre Admission A Ac Centre 17/11/2025 To 10/12/2025	37557	2026/01/30	45 000,00	2009/141700/23
Community Halls And Facilities:Community	Lusonga Partners Group	Maaa1642814	Payment Of Grass Cutting Machines	37612	2026/02/11	45 069,60	2025/627376/07
Core Function:Mayor And Council	Bavuyi Civils	Maaa1334635	Payment For Support Of 5 Elderly Centres. Gas Cylinders	37509	2026/01/14	47 600,00	2022/839372/07
Core Function:Police Forces Traffic And	Mageez Holdings	Maaa1561376	Payment For Purchasing Of Road Traffic Signs; Poles And Accessries	37864	2026/04/01	51 060,00	2024/818013/07
Core Function:Police Forces Traffic And	Mageez Holdings	Maaa1561376	Payment For Road Traffic Signs;Poles And Accessories	37829	2026/03/26	51 060,00	2024/818013/07
Core Function:Mayor And Council	Kervel Group	Maaa0587576	Hiring Of Sound System With 2 Codless Mics And Rectengular Tables	37686	2026/02/26	56 400,00	2018/090507/07
Core Function:Mayor And Council	Loytshinqo01	Maaa1443347	Payment For Grocery For Child Headed Households	37475	2026/01/08	60 800,00	2024/072135/07
Core Function:Human Resources	Woman Of Virtue Health	Maaa0110590	Employee Medical Check Ups For 115 Employees Held On 24-28 November 20	37548	2026/01/30	69 000,00	2009/141700/23
Core Function:Mayor And Council	Loytshinqo01	Maaa1443347	Payment For Supply And Delivery Of Educational Tools For 03 Ecdc	37870	2026/04/02	69 900,00	2024/072135/07
Non-Core Function:Population Development	Ludwala Investment Services	Maaa1047308	Payment For Hall Management Committe. Catering	37495	2026/01/12	78 920,00	2020/658061/07
Core Function:Mayor And Council	Wayise Enterprise	Maaa1518993	Payment For Back To School Campaign. Uniform	37780	2026/03/13	83 480,00	2022/499288/07
Core Function:Police Forces Traffic And	Kati Kabizwayo (Pty) Ltd	Maaa0441360	Payment For Protective Clothing Protection Services	37798	2026/03/19	100 677,00	2015/331469/07
Non-Core Function:Population Development	Wandile And Sons Trading	Maaa0055047	Payment For Procurement Of Social Services Uniform	37863	2026/04/01	113 200,00	2015/404018/07
Non-Core Function:Population Development	Ncaiana Trading And Projects	Maaa0666605	Payment For Supply And Delivery Of Protective Clothing Fbs	37490	2026/01/12	115 080,00	2016/056808/07
Core Function:Human Resources	Woman Of Virtue Health	Maaa0110590	Payment For Risk Assessment-Inspection Of Municipal Vehicles	37818	2026/03/20	121 000,00	2009/141700/23
Libraries And Archives:Librararies And A	Hambanikuzozonke	Maaa1332861	Payment For Library Awareness Campaign. Electricity	37649	2026/02/16	125 000,00	2023/587393/07
Core Function:Roads	Loytshinqo01	Maaa1443347	Payment For Loytshinqo01 Ltd For Procument Of Epwp Protective Clothin	37857	2026/03/30	127 215,00	2024/072135/07
Non-Core Function:Population Development	Wandile And Sons Trading	Maaa0055047	Payment For Procurement Of Social Services Uniform	37696	2026/02/26	133 000,00	2015/404018/07

Department/Function	Creditor Name	Csdrefnumber	Specifications	Order No.	Order Date	Value	Registration Number
Core Function:Police Forces Traffic And	Elevate Nextgen	Maaa1558611	Payment For Centreline Road Marking	37523	2026/01/27	136 000,00	2024/661278/07
Core Function:Mayor And Council	Smithbridge Group	Maaa1536781	Payment For Elderly Awareness Campaign. Grocery Vouchers	37480	2026/01/08	140 000,00	2024/610263/07
Core Function:Electricity	Emerald Metering And Utility M	Maaa0807499	Payment For Meter Readings. Nov. 2025	37575	2026/02/05	149 931,83	2019/365543/07
Core Function:Electricity	Emerald Metering And Utility M	Maaa0807499	Payment For Meter Reading. December 2025	37574	2026/02/05	149 931,83	2019/365543/07
Non-Core Function:Population Development	Crosscheck Information Bureau	Maaa0058858	Payment For Monthly Fees July- December 2025	37505	2026/01/13	167 621,22	1997/015143/07
Core Function:Finance	Chartered Institute Of Governm	Maaa0129791	Payment For Scm Training (Bid Committee) 2026	37641	2026/02/13	175 000,00	1929/001781/08
Core Function:Solid Waste Removal	Moya Training And Projects	Maaa0830331	Payment For Supply And Delivery Of Ppe For Environment Services.	37585	2026/02/09	189 600,00	2016/051558/07
Core Function:Solid Waste Removal	Moya Training And Projects	Maaa0830331	Payment For Supply And Delivery Of Environmental Services	37625	2026/02/13	193 600,00	2016/051558/07
Core Function:Mayor And Council	The Dream Girls Entreprise	Maaa0390921	Payment For Mayoral School Achievement Awards Awards	37704	2026/03/02	196 900,00	2016/475250/07
Core Function:Roads	Lg Construction	Maaa0405876	Retention Payment Mhlabomnyama Access Road	37664	2026/02/20	224 591,69	2008/009512/23
Core Function:Community Halls And Facili	Amantlele Trading Company	Maaa0671179	Payment For Honey Sucking. Travelling	37498	2026/01/12	231 460,68	2018/419386/07
Community Halls And Facilities:Community	Amantlele Trading Company	Maaa0671179	Payment For Honey Sucking Services For The Month Of January 2026	37772	2026/03/12	232 699,02	2018/419386/07
Community Halls And Facilities:Community	Amantlele Trading Company	Maaa0671179	Payment For Honey Sucking. Feb 2026	37767	2026/03/11	237 898,99	2018/419386/07
Core Function:Licensing And Control Of A	B M I Electrical	Maaa0184399	Payment For The Maintenance Of Pound Shelter And Backup Generator	37760	2026/03/09	243 297,45	2012/008343/07
Core Function:Tourism	Wayise Enterprise	Maaa1518993	Payment For Support Of One Local Event Wmmlm	37477	2026/01/08	248 000,00	2022/499288/07
Core Function:Electricity	Odg Technologies	Maaa0329453	Retention For Nkanini Electrification	37851	2026/03/30	249 729,06	9785929150

4 819 162,37

11. Status of Tenders

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

a) Mini Tender progress for the period ended 31 March 2026

N O	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Emerald and Utility Management	R 300 000,00	R 299 863,00	R 299 863,70	WMM-LM 27/11/25/01/EMR	Provisional solution for electricity meter reading and maintenance	Tuesday, 20 January 2026	
2	JNW Trading Enterprise	R 299 000,00	R 222 500,00	R 222 500,00	WMM-LM 24/11/25/01 PBM	Paving of Bizana mini-market	Tuesday, 10 February 2026	Local Economic development
3	The Dream Girls Enterprise	R 200 000,00	R 196 900,00	R 196 900,00	WMM-LM 16/01/26/01 SAA	Mayoral School achievement awards	Tuesday, 10 February 2026	Municipal Manager
4	Mageez Holdings	R 60 000,00	R 51 060,00	R 51 060,00	WMM-LM 03/11/25/01RTS	Purchase of road traffic signs ,poles and accessories	Wednesday, 11 February 2026	Community Services
5	Kervel group	R 80 500,00	R 56 400,00	R 56 400,00	WMM-LM 1//01/26/02 CRE	Career exhibition 2026	Thursday, 12 February 2026	Municipal Manager
6	Hambanikuzonk e	R 184 000,00	R 154 130,00	R 154 130,00	WMM-LM 12/01/26/01 PCE	Procurement of protective clothing (Engineering Services)	Thursday, 12 February 2026	Engineering Services
7	Langenithemba Construction	R 300 000,00	R 244 145,00	R 244 145,00	WMM-LM 12/01/26/02 CVR	Maintenance of cultural village	Friday, 20 February 2026	Engineering Services
8	Loytshinqo 01	R 130 000,00	R 127 251,00	R 127 251,00	WMM-LM 12/11/15/02 S&D PCE	Supply and delivery of protective clothing for EPWP (Storm)	Monday, 23 February 2026	Engineering Services
9	Wayise Enterprise	R 85 000,00	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
10	Songo Trading and Projects	R 60 835,00	R 44 750,00	R 44 750,00	WMM-LM 03/01/26/02 LAC	Library awareness campaign	Tuesday, 10 March 2026	Community Services
11	Loytshinqo 01	R 39 100,00	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
12	Hambanikuzonk e	R 59 110,00	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
13	Loytshinqo 01	R 70 000,00	R 69 900,00	R 69 900,00	WMM-LM 02/02/26/01ECDC	Supply and delivery of educational tools for ECDC	Thursday, 12 March 2026	Municipal Manager
14	Uthandoluyancumi sa Holding Pty Ltd	R 160 000,00	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 2 027 545,00	R 1 769 379,00	R 1 769 379,70				

b) Tenders awarded for the period ended 31 March 2026

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
1	Nikhwe Group Pty Ltd	R 627 503,25	WMM LM 25/03/22/01 MDP	Consultant for completion of Bizana mini-market phase 3	Wednesday, 14 January 2026	Development Planning
2	KC and Son Trading Enterprise	R 957 551,57	WMM LM 25/09/25/01/ PTL	Procurement of Laptops	Friday, 16 January 2026	Corporate Services
3	Gade and Dlova Trading	R 297 527,23	1 WMM LM 00069	V-drain concrete, Base repair, Surface restoration , Patching and Repairing edge breaks	Friday, 16 January 2026	Engineering Services
4	Athindura Trading	R 244 105,80	5 WMM LM 00066	Alteration to Mbizana Civic Centre	Tuesday, 20 January 2026	Engineering Services
5	Madstof	R 768 365,50	5 WMM LM 00067	Upgrading of CBD Roads Stormwater and sidewalks	Tuesday, 20 January 2026	Engineering Services
6	Mabozela Trading and Enterprise	R 997 382,84	5 WMM LM 0062-roads 2025/2026	Construction of Ward 16 to Hub Accwss Road	Tuesday, 28 January 2025	Engineering Services
7	BMI Electrical	R 553 599,60	WMM LM 00065	Maintenance of Electricity Infrastructure	Friday, 30 January 2026	Engineering Services
8	Athindura Trading	R 425 146,25	12 WMM-LM 00064	Construction of Matshezini Bridge	Thursday, 12 February 2026	Engineering Services
9	Iheans Travelling Agency	Rates	RFQ WMM LM 24/11/25/01 TRA	Provision of Travel Management Services	Thursday, 05 February 2026	Budget and Treasury Office.
10	Tunimart Travelling Agency	Rates	RFQ WMM LM 24/11/25/01 TRA	Provision of Travel Management Services	Thursday, 05 February 2026	Budget and Treasury Office
11	Techseeds Telecommunication	R 450 390,00	7 WMM-LM 05/02/25/03 PML	Supply and Implementation of Microsoft Office 365 for 3 years	Saturday, 21 February 2026	Corporate Services
12	Mabozela Trading	R 035 746,72	7 WMM LM 00062	Rehabilitation of Mgwede(Moscow)access Road	Thursday, 26 March 2026	Engineering Services
13	NSG 122011 Trading Enteeprise	R 793 036,51	2 WMM LM 00062	Constrution of Vuyisile to Ntsingizi access Road	Thursday, 26 March 2026	Engineering Services
14	Manyobo Group	R 937 196,00	6 WMM LM 00062	Construction of Monti to Ntlozelo	Thursday, 26 March 2026	Engineering Services
15	Nase Construction	R 183 989,88	10 WMM LM 00062	Rehabilitation of Mgwede Bridge and Access Road	Thursday, 26 March 2026	Engineering Services
Total		R 67 271 541,15				

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 Panel 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
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 Mpisi 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 Ewquipment 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

Description of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Today's Date	Days Lapsed	Validity Check	Remaining Days
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. Sipehele 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. Sipehele 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 Materi	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 requested and approved during the quarter.

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	Clr 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							

12. Unauthorised, Irregular, Fruitless and Wasteful Expenditure

No expenditure identified to date.

13. Database utilisation

The following table indicates the service providers that have been utilised for the quarter ended 31 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 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	2026/03/26	506,80	RECEIVED	Pretoria
Solid Waste Removal	KWIK-FIT BIZANA	MAAA0408288	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	REQUEST FOR PATCHING OF ONE TYRE FOR JTG 283 EC; SIZE 295/80R; FITMENT CALL OUT	2026/01/21	649,75	RECEIVED	Ward1
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	2026/03/20	718,75	OPEN	Ward1
Economic Development	GOVERNMENT PRINTING WORKS	MAAA0090672	149 BOSMAN STREET PRETORIA	REQUEST TO GAZZETTE MUNICIPAL PLANNING TRIBUNAL MEMBERS AND COMMENCEME	2026/01/29	1 008,78	OPEN	Pretoria
Economic Development	IYANZI	MAAA0070661	32 HILLVIEW ROAD MARBURG TOWNSHIP BIZANA 4240	REQUEST FOR HIRING OF PA SYTEM WITH THREE ROMING MICS ON THE 28/02/202 CENTRE AT 10:00 AM FOR STAKEHOLDER MEETING.	2026/02/26	1 300,00	RECEIVED	Ward1
Finance	Chartered Institute of Governm	MAAA0129791	28 FORTRESS RD KEMPTON PARK GAUTENG 1619	PAYMENT FOR ZIYANDA SIBBABINI MEMBERSHIP	2026/03/18	1 535,02	RECEIVED	Gauteng
Municipal Manager Town Se	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST FOR TWO LOCAL NEWSPAPERS WITH WIDE CIRCULATION TO ADVERTISE THE EASTER MESSAGE.	2026/04/02	1 998,70	OPEN	Kokstad
Economic Development	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	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	2026/03/27	1 998,70	RECEIVED	Kokstad
Municipal Manager	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	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	2026/03/26	1 998,70	RECEIVED	Kokstad

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order Date	Value	Order Status	Ward no.
Economic Development	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	2026/03/25	1 998,70	RECEIVED	Kokstad
Municipal Manager	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	ADVERTISING FOR PUBLIC NOTICE REVISED SDBIP 2025/2026 FY. IN 2 LOCAL NEWSPAPERS	2026/03/19	1 998,70	RECEIVED	Kokstad
Municipal Manager	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	2026/03/19	1 998,70	RECEIVED	Kokstad
Economic Development	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)	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.	2026/03/09	1 998,70	RECEIVED	Kokstad
Municipal Manager	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	Request for advertisement of important municipal account payment and P electricity information in 2 local newspapers	2026/02/26	1 998,70	RECEIVED	Kokstad
Project Management Unit	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST FOR RE-ADVERTISING OF CONSTRUCTION OF MULTI-PURPOSE CENTRE AT MPHUTHUMI MAFUMBATHA SPORTFIELD.	2026/02/26	1 998,70	RECEIVED	Kokstad
Project Management Unit	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST FOR ADVERTISING OF 3-YEARS CONTRACT TO SUPPY AND DELIVERY OF C ASPHALT AND TUCK COAT FOR THE REPAIRS OF PHOTHOLE PATCHING IN CBD;MATE USED ON PATCHING THE PHOTHOLES IN CBD AS PER THE SDBIP.	2026/02/13	1 998,70	RECEIVED	Kokstad
Municipal Manager	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	Advert for the invitation of Public Comments into the Dradt Annual Rep 2024/2025FY on two local newspaper	2026/02/06	1 998,70	RECEIVED	Kokstad
Core Function:Human Resources	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST FOR RE-ADVERT OF SERVICE PROVIDER FOR TRANSLATION OF HR POLICI	2026/01/30	1 998,70	RECEIVED	Kokstad
Population Development	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	REQUEST RE-ADVERTISEMENT FOR RECREATIONAL FACILITIES MAINTENANCE FOR 3	2026/01/30	1 998,70	RECEIVED	Kokstad
Core Function:Human Resources	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	1. Request for Advertisement of Enterprise Resource Planning (ERP) Sys 2. Request fo Re-advertisement of Procurement and Installation of IT E at Civic Centre	2026/01/08	1 998,70	OPEN	Kokstad
Core Function:Municipal Manager	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	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	2026/03/30	2 000,00	RECEIVED	Ward 17
Core Function:Human Resources	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Request for Re-Advertisement of IT Equipment	2026/03/27	2 000,00	RECEIVED	Ward 17

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order Date	Value	Order Status	Ward no.
Municipal Manager	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	2026/03/27	2 000,00	RECEIVED	Ward 17
Municipal Manager	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	2026/03/19	2 000,00	RECEIVED	Ward 17
Municipal Manager	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	2026/03/19	2 000,00	RECEIVED	Ward 17
Economic Development	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	2026/03/19	2 000,00	RECEIVED	Ward 17
Administrative and Corporate support	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	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	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	2026/03/09	2 000,00	RECEIVED	Ward 17
Project Management Unit	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST FOR REPAIRS& MAINTENANCE OF PREFABRICATED CULVERTS;CONCRETE KE SIDEWALKS;V-DRAIN CONCRETE;BASE REPAIR;SURFACE RESTORATION;PATCHING & EDGE BREAKS.SEE ATTACHED SPECIFICATION	2026/03/09	2 000,00	OPEN	Ward 17
CMayor and Council	MEYIFE CONSTRUCTION AND PROJEC	MAAA0108394	NQABENI A/A; MPHETSHWA ; BIZAN NQABENI; MPETSHWA; BIZANA;4800 BIZANA 4800	REQUEST STILL WATER FOR STANDING COMMITTEE MEETINGS ON THE 06 MARCH 20	2026/03/05	2 000,00	RECEIVED	Ward 9
Human Resources	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST FOR ADVERTISING POSTS MANAGER TRAFFIC&LAW ENFORCEMENT THAT IS COMMUNITY SERVICES AND ADMIN CLERK THAT IS UNDER MUNICIPAL MANAGER'S O FIXED TERM CONTRACT(ATTACHED TO WHIP)	2026/02/26	2 000,00	RECEIVED	Ward 17
Municipal Manager	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST FOR ADVERTISEMENT OF IMPORTANT MUNICIPAL ACCOUNT PAYMENT AND P ELECTRICITY INFORMATION IN 2 LOCAL NEWSPAPERS	2026/02/26	2 000,00	RECEIVED	Ward 17
Economic Development/Plann	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST FOR A LOCAL NEWSPAPER ADVERT FOR SUPPLY AND DELIVERY OF AGRICU INPUTS AND MATERIAL FOR FARMERS DEVELOPMENT PROGRAMME AS PER THE ATTAC	2026/02/20	2 000,00	RECEIVED	Ward 17
Population Development	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP;	PAYMENT FOR ADVERTISING	2026/02/13	2 000,00	RECEIVED	Ward 17

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order Date	Value	Order Status	Ward no.
			NTSINGIZI A WARD 17 4800					
Municipal Manager	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	Advert for the Invitation of Public Comments into the Draft Annual Report for 2024/2025FY on 2 local newspapers	2026/02/06	2 000,00	RECEIVED	Ward 17
Electricity	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST FOR RE-ADVERT FOR SUPPLY; INSTALL AND COMMISSION OF AUTO RECLO	2026/01/29	2 000,00	RECEIVED	Ward 17
Human Resources	MLOBOTHI'S CONSTRUCTION AND EN	MAAA0126522	Ward 25	CATERING FOR LLF MEETING HELD AT MMs BOARD ROOM ON 30 MARCH 2026	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	2026/03/25	2 500,00	RECEIVED	Pretoria
Asset Management	GUARDRISK INSURANCE COMPANY	MAAA0438544	THE MARC TOWER 2 129 RIVON 129 RIVONIA ROAD 2196	PAYMENT FOR EXCESS FOR A LAPTOP	2026/03/02	2 500,00	RECEIVED	Pretoria
Asset Management	Guardrisk	MAAA0517125	102 RIVONIA ROAD SANDTON JOHANNESBURG 2146	EXCESS PAYMENT TO GUARD RISK FOR LAPTOP	2026/02/10	2 500,00	RECEIVED	Pretoria
Human Resources	SA Board for People Practices	MAAA0408065	1495 SETPERK ROAD; RUIMSIG; ROODEPORT 1709	HR PROFESSIONAL MEMBERSHIP FEE FOR N.MSHWESHWE (2025/2026 FINANCIAL Y	2026/03/05	2 775,00	RECEIVED	Roodeport
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	2026/03/09	3 450,00	RECEIVED	Pretoria
Mayor and Council	NANDI-LEE JNR	MAAA0689420	KWANIKHWE A/A BIZANA WARD 17 4800	REQUEST HIGH TEA FOR MUNICIPAL PUBLIC ACCOUNT COMMITTEE MEETING TO BE THE 04 FEBRUARY 2026 AT EXECUTIVE BOARDROOM CIVIC CENTRE AT 09HRS	2026/02/04	3 500,00	RECEIVED	Ward 17
Mayor and Council	AFRICAN COMPASS TRADING 37CC	MAAA0121475	BOX 555 BIZANA WARD 31 4800	CATERING FOR 50 PEOPLE (LUNCH WITH SOFT DRINKS) LOCAL AIDS COUNCIL MEETING ON THE 10th OF FEBRUARY 2026	2026/02/05	5 000,00	RECEIVED	Ward 31
Finance	THE SA INSTITUTE OF CHARTED AC		17 FRICKER RD ILLOVO 2196	MEMBERSHIP FEES FOR Mr. MADODOMZI MADIKIZELA	2026/01/30	5 192,24	RECEIVED	Durban
Police Forces Traffic	TYRES & MORE KOKSTAD	MAAA0218212	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	PURCHASE OF 2 TERRAIN TYRES FOR COROLLA HLN 084 EC.	2026/02/05	5 198,26	OPEN	Kokstad
Biodiversity and Landscape	HLUME LUMI ENTERPRISE	MAAA1245214	QWIDLANA MOUNT FRERE BIZANA 5090	REQUEST CATERING(LUNCH) FOR 50 STAKEHOLDERS FOR COASTAL COMMITTEE MEET 26TH OF FEBRUARY 2026	2026/02/10	5 250,00	RECEIVED	Ward 24
Economic Development	MLOBOTHI'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.	2026/03/11	5 500,00	RECEIVED	Ward 25
Police Forces Traffic	KWIK-FIT BIZANA	MAAA0408288	SHOP 7 BAM CENTRE MAIN	PURCHASE OF 4 TERRAIN TYRES FOR HLN 089 EC	2026/01/29	5 773,46	RECEIVED	Ward1

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order Date	Value	Order Status	Ward no.
			STREET BIZANA BIZANA 4800					
Solid Waste Removal	THULANI AND MOM TRADING ENTER	MAAA1135544	P O BOX 210412 BIZANA WARD 1 4800	REQUEST CATERING FOR WASTE MANAGEMENT COMMITTEE MEETING FOR 60 STAKEHO THE 18 MARCH 2026 AT COUNCIL CHAMBER AT 09H00	2026/02/10	5 820,00	RECEIVED	Ward 1
Mayor and Council	LIKIHO TRADING	MAAA0022525	AMANIKHWE A/A BIZANA WARD 17 4800	CATERING FOR TRADITIONAL LEADERS MEETING TO BE HELD ON 05/02/2025 AT C E	2026/02/05	6 000,00	RECEIVED	Ward 17
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	2026/03/20	6 120,00	RECEIVED	Ward 15
Police Forces Traffic	TYRES & MORE KOKSTAD	MAAA0218212	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	REPLACEMENT OF 3 TYRES FOR HLN 084 EC	2026/01/12	6 281,59	RECEIVED	Kokstad
Finance	GROUP TWO MEDIA COMPANY	MAAA0943404	12341 PHASE6 BLOEMFONTEIN KOKSTAD 9323	Advertising of draft Budget and Tarrifs for 2027-2029 One Local Newspa	2026/03/26	6 440,00	RECEIVED	Kokstad
Mayor and Council	ATHIAYANDA TRADING AND PROJECT	MAAA0600393	HIGHLAND VIEW BIZANA WARD 23 4800	REQUEST LUNCH PACKS FOR MPAC PROJECTS VERIFICATION PROGRAM TO BE HELD 04 MARCH 2026 AT VARIOUS WARDS (19 LUNCH PACKS PER DAY)	2026/03/05	6 840,00	RECEIVED	Ward 23
Libraries and Archives	MASINYANE AND SON	MAAA0551580	AMANIKHWE A/A NIKHWE 4800 4800	PAYMENT FOR SUPPLY OF PERIODICALS FOR DECEMBER 2025	2026/01/08	6 960,00	RECEIVED	Ward 17
Mayor and Council	MLOBOTHI'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	2026/03/20	7 150,00	RECEIVED	Ward 12
Mayor and Council	TAMATI TRANSPORT PTY LTD	MAAA0369147	P.O BOX 77 BIZANA WARD 17 4800	REQUEST 22 SEATER TRANSPORT FOR CDW AWARENESS CAAMPAIGN TO BE HELD ON 11-12 FEBRUARY 2026 AT WARD 10 (MCETHENI VILLAGE @10H00.	2026/02/10	8 000,00	RECEIVED	Ward 17
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 2026 WARD19 (MKOLORA)	2026/03/25	8 550,00	OPEN	Ward 13
Libraries and Archives	MASINYANE AND SON	MAAA0551580	AMANIKHWE A/A NIKHWE 4800 4800	PAYMENT FOR SUPPLY OF PERIODICALS . FEB 2026	2026/03/13	8 640,00	RECEIVED	Ward 17
Solid Waste Removal	JNW TRADING ENTERPRISE	MAAA0252021	QEBEDU LOCATION LUSIKISIKI WARD 31 4820	PAYMENT FOR SUPPLY OF NYLON CORDS	2026/02/26	9 000,00	RECEIVED	Ward 31
Police Forces Traffic	KWIK-FIT BIZANA	MAAA0408288	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	INSTALLATION OF 2 TYRES FOR ISUZU JDS EC SIZE 265/65R18	2026/01/16	9 116,63	RECEIVED	Ward1
Mayor and Council	LUSTARZ PROJECT	MAAA0325089	MNGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8 4800	ANTISEPTIC LIQUID 8X 500ML	2026/02/13	9 140,00	RECEIVED	Ward 8
Mayor and Council	PHILAKONA	MAAA0597432	354 EXT 2 BIZANA WARD 01 4800	REQUEST LUNCH WITH SOFT DRINKS FOR SPECIAL COUNCIL MEETING TO BE HELD FEBRUARY 2026 AT COUNCIL CHAMBER CIVIC CENTER AT 9H00	2026/02/10	9 145,00	RECEIVED	Ward 1

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order Date	Value	Order Status	Ward no.
Human Resources	University of South Africa	MAAA0229105	UNISA MAIN CAMPUS PRETORIA; TV TVW BUILDING B1_04; PRELLER ST 0003	STUDY ASSISTANCE FOR Ms YONELA TIBE FOR FIRST SEMESTER OF 2026	2026/01/30	9 160,00	RECEIVED	Pretoria
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	2026/03/27	9 522,00	RECEIVED	Kokstad
Biodiversity and Landscape	uMngeni-uThukela Water	MAAA0355022	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	PAYMENT FOR WATER SAMPLING. MZAMBA; MNYAMENI AND MTETU BEACH	2026/03/02	9 711,75	RECEIVED	Pietermaritzburg
Biodiversity and Landscape	uMngeni-uThukela Water	MAAA0355022	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	PAYMENT FOR WATER SAMPLING TO CHECK WATER QUALITY FOR MZAMBA; MNYAMENI MTHENTU BEACH FOR THE MONTH OF JANUARY	2026/02/13	9 711,75	RECEIVED	Pietermaritzburg
Biodiversity and Landscape	uMngeni-uThukela Water	MAAA0355022	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	PAYMENT FOR WATER SAMPLES. INV 90023941	2026/01/12	9 711,75	RECEIVED	Pietermaritzburg
Biodiversity and Landscape	uMngeni-uThukela Water	MAAA0355022	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	PAYMENT FOR WATER SAMPLING. INV 90023942	2026/01/12	9 711,75	RECEIVED	Pietermaritzburg
Biodiversity and Landscape	uMngeni-uThukela Water	MAAA0355022	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	PAYMENT FOR WATER TESTING 90023943	2026/01/12	9 711,75	RECEIVED	Pietermaritzburg
Biodiversity and Landscape	uMngeni-uThukela Water	MAAA0355022	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	PAYMENT FOR WATER SAMPLING INV 90023666	2026/01/12	9 711,75	RECEIVED	Pietermaritzburg
Biodiversity and Landscape	uMngeni-uThukela Water	MAAA0355022	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	PAYMENT FOR WATER SAMPLING INV 90023683	2026/01/12	9 711,75	RECEIVED	Pietermaritzburg
Mayor and Council	NDIZANOYOLO TRADING ENTERPRISE	MAAA0085884	ERF 1818 EXTENSION 2 4800 4800	REQUEST LUNCH WITH SOFT DRINKS FOR SPECIAL COUNCIL MEETING TO BE HELD JANUARY 2026 AT COUNCIL CHAMBER-CIVIC CENTRE AT 10HRS	2026/01/29	10 075,00	RECEIVED	Ward 1
Mayor and Council	G-U TRADING AND PROJECTS	MAAA0462634	NLENZI 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 MNICIPALITY COUNCIL CHAMBER - CIV AT 10H00	2026/03/24	10 300,00	RECEIVED	Ward 10
Biodiversity and Landscape	MAGHOLO TRADING AND PROJECTS	MAAA0015080	IZININI A/A BIZANA 4800 WARD 13 4800	REQUEST FOR HIRING OF 2 X 15 SEATER TAXIS; (1 TAXI FROM KHUMBUZA COMMU 25 TO NOBUKHWE GWALA COMMUNITY HALL WARD 24; (OTHER 1 TAXI FROM MDTYA TO NOBUKHWE GWALA WARD 24) FOR COASTAL COMMITTEE MEETING; COLLECT & RE	2026/02/10	11 000,00	RECEIVED	Ward 13
Libraries and Archives	MASINYANE AND SON	MAAA0551580	AMANIKHWE A/A NIKHWE 4800 4800	PAYMENTS OF PERIODICALS FOR THE MONTH OF JANUARY 2026	2026/02/13	11 060,00	RECEIVED	Ward 17
Mayor and Council	Sakh'Indlu	MAAA0695453	ERF 887 HIGHLAND VEIW BIZANA 4800	CATERING FOR THE SUPPORT OF ELDERLY FORUM TO BE HELD ON THE 11 MARCH 2 AT MULTI PURPOSE YOUTH CENTRE	2026/03/12	11 400,00	RECEIVED	Ward1

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order Date	Value	Order Status	Ward no.
Roads	KWIK-FIT BIZANA	MAAA0408288	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	REQUEST NEW TYRE FOR JJR 076 EC; TYRE SIZE 315/80R22;5	2026/02/19	11 416,02	RECEIVED	Ward1
Population Development	ASILONDELE TRADING	MAAA0673600	EZITYANENI LOCATION ZIZITYANENI WARD 31 4800	Request supply and delivery of catering (lunch packs) for 100 people f Awareness Campaign	2026/02/26	11 500,00	RECEIVED	Ward 31
Mayor and Council	ZUKO AND LIZZYS TRADING	MAAA0425061	EXTENTION 3; ERF NO 687 WARD 1 BIZANA WARD 1 4800	REQUEST LUNCH PACKS FOR SUPPORT FUNCTIONING OF PWD FORUM TO BE HELD ON FEBRUARY 2026 AT BIZANA YOUTH CENTRE	2026/02/04	11 800,00	RECEIVED	Ward 31
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	2026/03/13	13 005,00	RECEIVED	Ward 1
Economic Development	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.	2026/03/20	13 100,00	RECEIVED	Ward1
Finance	DOSVENTS TD	MAAA0684417	SEAVIEW VILLAGE 1 SEAVIEW SP; SEAVIEW WARD 24 4800	ROYAL BLUE SUIT WITH FEF TAP AND BRANDING	2026/02/11	13 650,00	RECEIVED	Ward 24
Licensing and Control of Animals	WAYISE ENTERPRISE	MAAA1518993	SEAVIEW LOCATION WARD 23 4800	REQUEST FOR MAINTENANCE OF ANIMAL POUND FRIDGE THAT STORES VACCINES AN	2026/04/01	13 800,00	RECEIVED	Ward 23
Economic Development	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	2026/03/11	13 800,00	RECEIVED	Ward 01
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	2026/03/12	14 200,00	RECEIVED	Ward 1
Police Forces Traffic	MLOBOTHI'S CONSTRUCTION AND EN	MAAA0126522	Ward 25	REQUEST CATERING FOR 150 PEOPLE FOR COMMUNITY SAFETY FORUM ON THE 26 F 2026 AT CIVIC CENTRE	2026/02/26	15 000,00	RECEIVED	Ward 25
Road and Traffic Regulations	Transport - Driving License Ca	MAAA0357741	459B TSITSA STREET ERASMUSKLOO 459B TSITSA STREET ERASMUSKLOO PRETORIA 0048	PAYMENT TO DRIVING LICENCE CARD ACCOUNT. DECEMBER 2025	2026/01/12	15 563,00	RECEIVED	Pretoria
Human Resources	University of the Witwatersran	MAAA0358669	SOLOMON MAHLANGU HOUSE; 1 JAN JOHANNESBURG 2000	STUDY ASSISTANCE FOR VIWE BHENXA; SEMESTER ONE OF 2026	2026/01/30	16 240,00	RECEIVED	Johannesburg
Human Resources	G-U TRADING AND PROJECTS	MAAA0462634	P O BOX 411 FLAGSTAFF 4810	REQUEST FOR 48'S 2 PLY BALE TOILET PAPERS	2026/01/29	16 380,00	RECEIVED	Ward 10
Community Parks	LUSTARZ PROJECT	MAAA0325089	MNGUNGU LOCATION AMADIBA ADMINISTRATION AREA WARD 8 4800	REQUEST FOR SUPPLY AND DELIVERY OF GRASS CUTTING ACCESSORIES (NYLON CO	2026/03/11	16 500,00	RECEIVED	Ward 8

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order Date	Value	Order Status	Ward no.
Human Resources	MANCOSA	MAAA0075855	P.O.BOX 49494 DURBAN 3100	STUDY FEES FOR Ms NONTEMBISO SAKHA	2026/02/13	17 514,96	RECEIVED	Durban
Human Resources	MANCOSA	MAAA0075855	P.O.BOX 49494 DURBAN 3100	STUDY ASSISTANCE. MS. N. SAKHA	2026/01/30	17 550,00	RECEIVED	Durban
Human Resources	University of South Africa	MAAA0229105	UNISA MAIN CAMPUS PRETORIA; TV TVW BUILDING B1_04; PRELLER ST 0003	STUDY FEES FOR Ms SIVUYISIWE SIRAMZA	2026/02/13	18 120,00	RECEIVED	Pretoria
Mayor and Council	amazitha trading and enterpris	MAAA0013548	P.O.BOX 210464 BIZANA WARD 14 4800	REQUEST LUNCH WITH ASSORTED SOFT DRINKS FOR COMMUNITY EDUCATION PROGRA HELD ON THE 30 JANUARY 2026 AT MEJE COMMUNITY HALL WARD 14 AT 10H00	2026/01/30	18 880,00	RECEIVED	Ward 14
Fleet Management	THE MANE'S	MAAA0100893	SIPAQENI ADMIN AREA FLAGSTAFF WARD 17 4810	PAYMENT FOR CAR WASH SERVICES 05/01/2026;26/01/2026	2026/01/30	19 180,00	RECEIVED	Ward 17
Mayor and Council	KUZINGCA INVESTMENTS	MAAA0085109	14 VENICE ROAD MORNINGSIDE 14 VENICE ROAD MORNINGSIDE BIZANA 5201	BRANDED PEN	2026/02/20	19 919,62	RECEIVED	Ward 31
Mayor and Council	NXARU CATERING AND TRANSPORT	MAAA0860760	HIGHLANDVIEW EXTENTION 4 WARD 1 4800	REQUEST FOR LUNCH WITH SOFT DRINKS FOR THE INITIATION AWARENESS CAMPAI HELD ON THE 06 MARCH 2026 AT MULTI PURPOSE YOUTH CENTRE	2026/03/05	20 000,00	RECEIVED	Ward 13
Human Resources	Stellenbosch University - US D	MAAA0037127	PRIVATE BAG X1 MATIELAND 7602	STUDY ASSISTANCE FOR Ms PHUMZILE NYANGANA FOR 2025 ACADEMIC YEAR	2026/02/13	20 360,00	RECEIVED	Stellenboch
Human Resources	Stellenbosch University - US D	MAAA0037127	PRIVATE BAG X1 MATIELAND 7602	STUDY ASSISTANCE FOR Ms PHUMZILE NYANGANA 2026 ACADEMIC YEAR	2026/02/13	20 360,00	RECEIVED	Stellenboch
Mayor and Council	SIA NOMP GROUP	MAAA0670870	IMIZIZI ADMIN AREA REDOUBT BIZANA 4800	REQUEST CATERING FOR COMMUNITY EDUCATION PROGRAM WARD 20 TO BE HELD AT NOGXINA COMMUNITY HALL ON THE 05 MARCH 2026	2026/02/26	20 660,00	RECEIVED	Ward 20
Community Parks	LIONS DEN PROJECTS	MAAA0391611	LUDEKE HALT BIZANA WARD 4 4800	REQUEST FOR MAINTENANCE OF 3 GARDEN POWERTOOLS	2026/03/19	22 800,00	RECEIVED	Ward 4
Fleet Management	THE MANE'S	MAAA0100893	SIPAQENI ADMIN AREA FLAGSTAFF WARD 17 4810	PAYMENT FOR CAR WASH SERVICES 27 JAN - 23 FEB 2026	2026/02/26	23 450,00	RECEIVED	Ward 17
Solid Waste Removal	SIPHOSAKHE TRADING ENTERPRISE	MAAA0194032	ESIKHUMBENI ADMINISTRATION ARE BIZANA WARD 08 4800	CATERING -LUNCH SERVED WITH ROICE /SAMP; BEEF/CHICKEN; 2-VEGGIES 2-SALADS ;100% JUICE OR SOFT DRINKS.(STANDARD SIZED LUNCHEd PLATE;44ML SOFT DRINK OR 100% JUICE x100	2026/03/05	23 800,00	RECEIVED	Ward 8
Fleet Management	KWIK-FIT BIZANA	MAAA0408288	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	REQUEST FOR FOUR TYRES FOR REGISTRATION NUMBER JRS370EC WITH WHEEL ALI	2026/03/02	23 891,20	RECEIVED	Ward1
Human Resources	STADIO PTY LTD	MAAA0413631	OFFICE 101 VILLAGE SQUARE CITY OF CAPE TOWN DURBANVILLE 7550	STUDY ASSISTANCE FOR YANGA NTSHAQA	2026/01/30	25 460,00	RECEIVED	Cape town
Mayor and Council	YANDA AND COLLECTION	MAAA0372403	2 ZOMBA STREET DOORN EASTERN CAPE 9459	REQUEST LUNCH WITH ASSORTED SOFT DRINKS FOR COMMUNITY EDUCATION PROGRA HELD AT LUKHOLO JSS WARD 22 ON THE 24 FEBRUARY 2026	2026/02/10	26 956,00	RECEIVED	Ward 22
Population Development	CROSSCHECK INFORMATION	MAAA0058858	BUREAU PLACE; TURNBERRY OFFICE	PAYMENT FOR MONTHLY HOSTING FEES FOR JANUARY 2026	2026/02/20	27 936,87	RECEIVED	Gauteng

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order Date	Value	Order Status	Ward no.
	BUREAU		BRYANSTON 2021					
Economic Development/Plann	SONGO TRADING AND PROJECTS	MAAA1403418	NGCINGO LOCATION AMANGUTYANA AA WARD 13 4800	REQUEST FOR HIGH TEA FOR 35 PEOPLE ON EACH DAY FOR 10 DAYS ;STARTING F 2 FEBRUARY 2026 TO 13 FEBRUARY 2026 AT YOUTH CENTRE EVERY DAY AT 9H00.	2026/02/04	28 000,00	RECEIVED	Ward 13
Mayor and Council	ASILONDELE TRADING	MAAA0673600	EZITYANENI LOCATION ZIZITYANENI WARD 31 4800	REQUEST WELCOMING TEA FOR TRAINING OF WARD COMMITTEE MEMBERS TO BE HELD 10-11 FEBRUARY 2026 (85 MEMBERS PER DAY) AT MULTI PURPOSE YOUTH CENTRE	2026/02/10	28 050,00	RECEIVED	Ward 31
Fleet Management	THE MANE'S	MAAA0100893	SIPAQENI ADMIN AREA FLAGSTAFF WARD 17 4810	PAYMENT FOR CAR WASH SERVICES RENDERED FOR 26 FEBRUARY TO 26 MARCH 2026	2026/04/02	28 480,00	RECEIVED	Ward 17
Solid Waste Removal	THE DREAM GIRLS ENTREPRISE	MAAA0390921	PO BOX 75 BIZANA WARD 4800	REQUEST 70X 1200ML TRAVEL MUGS AS PROMOTIONAL MATERIAL FOR WASTE EDUCATION PROGRAMME	2026/02/13	28 630,00	RECEIVED	Ward 17
Mayor and Council	DA BLACK HORSE	MAAA0445987	16 ALBANY BUILDING BIZANA 4800	REQUEST LUNCH WITH ASSORTED DRINKS FOR ANNUAL REPORT PUBLIC CONSULTATION ON THE 06/03/2026 AT THE MUNICIPAL CIVIC CENTRE AT 10H00	2026/03/05	28 680,00	RECEIVED	Ward 1
Mayor and Council	LILLY TRADING	MAAA0138794	P.O BOX 210168 BIZANA WARD 09 4800	REQUEST LUNCH WITH ASSORTED SOFT DRINKS FOR COMMUNITY EDUCATION PROGRAM HELD ON THE 17 FEBRUARY 2026 AT NKOSI GCINILIZWE SIGCAU COMMUNITY HALL	2026/02/17	28 950,00	RECEIVED	Ward 9
Biodiversity and Landscape	ALORA SERVICES	MAAA0622594	ERF 485 JOJO STREET NORTHCREST 5103	REQUEST 50 ENVIRONMENTAL SERVICES CALENDAR SIZE 8X11; 12X12INCHES FOR ENVIRONMENTAL AWARENESS ON THE 17 TO 20 FEBRUARY 2026	2026/02/17	29 273,00	RECEIVED	Ward 8
Roads	TYRES & MORE KOKSTAD	MAAA0218212	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	REQUEST PURCHASE OF 3 NEW TYRES FOR ISUZU WATER CARTER JCF 367 EC; OF S R295/80 R22;5 152/147M	2026/02/06	29 325,00	RECEIVED	Kokstad
Mayor and Council	FEMOTLATSI CONSTRUCTIONS	MAAA1560591	ISIKELO NYANISWENI LOCATION WARD 10 4800	REQUEST LUNCH WITH ASSORTED SOFT DRINKS FOR CDW AWARENESS CAMPAIGN TO THE 12 FEBRUARY 2026 AT MCETHENI VILLAGE WARD 10	2026/02/06	29 500,00	RECEIVED	Ward 10
Roads	SMIRA MIRA CIVILS AND CONSTRUCTION	MAAA0189183	POST OFFICE BOX 119 BIZANA WARD 1 4800	REQUEST SUPPLY & FIT OF 144 SQUARE METRES OF CAR SHADE TERPAULINE	2026/02/05	29 500,00	RECEIVED	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 WARD PELE-PELE FOR 8 HOURS PER DAY	2026/03/27	29 670,00	RECEIVED	Ward 7
Biodiversity and Landscape	BIG SKY TRADING 378	MAAA0097969	3351 HARRY GWALA MATATIELE 473 MATATIELE BIZANA 4730	REQUEST FOR SUPPLY; DELIVERY AND INSTALLATION OF TWO SIGN BOARDS FOR T (MTENTU BEACH WARD 25 AND MNYAMENI BEACH WARD 28)	2026/02/17	29 900,00	OPEN	Ward 23
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 HELD 16 MARCH 2026 AT WARD 16	2026/03/12	30 000,00	RECEIVED	Ward 23

Total

1 321 369,10

14. 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

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
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
WMM LM 00016 M TL 3Y	ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	1095	Thursday, 21 December 2023	Sunday, 20 December 2026	R -	R -	-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

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 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

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 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 -Profesional 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 Proffesional 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 Professional Services of Mkhasweni 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 Professional 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

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	LG Construction TA LGC Construction	Maintanance of Mhlabomnyama Via Makhalweni to Plangweni	182	Saturday, 24 August 2024	Saturday, 22 February 2025	R 4 723 050,43	R -	R 1 129 583,44	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	R 876 009,40	R -	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 625 059,82	R -	R 146 810,49	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Mhlabomnyama Via Makhalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 1 037 281,67	R -	R 405 782,12	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :Construction of 116 to Songungqu to Khwanyana Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 801 334,39	R -	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 1 463 335,44	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 1 400 000,00	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 2 935 362,93	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

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 000 103 TCE	ODG Technologies PTY Ltd	Maintanance - Electrification 167 Households at Nkanini Village for 2024/2025	365	Wednesday, 06 November 2024	Thursday, 06 November 2025	R 4 994 581,21	R -	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 5 525 147,45	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 4 173 243,52	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 4 173 243,52	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 590 000,00	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 Iiszwe 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	547	Wednesday, 12	Thursday, 13 August	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
		Months-Part 1		February 2025	2026		-	-	
WMM LM 00063-Part 1	Citi Cargo	Maintanance of Roads for a Period of 18 Months-Part 1	547	Thursday, 13 February 2025	Friday, 14 August 2026	R -	R -	R -	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
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	Maintanance 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

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-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 Maintnace of EXT 3 Dumping Site	730	Monday, 03 March 2025	Wednesday, 03 March 2027	R -	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 Nokhathisile 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	Matshezini 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

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
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mbhatshe -Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 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 Nokhatshile 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
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

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	Iqhaya 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 Vezi	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

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 00063-Part 2	Kaazi Engineering Group	Maintenance 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	Maintenance 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	Maintenance 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	Maintenance 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	Contruotion 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
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	547	Friday, 18 July	Saturday, 16 January	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
		.Sidewalks and Stormwater for 18 Months-Part 1		2025	2027		-	-	
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	Construction of Mbuthweni to Nokhatshile	365	Wednesday, 03	Thursday, 03	R 4 077 909,66	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
	Maintenance	Access Road		September 2025	September 2026		3 556 968,81	520 940,85	
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	Camlulo / 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

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 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 WMMLM 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
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 Iiszwe 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	Provisioin 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	Provisioin 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	Provisioin of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	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 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

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 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 Laptops	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
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

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

15. 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 Officer	Monday, 07 July 2025	Municipal Managers office	Yes	Section 17 (c)	Sole Provider
Friday, 01 August 2025	2024938	University of Pretoria	R 50 000,00	Study Fees	Chief Financial Officer	Monday, 07 July 2025	Corporate Services	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	Friday, 15 August 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
					Officer					
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 Government	R 28 000,00	Membership Fees	Chief Financial Officer	Wednesday, 12 November 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
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

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
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 Officer	Thursday, 12 February 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
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	Friday, 27 February 2026	Community 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, 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							

PART 2 – SUPPORTING DOCUMENTATION

1. 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.

2. 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.

3. 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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 959	16 690	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										
Basic Salaries and Wages	3	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

4. 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 period ended 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.

5. 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. All creditors recorded are within the 30 days requirement with no creditors beyond the 30 days. The municipality continues to find ways to ensure that this status quo is maintained at all times.

6. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - 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												
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,013850422	0	n/a	not fixed	582 677	8 070	(82 122)	89 464	598 089
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,014243545	0	n/a	not fixed	3	0	-	9 904	9 907
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,012677692	0	n/a	not fixed	1 747	22	(369)	-	1 400
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,011534633	0	n/a	not fixed	24 972	288	(12 382)	11 388	24 266
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,011966063	0	n/a	not fixed	1 333	16	(358)	-	991
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,561844741	0	n/a	not fixed	5	3	(933)	933	8
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,011164987	0	n/a	not fixed	11 125	124	(3 972)	-	7 278
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,014237222	0	n/a	not fixed	1	0	-	-	1
Municipality sub-total										621 863	8 524	(100 136)	111 689	641 940
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2									621 863	8 524	(100 136)	111 689	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 quarter by over R20 million which lead to an increase in its investments for the quarter ended March 2026. It should however be noted that this only reflects the difference between what was received and what was spent.

7. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - 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:	1,2									
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 for the period ended 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
IDP		150	-	150	-	-	113	(113)	-100,0%	150
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
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		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:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
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.

c) Expenditure on approved rollovers

The municipality submitted roll-over applications at the end of August 2026 and approval was received in October 2026 and these will be included in the next adjustment budget.

d) Compliance with DORA requirements

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

- **Municipal Infrastructure Grant:** The grant is mainly for constructions of municipal infrastructure such as Access roads, Community facilities (Halls, Sport fields, ECDCs and more). 5% of the allocation is allocated for the operations of the Project management unit. The grant is disbursed in tranches informed by the projections submitted by the municipality before the start of the financial year. This was normally disbursed in three tranches a year 60% in July, 20% in December and 20% in March. From the 2020/21 financial year a new system introduced where 30% is transferred in July and requiring that at least 60% of that must be spent by the end of September to qualify for the next trench. It is with great disappointment to report that the municipality did not qualify for the send trench until the end of November this year because the amount spent did not meet the minimum spending requirements. The fund also has a spending requirement of 40% of the allocation by December to qualify for consideration of additional funds during the adjustments period with anything less than that qualifying for a reduction in the amount allocated to other municipalities that have spent as required. The table above shows that the municipality was able to achieve the 40% requirements and should then not be subjected to a possible reduction of the allocation which may bring more pressure to the limited resources to complete the current year projects.
- **Integrated National Electrification Program:** The grant is mainly used to supplement the work being done by Eskom to address electrification backlogs in rural communities. The grant's conditions do not include any operating portion like the Municipal Infrastructure grant even though they are both capital in nature. The table above shows that the municipality has already spent over 90% of the allocation for the year. This might require the municipality to use its own funds to complete the projects being implemented if no additional funding is allocated to the municipality during the mid-term budget adjustment.
- **Municipal Finance Management Grant:** The grant was introduced and is allocated to assist municipalities build and sustain financial management capacity. The grant is mainly for Budget and Treasury operations and focuses on the following areas:
 - Recruitment and training of five tertiary institution graduates within the accounting field including audit and risk management at a time

- Strengthen capacity and upskill officials in the Budget and Treasury Office (BTO), Internal Audit and Audit Committees
- Acquisition, upgrade and maintenance of financial management systems to produce multi- year budgets, in-year reports, Service Delivery and Budget Implementation Plans, Annual Financial Statements, annual reports and automated financial management practices including mSCOA
- Support the training of municipal officials in financial management towards attaining the minimum competencies
- Support the preparation and timely submission of quality annual financial statements for audits. Technical support to municipalities must include the transfer of skills to municipal officials
- Support implementation of corrective actions to address root causes/audit findings in municipalities
- Implementation of financial management reforms and address shortcomings identified in the Financial Management Capability Maturity Model (FMCMM) Assessment report
- Support the implementation of the financial misconduct regulations and promote consequence management to reduce UIF&W incurred by municipalities
- Support to strengthen financial governance and oversight, as well as functioning of Municipal Public Accounts Committees
- Support the training of municipal officials that are members of the BID committee

8. 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	1									
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.

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 Management		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. 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

10. Compliance with legislation and key deadlines

The municipality has complied with legislation and key deadlines relating to the implementation of the IDP and the budget. Below is a summary of the key milestones that the municipality has ensured compliance with:

- The SDBIP was approved within 30 days from the approval of the budget
- The schedule of key deadlines or IDP and budget process plan was approved at least ten months before the start of the budget year
- All monthly reports were prepared and submitted within 10 working days of the end of each month as required by s71 of the MFMA
- All quarterly reports were prepared and submitted within 30 days of the end of the quarter
- The mid-year assessment was presented by the 25th of January to the Mayor
- The budget was adjusted within 60 days of the revision of government grants
- The main adjustment budget was approved by council by the 26th of February 2026
- The draft budget was tabled and adopted by council by 24th March 2026
- The budget for the 2025/26 financial year was tabled and approved by council by 31 May 2025
- Annual financial statements were prepared and submitted to the AG for auditing by 31 August 2025.
- The audit process commenced before the end of August and completed by 30 November 2025

This is the report for the period ended March 2026 and we would like the Council and its Committees to consider its contents.

11. Municipal Manager's quality certification

Quality Certificate

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

Quarterly report on implementation of the budget and financial state of affairs of the municipality for the quarter ended 31 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: 29/04/2026