WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY

MONTHLY REPORT

REPORT IN TERMS OF s71 OF THE MFMA FOR THE MONTH OF JUNE 2026

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PART 1 – IN-YEAR REPORT

1. Executive Summary

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

This is the 12th report of the 2025/26 financial year which also happens to be the last month of the financial year and comes after the approval and implementation of the adjustment budget to include funding and implementation for disaster affected roads in the municipal area. This being the last month of the financial year means that all programs planned for implementation during the year should have reached their completion after completion of appointments, formulation and approval of the audit action plans, approval of adjustment budgets, revision of the SDBIP and departments implementing catch-up and remedial actions to ensure that targets not achieved by the third quarter are combined with quarter four performance to ensure all targets are achieved by the end of the year. The information reported below provides information for the remainder of the financial year and decisions that may need to be taken to ensure that performance is improved where necessary and hopefully the contents of each report will help the Mayor, council and its structures to understand fully the status of the municipality's financial performance and decisions that need to be taken to ensure sustainability of the institution.

1.1 The Political Oversight

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

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

2. Administration

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

3. Staff turnover within the Budget and Treasury Office

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

During the month of February, the department also received another resignation of the Payroll Clerk who has been offered a growth opportunity at another institution. Recruitment processes commenced immediately to ensure that the position is filled and we can confirm that the processes was concluded before the end of March 2026 resulting in a vacancy on the Financial Management Internship program as the successful candidate was a participant in the program. By the time of this report, the position of the Stores Management Clerk has been re-advertised and will be followed up as soon as the closing date passes.

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

No	Output	Planned Time Frame
1	Review and update the minimum business processes for mSCOA	April 2024 to March 2025
2	Develop standard operating procedures for mSCOA	February 2025 to April 2025
3	Review and update the minimum technical specifications for mSCOA	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for mSCOA to the updated mSCOA requirements	
5	Develop Regulations on the minimum business processes and technical specifications for mSCOA	Oct/November 2025
6	Training on the new Regulations	November 2025 to Feb 2026

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

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

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

5. Implementation of the Municipal Cost containment regulations

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

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

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

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

a. Supply and Delivery of Municipal Vehicles

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

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

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

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

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

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

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

a) Fleet data integration

b) Fuel, oil and Toll services

c) Managed Maintenance, Repairs and Accident Reports

d) Vehicle Tracking and Monitoring

e) Driver, Vehicle Condition and Fine Management

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

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

- Locations of service providers not confirmed before work is allocated

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

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

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

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

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

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

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

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

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

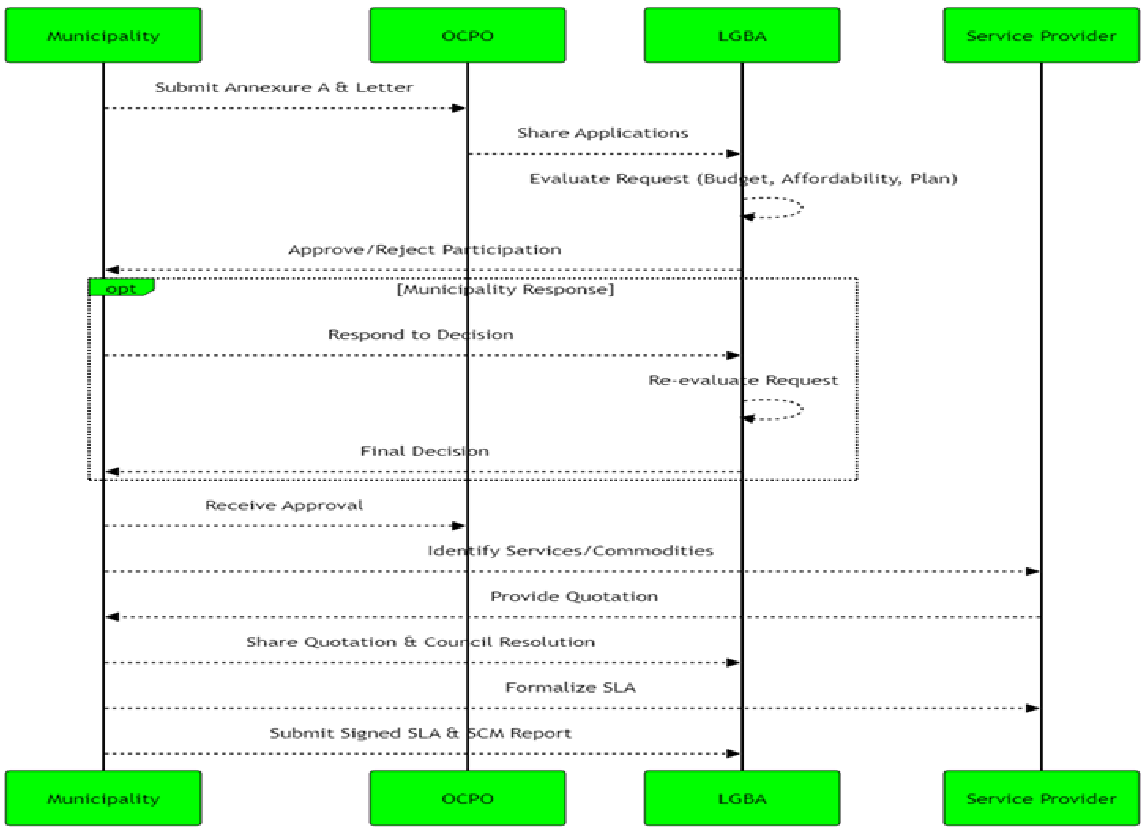
a. Selection process followed

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

b. Basis for selection

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

Administrative Procedure – Workflow (as per Annexure E)



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

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

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

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

6. Year -end processes

a. Stock count

The municipality runs a storeroom managed with the Assets and Stores Management Unit that oversees proper recording and accounting for stock movements.

The inventory count is performed to ensure that all stock movements were recorded and to test effectiveness of stock control measures. This is a process that is done in the presence of the Auditor-General or delegate, in this case delegated to our Internal Audit Unit. The stock count was performed on Monday, 30 June 2026 in the following storerooms:

- Finance – Stationery
- Corporate Services – Cleaning materials
- Refuse removal – refuse removal and cleaning equipment
- Cultural Village -
- Electricity – Electrical material and equipment

On 30 June 2026, the stores management section conducted a 100% verification of inventory in the municipal stores for purposes of ensuring that inventory for year-end has been correctly valued at reporting date. The preparations for a successful inventory count were carried out through implementing the approved AFS compilation plan. For increased assurance, the Auditor General and internal audit of the municipality was invited to take part in the inventory count.

The results of the inventory count showed inventory levels valued at an amount of R 1 376 694.55 which is more than the amount recorded in the previous financial year. The inventory movements for the quarter can be broken down as follows:

CATEGORY	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE-OFFS	TRANSFERS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
Electricity Material	Electricity	1 005 012.49	-	-	-	16 510.56	988 501.93
Cleaning Resources	Solid Waste Removal	326 758.28	19 500.00	-	-	138 323.04	207 935.24

CATEGORY	FUNCTION	OPENNING BALANCE	PURCHASES	WRITE-OFFS	TRANSFERS	ISSUES & ADJUSTMENTS	CLOSING BALANCE
Stationery	Finance	346 566.52	24 286.96	-	-	286 270.75	84 582.73
Building Maintenance	Building Material	41 054.98	-	-	-	33 243.83	7 811.15
Cleaning Material	Admin & Corporate Support	150 086.85	-	-	-	66 151.17	83 935.68
Fuel	Roads	2 289.82	-	-	-	-	2 289.82
Animal feed	Licensing and control of animals	-	-	-	-	-	-
Disaster PPE	Human Resources	-	-	-	-	-	-
Cleaning Material	Social services	79 774.00	192 680.00	-		272 454.00	-
Garden Tap	Roads	1 638.00	-	-	-	-	1 638.00
TOTAL COST		**1 779 773.50**	**236 466.96**	**-**	**-**	**812 953.35**	**1 376 694.55**
TOTAL AS PER INVENTORY SHEET	**1 376 694.55**						
TOTAL AS PER GL	**1 376 782.57**						
DIFFERENCE	**(88.02)**						

b. Compilation and Review of the immovable asset register

In the month of March 2024, the municipality advertised a tender to acquire the services of a suitable service provider that would assist the municipality with preparation and review of the immovable asset register for a period of 36 months. The submissions from bidders were evaluated and adjudicated during the month of May 2024 and Lilitha Project Managers was the successful bidder appointed by the municipality. The 2023/24, 2024/25 asset registers were therefore prepared and submitted to the Auditor-General for auditing with no material findings made, which meant that the register was confirmed to be GRAP compliant as required.

From the previous financial year, the appointed service provider and the asset management section decided to capitalise projects as and when they were completed during the year which has already resulted in some immovable assets been unbundled and capitalise before the end of June 2025 and currently June 2026.

The service provider is currently busy with data collection, verification and unbundling of assets completed during the last quarter of the financial year.

c. Compilation of the movable asset register

The movable asset register is subject to monthly reconciliations which assists the sections to track and deal with changes monthly, including the processing of monthly depreciation. The 4th quarter asset verification was conducted in order to make the following updates to the asset register required by the GRAP standards:

- Conditional assessment of assets
- Updating of asset custodians
- Reassessment of useful lives
- Updating of asset locations
- Confirmation of physical existence
- Completeness of the asset register

7. Implementation of GRAP 104 revisions

The municipality implements and prepares Annual Financial Statements in compliance with the prescribed GRAP standards which the Auditor General must therefore audit and express an opinion on the municipality's compliance.

These standards are revised from time to time to ensure alignment with both national and international standards to achieve fair presentation of the annual financial statements.

GRAP 104 deals with how debtors are managed and accounted for at the end of every reporting period which has now been revised for implementation during the 2025/26 annual financial statements. The changes affect mostly how debt impairment is calculated to also included future considerations of how debtors will perform. To implement this change, the municipality has sourced the services of professionals in the field which also includes economists as their inputs and expertise are required.

Preliminary calculations and required analysis have been concluded which resulted in a change to the estimated debt impairment for both the 2024/25 and 2025/26 annual financial statements.

These changes have indicated that the municipality may need to adjust its budget to cater for the additional non-cash expenditure that will be incurred and avoid incurring unauthorised expenditure.

8. Strategic Objectives

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

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury)																								
Sub-Result Area	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Budget**	**Budget Source**		**Original Fourth Quarter Measurable Performance Target**	**Reason for Adjustment/Change**	**Revised Fourth Quarter Measurable Performance Target**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation (Target vs Actuals)**	**Reason for budget variance**	**Remedial Action (Corrective measures and Timeframe)**
														Internal	**External**									
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4,1	Metering of all electricity consumption by June 2026	Electricity meters are read, recorded, and captured manually	Reading of conventional electricity meters	% of active electricity meters read	4.1.1	0,5	100% reading of active electricity meters by 30 June 2026	12 Months Meter reading Report.	R 1 500 000,00	R 1 500 000,00	R 1 500 000,00	N/A	100% reading of active electricity meters (March, April and May)	N/A	100% reading of active electricity meters (March, April and May)	100% reading of active electricity meters (249 in Mar, 253 in Apr and 273 in May)	R 364 535,63	**Achieved**	n/a	n/a	n/a
				Monthly billing of all consumers for all services by June 2026	100% active consumer accounts for Property rates, refuse and electricity billed	Billing of 100% active consumer accounts for Property rates, Refuse and Electricity	% of active consumer accounts for property rates, refuse and electricity billed	4.1.2	0,25	100% billing of active consumer accounts for Property rates, Refuse and Electricity by 30 June 2026	12 monthly Billing Report	R -	R -	R -	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity (March, April and ,May)	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity (March, April and ,May)	Billing 100% of active consumer accounts for Property rates, refuse and electricity of 2052 Accounts in Mar ; 2052 in Apr and 2052 in	R -	**Achieved**	n/a	n/a	n/a

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury)																								
Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
																			May 2026					
					July to June were billed within the 3 working days of each month following the billing month.	Completion of billing processes by the 3rd day of each following month	completed billing by the 3rd day of each month following the billing period	4.1.3	0,25	Billing completed by the 3rd day of each month following the billing month by June 2026	12 Month end closing Reports	R -	R -	R -	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors (March, April and May)	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors (March, April and May)	3 month end procedure performed for consumer debtors, sundry debtors.Billing completed by the 3rd working day of each month	R -	**Achieved**	n/a	n/a	n/a
					12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	4.1.4	0,25	12 electronical monthy consumer statement for active accounts distributed with email address and cellphones by 30 June 2026	12 Monthly Statements distribution Report	R 7 666,09	R 7 666,09	R 7 666,09	R 7 666,09	Distributed 3 electronical monthly consumer statements for active accounts with email addresses and cellphones (March, April and May)	N/A	Distributed 3 electronical monthly consumer statements for active accounts with email addresses and cellphones (March, April and May)	03 electronical monthly consumer statements distributed for (Mar, Apr and May)	R 3 783,31	**Achieved**	n/a	n/a	n/a

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury)																								
Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
				Review and Implementation of the Revenue enhancement Strategy by June 2026	4 Revenue enhancement strategy Meetings were held	Monitoring of the Revenue enhancement Strategy Action Plan	Number of meetings held to monitor the revenue enhancement strategy action plan	4.1.5	0,25	4 meetings held in monitoring revenue enhancement strategy action plan by June 2026	4 reports and 4 attendance registers	R -	R -	R -	N/A	1 Quarterly Revenue enhancement meeting held	N/A	1 Quarterly Revenue enhancement meeting held	1 Quarterly Meeting held on the 29 May 2026 on Revenue enhancement strategy implementation plan	R -	**Achieved**	n/a	n/a	n/a
		To achieve at least 95% collection of all debt by June 2027		Implementation of credit control measures by June 2026	Outdated and incomplete consumer information (contact and personal information) on municipal billing system	Implementation of Data cleansing on consumer debtors.	% of consumer accounts data updated on municipal billing system.	4.1.6	0,25	100% of consumer accounts data updated on municipal billing system by June 2026	01 Consumer Master file extract report with complete consumer contact and personal information from municipal billing system.	R 300 000,00	R 300 000,00	R 300 000,00	N/A	100% of consumer accounts data updated on municipal billing system	N/A	100% of consumer accounts data updated on municipal billing system	100% of 20 consumer accounts data updated on municipal billing system, in (Mar, Apr and May) 2026	R -	**Achieved**	n/a	n/a	n/a
					Accounts owing beyond 3 years with a potential to be prescribed debt	Issue summons to consumer debtors accounts that have outstanding debt that is more than 90 days and as per collection process or stages are deemed to be issued summons through legal processes	% of consumer accounts that are beyond 90 days issued with summons.	4.1.7	0,25	100% of consumer accounts that are beyond 90 days and irrecoverable issued with summons by 30 June 2026	02 Reports compiled on accounts that are beyond 90 days handed over	R -	R -	R -	N/A	100% of consumer accounts that are beyond 90 days and irrecoverable to be issued with summons	N/A	100% of consumer accounts that are beyond 90 days and irrecoverable to be issued with summons	100% of 15 consumer accounts that are beyond 90 days and irrecoverable issued with summons	R 227 173,74	**Achieved**	n/a	n/a	n/a

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Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
					100% business accounts that are beyond 90 days were handed over for debt collection to debt collectors	Implementation of debt collection service for debt that is more than 90 days.	Number of reports compiled on 100% business accounts that are beyond 90 days handed over for debt collection to debt collectors	4.1.8	0,25	4 reports compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection by 30 June 2026	04 Quartely reports	R 1 200 000,00	R 1 200 000,00	R 1 200 000,00	N/A	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.(Q3)	N/A	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.(Q3)	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.(Q4)	R -	**Achieved**	n/a	n/a	n/a
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2027		Performance of monthly debtors, rates and investment reconciliations by June 2026	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Monthly reviewal of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation	4.1.9	0,25	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation by June 2026	12 monthly reviewed debtors ,12 investments and 12 rates reconciliation	R -	R -	R -	N/A	Reviewed 3 monthly debtors ,3 monthly investments and 3 monthly rates reconciliation (March , April and May)	N/A	Reviewed 3 monthly debtors ,3 monthly investments and 3 monthly rates reconciliation (March , April and May)	3 Reviewed monthly debtors ,3 monthly investments and 3 monthly rates reconciliation (March , April and May)	R -	**Achieved**	n/a	n/a	n/a
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Reviewal of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies	4.1.10	0,25	03 Reviewed and adopted existing sectional policies (Credit control and debt,tariffs,property rates policy) by June 2026	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy,resolution extract	R -	R -	R -	N/A	3 reviewed sectional policies (Credit control and debt collection policy, Tariffs Policy,	N/A	3 reviewed sectional policies (Credit control and debt collection policy, Tariffs Policy,	3 reviewed sectional policies (Credit control and debt collection policy, Tariffs Policy,	R -	**Achieved**	n/a	n/a	n/a

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury)																						
Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
																Property Rates Policy adopted by council.		Property Rates Policy adopted by council.	Property Rates Policy adopted by council.					
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 93 Reconciliations	Non-compliance with circular 93 requirement	Submission of circular 93 Reconciliations - General Valuation Roll Vs Financial Billing System	Number of submitted circular 93 quarterly Reconciliations report	4.1.11	0,25	4 Circular 93 reconciliation reports on General Valuation Roll & Financial Billing System submitted by 30 June 2026	04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System	R -	R -	R -	N/A	Submitted 01 circular 93 reconciliations report (Q3)	N/A	Submitted 01 circular 93 reconciliations report (Q3)	1 Reconciliation report for property categories between the MPRA, valuation roll and Municipal Tariffs as per Circular 93 requirement was submitted for Q4	R -	**Achieved**	n/a	n/a	n/a
				Promulgation of revenue policies and credit control policies into by-laws by June 2026	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.12	0,25	2 Promulgated of property rates policy and credit control policy by 30 June 2026	Promulgated property rates policy and credit control policy	R -	R -	R -	N/A	2 Promulgated of property rates policy and credit control policy	N/A	2 Promulgated of property rates policy and credit control policy	Promulgated policy by gazette number 5679 on the 29th of June 2026	R 2 521,95	**Achieved**	n/a	n/a	n/a
				Promulgation of the approved tariffs (gazetting) by	Gazetted property rates tariffs were advertised on	Promulgation of the approved property tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1.13	0,25	1 Promulgated of the approved tariffs (gazetting) by 30	Promulgated of the approved tariffs (gazetting)	R -	R -	R -	N/A	1 Promulgated of the approved tariffs (gazetti	N/A	1 Promulgated of the approved tariffs (gazetti	Promulgated tariffs by gazette number 5679	R 2 269,75	**Achieved**	n/a	n/a	n/a

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Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
				June 2026	East Griqualand News Paper					June 2026						ng)		ng)	on the 29th of June 2026					
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2027	4,2	Enforcement of system descriptions and processes as per the Account payable policy by June 2026	All creditors for July to June presented for payment were paid within 30 days	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2.1	0,25	100% payment of presented acceptable invoices within 30 days from receipt of invoice by June 2026	Invoice register and age analysis report	R -	R -	R -	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice) for Q4	R -	**Achieved**	n/a	n/a	n/a
	Datastrings that are submitted with incomplete information and month end procedures that are not perfomed on time	To achieve a clean audit by June 2027		Develop sound, strict and effective procedures for reporting by June 2026	12 monthly datastrings to LG Portal and Reports were submitted not later than 10 working days after the end of each month for the past 12 months.	Implementing of month end procedures for 8 modules(cashiers,stores,creditors, cashbook,sundries,consumer debtors,GL and Asset)	Number of submitted monthly data strings no later than 10 working days after month end of each month	4.2.2	0,5	12 monthly datastrings not later than 10 working days after month end of each month submitted by June 2026	12 confirmations of submission from LG Portal not later than 10 working days after month end	R -	R -	R -	N/A	3 monthly datastrings submitted to LG Portal (March, April and May)	N/A	3 monthly datastrings submitted to LG Portal (March, April and May)	Submitted 3 monthly datastrings to LG Portal for (Mar, Apr and May)	R -	**Achieved**	n/a	n/a	n/a
	Inaccurate and incomplete commitment register				12 monthly commitments registers were prepared and signed.	Monthly reviewal of commitment register by the 7th working day of each month	Number of monthly reviewed commitment register	4.2.3	0,5	12 monthly Reviewed commitment register by June 2026	12 signed commitment register	R -	R -	R -	N/A	3 monthly reviewed Commitment register (March, April and May)	N/A	3 monthly reviewed Commitment register (March, April and May)	3 monthly reviewed Commitment register (March, April and May)	R -	**Achieved**	n/a	n/a	n/a

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury)																								
Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, retention and vat reconciliation by June 2026	12 months monthly Conditional grants, 12 monthly creditors,12 monthly retention and 12 monthly vat reconcilaition were prepared and reviewed.	Monthly reviewal of conditional grants, creditors , retention and vat reconciliation by the 7th working day of each month	Number of monthly reviewed conditional grants, creditors, monthly retention and monthly vat reconciliation	4.2.4	0,5	12 monthly reviewed Conditional grants , 12 monthly creditors , 12 monthly retention and 12 monthly vat reconciliations by June 2026	12 Signed monthly Conditional grants, 12 monthly creditors,12 monthly retention and 12 monthly vat reconciliations	R -	R -	R -	N/A	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation (March , April and May)	N/A	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation (March , April and May)	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation (March , April and May)	R -	**Achieved**	n/a	n/a	n/a
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation by June 2026	12 months monthly payroll recons (July to June)were prepared and signed	Monthly reviewal of payroll reconciliation by the 7th working day of each month	Number of monthly reviewd payroll reconciliations	4.2.5	0,25	12 Monthly Reviewed payroll reconciliation by June 2026	12 monthy payroll reconciliation	R -	R -	R -	N/A	3 monthly reviewed payroll reconciliations (March , April and May)	N/A	3 monthly reviewed payroll reconciliations (March , April and May)	3 monthly reviewed payroll reconciliations (March , April and May)	R -	**Achieved**	n/a	n/a	n/a
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Payables accounts policy was reviewed and presented to council	Reviewal and approval of accounts payable policy by council	Number of reviewed and approved policies	4.2.6	0,25	1 Reviewed and Approved Accounts payables policy by June 2026	reviewed Accounts Payables Policy ,resolution extract	R -	R -	R -	N/A	1 Reviewed and approved Accounts Payables policy	N/A	1 Reviewed and approved Accounts Payables policy	1 Reviewed and approved Accounts Payables policy	R -	**Achieved**	n/a	n/a	n/a
	Compliance with laws and regulations	To ensure proper regulations of the municipal		Submission of circular 128 - OCPO spending data	Non-compliance with circular 128 requirement - OCPO spendi	Submission of Monthly Circular 128 reports - OCPO Spending Data	Number of submitted reports NT portal	4.2.7	0,25	12 monthly circular 128 reports - OCPO Spending Data Submitted by June	proof of submission of circular 128 report - OCPO spending data to NT Portal	R -	R -	R -	N/A	03 submitted monthly circular 128 reports - OCPO	N/A	03 submitted monthly circular 128 reports - OCPO	03 submitted monthly circular 128 reports - OCPO	R -	**Achieved**	n/a	n/a	n/a

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Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
		powers and functions by June 2027			ng data submission					2026						Spending Data (March, April and May)		Spending Data (March, April and May)	Spending Data (March, April and May)					
SUPPLY CHAIN MANAGEMENT	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027	4.3	By Monitoring and adherence to procurement plan by June 2026	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitoring of the procurement plan.	4.3.1	0,25	12 monthly Reports on monitoring of the procurement plan Compiled by June 2026	Signed SCM reports reporting on procurement plan	R -	R -	R -	N/A	3 SCM reports compiled on procurement plan (March, April and May)	N/A	3 SCM reports compiled on procurement plan (March, April and May)	3 SCM reports compiled on procurement plan (March, April and May)	R -	**Achieved**	N/A	N/A	N/A
	The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management Personnel by June 2027		Training of Supply Chain Management Personnel and communication of all updates on SCM matters by June 2026	4 SCM Officials were trained on SCM modules by Munsoft	Training SCM officials on Munsoft	Number of trained SCM personnel	4.3.2	0,25	4 SCM officials trained on Munsoft system by 30 June 2026.	Attendance register,concept document	R 50 000,00	R 50 000,00	R 50 000,00	N/A	N/A	N/A	N/A	N/A	R -	N/A	N/A	N/A	N/A
					No training Conducted on SCM Bid processes	Training of Bid committee members on SCM Bid processes	Number of trainings conducted on SCM Bid process	4.3.3	0,25	1 Training of Bid committee members on SCM Bid processes conducted by 30 June 2026	Signed Concept Document, Attendance Register	R 400 000,00	R 400 000,00	R -	R 400 000,00	N/A	N/A	N/A	N/A	R -	N/A	N/A	N/A	N/A

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Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
	Inadequate contract management processes	To have an effective contract management system by June 2027		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly meetings conducted with service provider for all BTO contracts .	Number of monitoring meetings conducted for all BTO contracts	4.3.4	0,25	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts by 30 June 2026	12 Monthly monitoring reports and 12 attendance registers	R -	R -	R -	N/A	3 monitoring meetings conducted on BTO contracts. (April, May and June)	N/A	3 monitoring meetings conducted on BTO contracts. (April, May and June)	3 monitoring meetings conducted on BTO contracts. (April, May and June)	R -	**Achieved**	N/A	N/A	N/A
	no schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2026	No Monitoring mechanism to ensure Bids are Awarded within the Validity period	Attending to all submitted requisition for advert	Percentage of requisition for adverts attended	4.3.5	0,25	100% requisitions for advert attended within 5 days by 30 June 2026	requisition from user department ,appointment for bid specification	R -	R -	R -	N/A	100% requisition for advert attended within 5 days (April, May and June)	N/A	100% requisition for advert attended within 5 days (April, May and June)	100% requisition for advert attended within 5 days (April, May and June)	R -	**Achieved**	N/A	N/A	N/A
						Evaluation of closed bids within 30 days after tender closing	Percentage of Appointed bids evaluated committee within 7 days after tender closing	4.3.6	0,25	100% appointment of bid evaluation committees for closed tenders within 7 days by 30 June 2026	Appointment for bid evaluation committees ,closing register and signed schedule of bid sittings	R -	R -	R -	N/A	100% appointment of bid evelaution committee (April, May and June)	N//A	100% appointment of bid evelaution committee (April, May and June)	100% appointment of bid evelaution committee (April, May and June)	R -	**Achieved**	N/A	N/A	N/A
						Adjudication of evaluated bids within 60 days after tender closing	Percentage of bids adjudicated within 60 days after tender closing	4.3.7	0,25	100% adjudication of evaluated bids within 60 days after tender closing by 30 June 2026	schedule of bid adjudication committees ,attendance register ,closing register	R -	R -	R -	N/A	100% adjudication of evaluated bids within 60 days after tender closing	N/A	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	R -	**Achieved**	N/A	N/A	N/A

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Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts by June 2026	Contract registers approved at year end	Reviewal of Contract registers monthly	Number of contract registers reviewed	4.3.8	0,25	12 Contract registers reviewed by June 2026	12 monthly reviewed contract registers	R -	R -	R -	N/A	3 monthly contract registers reviewed (March, April and May)	N/A	3 monthly contract registers reviewed (March, April and May)	3 monthly contract registers reviewed (March, April and May)	R -	**Achieved**	N/A	N/A	N/A
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies reviewed annually	Review of existing sectional policies and approval by the council.	Number of reviewed and approved sectional policies	4.3.9	0,25	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy , Cost Containment Policy and Framework for Infrastructure Development Management Policy by June 2026	Reviewed and approved Supply Chain Management Policy, Contract Management Policy , Cost Containtment Policy and Framework for Infrastructure Development Management Policy,resolution extract	R -	R -	R -	N/A	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy , Cost Containtment Policy and Framework for Infrastructure Development Management Policy.	N/A	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy , Cost Containtment Policy and Framework for Infrastructure Development Management Policy.	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy , Cost Containtment Policy and Framework for Infrastructure Development Management Policy.	R -	**Achieved**	N/A	N/A	N/A
Assets and Stores Management	Financial statements with non-compliace with laws	To achieve a clean audit by June 2027	4,4	To have an accurate GRAP compliant Asset Register by June 2026	Accurate and complete Fixed Assets Register as at 30 June 2023 with no Audit Findings	Reviewal and Approval of monthly reconcilliations between FAR and GL within 5 working days after month closure.	Number of reconcilliations reviewed and approved.	4.4.1	0,5	12 Assets reconciliations Reviewed and approved by 30 June 2026	12 monthly asset reconciliations	R -	R -	R -		3 reviewed and approved fixed asset reconciliations. (March ,April and May)	N/A	3 reviewed and approved fixed asset reconciliations. (March ,April and May)	3 Asset register reconciliations were prepared, reviewed and approved for the first quarter .	R -	**Achieved**	N/A	N/A	N/A

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Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
					Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	4.4.2	0,25	100% Alignment of non reconciling assets between asset register and Asset Module by June 2026.	Progress reports,Signed Reconcilliation between the asset register and the asset management module	R -	R -	R -		Process 100% of the 2025/26 transactions on the asset module and perform reconcilliation to asset register.	N/A	Process 100% of the 2025/26 transactions on the asset module and perform reconcilliation to asset register.	100% of the asset transactions recorded in the finacial system were recorded in the Asset module and the asset register reconciles to the asset module	R -	**Achieved**	N/A	N/A	N/A
					GRAP Compliant asset register as at 30 June 2024	Reviewal and submission of the GRAP compliant fixed asset register	Number of GRAP compliant fixed asset register reviewed and submitted to AG	4.4.3	0,25	1 GRAP compliant asset register reviewed and submitted to AG by June 2026	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI register	R 2 500 000,00	R 2 500 000,00	R 2 500 000,00	R -	N/A	N/A	N/A	1 GRAP Compliant Asset Register reviewed and submitted to AG.	R 310 205,51	**Achieved**	N/A	N/A	N/A
				All assets recorded in the FAR do exist and valuated accurately by June 2026	Approved Assets Verification Report as at 30 June 2024	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of reviewed and approved quartely Assets Verification Reports	4.4.4	0,25	4 Assets Verification Reports reviewed and approved by June 2026	4 Assets Verification Reports	R -	R -	R -	N/A	1 reviewed and approved Asset verification report.(Q3)	N/A	1 reviewed and approved Asset verification report.(Q3)	1 verification was performed and the report on the verification conducted was reviewed and approved for the forth quarter. (Q3)	R -	**Achieved**	N/A	N/A	N/A

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Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
				Basis and assumptions on which assets are accounted for to be well documented and approved by June 2026	Audited PPE methodology with no audit findings.	Preparation and approval of a PPE (movable assets) Methodology	Number of Approved PPE (movable assets) Methodology	4.4.5	0,5	01 Reviewed and approved PPE(movable assets) Methodology by June 2026	PPE(movable assets) methodology signed and approved by CFO	R -	R -	R -	N/A	01 Reviewed and Approved PPE(movable assets) Methodology	N/A	01 Reviewed and Approved PPE(movable assets) Methodology	01 PPE (movable assets) Methodology	N/A	**N/A**	N/A	N/A	N/A
				Monthly update on inventory movements by June 2026	Inventory report and listing as at 30 June 2024	Reviewal and Approval of monthly Inventory reconciliations within 5 working days after month closure.	Number of Reviewed and approved Inventory reconciliations	4.4.6	0,25	12 Reviewed and approved Inventory reconciliations by June 2026	12 Inventory reconciliations	R -	R -		N/A	3 Reviewed and approved Inventory reconciliations (March, April and May)	N/A	3 Reviewed and approved Inventory reconciliations (March, April and May)	3 Inventory reconcilliations were performed, Reviewed and approved (March, April, May)	R -	**Achieved**	N/A	N/A	N/A
				Inventory updates once every quarter by June 2026	Approved Inventory Count report	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of Reviewed and approved Inventory Count with Reports	4.4.7	0,25	4 Reviewed and approved Inventory Count Reports by June 2026	4 Reviewed and signed Inventory Count Reports	R -	R -	R -	N/A	1 Reviewed and approved Inventory Count (Q3)	N/A	1 Reviewed and approved Inventory Count (Q3)	1 inventory count was performed and an inventory count report was reviewed and approved (Q3)	R -	**Achieved**	N/A	N/A	N/A
	Municipality that doesn't have stationery to suppo	To ensure that municipality has stationery		Valid contract for provision of municipal station	Municipality have an existing contract for	Supply of stationery for municipal operations	% supply of required stationery for municipal operations	4.4.8	0,25	100% supply of requested stationery for municipal operation	Stock request forms, delivery notes, Authorised Stock issue form	R 3 800 000,00	R 3 800 000,00	R 3 800 000,00	N/A	100% supply of requested stationery for munici	N/A	100% supply of requested stationery for munici	100% supply of requested stationery by the	R 737 968,60	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury)

Sub-Result	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Adjusted Bud	Budget Source		Original Fourth Quarter	Reason for Adjustment/Change	Revised Fourth Quarter	Non Financial Performance	Financial Performance	Achieved/Not Achieved	Root Cause Reasons for Deviation	Reason for budget variance	Remedial Action (Corrective measures and
	rt daily operations as and when needed.	available when needed by June 2027		ery	12months					s by 30 June 2026						pal operations (April, May and June)		pal operations (April, May and June)	departments for municipal operations for the first quarter (July,Aug and Sept)					
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2027		Annual review Asset and Inventory Management Policies by June 2026	Reviewed and approved Asset and Inventory Management Policies for 2023/24 financial year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies reviewed and approved.	4.4.9	0,25	1 Asset and 1 Inventory Management Policies reviewed and approved by 30 June 2026	reviewed Assets and Inventory Management Policies,council resolution extract	R -	R -	R -	N/A	1 Asset and 1 Inventory Management Policies reviewed and approved	N/A	1 Asset and 1 Inventory Management Policies reviewed and approved	1 asset and 1 inventory management policy was approved	R -	**Achieved**	N/A	N/A	N/A
	All council assets need to be fully insured to ensure going concern assumption of the municipality is not at risk.	Compliance with the requirements of MFMA section 63 by June 2027		Reviewal of an effective Asset Management Plan by June 2026	Reviewed and approved Asset Management Plan	Reviewal of Asset Management Plan	Number of Reviewed Asset Management Plan	4.4.10	0,5	1 Reviewed and signed Asset Management Plan by 30 June 2026	Reviewed and signed Assets Management Plan	R -	R -	R -	N/A	1 Reviewed and signed Asset Management Plan	N/A	1 Reviewed and signed Asset Management Plan	Asset management plan was reviewed and approved.	R -	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury)																								
Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Budget**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviation**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
Financial Reporting	Financial statements with non-compliace with laws	To compile Annual Financial Statements that comply with all requirements by June 2027	4,5	Develop sound, strict and effective procedures for the compilation of AFS by June 2026	Audited Annual Financial Statements for 2024/25 with compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Number Credible Annual and Interim Financial Statements submitted	4.5.1	0,5	1 Credible and fully compliant Annual Financial Statement for 2024/25 submitted to AG and 1 Credible and fully compliant for 2025/26 Interim Financial Statements submitted to CFO by June 2026	Signed Interim Financial statements and signed Annual financial statements	R -	R -	R -	N/A	1 Credible and fully compliant 2025/26 Interim Financial Statements submitted to CFO.	N/A	1 Credible and fully compliant 2025/26 Interim Financial Statements submitted to CFO.	Interim financial statements as at May 2026 were prepared and submitted to the CFO for reviews.	R -	**Achieved**	N/A	N/A	N/A
		To achieve a clean audit by June 2027		Manage audit and ensure audit readiness by June 2026	Audited Annual Financial Statements for 2024/5 with compliance findings	Manage the external audit by the office of the Auditor General to ensure smooth running	Number of milestones taken to manage external audit and ensure audit readiness to achieve clean audit opinion	4.5.2	0,25	03 Milestones taken to manage the external audit and ensure audit readiness to achieve clean audit opinion as at 30 June 2026	RFI Register,COAF register, Audit Action Plan	R 5 996 639,95	R 5 996 639,95	R 5 996 639,95	N/A	Milestone 3 Implementation and monitoring of Audit Action Plan	N/A	Milestone 3 Implementation and monitoring of Audit Action Plan	The Audit Action plan was developed and authorised on FMCMM. The user department updates the plan on FMCMM.	R 429 881,34	**Achieved**	N/A	N/A	N/A
				Performance of Monthly bank reconciliations by June 2026	12 Reviewed bank reconciliations.	Performance of monthly reconciliations by the 7th working day of each month	Number of Reviewed bank reconciliations	4.5.3	0,25	12 Reviewed bank reconciliations by June 2026	12 Signed monthly Bank Reconciliation	R -	R -	R -	N/A	3 Reviewed monthly Bank Reconciliation (March, April and May)	N/A	3 Reviewed monthly Bank Reconciliation (March, April and May)	3 monthly bank reconciliations for (March, April and May) were reviewed.	R -	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury)																							
Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
		Adhere to compliance to Municipal budget and reporting requirements by June 2027		Preparation and submission of all in-year statutory reports which is section 71,52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2026	s71 Reports submitted.	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	4.5.4	0,5	12 signed s71 and FMG reports submitted by 30 June 2026	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	R -	R -		Submitted 3 s71 and 3 monthly FMG reports (March, April and May)	N/A	Submitted 3 s71 and 3 monthly FMG reports (March, April and May)	3 s71 Report and 3 monthly FMG Reports for (March, April and May) were submitted.	R -	**Achieved**	N/A	N/A	N/A
					s52d reports submitted.	Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quartely FMG Reports submitted	4.5.5	0,25	4 signed s52 report submitted by 30 June 2026	Proof of submission of 4 Signed s52 Reports and 4 FMG Quartely Reports	R -	R -	R -		Submitted 1 Quartely and 1 FMG Report (Q3)	N/A	Submitted 1 Quartely and 1 FMG Report (Q3)	1 s52d Report and 1 FMG Report (Q3) was submitted	R -	**Achieved**	N/A	N/A	N/A
					s72 reports submitted.	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0,25	1 signed s72 Report (Mid Year Assessment Report) submitted by 30 June 2026	Proof of submission s72 Report	R -	R -	R -	N/A	N/A	N/A	N/A	N/A	N/A	**N/A**	N/A	N/A	N/A
					Recruitment of new interns	Training of newly appointed financial management Interns to meet minimum competency requirements	Number of trained financial management interns to meet minimum competency requirements	4.5.7	0,25	2 Trained financial management interns to meet minimum competency requirements by June 2026	Proof of registration of 2 intern and Attendance register	R 300 000,00	R 300 000,00	N/A	R 300 000,00	2 interns attending training on minum competency	N/A	2 interns attending training on minum competency	3 interns attended training on minimum comperency		**Achieved**	N/A	N/A	N/A
Budgeting	The municipality needs to comply with all statutory budge	To timely produce budgets in line with the Natio	4,6	Develop and monitor processes to ensure timely preparation, adoptio	Adjustments budget approved by 28 February 2025 and draft	Compile three budgets to be approved by council	Number of Approved budgets	4.6.1	0,5	1 Adjusted budget 2025/26 , 1 Draft budget 2026/27 and 1 Final Budget 2026/27	Signed Adjustment budget 2025/26; Signed Draft budget 2026/27 Signed Final budget	R -	R -	R -	N/A	Approved 2026/27 Final Budget	N/A	Approved 2026/27 Final Budget	The Final budget was approved by Council on the 29 May 2026	R -	**Achieved**	N/A	N/A	N/A

KPA N0 4: FINANCIAL VIABILITY (Budget & Treasury)																								
Sub-Result	**Issue**	**Strategic Objective**	**Objective No.**	**Strategies**	**Baseline Information**	**Project to be Implemented**	**Output - KPI**	**KPI No.**	**KPI Weight**	**Annual Target**	**Means of Verification**	**Budget**	**Adjusted Bud**	**Budget Source**		**Original Fourth Quarter**	**Reason for Adjustment/Change**	**Revised Fourth Quarter**	**Non Financial Performance**	**Financial Performance**	**Achieved/Not Achieved**	**Root Cause Reasons for Deviatio**	**Reason for budget variance**	**Remedial Action (Corrective measures and**
	ting and reporting requirements	nal Treasury guidelines and regulations by June 2027		n and publication of credible municipal budgets by June 2026	budget approved by 31 March 2025; final budget approved 30 May 2025					approved by 30 June 2026	2026/27 and Council resolutions													
					Publication of all budgets approved by council	Publication of approved budgets	Number of publicized approved budgets	4.6.2	0,25	1 Publication of adjustment budget, and 1 Publlication of draft budget and final budget done by 30 June 2026	3 published adverts	R 10000,00	R 10 000,00	R 10 000,00	N/A	Advertising of tabled Draft budget; Advertising of Approved final budget	N/A	Advertising of tabled Draft budget; Advertising of Approved final budget	The Draft budget was advertised on the 27 March 2026 and approved final budget was advertised on one local newspaper and website	R 13 386,00	**Achieved**	N/A	The tariff list space on the newspaper was more than anticipated initialy due to tariff structure that was used to advertise.	The savings from Adjustment budget advert were used to cover the variance
	Outdated Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies	4.6.3	0,25	1 IDP and Budget policy reviewed and adopted by 30 June 2026	Reviewed policy,resolution extract	R -	R -	R -	N/A	1 Reviewed and adopetd IDP/Budget Policy.	N/A	1 Reviewed and adopetd IDP/Budget Policy.	The IDP/Budget policy was reviewed and adopted by council on the 29 May 2026	R -	**Achieved**	N/A	N/A	N/A

The reporting on the departmental targets above shows that all set targets were achieved. A verification of the performance reported is currently being carried out by both Internal Audit and the municipality's PMS office, after which a final report will be prepared and submitted to the structures of council.

9. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M12 June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	22 853	24 187	35 187	976	42 956	35 187	7 769	22%	35 187
Service charges	59 048	61 186	61 523	27 389	80 494	61 523	18 971	31%	61 523
Investment revenue	39 708	39 677	39 677	2 817	36 001	39 677	(3 676)	-9%	39 677
Transfers and subsidies - Operational	368 646	367 150	367 494	1 771	366 849	367 494	(645)	(0)	367 494
Other own revenue	44 959	41 805	39 260	2 877	41 654	39 260	2 394	6%	39 260
Total Revenue (excluding capital transfers and contributions)	**535 214**	**534 006**	**543 140**	**35 830**	**567 954**	**543 140**	**24 814**	**5%**	**543 140**
Employee costs	134 248	148 023	152 599	12 559	140 979	152 599	(11 621)	-8%	152 599
Remuneration of Councillors	27 795	31 370	31 370	2 420	28 910	31 370	(2 460)	-8%	31 370
Depreciation and amortisation	59 105	48 219	69 709	7 061	54 934	69 709	(14 775)	-21%	69 709
Interest	183	104	104	6	6	104	(98)	-94%	104
Inventory consumed and bulk purchases	59 684	67 145	67 593	5 815	59 123	67 593	(8 469)	-13%	67 593
Transfers and subsidies	4 984	5 454	6 166	4 115	4 363	6 166	(1 803)	-29%	6 166
Other expenditure	183 536	229 157	255 197	26 582	196 415	255 197	(58 782)	-23%	255 197
Total Expenditure	**469 536**	**529 471**	**582 737**	**58 558**	**484 730**	**582 737**	**(98 007)**	**-17%**	**582 737**
Surplus/(Deficit)	**65 678**	**4 535**	**(39 597)**	**(22 728)**	**83 224**	**(39 597)**	**122 821**	**-310%**	**(39 597)**
Transfers and subsidies - capital (monetary allocations)	67 746	86 137	85 313	13 534	75 110	85 313	(10 203)	-12%	85 313
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**133 424**	**90 672**	**45 716**	**(9 195)**	**158 335**	**45 716**	**112 618**	**246%**	**45 716**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**133 424**	**90 672**	**45 716**	**(9 195)**	**158 335**	**45 716**	**112 618**	**246%**	**45 716**
Capital expenditure & funds sources									
Capital expenditure	**107 809**	**165 872**	**180 262**	**25 491**	**122 165**	**180 262**	**(58 096)**	**-32%**	**180 262**
Capital transfers recognised	58 989	74 854	74 169	11 374	65 716	74 169	(8 453)	-11%	74 169
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**48 820**	**91 018**	**106 092**	**14 117**	**56 449**	**106 092**	**(49 643)**	**-47%**	**106 092**
Total sources of capital funds	**107 809**	**165 872**	**180 262**	**25 491**	**122 165**	**180 262**	**(58 096)**	**-32%**	**180 262**
Financial position									
Total current assets	666 081	529 307	498 391		683 130				498 391
Total non current assets	979 692	1 060 793	1 077 343		1 047 775				1 077 343
Total current liabilities	125 533	146 043	114 063		58 043				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**		**1 659 840**				**1 448 649**
Cash flows									
Net cash from (used) operating	186 744	172 239	144 343	(33 601)	99 556	144 343	44 787	31%	144 343
Net cash from (used) investing	(107 290)	(190 043)	(206 375)	(29 585)	(137 644)	(206 375)	(68 732)	33%	(206 375)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**540 242**	**391 902**	**347 673**	**502 154**	**502 154**	**347 673**	**(154 481)**	**-44%**	**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	32 881	3 881	4 246	3 730	3 774	3 304	3 303	113 235	168 355
Creditors Age Analysis									
Total Creditors	2 299	–	–	–	–	–	–	–	2 299

The table above shows a summary of the municipality's financial performance for the period ended 30 June 2026. The first part of the table shows financial performance which gives information about whether the municipality made a loss or a surplus during the month followed by a summary of the municipality's performance on its capital budget. This is then followed by the municipality's financial position, a summary of the cashflow recalculation and then debtors and creditors age analysis.

b) Financial Performance by functional classification

EC443 Winnie Madikizela Mandela - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**444 561**	**434 585**	**445 585**	**6 064**	**452 400**	**445 585**	6 814	2%	**445 585**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		444 561	434 585	445 585	6 064	452 400	445 585	6 814	2%	445 585
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**6 135**	**5 960**	**12 425**	**378**	**5 350**	**12 425**	(7 075)	-57%	**12 425**
Community and social services		1 365	1 569	9 518	34	2 057	9 518	(7 462)	-78%	9 518
Sport and recreation		158	200	200	–	37	200	(163)	-81%	200
Public safety		4 612	4 191	2 707	344	3 257	2 707	550	20%	2 707
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**64 866**	**89 245**	**82 475**	**14 604**	**78 696**	**82 475**	(3 778)	-5%	**82 475**
Planning and development		3 203	3 723	3 883	1 001	3 823	3 883	(60)	-2%	3 883
Road transport		61 662	85 522	78 591	13 603	74 873	78 591	(3 718)	-5%	78 591
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**87 399**	**90 352**	**87 968**	**28 318**	**106 618**	**87 968**	**18 650**	21%	**87 968**
Energy sources		80 207	80 917	78 453	27 166	96 764	78 453	18 310	23%	78 453
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		7 192	9 434	9 514	1 152	9 854	9 514	340	4%	9 514
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**602 960**	**620 143**	**628 453**	**49 363**	**643 065**	**628 453**	**14 611**	**2%**	**628 453**
Expenditure - Functional										
Governance and administration		**203 129**	**228 655**	**236 268**	**22 460**	**193 211**	**236 268**	(43 057)	-18%	**236 268**
Executive and council		60 076	66 361	69 303	6 941	62 610	69 303	(6 693)	-10%	69 303
Finance and administration		136 781	156 529	158 518	14 425	124 603	158 518	(33 915)	-21%	158 518
Internal audit		6 272	5 765	8 447	1 093	5 998	8 447	(2 449)	-29%	8 447
Community and public safety		**33 650**	**42 942**	**46 354**	**3 289**	**35 960**	**46 354**	(10 394)	-22%	**46 354**
Community and social services		13 249	18 383	21 310	1 412	14 075	21 310	(7 234)	-34%	21 310
Sport and recreation		2 252	2 969	3 761	272	3 464	3 761	(297)	-8%	3 761
Public safety		17 043	20 472	20 132	1 503	17 305	20 132	(2 827)	-14%	20 132
Housing		1 105	1 119	1 151	103	1 115	1 151	(36)	-3%	1 151
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**98 391**	**115 310**	**149 245**	**22 738**	**127 081**	**149 245**	(22 164)	-15%	**149 245**
Planning and development		32 276	38 827	43 840	9 096	38 234	43 840	(5 607)	-13%	43 840
Road transport		63 134	73 238	101 995	13 166	86 037	101 995	(15 959)	-16%	101 995
Environmental protection		2 981	3 244	3 409	476	2 811	3 409	(599)	-18%	3 409
Trading services		**130 337**	**138 141**	**146 473**	**10 318**	**125 433**	**146 473**	**(21 040)**	-14%	**146 473**
Energy sources		91 447	97 773	102 535	6 226	88 977	102 535	(13 558)	-13%	102 535
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		38 889	40 368	43 938	4 092	36 456	43 938	(7 482)	-17%	43 938
Other		**4 030**	**4 422**	**4 397**	**(246)**	**3 045**	**4 397**	**(1 352)**	**-31%**	**4 397**
Total Expenditure - Functional	3	**469 536**	**529 471**	**582 737**	**58 558**	**484 730**	**582 737**	**(98 007)**	**-17%**	**582 737**
Surplus/ (Deficit) for the year		**133 424**	**90 672**	**45 716**	**(9 195)**	**158 335**	**45 716**	**112 618**	**2,4634162**	**45 716**

The table above shows the municipality's financial performance for the period ended 30 June 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) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		54 385	55 986	56 393	26 929	75 002	56 393	18 609	33%	56 393
Service charges - Water			–	–	–	–	–	–		–
Service charges - Waste Water Management			–	–	–	–	–	–		–
Service charges - Waste management		4 662	5 200	5 130	460	5 493	5 130	363	7%	5 130
Sale of Goods and Rendering of Services		17 430	22 481	19 610	73	19 587	19 610	(23)	0%	19 610
Agency services		1 234	1 499	1 499	69	1 256	1 499	(242)	-16%	1 499
Interest			–	–	–	–	–	–		–
Interest earned from Receivables		2 194	3 984	4 134	875	3 531	4 134	(603)	-15%	4 134
Interest from Current and Non Current Assets		39 708	39 677	39 677	2 817	36 001	39 677	(3 676)	-9%	39 677
Dividends			–	–	–	–	–	–		–
Rent on Land			–	–	–	–	–	–		–
Rental from Fixed Assets		7 958	5 764	5 914	494	5 700	5 914	(214)	-4%	5 914
Licence and permits				–	–	–	–	–		–
Special rating levies				–	–	–	–	–		–
Operational Revenue		1 929	405	405	341	821	405	416	103%	405
Non-Exchange Revenue				–	–	–	–	–		–
Property rates		22 853	24 187	35 187	976	42 956	35 187	7 769	22%	35 187
Surcharges and Taxes			–	–	–	–	–	–		–
Fines, penalties and forfeits		1 074	386	401	137	640	401	238	59%	401
Licence and permits		2 171	2 379	2 389	209	2 654	2 389	265	11%	2 389
Transfers and subsidies - Operational		368 646	367 150	367 494	1 771	366 849	367 494	(645)	0%	367 494
Interest		5 243	4 907	4 907	592	7 378	4 907	2 471	50%	4 907
Fuel Levy			–	–	–	–	–	–		–
Operational Revenue			–	–	–	–	–	–		–
Gains on disposal of Assets		1 387	–	–	–	–	–	–		–
Other Gains		4 340	–	–	86	86	–	86	#DIV/0!	–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**535 214**	**534 006**	**543 140**	**35 830**	**567 954**	**543 140**	**24 814**	**5%**	**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 R976 thousand for the following months to the end 30 June 2026. The current revenue recognised on this stream is 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 also the first year of implementation of the new valuation roll for the next five years. It has been noted that there are properties that have changed significantly 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 R26.9 million for the month and a year to date actual of R79 million. This is below the projection by 33% (R18.6 million), which is a bid improvement that still needs to be verified since there are new meters that have been installed in line with the revenue protection program currently being implemented. It is worth reporting that the municipality applied for a change in its tariff structure to that similar to the structure used by Eskom to bill the municipality referred to as Time of use (TOU). This allows the municipality to charge higher rates during pick times and lower rates during off-pick times which in turn encourages customers to use more electricity during off-pick periods and assist in lowering demand during the pick period while also assisting the municipality to be able to match the Eskom bill with the municipality's own billing to avoid incurring unidentifiable losses.

- **Solid Waste Removal:** Collection and disposal of solid waste is one of the services that the municipality provides to the town area and a few sites outside of town including the Wild Coast Sun Casino. The municipality has implemented a new billing approach which ensures that all customers who individually generate waste are billed individually. The exercise was conducted by the refuse section and the billing database has significantly increased and showed us that there are customers we have been providing the service to at no cost at all. This has resulted in the revenue billed for the month to be around R460 thousand which continues to be more than the projection by 7%. An investigation in the past has indicated that a decrease is seen during the year which is as a result of the correction of categories from the verification conducted by the user department from the categories previously confirmed for billing purposes when customers raise queries.

- **Interest on Investments:** The municipality invests surplus cash and unspent grants to generate interest that would be utilised to fund other municipal programmes, this interest includes interest on the municipality's positive balance in the municipality's main account. The table above shows that the municipality generated over R2.8 million worth of interest on investments with a year to date actual that is below the projection by 9% which is an indication that the municipality's cash investments have been below the levels projected during the year and therefore resulting in a shortfall against the projections.
- **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 R1.4 million for the period ended June 2026 which is more than the amount projected for the period by 36%. 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 R137 thousand revenue on fines during the month of June 2026 which has resulted in a year to date actual more than the projection by 59%. 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 R494 thousand for the month which lead to the actual performance below the projection by 4% which is a result of other

revised contracts and increments related to the contractual arrangements as well as lease smoothing calculations.

- **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 R209 thousand for the period. Despite this level of performance, the year to date performance is above the revised projections by 11%. We can, however, confirm that the revenue recorded in the previous month may not have been 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 was held and will continue to 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 R73 thousand for the month ended with a year to date actual of R19.5 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 R1.7 million on transferred revenue for the period ended June 2026 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R366 million as this is the twelfth month of the financial year and is in line with the projections for the year due to mainly the equitable share that has been received in March 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.

d) Debt Collection

The table below shows a 31% overall collection rate for the month ended 30 June 2026. However, we note a 88% collection rate on leasehold fees, 19% on electricity, 335% on property rates and 83% on refuse removal for the period.

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

YEAR ENDING: 30 June 2026

INCOME TYPE	JULY	AUG	SEPT	1st QUATER	OCT	NOV	DEC	2nd QUARTER	JAN	FEB	MARCH	3rd QUARTER	APRIL	MAY	JUNE	4rd QUARTER	TOTAL
RATES																	
billed	32 262 591,77	988 304,52	988 304,52	**34 239 200,81**	988 304,52	988 304,52	988 304,52	**2 964 913,56**	988 304,52	988 304,52	973 033,19	**2 949 642,23**	973 033,19	970 762,02	975 583,54	2 919 378,75	43 073 135,35
payment received	576 076,20	582 932,89	667 929,50	**1 826 938,59**	572 945,12	10 768 725,12	875 351,10	**12 217 021,34**	841 671,30	920 259,20	601 680,89	**2 363 611,39**	689 858,85	1 070 148,41	3 447 101,71	5 207 108,97	21 614 680,29
% of billing received	**2%**	**59%**	**68%**	**5%**	**58%**	**1090%**	**89%**	**412%**	85%	93%	62%	**80%**	**71%**	**110%**	**353%**	**178%**	**50%**
ELECTRICITY																	
billed	3 894 621,22	4 891 904,22	3 604 910,49	**12 391 435,93**	3 604 910,49	3 792 203,58	3 491 145,70	**10 888 259,77**	3 917 817,96	3 758 767,27	3 327 200,76	**11 003 785,99**	3 504 139,89	3 339 363,87	26 088 725,29	32 932 229,05	67 215 710,74
payment received	2 909 743,32	3 037 528,81	3 023 712,34	**8 970 984,47**	2 695 251,48	2 933 776,44	2 178 672,56	**7 807 700,48**	3 388 708,81	3 138 859,19	2 386 916,34	**8 914 484,34**	3 085 388,10	5 309 710,86	5 024 807,17	13 419 906,13	39 113 075,42
% of billing received	**75%**	**62%**	**84%**	**72%**	**75%**	**77%**	**62%**	**72%**	**86%**	**84%**	**72%**	**81%**	**88%**	**159%**	**19%**	**41%**	**58%**
LEASEHOLD FEES																	
billed	433 420,39	433 420,39	407 683,19	**1 274 523,97**	407 683,19	407 683,19	407 683,19	**1 223 049,57**	407 683,19	407 683,19	435 479,36	**1 250 845,74**	131 191,10	459 416,03	461 880,25	1 052 487,38	4 800 906,66
payment received	350 000,94	374 782,26	340 928,70	**1 065 711,90**	323 350,89	323 350,89	408 164,20	**1 054 865,98**	238 537,58	323 350,89	323 350,89	**885 239,36**	128 726,38	661 131,69	404 292,04	1 194 150,11	4 199 967,35
% of billing received	**81%**	**86%**	**84%**	**84%**	**79%**	**79%**	**100%**	**86%**	**59%**	**79%**	**74%**	**71%**	**98%**	**144%**	**88%**	**113%**	**87%**
VAT																	
billed	716 062,06	865 330,43	667 965,71	**2 249 358,20**	667 965,71	696 059,54	650 900,89	**2 014 926,14**	716 147,40	692 289,68	632 662,58	**2 041 099,66**	613 664,04	638 181,25	4 050 955,15	5 302 800,44	11 608 184,44
payment received	528 542,67	549 429,63	547 591,37	**1 625 563,67**	456 710,36	535 438,26	381 003,41	**1 373 152,03**	596 086,71	578 072,19	462 196,36	**1 636 355,26**	569 757,34	1 002 082,36	899 310,56	2 471 150,26	7 106 221,22
% of billing received	**74%**	**63%**	**82%**	**72%**	**68%**	**77%**	**59%**	**68%**	**83%**	**84%**	**73%**	**80%**	**93%**	**157%**	**22%**	**47%**	**61%**
INTEREST																	
billed	652 757,01	965 547,64	984 541,18	**2 602 845,83**	984 541,18	994 473,66	909 933,11	**2 888 947,95**	906 626,65	913 643,01	907 160,60	**2 727 430,26**	937 461,06	933 816,66	882 114,95	2 753 392,67	10 972 616,71
payment received	160 548,70	145 413,71	85 415,82	**391 378,23**	137 207,26	1 033 693,95	51 971,98	**1 222 873,19**	255 420,07	134 071,67	88 361,53	**477 853,27**	270 234,20	723 442,84	446 107,81	1 439 784,85	3 531 889,54
% of billing received	**25%**	**15%**	**9%**	**15%**	**14%**	**104%**	**6%**	**42%**	**28%**	**15%**	**10%**	**18%**	**29%**	**77%**	**51%**	**52%**	**32%**
REFUSE REMOVAL																	
billed	445 703,00	443 542,00	440 508,00	**1 329 753,00**	440 508,00	440 508,00	440 508,00	**1 321 524,00**	448 812,00	448 812,00	455 068,00	**1 352 692,00**	455 760,00	455 760,00	455 760,00	1 367 280,00	5 371 249,00
payment received	285 816,28	272 357,63	273 639,00	**831 812,91**	227 366,94	336 418,52	263 953,40	**827 738,86**	424 685,31	319 253,05	259 672,42	**1 003 610,78**	559 574,33	397 379,49	377 542,93	1 334 496,75	2 663 162,55
% of billing received	**64%**	**61%**	**62%**	**63%**	**52%**	**76%**	**60%**	**63%**	**95%**	**71%**	**57%**	**74%**	**123%**	**87%**	**83%**	**98%**	**50%**
TOTAL INCOME																	
billed	**38 405 155,45**	**8 588 049,20**	**7 093 913,09**	**54 087 117,74**	**7 093 913,09**	**7 319 232,49**	**6 888 475,41**	**21 301 620,99**	**7 385 391,72**	**7 209 499,67**	**6 730 604,49**	**21 325 495,88**	**6 615 249,28**	**6 797 299,83**	**33 797 134,13**	**46 327 568,29**	**143 041 802,90**
payment received	**4 810 728,11**	**4 962 444,93**	**4 939 216,73**	**14 712 389,77**	**4 412 832,05**	**15 931 403,18**	**4 159 116,65**	**24 503 351,88**	**5 745 109,78**	**5 413 866,19**	**4 122 178,43**	**15 281 154,40**	**5 303 539,20**	**9 163 895,65**	**10 599 162,22**	**25 066 597,07**	**79 563 493,12**
% of billing received	**13%**	**58%**	**70%**	**27%**	**62%**	**218%**	**60%**	**115%**	**78%**	**75%**	**61%**	**72%**	**80%**	**135%**	**31%**	**54%**	**56%**

SERVICE DESC	SETTLED RECEI	ADVANCE	CURRENT	CURRENT VAT	30 DAYS	30 DAYS VAT	60 DAYS	60 DAYS VAT	90 DAYS	90 DAYS VAT	120 DAYS	120 DAYS VAT	REST	REST VAT
VAT	140,39	-	-	-	-	-	-	-	-	-	-	-	-	140,39
INTEREST	90 334,23	-	-	-	-	-	-	-	-	-	-	-	90 334,23	-
ADJUSTMENTS	6,53	-	-	-	-	-	-	-	-	-	-	-	6,53	-
ELECTRICITY	6 125 288,80	-	13 444,02	2 016,59	1 378 739,51	206 700,61	152 617,68	24 781,25	51 769,30	7 675,97	48 535,37	7 024,72	3 688 018,60	543 965,18
REFUSE	541 693,00	-	6 987,60	1 048,12	124 864,14	18 725,95	27 158,40	4 039,63	19 285,17	2 837,48	7 653,06	1 101,73	287 006,77	40 984,95
RATES	4 224 200,18	-	8 353,28	-	330 841,48	-	182 647,04	-	8 855,65	-	31 136,52	-	3 662 366,21	-
BASIC ELECTRIC	232 039,23	-	5 603,95	840,61	68 266,43	10 224,31	9 803,57	1 447,33	11 381,99	1 666,14	7 216,60	1 051,88	101 680,75	12 855,67
LEASEHOLD	464 935,85	-	-	-	404 292,04	60 643,81	-	-	-	-	-	-	-	-
RECEIPT	95 933,62	81 089,48	-	-	(2 700,00)	-	-	-	17 544,14	-	-	-	-	-
LAND SALES	1 460,00	-	-	-	-	-	-	-	-	-	-	-	1 460,00	-
ELECTRICITY FIN	4 680,51	-	-	-	-	-	-	-	-	-	-	-	4 680,51	-
	11 780 712,34	**81 089,48**	**34 388,85**	**3 905,32**	**2 304 303,60**	**296 294,68**	**372 226,69**	**30 268,21**	**108 836,25**	**12 179,59**	**94 541,55**	**9 178,33**	**7 835 553,60**	**597 946,19**

The above table takes the analysis of the receipts a step further by ensuring that a comparison of the old debt against the amounts received during the month of reporting.

We noted a bid change in the electricity billing during the month resulting from a number of activities resulting from the change of meters and billing system. An investigation of the correctness of the changes is being initiated with the services provider through Engineering Services but it is important to also indicate that since the new metering project started, we have noted a number of irregularities that may suggest sabotage of the project from both the municipal staff and service providers involved in the project.

This puts the municipality in the risk of disputed billing supported by those involved in the project from different roles. This has been brought to the attention of the service provider appointed for metering to investigate and provide a response which will then be presented to the structures of council.

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure By Type										
Employee related costs		134 248	148 023	152 599	12 559	140 979	152 599	(11 621)	-8%	152 599
Remuneration of councillors		27 795	31 370	31 370	2 420	28 910	31 370	(2 460)	-8%	31 370
Bulk purchases - electricity		53 481	58 448	58 448	4 797	51 786	58 448	(6 662)	-11%	58 448
Inventory consumed		6 203	8 696	9 144	1 018	7 337	9 144	(1 807)	-20%	9 144
Debt impairment		6 630	6 109	6 109	–	–	6 109	(6 109)	-100%	6 109
Depreciation and amortisation		59 105	48 219	69 709	7 061	54 934	69 709	(14 775)	-21%	69 709
Interest		183	104	104	6	6	104	(98)	-94%	104
Contracted services		103 682	132 555	156 980	17 004	126 279	156 980	(30 701)	-20%	156 980
Transfers and subsidies		4 984	5 454	6 166	4 115	4 363	6 166	(1 803)	-29%	6 166
Irrecoverable debts written off		1 339	–	–	–	–	–	–		–
Operational costs		67 664	90 493	92 108	9 561	70 119	92 108	(21 990)	-24%	92 108
Losses on Disposal of Assets		4 184	–	–	–	–	–	–		–
Other Losses		38	–	–	17	17	–	17	#DIV/0!	–
Total Expenditure		**469 536**	**529 471**	**582 737**	**58 558**	**484 730**	**582 737**	**(98 007)**	**-17%**	**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 June 2026 reflects an amount of R12.5 million for employee costs and R2.4 million for the remuneration of councillors. The remuneration of councillors shows a 8% underspending compared to what is expected at the same period. Employee costs have continued to record a 8% saving that is always expected considering issues like, annual increment for senior managers, annual and long-term bonuses, resignations, leave provisions and vacant positions.

- **Bulk Purchases:** The municipality purchases electricity in bulk from Eskom for distribution to the town customers. This is the main input cost to the distribution of electricity. The table shows that the municipality spent about R4.7 million on electricity purchases for the period ended June 2026 and a year to date actual of R51.7 million which is below the projected expenditure by 12%. This amount only relates to 25 days of May and up to 10 days of June as the billing by Eskom only takes place on the 10th day of each month.

- **Depreciation and asset impairment:** The depreciation run has previously 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 of R7 million and a year to date actual of R54.9 million which is now below the revised projection by 21% for the same period. As previously reported, the municipality is in the process of implementing the Asset Management Module on the system fully, which will also house the Fixed Asset Register to do away with the excel base asset register. This exercise required the conversion of the current asset register which was expected to be finalised by the 19th of June 2026 according to the system vendor progress report and the municipality's Asset Management team but reviews performed have indicated differences that were identified to be due to remaining useful lives not updated on the excel register that will require performance before final project hand over. This is also in line with the minimum business processes regulations currently in the process of being introduced.

- **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 R17 million worth of expenditure during the month with a year to date actual of R126 million and below the revised projected expenditure by 20%. 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. It is important to also report that the due to the month being the last month of the financial year, we expect there will still be transactions being submitted until the end of August 2026 related to activities conducted before 30 June 2026. This is despite clearly communicated deadlines for submission and proactive advise on how to deal with activities up to the last day of the financial year.

- **Other Expenditure (Operational Costs):** This also shows a saving of about 24% 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 been reported to the departments that have been underspending to sensitise them of the matter and investigations done. It is important to also report that the due to the month being the last month of the financial year, we expect there will still be transactions being submitted until the end of August 2026 related to activities conducted before 30 June 2026. This is despite clearly communicated deadlines for submission and proactive advise on how to deal with activities up to the last day of the financial year

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive and Council		150	–	150	–	71	150	(79)	-52,9%	150
Vote 2 - Corporate Services		1 765	220	220	18	210	220	(10)	-4,6%	220
Vote 3 - Budget and Treasury Office		409 684	399 920	399 920	3 995	396 491	399 920	(3 429)	-0,9%	399 920
Vote 4 - Community Services		13 327	15 395	23 439	1 599	16 461	23 439	(6 978)	-29,8%	23 439
Vote 5 - Development Planning		33 477	34 816	45 826	2 064	56 088	45 826	10 262	22,4%	45 826
Vote 6 - Engineering Services		144 557	169 791	158 898	41 685	173 744	158 898	14 845	9,3%	158 898
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**602 960**	**620 143**	**628 453**	**49 363**	**643 065**	**628 453**	**14 611**	**2,3%**	**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 R41 million for the month with Budget and Treasury showing generation of over R3.9 million which may be attributable to interest received on investments and debtors, Planning and Development at over R2 million as well as Community Services at over R1.5 million.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote	1									
Vote 1 - Executive and Council		82 825	92 264	98 011	9 655	86 938	98 011	(11 072)	-11,3%	98 011
Vote 2 - Corporate Services		60 894	68 574	74 329	6 289	54 059	74 329	(20 270)	-27,3%	74 329
Vote 3 - Budget and Treasury Office		38 297	44 658	40 184	4 755	30 449	40 184	(9 735)	-24,2%	40 184
Vote 4 - Community Services		95 513	111 367	119 701	9 845	100 335	119 701	(19 366)	-16,2%	119 701
Vote 5 - Development Planning		29 806	34 737	39 583	7 961	31 567	39 583	(8 016)	-20,3%	39 583
Vote 6 - Engineering Services		162 201	177 871	210 930	20 052	181 382	210 930	(29 548)	-14,0%	210 930
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**469 536**	**529 471**	**582 737**	**58 558**	**484 730**	**582 737**	**(98 007)**	**-16,8%**	**582 737**
Surplus/ (Deficit) for the year	2	**133 424**	**90 672**	**45 716**	**(9 195)**	**158 335**	**45 716**	**112 618**	**246,3%**	**45 716**

The table above shows the expenditure by municipal vote. The total expenditure for the month of June 2026 amounted to above R58.5 million with a year to date of R484.7 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		54 385	55 986	56 393	26 929	75 002	56 393	18 609	33%	56 393
Service charges - Water			–	–	–	–	–	–		–
Service charges - Waste Water Management			–	–	–	–	–	–		–
Service charges - Waste management		4 662	5 200	5 130	460	5 493	5 130	363	7%	5 130
Sale of Goods and Rendering of Services		17 430	22 481	19 610	73	19 587	19 610	(23)	0%	19 610
Agency services		1 234	1 499	1 499	69	1 256	1 499	(242)	-16%	1 499
Interest			–	–	–	–	–	–		–
Interest earned from Receivables		2 194	3 984	4 134	875	3 531	4 134	(603)	-15%	4 134
Interest from Current and Non Current Assets		39 708	39 677	39 677	2 817	36 001	39 677	(3 676)	-9%	39 677
Dividends			–	–	–	–	–	–		–
Rent on Land			–	–	–	–	–	–		–
Rental from Fixed Assets		7 958	5 764	5 914	494	5 700	5 914	(214)	-4%	5 914
Licence and permits				–	–	–	–	–		–
Special rating levies				–	–	–	–	–		–
Operational Revenue		1 929	405	405	341	821	405	416	103%	405
Non-Exchange Revenue				–	–	–	–	–		–
Property rates		22 853	24 187	35 187	976	42 956	35 187	7 769	22%	35 187
Surcharges and Taxes			–	–	–	–	–	–		–
Fines, penalties and forfeits		1 074	386	401	137	640	401	238	59%	401
Licence and permits		2 171	2 379	2 389	209	2 654	2 389	265	11%	2 389
Transfers and subsidies - Operational		368 646	367 150	367 494	1 771	366 849	367 494	(645)	0%	367 494
Interest		5 243	4 907	4 907	592	7 378	4 907	2 471	50%	4 907
Fuel Levy			–	–	–	–	–	–		–
Operational Revenue			–	–	–	–	–	–		–
Gains on disposal of Assets		1 387	–	–	–	–	–	–		–
Other Gains		4 340	–	–	86	86	–	86	#DIV/0!	–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**535 214**	**534 006**	**543 140**	**35 830**	**567 954**	**543 140**	**24 814**	**5%**	**543 140**
Expenditure By Type										
Employee related costs		134 248	148 023	152 599	12 559	140 979	152 599	(11 621)	-8%	152 599
Remuneration of councillors		27 795	31 370	31 370	2 420	28 910	31 370	(2 460)	-8%	31 370
Bulk purchases - electricity		53 481	58 448	58 448	4 797	51 786	58 448	(6 662)	-11%	58 448
Inventory consumed		6 203	8 696	9 144	1 018	7 337	9 144	(1 807)	-20%	9 144
Debt impairment		6 630	6 109	6 109	–	–	6 109	(6 109)	-100%	6 109
Depreciation and amortisation		59 105	48 219	69 709	7 061	54 934	69 709	(14 775)	-21%	69 709
Interest		183	104	104	6	6	104	(98)	-94%	104
Contracted services		103 682	132 555	156 980	17 004	126 279	156 980	(30 701)	-20%	156 980
Transfers and subsidies		4 984	5 454	6 166	4 115	4 363	6 166	(1 803)	-29%	6 166
Irrecoverable debts written off		1 339	–	–	–	–	–	–		–
Operational costs		67 664	90 493	92 108	9 561	70 119	92 108	(21 990)	-24%	92 108
Losses on Disposal of Assets		4 184	–	–	–	–	–	–		–
Other Losses		38	–	–	17	17	–	17	#DIV/0!	–
Total Expenditure		**469 536**	**529 471**	**582 737**	**58 558**	**484 730**	**582 737**	**(98 007)**	**-17%**	**582 737**
Surplus/(Deficit)		**65 678**	**4 535**	**(39 597)**	**(22 728)**	**83 224**	**(39 597)**	**122 821**	**-310%**	**(39 597)**
Transfers and subsidies - capital (monetary allocations)		67 746	86 137	85 313	13 534	75 110	85 313	(10 203)	-12%	85 313
Transfers and subsidies - capital (in-kind)			–			–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**133 424**	**90 672**	**45 716**	**(9 195)**	**158 335**	**45 716**	**112 618**	**246%**	**45 716**
Income Tax						–	–	–		–
Surplus/(Deficit) after income tax		**133 424**	**90 672**	**45 716**	**(9 195)**	**158 335**	**45 716**	**112 618**	**246%**	**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**	**(9 195)**	**158 335**	**45 716**	112 618	246%	**45 716**
Share of Surplus/Deficit attributable to Associate						–	–	–		–
Intercompany/Parent subsidiary transactions						–	–	–		–
Surplus/ (Deficit) for the year		**133 424**	**90 672**	**45 716**	**(9 195)**	**158 335**	**45 716**	**112 618**	**246%**	**45 716**

The municipality has so far recorded a loss of over R9.1 million for the period ended June 2026 with a year to date actual of R158 million surplus. 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.

10. 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 - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**58 105**	**57 006**	**63 852**	**7 442**	**53 293**	**63 852**	10 559	**16,5%**	**63 852**
Roads Infrastructure		50 184	55 702	63 507	7 442	53 293	63 507	10 215	**16,1%**	63 507
Roads		34 398	36 155	41 483	1 667	35 440	41 483	6 043	**14,6%**	41 483
Road Structures		15 786	19 547	22 024	5 775	17 853	22 024	4 171	**18,9%**	22 024
Electrical Infrastructure		5 325	–	–	–	–	–	–		–
HV Transmission Conductors		492	–	–	–	–	–	–		–
MV Networks		4 832	–	–	–	–	–	–		–
Solid Waste Infrastructure		2 596	1 304	345	–	–	345	345	**100,0%**	345
Landfill Sites		2 596	1 304	345	–	–	345	345	**100,0%**	345
Community Assets		**12 884**	**21 663**	**18 259**	**225**	**6 217**	**18 259**	**12 042**	**65,9%**	**18 259**
Community Facilities		11 845	4 601	4 123	225	1 864	4 123	2 259	**54,8%**	4 123
Halls		7 933	2 427	1 949	–	451	1 949	1 499	**76,9%**	1 949
Markets		3 912	2 174	2 174	225	1 413	2 174	761	**35,0%**	2 174
Sport and Recreation Facilities		1 039	17 062	14 136	–	4 353	14 136	9 782	**69,2%**	14 136
Indoor Facilities		374	16 888	13 962	–	4 316	13 962	9 646	**69,1%**	13 962
Outdoor Facilities		665	174	174	–	37	174	137	**78,7%**	174
Capital Spares		–	–		–	–	–	–		–
Heritage assets		–	1 304	1 004	–	–	1 004	1 004	100,0%	1 004
Works of Art		–	1 304	1 004	–	–	1 004	1 004	**100,0%**	1 004
Other assets		**89 529**	**24 568**	**24 568**	**536**	**536**	**24 568**	**24 032**	**97,8%**	**24 568**
Operational Buildings		89 529	24 568	24 568	536	536	24 568	24 032	**97,8%**	24 568
Municipal Offices		89 273	1 739	1 739	–	–	1 739	1 739	**100,0%**	1 739
Manufacturing Plant		257	22 829	22 829	536	536	22 829	22 293	**97,7%**	22 829
Intangible Assets		**237**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		237	–	–	–	–	–	–		–
Computer Software and Applications		237	–	–	–	–	–	–		–
Computer Equipment		**2 975**	**1 826**	**1 363**	**–**	**885**	**1 363**	**478**	35,1%	**1 363**
Computer Equipment		2 975	1 826	1 363	–	885	1 363	478	**35,1%**	1 363
Furniture and Office Equipment		**3 822**	**2 865**	**2 216**	**102**	**1 296**	**2 216**	**920**	41,5%	**2 216**
Furniture and Office Equipment		3 822	2 865	2 216	102	1 296	2 216	920	**41,5%**	2 216
Machinery and Equipment		**3 646**	**639**	**587**	**–**	**417**	**587**	**171**	29,1%	**587**
Machinery and Equipment		3 646	639	587	–	417	587	171	**29,1%**	587
Transport Assets		**1 797**	**6 739**	**7 619**	**4 145**	**6 578**	**7 619**	**1 041**	13,7%	**7 619**
Transport Assets		1 797	6 739	7 619	4 145	6 578	7 619	1 041	**13,7%**	7 619
Total Capital Expenditure on new assets	1	**172 995**	**116 611**	**119 468**	**12 450**	**69 221**	**119 468**	**50 248**	**42,1%**	**119 468**

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**18 789**	**4 603**	**8 778**	**7 825**	**10 863**	**8 778**	(2 085)	-23,8%	**8 778**
Roads Infrastructure		18 789	4 603	8 778	7 825	10 863	8 778	(2 085)	-23,8%	8 778
Roads		18 789	4 603	8 778	7 825	10 863	8 778	(2 085)	-23,8%	8 778
Other assets		**–**	**3 339**	**3 339**	**–**	**910**	**3 339**	**2 429**	72,7%	**3 339**
Operational Buildings		–	3 339	3 339	–	910	3 339	2 429	72,7%	3 339
Municipal Offices		–	3 339	3 339	–	910	3 339	2 429	72,7%	3 339
Total Capital Expenditure on renewal of existing assets	1	**18 789**	**7 943**	**12 117**	**7 825**	**11 774**	**12 117**	**344**	2,8%	**12 117**

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**7 314**	**41 319**	**44 716**	**4 866**	**40 821**	**44 716**	3 895	8,7%	**44 716**
Roads Infrastructure		5 910	39 666	43 131	4 866	39 314	43 131	3 817	8,8%	43 131
Roads		5 910	39 666	43 131	4 866	39 314	43 131	3 817	8,8%	43 131
Electrical Infrastructure		–	1 652	1 585	–	1 507	1 585	78	4,9%	1 585
LV Networks		–	1 652	1 585	–	1 507	1 585	78	4,9%	1 585
Rail Infrastructure		1 404	–	–	–	–	–	–		–
LV Networks		1 404	–	–	–	–	–	–		–
Community Assets		**(91 289)**	**–**	**3 960**	**350**	**350**	**3 960**	**3 610**	91,2%	**3 960**
Community Facilities		(91 289)	–	3 960	350	350	3 960	3 610	91,2%	3 960
Halls		(91 289)	–	3 960	350	350	3 960	3 610	91,2%	3 960
Total Capital Expenditure on upgrading of existing assets	1	**(83 974)**	**41 319**	**48 676**	**5 216**	**41 171**	**48 676**	**7 505**	15,4%	**48 676**

The above tables indicate that the municipality spent R25.4 million for the month from its capital budget for the period ended June 2026 with a year to date actual of R122 million. Although this is a much better performance compared to the performance recorded at the same time in the previous financial years, it is still troubling to report that the municipality has not been performing well on internally funded projects on infrastructure. This places a burden on the next financial year’s budget as these projects will still need to be implemented as commitments and in some, appointments already made. This then requires that the next two months be used as much as possible to speed up performance on the affected projects.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	–	–	1 004	(1 004)	-100%	1 004
Vote 2 - Corporate Services		97 014	6 283	5 831	2 549	4 312	5 831	(1 519)	-26%	5 831
Vote 3 - Budget and Treasury Office		279	–	–	–	–	–	–		–
Vote 4 - Community Services		15 400	6 704	7 592	1 639	5 291	7 592	(2 301)	-30%	7 592
Vote 5 - Development Planning		4 169	25 003	25 003	761	1 949	25 003	(23 054)	-92%	25 003
Vote 6 - Engineering Services		(9 052)	126 579	140 832	20 543	110 613	140 832	(30 219)	-21%	140 832
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	107 809	165 872	180 262	25 491	122 165	180 262	**(58 096)**	**-32%**	180 262
Total Capital Expenditure		**107 809**	**165 872**	**180 262**	**25 491**	**122 165**	**180 262**	**(58 096)**	**-32%**	**180 262**
Capital Expenditure - Functional Classification										
Governance and administration		**97 343**	**9 591**	**8 153**	**2 686**	**6 070**	**8 153**	(2 084)	-26%	**8 153**
Executive and council		–	1 304	1 004	–	–	1 004	(1 004)	-100%	1 004
Finance and administration		97 343	8 287	7 149	2 686	6 070	7 149	(1 079)	-15%	7 149
Internal audit			–			–	–	–		–
Community and public safety		**9 523**	**21 446**	**18 065**	**(21)**	**6 327**	**18 065**	(11 738)	-65%	**18 065**
Community and social services		9 169	21 037	17 709	(21)	6 108	17 709	(11 601)	-66%	17 709
Sport and recreation		235	409	356	–	220	356	(137)	-38%	356
Public safety		120	–	–		–	–	–		–
Economic and environmental services		**(12 366)**	**130 053**	**149 457**	**21 258**	**106 693**	**149 457**	(42 764)	-29%	**149 457**
Planning and development		(87 420)	30 081	34 041	1 110	3 209	34 041	(30 832)	-91%	34 041
Road transport		75 054	99 972	115 416	20 148	103 485	115 416	(11 932)	-10%	115 416
Environmental protection						–	–	–		–
Trading services		**13 308**	**4 783**	**4 586**	**1 568**	**3 075**	**4 586**	(1 511)	-33%	**4 586**
Energy sources		7 483	1 652	2 415	45	1 552	2 415	(863)	-36%	2 415
Waste management		5 826	3 130	2 171	1 523	1 523	2 171	(648)	-30%	2 171
Other		–	–			–	–	–		–
Total Capital Expenditure - Functional Classification	3	**107 809**	**165 872**	**180 262**	**25 491**	**122 165**	**180 262**	**(58 096)**	**-32%**	**180 262**
Funded by:										
National Government		58 324	74 320	73 559	11 374	65 400	73 559	(8 159)	-11%	73 559
Provincial Government		665	535	610	–	316	610	(294)	-48%	610
District Municipality		–				–	–	–		–
Transfers recognised - capital		**58 989**	**74 854**	**74 169**	**11 374**	**65 716**	**74 169**	**(8 453)**	**-11%**	**74 169**
Borrowing	6	–				–	–	–		–
Internally generated funds		48 820	91 018	106 092	14 117	56 449	106 092	(49 643)	-47%	106 092
Total Capital Funding		**107 809**	**165 872**	**180 262**	**25 491**	**122 165**	**180 262**	**(58 096)**	**-32%**	**180 262**

The above table indicate that the municipality spent R25.4 million from its capital budget for the period ended June 2026 with a year to date actual of R122.1 million as indicated in the earlier paragraph.

c) Capital Expenditure Trends

EC443 Winnie Madikizela Mandela - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month R thousands	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
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	11 079	91 898	146 861	54 963	37,4%	55%
May	6 619	13 823	15 255	4 776	96 674	162 115	65 441	40,4%	58%
June	33 450	13 823	18 146	25 491	122 165	180 262	58 096	32,2%	74%
Total Capital expenditure	**107 809**	**165 872**	**180 262**	**122 165**					

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 - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**26 008**	**42 118**	**56 827**	**7 352**	**46 700**	**56 827**	10 127	**17,8%**	**56 827**
Roads Infrastructure		20 119	34 604	48 101	6 929	39 383	48 101	8 718	**18,1%**	48 101
Roads		964	520	520	–	88	520	432	**83,1%**	520
Road Structures		17 712	33 123	46 650	6 864	38 601	46 650	8 049	**17,3%**	46 650
Road Furniture		1 443	961	931	65	694	931	238	**25,5%**	931
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	1 400	1 292	–	813	1 292	479	**37,1%**	1 292
Drainage Collection		–	1 400	1 292	–	813	1 292	479	**37,1%**	1 292
Electrical Infrastructure		663	1 113	1 113	–	816	1 113	297	**26,7%**	1 113
MV Networks		430	1 113	1 113	–	816	1 113	297	**26,7%**	1 113
LV Networks		233	–	–	–	–	–	–		–
Solid Waste Infrastructure		5 225	5 000	6 320	423	5 688	6 320	633	**10,0%**	6 320
Landfill Sites		3 470	3 500	3 500	423	3 216	3 500	284	**8,1%**	3 500
Waste Drop-off Points		1 756	1 500	2 820	–	2 472	2 820	348	**12,3%**	2 820
Community Assets		**671**	**2 831**	**2 842**	**60**	**60**	**2 842**	**2 783**	**97,9%**	**2 842**
Community Facilities		671	2 831	2 842	60	60	2 842	2 783	**97,9%**	2 842
Halls		328	2 100	2 100	–	–	2 100	2 100	**100,0%**	2 100
Libraries		298	350	350	–	–	350	350	**100,0%**	350
Cemeteries/Crematoria		–	200	300	60	60	300	240	**80,1%**	300
Police		–	–	–	–	–	–	–		–
Purls		45	181	92	–	–	92	92	**100,0%**	92
Other assets		**781**	**3 432**	**3 162**	**638**	**1 202**	**3 162**	**1 959**	**62,0%**	**3 162**
Operational Buildings		781	3 432	3 162	638	1 202	3 162	1 959	**62,0%**	3 162
Municipal Offices		625	3 239	2 869	638	977	2 869	1 892	**65,9%**	2 869
Yards		157	193	293	–	225	293	68	**23,1%**	293
Intangible Assets		**38**	**209**	**209**	**–**	**–**	**209**	**209**	100,0%	**209**
Licences and Rights		38	209	209	–	–	209	209	**100,0%**	209
Computer Software and Applications		38	209	209	–	–	209	209	**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**	**23**	**219**	**429**	**209**	48,8%	**429**
Furniture and Office Equipment		60	264	429	23	219	429	209	**48,8%**	429
Machinery and Equipment		**–**	**872**	**1 143**	**–**	**304**	**1 143**	**839**	73,4%	**1 143**
Machinery and Equipment			872	1 143	–	304	1 143	839	**73,4%**	1 143
Transport Assets		**5 627**	**5 364**	**9 224**	**401**	**7 285**	**9 224**	**1 939**	21,0%	**9 224**
Transport Assets		5 627	5 364	9 224	401	7 285	9 224	1 939	**21,0%**	9 224
Total Repairs and Maintenance Expenditure	1	**33 280**	**55 196**	**73 836**	**8 473**	**55 770**	**73 836**	**18 066**	**24,5%**	**73 836**

The table shows that the municipality spent R4.4 million on the maintenance of its assets and infrastructure during the month of June 2026 with a year to date actual below the projected spending by over 24.5% for the same period.

e) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**38 068**	**31 391**	**40 896**	**5 524**	**39 512**	**40 896**	1 385	**3,4%**	**40 896**
Roads Infrastructure		36 720	29 873	39 379	5 324	38 443	39 379	936	**2,4%**	39 379
Roads		20 492	14 634	24 139	5 324	38 443	24 139	(14 304)	**-59,3%**	24 139
Road Structures		15 814	14 732	14 732	–	–	14 732	14 732	**100,0%**	14 732
Road Furniture		414	507	507	–	–	507	507	**100,0%**	507
Capital Spares						–	–	–		–
Storm water Infrastructure		543	611	611	–	–	611	611	**100,0%**	611
Drainage Collection		204	230	230	–	–	230	230	**100,0%**	230
Storm water Conveyance		338	381	381	–	–	381	381	**100,0%**	381
Attenuation						–	–	–		–
Electrical Infrastructure		638	718	718	149	820	718	(102)	**-14,2%**	718
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	(8)	0	–	(0)	**#DIV/0!**	–
MV Substations		51	58	58	–	–	58	58	**100,0%**	58
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		432	486	486	157	820	486	(334)	**-68,8%**	486
LV Networks		155	175	175	–	–	175	175	**100,0%**	175
Solid Waste Infrastructure		167	188	188	51	248	188	(60)	**-32,1%**	188
Landfill Sites		167	188	188	51	248	188	(60)	**-32,1%**	188
Community Assets		**5 921**	**7 373**	**8 997**	**1 241**	**6 281**	**8 997**	**2 716**	**30,2%**	**8 997**
Community Facilities		5 181	4 518	6 142	1 241	6 281	6 142	(139)	**-2,3%**	6 142
Halls		4 687	2 874	4 498	1 241	6 281	4 498	(1 782)	**-39,6%**	4 498
Centres		–	–	–	–	–	–	–		–
Crèches		295	333	333	–	–	333	333	**100,0%**	333
Clinics/Care Centres		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		13	15	15	–	–	15	15	**100,0%**	15
Purls		101	1 111	1 111	–	–	1 111	1 111	**100,0%**	1 111
Public Ablution Facilities		27	118	118	–	–	118	118	**100,0%**	118
Stalls		58	67	67	–	–	67	67	**100,0%**	67
Sport and Recreation Facilities		740	2 855	2 855	–	–	2 855	2 855	**100,0%**	2 855
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		740	2 855	2 855	–	–	2 855	2 855	**100,0%**	2 855
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other assets		**3 168**	**759**	**3 715**	**531**	**3 197**	**3 715**	**519**	**14,0%**	**3 715**
Operational Buildings		3 155	744	3 701	650	3 197	3 701	504	**13,6%**	3 701
Municipal Offices		2 851	401	3 358	654	3 200	3 358	157	**4,7%**	3 358
Pay/Enquiry Points		3	4	4	(4)	(4)	4	7	**200,0%**	4
Yards		77	86	86	–	–	86	86	**100,0%**	86
Stores		115	130	130	–	–	130	130	**100,0%**	130
Laboratories		–	–	–	–	–	–	–		–
Training Centres		110	123	123	–	–	123	123	**100,0%**	123
Housing		13	14	14	(119)	–	14	14	**100,0%**	14
Staff Housing		–	–	–	(119)	–	–	–		–
Social Housing		13	14	14	–	–	14	14	**100,0%**	14
Intangible Assets		**161**	**170**	**170**	**38**	**211**	**170**	**(41)**	-24,3%	**170**
Servitudes		–	–		–	–	–	–		–
Licences and Rights		161	170	170	38	211	170	(41)	**-24,3%**	170
Computer Software and Applications		161	170	170	38	211	170	(41)	**-24,3%**	170
Computer Equipment		**1 599**	**1 361**	**1 374**	**587**	**1 928**	**1 374**	**(554)**	-40,3%	**1 374**
Computer Equipment		1 599	1 361	1 374	587	1 928	1 374	(554)	**-40,3%**	1 374
Furniture and Office Equipment		**1 321**	**1 395**	**2 222**	**566**	**1 789**	**2 222**	**433**	19,5%	**2 222**
Furniture and Office Equipment		1 321	1 395	2 222	566	1 789	2 222	433	**19,5%**	2 222
Machinery and Equipment		**602**	**4 212**	**1 386**	**(561)**	**894**	**1 386**	**493**	35,5%	**1 386**
Machinery and Equipment		602	4 212	1 386	(561)	894	1 386	493	**35,5%**	1 386
Transport Assets		**1 584**	**1 559**	**2 175**	**(864)**	**1 653**	**2 175**	**522**	24,0%	**2 175**
Transport Assets		1 584	1 559	2 175	(864)	1 653	2 175	522	**24,0%**	2 175
Total Depreciation	1	**52 424**	**48 219**	**60 936**	**7 061**	**55 464**	**60 936**	**5 472**	**9,0%**	**60 936**

11. Progress on debt collection

As indicated in the earlier paragraphs, the municipality appointed a service provider to with collecting old debt and improve the municipality's collection rate.

Background

Winnie Madikizela Mandela local municipality has approved Credit Control and Debt Collection policies and /By-laws. In terms of the Credit Control and Debt Collection Policies and other relevant legislation, the municipality may embark on its own Debt Collection actions in the first instance and in doing so may exhaust all internal measures before taking legal actions against debtors.

Purpose

The purpose of this debt collection report is to communicate progress on handed-over accounts, to inform management, council committees about the impact on debt collection after service provider has been appointed in August.

The report includes the following important items:

1) Handover Book – Type of Debt
2) Balance Category Summary
3) Collection Process Status
4) Customer Queries
5) Pre-Legal Stage
6) Monthly Collection
7) Development Areas
8) Way Forward/Recommendations

Handover debt by type

Below is the original handover file summary by type of debt – We have updated the type of debt to reflect account type by owner description

. Row Labels	Count of Client Reference	Sum of May 2026 Balances
Business	52	R18 976 675.1
Public Service Infrastructure	25	R754 303.55
Government Property	7	R227 462.4
Municipal Property	2	R359 775.52
Residential	323	R9 849 377.78
Withdraw	5	R360 095
Sundry Debtor	2	R897 293.84
Vacant Land	1	R14 311.26

. Row Labels	Count of Client Reference	Sum of May 2026 Balances
Grand Total	**417**	**R31 439 294.45**

- IBC Forensic and Recoveries received 417 accounts to the value of R 31 439 294.45 with the above summary type of debt.
- Handed over debt includes residential accounts with a balance of R 9 849 377.78
- Business accounts constitute R 18 976 675.1 of the book which includes business farms.
- Identified as vacant stands with a balance of R 14 311.26 with 1 account.
- 25 Public Service accounts were identified to the value of R 754 303.55. This includes traditional land and farms.

Balance Category Summary

Row Labels	Count of Excalibur Reference	Sum of Current Balance
Above 1 million	6	R9 164 285.71
Between 999k - 500k	4	R3 026 828.19
Between 499k - 100k	47	R7 782 700.42
Between 99k - 50k	70	R4 693 296.3
Balance less than 50k	277	R6 746 269.08
Balance Below Summons	13	R25 914.75
Grand Total	**417**	**R31 439 294.45**

The above are balance categories which indicates high balance accounts to low accounts. These are then prioritised per account balance for the team to activate new PTP's and cash.

Total Active Book – Collection Status Summary

The below summary is a summary of active statuses within the service provider's call centre with different statuses as at June 2026

Row Labels	Count of Account Number	Sum of Last Available Balance
Account Paid in full	2	- 2,136
Call customer later	18	2,6 38,755
Call ended	131	7,7 83,709
Dispute	1	43,501
Engaged	1	24,659
Left Message	1	24,553
No Answer	105	5,7 93,135

Row Labels	Count of Account Number	Sum of Last Available Balance
Payment Arrangement	36	5,0 63,570
Payment Plan sent	1	1 71,138
phone network office issue	7	3 90,930
Voicemail Detection	22	2,9 13,382
Wrong Number	31	3,5 03,985
Attempting PTP	61	3,2 32,722
Grand Total	**417**	31,5 81,904

- From the above summary they have included all accounts which are active/Inactive to showcase on which statuses they are sitting on.
- Broken PtP will be sent for ITC listing as those debtors have failed to make payments as per arrangements.
- Wrong numbers will be sent to their tracing team to perform further tracing for next of kin details.
- The active accounts are actively being campaigned on to convert accounts into PTP's and actively search for new numbers on the wrong contact sub statuses.
- Their team is sending early-stage communication and driving new PTP activation s.

Query Summary

Row Labels	Count of Client Reference	Sum of Last Available Balance
Request for Closure - Client Instruction	10	602 642.22
Request for Closure-deceased	11	217 016.47
Grand Total	**21**	**819 618.7**

The summary below showcases the number of queries identified and type of queries per account.

- They have picked up that the debtor is deceased and are still in the process of finding the estate Executors
- They have a total of 11 accounts that the municipality requested they must close the file on their side

Pre-Legal *Stage*

The accounts below are identified for Pre-legal stage and they have sent out summons letter and have started on the legal process to push debtors to pay accounts. Account is attached to the report for view and advise from the municipality. Their Team is ready to issue more Final Letter of Demands upon receiving confirmation from the municipality on the identified accounts. There was no change on Pre legal as mostly courts where closed.

Row Labels	Count of Client Reference	Sum of Last Available Balance
Pre-Legal – Final letter of Demands Issued. "Section 129"	15	8 710 361.41
Grand Total	**15**	**8 710 361.41**

They have issued section 129 via post and email to 15 accounts

Monthly Collection

Month	Count of Account No	Sum of Payment Amt
Mar-25	35	R240 876.71
Apr-25	51	R360 834.68
May-25	49	R360 934.58
Jun-25	46	R226 790.99
Jul-25	56	R947 741.13
Aug-25	31	R185 334.21
Sept-25	135	R353 479.38
Oct-25	36	R275 852.12
Nov-25	39	R268 207.90
Dec-25	26	R468 706.90
Jan-26	45	R819 658.80
Feb-26	26	R329 787.89
Mar-26	38	R368 412.78
Apr-26	35	R1 344 751.90
May-26	48	R629 681.88
Jun-26	43	R278 478.57
Grand Total	**739**	**R7 459 522.34**

They have collected R 7 459 522.34 since the inception of the project.

Special Project Account

i. **Account no- 306** the account has dispute of the balance as they are claiming that they have been billed LPU double billing
ii. **Account no- 49** we have submitted the settlement proposal to settle the account with 49k and it will be paid within 3 months as the debtor is unemployed she will be assistance by the children
iii. **Account no- 923** the account has paid the 1.4 million as settlement she is waiting for the balance to be reversed

iv. **Account no- 17** the debtor is deceased and the late estate has been closed long time ago, the child of the deceased has come forward with the proposal to payment 90k from the balance of 183 196.07

v. **Account No- 249** we have been requesting the ageing of this account as the debtor has been offering to pay 67% of the balance as once off settlement. This account has been standing still since from the month of March and we have been doing the follow up via email but no respond

Challenges and Project Development Areas

- Poor data and old contact information received via handover file.
- High risk accounts identified and doubtful debt which includes deceased, Unemployed etc
- Residential allocation over 50% from the handed over book
- No Match accounts with no identity numbers provided
- All business accounts don't have company registration and when tracing them it's very hard to get the correct as they do not have address
- They can't trace them and could not draft summons and issue them due to the poor data
- They can't even trace the directors as they only have the company name and on google, they can't find those company

Way Forward

- Do data cleansing which will assist with new contact information.
- We have submitted the list to the client for the confirmation of the address for this business accounts
- Withdrawal of all high-risk accounts identified.
- To allocate Deceased account into a special project
- Update indigent residence
- Introduction of debit order system
- Selling the discount on all accounts and it will assist the collection to improve

12. 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 and Post COVID-19

In attempt to continue delivering services to the communities decisions needed to be taken to ensure that the municipality proceeds with the procurement processes in line with the limitations placed by the regulations governing the movement of people and other things.

The municipality introduced virtual tender briefings using the Facebook live platform to share information with interested parties and provide clarities on tenders issued by the municipality. This was coupled with creation and introduction of email addresses where tenders can be submitted. This was done to address the following:

- Procurement to proceed despite the lockdown
- Protect the public and municipal staff from direct human interaction
- Limit movement in line with the lockdown
- Avoid documents which are known to be one of the carriers of COVID-19

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

- After each live Facebook briefing a register is generated of all those who interacted with the presentation as instructed and posted on the municipal website so that all interested parties know who is considered to have fully complied
- Once the tender closing time passes, a register indication the name of the company, tender amount, email address, date and time is prepared and posted on the municipal website for all bidders to know if their tenders will be considered
- All tenders are evaluated in electronic versions
- The recommended bidders are then requested to make a submission of the hard copies of their submission (originals)

- Only the hard copy of the winning bidder is then filed which also addresses issues with filing space and safety of the documents.
- This was then formalised and included in the review of the municipality's SCM policy.

c. Procurement requests below R2000.00

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

Creditor Name	CSDRefNumber	Specifications	Order Date	Value	Registration Number
GROUP TWO MEDIA COMPANY	MAAA0943404	PUBLIC NOTICE... APPROVED FINAL SDBIP FOR 2026/2027 FINANCIAL YEAR	2026/06/24	1 998,70	2020/556213/07
GROUP TWO MEDIA COMPANY	MAAA0943404	REQUEST ADVERTISEMENT FOR VIRTUAL ORDINARY COUNCIL MEETING TO BE HELD 26 JUNE 2026 (ADVERT IN TWO LOCAL NEWSPAPERS)	2026/06/24	1 998,70	2020/556213/07
GROUP TWO MEDIA COMPANY	MAAA0943404	REQUEST FOR ADVERTISEMENT OF DID YOU KNOW POSTER ON TWO LOCAL NEWSPAPP	2026/06/12	1 998,70	2020/556213/07
Pondoland Times	MAAA0570434	PUBLIC NOTICE... APRROVED FINAL SDBIP FOR 2026/2027 FY ON TWO LOCAL NE ADVERT NO : 2	2026/06/24	2 000,00	2017/382542/07
Pondoland Times	MAAA0570434	ADVERTISEMENT OF VIRTUAL ORDINARY COUNCIL MEETINGTO BE HELD ON 26/06/2 LOCAL NEWSPAPER ADVERT NO : 2	2026/06/24	2 000,00	2017/382542/07
Pondoland Times	MAAA0570434	REQUEST FOR RE-ADVERTSMENT OF THE POSITION NAMELY:STORES CLERK UNDER B TREASURY OFFICE (PERMANENTLY)	2026/06/24	2 000,00	2017/382542/07
Pondoland Times	MAAA0570434	REQUEST TO ADVERTISEMENT OF DID YOU KNOW POSTER ON TWO LOCAL NEWSPAPER ADVERT NO - 02 ADVERT ON - REQ NO- 040957	2026/06/12	2 000,00	2017/382542/07
				13 996,10	

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

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

Creditor Name	CSDRefNumber	Specifications	Order Date	Value	Registration Number
GOVERNMENT PRINTING WORKS	MAAA0090672	REQUEST TO GAZZETTE MUNICIPAL PROPERTY RATES NO :06 OF 2004	2026/06/15	2 269,76	4220102869
GOVERNMENT PRINTING WORKS	MAAA0090672	REQUEST TO GAZZETTE MUNICIPAL PROPERTY RATES NO 6 2004 . QOU247726	2026/06/15	2 521,95	4220102869
MASINYANE AND SON	MAAA0551580	PAYMENT FOR DELIVERY OF PERIODICALS FOR JUNE 2026	2026/06/30	3 359,79	2014/185784 /07
WOMAN OF VIRTUE HEALTH	MAAA0110590	PAYMENT FOR PROFESSIONAL COUNSELLING	2026/06/23	5 100,00	2009/141700 /23
WOMAN OF VIRTUE HEALTH	MAAA0110590	PAYMENT FOR PROFESSIONAL COUNSIL SERVICES	2026/06/23	5 250,00	2009/141700 /23
University of South Africa	MAAA0229105	STUDY ASSISTANCE FOR MR. L. MIYA	2026/06/23	6 480,00	2011/082456 /24
MASINYANE AND SON	MAAA0551580	PAYMENT FOR LIBRARY PERIODICALS FOR THE MONTH OF MAY 2026	2026/06/24	8 999,44	2014/185784 /07
MUNSOFT	MAAA0175705	PAYMENT FOR MUNSOFT A2 SCHEDULE ONSITE SUPPORT 14-19/JUNE/26	2026/06/30	14 093,93	2001/024674 /07
BHALA KADUDUDU TRADING	MAAA0856525	REQUEST FOR CATERING IN FORM OF 100 LUNCH PACKS FOR DISASTER ADVISORY THE 25 JUNE 2026 AT WMMLM CIVIC CENTRE	2026/06/22	15 500,00	2019/377103 /07
THE INSTITUTE OF INTERNAL AUDI	MAAA0005432	PAYMENT FOR RENEWAL OF MEMBERSHIP FEES FOR INTERNAL AUDIT TEAM	2026/06/17	15 525,00	1985/003686 /08
San-sit Events Management	MAAA0479422	REQUEST FOR 100 VIP LUNCH FOR COMMUNITY SAFETY AWARENESS CAMPAIGN THAT HELDT AT WARD 30 ON 13 JUNE 2026	2026/06/12	16 000,00	2013/141019 /07
SUGUDHAV-SEWPERSADH ATTORNEYS	MAAA0321444	PAYMENT FOR LEGAL SERVICES RENDERED IN THE WMMLM/NCAYIYANA M & OTHERS	2026/06/24	16 447,73	7802040141 089
T MADYIBI ATTORNEYS	MAAA0429761	PAYMENT FOR CONEYANCING SERVICES FOR EXTENSION 2 MISALIGNMENT OF PROPE ERF NUMBERS	2026/06/29	17 453,55	2017/113939 /21
ASILONDELE TRADING	MAAA0673600	REQUEST FOR A SOUND SYSTEM WITH 2 CODELESS MICS FOR THE INITIATION PRA WILL BE HELD THE MUNICIPAL COUNCIL CHAMBERS ON THE 24C JUNE 2026	2026/06/23	18 250,00	2018/430053 /07
FAKADE CONSTRUCTION (PTY) LTD	MAAA0125170	REQUEST FOR LUNCH PACKS FOR THE PWG AGM THAT WILL BE HELD ON THE 23 JU BIZANA CIVIC CENTRE	2026/06/23	18 900,00	2013/143500 3/07
LIONS DEN PROJECTS	MAAA0391611	REQUEST 20 NYLON CORDS (Trimmer-red Line for petrol 3.5(Nylon Cord) 2K	2026/06/12	19 500,00	2015/416193 /07
WHY NOT TRADING 01	MAAA1016109	REQUEST LUNCH WITH SOFT DRINKS FOR CONSTITUENCY WORK PROGRAMME TO BE H 12 JUNE 2026 AT MBUTHWENI COMMUNITY HALL AT 10H00	2026/06/12	20 160,00	2020/84331/ 07
MANCOSA	MAAA0075855	PAYMENT FOR STUDY ASSISTANT FOR MISS. G. NGCEKE	2026/06/23	20 572,00	1996/004727 /07
MVAZANAS CONSTRUCTIONS	MAAA0015090	REQUEST FOR CATERING FOR 135 POEPLE WHO WILL BE ATTENDING TRAINING 45 WILL BE ATTENDING ON EACH DAY FOR 3 DAYS.	2026/06/17	20 925,00	2005/104018 /23
CMAM SOUTH AFRICA	MAAA0879470	REQUEST FOR ASSET MANAGEMENT GRAP CAPACITATION PROGRAMME 2026	2026/06/17	21 907,50	2020/063654 /07
ANFORCEPT TRADING ENTERPRISE	MAAA0202852	REQUEST LUNCH WITH ASSORTED DRINKS FOR CONSTITUENCY ENGAGEMENT WORK PR BE HELD ON THE 12TH JUNE 2026 AT FREEDOM SQURE HALL WARD 1 AT 09H00	2026/06/12	23 000,00	2008/052190 /23

Creditor Name	CSDRefNumber	Specifications	Order Date	Value	Registration Number
ESRI SOUTH AFRICA	MAAA0003912	PAYMENT FOR RENEWAL OF ARCGIS PRO LICENSE	2026/06/15	23 093,30	1989/006809 /07
Transport - Driving License Ca	MAAA0357741	PAYMENT FOR NEW CARD ORDERS FOR THE MONTH OF MAY 2026	2026/06/17	23 384,00	1989/006809 /08
Milpark Education	MAAA0186811	PAYMENT FOR STUDY ASSISTANCE FOR Ms. Z. SIBABINI	2026/06/23	24 040,00	2004/026244 /07
DOSVENTS TD	MAAA0684417	PAYMENT FOR STATIONERY 953 CYAN TONER	2026/06/19	27 930,01	2017/021323 /07
CROSSCHECK INFORMATION BUREAU	MAAA0058858	PAYMENT FOR MONTHLY HOSTING FEE JUNE 2026.	2026/06/24	27 936,87	1997/015143 /07
IBC FORENSICS AND RECOVERY (PT	MAAA0824420	PAYMENT FOR FORENSIC AND RECOVERY FOR DEBT COLLECTION PERFORMED IN FEB INVOICE NUMBER IBC-WMM012	2026/06/24	28 031,94	2013/182309 /07
WAYISE ENTERPRISE	MAAA1518993	REQUEST FOR BRANDING;SUPPLY AND INSTALLATION OF WHITE LAMP FOR SECURIT ISUZU KTK 004 EC	2026/06/12	28 300,00	2022/499288 /07
KALULE AND FAMILY TRADING	MAAA1416684	REQUEST FOR CATERING IN A FORM OF 160X LUNCH PACKS FOR LIBRARY AWARENE CAMPAIGN (2 PCS CHICKEN; FRIED CHIPS; 4 SLICES BUTTERED BREAD;JUICE/MI DRINK;BANANA & APPLES)	2026/06/12	28 400,00	2023/194652 /07
KAMVALETHU CONSTRUCTION	MAAA1444313	REQUEST LUNCH WITH SOFT ASSORTED DRINKS FOR COMMUNITY EDUCATION PROGRA HELD ON THE 12 JUNE 2026 AT LUCK NJOMI COMMUNITY HALL WARD 16.	2026/06/12	28 430,00	2023/150938 /07
ZIPHONATHI TRADING ENTERPRISE	MAAA1043857	REQUEST FOR LUNCH WITH SOFT DRINKS FOR 3 DAYS FOR THE KARATE NATIONAL CAMP THAT WILL BE HELD AT EBENEZER WARD 24 FROM THE 26-28 JUNE 2026	2026/06/29	28 500,00	2021/403318 /07
The middle man	MAAA0215571	REQUEST FOR 11 HIGH VZ REFLECTOR VEST(BRANDED WITH MUNICIPAL LOGO IN F LEFT POCKET; AT THE BACK WRITTEN WMMLM -EPWP)	2026/06/22	29 624,00	2014/003158 /07
				589 885,77	

e. Procurement above R30 000 but below R300 000

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

Creditor Name	CSDRefNumber	Specifications	Order Date	Value	Registration Number
LOYTSHINQO01	MAAA1443347	PAYMENT FOR LIBRARY AWARENESS CAMPAIGN. ELECTRICITY PURCHASES	2026/06/12	38 330,00	2024/072135/ 07
FAITH LWA 01 (PTY) LTD	MAAA0677955	PAYMENT FOR SUPPLY AND DELIVERY OF NEWSLETTER	2026/06/29	42 500,00	2018/358297/ 07
TECHSEEDS TELECOMMUNICATIONS	MAAA0916512	PAYMENT FOR MONTHLY USAGE FEE MAY 2026.	2026/06/19	42 903,12	2018/455772/ 07
THE MANE'S	MAAA0100893	PAYMENT FOR CAR WASH SERVICES 11/MAY TO 23 JUNE 2026	2026/06/29	48 290,01	2012/175667/ 07
STADIO PTY LTD	MAAA0413631	PAYMENT FOR STUDY ASSISTANCE FOR MS. M. BHANI	2026/06/23	52 720,00	2004/031722/ 07
THUNZI ENTERPRISE	MAAA1448310	CATERING FOR 300 PEOPLE FOR CANDLE LIGHT MEMOIRFIAL SERVICES	2026/06/29	54 214,00	2023/630706/ 07

Creditor Name	CSDRefNumber	Specifications	Order Date	Value	Registration Number
THUNZI ENTERPRISE	MAAA1448310	PAYMENT FOR CATERING FOR CANDLE LIGHT MEMORIAL SERVICE.	2026/06/29	58 814,00	2023/630706/07
THE DREAM GIRLS ENTREPRISE	MAAA0390921	PAYMENT FOR SUPPLY AND DELIVERY OF FENCING MATERIAL FOR MBIZANA CEMETE	2026/06/26	59 550,00	2016/475250/07
LUDWALA INVESTMENT SERVICES	MAAA1047308	PAYMENT FOR RENEWAL OF CENTRE LINE ROAD MARKING	2026/06/29	65 000,00	2020/658061/07
LUDWALA INVESTMENT SERVICES	MAAA1047308	PAYMENT FOR DISASTER AWARENESS CAMPAIGN. HIRE COST P.A SYSTEM AND TRANSPORT	2026/06/30	70 200,00	2020/658061/07
BAVUYI CIVILS	MAAA1334635	PROMOTIONAL ITEMS FOR INDIGENT AWARENESS CAMPAIGN	2026/06/30	79 550,00	2022/839372/07
KATI KABIZWAYO (PTY) LTD	MAAA0441360	PAYMENT FOR SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING	2026/06/29	83 300,35	2015/331469/07
SONGO TRADING AND PROJECTS	MAAA1403418	PAYMENT FOR YOUTH MONTH CELEBRATIONS. CATERING SERVICE	2026/06/22	83 950,00	2023/158558/07
KATI KABIZWAYO (PTY) LTD	MAAA0441360	PAYMENT FOR SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING FOR TRAFFIC DEP	2026/06/30	88 300,35	2015/331469/07
EYETHU PROJECTS & PLANT HIRE	MAAA0338166	PAYMENT FOR 5 % RETENTION FOR SOMGUNGQU TO KWANYANA ACCESS ROAD	2026/06/26	89 288,96	2005/125654/23
TA-MORAS TRADING AND PROJECTS	MAAA0324009	PAYMENT FOR SUPPLY AND DELIVERY OF SOCIAL RELIEF DISTRESS MATERIAL	2026/06/30	96 384,00	2012/185887/07
LOYTSHINQO01	MAAA1443347	PAYMENT FOR SUPPLY AND DELIVERY OF CLEANING MATERIAL	2026/06/12	98 700,00	2024/072135/07
Ducharme Training Institute pt	MAAA0006581	PAYMENT FOR TRAINING OF 06 INTERNAL AUDIT MEMBERS ON GRAP	2026/06/12	103 270,00	2013/139025/07
Nanochip Technologies	MAAA1002250	PAYMENT FOR INSTALLATION OF CCTV CAMERAS	2026/06/30	108 700,00	2020/811784/07
SONGO TRADING AND PROJECTS	MAAA1403418	PAYMENT FOR COMMUNITY SAFETY AWARENESS TRANSPORT CHAIR COVERS	2026/06/19	127 050,00	2023/158558/07
Lithemba Construction	MAAA0183717	PAYMENT FOR MAINTENANCE OF CULTURAL VILLAGE	2026/06/18	143 405,00	2010/099305/23
WOSA NAWE TRADING 16CC	MAAA0096942	50 % RETENTION WOTHDRWAL FOR CONSTRUCTION OF WARD 08 TO HUB CONCRETE S	2026/06/30	143 999,22	2005/101878/23
WOSA NAWE TRADING 16CC	MAAA0096942	RETENTION WITHDRAWAL WARD 08 HUB	2026/06/30	143 999,22	2005/101878/23
WOSA NAWE TRADING 16CC	MAAA0096942	RETENTION PAYMENT FOR WARD 08 CONCRETE SLAB ACCESS ROAD	2026/06/29	143 999,22	2005/101878/23
KATI KABIZWAYO (PTY) LTD	MAAA0441360	PAYMENT FOR SUPPLY AND DELIVERY OF PPE FOR PROTECTION SERVICES.	2026/06/12	177 418,24	2015/331469/07
EYETHU PROJECTS & PLANT HIRE	MAAA0338166	PAYMENT FOR SURETY FOR SOMGUNGQU TO KWANYANA ACCESS ROAD	2026/06/26	178 577,95	2005/125654/23
CONLOG	MAAA0233537	PAYTMENT FOR INSTALLATION OPERATION AND MAINTENANCE OF AUTOMATED METER SYSTEM FOR ELECTRICITY METERS INVOICE NUMBER 90051414 FOR APRIL 2026	2026/06/24	179 960,63	1982/011895/07
CONLOG	MAAA0233537	PAYMENT FOR AUTOMATED METER READING SYSTEM FOR MARCH 2026	2026/06/24	179 960,63	1982/011895/07
KHULANI SKILLS DEVELOPMENT CEN	MAAA0050649	PAYMENT FOR DEVELOPMENT CENTRE FOR EXTENTION OF WASTE MANAGEMENT SERVI	2026/06/30	184 846,00	2014/172697/07
WAYISE ENTERPRISE	MAAA1518993	PAYMENT FOR DELIVERY OF ANIMAL FEED AND REMEDIES	2026/06/24	192 680,00	2022/499288/07
TA-MORAS TRADING AND PROJECTS	MAAA0324009	PAYMENT FOR SUPPLY & DELIVERY OF TOURISM PRODUCT OWNER EQUIPMENT & MAT	2026/06/15	193 728,00	2012/185887/07

Creditor Name	CSDRefNumber	Specifications	Order Date	Value	Registration Number
THE DREAM GIRLS ENTREPRISE	MAAA0390921	PAYMENT FOR PROCUREMENT OF EQUIPMENT AND MATERIAL FOR HAWKERS	2026/06/29	253 598,00	2016/475250/07
SWORD GROUP	MAAA0447951	PAYMENT FOR SUPPLY AND DELIVERY OF FORESTRY EQUIPMENT AND MATERIAL	2026/06/29	266 000,00	2017/175247/07
BRIGHT FUTURE INVESTMENTS 083	MAAA1506615	PAYMENT FOR FEASIBILITY STUDY AND BUSINESS PLAN FOR LUDEKE DAM	2026/06/29	280 000,00	2024/447705/07
WOSA NAWE TRADING 16CC	MAAA0096942	SURETY WITHDRAWAL FOR WARD 08 TO HUB CONCRETE SLAB	2026/06/29	287 998,44	2005/101878/23
				4 441 185,34	

13. 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 June 2026**

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
					Jun-26			
1	Ta Mora's Trading and Projects	R 219 000,00	R 212 790,72	R 212 790,72	WMM-LM 10/04/26/01 PPE	Supply and delivery of protective clothing for electricity personnel	Monday, 01 June 2026	Engineering services
2	Sebekho Holdings Pty Ltd	R 300 000,00	R 131 000,00	R 131 000,00	WMM-LM 09/06/25/01 LFC	Purchase of library funiture and computers	Monday, 29 June 2026	Community services
3	Sword Group	R 273 000,00	R 266 000,00	R 266 000,00	WMM-LM 21/04/26/01 FEM	Supply and delivery of forestry equipment and material	Monday, 08 June 2026	Development planning
4	The dream girl's Enterprise	R 300 000,00	R 253 598,00	R 253 598,00	WMM-LM 23/04/26/02 EMH	Procurement of equipment and material for hawkers	Wednesday, 10 June 2026	Development planning
5	Ta Mora's Trading and Projects	R 300 000,00	R 183 936,00	R 183 936,00	WMM-LM 31/03/26/01 SRD	Procurement of Social relief material of distress	Monday, 22 June 2026	Community services
6	Thunzi Enterprise	R 230 000,00	R 298 000,00	R 298 000,00	WMM-LM 10/04/26/03 SMES	Supply and delivery of equipment and materal for MSMEs	Thursday, 11 June 2026	Development planning
7	Wayise Enterprise	R 230 000,00	R 192 680,00	R 192 680,00	WMM-LM 31/03/26/02	Supply and delivery of animal feed,remedies and consumables	Friday, 12 June 2026	Community services
8	Thunzi Enterprise	R 300 000,00	R 54 214,00	R 54 214,00	WMM-LM 29/05/20/01 CLM	Procurement of candle-light memorial service	Friday, 12 June 2026	Municipal Manager
9	Songo trading and projects	R 103 500,00	R 83 950,00	R 83 950,00	WMM-LM 03/06/26/01 MYC	Service provider for youth month celebrations	Saturday, 13 June 2026	Municipal Manager
10	The dream girl's Enterprise	R 230 000,00	R 59 550,00	R 59 550,00	WMM-LM 25/05/26/01 FMC	Supply and delivery of fencing material for Mbizana cemetry	Monday, 22 June 2026	Community services
11	Ludwala investment services	R 120 000,00	R 70 200,00	R 70 200,00	WMM-LM 04/06/26/02 DAC	Disaster awareness campaign Q4 2026	Wednesday, 24 June 2026	Community services
12	JNW Trading Enterprise	R 110 000,00	R 100 000,00	R 100 000,00	WMM-LM 25/05/26/02 SFG	Supply,delivery and installation of solar flood light and Wendy guard house	Thursday, 18 June 2026	Community services
13	Bright future Investments 803 Pty Ltd	R 300 000,00	R 280 000,00	R 280 000,00	WMM-LM 23/04/26/01 FBS	Feasibility study and business plan	Tuesday, 09 June 2026	Development planning
14	Bavuyi Civils	R 80 000,00	R 79 550,00	R 79 550,00	WMM-LM 25/05/26/03 AIC	Indigent awareness campaign	Monday, 22 June 2026	Community services
		R 3 095 500,00	**R 2 265 468,72**	**R 2 265 468,72**				

b) Tenders awarded during the month of June 2026

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				Jun-26		
1	MAT Trading	R 1 389 250,86	WMM LM 13/03/26/02 INC	Supply and Delivery of Equipment and Material for Incubatees	Wednesday, 03 June 2026	Development Planning
2	Tokollo Business Projects	R 39 996 908,34	WMM LM 00068	Construction of Mphuthumi Mafumbatha Sports Centre Bizana	Monday, 01 June 2026	Engineering services
3	Ubuhle Bempisi	R 1 955 372,84	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Rehabilitation of Mxhantini Bridge and Access Road	Wednesday, 03 June 2026	Engineering Services
4	Ubuhle Bempisi	R 1 604 981,75	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Rehablitation of Mtshawekazi Bridge and Access Road	Wednesday, 03 June 2026	Engineering Services
5	Ubuhle Bempisi	R 2 259 750,00	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Upgrading of Ferguson Internal Streets	Wednesday, 03 June 2026	Engineering Services
6	Ubuhle Bempisi	R 2 085 054,94	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Surfaing of Lunganako Road	Wednesday, 03 June 2026	Engineering Services
7	Ubuhle Bempisi	R 3 571 380,15	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Surfacing of Ngcingo Road	Wednesday, 03 June 2026	Engineering Services
8	Ziinzame Consulting Engineers	R 234 569,37	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Construction of ward 31 to Hub Access Road	Wednesday, 03 June 2026	Engineering Services
9	Ziinzame Consulting Engineers	R 1 849 165,95	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Rehablilitation of Mabhanoyini Bridge and Access Road	Wednesday, 03 June 2026	Engineering Services
10	Ziinzame Consulting Engineers	R 3 650 331,68	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Rehabilitation of Hlolweni Bridge and Access Road	Wednesday, 03 June 2026	Engineering Services
11	Ziinzame Consulting Engineers	R 4 193 292,34	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Upgrading of Mhlanga Internal Streets	Wednesday, 03 June 2026	Engineering Services
12	Nikhwe Group	R 6 605 242,90	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Rehabilitation of CBD Road	Wednesday, 03 June 2026	Engineering Services
13	Nikhwe Group	R 2 222 247,40	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Surfacing of Kubha Road	Wednesday, 03 June 2026	Engineering Services
14	Nikhwe Group	R 2 500 457,40	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Upgrading of Stanford Crescent and Bridge	Wednesday, 03 June 2026	Engineering Services
15	Nikhwe Group	R 4 043 940,74	Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Surfacing of Mzamba to Reformed	Wednesday, 03 June 2026	Engineering Services
16	Senzakahle SA T/A Ikhowa Division	R 430 000,00	WMM LM 19/03/26/03 PTZ	Construction of Public Toilets at Zikhuba	Wednesday, 03 June 2026	Community Services
17	Mabozela Trading Enterprise	R 2 110 895,44	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintanance of Galatyeni Access Road	Friday, 12 June 2026	Engineering Services
18	Techseeds Telecommunication	R 5 714 675,00	25/06/25/02 PRI	Supply and Installation of Printers for 3 years	Wednesday, 03 June 2026	Community Services
19	Senzakahle SA T/A Ikhowa Division	Rates	WMM-LM 02/10/25/01 MRF	Maintnenace of Recreationa Facilities	Friday, 05 June 2026	Corporate Services
20	Vico Empire 09 Pty Ltd	R 599 934,30	WMM LM 19/03/26/02 PTN	Construction of Public Toilets at Ngcingo amenty in Ward 13	Monday, 08 June 2026	Community Services
TOTAL		**R 87 017 451,40**				

c) Status of current tenders

No	Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapsed	Validity Check	Remaining Days
1	Supply and Delivery of PPE : Environmrental Services for 24 Months	WMM-LM 19/02/26/01 PPE	Ncumisa Xoko	Monday, 22 June 2026	90	0	Sunday, 20 September 2026	Luleka Mbhele	ON Evaluation	Community Services	M. Madikizela, N. Ngejane , N. Ngcunukana	Tuesday, 07 July 2026	15,00	Valid	75,00
2	Extension of Waste Management Services	WMM-LM 19/02/26/02 WMS	Ncumisa Xoko	Monday, 22 June 2026	90	0	Sunday, 20 September 2026	Luleka Mbhele	On Evaluation	Community Services	M. Madikizela, N. Ngejane , N. Ngcunukana	Tuesday, 07 July 2026	15,00	Valid	75,00
3	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	Tuesday, 07 July 2026	120,00	Expired	-30,00
4	Website revamp and Maintenance for 3 Years	WMM LM 05/02/25/02 WRM	Nolufefe Ntlanga	Wednesday, 29 April 2026	90	0	Tuesday, 28 July 2026	Mziwethu Mtetandaba	On Evaluation	Corporate Services	Z. Shange, M. Madikizela and N. Ngcunukana	Tuesday, 07 July 2026	69,00	Valid	21,00
5	Fencing of Library Jungle Gym	WMM-LM 25/03/26/01	Lungelwa Mhlelembana	Thursday, 16 April 2026	90	0	Wednesday, 15 July 2026	Luleka Mbhele	ON Evaluation	Community Services	N. Mshweshwe. V. Nontanda , N. Ngejane and M. Somi	Tuesday, 07 July 2026	82,00	Valid	8,0
6	Procurement of Office Furniture (Coprorate)	WMM-LM 18/03/26/01 OFC	Lungelwa Mhlelembana	Thursday, 07 May 2026	90	0	Wednesday, 05 August 2026	Luleka Mbhele	ON Evaluation	Corporate Services	N. Mshweshwe. V. Nontanda , N. Ngejane and M. Somi	Tuesday, 07 July 2026	61,00	Valid	29
7	Supply and Delivery of Social Relief Mat	WMM LM 0070-SRM	Lungelwa Mhlelembana	Monday, 11 May 2026	90	0	Sunday, 09 August 2026	Luleka Mbhele	ON Evaluation	Community Services	N. Mshweshwe. V. Nontanda , N. Ngejane and M. Somi	Tuesday, 07 July 2026	57,00	Valid	33
8	Maintenance of Ward 03 Community Hall	WMM-LM 20/04/26/03 MWC	Lungelwa Mhlelembana	Friday, 05 June 2026	90	0	Thursday, 03 September 2026	Mziwethu Mtetandaba	ON Evaluation	Community Services	M.Madikizela, S. Songca, M. Somi	Tuesday, 07 July 2026	32,00	Valid	58
9	Paving of Multi-Purpose Youth Centre Hall	WMM-LM 20/04/26/04 PWM	Lungelwa Mhlelembana	Friday, 05 June 2026	90	0	Thursday, 03 September 2026	Mziwethu Mtetandaba	ON Evaluation	Community Services	M.Madikizela, S. Songca, M. Somi	Tuesday, 07 July 2026	32,00	Valid	58
10	Library Facilities Maintenance and Equipment	WMM-LM 17/04/26/01 LFM	Lungelwa Mhlelembana	Friday, 05 June 2026	90	0	Thursday, 03 September 2026	Mziwethu Mtetandaba	ON Evaluation	Community Services	M.Madikizela, S. Songca, M. Somi	Tuesday, 07 July 2026	32,00	Valid	58
11	Panel of Service Providers for the Construction of Gravel Roads, Bridges and All Storm Water Related works for 18 Months	WMM LM 000103	Not Yet Appointed	Tuesday, 07 July 2026	90	0	Monday, 05 October 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 07 July 2026	0,00	Valid	90
12	Maintenance of Municipal Building	WMM LM 000100 MMB	Siphelele Morlock	Monday, 22 June 2026	90	0	Sunday, 20 September 2026	Mziwethu Mtetandaba	On Advert	Engineering Services	S. Songca , N. Jokweni, S, Noqhamza	Tuesday, 07 July 2026	15,00	Valid	75
13	Multi- Discipline Panel of Consultants for thr period of 3 Years	WMM LM 00099 MDP	Not Yet Appointed	Monday, 06 July 2026	90	0	Sunday, 04 October 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 07 July 2026	1,00	Valid	89
14	Panel of Maintenance of Roads for the period of 18 Months	WMM LM102	Not Yet Appointed	Wednesday, 08 July 2026	90	0	Tuesday, 06 October 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 07 July 2026	-1,00	Valid	91
15	Panel of Upgrading Surfaced Roads, Sidewalks and Stormwater for 18 Months	WMM LM 000104	Not Yet Appointed	Thursday, 09 July 2026	90	0	Wednesday, 07 October 2026	Not Yet Appointed	On Advert	Engineering Services	Not yet appointed	Tuesday, 07 July 2026	-2,00	Valid	92
16	Construction of 05 Ablution Facilities and DLTC Building Refurbishment	WMM LM 00071	Viwe Nontanda	Monday, 22 June 2026	90	0	Sunday, 20 September 2026	Luleka Mbhele	On Evaluation	Community Services	N. Juqula, N. Ngejane, M. Somi	Tuesday, 07 July 2026	15,00	Valid	75

d) Re-advertised tenders

No	Decription of the Projec	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members
1	Procurement of Mobile Contracts for 3 years	WMM LM 21/01/25/02 PMC	Ms. N. Ntlanga	Thursday, 12 June 2025	90	Wednesday, 10 September 2025	Miss.L.Mbhele	Adjudicated	Corporate Services	N.Ngejane, M.Madikizela ,M.Somi
2	Service provider for Translation of HR Policies	WMM LM 22/10/25/01 THP	Miss.N.Mshweshwe	Friday, 23 May 2025	90	Thursday, 21 August 2025	Mziwethu Mtetandaba	Adjudicated	Corporate Services	V.Nontanda, L.Mhlelembana, V.Mqina , S.Noqhamza
3	Website revamp and Maintenance for 5 Years	WMM-LM 05/02/25/02 WRM	Miss.N.Ntlanga	Thursday, 12 June 2025	90	Wednesday, 10 September 2025	Miss.L.Mbhele	Adjudicated	Corporate Services	N.Ngejane, M.Madikizela ,M.Somi
4	Supply and Implementation of Microsoft Office 365 for 3 Years	WMM-LM 05/02/25/03 PML	Mr.M.Madikizela	Thursday, 12 June 2025	90	Wednesday, 10 September 2025	Miss.L.Mbhele	Adjudicated	Corporate Services	N.Ntlanga, V.Mqina , N.Ngcunukana
5	Procurement and Installation of IT Equiipment	WMM LM 14/05/25/01 IEC	Miss.N.Ntlanga	Thursday, 05 June 2025	90	Wednesday, 03 September 2025	Miss.L.Mbhele	Adjudicated	Corporate Services	N.Ngejane, M.Madikizela ,M.Somi
6	Procurement of Mobile Contracts for 3 years	WMM LM 21/01/25/02 PMC	Ms. N. Ntlanga	Tuesday, 09 September 2025	90	Monday, 08 December 2025	Mziwethu Mtetandaba	Adjudicated	Corporate Services	Mr. D. Luphoko , Ms. Jokweni , Mr. M. Somi
7	Website revamp and Maintenance for 5 Years	WMM-LM 05/02/25/02 WRM	Ms. N. Ntlanga	Tuesday, 09 September 2025	90	Monday, 08 December 2025	Mziwethu Mtetandaba	Adjudicated	Corporate Services	Mr. D. Luphoko , Ms. Jokweni , Mr. M. Somi
8	Procurement and Installation of IT Equiipment	WMM LM 14/05/25/01 IEC	Miss.N.Ntlanga	Monday, 25 August 2025	90	Sunday, 23 November 2025	Mziwethu Mtetandaba	Adjudicated	Corporate Services	N.Ngejane, M.Madikizela ,M.Somi
9	Supply and Installation of Printers for 3 years	WMM-LM 25/06/25/01 IEC	Ms. N. Jokweni	Monday, 28 July 2025	90	Sunday, 26 October 2025	Mziwethu Mtetandaba	Adjudicated	Corporate Services	Ms. Nodangala,N.Ntlanga, N.Noqhamza
10	Alteration of Mbizana Civic Centre	WMM LM 00066	Miss. S. Sako	Friday, 24 October 2025	90	Thursday, 22 January 2026	Mrs.L.Mbhele	Adjudicated	Engineering Services	S. Morlock, N Jokweni, S. Noqhamza
11	Maintenance of Recreational Facilities for 36 Months	WMM-LM 02/10/25/01 MRF	Mrs.L.Mhlelembana	Monday, 03 November 2025	90	Sunday, 01 February 2026	Luleka Mbhele	Adjudicated	Community Services	N.Mshweshwe, N.Ngejane, N.Noqhamza
12	Service provider for Translation of HR Policies	WMM 22/01/25/01 THP	Miss N.Mshweshwe	Thursday, 04 September 2025	90	Wednesday, 03 December 2025	Ms. L. Mbhele	Adjudicated	Corporate Services	Mr.S.Morlock,Miss N.Jokweni , Miss S.Noqhamza
13	Phase 4 Construction of Mphuthumi Mafumbatha Sports Field	WMM LM 00068	Miss. S. Sako	Monday, 03 November 2025	90	Sunday, 01 February 2026	Mziwethu Mtetandaba	Adjudicated	Engineering Services	S. Morlock, N Jokweni, S. Noqhamza
14	Supply and Delivery of Social Relief Material for 36 Months	WMM LM 0070-SRM	Mrs.L.Mhlelembana	Monday, 17 November 2025	90	Sunday, 15 February 2026	Mrs.L.Mbhele	Adjudicated	Community Services	N.Jokweni , C.Noconjo, M.Somi
15	Procurement of Mobile Contracts for 5 years	WMM LM/21/01/25/02 PMC	Ms. N. Ntlanga	Monday, 01 December 2025	90	Sunday, 01 March 2026	Miss.L.Mbhele	Adjudicated	Corporate Services	M.Madikizela , N.Ngejane , S.Noqhamza
16	Website revamp and Maintenance for 3 Years	WMM LM 05/02/25/02 WRM	Mr.M.Madikizela	Monday, 01 December 2025	90	Sunday, 01 March 2026	Mrs.L.Mbhele	Adjudicated	Corporate Services	N.Ntlanga,N.Jokweni ,M.Somi
17	Multi Discipline Panele of Consultants for 3 Years Part 2	WMM LM 3/05/22/06 MDP	Mr.V.Nontanda	Friday, 09 January 2026	90	Thursday, 09 April 2026	Mziwethu Mtetandaba	Adjudicated	Corporate Services	S.Molorck, Z.Shange, M.Somi
18	Supply and Install and Comminision of Auto Recloser	WMM LM 000-700	Siphelele Morlock	Wednesday, 10 December 2025	90	Tuesday, 10 March 2026	Mziwethu Mtetandaba	Adjudicated	Corporate Services	S.Songca, N.Ngenjane M.Somi
19	Procurement and Installation of IT Equiipment	WMM-LM 14/05/25/01 IEC	Mr. B. Hlangabezo	Monday, 15 December 2025	90	Sunday, 15 March 2026	Mr. M. Mtetandaba	Adjudicated	Corporate Services	Ms. N. Ntlanga and Mr. S. Morlock
20	Re-Advert for Phase 4 Construction of Mphuthumi Mafumbatha Sports field	WMM LM 00068	Mr. V. Nontanda	Monday, 15 December 2025	90	Sunday, 15 March 2026	Mr. M. Mtetandaba	Adjudicated	Engineering Services	Ms. L. Mhlelembana and Mr. M. Madikizela
21	Supply and Delivery of Equipment and Material for Commercial and Smal Scale Fisheries	WMM-24/11/25/01 EMF	Mr. B. Hlangabezo	Monday, 22 December 2025	90	Sunday, 22 March 2026	Mr. M. Mtetandaba	On Advert	Development Planning	Mr. S. Morlock and Ms. N. Ntlanga
22	Supply and Installation of Printers for 3 years	WMM LM 25/06/25/02 PRI	Mr.M.Madikizela	Monday, 01 December 2025	90	Sunday, 01 March 2026	Mrs.L.Mbhele	Adjudicated	Corporate Services	N.Ntlanga,N.Jokweni ,M.Somi

No	Decription of the Projec	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members
23	Service Provider for Translation of HR Policies	WMM LM 22/01/25/01 THP	Siphelele Morlock	Wednesday, 18 February 2026	90	Tuesday, 19 May 2026	Mrs.L.Mbhele	Adjudicated	Corporate Services	Mr. N. Ngalonkulu, Miss. N. Mshweshwe and Mr. M.Somi
24	Preliminery Engneers for 2026/26 Projects -Cluster 1	RFQ: PRE- ENGINEERING MIG 26/27	Mr. V. Nontanda	Wednesday, 18 February 2026	90	Tuesday, 19 May 2026	Mrs.L.Mbhele	Adjudicated	Engineering Services	Ms. Z. Shange, Mr. M. Madikizela and Ms. S. Noqhamza
25	Preliminery Engineers for 2026/26 Projects -Cluster 2	RFQ: PRE- ENGINEERING MIG 26/28	Mr. V. Nontanda	Wednesday, 18 February 2026	90	Tuesday, 19 May 2026	Mrs.L.Mbhele	Adjudicated	Engineering Services	Ms. Z. Shange, Mr. M. Madikizela and Ms. S. Noqhamza
26	Preliminery Engneers for 2026/26 Projects -Cluster 3	RFQ: PRE- ENGINEERING MIG 26/29	Mr. V. Nontanda	Wednesday, 18 February 2026	90	Tuesday, 19 May 2026	Mrs.L.Mbhele	Adjudicated	Engineering Services	Ms. Z. Shange, Mr. M. Madikizela and Ms. S. Noqhamza
27	Construction of Garhane Access Road	RFQ 2025/26 MIG Projects	Mrs.S.Sako	Friday, 06 March 2026	90	Thursday, 04 June 2026	Mrs.L.Mbhele	Adjudicated	Engineering Services	Mrs.Z.Shange, Miss.N.Jokweni, Miss S.Noqhamza
28	Supply and Delivery of PPE : Environmrental Services for 24 Months	WMM-LM 19/02/26/01 PPE	Ncumisa Xoko	Monday, 23 March 2026	90	Sunday, 21 June 2026	Mziwethu Mtetandaba	Adjudicated	Community Services	N. Mshweshwe. B. Hlangabezo, N.Ngcunukana
29	Extension of Waste Management Services	WMM-LM 19/02/26/02 WMS	Ncumisa Xoko	Monday, 23 March 2026	90	Sunday, 21 June 2026	Mziwethu Mtetandaba	Adjudicated	Community Services	N. Mshweshwe. B. Hlangabezo, N.Ngcunukana
30	Construction of 05 Ablution Facilities and DLTC Building Refurbishment	WMM LM 00071	Siphelele Morlock	Thursday, 30 April 2026	90	Wednesday, 29 July 2026	Luleka Mbhele	Adjudicated	Community Services	N.Jokweni,V.Nontanda, N.Xoko, M.Somi
31	Procurement Of Mobile Contracts for 5 Years	WMM LM 21/01/25/02 PMC	Ms. N. Ntlanga	Monday, 06 April 2026	90	Sunday, 05 July 2026	Luleka Mbhele	Adjudicated	Corporate Services	M. Madikizela, N. Jokweni and N. Ngcunukana

The above table shows tenders that were re-advertised during the year after the completion of tender process due to a combination of reasons resulting in bidders not being responsive. Below is a summary of reasons resulting in bidders not being responsive:

- Incomplete tender submissions
- Fraudulent documents submitted to claim points
- Bidders scoring less that the required points
- Incomplete or incorrect tender specifications
- Irregularities identified during the tender processes (e.g tenders closed before their due date)
- Incorrect handling of tender processes including availability of tender documents
- Adverts not published

- Tenders advertised before tender documents are ready for distribution

e) Expired Validity Period

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Extension of Validity	Validity Period	SCM Official	Status	Department	Members	Validity Check	Overall Status
Maintenance and Service of Back-up Generator for 3 Years	WMM-LM 13/04/23/01 BUG	Mr.M.Madikizela	Thursday, 12 June 2025	90	0	Wednesday, 10 September 2025	Ms. L. Mbhele	ON Evaluation	Engineering Services	N.Ntlanga, V.Mqina , N.Ngcunukana	Expired	Validity Expired
Multi Discipline Panele of Consultants for 3 Years Part 2	WMM LM 3/05/22/06 MDP	Mr.V.Nontanda	Friday, 09 January 2026	90	0	Thursday, 09 April 2026	Mziwethu Mtetandaba	ON Evaluation	Engineering Services	S.Molorck, Z.Shange, M.Somi	Expired	Validity Expired
Maintenance and Service of Backup Generator for 6 Months	WMM-LM 13/04/23/01 BUG	Siphelele Morlock	Wednesday, 10 December 2025	90	0	Tuesday, 10 March 2026	Mziwethu Mtetandaba	ON Evaluation	Engineering Services	S.Songca, N.Ngenjane M.Somi	Expired	Validity Expired
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	Expired	Validity Expired

Above is a list of projects that went over their validity period and therefore required that the bid processes be started over. These were never presented to the bid adjudication committee and the municipal manager. The SCM unit has developed a monitoring tool which is used to monitor bids and a report is prepared for the municipal manager's approval to re-advertise the projects once validity has been confirmed to have expired to ensure no further delays are experienced.

f) Deviations

WINNIE MADIKIZELA -MANDELA LOCAL MUNICIPALITY											
DEVIATIONS REGISTER											
Date Reported to council	TRANSACTION DETAILS								PROCUREMENT PROCESS		
	Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Deviation
23 January 2026	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
23 January 2026	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	
23 January 2026	21 November 2025	MBIZ LM OCT-025	Emerald Metering and Utility	R 177 157,50	Electricity meter readings	Accounting Officer	31 July 2025	Budget and Treasury	7 Day tender	Three Quotations	

WINNIE MADIKIZELA -MANDELA LOCAL MUNICIPALITY											
DEVIATIONS REGISTER											
	TRANSACTION DETAILS								PROCUREMENT PROCESS		
Date Reported to council	Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Deviation
			Management								
23 January 2026	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	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.
23 January 2026	Thursday, 15 January 2026	EF009113-0002Not	Siya Emerger Trading Enterprise	R 47 750,00	Cllr 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 819 860,00**							

g) Irregular, Fruitless and Wasteful Expenditure

During the review of the payments processed during the period and municipal activities, there were a number of transactions that met the definition of fruitless and wasteful expenditure that have since been recorded as such since there was no benefit to the municipality.

No	Date of discovery	Date Reported to Council/MPAC	Transaction details							Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
			Date of Payment	Payment Number	Creditor Name	Amount	WRITE-OFFS	RECOVERY	Description of Incident			UI	DP	CC	TR	P	WO	General comments
	30/01/2026	Not yet reported	30/01/2026	'EF009129-0004	'KUHLE BHEKISWA REPAIR FOR RES	R 735,00			Grass Cutting Team Damaged a window house at Highland view Bizana	Not yet determined	Fruitless & Wasteful Expenditure	✔						In the process of being reported to the structures of council to for processing as prescribed
	02/03/2026	Not yet reported	02/03/2026	'EF009172-0001	'MNCEDISI MZEKELI DAMAGED OF V	R 800,00			Third party Claim for Vehicle window damaged by Grass cutting Team while conducting grass cutting activities along R61 near Bargain store	Not yet determined	Fruitless & Wasteful Expenditure	✔						In the process of being reported to the structures of council to for processing as prescribed

No	Date of discovery	Date Reported to Council/MPAC	Transaction details							Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status						
			Date of Payment	Payment Number	Creditor Name	Amount	WRITE-OFFS	RECOVERY	Description of Incident			UI	DP	CC	TR	P	WO	General comments
	02/03/2026	Not yet reported	02/03/2026	'EF009172-0004	'NICHOLAS MADIKIZELA DAMAGED O	R 720,00			Third party Claim for Vehicle window damaged by Grass cutting Team while conducting grass cutting activities along R61 near Bargain store	Not yet determined	Fruitless & Wasteful Expenditure	✔						In the process of being reported to the structures of council to for processing as prescribed
	29/05/2026	Not yet reported	29/05/2026	'EF009293-0001	'NOMVUYO BOMOYI THIRD PARTY CL	R 7 025,35			A Toyota with a registration LT07PV-GP owned by Dignity Group collided with a prominent pothole situated in hope Street resulted with substantial damage to the underside and left mechanics of the Vehicle including the tyre	Not yet determined	Fruitless & Wasteful Expenditure	✔						In the process of being reported to the structures of council to for processing as prescribed
	29/05/2026	Not yet reported	29/05/2026	'EF009293-0002	'PALM AND HOLLANDER INC THIRD	R 52 384,63			A Toyota with a registration LT07PV-GP owed by Dignity Group collided with a prominent pothole situated in hope Street resulted in substantial damage to the underside and left mechanics of the Vehicle including the tyre	Not yet determined	Fruitless & Wasteful Expenditure	✔						In the process of being reported to the structures of council to for processing as prescribed
	2026/02/13	Not yet reported	2026/03/25	EF009198-0001	GROUP TWO MEDIA COMPANY	R 1 998,70			This is a result of a Tender for Supply and Delivery of Cold Asphalt that was not presented to the Bid Adjudication Committee until the Validity period lapsed.	Not yet determined	Fruitless & Wasteful Expenditure	✔						In the process of being reported to the structures of council to for processing as prescribed
	2025/11/21	Not yet reported	2025/11/27	EF009057-0001	Pondoland Times	R 2 000,00			This is a result of a Tender for Maintenance of Back Up Generator and Panel For Multi Discipline Panel of Consultants that was not presented to the Bid Adjudication Committee until the Validity period lapsed	Not yet determined	Fruitless & Wasteful Expenditure							In the process of being reported to the structures of council to for processing as prescribed
	2025/11/21	Not yet reported	2026/06/13	EF008855-0001	GROUP TWO MEDIA COMPANY	R 1 998,70			This is a result of a Tender for Maintenance of Back Up Generator and Panel For Multi Discipline Panel of Consultants that was not presented to the Bid Adjudication Committee this the Validity period lapsed.	Not yet determined								
						R 67 662,38	R -	R -										

14. Database utilisation

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

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Inv Captured By	Ward No.
Mayor and Council	GROUP TWO MEDIA COMPANY	MAAA0943404	SHOP 12A PICK N PAY CENTRE KOKSTAD 4700	PUBLIC NOTICE... APPROVED FINAL SDBIP FOR 2026/2027 FINANCIAL YEAR	038260	2026/06/24	1 998,70	RECEIVED	OMI MVUZO SOMI	Kokstad
Mayor and Council	GROUP TWO MEDIA COMPANY	MAAA0943404	SHOP 12A PICK N PAY CENTRE KOKSTAD 4700	REQUEST ADVERTISEMENT FOR VIRTUAL ORDINARY COUNCIL MEETING TO BE HELD 26 JUNE 2026 (ADVERT IN TWO LOCAL NEWSPAPERS)	038258	2026/06/24	1 998,70	RECEIVED	OMI MVUZO SOMI	Kokstad
Municipal Manager	GROUP TWO MEDIA COMPANY	MAAA0943404	SHOP 12A PICK N PAY CENTRE KOKSTAD 4700	REQUEST FOR ADVERTISEMENT OF DID YOU KNOW POSTER ON TWO LOCAL NEWSPAPP	038182	2026/06/12	1 998,70	RECEIVED	OMI MVUZO SOMI	Kokstad
Municipal Manager	Pondoland Times	MAAA0570434	HOUSE NO 1568 WARD 17 WARD 17 4800	PUBLIC NOTICE... APRROVED FINAL SDBIP FOR 2026/2027 FY ON TWO LOCAL NE ADVERT NO : 2	038261	2026/06/24	2 000,00	RECEIVED	OMI MVUZO SOMI	Ward 17
Municipal Manager	Pondoland Times	MAAA0570434	HOUSE NO 1568 WARD 17 WARD 17 4800	ADVERTISEMENT OF VIRTUAL ORDINARY COUNCIL MEETINGTO BE HELD ON 26/06/2 LOCAL NEWSPAPER ADVERT NO : 2	038259	2026/06/24	2 000,00	RECEIVED	OMI MVUZO SOMI	Ward 17
Human Resources	Pondoland Times	MAAA0570434	HOUSE NO 1568 WARD 17 WARD 17 4800	REQUEST FOR RE-ADVERTSMENT OF THE POSITION NAMELY:STORES CLERK UNDER B TREASURY OFFICE (PERMANENTLY)	038257	2026/06/24	2 000,00	RECEIVED	OMI MVUZO SOMI	Ward 17
Municipal Manager	Pondoland Times	MAAA0570434	HOUSE NO 1568 WARD 17 WARD 17 4800	REQUEST TO ADVERTISEMENT OF DID YOU KNOW POSTER ON TWO LOCAL NEWSPAPER ADVERT NO - 02 ADVERT ON - REQ NO- 040957	038183	2026/06/12	2 000,00	RECEIVED	OMI MVUZO SOMI	Ward 17
Human Resources	University of South Africa	MAAA0229105	UNISA MAIN CAMPUS PRETORIA; TV TVW BUILDING B1_04; PRELLER ST 0003	STUDY ASSISTANCE FOR MR. L. MIYA	038233	2026/06/23	6 480,00	RECEIVED	OMI MVUZO SOMI	Pretoria
Libraries and Archives	MASINYANE AND SON	MAAA0551580	BHALA LOCATION WARD 31 4800 4810	PAYMENT FOR LIBRARY PERIODICALS FOR THE MONTH OF MAY 2026	038242	2026/06/24	8 999,44	RECEIVED	SPI SPILIKAZI NOQHAMZA NOQHAMZA	Ward 17
Population Development	BHALA KADUDUDU TRADING	MAAA0856525	AMANTSHANGASE LOCATION WARD 05 4800	REQUEST FOR CATERING IN FORM OF 100 LUNCH PACKS FOR DISASTER ADVISORY THE 25 JUNE 2026 AT WMMLM CIVIC	038224	2026/06/22	15 500,00	RECEIVED	SPI SPILIKAZI NOQHAMZA NOQHAMZA	Ward 1

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Inv Captured By	Ward No.
				CENTRE						
Governance Function	THE INSTITUTE OF INTERNAL AUDI	MAAA0005432	NO 2 BEDFORDVIEW OFFICE PARK 3 RILEY ROAD 2008 2008	PAYMENT FOR RENEWAL OF MEMBERSHIP FEES FOR INTERNAL AUDIT TEAM	038195	2026/06/17	15 525,00	RECEIVED	SPI SPILIKAZI NOQHAMZA NOQHAMZA	Pretoria
Police Forces Traffic	San-sit Events Management	MAAA0479422	NYANISWENI LOCATION BIZANA SP; BIZANA BIZANA 4820	REQUEST FOR 100 VIP LUNCH FOR COMMUNITY SAFETY AWARENESS CAMPAIGN THAT HELDT AT WARD 30 ON 13 JUNE 2026	038163	2026/06/12	16 000,00	RECEIVED	NOT NONTYATYAMBO NGCUNUK NGCUNUKAN	Ward 30
Mayor and Council	ASILONDELE TRADING	MAAA0673600	WARD 1 EXT 4 WARD 31 4800	REQUEST FOR A SOUND SYSTEM WITH 2 CODELESS MICS FOR THE INITIATION PRA WILL BE HELD THE MUNICIPAL COUNCIL CHAMBERS ON THE 24C JUNE 2026	038229	2026/06/23	18 250,00	RECEIVED	SPI SPILIKAZI NOQHAMZA NOQHAMZA	Ward 31
Mayor and Council	FAKADE CONSTRUCTION (PTY) LTD	MAAA0125170	P.O.BOX 307 BIZANA WARD 1 4800	REQUEST FOR LUNCH PACKS FOR THE PWG AGM THAT WILL BE HELD ON THE 23 JU BIZANA CIVIC CENTRE	038228	2026/06/23	18 900,00	RECEIVED	NOT NONTYATYAMBO NGCUNUK NGCUNUKAN	Ward 17
Community Parks	LIONS DEN PROJECTS	MAAA0391611	ESIKHUMBENI AA BIZANA WARD 4 4800	REQUEST 20 NYLON CORDS (Trimmer-red Line for petrol 3.5(Nylon Cord) 2K	038173	2026/06/12	19 500,00	RECEIVED	NOT NONTYATYAMBO NGCUNUK NGCUNUKAN	Ward 4
Mayor and Council	WHY NOT TRADING 01	MAAA1016109	P O BOX 210036 BIZANA WARD 02 4800	REQUEST LUNCH WITH SOFT DRINKS FOR CONSTITUENCY WORK PROGRAMME TO BE H 12 JUNE 2026 AT MBUTHWENI COMMUNITY HALL AT 10H00	038184	2026/06/12	20 160,00	RECEIVED	NOT NONTYATYAMBO NGCUNUK NGCUNUKAN	Ward 2
Human Resources	MANCOSA	MAAA0075855	P.O.BOX 49494 DURBAN 3100	PAYMENT FOR STUDY ASSISTANT FOR MISS. G. NGCEKE	038230	2026/06/23	20 572,00	RECEIVED	OMI MVUZO SOMI	Durban
Economic Development	MVAZANAS CONSTRUCTIONS	MAAA0015090	HIGHLAND VIEW EXT 4 BIZANA 4800	REQUEST FOR CATERING FOR 135 POEPLE WHO WILL BE ATTENDING TRAINING 45 WILL BE ATTENDING ON EACH DAY FOR 3 DAYS.	038198	2026/06/17	20 925,00	RECEIVED	NOT NONTYATYAMBO NGCUNUK NGCUNUKAN	Ward 13
Finance	CMAM SOUTH AFRICA	MAAA0879470	3 ADELAIDE TAMBO DRIVE - DURBAN 4051	REQUEST FOR ASSET MANAGEMENT GRAP CAPACITATION PROGRAMME 2026	038200	2026/06/17	21 907,50	RECEIVED	NOT NONTYATYAMBO NGCUNUK NGCUNUKAN	Durban
Mayor and Council	ANFORCEPT TRADING ENTERPRISE	MAAA0202852	ERF 98 THOMPSON AVENUE BIZANA BIZANA 4800	REQUEST LUNCH WITH ASSORTED DRINKS FOR CONSTITUENCY ENGAGEMENT WORK PR BE HELD ON THE 12TH JUNE 2026 AT FREEDOM SQURE HALL WARD 1 AT 09H00	038176	2026/06/12	23 000,00	RECEIVED	OMI MVUZO SOMI	Ward1
Economic Development	ESRI SOUTH AFRICA	MAAA0003912	INTERNATIONAL BUSINESS GATEWAY CNR NEW ROAD AND 6TH ROAD	PAYMENT FOR RENEWAL OF ARCGIS PRO LICENSE	038189	2026/06/15	23 093,30	RECEIVED	NOT NONTYATYAMBO NGCUNUK NGCUNUKAN	Johannesburg

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Inv Captured By	Ward No.
			JOHNANNESBURG 1687							
Road and Traffic Regulations	Transport - Driving License Ca	MAAA0357741	459B TSITSA STREET ERASMUSKLOO 459B TSITSA STREET ERASMUSKLOO PRETORIA 0048	PAYMENT FOR NEW CARD ORDERS FOR THE MONTH OF MAY 2026	038196	2026/06/17	23 384,00	RECEIVED	SPI SPILIKAZI NOQHAMZA NOQHAMZA	Pretoria
Human Resources	Milpark Education	MAAA0186811	3RD FLOOR DENEB HOUSE 368 BROWNING ROAD 7925	PAYMENT FOR STUDY ASSISTANCE FOR Ms. Z. SIBABINI	038231	2026/06/23	24 040,00	RECEIVED	NOT NONTYATYAMBO NGCUNUK NGCUNUKAN	Johannesburg
Police Forces Traffic	WAYISE ENTERPRISE	MAAA1518993	SEAVIEW LOCATION WARD 23 4800	REQUEST FOR BRANDING;SUPPLY AND INSTALLATION OF WHITE LAMP FOR SECURIT ISUZU KTK 004 EC	038178	2026/06/12	28 300,00	RECEIVED	SPI SPILIKAZI NOQHAMZA NOQHAMZA	Ward 23
Libraries and Archives	KALULE AND FAMILY TRADING	MAAA1416684	EXTENSION 04 HIGHLAND VIEW WARD 1 4800	REQUEST FOR CATERING IN A FORM OF 160X LUNCH PACKS FOR LIBRARY AWARENE CAMPAIGN (2 PCS CHICKEN; FRIED CHIPS; 4 SLICES BUTTERED BREAD;JUICE/MI DRINK;BANANA & APPLES)	038181	2026/06/12	28 400,00	RECEIVED	OMI MVUZO SOMI	Ward 1
Mayor and Council	KAMVALETHU CONSTRUCTION	MAAA1444313	AMAMPISI A/A BIZANA WARD 16 4800	REQUEST LUNCH WITH SOFT ASSORTED DRINKS FOR COMMUNITY EDUCATION PROGRA HELD ON THE 12 JUNE 2026 AT LUCK NJOMI COMMUNITY HALL WARD 16.	038174	2026/06/12	28 430,00	RECEIVED	NOT NONTYATYAMBO NGCUNUK NGCUNUKAN	Ward 16
Mayor and Council	ZIPHONATHI TRADING ENTERPRISE	MAAA1043857	AMADIBA AA LUCINGWENI VILLAGE WARD 24, 4800	REQUEST FOR LUNCH WITH SOFT DRINKS FOR 3 DAYS FOR THE KARATE NATIONAL CAMP THAT WILL BE HELD AT EBENEZER WARD 24 FROM THE 26-28 JUNE 2026	038269	2026/06/29	28 500,00	RECEIVED	SPI SPILIKAZI NOQHAMZA NOQHAMZA	Ward 24
Solid Waste Removal	The middle man	MAAA0215571	98 HOPE STREET BIZANA WARD 01 4800	REQUEST FOR 11 HIGH VZ REFLECTOR VEST (BRANDED WITH MUNICIPAL LOGO IN F LEFT POCKET; AT THE BACK WRITTEN WMMLM -EPWP)	038225	2026/06/22	29 624,00	RECEIVED	NOT NONTYATYAMBO NGCUNUK NGCUNUKAN	Ward 1
						Total	**453 486,34**			

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								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 Officer	Friday, 15 August 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 03 September 2025	EF008940-0001	University of Pretoria	R 11 800,00	Study Fees	Chief Financial Officer	Wednesday, 20 August 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Tuesday, 16 September 2025	EF008960-0002	Stadio	R 52 970,00	Study Fees	Chief Financial Officer	Wednesday, 03 September 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Monday, 16 February 2026	EF009151-0006	Government Printing Works	R 1 008,78	Gazette by laws	Chief Financial Officer	Thursday, 04 September 2025	Development Planning	Yes	Section 17 (c)	Sole Provider
Wednesday, 01 October 2025	EF008984-0001	SALGA	R 20 000,00	Local Government oversight	Chief Financial Officer	Monday, 29 September 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Monday, 16 February 2026	EF009151-0006	Government Printing Works	R 1 008,78	gazette by laws	Chief Financial Officer	Thursday, 02 October 2025	Development Planning	Yes	Section 17 (c)	Sole Provider
Friday, 31 October 2025	EF009029-0004	Wits School Of Governance	R 168 000,00	Study Fees	Chief Financial Officer	Tuesday, 28 October 2025	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 31 October 2025	EF009029-0002	Managed Integrity Evaluation (Pty) Ltd	R558,38	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

SECTION 17 TRANSACTION DETAILS								PROCUREMENT PROCESS		
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
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 Officer	Friday, 27 February 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 11 March 2026	EF009178-000	South African Board for People Practices	R 2 775,00	Membership Fees	Chief Financial Officer	Thursday, 05 March 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 01 April 2026	SD991	W alter Sisulu University	R 215 000,00	Study fees	Chief Financial Officer	Wednesday, 18 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider
Friday, 20 March 2026	200051718	Authorisation of the institute of internal auditors	R 31 970,00	Study fees	Chief Financial Officer	Wednesday, 18 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider
Tuesday, 31 March 2026	EF009220-000	MIE (PTY) ltd	R 506,80	Membership fees	Chief Financial Officer	Wednesday, 25 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider

SECTION 17 TRANSACTION DETAILS								PROCUREMENT PROCESS		
Thursday, 19 March 2026	EF009196-000	CIGFARO	R 1 535,00	Sttudy fees	Chief Financial Officer	Thursday, 12 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider
Wednesday, 06 May 2026	INV601353/3323	Mancosa	R 123 730,87	Study Fees	Chief Financial Officer	Thursday, 30 April 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 22 April 2026	EF009237-002	MIE (Pty)ltd	R 964,59	Membership fees	Chief Financial Officer	Wednesday, 22 April 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 15 April 2026	EF009235-000	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Tuesday, 14 April 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Friday, 17 April 2026	EF009235-000	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Monday, 13 April 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Thursday, 30 April 2026	EF009255-000	STADIO	R 26 120,00	Study fees	Chief Financial Officer	Thursday, 30 April 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Thursday, 30 April 2026	EF009255-000	UNISA	R 25 120,00	Study fees	Chief Financial Officer	Thursday, 30 April 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Tuesday, 14 April 2026	EF009268-000	Clouded Leapard Collections T/A Firearm Competency and Training	R 59 143,20	Training	Chief Financial Officer	Thursday, 09 April 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Monday, 04 May 2026	200052542	Authorisation of the institute of internal auditors	R 9 660,00	Study Fees	Chief Financial Officer	Monday, 04 May 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Tuesday, 19 May 2026	EF009285-0009	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Tuesday, 12 May 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Friday, 15 May 2026	EF009276-000	Umngeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Tuesday, 12 May 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Friday, 15 May 2026	EF009297-000	IMESA	R 760,00	Membership Fees	Chief Financial Officer	Thursday, 14 May 2026	Engineering Services	Yes	Section 17 (c)	Sole Provider
Tuesday, 30 June 2026	EF009351-000	Authorisation of the institute of internal auditors	R 24 470,00	Study Fees	Chief Financial Officer	Thursday, 21 May 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 17 June 2026	EF009309-001	ESRI	R 23 093,30	Licence Fees	Chief Financial Officer	Thursday, 14 May 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 17 June 2026	EF009309-000	Authorisation of the institute of internal auditors	R 15 525,00	Study Fees	Chief Financial Officer	Monday, 15 June 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Monday, 22 June 2026	EF009322-001	CMAM	R 21 907,50	Training	Chief Financial Officer	Wednesday, 17 June 2026	BTO	Yes	Section 17 (c)	Sole Provider
Tuesday, 23 June 2026	EF009322-000	UNISA	R 6 480,00	Study Fees	Chief Financial Officer	Monday, 22 June 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Tuesday, 23 June 2026	EF009323-000	Mllpark Education	R 24 040,00	Study Fees	Chief Financial Officer	Monday, 22 June 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Tuesday, 23 June 2026	EF009323-000	Stadio	R 52 720,00	Study Fees	Chief Financial Officer	Monday, 22 June 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
TOTAL		Ttotal	**R 1 597 927,72**							

16. 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 Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract	Contract type
MBIZ LM ICT Due Deligent	Munsoft (PTY) LTD	Financial and Billing System	1826	Wednesday, 01 July 2020	Friday, 30 June 2028	Tuesday, 30 June 2026	R	-R 18 866 094,82	R 3 846 431,62	-R 2 712 526,44	valid	Long term Contract	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	Tuesday, 30 June 2026	R5 300 000,00	R 208 042,19	R -	R 208 042,19	expired	Long term Contract	Operating Contract
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Monday, 28 April 2025	Tuesday, 30 June 2026	R	-R 20 510 251,21	R 6 477 685,11	-R 26 987 936,32	expired	Long term Contract	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	Tuesday, 30 June 2026	R 6 581 971,41	R 2 792 373,46	R 1 137 640,06	R 1 654 733,40	expired	Long term Contract	Operating Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	Tuesday, 30 June 2026	R 3 256 364,38	R 102 691,34	R -	R 102 691,34	expired	Short Term Conctract	Capital Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, 01 September 2022	Tuesday, 30 June 2026	Tuesday, 30 June 2026	R -	-R 591 532,64	R -	-R 591 532,64	expired	Long term Contract	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	Tuesday, 30 June 2026	R -	-R 4 453 393,77	R 1 608 791,00	-R 6 062 184,77	expired	Long term Contract	Operating Contract
WMM LM	Wandile and	Multi Three Year	1095	Tuesday, 20 June	Friday, 19	Tuesday,	R	-R	R	-R	expired	Long term	Operating

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract	Contract type
03/11/22/05 EMT	Son Trading Pty Ltd	Contract for Supply and Delivery of Electricity Material		2023	June 2026	30 June 2026	-	2 356 069,50	299 540,00	2 655 609,50		Contract	Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Descipline Panel of Consultants for a Period of 3 years-Part 1	1095	Friday, 23 June 2023	Monday, 22 June 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	expired	Long term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Multi Descipline Panel of Consultants for a Period of 3 years-Part 1	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
MBIZ LM 0055 CON	Ziinzame Consulting Engineers	Proffesional Services for Compilation of Disposal Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	Tuesday, 30 June 2026	R 3 827 625,00	R 629 188,85	R -	R 629 188,85	expired	Long term Contract	Operating Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resourses	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	Tuesday, 30 June 2026	R -	-R 2 090 570,68	R 28 480,00	-R 2 119 050,68	valid	Long term Contract	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	Tuesday, 30 June 2026	R 9 685 836,19	R 966 320,56	R -	R 966 320,56	expired	Short Term Conctract	Capital Contract
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, 01 January 2024	Sunday, 31 December 2028	Tuesday, 30 June 2026	R -	-R 7 020 398,74	R 3 993 383,35	-R 11 013 782,09	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	-R 1 474 558,60	R 216 894,12	-R 1 691 452,72	valid	Long term Contract	Operating Contract
WMM LM 00012 BS	West Bank Limited	FNB-Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	Tuesday, 30 June 2026	R -	-R 4 348 897,31	R -	-R 4 348 897,31	valid	Short Term Conctract	Operating Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	Tuesday, 30 June 2026	R 8 972 421,01	R 8 289 756,70	R 1 300 250,92	R 6 989 505,78	valid	Long term Contract	Operating 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	Tuesday, 30 June 2026	R 6 790 555,42	R 518 324,57	R -	R 518 324,57	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 4 127 551,32	R 1 437 402,78	R -	R 1 437 402,78	expired	Short Term Conctract	Capital Contract
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, 15 April 2024	Friday, 11 April 2025	Tuesday, 30 June 2026	R 23 694 774,37	R 2 614 468,24	R 1 171 128,12	R 1 443 340,12	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R 5 526 582,57	R 2 607 598,78	R 1 847 510,80	R 760 087,98	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	-R 889 138,45	R 982 184,56	-R 1 871 323,01	valid	Short Term Conctract	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	Tuesday, 30 June 2026	R -	-R 1 041 892,23	R 238 999,50	-R 1 280 891,73	valid	Long term Contract	Operating Contract
WMM LM 00053	Woman of	Wellness and	1095	Wednesday, 05	Saturday, 05	Tuesday,	R	R	R	R	valid	Long term	Operating

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract	Contract type
W&OHP 36M	Virtue Health	Occupational Health Practitioner for 36 Months		June 2024	June 2027	30 June 2026	2 481 050,00	2 197 708,14	10 350,00	2 187 358,14		Contract	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	Tuesday, 30 June 2026	R 2 659 375,00	R 1 082 232,75	R 851 514,02	R 230 718,73	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 4 262 638,07	R 309 338,50	R -	R 309 338,50	expired	Short Term Conctract	Capital Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Maintanance of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	Tuesday, 30 June 2026	R 3 283 800,85	R 1 864 700,85	R 1 306 626,00	R 558 074,85	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 4 904 976,55	R 270 509,23	R -	R 270 509,23	expired	Short Term Conctract	Capital Contract
WMM LM 04/08/22/01 EWM	Khulani Skills Development Center	Extension of Waste Management Services	730	Tuesday, 12 March 2024	Friday, 05 June 2026	Tuesday, 30 June 2026	R -	-R 5 783 259,00	R 5 788 672,22	-R 11 571 931,22	expired	Long term Contract	Operating Contract
WMM-LM00060 ICC-MMB	Techseeds Telecommunica tions	Intergration of Civic Center with the Main Building	121	Thursday, 27 June 2024	Saturday, 26 October 2024	Tuesday, 30 June 2026	R 2 404 799,80	R 835 541,59	R 348 615,36	R 486 926,23	expired	Long term Contract	Operating Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Maintanance - Profeesional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	Tuesday, 30 June 2026	R 2 576 382,49	R 440 167,19	R -	R 440 167,19	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 2 550 000,00	R 1 081 498,60	R 856 968,81	R 224 529,79	expired	Long term Contract	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	Tuesday, 30 June 2026	R 1 053 979,73	R 658 502,89	R 514 152,36	R 144 350,53	expired	Long term Contract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Proffessional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	Tuesday, 30 June 2026	R 939 723,75	R 436 127,62	R 355 823,44	R 80 304,18	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 6 440 046,23	R 867 918,15	R -	R 867 918,15	expired	Short Term Conctract	Capital Contract
RFQ-WMM LM 00062	Masilo Jv CastleHill	Maintanance - Construction of Sunyside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	Tuesday, 30 June 2026	R 3 131 381,00	R 440 128,00	R -	R 440 128,00	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 4 498 048,51	R 278 977,02	R 222 056,40	R 56 920,62	expired	Short Term Conctract	Capital Contract
RFQ-WMM LM 00062	Citi Cargo	Maintanance of Cabhane to Crestu Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	Tuesday, 30 June 2026	R 2 766 871,25	R 377 595,60	R -	R 377 595,60	expired	Short Term Conctract	Capital Contract
RFQ-WMM LM 00062	LG Construction TA LGC	Maintanance of Mhlabomnyama Via Makhalweni to Plangweni	182	Saturday, 24 August 2024	Saturday, 22 February 2025	Tuesday, 30 June 2026	R 4 723 050,43	R 1 129 583,44	R 673 769,20	R 455 814,24	expired	Short Term Conctract	Capital Contract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract	Contract type
	Construction												
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	Tuesday, 30 June 2026	R 876 009,40	R 266 598,60	R -	R 266 598,60	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 625 059,82	R 146 810,49	R -	R 146 810,49	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 1 037 281,67	R 405 782,12	R -	R 405 782,12	expired	Short Term Conctract	Capital Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :Construction of 116 to Somgungqu to Khwanyana Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	Tuesday, 30 June 2026	R 801 334,39	R 723 709,39	R -	R 723 709,39	expired	Short Term Conctract	Capital Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for proffesional services of Thaleni Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	Tuesday, 30 June 2026	R 2 310 823,59	R 191 243,19	R -	R 191 243,19	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Operating Contract
WMM-LM 13/09/23/05 IVR	CrossCheck Information Bureau Pty Ltd	Indigent Register Data Manageament Verification for 36 Months	1095	Monday, 26 August 2024	Thursday, 26 August 2027	Tuesday, 30 June 2026	R 1 463 335,44	R 1 463 335,44	R 736 233,29	R 727 102,15	valid	Long term Contract	Operating Contract
WMM LM 00013 GRV	Black Dot Property Consultants	General Valuation Roll 2024/2029	1826	Thursday, 26 September 2024	Wednesday, 26 September 2029	Tuesday, 30 June 2026	R 1 400 000,00	R 69 999,99	R 350 000,00	-R 280 000,01	valid	Short Term Conctract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
RFQ-WMM LM 00062	Mvumeza Trading Enterprise	Construction of Khutshi Access Road	182	Friday, 02 August 2024	Friday, 31 January 2025	Tuesday, 30 June 2026	R 2 935 362,93	R 634 823,92	R -	R 634 823,92	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R -	-R 120 181,39	R -	-R 120 181,39	valid	Long term Contract	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	Tuesday, 30 June 2026	R 5 525 147,45	R 906 014,35	R 224 405,83	R 681 608,52	expired	Short Term Conctract	Capital Contract
WMM-LM 000101 PSS	Gijima KM Security Services	Provission of Security Sevices fro 36 Months	1095	Friday, 13 September 2024	Monday, 13 September 2027	Tuesday, 30 June 2026	R -	-R 8 626 430,99	R 10 662 683,23	-R 19 289 114,22	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	-R 1 419 598,08	R 958 095,97	-R 2 377 694,05	valid	Long term Contract	Capital Contract
WMM LM 000104 W16 CM	XS Dollarz	Construction of Ward 16 Community Hall	273	Wednesday, 11 December 2024	Wednesday, 10 September	Tuesday, 30 June 2026	R 4 173 243,52	R 993 629,42	R 794 903,53	R 198 725,89	expired	Short Term Conctract	Operating Contract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract	Contract type
					2025								
WMM LM 000105 W32	XS Dollarz	Construction of Ward 32 Community Hall	365	Friday, 13 December 2024	Saturday, 13 December 2025	Tuesday, 30 June 2026	R 4 173 243,52	R 876 956,97	R 824 071,64	R 52 885,33	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R -	-R 480 700,69	R 276 669,45	-R 757 370,14	valid	Long term Contract	Operating Contract
WMM-LM 22/10/24/01 DMP	Banabanzi Projects (PTY) LTD	Reviewal of Disatser Mnagement Plan	91	Thursday, 06 February 2025	Thursday, 08 May 2025	Tuesday, 30 June 2026	R 590 000,00	R 270 000,00	R -	R 270 000,00	expired	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Short Term Conctract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 00063-Part 1	Athindura Trading	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 00063-Part 1	Citi Cargo	Maintanance of Roads for a Period of 18 Months-Part 1	547	Thursday, 13 February 2025	Friday, 14 August 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Short Term Conctract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 000113 S&CB	JNW Trading	Suppot and Capacity Building and Incubatees	30	Thursday, 27 March 2025	Saturday, 26 April 2025	Tuesday, 30 June 2026	R 2 355 145,00	R 141 250,00	R -	R 141 250,00	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 2 994 928,28	R 1 520 942,10	R 1 098 401,54	R 422 540,56	expired	Short Term Conctract	Capital Contract
WMM LM 63-RFQ	Citi Cargo	Maintanance of Qobo to Gubethuka	182	Wednesday, 09 April 2025	Wednesday, 08 October 2025	Tuesday, 30 June 2026	R 4 248 280,95	R 3 423 017,03	R 3 591 560,09	-R 168 543,06	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 1 848 978,64	R 64 342,49	R -	R 64 342,49	expired	Short Term Conctract	Capital Contract
WMM LM 63-RFQ	Athindura Trading	Maintanance of Mzamba Mouth to Reformed Church	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 3 481 370,00	R 74 462,49	R -	R 74 462,49	expired	Short Term Conctract	Capital Contract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract	Contract type
WMM LM 0062-RFQ	Vuyie Xolie Construction	Construction of Mqonjwana to Greenvile Access Road	182	Friday, 25 April 2025	Friday, 24 October 2025	Tuesday, 30 June 2026	R 8 799 921,71	R 8 799 921,71	R 8 532 162,14	R 267 759,57	expired	Short Term Conctract	Capital Contract
WMM LM 0062-RFQ	Eyethu Construction and Plant Hire	Construction of Pelepele Access Road	182	Tuesday, 29 April 2025	Tuesday, 28 October 2025	Tuesday, 30 June 2026	R 12 402 538,17	R 11 459 098,29	R 3 609 550,08	R 7 849 548,21	expired	Short Term Conctract	Capital Contract
WMM LM 0062-RFQ	Mvi Construction and Maintenance	Costruction of Sidanga Access Road	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 10 903 370,12	R 8 657 214,35	R 6 209 551,36	R 2 447 662,99	expired	Short Term Conctract	Capital Contract
WMM LM 0062-RFQ	Vitsha Trading	Construction of Ntinga Access Road and Bridge	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	Tuesday, 30 June 2026	R 10 002 112,67	R 9 612 133,31	R 9 050 250,42	R 561 882,89	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 2 438 699,79	R 824 062,54	R 236 813,50	R 587 249,04	expired	Short Term Conctract	Capital Contract
WMM-LM 22/10/24/02 EDS	Nikhwe Group	Rehabilitation and Maintnance of EXT 3 Dumping Site	730	Monday, 03 March 2025	Wednesday, 03 March 2027	Tuesday, 30 June 2026	R -	-R 2 342 724,80	R 1 856 551,20	-R 4 199 276,00	valid	Long term Contract	Capital Contract
WMM LM 18/01/24/01 TCE-RFQ	Thake Electrical	Electrification of Ziziztyaneni Village	365	Thursday, 13 March 2025	Friday, 13 March 2026	Tuesday, 30 June 2026	R 5 571 185,24	R 759 707,08	R 253 235,69	R 506 471,39	expired	Long term Contract	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	Tuesday, 30 June 2026	R 1 017 268,32	R 729 768,32	R 679 527,88	R 50 240,44	expired	Long term Contract	Capital Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Mqhokweni to Nokhathsile Access Road	182	Thursday, 29 May 2025	Thursday, 27 November 2025	Tuesday, 30 June 2026	R 1 590 000,00	R 1 216 500,00	R 925 525,00	R 290 975,00	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 2 120 320,00	R 1 620 660,00	R 1 389 694,00	R 230 966,00	expired	Short Term Conctract	Capital Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Consulitng of Mgwede Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 402 391,09	R 1 402 391,09	R -	R 1 402 391,09	expired	Short Term Conctract	Capital Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Nikhwe Group	Matshezini Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	Tuesday, 30 June 2026	R 1 594 245,00	R 1 594 245,00	R 1 143 750,00	R 450 495,00	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 993 026,88	R 993 026,88	R 450 122,89	R 542 903,99	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 777 340,51	R 777 340,51	R -	R 777 340,51	expired	Short Term Conctract	Capital Contract
2025/26 MIG PROJECTS-WMM LM 31/05/06 MDP	Ziinzame Consulting Engineers	Construction of Mbhatshe -Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 822 721,25	R 822 721,25	R -	R 822 721,25	expired	Short Term Conctract	Capital Contract
2025/26 MIG PROJECTS-WMM LM	Ziinzame Consulting Engineers	Construction of Ward 16 to Hub Access Road-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 577 950,92	R 577 950,92	R 536 847,28	R 41 103,64	expired	Short Term Conctract	Capital Contract

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31/05/06 MDP													
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ward 8 Road to Hub Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 704 357,21	R 704 357,21	R 522 854,09	R 181 503,12	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 1 127 685,97	R 1 127 685,97	R 961 596,07	R 166 089,90	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 1 501 758,31	R 1 501 758,31	R 649 651,10	R 852 107,21	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 770 875,59	R 770 875,59	R 429 537,74	R 341 337,85	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 867 364,50	R 867 364,50	R 564 605,31	R 302 759,19	expired	Short Term Conctract	Capital Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ngcingo to Mathwebu Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	Tuesday, 30 June 2026	R 1 086 291,59	R 1 086 291,59	R 191 125,91	R 895 165,68	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 12 881 912,45	R 7 551 217,65	R 1 603 192,92	R 5 948 024,73	expired	Short Term Conctract	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	ODG Technologies PTY Ltd	Electrirication of Kwajali Village 212 Households	365	Friday, 14 March 2025	Saturday, 14 March 2026	Tuesday, 30 June 2026	R 877 535,00	R 34 443,87	R 690 487,19	-R 656 043,32	expired	Short Term Conctract	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Msarhweni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	Tuesday, 30 June 2026	R 630 000,00	R 280 290,00	R -	R 280 290,00	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 748 605,00	R 374 303,66	R 374 303,49	R 0,17	expired	Short Term Conctract	Capital Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	Tuesday, 30 June 2026	R 1 886 775,00	R 1 886 775,00	R 1 163 229,98	R 723 545,02	expired	Short Term Conctract	Capital Contract
WMM LM 25/03/22/01 MDP	Iqhayiya Design Workshop	Manufacturing Hubs-Feasibility Study	1095	Wednesday, 08 September 2021	Saturday, 07 September 2024	Tuesday, 30 June 2026	R 3 850 372,50	R 584 021,43	R -	R 584 021,43	expired	Long term Contract	Operating Contract
WMM LM RT001 AMRS	Conlog	Automated Meter Reading System for 36 Months(RT29)	1095	Tuesday, 01 July 2025	Friday, 30 June 2028	Tuesday, 30 June 2026	R -	R -	R 738 300,00	-R 738 300,00	valid	Long term Contract	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	Tuesday, 30 June 2026	R 1 174 764,13	R 1 174 764,13	R 2 020 594,13	-R 845 830,00	expired	Short Term Conctract	Capital Contract
WMM LM 00063-Part 2	MVI Construction	Maintenanace of Roads for a period of 18	547	Wednesday, 18 June 2025	Thursday, 17	Tuesday, 30 June	R -	R -	R -	R -	valid	Long term Contract	Capital Contract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract	Contract type
	and Maintenance	Months-Part 2			December 2026	2026							
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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Short Term Conctract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Short Term Conctract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 00063-Part 2	Kaazi Engineering Group	Maintenanace of Roads for a period of 18 Months -Part 2	547	Thursday, 26 June 2025	Friday, 25 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 00063-Part 2	Tiawest PTY LTD	Maintenanace of Roads for a period of 18 Months -Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Short Term Conctract	Capital Contract
WMM LM 00063-Part 2	Nikhwe Group	Maintenanace of Roads for a period of 18 Months -Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 00063-Part 2	Milibo Trading and Projects	Maintenanace of Roads for a period of 18 Months -Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R 94 764,30	-R 94 764,30	valid	Long term Contract	Operating Contract

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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	Tuesday, 30 June 2026	R -	R -	R 1 039 187,22	-R 1 039 187,22	valid	Short Term Conctract	Capital Contract
RFQWMM LM 0062	Manyobo Group	Construction of Lukhanyo Access Road	182	Thursday, 03 July 2025	Thursday, 01 January 2026	Tuesday, 30 June 2026	R 5 342 865,39	R 5 342 865,39	R 3 775 640,50	R 1 567 224,89	expired	Long term Contract	Capital Contract
RFQWMM LM 0062	Citi Cargo	Cnstruction of Mkhasweni Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	Tuesday, 30 June 2026	R 3 745 759,87	R 3 745 759,87	R 2 355 968,20	R 1 389 791,67	expired	Long term Contract	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	Tuesday, 30 June 2026	R 2 064 545,27	R 2 064 545,27	R 1 428 623,47	R 635 921,80	expired	Long term Contract	Capital Contract
WMM-LM 05/12/24/01 MMB	Nikhwe Group	Contruction of Municipal Guard House	182	Monday, 14 July 2025	Monday, 12 January 2026	Tuesday, 30 June 2026	R 839 671,35	R 839 671,35	R -	R 839 671,35	expired	Short Term Conctract	Capital Contract
RT27-2024	IBC Forensic and Recovery (pty)ltd	Provision of Debt Collection Services	1460	Monday, 31 March 2025	Friday, 30 March 2029	Tuesday, 30 June 2026	R -	-R 20 474,52	R 25 855,69	-R 46 330,21	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 00064-Part 1	Vuyie Xolie Construction	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months-Part 1	547	Friday, 18 July 2025	Saturday, 16 January 2027	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 00062-Part 2	Manyobo Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Short Term Conctract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Short Term Conctract	Capital Contract
WMM LM 00062-Part 2	Kaazi Engineering	Construction of Gravel Roads, Bridges and All	547	Tuesday, 28 January 2025	Wednesday, 29 July 2026	Tuesday, 30 June	R -	R -	R -	R -	valid	Long term Contract	Capital Contract

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	Group	Stormwater Related Works for 18 Months-Part 2				2026							
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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R 4 240 400,93	R 4 025 394,69	R -	R 4 025 394,69	expired	Long term Contract	Capital Contract
RFQ WMM LM 0062	Mvi Construction and Maintenance	Construction of Mbuthweni to Nokhatshile Access Road	365	Wednesday, 03 September 2025	Thursday, 03 September 2026	Tuesday, 30 June 2026	R 4 077 909,66	R 4 077 909,66	R 3 556 968,81	R 520 940,85	valid	Long term Contract	Capital Contract
WMM-LM 0064-RFQ	Vuyie Xolie Construction	Resurfacing of Ntlenzi to Mcetheni Access Road	182	Saturday, 09 August 2025	Saturday, 07 February 2026	Tuesday, 30 June 2026	R 10 359 224,15	R 10 359 224,15	R 8 280 671,60	R 2 078 552,55	expired	Long term Contract	Capital Contract
WMM LM 0064-RFQ	Camlulo / TA Eyethu Plant Hire	Rehabilitation of Mqhokweni to Nokhatshile Access Road	182	Friday, 29 August 2025	Friday, 27 February 2026	Tuesday, 30 June 2026	R 7 201 097,00	R 7 201 097,00	R 3 662 257,80	R 3 538 839,20	expired	Short Term Conctract	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	Tuesday, 30 June 2026	R 3 239 480,21	R 3 239 480,21	R 2 105 876,55	R 1 133 603,66	expired	Long term Contract	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	Tuesday, 30 June 2026	R 7 269 449,38	R 7 269 449,38	R 6 905 951,01	R 363 498,37	valid	Short Term Conctract	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	Tuesday, 30 June 2026	R 8 086 549,18	R 8 086 549,18	R 7 048 649,31	R 1 037 899,87	valid	Long term Contract	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	Tuesday, 30 June 2026	R 2 910 652,00	R 2 910 652,00	R 2 735 985,21	R 174 666,79	valid	Long term Contract	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	Tuesday, 30 June 2026	R 450 762,59	R 450 762,59	R -	R 450 762,59	expired	Long term Contract	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	Tuesday, 30 June 2026	R -	-R 355 800,00	R -	-R 355 800,00	valid	Short Term Conctract	Capital Contract
WMM LM 21/01/25/01 PAB	Techseeds Telecommunica tions	Procurement of PABX and Internet Services Provider for 3 years	1095	Friday, 22 August 2025	Monday, 21 August 2028	Tuesday, 30 June 2026	R 2 021 380,30	R 2 021 380,30	R 812 732,45	R 1 208 647,85	valid	Long term Contract	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	Tuesday, 30 June 2026	R 7 196 014,60	R 7 196 014,60	R 1 421 607,23	R 5 774 407,37	valid	Long term Contract	Capital Contract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract	Contract type
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	Tuesday, 30 June 2026	R 2 581 115,78	R 2 581 115,78	R 2 452 499,78	R 128 616,00	expired	Long term Contract	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	Tuesday, 30 June 2026	R 423 775,00	R 423 775,00	R 385 250,00	R 38 525,00	expired	Short Term Conctract	Capital Contract
WMM LM 13/08/25/02 SML	Eco South Partnership	Registrastion of 28 Surveyed Municipal Lan Properties	182	Friday, 07 November 2025	Friday, 08 May 2026	Tuesday, 30 June 2026	R 1 201 750,00	R 1 201 750,00	R 529 000,00	R 672 750,00	expired	Long term Contract	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	Tuesday, 30 June 2026	R 8 050 000,00	R 7 620 389,73	R 4 963 889,73	R 2 656 500,00	valid	Long term Contract	Capital Contract
RFQ WMM LM 0063	Vitsha Trading	Maintanance of Pelepele to Jojozi Access Road	60	Friday, 14 November 2025	Tuesday, 13 January 2026	Tuesday, 30 June 2026	R 2 517 468,23	R 2 517 468,23	R 2 517 364,73	R 103,50	expired	Long term Contract	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	Tuesday, 30 June 2026	R 1 610 710,24	R 1 610 710,24	R 1 610 250,24	R 460,00	expired	Long term Contract	Capital Contract
RFQ WMM LM 0063	Wosa Nawe Trading 16	Maintanance of Mbandana Access Road	60	Tuesday, 18 November 2025	Saturday, 17 January 2026	Tuesday, 30 June 2026	R 979 518,84	R 979 518,84	R 674 355,42	R 305 163,42	expired	Long term Contract	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	Tuesday, 30 June 2026	R 822 706,14	R 822 706,14	R 577 957,82	R 244 748,32	expired	Long term Contract	Capital Contract
WMM LM 00054 PA 36 Part 2	KB Mabanga INC	Provission of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	Tuesday, 30 June 2026	R -	-R 64 935,00	R 2 101 518,64	-R 2 166 453,64	valid	Long term Contract	Capital Contract
WMM LM 00054 PA 36 Part 2	Mfingwana Attorneys Inc	Provission of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 00054 PA 36 Part 2	Ximbi Ncolo Attorneys Inc	Provission of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 18/09/24/01 CWS	The Mane's	Car Wash Services for 18 Months	547	Thursday, 04 September 2025	Friday, 05 March 2027	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R 65 780,00	-R 65 780,00	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
WMM LM 00064-	Boboshe	Upgrading Surfaced	547	Monday, 22	Tuesday, 22	Tuesday,	R	R	R	R	valid	Long term	Capital

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Part 2	Trading Enterprise	Road, Sidewalks and Stormwater for 18 Months Part 2		December 2025	June 2027	30 June 2026	-	-	-	-		Contract	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	Tuesday, 30 June 2026	R 1 919 405,77	R 1 919 405,77	R 1 267 355,71	R 652 050,06	expired	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R 858 700,00	-R 858 700,00	valid	Long term Contract	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	Tuesday, 30 June 2026	R 5 997 382,84	R 5 997 382,84	R 4 495 737,80	R 1 501 645,04	valid	Long term Contract	Capital Contract
WMM LM 00067	Madstof	Upgrading of CBD Roads , Storm water and Sidewalks	365	Wednesday, 28 January 2026	Thursday, 28 January 2027	Tuesday, 30 June 2026	R 5 768 365,50	R 5 768 365,50	R 6 299 236,83	-R 530 871,33	valid	Long term Contract	Capital Contract
WMM LM 00066	Athindura Trading	Alteration to Bizana Civic Cnter	182	Wednesday, 28 January 2026	Wednesday, 29 July 2026	Tuesday, 30 June 2026	R 5 224 105,80	R 5 224 105,80	R 164 581,10	R 5 059 524,70	valid	Long term Contract	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	Tuesday, 30 June 2026	R 627 503,25	R 627 503,25	R 259 056,97	R 368 446,28	valid	Long term Contract	Capital Contract
WMM LM 00069	Gade and Ndlova Trading	V-Drain Concrete , Base Repair ,Surface Restoration Patching and Repairing Edge Breaks	91	Friday, 16 January 2026	Friday, 17 April 2026	Tuesday, 30 June 2026	R 1 297 527,23	R 1 297 527,23	R 1 557 032,15	-R 259 504,92	expired	Long term Contract	Capital Contract
WMM LM 25/09/25/01	KC and Sons Trading	Supply and Delivery of Lptops	30	Friday, 16 January 2026	Sunday, 15 February 2026	Tuesday, 30 June 2026	R 957 551,57	R 957 551,57	R -	R 957 551,57	expired	Long term Contract	Capital Contract
WMM LM 00065	BMI Electrical	Maintanance of Electricity Infrastructure	60	Friday, 16 January 2026	Tuesday, 17 March 2026	Tuesday, 30 June 2026	R 553 599,60	R 553 599,60	R 358 022,03	R 195 577,57	expired	Long term Contract	Capital Contract
RFQ WMM-LM 00064	Athindura Trading	Construction of Matshezini Bridge	243	Thursday, 12 February 2026	Tuesday, 13 October 2026	Tuesday, 30 June 2026	R 12 425 146,25	R 12 425 146,25	R 2 637 568,42	R 9 787 577,83	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R 2 929 781,80	-R 2 929 781,80	valid	Long term Contract	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	Tuesday, 30 June 2026	R -	R -	R 1 570 252,44	-R 1 570 252,44	valid	Long term Contract	Operating Contract
WMM-LM 05/02/25/03 PML	Techseeds Telecommunica tions	Supply and Implementation of Microsoft Licences	1095	Wednesday, 11 March 2026	Saturday, 31 March 2029	Tuesday, 30 June 2026	R 7 450 390,00	R 7 450 390,00	R 2 441 105,00	R 5 009 285,00	valid	Long term Contract	Operating Contract
RFQ-WMM LM 00062	Mabozela Trading	Rehabilitation of Mgwede(Moscow)access Road	365	Wednesday, 26 March 2025	Friday, 26 March 2027	Tuesday, 30 June 2026	R 7 035 746,72	R 7 035 746,72	R 4 096 576,17	R 2 939 170,55	valid	Long term Contract	Capital Contract
RFQ-WMM LM 00062	NSG 122011 Trading Enteeprise	Constrution of Vuyisile to Ntsingizi access Road	365	Tuesday, 31 March 2026	Wednesday, 31 March 2027	Monday, 06 July 2026	R 2 793 036,51	R 2 793 036,51	R 241 824,33	R 2 551 212,18	valid	Long term Contract	Capital Contract
RFQ-WMM LM 00062	Manyobo Group	Construction of Monti to Ntsimbini Access Road and Bridge	365	Thursday, 02 April 2026	Friday, 02 April 2027	Tuesday, 30 June 2026	R 6 937 196,00	R 6 937 196,00	R 3 421 233,44	R 3 515 962,56	valid	Long term Contract	Capital Contract
RFQ-WMM LM	Nase	Rehabilitation of Mgwede	365	Thursday, 09	Friday, 09	Tuesday,	R	R	R	R	valid	Long term	Capital

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00062	Construction	Bridge and Access Road		April 2026	April 2027	30 June 2026	10 183 989,88	10 183 989,88	5 615 244,04	4 568 745,84		Contract	Contract
WMM-LM000-700	YG Solutions	Supply Installation and Commission of Auto Recloser	30	Wednesday, 08 April 2026	Friday, 08 May 2026	Tuesday, 30 June 2026	R 601 830,08	R 601 830,08	R -	R 601 830,08	expired	Long term Contract	Capital Contract
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Professional Services , Archirtect for DLTC	730	Saturday, 28 June 2025	Monday, 28 June 2027	Tuesday, 30 June 2026	R 1 763 099,36	R 1 763 099,36	R 367 312,37	R 1 395 786,99	valid	Long term Contract	Capital Contract
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Professional Services , Archirtect for Municipal Main Building	730	Saturday, 28 June 2025	Monday, 28 June 2027	Tuesday, 30 June 2026	R 1 387 010,63	R 1 387 010,63	R -	R 1 387 010,63	valid	Long term Contract	Capital Contract
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Professional Services , Archirtect for Civic Center	730	Saturday, 28 June 2025	Monday, 28 June 2027	Tuesday, 30 June 2026	R 1 048 821,16	R 1 048 821,16	R -	R 1 048 821,16	valid	Long term Contract	Capital Contract
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Professional Services , Archirtect for-Mafumbtha Sport Filed	730	Saturday, 28 June 2025	Monday, 28 June 2027	Tuesday, 30 June 2026	R 8 246 221,51	R 8 246 221,51	R -	R 8 246 221,51	valid	Long term Contract	Capital Contract
RT46-2026	Afrirent (PTY)(LTD)	Managed Maintenance,repairs,accident repairs,data intergration and reporting	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
RT46-2026	Bidvest Bank Limited	Fuel,Oil and toll	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
RT46-2026	Mix Telematics Enterprise	Tracking,on board cameras and driver mangement	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
RT46-2026	Fleet Sync	Vehicle condition,vehicle booking and traffic fine management	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
RT46-2026	The High Street Auction Company	Auctioning Service	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	Tuesday, 30 June 2026	R -	R -	R -	R -	valid	Long term Contract	Capital Contract
RFQ WMM LM 00063 Maintanance of Roads	Mabozela Trading Enterprise	Maintanance of Phelephele Access Road	1826	Wednesday, 20 May 2026	Sunday, 01 June 2031	Tuesday, 30 June 2026	R 3 411 032,65	R 3 411 032,65	R 1 712 235,40	R 1 698 797,25	valid	Long term Contract	Capital Contract
RFQ WMM LM 00063 Maintanance of Roads	Vuyie Xolie Construction	Maintanance of Mzambana Access Road	1826	Wednesday, 20 May 2026	Sunday, 01 June 2031	Tuesday, 30 June 2026	R 2 114 602,64	R 2 114 602,64	R 1 083 164,21	R 1 031 438,43	valid	Long term Contract	Capital Contract
RFQ WMM LM 00063 Maintanance of Roads	Ixhanga Trading	Maintanance of Mabhekuteni Access Road	1826	Thursday, 21 May 2026	Sunday, 01 June 2031	Tuesday, 30 June 2026	R 2 983 241,95	R 2 983 241,95	R 619 007,63	R 2 364 234,32	valid	Long term Contract	Capital Contract
RFQ WMM LM 00063 Maintanance of Roads	Matshathula Agencies and Projects	Maintanance of Dumsi Access Road	1826	Tuesday, 26 May 2026	Sunday, 01 June 2031	Tuesday, 30 June 2026	R 3 449 998,85	R 3 449 998,85	R 2 315 599,75	R 1 134 399,10	valid	Long term Contract	Capital Contract
WMM LM 24/11/25/01 EMF	Wandile and Son Trading Pty Ltd	Supply and Delivery of Equipment and Material for Small Scale Fisheries	91	Thursday, 28 May 2026	Thursday, 27 August 2026	Tuesday, 30 June 2026	R 398 400,00	R 398 400,00	R 104 050,00	R 294 350,00	valid	Long term Contract	Capital Contract
WMM LM	KC and Sons	Procurement and	1826	Tuesday, 02 June	Monday, 02	Tuesday,	R	R	R	R	valid	Long term	Capital

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14/05/25/001 ICE	Trading	Installtion of IT Equipment		2026	June 2031	30 June 2026	706 790,00	706 790,00	-	706 790,00		Contract	Contract
WMM LM 12/03/06/01 WRM	Moya Trading and Projects	Supply and Delivery of Equipment and Material for Wholesalers and Reatilers	91	Thursday, 28 May 2026	Thursday, 27 August 2026	Tuesday, 30 June 2026	R 1 214 993,46	R 1 214 993,46	R -	R 1 214 993,46	valid	Long term Contract	Capital Contract
WMM LM 19/02/26/01 MMH	Vitsha Trading	Construction of Mpisi Manufacturing Hub	365	Friday, 29 May 2026	Saturday, 29 May 2027	Tuesday, 30 June 2026	R 43 940 856,00	R 43 940 856,00	R 615 825,00	R 43 325 031,00	valid	Long term Contract	Capital Contract
WMM LM 24/11/25/01 EMF	Wandile and Son Trading Pty Ltd	Supply and Delivery of Equipment and Material for Cannabis	91	Thursday, 28 May 2026	Thursday, 27 August 2026	Tuesday, 30 June 2026	R 989 910,00	R 989 910,00	R 307 800,00	R 682 110,00	valid	Long term Contract	Capital Contract
WMM LM 13/02/26/01 PAI	Wandile and Son Trading Pty Ltd	Supply and Delivery of Agricultural Inputs	30	Tuesday, 09 June 2026	Thursday, 09 July 2026	Tuesday, 30 June 2026	R 999 132,00	R 999 132,00	R 377 459,00	R 621 673,00	valid	Long term Contract	Capital Contract
WMM LM 13/03/26/02 INC	MAT Trading	Supply and Delivery of Equipment and Material for Incubatees	91	Tuesday, 09 June 2026	Tuesday, 08 September 2026	Tuesday, 30 June 2026	R 1 389 250,86	R 1 389 250,86	R -	R 1 389 250,86	valid	Long term Contract	Capital Contract
WMM LM 00068	Tokollo Business Projects	Construction of Mphuthumi Mafumbatha Sports Centre Bizana	365	Monday, 01 June 2026	Tuesday, 01 June 2027	Tuesday, 30 June 2026	R 39 996 908,34	R 39 996 908,34	R 5 446 126,62	R 34 550 781,72	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Rehabilitation of Mxhantini Bridge and Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 1 955 372,84	R 1 955 372,84	R -	R 1 955 372,84	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Rehablitation of Mtshawekazi Bridge and Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 1 604 981,75	R 1 604 981,75	R -	R 1 604 981,75	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Upgrading of Ferguson Internal Streets	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 2 259 750,00	R 2 259 750,00	R -	R 2 259 750,00	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Surfaing of Lunganako Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 2 085 054,94	R 2 085 054,94	R -	R 2 085 054,94	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 1	Ubuhle Bempisi Consulting Engineers	Surfacing of Ngcingo Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 3 571 380,15	R 3 571 380,15	R -	R 3 571 380,15	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of	Ziinzame Consulting Engineers	Construction of ward 31 to Hub Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December	Tuesday, 30 June 2026	R 234 569,37	R 234 569,37	R -	R 234 569,37	valid	Long term Contract	Capital Contract

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Consultants 26/27-mig Roads RFQ Cluster 2					2026								
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Ziinzame Consulting Engineers	Rehablilitation of Mabhanoyini Bridge and Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 1 849 165,95	R 1 849 165,95	R -	R 1 849 165,95	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Ziinzame Consulting Engineers	Rehabilitation of Hlolweni Bridge and Access Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 3 650 331,68	R 3 650 331,68	R -	R 3 650 331,68	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 2	Ziinzame Consulting Engineers	Upgrading of Mhlanga Internal Streets	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 4 193 292,34	R 4 193 292,34	R -	R 4 193 292,34	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Nikhwe Group	Rehabilitation of CBD Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 6 605 242,90	R 6 605 242,90	R -	R 6 605 242,90	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Nikhwe Group	Surfacing of Kubha Road	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 2 222 247,40	R 2 222 247,40	R -	R 2 222 247,40	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Nikhwe Group	Upgrading of Stanford Crescent and Bridge	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 2 500 457,40	R 2 500 457,40	R -	R 2 500 457,40	valid	Long term Contract	Capital Contract
Civil Engineer in Multi-Discipline Panel of Consultants 26/27-mig Roads RFQ Cluster 3	Nikhwe Group	Surfacing of Mzamba to Reformed	182	Wednesday, 03 June 2026	Wednesday, 02 December 2026	Tuesday, 30 June 2026	R 4 043 940,74	R 4 043 940,74	R -	R 4 043 940,74	valid	Long term Contract	Capital Contract
WMM LM 19/03/26/03 PTZ	Senzakahle SA T/A Ikhowa Division	Construction of Public Toilets at Zikhuba	121	Tuesday, 09 June 2026	Thursday, 08 October 2026	Tuesday, 30 June 2026	R 430 000,00	R 430 000,00	R -	R 430 000,00	valid	Long term Contract	Capital Contract
RFQ WMM LM 0063 Maintenance of Roads 25/26	Mabozela Trading Enterprise	Maintanance of Galatyeni Access Road	60	Friday, 12 June 2026	Tuesday, 11 August 2026	Tuesday, 30 June 2026	R 2 110 895,44	R 2 110 895,44	R 1 553 546,50	R 557 348,94	valid	Long term Contract	Capital Contract
WMM LM 25/06/25/02 PRI	Techseeds Telecommunica tions	Supply and Installation of Printers for 3 years	1095	Wednesday, 24 June 2026	Saturday, 23 June 2029	Tuesday, 30 June 2026	R 5 714 675,00	R 5 714 674,00	R 290 770,40	R 5 423 903,60	valid	Long term Contract	Capital Contract

Contract Number	Name of Supplier	Contract Tittle	Duration (Months)	Start Date	Revised End Date	Current Year End	Contract Amount	Opening Ist July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract	Contract type
RFQ WMM LM 0063 Maintenance of Roads 25/26	Eyethu Construction and Plant Hire	Maintenance of Dlangezwe Access Road	60	Monday, 01 June 2026	Friday, 31 July 2026	Tuesday, 30 June 2026	R 3 061 853,80	R 3 061 851,80	R 534 376,25	R 2 527 475,55	valid	Long term Contract	Capital Contract
							575 539 803,07	**348 038 047,48**	**213 046 737,98**	**134 991 309,50**			

PART 2 – SUPPORTING DOCUMENTATION

1. 2025/26 Audit Progress

The municipality will have to prepare and submit Annual Financial Statements for the year ended 30 June 2026 to the Auditor General of South Africa on 31 August 2026 as required.

In preparation for the audit and identification of risk areas, the Office of the Auditor-General performs an audit referred to as Planning which is normally between February, March and April. For the 2025/26 financial year audit, however, planning has not been done until the end of the financial year. This is a process that normally gives them and idea of the areas to focus on during the audit come the end of the year and also determine sample sizes that might be necessary to perform all necessary procedures. The current audit has a different audit team from the auditors' side which unfortunately may not assist in terms of understanding the municipal processes and GAP analysis.

After the conclusion of the 2024/25 audit, we reported a possible area of further audit by the Auditor General where they had identified a project that may have resulted to Fruitless and Wasteful expenditure depending on the facts.

The confirmation of the team of Engineering Audit specialists from the Auditor General was sent to the municipality to perform the audit on the 2nd of February 2026.

The audit focused on the processes and events that lead to the construction of completion of Mqonjwana to Greenville Access Road.

The following milestones have been covered:

- Audit team introduction on the 2nd of February 2026
- 2 RFIs issued on the 3rd and 23rd of February 2026
- 2 CoAFs were issued during the process

Risk area identified during the audit process:

  - Information requested not provided to the audit team (limitation of scope)
  - The Mqonjwana to Greenville Access Road and Bridge project in Ward 18 (Phase 1 – MBIZLM 001 MGA) was abandoned due to poor construction workmanship and supervision, without adequate protection measures being implemented. The municipality failed to enforce appropriate contractual provisions against the contractor and the

consultant and did not take reasonable steps to prevent the construction cost loss amounting to R7 499 006.41 incl.Vat

- The phase 2 concrete culverts bridge, concrete road surface and wearing course were observed to be in good physical condition on site. However, the concrete and compaction tests provided for the bridge and road were not from an accredited supplier/lab
- No extensions of time were recorded. However, the practical completion certificate was only issued on 25 November 2025, indicating a delay of 24 days. No evidence was found to indicate that penalties were imposed on the contractor for the late completion

The municipality, through Engineering Services has provided responses to the issues raised above together with supporting information to the responses which the Auditors are still currently assessing.

2. 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
		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. 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. Number Description of award Panel reference no. Appointment Amount Expenditure 2024/25 Maintenance of Mhlabomnyama Via Makhalweni to Plangweni LG Construction T/A MLG Construction WMM LM 00062 Part 1 R4 723 050,43 R3 593 466,99		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.	Management should implement a system of internal control that ensures the strengthening of supervisory review controls over the preparation allocations between accruals and payables. Management should ensure that monthly reconciliations are performed between the VAT control accounts, general ledger and VAT returns. Each reconciliation should be formally reviewed and signed off by a senior finance official who is independent of the preparer. The formal review and approval process should include checks for completeness, accuracy and compliance relevant GRAP standards.	Internal control deficiency	Zingiswa Mehlo	07/Nov/2025	31/Jul/2026	All VAT reclassification transactions will be reviewed by the Manager: Budgeting and Reporting to ensure they are correctly allocated. The Annual financial statements will be completed by 15 August 2026 to allow sufficient reviews by the CFO, Audit Committee and Internal Audit.	Developed(Internal Auditor Approved)	72%	In Progress	20/Jan/2026
Statutory Receivables: Difference between general ledger and AFS	216 864	Lack of management oversight to ensure that the annual financial statements agree to the supporting schedules.	Management should ensure that adequate reviews are conducted to avoid material differences between annual financial statements and the supporting schedules.	Internal control deficiency	Siphelele Morlock	07/Nov/2025	31/Jul/2026	A reconciliation on supporting schedules will further be strengthened during Annual Financial Statements preparation and submission.All supporting schedules to be completed and reviewed by 31 July 2026.	Developed (CFO Approved)	99%	In Progress	19/Jan/2026

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
Presentation and Disclosure-Expenditure (Electricity Losses)	297 915	During the audit of the current financial year, it was noted that management did not exercise sufficient review and oversight in the calculation of electricity losses (own use).	Management should strengthen internal controls by implementing a formal review process for Expenditure calculations (Electricity losses). This should include reconciliation procedures, supervisory checks, and documentation of approvals to ensure accuracy and completeness before finalizing financial disclosures.	Internal control deficiency	Siphelele 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 suppler abandoning the site without precautionary measures and that prompt actions were not taken to prevent the damages of the work already completed by the service provider.	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 disastersThe 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	Issue 1 Management updated the funding amounts disclosed for the financing of property, plant, and equipment in the comparative figures. However, the total amounts were erroneously not updated to reflect these changes. This error occurred due to an oversight during the update of the comparative disclosures. Issue 2 Management disclosed the Civic Centre (Town Hall) under property, plant, and equipment projects that have taken a significantly longer period of time to complete than expected. While the Civic Centre (Town Hall) was completed and capitalised at the beginning of the current year, it was disclosed in this category to reflect that the project had previously experienced significant delays before completion	Management should review and correct the comparative disclosure to ensure the totals reconcile with the updated funding amounts, maintaining accuracy and consistency in the financial statements. Management should review and correct the amount disclosed for carrying value of property, plant and equipment that is taking a significantly longer period of time to complete than expected. 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.	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 Mtshengu, Zingiswa Mehlo	12/Nov/2025	30/Jun/2026	To improve the and maintain the credibility of indigent register the following actions will be implemented: a) Electronic capturing of indigent households so as to improve filling and errors that are associated with manual capturing, from 01 July 2025 (2026/2027 FY indigent register).b) Electronic verification of indigent register 20 January 2025 onward and submit to Council for approval indigent register that	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.		The cause of the above finding is due to the fact that Public Sector Audit Committee Forum does not enforce Municipality to develop and implement combined assurance plan. 2. There was a lack of oversight by the council regarding the term of office served by the chairperson of the audit committee, which is essential to ensure the chairperson remains independent from the municipality and to keep the audit committee effective and refreshed with new perspectives on processes	1. Management and those charged with governance should develop and implement combined assurance plan as recommended by Public Sector Audit Committee Forum. 2. Council should appoint the Chairperson of Audit committee that is independent from Municipality and will lead the audit committee in an effective and ethical manner. The Council should allow cooling off period of two years before appointing the same member to the same audit committee.	Internal control deficiency	Ncamisile Mgxiva	19/Nov/2025	30/Jun/2026	1. Management had developed and approved the schedule of the term of office of the Members of the Audit Committee. With respect to issue 2. Management submitted the Combined Assurance Framework Plan acknowledged by Accounting Officer and approved by AC Chairperson.	Developed (CFO Approved)	93%	In Progress	

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
MYAP skills and capacity - Non-compliance with Municipal Skills Regulations		The municipality has not established or enforced adequate controls to ensure that Personal Development Plans (PDPs) are developed, monitored, and documented for selected employees. Gradual implementation of the MSR and the lack of understanding in the lower levels that resulted in slow progress in the full implementation of the regulation.	The human resourceu nit 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 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.	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.				

3. 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

We have been reporting in the previous reports that the municipality ensures compliance with the internship program by having at least five financial management higher education graduates enrolled, trained on the minimum competency levels for municipalities as well as being provided with an opportunity to convert their theoretical understanding of financial management with practice in the sector. The municipality makes every effort to ensure that once these interns are trained and confirmed to be competent, they are considered for absorption when positions become available. This practice has resulted in a number of vacancies from time to time which include the current vacancy that the municipality is in the process of filling. We anticipate that the recruitment process for the additional intern will be concluded by the end of July 2026 .

4. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 959	16 690	16 690	1 308	15 633	16 690	(1 057)	-6%	16 690
Pension and UIF Contributions		1 239	1 391	1 391	108	1 296	1 391	(95)	-7%	1 391
Medical Aid Contributions		1 239	1 391	1 391	108	1 296	1 391	(95)	-7%	1 391
Motor Vehicle Allowance		6 114	6 954	6 954	535	6 396	6 954	(558)	-8%	6 954
Cellphone Allowance		3 006	3 553	3 553	251	2 994	3 553	(559)	-16%	3 553
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		1 239	1 391	1 391	108	1 296	1 391	(95)	-7%	1 391
Sub Total - Councillors		**27 795**	**31 370**	**31 370**	**2 420**	**28 910**	**31 370**	**(2 460)**	**-8%**	**31 370**
% increase	4		**12,9%**	**12,9%**						**12,9%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5 868	5 921	9 586	799	10 307	9 586	722	8%	9 586
Pension and UIF Contributions		207	202	202	24	215	202	13	7%	202
Medical Aid Contributions		328	221	341	40	352	341	11	3%	341
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		1 865	1 862	1 862	234	2 022	1 862	160	9%	1 862
Cellphone Allowance		102	99	98	15	115	98	16	17%	98
Housing Allowances		438	433	433	54	469	433	36	8%	433
Other benefits and allowances		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**8 808**	**8 737**	**12 522**	**1 166**	**13 480**	**12 522**	**958**	**8%**	**12 522**
% increase	4		**-0,8%**	**42,2%**						**42,2%**
Other Municipal Staff										
Basic Salaries and Wages		78 836	86 252	86 238	7 654	84 826	86 238	(1 412)	-2%	86 238
Pension and UIF Contributions		13 068	14 493	14 343	1 178	13 910	14 343	(432)	-3%	14 343
Medical Aid Contributions		7 004	8 220	8 421	675	7 744	8 421	(677)	-8%	8 421
Overtime		2 125	4 168	4 238	354	2 436	4 238	(1 802)	-43%	4 238
Performance Bonus		6 464	6 780	7 065	77	2 052	7 065	(5 013)	-71%	7 065
Motor Vehicle Allowance		8 600	9 372	9 594	803	9 196	9 594	(398)	-4%	9 594
Cellphone Allowance		612	1 586	1 643	107	1 264	1 643	(379)	-23%	1 643
Housing Allowances		4 230	4 851	4 776	368	4 377	4 776	(399)	-8%	4 776
Other benefits and allowances		1 509	3 567	3 759	176	1 693	3 759	(2 066)	-55%	3 759
Payments in lieu of leave		2 742	–	–	–	–	–	–		–
Long service awards		689	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**125 878**	**139 289**	**140 078**	**11 393**	**127 498**	**140 078**	**(12 579)**	**-9%**	**140 078**
% increase	4		**10,7%**	**11,3%**						**11,3%**
Total Parent Municipality		**162 482**	**179 396**	**183 969**	**14 978**	**169 889**	**183 969**	**(14 081)**	**-8%**	**183 969**
Unpaid salary, allowances & benefits in arrears:			**10,4%**	**13,2%**						**13,2%**
TOTAL SALARY, ALLOWANCES & BENEFITS		**162 482**	**179 396**	**183 969**	**14 978**	**169 889**	**183 969**	**(14 081)**	**-8%**	**183 969**
% increase	4		**10,4%**	**13,2%**						**13,2%**
TOTAL MANAGERS AND STAFF		**134 686**	**148 026**	**152 599**	**12 559**	**140 979**	**152 599**	**(11 621)**	**-8%**	**152 599**

5. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2025/26											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	29 980	1 886	1 652	1 708	1 446	1 726	1 749	11 952	52 099	18 580		
Receivables from Non-exchange Transactions - Property Rates	1400	1 510	682	1 300	592	1 107	437	399	59 704	65 731	62 239		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	48	21	31	19	18	18	17	1 963	2 135	2 035		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	331	331	331		
Interest on Arrear Debtor Accounts	1810	882	920	940	919	887	887	872	27 364	33 671	30 929		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	461	372	323	493	316	236	267	11 920	14 388	13 232		
Total By Income Source	**2000**	**32 881**	**3 881**	**4 246**	**3 730**	**3 774**	**3 304**	**3 303**	**113 235**	**168 355**	**127 346**	**–**	**–**
2024/25 - totals only		7 304	3 161	3 127	3 082	2 973	2 874	2 697	82 095	107 314	**93 721**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 821	678	671	906	745	671	733	71 639	77 864	74 694		
Commercial	2300	30 636	2 827	3 187	2 493	2 705	2 308	2 249	24 370	70 774	34 125		
Households	2400	425	377	388	331	324	325	322	17 226	19 717	18 527		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	**2600**	**32 881**	**3 881**	**4 246**	**3 730**	**3 774**	**3 304**	**3 303**	**113 235**	**168 355**	**127 346**	**–**	**–**

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

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

6. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	2 299								**2 299**	
Auditor General	0800									–	
Other	0900									–	
Medical Aid deductions	0950									–	
Total By Customer Type	**1000**	**2 299**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 299**	–

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

7. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,005135458	0	n/a	not fixed	527 205	2 707	(37 707)	–	**492 205**
FNB CALL DEPOSIT ACCOUNT (62459758078		Not fixed	Call Deposit	No	Variable	0,004907442	0	n/a	not fixed	9 741	48	(9 789)	–	**(0)**
FNB CALL DEPOSIT ACCOUNT (62550715828		Not fixed	Call Deposit	No	Variable	0,004270621	0	n/a	not fixed	1 122	5	(1 127)	–	**(0)**
FNB CALL DEPOSIT ACCOUNT (62550717767		Not fixed	Call Deposit	No	Variable	0,004387746	0	n/a	not fixed	19 275	85	(11 794)	–	**7 566**
FNB CALL DEPOSIT ACCOUNT (62816769220		Not fixed	Call Deposit	No	Variable	0,004288804	0	n/a	not fixed	1 000	4	(489)	–	**516**
FNB CALL DEPOSIT ACCOUNT (62816773073		Not fixed	Call Deposit	No	Variable	0,003616433	0	n/a	not fixed	8	0	(8)	–	**0**
FNB CALL DEPOSIT ACCOUNT (62852108531		Not fixed	Call Deposit	No	Variable	0,00468675	0	n/a	not fixed	5 340	25	(3 975)	–	**1 390**
FNB CALL DEPOSIT ACCOUNT (62896110170		Not fixed	Call Deposit	No	Variable	0,004929957	0	n/a	not fixed	1	0	–	–	**1**
Municipality sub-total										**563 693**	**2 874**	**(64 890)**	**–**	**501 677**
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									**563 693**	**2 874**	**(64 890)**	**–**	**501 677**

The table above shows the municipality's investments performance. The table shows that the municipality's cash and cash equivalents decreased during the month by just over R62 million which lead to a decrease in its investments for the month of June 2026. It should however be noted that this only reflects the difference between what was received and what was spent.

8. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>RECEIPTS:</u>	1,2									
<u>Operating Transfers and Grants</u>										
National Government:		**367 595**	**366 418**	**366 418**	**–**	**366 418**	**366 418**	**(0)**	**0,0%**	**366 418**
Local Government Equitable Share		359 441	357 855	357 855	–	357 855	357 855	(0)	0,0%	357 855
Finance Management		2 100	2 100	2 100	–	2 100	2 100	–		2 100
EPWP Incentive		2 981	3 111	3 111	–	3 111	3 111	–		3 111
Integrated National Electrification Programme		247	–	–	–	–	–	–		–
Municipal Infrastructure Grant		2 826	3 352	3 352	–	3 352	3 352	(0)	0,0%	3 352
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		**547**	**732**	**925**	**–**	**760**	**925**	**(165)**	**-17,9%**	**732**
Sport and Recreation		547	732	925	–	760	925	(165)	-17,9%	732
			–			–	–	–		–
		–	–	–	–	–	–	–		–
District Municipality:		**150**	**–**	**150**	**–**	**150**	**150**	**–**		**–**
[insert description]				–		–	–	–		–
IDP		150	–	150	–	150	150	–		–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]						–	–	–		–
						–	–	–		–
Total Operating Transfers and Grants	5	**368 292**	**367 150**	**367 494**	**–**	**367 328**	**367 494**	**(166)**	**0,0%**	**367 150**
<u>Capital Transfers and Grants</u>										
National Government:		81 081	63 693	63 693	–	63 693	63 693	0	**0,0%**	63 693
Municipal Infrastructure Grant		53 686	63 693	63 693	–	63 693	63 693	0	0,0%	63 693
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Gran		5 566	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		21 829	–	–	–	–	–	–		–
Other capital transfers *[insert description]*		–	–	–		–	–	–		–
Provincial Government:		**600**	**415**	**521**	**–**	**415**	**521**	(106)	-20,3%	**415**
Sport and Recreation		**600**	**415**	**521**	**–**	415	521	(106)	-20,3%	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**	**–**	**64 108**	**64 213**	**(106)**	**-0,2%**	**64 108**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	449 973	431 258	431 707	–	431 436	431 707	(271)	-0,1%	431 258

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**367 744**	**366 418**	**366 418**	**35 813**	**305 703**	**366 418**	**(60 715)**	**-16,6%**	**366 418**
Local Government Equitable Share		359 441	357 855	357 855	34 137	297 140	357 855	(60 715)	-17,0%	357 855
Finance Management		2 093	2 100	2 100	700	2 100	2 100	0	0,0%	2 100
EPWP Incentive		2 981	3 111	3 111	–	3 111	3 111	–		3 111
Integrated National Electrification Programme		403	–		–	–	–	–		–
Municipal Infrastructure Grant		2 826	3 352	3 352	975	3 352	3 352	(0)	0,0%	3 352
Provincial Government:		**500**	**732**	**925**	**15**	**248**	**925**	**(678)**	**-73,2%**	**925**
Sport and Recreation		500	732	925	15	248	925	(678)	-73,2%	925
Greenest municipality		–	–	–	–	–	–	–		–
0						–	–	–		–
District Municipality:		**150**	**–**	**150**	**79**	**150**	**150**	–		**150**
					–	–	–	–		–
IDP		**150**	–	150	79	150	150	–		150
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
						–	–	–		–
[insert description]						–	–	–		–
Total operating expenditure of Transfers and Grants:		**368 394**	**367 150**	**367 494**	**35 907**	**306 101**	**367 494**	**(61 393)**	**-16,7%**	**367 494**
Capital expenditure of Transfers and Grants										
National Government:		67 072	85 522	84 833	12 874	73 759	84 833	(11 074)	**-13,1%**	84 833
Municipal Infrastructure Grant		53 686	63 693	63 933	8 899	54 803	63 933	(9 129)	-14,3%	63 933
0		5 557	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		1 905	21 829	20 900	3 975	18 956	20 900	(1 944)	-9,3%	20 900
Municipal Disaster response		5 924	–	–	–	–	–	–		–
0			–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		**673**	**615**	**721**	**–**	**316**	**721**	(405)	-56,2%	**721**
Sport and Recreation		**516**	**415**	**521**	**–**	279	521	(242)	-46,4%	521
Greenest Municipality Competition		158	200	200	–	37	200	(163)	-81,5%	200
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
						–	–	–		–
0						–	–	–		–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
						–	–	–		–
0						–	–	–		–
Total capital expenditure of Transfers and Grants		**67 746**	**86 137**	**85 553**	**12 874**	**74 075**	**85 553**	**(11 478)**	**-13,4%**	**85 553**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**436 140**	**453 287**	**453 047**	**48 782**	**380 175**	**453 047**	**(72 871)**	**-16,1%**	**453 047**

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

EC443 Winnie Madikizela Mandela - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source																
Property rates		602	494	528	439	10 639	773	806	952	592	690	1 053	3 375	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	4 535	7 101	6 776	62 375	65 265	68 350
Service charges - Water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Mangement		378	373	369	295	698	327	571	413	338	681	712	543	4 421	4 531	4 739
			–	–	–	–	–	–	–	–	–	–	–			
Rental of facilities and equipment		561	571	518	506	494	572	398	485	456	174	793	486	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	5 446	3 155	2 817	39 677	41 661	43 744
Interest earned - outstanding debtors		104	92	37	113	730	35	189	102	57	243	487	350	75	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		20	18	9	22	16	4	12	7	10	17	21	13	165	85	100
Licences and permits		1	1	4	18	2	–	3	–	4	–	2	5	2 389	2 484	2 546
Agency services		898	969	828	1 118	836	422	1 236	848	819	901	574	1 167	12 312	1 574	1 652
Transfers and Subsidies - Operational		149 106	2 878	–	1 175	1 550	118 908	–	933	89 461	–	2 934	–	367 300	361 852	378 163
Other revenue		11	2 852	9 965	68	2 278	(44)	13	16 193	(24)	10 063	39	1 759	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**	**22 751**	**16 872**	**17 291**	**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	(9 904)	(2 937)	–	64 108	62 776	70 556
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**179 346**	**25 989**	**9 878**	**30 921**	**24 312**	**140 851**	**9 875**	**29 033**	**116 659**	**12 847**	**13 934**	**17 291**	**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	12 435	21 529	13 053	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	1 591	1 700	1 563	31 370	32 939	34 586
Interest		–	–	–	2 180	–	–	–	–	–	–	–	–	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	4 558	4 673	5 516	58 448	61 079	62 606
Acquisitions - water & other inventory		10	784	803	1 267	1 352	351	263	775	539	541	808	474	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	4 316	5 035	12 896	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	11 657	7 475	17 390	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**	**35 098**	**41 219**	**50 892**	**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	12 128	7 001	29 585	206 375	125 766	115 114
Repayment of borrowing		–	–	–	–	–	–		–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	2 428	260	–	–	–	–	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**	**47 225**	**48 220**	**80 477**	**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**	**(34 379)**	**(34 286)**	**(63 186)**	**(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	599 626	565 340	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	599 626	565 340	502 154	347 673	364 831	412 573

9. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		16 469	27 141	34 291	3 375	20 944	34 291	(13 347)	-39%	34 291
Service charges		57 491	66 822	66 796	7 319	60 609	66 796	(6 187)	-9%	66 796
Other revenue		26 436	82 686	90 804	3 430	60 012	90 804	(30 791)	-34%	90 804
Transfers and Subsidies - Operational		368 627	367 150	367 300	–	366 945	367 300	(356)	0%	367 300
Transfers and Subsidies - Capital		75 112	64 108	64 108	–	64 108	64 108	0	0%	64 108
Interest		47 145	39 677	39 752	3 167	38 318	39 752	(1 434)	-4%	39 752
Dividends		–	–		–	–	–	–		–
Payments										
Suppliers and employees		(402 356)	(475 241)	(516 423)	(50 892)	(509 199)	(516 423)	(7 224)	1%	(516 423)
Interest		(2 180)	(104)	(2 285)	–	(2 180)	(2 285)	(104)	5%	(2 285)
Transfers and Subsidies			–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**186 744**	**172 239**	**144 343**	**(33 601)**	**99 556**	**144 343**	**44 787**	**31%**	**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)	(29 585)	(137 644)	(206 375)	(68 732)	33%	(206 375)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(107 290)**	**(190 043)**	**(206 375)**	**(29 585)**	**(137 644)**	**(206 375)**	**(68 732)**	**33%**	**(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)**	**(63 186)**	**(38 088)**	**(62 033)**			**(62 033)**
Cash/cash equivalents at beginning:		460 788	409 706	409 706	565 340	540 242	409 706			409 706
Cash/cash equivalents at month/year end:		540 242	391 902	347 673	502 154	502 154	347 673			347 673

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

10. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		540 242	391 902	347 673	502 154	347 673
Trade and other receivables from exchange transactions		42 023	41 667	38 141	60 827	38 141
Receivables from non-exchange transactions		57 333	49 773	58 822	84 533	58 822
Current portion of non-current receivables		–	–		–	–
Inventory		1 246	2 844	4 787	1 377	4 787
VAT		–	24 280	27 106	10 559	27 106
Other current assets		25 237	18 842	21 861	23 680	21 861
Total current assets		**666 081**	**529 307**	**498 391**	**683 130**	**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	987 242	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	371	409
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		5 059	–	–	5 282	–
Other non-current assets		–	–	–	–	–
Total non current assets		**979 692**	**1 060 793**	**1 077 343**	**1 047 775**	**1 077 343**
TOTAL ASSETS		**1 645 773**	**1 590 100**	**1 575 733**	**1 730 904**	**1 575 733**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		525	497	525	502	525
Trade and other payables from exchange transactions		64 378	115 372	103 989	48 401	103 989
Trade and other payables from non-exchange transactions		21 756	0		11 057	–
Provision		1 631	21 932	1 305	2 066	1 305
VAT		14 416	8 243	8 243	(3 984)	8 243
Other current liabilities		22 827				–
Total current liabilities		**125 533**	**146 043**	**114 063**	**58 043**	**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**	**71 064**	**127 084**
NET ASSETS	2	**1 507 219**	**1 432 107**	**1 448 649**	**1 659 840**	**1 448 649**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 507 219	1 432 107	1 448 649	1 659 840	1 448 649
Reserves and funds			–		–	–
Other			–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 507 219**	**1 432 107**	**1 448 649**	**1 659 840**	**1 448 649**

11. Recommendations

- It is recommended that the committee notes the report
- The committee notes the Fruitless expenditure reported and further recommends to the executive committee to recommend that council refers the expenditure to a council committee as prescribed
- That the committee notes the progress on the debt collection project
- The committee notes challenges resulting in delays in both year end processing and compliance in terms of report
- The committee notes the impact of the change in GRAP 104 and further recommends that the council adjusts its budget to avoid incurring unauthorised expenditure as this information could not be available during the budget adjustment processes.

12. Municipal Manager's quality certification

Quality Certificate

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

- [x] The monthly budget statement

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

Print name: Luvuyo Mahlaka

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

Signature:

Date: 13/07/2026