



WINNIE MADIKIZELA-MANDELA LOCAL MUNICIPALITY MONTHLY REPORT

**REPORT IN TERMS OF s71 OF THE MFMA FOR THE
MONTH OF MAY 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 eleventh report of the 2025/26 financial year which comes after the municipality's mid-year adjustment budget process of reprioritising its budget in response to the assessments done for the first six months of the financial year and also coincides with the approval of the 2026-27 MTREF budget which went out for public consultations between April and May 2026 for final approval by 31 May 2026. This is generally a period where activity worth reporting has already started taking shape after completion of appointments, finalisation of Audits, approval of the audit action plans, as well as departments ensuring targets are met for the last quarter with catch-up plans for those not met in the first three quarters. The financial performance was expected to be better this year compared to the same period in the previous years as procurement for most projects is in advanced stages and some have been appointed. The information reported below sets the tone 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 movement within the budget and treasury office

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

During the month of February, the department also received another resignation of the Payroll Clerk who has been offered a growth opportunity at another institution. Recruitment processes commenced immediately to ensure that the position is filled and we can confirm that the processes was concluded before the end of March 2026 resulting in a vacancy on the Financial Management Internship program as the successful candidate was a participant in the program. By the time of this report, there was still no progress nor update on the Stores Management Clerk position.

4. Implementation of mSCOA

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

a) Challenges Identified

i. Version Changes

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

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

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

To give effect to this GRAP standard:

- A new operational funding source, namely Insurance Refunds, has been created under the Investing Activities of tables A7 and SA30 of the A1 Schedule in version 7.1 of the mSCOA chart.
- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose; and
- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services and Development Charges will no longer form part of Operational Revenue. A new funding source was created to allow for the separate population of Construction Contract Revenue and Development Charges as part of Other Revenue on table SA30 of the A1 Schedule.

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

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

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

Regulations.

ii. IDP Budgeting

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

iii. Production of in-year reports

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

iv. Budget and reporting module functionality

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

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

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

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

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

No	Output	Planned Time Frame
1	Review and update the minimum business processes for mSCOA	April 2024 to March 2025
2	Develop standard operating procedures for mSCOA	February 2025 to April 2025

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

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

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

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

5. Implementation of the Municipal Cost containment regulations

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

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

- No catering for all meetings taking less than 5 hours
- No catering for all meetings held by only staff members regardless of the duration of the meeting

- All accommodation arrangements set within the limits as communicated
- All sporting activities have been discontinued.

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

a. Supply and Delivery of Municipal Vehicles

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This contract will be subject to the Transversal Master Agreement Contract and all its annexures issued in accordance with Chapter 16A of the Treasury Regulations published in terms of the Public Finance

Management Act, 1999 (Act 1 of 1999). The Special Conditions of Contract and all the annexures are supplementary to that of the Transversal Master Agreement Contract.

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

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

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

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

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

BASIS FOR SELECTION

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

Footprint in the Eastern Cape Province

Availability of dedicated resources

Flexibility to respond to the municipality's changing needs

System integration with the municipality's accounting system

The municipality's access to the system used by the provider

Transfer of skills

Cost to the municipality

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

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

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

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

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

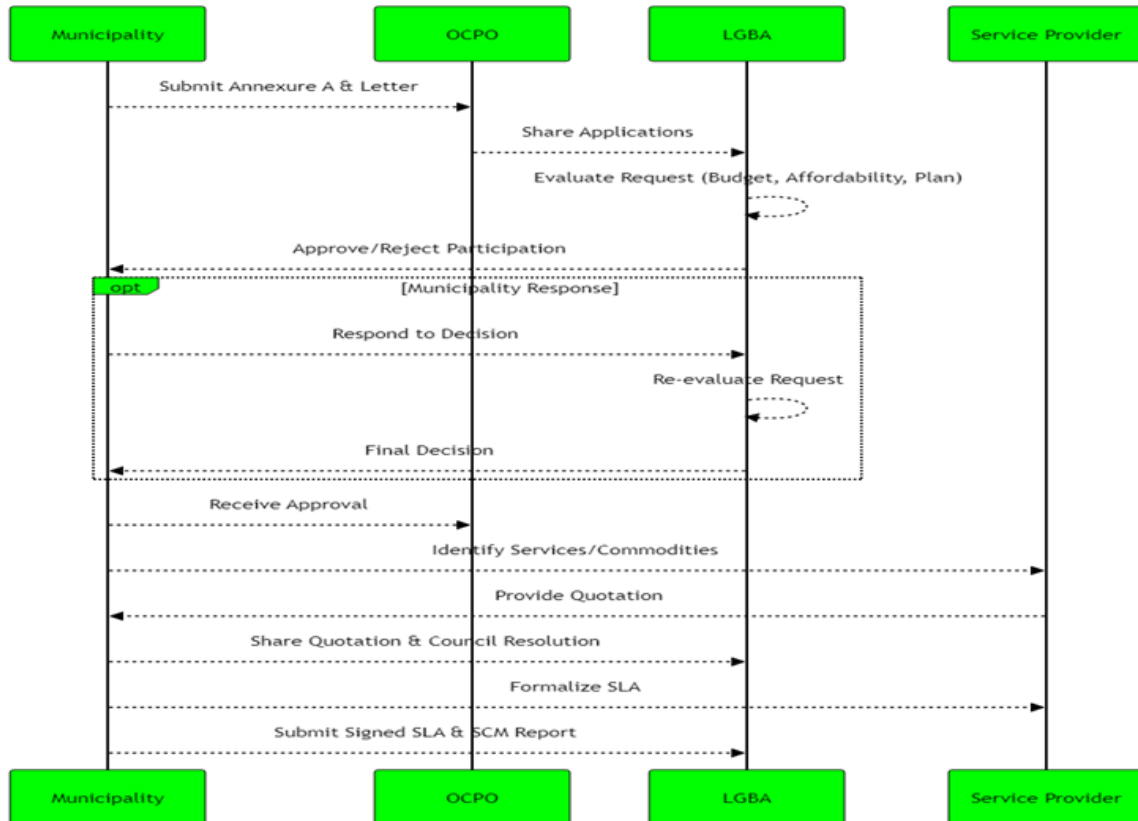
a. Selection process followed

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

b. Basis for selection

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

Administrative Procedure – Workflow (as per Annexure E)



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

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

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

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

6. Strategic Objectives

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

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Result Area	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
													Internal	External	Q1	Q2	Q3	Q4			
Revenue Management	Revenue collection trends are decreasing posing a threat to the municipality's going concern	To achieve 100% billing for all services that are to be billed by June 2027	4,1	Metering of all electricity consumption by June 2026	Electricity meters are read, recorded, and captured manually	Reading of conventional electricity meters	% of active electricity meters read	4.1.1	0,5	100% reading of active electricity meters by 30 June 2026	12 Months Meter reading Report.	R 1 500 000, 00	R 1 500 000, 00	N/A	100% reading of active electricity meters	100% reading of active electricity meters	100% reading of active electricity meters	100% reading of active electricity meters	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Monthly billing of all consumers for all services by June 2026	100% active consumer accounts for Property rates, refuse and electricity billed	Billing of 100% active consumer accounts for Property rates, Refuse and Electricity	% of active consumer accounts for property rates, refuse and electricity billed	4.1.2	0,25	100% billing of active consumer accounts for Property rates, Refuse and Electricity by 30 June 2026	12 monthly Billing Report	R -	R -	N/A	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	100% billing of active consumer accounts for Property rates, Refuse and Electricity	Ward 01	Revenue Management	Manager: Revenue and Expenditure
					July to June were billed within the 3 working days of each month following the billing month.	Completion of billing processes by the 3rd day of each following month	completed billing by the 3rd day of each month following the billing period	4.1.3	0,25	Billing completed by the 3rd day of each month following the billing month by June 2026	12 Month end closing Reports	R -	R -	N/A	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Perform 3 month end procedure for consumer debtors, sundry debtors	Ward 01	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
		To achieve at least 95% collection of all debt by June 2027			12 months monthly electronic statements distributed	Distribution of monthly statement using emails and sms's	Number of monthly consumer statements distributed	4.1.4	0,25	Distributed 12 electronic monthly consumer statements for active accounts with email addresses and cellphones by June 2026	12 Monthly Statements distribution Report	R 7 666,09	R 7 666,09	R 7 666,09	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Distributed 3 electronic monthly consumer statements for active accounts with email addresses and cellphones	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Review and Implementation of the Revenue enhancement Strategy by June 2026	4 Revenue enhancement strategy Meetings were held	Monitoring of the Revenue enhancement Strategy Action Plan	Number of meetings held to monitor the revenue enhancement strategy action plan	4.1.5	0,25	4 meetings held in monitoring revenue enhancement strategy action plan by June 2026	4 reports and 4 attendance registers	R -	R -	N/A	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	1 Quarterly Revenue enhancement meeting held	Ward 01	Revenue Management	Manager: Revenue and Expenditure
				Implementa-tion of credit control measures by June 2026	Outdated and incomplete consumer information (contact and personal information) on municipal billing system	Implementation of Data cleansing on consumer debtors.	% of consumer accounts data updated on municipal billing system.	4.1.6	0,25	100% of consumer accounts data updated on municipal billing system by June 2026	01 Consumer Master file extract report with complete consumer contact and personal information from municipal billing system.	R 300 000,00	R 300 000,00	N/A	100% of consumer accounts data updated on municipal billing system	100% of consumer accounts data updated on municipal billing system	100% of consumer accounts data updated on municipal billing system	100% of consumer accounts data updated on municipal billing system	Ward 01	Revenue Management	Manager: Revenue and Expenditure
					Accounts owing beyond 3 years with a potential to be prescribed debt	Issue summons to consumer debtors accounts that have outstanding debt that is more than 90 days and as per collection process or stages are deemed to be issued summons through legal processes	% of consumer accounts that are beyond 90 days issued with summons.	4.1.7	0,25	100% of consumer accounts that are beyond 90 days and recoverable issued with summons by 30 June 2026	02 Quarterly reports	R -	R -	N/A	N/A	100% of consumer accounts that are beyond 90 days and irrecoverable to be issued with summons	N/A	100% of consumer accounts that are beyond 90 days and irrecoverable to be issued with summons	Ward 01	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Sub - Res	Issue	Strategic Objectives	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
																s						
					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 Quarterly reports compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection by 30 June 2026	04 Quarterly reports				1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection	1 quarterly report compiled on 100% business accounts that are beyond 90 days handed over to debt collector for debt collection.				
	Accounts with errors taking longer to identify and resolve	To achieve a clean audit by June 2027		Performance of monthly debtors, rates and investment reconciliations by June 2026	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Monthly review of debtors, rates and investment reconciliation by the 7th working day of each month	Number of monthly reviewed debtors, investments and rates reconciliation			12 monthly reviewed debtors, 12 investments and 12 rates reconciliation by June 2026	12 monthly reviewed debtors, 12 investments and 12 rates reconciliation	R -	R -	N/A	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	Reviewed 3 monthly debtors, 3 monthly investments and 3 monthly rates reconciliation	WMML M	Revenue Management	Manager: Revenue and Expenditure	
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	The Credit control and debt collection policy, Tariff Policy, Property rates policy were reviewed	Review of existing sectional policies and adoption by council	Number of reviewed and adopted sectional policies			03 Reviewed and adopted existing sectional policies (Credit control and debt, tariffs, property rates policy) by June 2026	03 Reviewed Credit control and debt collection policy, Tariffs Policy, Property Rates Policy, resolution extract	R -	R -	N/A	N/A	N/A	N/A	3 reviewed sectional policies (Credit control and debt collection policy, Tariffs Policy, Property Rates Policy adopted by council.	WMML M	Revenue Management	Manager: Revenue and Expenditure	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 93 Reconciliations	Non-compliance with circular 93 requirement	Submission of circular 93 Reconciliations - General Valuation Roll Vs Financial Billing System	Number of submitted circular 93 quarterly Reconciliations report	4.1.1 1	0,25	Submitted 04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System by June 2026	04 circular 93 reconciliations reports - General Valuation Roll Vs Financial Billing System	R -	R -	N/A	Submitted 01 circular 93 reconciliations report	Submitted 01 circular 93 reconciliations report	Submitted 01 circular 93 reconciliations report	Submitted 01 circular 93 reconciliations report	WMML M	Revenue Management	Manager: Revenue and Expenditure
				Promulgation of revenue policies and credit control policies into by-laws by June 2026	Revenue by laws that not promulgated on time	Promulgating of property rates policy and credit control policy	Number of gazetted policies	4.1.1 2	0,25	2 Promulgated of property rates policy and credit control policy by 30 June 2026	Promulgated property rates policy and credit control policy	R -	R -	N/A	N/A	N/A	N/A	2 Promulgated of property rates policy and credit control policy	WMML M	Revenue Management	Manager: Revenue and Expenditure
				Promulgation of the approved tariffs (gazetting) by June 2026	Gazetted property rates tariffs were advertised on East Griqualand News Paper	Promulgation of the approved tariffs (gazetting)	Number of gazetted approved property rates tariffs (gazetting)	4.1.1 3	0,25	1 Promulgated of the approved tariffs (gazetting) by 30 June 2026	Promulgated of the approved tariffs (gazetting)	R -	R -	N/A	N/A	N/A	N/A	1 Promulgated of the approved tariffs (gazetting)	WMML M	Revenue Management	Manager: Revenue and Expenditure
Expenditure Management	Invoices not submitted within 30 days of receipt for payment	To pay creditors within 30 days in compliance with the MFMA by June 2027	4,2	Enforcement of system descriptions and processes as per the Account payable policy by June 2026	All creditors for July to June presented for payment were paid within 30 days	Centralisation of submission of invoices per department	Percentage of Creditors paid within 30 days of receipt of a valid invoice	4.2.1	0,25	100% payment of presented acceptable invoices within 30 days from receipt of invoice by June 2026	Invoice register and age analysis report	R -	R -	N/A	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	100% (Creditors paid within 30 days of receipt of a valid invoice)	WMML M	Revenue Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	Datastrings that are submitted with incomplete information and month end procedures that are not performed on time	To achieve a clean audit by June 2027		Develop sound, strict and effective procedures for reporting by June 2026	12 monthly datastrings to LG Portal and Reports were submitted not later than 10 working days after the end of each month for the past 12 months.	Implementing of month end procedures for 8 modules(cashiers,stores,creditors,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	Submitted 12 monthly datastrings not later than 10 working days after month end of each month by June 2026	12 confirmations of submission from LG Portal not later than 10 working days after month end	R -	R -	N/A	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	3 monthly datastrings submitted to LG Portal	WMMLM	Revenue Management	Manager: Revenue and Expenditure
	Inaccurate and incomplete commitment register				12 monthly commitments registers were prepared and signed.	Monthly 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 -	N/A	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	3 monthly reviewed Commitment register	WMMLM	Expenditure Management	Manager: Revenue and Expenditure
	Creditors and grants with errors taking longer to identify and resolve			Performance of monthly conditional grants, creditors, retention and vat reconciliation by June 2026	12 months monthly Conditional grants,12 monthly creditors, 12 monthly retention and 12 monthly vat reconciliation were prepared and reviewed.	Monthly 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 -	N/A	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	3 monthly reviewed creditors, monthly retention, monthly conditional grants and monthly vat reconciliation	WMMLM	Expenditure Management	Manager: Revenue and Expenditure
	Payroll accounts with errors taking longer to identify and resolve			Performance of monthly payroll reconciliation by June 2026	12 months monthly payroll reconc (July to June)were prepared and signed	Monthly reviewal of payroll reconciliation by the 7th working day of each month	Number of monthly reviewed payroll reconciliations	4.2.5	0,25	12 Monthly Reviewed payroll reconciliation n by June 2026	12 monthly payroll reconciliation	R -	R -	N/A	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations	3 monthly reviewed payroll reconciliations	WMMLM	Expenditure Management	Manager: Revenue and Expenditure

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
	Outdated Policies	Annual Review of 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 -	N/A	N/A	N/A	N/A	1 Reviewed and approved Accounts Payables policy	WMMLM	Expenditure Management	Manager: Revenue and Expenditure
	Compliance with laws and regulations	To ensure proper regulations of the municipal powers and functions by June 2027		Submission of circular 128 - OCPO spending data	Non-compliance with circular 128 requirement - OCPO spending data submission	Submission of Monthly Circular 128 reports - OCPO Spending Data	Number of submitted reports NT portal	4.2.7	0,25	12 Submitted monthly circular 128 reports - OCPO Spending Data by June 2026	proof of submission of circular 128 report - OCPO spending data to NT Portal	R -	R -	N/A	03 submitted monthly circular 128 reports - OCPO Spending Data	03 submitted monthly circular 128 reports - OCPO Spending Data	03 submitted monthly circular 128 reports - OCPO Spending Data	03 submitted monthly circular 128 reports - OCPO Spending Data	WMMLM	Expenditure Management	Manager: Revenue and Expenditure
SUPPLY CHAIN MANAGEMENT	No clear monitoring of the procurement plan	To have fully capacitated Supply Chain Management Personnel and effective procurement system by June 2027	4.3	By Monitoring and adherence to procurement plan by June 2026	12 monthly SCM Reports were prepared	Compiling of monthly monitoring of the procurement plan	Number of compiled monthly reports on the monitoring of the procurement plan.	4.3.1	0,25	12 monthly Reports Compiled on the monitoring of the procurement plan by June 2026	Signed SCM reports reporting on procurement plan	R -	R -	N/A	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	3 SCM reports compiled on procurement plan	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	The municipality needs to comply with all statutory training requirement	To have fully capacitated Supply Chain Management Personnel by		Training of Supply Chain Management Personnel and communication of all	4 SCM Officials were trained on SCM modules by Munsoft	Training SCM officials on Munsoft or SCM Regulations	Number of trained SCM personnel	4.3.2	0,25	4 SCM officials trained on Munsoft system by 30 June 2026.	Attendance register,concept document	R 50 000,00	R 50 000,00	N/A	N/A	N/A	4 SCM officials trained on Munsoft system or SCM Regulations.	N/A	WMMLM	Supply Chain Management	Manager: Supply Chain Management

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objec tive No.	Strategie s	Baseline Informati on	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Bud get	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
		June 2027		updates on SCM matters by June 2026	No training Conducted on SCM Bid processes	Training of Bid committee members on SCM Bid processes	Number of trainings on SCM Bid process	4.3.3	0,25	1 SCM Bid training conducted by June 2026	Signed Concept Document, Attendance Register	R 400 000,00	R -	R 400 000,00	N/A	Training of Bid committee members on SCM Bid processes	N/A	N/A	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	Inadequate contract management processes	To have an effective contract management system by June 2027		To develop contract management mechanisms for all BTO contracts	Non-compliance with s116 of the MFMA	Monthly meetings conducted with service provider for all BTO contracts	Number of monitoring meetings conducted for all BTO contracts	4.3.4	0,25	12 Monitoring meetings Conducted with service providers for all Budget and Treasury contracts by 30 June 2026	12 Monthly monitoring reports and 12 attendance registers	R -	R -	N/A	3 monitoring meetings conducted on BTO contracts	3 monitoring meetings conducted on BTO contracts	3 monitoring meetings conducted on BTO contracts	3 monitoring meetings conducted on BTO contracts.	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	no schedule of bid committee sittings			Developing mechanisms to monitor sitting of bid committees by June 2026	No Monitoring mechanism to ensure Bids are Awarded within the Validity period	Attending to all submitted requisition for advert	Percentage of requisition for adverts attended	4.3.5	0,25	100% requisitions for advert attended within 5 days by 30 June 2026	Requisitions submission register from user department, Register of appointment for bid specification	R -	R -	N/A	100% requisition for advert attended within 5 days	100% requisition for advert attended within 5 days	100% requisition for advert attended within 5 days	100% requisition for advert attended within 5 days	WMMLM	Supply Chain Management	Manager: Supply Chain Management
			Evaluation of closed bids within 30 days after tender closing			Percentage of Appointed bids evaluated committee within 7 days after tender closing	4.3.6	0,25	100% appointment of bid evaluation committees for closed tenders within 7 days by 30 June 2026	Appointment for bid evaluation committees, closing register and signed schedule of bid sittings	R -	R -	N/A	100% appointment of bid evaluation committee	100% appointment of bid evaluation committee	100% appointment of bid evaluation committee	100% appointment of bid evaluation committee	WMMLM	Supply Chain Management	Manager: Supply Chain Management	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
						Adjudication of evaluated bids within 60 days after tender closing	Percentage of bids adjudicated within 60 days after tender closing	4.3.7	0,25	100% adjudication of evaluated bids within 60 days after tender closing by 30 June 2026	schedule of bid adjudication committees,attendance register ,closing register	R -	R -	N/A	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	100% adjudication of evaluated bids within 60 days after tender closing	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	inadequate contract management processes	To have valid and closely monitored municipal contracts by June 2027		Review of all existing contracts by June 2026	Contract registers approved at year end	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 -	N/A	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	3 monthly contract registers reviewed	WMMLM	Supply Chain Management	Manager: Supply Chain Management
	Outdated Policies	Annual Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies reviewed annually	Review of existing sectional policies and approval by the council.	Number of reviewed and approved sectional policies	4.3.9	0,25	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy , Cost Containment Policy and Framework for Infrastructure Development Policy by June 2026	Reviewed and approved Supply Chain Management Policy, Contract Management Policy , Cost Containment Policy and Framework for Infrastructure Development Policy, resolution extract	R -	R -	N/A	N/A	N/A	N/A	04 Reviewed and Approved of Supply Chain Management Policy, Contract Management Policy , Cost Containment Policy and Framework for Infrastructure Development Policy.	WMMLM	Supply Chain Management	Manager: Supply Chain Management
Assets and Stores Management	Financial statements with non-compliance with laws	To achieve a clean audit by June 2027	4,4	To have an accurate GRAP compliant Asset Register by June 2026	Accurate and complete Fixed Assets Register as at 30 June 2023 with no Audit Findings	Reviewal and Approval of monthly reconciliations between FAR and GL within 5 working days after month closure.	Number of reconciliations reviewed and approved.	4.4.1	0,5	12 Reviewed and approved Assets reconciliations by 30 June 2026	12 monthly asset reconciliations	R -	R -		3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	3 reviewed and approved fixed asset reconciliations.	WMMLM	Asset Management	Manager: Asset & Stores Management

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
					Asset management module which has differences with the submitted asset register for audit	Annual update of the Asset management module to achieve alignment with the institutional asset register.	% of alignment between the asset register and the asset management module	4.4.2	0.25	100% Alignment of non reconciling assets between asset register and Asset Module by June 2026.	Progress reports,Signed Reconciliation between the asset register and the asset management module	R -	R -		Submit Reconciliation between the 2024/25 Asset register and the asset management module	Process 100% of 2024/25 transactions on the asset module.	100% alignment of Asset management register that is reconciled to the Asset management module for 2024/25	Process 100% of the 2025/26 transactions on the asset module and perform reconciliation to asset register.	WMML M	Asset Management	Manager: Asset & Stores Management
					GRAP Compliant asset register as at 30 June 2024	Reviewal and submission of the GRAP compliant fixed asset register	Number of reviewed and submitted GRAP compliant fixed asset register	4.4.3	0.25	Reviewed and Submitted 01 GRAP compliant asset register to AG by June 2026	Signed GRAP compliant Fixed asset register, Proof of submission to AG, RFI register	R 2 500 000, 00	R 2 500 000, 00	R -	1 GRAP Compliant Asset Register reviewed and submitted to AG.	N/A	N/A	N/A	WMML M	Asset Management	Manager: Asset & Stores Management
					All assets recorded in the FAR do exist and valued accurately by June 2026	Quarterly performance of Assets verification process before the end of the following month after the end of the quarter.	Number of reviewed and approved quarterly Assets Verification Reports	4.4.4	0.25	4 Reviewed and approved Assets Verification Reportss by June 2026	4 Assets Verification Reports	R -	R -	n/a	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	1 reviewed and approved Asset verification report.	WMML M	Asset Management	Manager: Asset & Stores Management
					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 -	N/A	N/A	N/A	01 Reviewed and Approved PPE(movable assets) Methodology	WMML M	Asset Management	Manager: Assets and Stores Management
					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 -	N/A	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	3 Reviewed and approved Inventory reconciliations	WMML M	Stores	Manager: Assets and Stores Management

KPA N0 3: FINANCIAL PLANNING AND BUDGETING																						
Outcome 9 Objective																						
Sub - Res	Issue	Strategic Object	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source			Measurable Performance				Ward	Responsible Section	Responsible Manager
				Inventory updates once every quarter by June 2026	Approved Inventory Count report	Quarterly performance of Inventory count process before the end of the following month after the end of the quarter.	Number of Reviewed and approved Inventory Count with Reports	4.4.7	0,25	4 Reviewed and approved Inventory Count Reports by June 2026	4 Reviewed and signed Inventory Count Reports	R -	R -	N/A	1 Reviewed and approved Inventory Count	1 Reviewed and approved Inventory Count	1 Reviewed and approved Inventory Count	1 Reviewed and approved Inventory Count	WMMLM	Stores	Manager: Assets and Stores Management	
	Municipality that doesn't have stationery to support daily operations as and when needed.	To ensure that municipality has stationery available when needed by June 2027		Valid contract for provision of municipal stationery	Municipality have an existing contract for 12months	Supply of stationery for municipal operations	% supply of required stationery for municipal operations	4.4.8	0,25	100% supply of required stationery for municipal operations by June 2026	Stock request forms, delivery notes, Authorised Stock issue form	R 3 800 000, 00	R 3 800 000, 00	N/A	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	100% supply of required stationery for municipal operations	WMMLM	Stores	Manager: Assets and Stores Management	
	Outdated Asset and Inventory Management Policies	Review of Asset and Inventory Management Policies by June 2027		Annual review Asset and Inventory Management Policies by June 2026	Reviewed and approved Asset and Inventory Management Policies for 2023/24 financial year.	Reviewal of existing Asset and Inventory Management Policies	Number of Asset and Inventory Management Policies reviewed and approved.	4.4.9	0,25	1 Asset and 1 Inventory Management Policies reviewed and approved by 30 June 2026	reviewed Assets and Inventory Management Policies, council resolution extract	R -	R -	N/A	N/A	N/A	N/A	Reviewed 1 Asset and 1 Inventory Management Policies	WMMLM	Stores	Manager: Assets and Stores Management	
	All council assets need to be fully insured to ensure going concern assumption of the municipality is not at risk.	Compliance with the requirements of MFMA section 63 by June 2027		Reviewal of an effective Asset Management Plan by June 2026	Reviewed and approved Asset Management Plan	Reviewal of Asset Management Plan	Number of Reviewed Asset Management Plan	4.4.10	0,5	1 Reviewed and signed Asset Management Plan by 30 June 2026	Reviewed and signed Assets Management Plan	R -	R -	N/A	N/A	N/A	N/A	1 Reviewed asset management plan.	WMMLM	Asset Management	Manager: Assets and Stores Management	

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
Financial Reporting	Financial statements with non-compliance with laws	To compile Annual Financial Statements that comply with all requirements by June 2027	4,5	Develop sound, strict and effective procedures for the compilation of AFS by June 2026	Audited Annual Financial Statements for 2024/25 with compliance findings	Development and approval of processes and procedures for compilation of Compliant annual financial statements.	Number Credible Annual and Interim Financial Statements submitted	4.5.1	0,5	1 Credible and fully compliant Annual Financial Statement for 2024/25 submitted to AG and 1 Credible and fully compliant for 2025/26 Interim Financial Statements submitted to CFO by June 2026	Signed Interim Financial statements and signed Annual financial statements	R -	R -	N/A	1 Credible and fully compliant 2024/25 Annual Financial Statements submitted to AG.	N/A	N/A	1 Credible and fully compliant 2025/26 Interim Financial Statements submitted to CFO.	WMMLM	Reporting	Manager: Budgeting and Reporting
		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	100% of responses to Request for information (RFI), Communication of finding(CoAF) and Audit Action Plan Implementation	4.5.2	0,25	100% of responses to RFI, COaF and Audit Action Plan	RFI Register,COAF register, Audit Action Plan	R 5 996 639, 95	R 5 996 639, 95	N/A	N/A	Responding to RFI and COAF from AG	Development of Audit Action plan	Implementation and monitoring of Audit Action Plan	WMMLM	Reporting	Manager: Budgeting and Reporting
				Performance of Monthly bank reconciliations by June 2026	12 Reviewed bank reconciliations.	Performance of monthly reconciliations by the 7th working day of each month	Number of Reviewed bank reconciliations	4.5.3	0,25	12 Reviewed bank reconciliations by June 2026	12 Signed monthly Bank Reconciliation	R -	R -	N/A	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	3 Reviewed monthly Bank Reconciliation	WMMLM	Reporting	Manager: Budgeting and Reporting
		Adhere to compliance to Municipal budget and reporting		Preparation and submission of all in-year statutory reports which is section	s71 Reports submitted	Submission of s71 Report not later than 10 working day of each month	Number of signed s71 Reports and monthly FMG report submitted	4.5.4	0,5	Submitted 12 signed s71 and FMG Reports by 30 June 2026	Proof of submission of 12 signed s71 Report and 12 signed FMG report	R -	R -		Submitted 3 s71 and 3 monthly FMG reports(June, July and Aug)	Submitted 3 s71 and 3 monthly FMG reports (Sept, Oct and Nov)	Submitted 3 s71 and 3 monthly FMG reports (Dec, Jan and Feb)	Submitted 3 s71 and 3 monthly FMG reports (March, April and May)	WMMLM	Reporting	Manager: Budgeting and Reporting

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																					
Outcome 9 Objective																					
Sub-Res	Issue	Strategic Objective	Objective No.	Strategies	Baseline Information	Project to be Implemented	Output - KPI	KPI No.	KPI Weight	Annual Target	Means of Verification	Budget	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager
		g requirements by June 2027		71,52d and 72 of the MFMA and FMG monthly and quarterly Reports by June 2026	s52d reports submitted	Submission of s52d reports within 30 days of the end of each quarter	Number of signed s52d and quarterly FMG Reports submitted	4.5.5	0,25	Submitted 04 signed s52d Reports by 30 June 2026	Proof of submission of 4 Signed s52 Reports and 4 FMG Quarterly Reports	R -	R -		Submitted 1 Quarterly and 1 FMG Report (Q4)	Submitted 1 Quarterly and 1 FMG Report (Q1)	Submitted 1 Quarterly and 1 FMG Report (Q2)	Submitted 1 Quarterly and 1 FMG Report (Q3)	WMML M	Reporting	Manager: Budgeting and Reporting
					s72 reports submitted	Submission of the s72 report	Number of submitted s72 Report	4.5.6	0,25	Submitted 1 signed s72 Report (Mid Year assessment Report) by 26 June 2026	Proof of submission s72 Report	R -	R -		N/A	N/A	1 submitted s72 Report	N/A	WMML M	Reporting	Manager: Budgeting and Reporting
					Recruitment of new interns	Training of newly appointed financial management Interns to meet minimum competency requirements	Number of trained financial management interns to meet minimum competency requirements	4.5.7	0,25	2 Trained financial management interns to meet minimum competency requirements by June 2026	Proof of registration of 2 intern and Attendance register	R 300 000, 00	R 300 000,0 0		Enroll 2 Financial Management interns to meet the minimum competency	2 Financial Management interns attending training on minimum competency	2 interns attending training on minimum competency	2 interns attending training on minimum competency	WMML M	Reporting	Manager: Budgeting and Reporting
Budgeting	The municipality needs to comply with all statutory budgeting and reporting requirements	To timely produce budgets in line with the National Treasury guidelines and regulations by June 2027	4.6	Develop and monitor processes to ensure timely preparation, adoption and publication of credible municipal budgets by June 2026	Adjustments budget approved by 28 February 2025 and draft budget approved by 31 March 2025; final budget approved 30 May 2025	Compile three budgets to be approved by council	Number of Approved budgets	4.6.1	0,5	1 adjusted budget, 1 Draft Budget and 1 Final budget for 2025/26 by 30 June 2026	Signed Adjustment budget 2025/26; Signed Draft budget 2026/27 Signed Final budget 2026/27 and Council resolutions	R -	R -	n/a	N/A	N/A	Approved budget adjustment 2025/26; Approved Draft budget 2026/27	Approved 2026/27 Final Budget	WMML M	Budgeting	Manager: Budgeting and Reporting
					Publication of all budgets approved by council	Publication of approved budgets	Number of publicized approved budgets	4.6.2	0,25	Publication of Adjustment, Draft and Final Budget by 30 June 2026	op	R 10 000, 00	R 10 000, 00	n/a	N/A	N/A	Advertising of Adjustment budget	Advertising of tabled Draft budget; Advertising of Approved final budget	WMML M	Budgeting	Manager: Budgeting and Reporting

KPA NO 3: FINANCIAL PLANNING AND BUDGETING																							
Outcome 9 Objective																							
Sub - Res	Issue	Strategic Objecti	Objective No.	Strategie s	Baseline Informati on	Project to be Implemented	Output - KPI	KPI No.	KPI Wei ght	Annual Target	Means of Verification	Bud get	Budget Source		Measurable Performance				Ward	Responsible Section	Responsible Manager		
	Outdate d Policies	Annually Review of sectional Policies by June 2027		Reviewing sectional policies by June 2026	Sectional policies that are reviewed annually	Review of existing sectional policies and adoption by council	Number of reviewed sectional policies		4.6.3	0,25	1 IDP and Budget policy reviewed and adopted by 30 June 2026	Reviewed policy resolution extract		R -	0	n/a	N/A	N/A	N/A	1 Reviewed and adopted IDP/Budget Policy.	WMML M	Budgeting	Manager: Budgeting and Reporting

Reporting against the above targets is done at the end of each quarter.

7. In-year budget statement tables

a) Budget Statement Summary

EC443 Winnie Madikizela Mandela - Table C1 Monthly Budget Statement Summary - M11 May

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	22 853	24 187	35 187	971	41 980	32 255	9 726	30%	35 187
Service charges	59 048	61 186	61 523	4 343	53 105	56 396	(3 291)	-6%	61 523
Investment revenue	39 708	39 677	39 677	3 064	33 184	36 370	(3 186)	-9%	39 677
Transfers and subsidies - Operational	368 646	367 150	367 494	303	365 077	336 869	28 208	0	367 494
Other own revenue	44 959	41 805	39 260	1 708	38 777	35 988	2 789	8%	39 260
Total Revenue (excluding capital transfers and contributions)	535 214	534 006	543 140	10 388	532 125	497 878	34 246	7%	543 140
Employee costs	134 248	148 023	152 599	16 527	128 420	139 883	(11 463)	-8%	152 599
Remuneration of Councillors	27 795	31 370	31 370	2 420	26 490	28 756	(2 265)	-8%	31 370
Depreciation and amortisation	59 105	48 219	69 709	4 831	48 403	63 900	(15 496)	-24%	69 709
Interest	183	104	104	—	—	96	(96)	-100%	104
Inventory consumed and bulk purchases	59 684	67 145	67 593	4 350	53 308	61 960	(8 652)	-14%	67 593
Transfers and subsidies	4 984	5 454	6 166	—	248	5 652	(5 404)	-96%	6 166
Other expenditure	183 536	229 157	255 197	13 672	169 302	233 931	(64 628)	-28%	255 197
Total Expenditure	469 536	529 471	582 737	41 799	426 172	534 176	(108 004)	-20%	582 737
Surplus/(Deficit)	65 678	4 535	(39 597)	(31 411)	105 953	(36 297)	142 250	-392%	(39 597)
Transfers and subsidies - capital (monetary allocations)	67 746	86 137	85 313	(2 748)	61 577	78 204	(16 627)	-21%	85 313
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	133 424	90 672	45 716	(34 159)	167 529	41 907	125 623	300%	45 716
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	133 424	90 672	45 716	(34 159)	167 529	41 907	125 623	300%	45 716
Capital expenditure & funds sources									
Capital expenditure	107 809	165 872	180 262	4 776	96 674	165 240	(68 566)	-41%	180 262
Capital transfers recognised	58 989	74 854	74 169	(2 964)	54 342	67 988	(13 646)	-20%	74 169
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	48 820	91 018	106 092	7 740	42 332	97 251	(54 919)	-56%	106 092
Total sources of capital funds	107 809	165 872	180 262	4 776	96 674	165 240	(68 566)	-41%	180 262
Financial position									
Total current assets	666 081	529 307	498 391		720 429				498 391
Total non current assets	979 692	1 060 793	1 077 343		1 029 323				1 077 343
Total current liabilities	125 533	146 043	114 063		67 657				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		1 669 074				1 448 649
Cash flows									
Net cash from (used) operating	186 744	172 239	144 343	(27 285)	133 157	132 314	(843)	-1%	144 343
Net cash from (used) investing	(107 290)	(190 043)	(206 375)	(7 001)	(108 059)	(189 177)	(81 118)	43%	(206 375)
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the month/year end	540 242	391 902	347 673	565 340	565 340	352 843	(212 498)	-60%	347 673
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6 491	4 642	3 826	3 872	3 345	3 329	3 081	117 379	145 965
Creditors Age Analysis									
Total Creditors	1 045	—	—	—	—	—	—	—	1 045

The table above shows a summary of the municipality's financial performance for the period ended 30 May 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) - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		444 561	434 585	445 585	5 206	446 336	408 453	37 883	9%	445 585
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		444 561	434 585	445 585	5 206	446 336	408 453	37 883	9%	445 585
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		6 135	5 960	12 425	(3 153)	4 972	11 390	(6 417)	-56%	12 425
Community and social services		1 365	1 569	9 518	(3 337)	2 023	8 725	(6 702)	-77%	9 518
Sport and recreation		158	200	200	—	37	183	(146)	-80%	200
Public safety		4 612	4 191	2 707	184	2 912	2 481	431	17%	2 707
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		64 866	89 245	82 475	971	64 093	75 602	(11 509)	-15%	82 475
Planning and development		3 203	3 723	3 883	245	2 823	3 560	(737)	-21%	3 883
Road transport		61 662	85 522	78 591	725	61 270	72 042	(10 772)	-15%	78 591
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		87 399	90 352	87 968	4 616	78 300	80 637	(2 337)	-3%	87 968
Energy sources		80 207	80 917	78 453	4 282	69 598	71 916	(2 318)	-3%	78 453
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		7 192	9 434	9 514	335	8 702	8 722	(20)	0%	9 514
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	602 960	620 143	628 453	7 640	593 701	576 082	17 619	3%	628 453
Expenditure - Functional										
Governance and administration		203 129	228 655	236 268	17 392	170 752	216 579	(45 827)	-21%	236 268
Executive and council		60 076	66 361	69 303	2 792	55 669	63 528	(7 859)	-12%	69 303
Finance and administration		136 781	156 529	158 518	14 243	110 178	145 308	(35 130)	-24%	158 518
Internal audit		6 272	5 765	8 447	358	4 905	7 743	(2 838)	-37%	8 447
Community and public safety		33 650	42 942	46 354	3 341	32 671	42 491	(9 821)	-23%	46 354
Community and social services		13 249	18 383	21 310	1 145	12 664	19 534	(6 870)	-35%	21 310
Sport and recreation		2 252	2 969	3 761	825	3 192	3 447	(255)	-7%	3 761
Public safety		17 043	20 472	20 132	1 280	15 803	18 455	(2 652)	-14%	20 132
Housing		1 105	1 119	1 151	91	1 012	1 055	(43)	-4%	1 151
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		98 391	115 310	149 245	10 902	104 343	136 808	(32 465)	-24%	149 245
Planning and development		32 276	38 827	43 840	4 439	29 137	40 187	(11 050)	-27%	43 840
Road transport		63 134	73 238	101 995	6 243	72 870	93 496	(20 625)	-22%	101 995
Environmental protection		2 981	3 244	3 409	221	2 335	3 125	(790)	-25%	3 409
Trading services		130 337	138 141	146 473	9 551	115 116	134 267	(19 151)	-14%	146 473
Energy sources		91 447	97 773	102 535	6 086	82 751	93 990	(11 239)	-12%	102 535
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		38 889	40 368	43 938	3 465	32 365	40 277	(7 912)	-20%	43 938
Other	4 030	4 422	4 397	612	612	3 291	4 030	(740)	-18%	4 397
Total Expenditure - Functional	3	469 536	529 471	582 737	41 799	426 172	534 176	(108 004)	-20%	582 737
Surplus/ (Deficit) for the year		133 424	90 672	45 716	(34 159)	167 529	41 907	125 623	300%	45 716

The table above shows the municipality's financial performance for the period ended 31 May 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) - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		54 385	55 986	56 393	3 886	48 072	51 693	(3 621)	-7%	56 393
Service charges - Water			—	—	—	—	—	—		—
Service charges - Waste Water Management			—	—	—	—	—	—		—
Service charges - Waste management		4 662	5 200	5 130	457	5 033	4 702	331	7%	5 130
Sale of Goods and Rendering of Services		17 430	22 481	19 610	201	19 514	17 976	1 538	9%	19 610
Agency services		1 234	1 499	1 499	92	1 187	1 374	(187)	-14%	1 499
Interest			—	—	—	—	—	—		—
Interest earned from Receivables		2 194	3 984	4 134	78	2 656	3 790	(1 134)	-30%	4 134
Interest from Current and Non Current Assets		39 708	39 677	39 677	3 064	33 184	36 370	(3 186)	-9%	39 677
Dividends			—	—	—	—	—	—		—
Rent on Land			—	—	—	—	—	—		—
Rental from Fixed Assets		7 958	5 764	5 914	474	5 205	5 421	(216)	-4%	5 914
Licence and permits				—	—	—	—	—		—
Special rating levies				—	—	—	—	—		—
Operational Revenue		1 929	405	405	61	480	372	108	29%	405
Non-Exchange Revenue				—	—	—	—	—		—
Property rates		22 853	24 187	35 187	971	41 980	32 255	9 726	30%	35 187
Surcharges and Taxes			—	—	—	—	—	—		—
Fines, penalties and forfeits		1 074	386	401	2	503	368	135	37%	401
Licence and permits		2 171	2 379	2 389	186	2 446	2 190	256	12%	2 389
Transfers and subsidies - Operational		368 646	367 150	367 494	303	365 077	336 869	28 208	8%	367 494
Interest		5 243	4 907	4 907	614	6 786	4 498	2 288	51%	4 907
Fuel Levy			—	—		—	—	—		—
Operational Revenue			—	—		—	—	—		—
Gains on disposal of Assets		1 387	—	—		—	—	—		—
Other Gains		4 340	—	—		—	—	—		—
Discontinued Operations			—	—		—	—	—		—
Total Revenue (excluding capital transfers and contributions)		535 214	534 006	543 140	10 388	532 125	497 878	34 246	7%	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 R971 thousand for the following months to the end 30 June 2026. The current revenue recognised on this stream may seem to be 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 two main government properties that have drastically changed in their valuation. This has been brought up with the department responsible for the valuation roll to investigate, should there be a need for adjustment, that will be effected and may affect the revenue already recognised.

- **ELECTRICITY REVENUE:** The municipality distributes electricity in the town area as per its distribution licence. This is one of the major sources of revenue for the municipality as households now depend on electricity for their day-to-day living. This is a trading service where the municipality gives electricity equivalent to the amount provided by the consumer. Municipalities are therefore expected to at least recover the cost of providing the service. The approval of tariffs by NERSA is set up such that the municipality can make some form of surpluses from sale of electricity so that it may be able to maintain the infrastructure used to render the service and defray all other operating expenses related to the service provision. The municipality has generated over R3.8 million for the month and a year to date actual of R48 million. This is below the projection by 7% (R3.6 million), which is a regression from the underperformance reported in the previous month of 6%. 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 R457 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 R3 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 R692 thousand for the period ended May 2026 which is more than the amount projected for the period by 21%. 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 R2 thousand revenue on fines during the month of May 2026 which has resulted in a year to date actual more than the projection by 37%. 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 R474 thousand for the month which lead to the actual performance below the projection by 4% which is a result of other revised contracts and increments related to the contractual arrangements.
- **Licenses and permits:** The municipality has a fully functional testing station which has been in operation for 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 R186 thousand for the period. Despite this level of performance, the year to date performance is above

the revised projections by 12%. 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 R201 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 R303 thousand on transferred revenue for the period ended May 2026 from the operating grants whose conditions have been met. This has recorded a year to date performance of over R365 million as this is the eleventh month of the financial year and is above projected performance by 8% 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 135% overall collection rate for the month ended May 2026. However, we note a 144% collection on leasehold fees, 159% on electricity, 110% on property rates and 87% on refuse removal for the period. In line with the billing on government properties reported in the earlier sections of the report, we also see the impact of that in the collection of property rates where government departments have paid for the billing as well.

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

YEAR ENDING: 30 June 2026

INCOME TYPE	JULY	AUG	SEPT	1st QUATER	2nd QUATER	JAN	FEB	MARCH	3rd QUATER	APRIL	MAY	4rd QUATER	TOTAL
RATES													
billed	32 262 591,77	988 304,52	988 304,52	34 239 200,81	2 964 913,56	988 304,52	988 304,52	973 033,19	2 949 642,23	973 033,19	970 762,02	1 943 795,21	42 097 551,81
payment received	576 076,20	582 932,89	667 929,50	1 826 938,59	12 217 021,34	841 671,30	920 259,20	601 680,89	2 363 611,39	689 858,85	1 071 086,51	1 760 945,36	18 168 516,68
% of billing received	2%	59%	68%	5%	412%	85%	93%	62%	80%	71%	110%	91%	43%
ELECTRICITY													
billed	3 894 621,22	4 891 904,22	3 604 910,49	12 391 435,93	10 888 259,77	3 917 817,96	3 758 767,27	3 327 200,76	11 003 785,99	3 504 139,89	3 339 363,87	6 843 503,76	41 126 985,45
payment received	2 909 743,32	3 037 528,81	3 023 712,34	8 970 984,47	7 807 700,48	3 388 708,81	3 138 859,19	2 386 916,34	8 914 484,34	3 085 388,10	5 305 802,23	8 391 190,33	34 084 359,62
% of billing received	75%	62%	84%	72%	72%	86%	84%	72%	81%	88%	159%	123%	83%
LEASEHOLD FEES													
billed	433 420,39	433 420,39	407 683,19	1 274 523,97	1 223 049,57	407 683,19	407 683,19	435 479,36	1 250 845,74	131 191,10	459 416,03	590 607,13	4 339 026,41
payment received	350 000,94	374 782,26	340 928,70	1 065 711,90	1 054 865,98	238 537,58	323 350,89	323 350,89	885 239,36	128 726,38	661 131,69	789 858,07	3 795 675,31
% of billing received	81%	86%	84%	84%	86%	59%	79%	74%	71%	98%	144%	134%	87%
VAT													
billed	716 062,06	865 330,43	667 965,71	2 249 358,20	2 014 926,14	716 147,40	692 289,68	632 662,58	2 041 099,66	613 664,04	638 181,25	1 251 845,29	7 557 229,29
payment received	528 542,67	549 429,63	547 591,37	1 625 563,67	1 373 152,03	596 086,71	578 072,19	462 196,36	1 636 355,26	569 757,34	981 983,04	1 551 740,38	6 186 811,34
% of billing received	74%	63%	82%	72%	68%	83%	84%	73%	80%	93%	154%	124%	82%
INTEREST													
billed	652 757,01	965 547,64	984 541,18	2 602 845,83	2 888 947,95	906 626,65	913 643,01	907 160,60	2 727 430,26	937 461,06	933 816,66	1 871 277,72	10 090 501,76
payment received	160 548,70	145 413,71	85 415,82	391 378,23	1 222 873,19	255 420,07	134 071,67	88 361,53	477 853,27	270 234,20	724 094,37	994 328,57	3 086 433,26
% of billing received	25%	15%	9%	15%	42%	28%	15%	10%	18%	29%	78%	53%	31%
REFUSE REMOVAL													
billed	445 703,00	443 542,00	440 508,00	1 329 753,00	1 321 524,00	448 812,00	448 812,00	455 068,00	1 352 692,00	455 760,00	455 760,00	911 520,00	4 915 489,00
payment received	285 816,28	272 357,63	273 639,00	831 812,91	827 738,86	424 685,31	319 253,05	259 672,42	1 003 610,78	559 574,33	398 345,04	957 919,37	2 663 162,55
% of billing received	64%	61%	62%	63%	63%	95%	71%	57%	74%	123%	87%	105%	54%
TOTAL INCOME													
billed	38 405 155,45	8 588 049,20	7 093 913,09	54 087 117,74	21 301 620,99	7 385 391,72	7 209 499,67	6 730 604,49	21 325 495,88	6 615 249,28	6 797 299,83	13 412 549,11	110 126 783,72
payment received	4 810 728,11	4 962 444,93	4 939 216,73	14 712 389,77	24 503 351,88	5 745 109,78	5 413 866,19	4 122 178,43	15 281 154,40	5 303 539,20	9 142 442,88	14 445 982,08	68 942 878,13
% of billing received	13%	58%	70%	27%	115%	78%	75%	61%	72%	80%	135%	108%	63%

SERVICE DESC	SETTLED RECEIPTS	ADVANCE	CURRENT	60 DAYS	60 DAYS VAT	90 DAYS	90 DAYS VAT	120 DAYS	120 DAYS VAT	REST	REST VAT
INTEREST	89 932,51	-	-	-	-	-	-	-	-	89 932,51	-
ADJUSTMENTS	6,53	-	-	-	-	-	-	-	-	6,53	-
ELECTRICITY	519 846,66	-	-	3 264,26	436,55	3 162,01	418,66	2 937,59	384,51	234 404,28	31 457,14
REFUSE	113 331,74	-	139,64	1 953,58	286,78	1 348,95	198,47	767,63	112,34	82 065,83	10 414,21
RATES	737 267,95	-	757,01	450,12	-	1 123,23	-	808,98	-	622 802,80	-
BASIC ELECTRICI	82 627,06	-	1 435,75	2 945,61	423,49	1 571,15	218,81	1 566,67	218,81	59 496,31	6 794,09
RECEIPT	12 638,20	15 353,77	(20 259,71)	17 544,14	-	-	-	-	-	-	-
ELECTRICITY FINES	4 000,00	-	-	-	-	-	-	-	-	4 000,00	-
	1 559 650,65	15 353,77	(17 927,31)	26 157,71	1 146,82	7 205,34	835,94	6 080,87	715,66	1 092 708,26	48 665,44

e) Expenditure by Type

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		134 248	148 023	152 599	16 527	128 420	139 883	(11 463)	-8%	152 599
Remuneration of councillors		27 795	31 370	31 370	2 420	26 490	28 756	(2 265)	-8%	31 370
Bulk purchases - electricity		53 481	58 448	58 448	4 063	46 990	53 578	(6 588)	-12%	58 448
Inventory consumed		6 203	8 696	9 144	287	6 319	8 382	(2 063)	-25%	9 144
Debt impairment		6 630	6 109	6 109	–	–	5 600	(5 600)	-100%	6 109
Depreciation and amortisation		59 105	48 219	69 709	4 831	48 403	63 900	(15 496)	-24%	69 709
Interest		183	104	104	–	–	96	(96)	-100%	104
Contracted services		103 682	132 555	156 980	8 141	109 275	143 898	(34 623)	-24%	156 980
Transfers and subsidies		4 984	5 454	6 166	–	248	5 652	(5 404)	-96%	6 166
Irrecoverable debts written off		1 339	–	–	–	–	–	–		–
Operational costs		67 664	90 493	92 108	5 531	60 557	84 433	(23 875)	-28%	92 108
Losses on Disposal of Assets		4 184	–	–	–	–	–	–		–
Other Losses		38	–	–	–	(530)	–	(530)	#DIV/0!	–
Total Expenditure		469 536	529 471	582 737	41 799	426 172	534 176	(108 004)	-20%	582 737

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

- Employee costs and Remuneration of councillors:** The municipality has remunerated employees who are remunerated as per the prevailing Bargaining Council agreements. The expenditure for the period ended May 2026 reflects an amount of R16.5 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 because their upper limits were revised at a lesser percentage than projected and the savings were to cater for the approved upper limits when they do come. Employee costs have recorded a 8% saving that is always expected considering issues like, annual and long-term bonuses, resignations, leave provisions and vacant positions.
- Bulk Purchases:** The municipality purchases electricity in bulk from Eskom for distribution to the town customers. This is the main input cost to the distribution of electricity. The table shows that the municipality spent about R4 million on electricity purchases for the period ended May 2026 and a year to date actual of R46.9 million which is below the projected expenditure by 12%. This amount only relates to 25 days of April and up to 10 days of May 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 R4.8 million and a year to date actual of R48 million which is now below the revised projection by 24% for the same period. The

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 is expected to be finalised by the 19th of June 2026 according to the system vendor progress and necessary reviews 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 R8.1 million worth of expenditure during the month with a year to date actual of R109 million and below the revised projected expenditure by 24%. This is an improvement from the slow spending reported in the previous months as a result of slow activity during the first months of each financial year which is always experienced.
- **Other Expenditure (Operational Costs):** This also shows a saving of about 28% which might be as a result of the slow spending during the first months of each financial year which is always experienced at that time of the year as well as the revised budget approved during the month. Even though is an improvement from the performance reported in the previous months, this still requires that departments that are currently underspending be sensitised of the matter and investigations done.

f) Revenue by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and Council		150	–	150	–	71	138	(67)	-48,6%	150
Vote 2 - Corporate Services		1 765	220	220	18	192	202	(10)	-5,0%	220
Vote 3 - Budget and Treasury Office		409 684	399 920	399 920	3 150	392 496	366 593	25 902	7,1%	399 920
Vote 4 - Community Services		13 327	15 395	23 439	(2 726)	14 861	21 485	(6 624)	-30,8%	23 439
Vote 5 - Development Planning		33 477	34 816	45 826	2 049	54 023	42 007	12 016	28,6%	45 826
Vote 6 - Engineering Services		144 557	169 791	158 898	5 149	132 058	145 657	(13 598)	-9,3%	158 898
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	602 960	620 143	628 453	7 640	593 701	576 082	17 619	3,1%	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 R5.1 million for the with a year to date actual of R132 million; Budget and Treasury showing generation of over R3.1 million which may be attributable to equitable share, interest received on investments and debtors, with a year to date actual of R392.4 million; Planning and Development at over R2 million with a year to date actual of R54 million as well as Community Services at over R2.7 million correction with a year to date actual of R14.8 million.

g) Expenditure by Municipal Vote

EC443 Winnie Madikizela Mandela - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure by Vote	1									
Vote 1 - Executive and Council		82 825	92 264	98 011	5 700	77 284	89 843	(12 560)	-14,0%	98 011
Vote 2 - Corporate Services		60 894	68 574	74 329	6 272	47 769	68 135	(20 365)	-29,9%	74 329
Vote 3 - Budget and Treasury Office		38 297	44 658	40 184	2 684	25 693	36 835	(11 142)	-30,2%	40 184
Vote 4 - Community Services		95 513	111 367	119 701	10 413	90 490	109 726	(19 236)	-17,5%	119 701
Vote 5 - Development Planning		29 806	34 737	39 583	3 801	23 606	36 285	(12 678)	-34,9%	39 583
Vote 6 - Engineering Services		162 201	177 871	210 930	12 929	161 330	193 352	(32 022)	-16,6%	210 930
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	469 536	529 471	582 737	41 799	426 172	534 176	(108 004)	-20,2%	582 737
Surplus/ (Deficit) for the year	2	133 424	90 672	45 716	(34 159)	167 529	41 907	125 623	299,8%	45 716

The table above shows the expenditure by municipal vote. The total expenditure for the month of May 2026 amounted to above R41.7 million with a year to date of R426.1 million.

h) Municipality's financial performance

EC443 Winnie Madikizela Mandela - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		54 385	55 986	56 393	3 886	48 072	51 693	(3 621)	-7%	56 393
Service charges - Water			-	-	-	-	-	-		-
Service charges - Waste Water Management			-	-	-	-	-	-		-
Service charges - Waste management		4 662	5 200	5 130	457	5 033	4 702	331	7%	5 130
Sale of Goods and Rendering of Services		17 430	22 481	19 610	201	19 514	17 976	1 538	9%	19 610
Agency services		1 234	1 499	1 499	92	1 187	1 374	(187)	-14%	1 499
Interest			-	-	-	-	-	-		-
Interest earned from Receivables		2 194	3 984	4 134	78	2 656	3 790	(1 134)	-30%	4 134
Interest from Current and Non Current Assets		39 708	39 677	39 677	3 064	33 184	36 370	(3 186)	-9%	39 677
Dividends			-	-	-	-	-	-		-
Rent on Land			-	-	-	-	-	-		-
Rental from Fixed Assets		7 958	5 764	5 914	474	5 205	5 421	(216)	-4%	5 914
Licence and permits				-	-	-	-	-		-
Special rating levies				-	-	-	-	-		-
Operational Revenue		1 929	405	405	61	480	372	108	29%	405
Non-Exchange Revenue				-	-	-	-	-		-
Property rates		22 853	24 187	35 187	971	41 980	32 255	9 726	30%	35 187
Surcharges and Taxes			-	-	-	-	-	-		-
Fines, penalties and forfeits		1 074	386	401	2	503	368	135	37%	401
Licence and permits		2 171	2 379	2 389	186	2 446	2 190	256	12%	2 389
Transfers and subsidies - Operational		368 646	367 150	367 494	303	365 077	336 869	28 208	8%	367 494
Interest		5 243	4 907	4 907	614	6 786	4 498	2 288	51%	4 907
Fuel Levy			-	-		-	-	-		-
Operational Revenue			-	-		-	-	-		-
Gains on disposal of Assets		1 387	-	-		-	-	-		-
Other Gains		4 340	-	-		-	-	-		-
Discontinued Operations		-	-	-		-	-	-		-
Total Revenue (excluding capital transfers and contributions)		535 214	534 006	543 140	10 388	532 125	497 878	34 246	7%	543 140
Expenditure By Type										
Employee related costs		134 248	148 023	152 599	16 527	128 420	139 883	(11 463)	-8%	152 599
Remuneration of councillors		27 795	31 370	31 370	2 420	26 490	28 756	(2 265)	-8%	31 370
Bulk purchases - electricity		53 481	58 448	58 448	4 063	46 990	53 578	(6 588)	-12%	58 448
Inventory consumed		6 203	8 696	9 144	287	6 319	8 382	(2 063)	-25%	9 144
Debt impairment		6 630	6 109	6 109	-	-	5 600	(5 600)	-100%	6 109
Depreciation and amortisation		59 105	48 219	69 709	4 831	48 403	63 900	(15 496)	-24%	69 709
Interest		183	104	104	-	-	96	(96)	-100%	104
Contracted services		103 682	132 555	156 980	8 141	109 275	143 898	(34 623)	-24%	156 980
Transfers and subsidies		4 984	5 454	6 166	-	248	5 652	(5 404)	-96%	6 166
Irrecoverable debts written off		1 339	-	-	-	-	-	-		-
Operational costs		67 664	90 493	92 108	5 531	60 557	84 433	(23 875)	-28%	92 108
Losses on Disposal of Assets		4 184	-	-	-	-	-	-		-
Other Losses		38	-	-	-	(530)	-	(530)	#DIV/0!	-
Total Expenditure		469 536	529 471	582 737	41 799	426 172	534 176	(108 004)	-20%	582 737
Surplus/(Deficit)		65 678	4 535	(39 597)	(31 411)	105 953	(36 297)	142 250	(0)	(39 597)
Transfers and subsidies - capital (monetary allocations)		67 746	86 137	85 313	(2 748)	61 577	78 204	(16 627)	-21%	85 313
Transfers and subsidies - capital (in-kind)			-			-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		133 424	90 672	45 716	(34 159)	167 529	41 907	125 623	0	45 716
Income Tax						-	-	-		-
Surplus/(Deficit) after income tax		133 424	90 672	45 716	(34 159)	167 529	41 907	125 623	0	45 716
Share of Surplus/Deficit attributable to Joint Venture						-	-	-		-
Share of Surplus/Deficit attributable to Minorities						-	-	-		-
Surplus/(Deficit) attributable to municipality		133 424	90 672	45 716	(34 159)	167 529	41 907	125 623	0	45 716
Share of Surplus/Deficit attributable to Associate						-	-	-		-
Intercompany/Parent subsidiary transactions						-	-	-		-
Surplus/ (Deficit) for the year		133 424	90 672	45 716	(34 159)	167 529	41 907	125 623	0	45 716

The municipality has so far recorded a surplus of over R167.5 million for the period ended May 2026. This must be seen in the correct perspective as there has been receipts of the expected grants from the national purse. The municipality is still heavily reliant on grant funding and as such the surpluses still need to be seen in that perspective as they relate to expenditures that are still to be incurred. Measures still need to be put in place to move the municipality towards self-sustainability.

8. Capital programme performance

a) Capital expenditure by asset class and sub-class

EC443 Winnie Madikizela Mandela - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		58 105	57 006	63 852	1 436	45 850	58 531	12 681	21,7%	63 852
Roads Infrastructure		50 184	55 702	63 507	1 436	45 850	58 215	12 365	21,2%	63 507
Roads		34 398	36 155	41 483	126	33 772	38 026	4 254	11,2%	41 483
Road Structures		15 786	19 547	22 024	1 310	12 078	20 189	8 111	40,2%	22 024
Electrical Infrastructure		5 325	–	–	–	–	–	–	–	–
HV Transmission Conductors		492	–	–	–	–	–	–	–	–
MV Networks		4 832	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 596	1 304	345	–	–	316	316	100,0%	345
Landfill Sites		2 596	1 304	345	–	–	316	316	100,0%	345
Community Assets		12 884	21 663	18 259	283	5 992	16 738	10 745	64,2%	18 259
Community Facilities		11 845	4 601	4 123	283	1 639	3 780	2 141	56,6%	4 123
Halls		7 933	2 427	1 949	60	451	1 787	1 336	74,8%	1 949
Markets		3 912	2 174	2 174	223	1 188	1 993	805	40,4%	2 174
Sport and Recreation Facilities		1 039	17 062	14 136	–	4 353	12 958	8 604	66,4%	14 136
Indoor Facilities		374	16 888	13 962	–	4 316	12 799	8 482	66,3%	13 962
Outdoor Facilities		665	174	174	–	37	159	122	76,8%	174
Heritage assets		–	1 304	1 004	–	–	921	921	100,0%	1 004
Works of Art		–	1 304	1 004	–	–	921	921	100,0%	1 004
Other assets		89 529	24 568	24 568	–	–	22 521	22 521	100,0%	24 568
Operational Buildings		89 529	24 568	24 568	–	–	22 521	22 521	100,0%	24 568
Municipal Offices		89 273	1 739	1 739	–	–	1 594	1 594	100,0%	1 739
Manufacturing Plant		257	22 829	22 829	–	–	20 926	20 926	100,0%	22 829
Intangible Assets		237	–	–	–	–	–	–	–	–
Licences and Rights		237	–	–	–	–	–	–	–	–
Computer Software and Applications		237	–	–	–	–	–	–	–	–
Computer Equipment		2 975	1 826	1 363	–	885	1 249	364	29,2%	1 363
Computer Equipment		2 975	1 826	1 363	–	885	1 249	364	29,2%	1 363
Furniture and Office Equipment		3 822	2 865	2 216	600	1 194	2 031	838	41,2%	2 216
Furniture and Office Equipment		3 822	2 865	2 216	600	1 194	2 031	838	41,2%	2 216
Machinery and Equipment		3 646	639	587	–	417	538	122	22,6%	587
Machinery and Equipment		3 646	639	587	–	417	538	122	22,6%	587
Transport Assets		1 797	6 739	7 619	1 484	2 433	6 984	4 551	65,2%	7 619
Transport Assets		1 797	6 739	7 619	1 484	2 433	6 984	4 551	65,2%	7 619
Total Capital Expenditure on new assets	1	172 995	116 611	119 468	3 803	56 771	109 513	52 742	48,2%	119 468

EC443 Winnie Madikizela Mandela - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		18 789	4 603	8 778	292	3 038	8 047	5 008	62,2%	8 778
Roads Infrastructure		18 789	4 603	8 778	292	3 038	8 047	5 008	62,2%	8 778
Roads		18 789	4 603	8 778	292	3 038	8 047	5 008	62,2%	8 778
Other assets		–	3 339	3 339	319	910	3 061	2 151	70,3%	3 339
Operational Buildings		–	3 339	3 339	319	910	3 061	2 151	70,3%	3 339
Municipal Offices		–	3 339	3 339	319	910	3 061	2 151	70,3%	3 339
Total Capital Expenditure on renewal of existing assets	1	18 789	7 943	12 117	612	3 949	11 108	7 159	64,4%	12 117

EC443 Winnie Madikizela Mandela - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		7 314	41 319	44 716	362	35 955	40 989	5 035	12,3%	44 716
Roads Infrastructure		5 910	39 666	43 131	362	34 448	39 536	5 089	12,9%	43 131
Roads		5 910	39 666	43 131	362	34 448	39 536	5 089	12,9%	43 131
Electrical Infrastructure		–	1 652	1 585	–	1 507	1 453	(54)	-3,7%	1 585
LV Networks		–	1 652	1 585	–	1 507	1 453	(54)	-3,7%	1 585
Rail Infrastructure		1 404	–	–	–	–	–	–		–
LV Networks		1 404	–	–	–	–	–	–		–
Community Assets		(91 289)	–	3 960	–	–	3 630	3 630	100,0%	3 960
Community Facilities		(91 289)	–	3 960	–	–	3 630	3 630	100,0%	3 960
Halls		(91 289)	–	3 960	–	–	3 630	3 630	100,0%	3 960
Total Capital Expenditure on upgrading of existing assets	1	(83 974)	41 319	48 676	362	35 955	44 619	8 665	19,4%	48 676

The above tables indicate that the municipality spent R4.7 million for the month of May 2026 from its capital budget with a year to date actual of R96.6 million.

An amount of R3.3 million was spent on creation or acquisition of new assets while R612 thousand was spent on upgrading of existing assets as well as R362 thousand on renewal of existing ones. This is more than the amounts spent at the same time in the previous financial years which may be a good indicator of improvements to be expected in the current year.

b) Capital Expenditure by municipal vote

EC443 Winnie Madikizela Mandela - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		–	–	–	–	–	–	–		–
Vote 3 - Budget and Treasury Office		–	–	–	–	–	–	–		–
Vote 4 - Community Services		–	–	–	–	–	–	–		–
Vote 5 - Development Planning		–	–	–	–	–	–	–		–
Vote 6 - Engineering Services		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and Council		–	1 304	1 004	–	–	921	(921)	-100%	1 004
Vote 2 - Corporate Services		97 014	6 283	5 831	–	1 763	5 345	(3 581)	-67%	5 831
Vote 3 - Budget and Treasury Office		279	–	–	–	–	–	–		–
Vote 4 - Community Services		15 400	6 704	7 592	2 084	3 653	6 960	(3 307)	-48%	7 592
Vote 5 - Development Planning		4 169	25 003	25 003	223	1 188	22 919	(21 731)	-95%	25 003
Vote 6 - Engineering Services		(9 052)	126 579	140 832	2 469	90 070	129 096	(39 026)	-30%	140 832
Total Capital single-year expenditure	4	107 809	165 872	180 262	4 776	96 674	165 240	(68 566)	-41%	180 262
Total Capital Expenditure		107 809	165 872	180 262	4 776	96 674	165 240	(68 566)	-41%	180 262
Capital Expenditure - Functional Classification										
Governance and administration		97 343	9 591	8 153	1 327	3 384	7 474	(4 090)	-55%	8 153
Executive and council		–	1 304	1 004	–	–	921	(921)	-100%	1 004
Finance and administration		97 343	8 287	7 149	1 327	3 384	6 553	(3 169)	-48%	7 149
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		9 523	21 446	18 065	817	6 348	16 560	(10 212)	-62%	18 065
Community and social services		9 169	21 037	17 709	817	6 129	16 233	(10 104)	-62%	17 709
Sport and recreation		235	409	356	–	220	327	(107)	-33%	356
Public safety		120	–	–	–	–	–	–		–
Economic and environmental services		(12 366)	130 053	149 457	2 632	85 435	137 003	(51 568)	-38%	149 457
Planning and development		(87 420)	30 081	34 041	542	2 098	31 204	(29 106)	-93%	34 041
Road transport		75 054	99 972	115 416	2 090	83 336	105 798	(22 462)	-21%	115 416
Environmental protection		–	–	–	–	–	–	–		–
Trading services		13 308	4 783	4 586	–	1 507	4 204	(2 697)	-64%	4 586
Energy sources		7 483	1 652	2 415	–	1 507	2 214	(707)	-32%	2 415
Waste management		5 826	3 130	2 171	–	–	1 990	(1 990)	-100%	2 171
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	107 809	165 872	180 262	4 776	96 674	165 240	(68 566)	-41%	180 262
Funded by:										
National Government		58 324	74 320	73 559	(2 964)	54 026	67 429	(13 403)	-20%	73 559
Provincial Government		665	535	610	–	316	559	(244)	-44%	610
District Municipality		–	–	–	–	–	–	–		–
Transfers recognised - capital		58 989	74 854	74 169	(2 964)	54 342	67 988	(13 646)	-20%	74 169
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		48 820	91 018	106 092	7 740	42 332	97 251	(54 919)	-56%	106 092
Total Capital Funding		107 809	165 872	180 262	4 776	96 674	165 240	(68 566)	-41%	180 262

The above table indicate that the municipality spent R4.7 million from its capital budget for the period ended May 2025 as indicated in the earlier paragraph with a year to date actual of R96.6 million.

c) Capital Expenditure Trends

EC443 Winnie Madikizela Mandela - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
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	–		180 262	–		
Total Capital expenditure	107 809	165 872	180 262	96 674					

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 - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		26 008	42 118	56 827	2 388	39 347	52 091	12 744	24,5%	56 827
Roads Infrastructure		20 119	34 604	48 101	1 508	32 454	44 093	11 639	26,4%	48 101
Roads		964	520	520	–	88	477	389	81,6%	520
Road Structures		17 712	33 123	46 650	1 319	31 737	42 762	11 025	25,8%	46 650
Road Furniture		1 443	961	931	189	629	854	225	26,4%	931
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	1 400	1 292	–	813	1 184	372	31,4%	1 292
Drainage Collection		–	1 400	1 292	–	813	1 184	372	31,4%	1 292
Electrical Infrastructure		663	1 113	1 113	170	816	1 020	204	20,0%	1 113
MV Networks		430	1 113	1 113	170	816	1 020	204	20,0%	1 113
LV Networks		233	–	–	–	–	–	–		–
Solid Waste Infrastructure		5 225	5 000	6 320	710	5 265	5 794	529	9,1%	6 320
Landfill Sites		3 470	3 500	3 500	288	2 793	3 208	416	13,0%	3 500
Waste Drop-off Points		1 756	1 500	2 820	422	2 472	2 585	113	4,4%	2 820
Community Assets		671	2 831	2 842	–	–	2 605	2 605	100,0%	2 842
Community Facilities		671	2 831	2 842	–	–	2 605	2 605	100,0%	2 842
Halls		328	2 100	2 100	–	–	1 925	1 925	100,0%	2 100
Libraries		298	350	350	–	–	321	321	100,0%	350
Cemeteries/Crematoria		–	200	300	–	–	275	275	100,0%	300
Purfs		45	181	92	–	–	85	85	100,0%	92
Other assets		781	3 432	3 162	30	564	2 898	2 334	80,5%	3 162
Operational Buildings		781	3 432	3 162	30	564	2 898	2 334	80,5%	3 162
Municipal Offices		625	3 239	2 869	30	339	2 630	2 291	87,1%	2 869
Yards		157	193	293	–	225	269	43	16,1%	293
Intangible Assets		38	209	209	–	–	191	191	100,0%	209
Licences and Rights		38	209	209	–	–	191	191	100,0%	209
Computer Software and Applications		38	209	209	–	–	191	191	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	22	197	393	196	49,9%	429
Furniture and Office Equipment		60	264	429	22	197	393	196	49,9%	429
Machinery and Equipment		–	872	1 143	114	304	1 048	744	71,0%	1 143
Machinery and Equipment		–	872	1 143	114	304	1 048	744	71,0%	1 143
Transport Assets		5 627	5 364	9 224	1 275	6 885	8 456	1 571	18,6%	9 224
Transport Assets		5 627	5 364	9 224	1 275	6 885	8 456	1 571	18,6%	9 224
Total Repairs and Maintenance Expenditure	1	33 280	55 196	73 836	3 829	47 297	67 683	20 386	30,1%	73 836

The table shows that the municipality spent R3.8 million on the maintenance of its assets and infrastructure during the month of May 2026 with a year to date actual below the projected spending by over 30.1% for the same period.

e) Depreciation by asset class

EC443 Winnie Madikizela Mandela - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		38 068	31 391	40 896	3 390	33 987	37 488	3 501	9,3%	40 896
Roads Infrastructure		36 720	29 873	39 379	3 302	33 119	36 097	2 979	8,3%	39 379
Roads		20 492	14 634	24 139	3 302	33 119	22 128	(10 991)	-49,7%	24 139
Road Structures		15 814	14 732	14 732	-	-	13 504	13 504	100,0%	14 732
Road Furniture		414	507	507	-	-	465	465	100,0%	507
Capital Spares										
Storm water Infrastructure		543	611	611	-	-	560	560	100,0%	611
Drainage Collection		204	230	230	-	-	211	211	100,0%	230
Storm water Conveyance		338	381	381	-	-	349	349	100,0%	381
Attenuation										
Electrical Infrastructure		638	718	718	68	671	659	(13)	-2,0%	718
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	1	8	-	(8)	#DIV/0!	-
MV Substations		51	58	58	-	-	53	53	100,0%	58
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		432	486	486	67	663	446	(218)	-48,9%	486
LV Networks		155	175	175	-	-	160	160	100,0%	175
Solid Waste Infrastructure		167	188	188	20	197	172	(25)	-14,6%	188
Landfill Sites		167	188	188	20	197	172	(25)	-14,6%	188
Community Assets		5 921	7 373	8 997	512	5 040	8 247	3 207	38,9%	8 997
Community Facilities		5 181	4 518	6 142	512	5 040	5 630	590	10,5%	6 142
Halls		4 687	2 874	4 498	512	5 040	4 124	(917)	-22,2%	4 498
Centres		-	-	-	-	-	-	-		-
Crèches		295	333	333	-	-	305	305	100,0%	333
Cemeteries/Crematoria		13	15	15	-	-	14	14	100,0%	15
PurIs		101	1 111	1 111	-	-	1 018	1 018	100,0%	1 111
Public Ablution Facilities		27	118	118	-	-	108	108	100,0%	118
Stalls		58	67	67	-	-	61	61	100,0%	67
Sport and Recreation Facilities		740	2 855	2 855	-	-	2 617	2 617	100,0%	2 855
Outdoor Facilities		740	2 855	2 855	-	-	2 617	2 617	100,0%	2 855
Other assets		3 168	759	3 715	271	2 665	3 405	740	21,7%	3 715
Operational Buildings		3 155	744	3 701	211	2 546	3 392	846	24,9%	3 701
Municipal Offices		2 851	401	3 358	211	2 546	3 078	531	17,3%	3 358
Pay/Enquiry Points		3	4	4	-	-	3	3	100,0%	4
Yards		77	86	86	-	-	79	79	100,0%	86
Stores		115	130	130	-	-	119	119	100,0%	130
Training Centres		110	123	123	-	-	113	113	100,0%	123
Housing		13	14	14	59	119	13	(106)	-794,7%	14
Staff Housing		-	-	-	59	119	-	(119)	#DIV/0!	-
Social Housing		13	14	14	-	-	13	13	100,0%	14
Intangible Assets		161	170	170	18	173	156	(18)	-11,3%	170
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		161	170	170	18	173	156	(18)	-11,3%	170
Computer Software and Applications		161	170	170	18	173	156	(18)	-11,3%	170
Computer Equipment		1 599	1 361	1 374	142	1 341	1 260	(81)	-6,4%	1 374
Computer Equipment		1 599	1 361	1 374	142	1 341	1 260	(81)	-6,4%	1 374
Furniture and Office Equipment		1 321	1 395	2 222	144	1 223	2 037	813	39,9%	2 222
Furniture and Office Equipment		1 321	1 395	2 222	144	1 223	2 037	813	39,9%	2 222
Machinery and Equipment		602	4 212	1 386	100	1 455	1 271	(184)	-14,5%	1 386
Machinery and Equipment		602	4 212	1 386	100	1 455	1 271	(184)	-14,5%	1 386
Transport Assets		1 584	1 559	2 175	253	2 517	1 994	(524)	-26,3%	2 175
Transport Assets		1 584	1 559	2 175	253	2 517	1 994	(524)	-26,3%	2 175
Total Depreciation	1	52 424	48 219	60 936	4 831	48 403	55 858	7 455	13,3%	60 936

9. Supply chain management

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

a. Acquisition management

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

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

b. Handling of tenders

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

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

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

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

c. Procurement requests below R2000.00

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

Creditor Name	Department/Function	CSDRefNumber	Specifications	Order Date	Value	Order Status	Registration Number
Imesa	Core Function:Human Resources	MAAA0774616	Payment For Membership Fees For Ms. Sako	2026/05/15	760,00	RECEIVED	
Group Two Media Company	Core Function:Corporate Wide Strategic P	MAAA0943404	Advert For The Notice Of Adoption Of The Final 2026 -2027 Idp Review I Local Newspapers	2026/06/08	1 998,70	OPEN	2020/556213/07
Pondoland Times	Core Function:Project Management Unit	MAAA0570434	Maintenance Of Municipal Buildings & Engineering Services Panels	2026/06/08	2 000,00	OPEN	2017/382542/07
Pondoland Times	Core Function:Police Forces Traffic and	MAAA0570434	Re-Advert Fo Construction Of 05 Dltc Ablution Facilities And Dltc Buil Refurbishment	2026/06/08	2 000,00	OPEN	2017/382542/07
Pondoland Times	Core Function:Corporate Wide Strategic P	MAAA0570434	Advert Of The Idp Representative Forum Meeting To Be Held On The 11 Ju Mbizana Civic Centre	2026/06/08	2 000,00	OPEN	2017/382542/07
Pondoland Times	Core Function:Corporate Wide Strategic P	MAAA0570434	Advert For The Notice Of Adoption Of The Final 2026-2027 Idp Review In Local Newspapers This Advert - 2	2026/06/08	2 000,00	OPEN	2017/382542/07
Pondoland Times	Core Function:Human Resources	MAAA0570434	Request For Advertising Of The Position Namely:Junior Internal Audit (Permanently) Under Municipal Manager's Office.	2026/05/29	2 000,00	OPEN	2017/382542/07
Pondoland Times	Core Function:Solid Waste Removal	MAAA0570434	Request For Re-Advertisement For Extension Of Waste Management Service Months	2026/05/22	2 000,00	OPEN	2017/382542/07

14
758,70

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	Department/Function	CSDRefNumber	Specifications	Order Date	Value	Order Status	Registration Number
Hlongwanes Son Trading Enterpr	Core Function:Mayor and Council	MAAA0805318	Request For 15 Seater Quantum For Traditional Leaders Who Will Be Atte Spacial Planning & Led Policies Plans & Strategies	2026/05/20	3 000,00	RECEIVED	2019/33837 3/07
Philakona	Core Function:Mayor and Council	MAAA0597432	Request Morning Tea For Community Education Program To Be Held On The 13 May 2026 At Executive Boardroom Civic Centre At 10h00	2026/05/21	5 500,00	RECEIVED	2016/54226 5/07
Jewel's Auto Centre	Core Function:Police Forces Traffic and	MAAA0218212	Request For 2 Terrian Tyres For Corolla Hln 084 Ec And 1 Rim For Corro Ec	2026/05/21	5 978,00	RECEIVED	2022/38358 8/07
African Compass Trading 37cc	Core Function:Mayor and Council	MAAA0121475	Catering For 50 People ...Lunch With Soft Drinks At The Old Council Ch 10h00 Am On The 19 Of May 2026 At Winnie Madikizela Mandela Local Muni Box 12... 4800	2026/05/19	6 100,00	RECEIVED	2008/05569 5/23
African Compass Trading 37cc	Core Function:Mayor and Council	MAAA0121475	Request For Catering For 65 People Who Will Attending Caucus Meeting On The 28 May 2026 At 13 H00	2026/05/28	6 175,00	RECEIVED	2008/05569 5/23
Likiho Trading	Core Function:Solid Waste Removal	MAAA0022525	Request Catering For 70 Participants For Waste Management Committee Me The 27 May 2026 At Council Chambers Ward 1	2026/05/19	6 930,00	RECEIVED	2010/05643 6/23
Group Two Media Company	Finance:BUDGET AND TREASURY	MAAA0943404	Request For Advertising Of Final Budget For 2026/2027 Financial Year And Tariffs	2026/06/08	6 946,00	OPEN	2020/55621 3/07
Tamati Transport Pty Ltd	Core Function:Community Halls and Facili	MAAA0369147	Request For 20 Packsx 48(2ply) Toilet Papers	2026/05/20	8 500,00	RECEIVED	2016/16196 2/07
Ngalonde Events And Projects	Core Function:Biodiversity and Landscape	MAAA1395435	Request For Hiting Of 4 Taxis From Bizana To Ward 24(Return) For Clima Program On The 2nd Of June 2026	2026/05/19	10 800,00	OPEN	2023/90381 1/07
Masinyane And Son	Libraries and Archives:Libraries and A	MAAA0551580	Payment For Library Periodicals For April 2026	2026/05/12	10 839,39	RECEIVED	2014/18578 4/07
Fakade Construction (Pty) Ltd	Core Function:Mayor and Council	MAAA0125170	Request Lunch With Soft Drinks For Special Council Meeting To Be Held May 2026 At Council Chamber-Civic Centre At 10h00	2026/05/28	11 420,00	RECEIVED	2013/14350 03/07
Kwik-Fit Bizana	Core Function:Roads	MAAA0408288	Request Purchase Of New Tyrefor Tipper Truck Hpz 923 Ec Size 315/80r225	2026/05/20	11 999,49	RECEIVED	2010/06127 2/23
Iyanzi	Core Function:Finance	MAAA0070661	Jacket Xs (01) Female Jacket M (01) Male Jacket (S) Male	2026/05/26	13 734,00	OPEN	2015/01275 1/07
Chartered Institute Of Governm	Core Function:Finance	MAAA0129791	Payment For Registration For Scm Workshop. Khala; Mbhele	2026/05/12	14 600,00	RECEIVED	1929/00178 1/08
Likiho Trading	Non-core Function:Population Development	MAAA0022525	Still Water Bottle For Indigent Awareness Campaign That Will Be Held Civic Centre On 21/05/2026	2026/05/22	15 770,00	RECEIVED	2010/05643 6/23
Super Auto Midas	Core Function:Roads	MAAA0490384	Request Purchase Of Load Binder Satan & Transport Chain Set For Low Be Fvs109 Ec	2026/06/08	16 469,99	OPEN	1999/02429 1/23
The Dream Girls Entreprise	Non-core Function:Population Development	MAAA0390921	Request Supply And Installation Of Branding For A New Disaster Bakkie	2026/05/12	17 000,00	RECEIVED	2016/47525 0/07
Phapha Zindela Holdings	Core Function:Solid Waste Removal	MAAA0580062	Request For Hiring Of Tlb To Work In Ward 1 For 8 Hours (1day)	2026/05/20	17 800,00	RECEIVED	2018/05618 4/07
Mvazanas Constructions	Core Function:Mayor and Council	MAAA0015090	Transport From Bizana To Mthatha (Mthatha To Bizana) On The 27/05/202 And Pick Up On 07/06/2026 . Transporting Ravens Players To Playoffs	2026/05/28	18 000,00	OPEN	2005/10401 8/23
Jewel's Auto Centre	Core Function:Roads	MAAA0218212	Request Purchase Of New Tyres For Ud Water Carter Reg No. Hrd 314 Ec S 315/80 R22.5	2026/05/26	19 889,25	RECEIVED	2022/38358 8/07
Jewel's Auto Centre	Core Function:Roads	MAAA0218212	Request Purchase Of New Tyre For Bell Grader Jcf 375 Ec; Size 17.5/25	2026/05/28	21 275,00	RECEIVED	2022/38358 8/07
Cujana	Non-core Function:Population Development	MAAA0368446	Request Supply And Delivering Of Catering(Lunchpacks) For 100 People F Disaster Awareness Campaign	2026/05/12	21 500,00	RECEIVED	2016/32609 7/07

Creditor Name	Department/Function	CSDRefNumber	Specifications	Order Date	Value	Order Status	Registration Number
Marazor Plastics Technology	Core Function:Biodiversity and Landscape	MAAA1144894	Request For Supply And Delivery Of 150 X A4 Pamphlets For Climate Chan	2026/06/08	22 400,00	OPEN	2021/52856 7/07
Mthah Trading Enterprise	Core Function:Community Parks (including	MAAA0368565	Request For Appointment Of A Service Provider To Do Maintenance Of 9 G Power Tools(Full Service To All Garden Power Tools)	2026/06/08	22 500,00	OPEN	2015/29572 6/07
Greenview Enterprise	Core Function:Biodiversity and Landscape	MAAA1602335	Request 80 Lunch Packs For Environmental Awareness Campaign On The 22 At Greenville Saps	2026/05/20	22 650,00	RECEIVED	2025/21265 2/07
Zezovuyo General Trading	Core Function:Mayor and Council	MAAA0245699	Request For A 10 Pole Tent For The Funeral Of The Late Muleki Momo On The 06 June 2026 At Ludeke Location	2026/06/09	23 000,00	OPEN	2013/11189 6/07
Jewel's Auto Centre	Core Function:Roads	MAAA0218212	Request Purchase Of New Cat Grader Tyre Fsc 245 Ec; Size 17.5.25	2026/05/26	24 086,00	RECEIVED	2022/38358 8/07
Pammies Urban Services	Core Function:Solid Waste Removal	MAAA0424504	Request Repairs For Maintanance Of Waste Receptacles (40 Skips) Provi 160 Steel Hooks For Skip Bins (Size 16mm)	2026/05/12	25 000,08	OPEN	2013/04992 6/07
Dagaya's Construction	Core Function:Mayor and Council	MAAA0190065	Request Lunch Packs For Support Functioning Of Elderly Forum To Be Hel Bizana Civic Centre On The 17th June 2026 At 10h00	2026/06/08	26 000,00	OPEN	2013/22933 7/07
Thahle Ka-Ndayini Trading And	Core Function:Roads	MAAA0100953	Request Service Provider For Replacement Of 9 Alumnum Window Glasses(6 Size (0;85mx0;29m;0;80mx0;29m;0;48mx0;75m;0;80mx0;29m And 0;48mx0;75.(Size(0;80mx0;29m And 0;80mx0;29m) &1 Glass(0;48mx0;75m). Supply And In	2026/05/19	26 018,75	RECEIVED	2013/10452 9/07
Dc Ambitious Holdings Pty Ltd	Core Function:Corporate Wide Strategic P	MAAA1073515	Catering For 200 People (Lunch With Bottled Water And Soft Drinks) For Forum Meeting To Be Held On The 11 June 2026 At Mbizana Civic Centre	2026/06/09	26 750,00	OPEN	2020/73049 8/07
Hlongwanes Son Trading Enterpr	Core Function:Mayor and Council	MAAA0805318	Request Transport For Pondo Revolt Commemoration To Be Held On The 06t 2026 In Various Wards: Ward 05 Pick Up Point Mtamvuna; Ward 10 Mcethen Ngqindlilili Hall And Ward 22 Lugwijini	2026/06/09	27 200,00	OPEN	2019/33837 3/07
Mvazanas Constructions	Core Function:Solid Waste Removal	MAAA0015090	Request For 5x25l Disinfectant For Environmental Services Employees	2026/05/19	27 250,00	RECEIVED	2005/10401 8/23
Nxaru Catering And Transport	Core Function:Mayor and Council	MAAA0860760	Request Quantams For Pondo Revolt Commemoration To Be Held On The 30 M 2026 At Ngquza Hill Site(50 People) Pick Up Point Ward 11 At Ngqindil Pick Up Point Ward 10 Mampingeni Hall	2026/05/29	28 000,00	OPEN	2015/37232 4/07
Lingeni Construction	Core Function:Mayor and Council	MAAA0615575	Request Pre-School Matt For Support Of 01 Early Childhood Development Be Held At Ward 11 At 10h00	2026/05/19	28 870,00	RECEIVED	2016/47987 7/07

599 950,95

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	Department/Function	CSDRefNumber	Specifications	Order Date	Value	Order Status	Registration Number
Ikhoiyola Services	Core Function:Community Halls and Facili	MAAA1546067	Multi Purpose Foldable Meeting Room Foldabel Wooden Table;Cherry Wood Black Steel.Engraved With Wmm Lm Logo	2026/05/28	39 600,00	RECEIVED	2023/566343/07
Synergy Business Events	Core Function:Tourism	MAAA0043020	Request For Registration Of Members Attending Tourism Indaba	2026/05/12	58 456,27	RECEIVED	2011/002201/07

Creditor Name	Department/Function	CSDRefNumber	Specifications	Order Date	Value	Order Status	Registration Number
Ludwala Investment Services	Core Function:Police Forces Traffic and	MAAA1047308	Payment For Renewal For Centre Line Road Marking	2026/05/29	73 000,00	RECEIVED	2020/658061/07
Uthandoluyancumisa Holdings	Core Function:Human Resources	MAAA1662577	48 2 Ply Toilet Paper 350 Shhets	2026/05/28	115 760,00	RECEIVED	2021/574566/07
Jnw Trading Enterprise	Core Function:Economic Development/Plann	MAAA0252021	Payment For Paving Of Bizana Mini Market	2026/05/21	222 500,00	RECEIVED	2016/015459/07

R509
316,27

10. Status of Tenders

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

a) Mini Tender progress for May 2026

NO	SUCCESSFUL TENDERER	ESTIMATED COST	AWARD AMOUNT	EF-NUMBER	PAYMENTS	BALANCE	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
							May-26			
1	Ludwala investment services	R 230 000,00	R 187 400,00			R 187 400,00	WMM-LM 31/03/26/02 FRC	Supply and delivery of animal feed, remedies and consumables	Tuesday, 05 May 2026	Community services
2	Ludwala investment services	R 184 000,00	R 138 000,00	EF 009297-0006	R 73 000,00	R 65 000,00	WMM-LM 12/03/26/01 CRM	Renewal of centreline road marking	Tuesday, 05 May 2026	Community services
3	Loytshingo 01 Pty) LTD	R 66 470,00	R 38 330,00			R 38 330,00	WMM-LM 12/03/326/02 LAC	Library awareness campaign	Tuesday, 05 May 2026	Community services
4	Ta Mora's Projects	R 218 500,00	R 193 728,00			R 193 728,00	WMM-LM 10/04/26/02 EMT	Supply and delivery of tourism product owners equipment and material	Wednesday, 27 May 2026	Development planning
5	Loytshingo 01 Pty) LTD	R 200 000,00	R 277 105,00			R 277 105,00	WMM-LM 20/04/26/02	Supply and delivery of cleaning equipment	Wednesday, 20 May 2026	Community services
6	Songo trading and projects	R 124 500,00	R 127 050,00			R 127 050,00	WMM-LM 31/03/26/01 CSC	Community safety awareness campaign	Monday, 04 May 2026	Community services
TOTAL		R 1 023 470,00	R 961 613,00		R 73 000,00	R 888 613,00				

b) Tenders awarded during the month of May 2026

Competitive Bidding

NO	SUCCESSFUL TENDERER	AMOUNT	TENDER NO	DESCRIPTION	DATE AWARDED	END USER DEPARTMENT
				May-26		
1	Mabozela Trading	R 3 411 032,65	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Pelepele Access Road	Friday, 15 May 2026	Engineering Services
2	Vuyie Xolie	R 2 114 602,64	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Mzambana Access Road	Friday, 15 May 2026	Engineering Services
3	Ixhanga Trading	R 2 983 241,95	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Mabhekutheni Access Road	Monday, 18 May 2026	Engineering Services
4	Matshathula Agencies and Projects	R 3 449 998,85	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Dumsi Access Road	Wednesday, 20 May 2026	Engineering Services
5	Camlulo t/a Eyethu Projects and Plant Hire	R 3 061 853,80	RFQ WMM LM 0063 Maintenance of Roads 25/26	Maintenance of Dlangezwe Access Road	Friday, 29 May 2026	Engineering Services
6	Wandile and Sons	R 989 910,00	WMM LM 13/02/26/02 CDP	Supply and Delivery of Equipment and Material for Cannabis	Tuesday, 26 May 2026	Development Planning
7	Wandile and Sons	R 398 400,00	WMM LM 24/11/25/01 EMF	Supply and Delivery of Equipment and Material for commercial and Small-scale Fisheries	Friday, 08 May 2026	Development Planning
8	KC and Son Trading Enterprise	R 706 790,00	WMM LM 14/05/25/001 IEC	Procurement and Installation of IT Equipment	Tuesday, 12 May 2026	Corporate Services
9	Moya Training and Projects	R 1 214 993,46	WMM-LM 12/03/26/01 WRM	Supply and Delivery of Equipment and Material for Whosalers and Retailers	Friday, 08 May 2026	Development Planning
10	Vitsha Trading	R 43 940 856,00	WMM LM 19/02/26/01 MMH	Construction of Mpisi Manufacturing Hub	Wednesday, 06 May 2026	Development Planning
TOTAL		R 62 271 679,35				

c) Status of current tenders

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapse d	Validity Check	Remaining Days
	WMM-LM 19/02/26/01 PPE	Not Yet	Saturday, 20	90	Friday, 18	Not Yet	On Advert	Community	Not yet appointed	Tuesday, 09	-11,00	Valid	101,00

Decription of the Project	Bid Number	Chairperson	Closing Date	Validity	Validity Period	SCM Official	Status	Department	Members	Todays Date	Days Lapse d	Validity Check	Remaining Days
Supply and Delivery of PPE : Environmental Services for 24 Months		Appointed	June 2026		September 2026	Appointed		Services		June 2026			
Extension of Waste Management Services	WMM-LM 19/02/26/02 WMS	Not Yet Appointed	Saturday, 20 June 2026	90	Friday, 18 September 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 09 June 2026	-11,00	Valid	101,00
Supply and Delivery of Cold Asphalt and Tuck Coat for 3 Years	WMM - LM 28/01/26/01 CAT	Bonginkosi Hlangabezo	Monday, 09 March 2026	90	Sunday, 07 June 2026	Mziwethu Mtetandaba	ON Evaluation	Engineering Services	S. Songca, N. Jokweni , N. Ngcubukana	Tuesday, 09 June 2026	92,00	Expired	-2,00
Procurement Of Mobile Contracts for 5 Years	WMM LM 21/01/25/02 PMC	Nolufefe Ntlanga	Monday, 06 April 2026	90	Sunday, 05 July 2026	Luleka Mbhele	On Evaluation	Corporate Services	M. Madikizela, N. Jokweni and N. Ngcunukana	Tuesday, 09 June 2026	64,00	Valid	26,00
Supply and Delivery and Material for SMEEs	WMM LM 12/03/26/01 WRM	Bonginkosi Hlangabezo	Tuesday, 07 April 2026	90	Monday, 06 July 2026	Luleka Mbhele	On Evaluation	Development Planning	Mr. Hlangabezo, Mr. Madikizela,	Tuesday, 09 June 2026	63,00	Valid	27,00
Supply and Installation of Printers for 3 years	WMM LM 25/06/25/02 PRI	Nolufefe Ntlanga	Wednesday, 29 April 2026	90	Tuesday, 28 July 2026	Mziwethu Mtetandaba	On Evaluation	Corporate Services	Z. Shange, M. Madikizela and N. Ngcunukana	Tuesday, 09 June 2026	41,00	Valid	49,00
Website revamp and Maintenance for 3 Years	WMM LM 05/02/25/02 WRM	Nolufefe Ntlanga	Wednesday, 29 April 2026	90	Tuesday, 28 July 2026	Mziwethu Mtetandaba	On Evaluation	Corporate Services	Z. Shange, M. Madikizela and N. Ngcunukana	Tuesday, 09 June 2026	41,00	Valid	49,00
Fencing of Library Jungle Gym	WMM-LM 25/03/26/01	Lungelwa Mhilemba na	Thursday, 16 April 2026	90	Wednesday, 15 July 2026	Luleka Mbhele	ON Evaluation	Community Services	N. Mshweshwe. V. Nontanda , N. Ngejane and M. Somi	Tuesday, 09 June 2026	54,00	Valid	36,00
Procurement of Office Furniture (Coprorate)	WMM-LM 18/03/26/01 OFC	Lungelwa Mhilemba na	Thursday, 07 May 2026	90	Wednesday, 05 August 2026	Luleka Mbhele	ON Evaluation	Corporate Services	N. Mshweshwe. V. Nontanda , N. Ngejane and M. Somi	Tuesday, 09 June 2026	33,00	Valid	57,00
Supply and Delivery of Social Relief Material for 36 Months	WMM LM 0070-SRM	Lungelwa Mhilemba na	Monday, 11 May 2026	90	Sunday, 09 August 2026	Luleka Mbhele	ON Evaluation	Community Services	N. Mshweshwe. V. Nontanda , N. Ngejane and M. Somi	Tuesday, 09 June 2026	29,00	Valid	61,00
Construction of Public Toilets at Ngcingo Public Amenity in Ward 13	WMM LM 19/03/26/02 PTN	Lungelwa Mhilemba na	Monday, 20 April 2026	90	Sunday, 19 July 2026	Mziwethu Mtetandaba	ON Evaluation	Community Services	S. Songca, N. Mshweshwe and M. Somi	Tuesday, 09 June 2026	50,00	Valid	40,00
Maintenance of Ward 21 Community Hall	WMM-LM 19/03/26/01 MWC	Lungelwa Mhilemba na	Monday, 20 April 2026	90	Sunday, 19 July 2026	Mziwethu Mtetandaba	ON Evaluation	Community Services	S. Songca, N. Mshweshwe and M. Somi	Tuesday, 09 June 2026	50,00	Valid	40,00
Maintenance of Ward 03 Community Hall	WMM-LM 20/04/26/03 MWC	Not Yet Appointed	Friday, 05 June 2026	90	Thursday, 03 September 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 09 June 2026	4,00	Valid	86,00
Paving of Ward 1 Multi-Purpose Youth Centre Hall	WMM-LM 20/04/26/04 PWM	Not Yet Appointed	Friday, 05 June 2026	90	Thursday, 03 September 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 09 June 2026	4,00	Valid	86,00
Library Facilities Maintenance and Equipment	WMM-LM 17/04/26/01 LFM	Not Yet Appointed	Friday, 05 June 2026	90	Thursday, 03 September 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 09 June 2026	4,00	Valid	86,00
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	Monday, 06 July 2026	90	Sunday, 04 October 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 09 June 2026	-27,00	Valid	117,00
Maintenance of Municipal Building	WMM LM 000100 MMB	Not Yet Appointed	Monday, 22 June 2026	90	Sunday, 20 September 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 09 June 2026	-13,00	Valid	103,00
Multi- Discipline Panel of Consultants for thr period of 3 Years	WMM LM 00099 MDP	Not Yet Appointed	Monday, 06 July 2026	90	Sunday, 04 October 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 09 June 2026	-27,00	Valid	117,00
Panel of Maintenance of Roads for the period of 18 Months	WMM LM102	Not Yet Appointed	Wednesday, 08 July 2026	90	Tuesday, 06 October 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 09 June 2026	-29,00	Valid	119,00
Panel of Upgrading Surfaced Roads, Sidewalks and Stormwater for 18 Months	WMM LM 000104	Not Yet Appointed	Thursday, 09 July 2026	90	Wednesday, 07 October 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 09 June 2026	-30,00	Valid	120,00
Construction of 05 Ablution Facilities and DLTC Building Refurbishment	WMM LM 00071	Not Yet Appointed	Monday, 22 June 2026	90	Sunday, 20 September 2026	Not Yet Appointed	On Advert	Community Services	Not yet appointed	Tuesday, 09 June 2026	-13,00	Valid	103,00

d) Deviations

No deviations were approved during the month.

WINNIE MADIKIZELA -MANDELA LOCAL MUNICIPALITY											
DEVIATIONS REGISTER											
Date Reported to council	TRANSACTION DETAILS								PROCUREMENT PROCESS		
	Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved		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 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	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 Management	R 177 157,50	Electricity meter readings	Accounting Officer	31 July 2025	Budget and Treasury	7 Day tender	Three Quotations	
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	
23 January 2026	Thursday, 15 January 2026	EF009113-0002Not	Siya Emerger Trading Enterprise	R 47 750,00	CIlr 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							

e) 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			☐						
	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 Applicable	Fruitless & Wasteful Expenditure	☒	☐	☐	☐	☐	☐	Still to be reported for Fuurther steps in adherence to Revised MFMA Circular 68
	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 Applicable	Fruitless & Wasteful Expenditure	☒	☐	☐	☐	☐	☐	Still to be reported for Fuurther steps in adherence to Revised MFMA Circular 68
	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 Applicable	Fruitless & Wasteful Expenditure	☒	☐	☐	☐	☐	☐	Still to be reported for Fuurther steps in adherence to Revised MFMA Circular 68
	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 Applicable	Fruitless & Wasteful Expenditure	☒	☐	☐	☐	☐	☐	Still to be reported for Fuurther steps in adherence to Revised MFMA Circular 68
	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 substatial damage to the underside and left mechanics of the Vehicle including the tyre	Not Applicable	Fruitless & Wasteful Expenditure	☒	☐	☐	☐	☐	☐	Still to be reported for Fuurther steps in adherence to Revised MFMA Circular 68
	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 Applicable	Fruitless & Wasteful Expenditure	☒	☐	☐	☐	☐	☐	Still to be reported for Fuurther steps in adherence to Revised MFMA Circular 68
	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 Applicable	Fruitless & Wasteful Expenditure	☐	☐	☐	☐	☐	☐	Still to be reported for Fuurther steps in adherence to Revised MFMA Circular 69
						R 65 663,68	R -	R -				☐	☐	☐	☐	☐	☐	

11. Database utilisation

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

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward no.
Human Resources	IMESA	MAAA0774616	2 DERBY PLACE DERBY DOWNS 3630	PAYMENT FOR MEMBERSHIP FEES FOR MS. SAKO	038053	2026/05/15	760,00	RECEIVED	Pretoria
Human Resources	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST FOR ADVERTISING OF THE POSITION NAMESLY:JUNIOR INTERNAL AUDIT (PERMANENTLY) UNDER MUNICIPAL MANAGER'S OFFICE.	038125	2026/05/29	2 000,00	OPEN	Ward 17
Solid Waste Removal	Pondoland Times	MAAA0570434	P O BOX 127 NTSINGIZI A SP; NTSINGIZI A WARD 17 4800	REQUEST FOR RE-ADVERTISEMENT FOR EXTENSION OF WASTE MANAGEMENT SERVICE MONTHS	038092	2026/05/22	2 000,00	OPEN	Ward 17
Mayor and Council	HLONGWANES SON TRADING ENTERPR	MAAA0580062	AMANIKHWE ADMIN AREA BIZANA WARD 19 4800	REQUEST FOR 15 SEATER QUANTUM FOR TRADITIONAL LEADERS WHO WILL BE ATTE SPACIAL PLANNING & LED POLICIES PLANS & STRATEGIES	038080	2026/05/20	3 000,00	RECEIVED	Ward 19
Mayor and Council	PHILAKONA	MAAA0597432	354 EXT 2 BIZANA WARD 01 4800	REQUEST MORNING TEA FOR COMMUNITY EDUCATION PROGRAM TO BE HELD ON THE 13 MAY 2026 AT EXECUTIVE BOARDROOM CIVIC CENTRE AT 10H00	038089	2026/05/21	5 500,00	RECEIVED	Ward 1
Police Forces Traffic	JEWEL'S AUTO CENTRE	MAAA0218212	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	REQUEST FOR 2 TERRIAN TYRES FOR COROLLA HLN 084 EC AND 1 RIM FOR CORRO EC	038084	2026/05/21	5 978,00	RECEIVED	Kokstad
Mayor and Council	AFRICAN COMPASS TRADING 37CC	MAAA0121475	BOX 555 BIZANA WARD 31 4800	CATERING FOR 50 PEOPLE ...LUNCH WITH SOFT DRINKS AT THE OLD COUNCIL CH 10H00 AM ON THE 19 OF MAY 2026 AT WINNIE MADIKIZELA MANDELA LOCAL MUNI BOX 12... 4800	038071	2026/05/19	6 100,00	RECEIVED	Ward 31
Mayor and Council	AFRICAN COMPASS TRADING 37CC	MAAA0121475	BOX 555 BIZANA WARD 31 4800	REQUEST FOR CATERING FOR 65 PEOPLE WHO WILL ATTENDING CAUCUS MEETING ON THE 28 MAY 2026 AT 13 H00	038118	2026/05/28	6 175,00	RECEIVED	Ward 31
Solid Waste Removal	LIKIHO TRADING	MAAA0022525	AMANIKHWE A/A BIZANA WARD 17 4800	REQUEST CATERING FOR 70 PARTICIPANTS FOR WASTE MANAGEMENT COMMITTEE ME THE 27 MAY 2026 AT COUNCIL CHAMBERS WARD 1	038068	2026/05/19	6 930,00	RECEIVED	Ward 17
Community Halls and Facilities	TAMATI TRANSPORT PTY LTD	MAAA0369147	P.O BOX 77 BIZANA WARD 17 4800	REQUEST FOR 20 PACKSX 48(2PLY) TOILET PAPERS	038074	2026/05/20	8 500,00	RECEIVED	Ward 17
Biodiversity and Landscape	uMngeni-uThukela Water	MAAA0355022	P O BOX 9 PIETERMARITZBURG SP; PIETERMAR 3200	PAYMENT FOR WATER SAMPLING INV 90024996	038078	2026/05/20	9 711,75	RECEIVED	Pietermaritzburg
Biodiversity and Landscape	uMngeni-uThukela Water	MAAA0355022	P O BOX 9 PIETERMARITZBURG	PAYMENT FOR WATER SAMPLING. INV90024997	038055	2026/05/15	9 711,75	RECEIVED	Pietermaritzburg

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward no.
			SP; PIETERMAR 3200						
Biodiversity and Landscape	NGALONDE EVENTS AND PROJECTS	MAAA1395435	NGCINGO LOCATION AMANGUTYANA AA 4800	REQUEST FOR HITING OF 4 TAXIS FROM BIZANA TO WARD 24(RETURN) FOR CLIMA PROGRAM ON THE 2ND OF JUNE 2026	038067	2026/05/19	10 800,00	OPEN	Ward 17
Libraries and Archives	MASINYANE AND SON	MAAA0551580	AMANIKHWE A/A NIKHWE 4800 4800	PAYMENT FOR LIBRARY PERIODICALS FOR APRIL 2026	038029	2026/05/12	10 839,39	RECEIVED	Ward 13
Mayor and Council	FAKADE CONSTRUCTION (PTY) LTD	MAAA0125170	P.O.BOX 307 BIZANA WARD 1 4800	REQUEST LUNCH WITH SOFT DRINKS FOR SPECIAL COUNCIL MEETING TO BE HELD MAY 2026 AT COUNCIL CHAMBER-CIVIC CENTRE AT 10H00	038119	2026/05/28	11 420,00	RECEIVED	Ward1
Roads	KWIK-FIT BIZANA	MAAA0408288	SHOP 7 BAM CENTRE MAIN STREET BIZANA BIZANA 4800	REQUEST PURCHASE OF NEW TYREFOR TIPPER TRUCK HPZ 923 EC SIZE 315/80R225	038079	2026/05/20	11 999,49	RECEIVED	Ward 1
Finance	IYANZI	MAAA0070661	32 HILLVIEW ROAD MARBURG TOWNSHIP MTHATHA 4240	Jacket XS (01) Female Jacket M (01) Male Jacket (S) Male	038106	2026/05/26	13 734,00	OPEN	Ward 10
Finance	Chartered Institute of Governm	MAAA0129791	28 FORTRESS RD KEMPTON PARK GAUTENG 1619	PAYMENT FOR REGISTRATION FOR SCM WORKSHOP. KHALA; MBHELE	038024	2026/05/12	14 600,00	RECEIVED	Gauteng
Population Development	LIKIHO TRADING	MAAA0022525	AMANIKHWE A/A BIZANA WARD 17 4800	STILL WATER BOTTLEE FOR INDIGENT AWARENESS CAMPAIGN THAT WILL BE HELD CIVIC CENTRE ON 21/05/2026	038091	2026/05/22	15 770,00	RECEIVED	Ward 17
Population Development	THE DREAM GIRLS ENTREPRISE	MAAA0390921	PO BOX 75 BIZANA WARD 4800	Request supply and installation of branding for a new Disaster Bakkie	038026	2026/05/12	17 000,00	RECEIVED	Ward 17
Solid Waste Removal	PHAPHA ZINDELA HOLDINGS	MAAA0580062	AMANIKHWE ADMIN AREA NIKHWE LOCATION BIZANA 4800	REQUEST FOR HIRING OF TLB TO WORK IN WARD 1 FOR 8 HOURS (1DAY)	038081	2026/05/20	17 800,00	RECEIVED	Ward 17
:Mayor and Council	MVAZANAS CONSTRUCTIONS	MAAA0015090	HIGHLAND VIEW EXT 4 BIZANA EASTERN CAPE 4800 BIZANA 4800	TRANSPORT FROM BIZANA TO MTHATHA (MTHATHA TO BIZANA) ON THE 27/05/202 AND PICK UP ON 07/06/2026 . TRANSPORTING RAVENS PLAYERS TO PLAYOFFS	038124	2026/05/28	18 000,00	OPEN	Ward 1
Roads	JEWEL'S AUTO CENTRE	MAAA0218212	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	REQUEST PURCHASE OF NEW TYRES FOR UD WATER CARTER REG NO. HRD 314 EC S 315/80 R22.5	038107	2026/05/26	19 889,25	RECEIVED	Kokstad
Roads	JEWEL'S AUTO CENTRE	MAAA0218212	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	REQUEST PURCHASE OF NEW TYRE FOR BELL GRADER JCF 375 EC; SIZE 17.5/25	038113	2026/05/28	21 275,00	RECEIVED	Kokstad
Population Development	CUJANA	MAAA0368446	P O BOX534 BIZANA ward 15 4800	Request supply and delivering of catering(lunchpacks) for 100 people f Disaster Awareness Campaign	038020	2026/05/12	21 500,00	RECEIVED	Ward 15
Biodiversity and Landscape	GREENVIEW ENTERPRISE	MAAA1602335	IMIZIZI AA ETYENI LOCATION 4800	REQUEST 80 LUNCH PACKS FOR ENVIRONMENTAL AWARENESS CAMPAIGN ON THE 22 AT GREENVILLE SAPS	038077	2026/05/20	22 650,00	RECEIVED	Ward 21
Roads	JEWEL'S AUTO CENTRE	MAAA0218212	5 HOPE STREET KOKSTAD KWAZULU-NATAL 4700	REQUEST PURCHASE OF NEW CAT GRADER TYRE FSC 245 EC; SIZE 17.5.25	038098	2026/05/26	24 086,00	RECEIVED	Kokstad
Human Resources	THE INSTITUTE	MAAA0005432	PO BOX 2290	CONFERENCE REGISTRATION OF MR MGXIVA.	038097	2026/05/26	24 470,00	OPEN	Pretoria

Department/Function	Creditor Name	CSDRefNumber	Creditor Address	Specifications	Order No.	Order Date	Value	Order Status	Ward no.
	OF INTERNAL AUDI		BEDFORDVIEW 2008 2008						
Solid Waste Removal	PAMMIES URBAN SERVICES	MAAA0424504	AMADIBA AA SIRHASHENI WARD 23 4295	REQUEST REPAIRS FOR MAINTANANCE OF WASTE RECEPTACLES (40 SKIPS) PROVI 160 STEEL HOOKS FOR SKIP BINS (SIZE 16MM)	038025	2026/05/12	25 000,08	OPEN	Ward 23
Roads	THAHLE KANDAYINI TRADING AND	MAAA0100953	NKOZO A/A FLAGSTAFF WARD 15 4810	REQUEST SERVICE PROVIDER FOR REPLACEMENT OF 9 ALUMNUM WINDOW GLASSES(6 SIZE (0;85MX0;29M;0;80MX0;29M;0;48MX0;75M;0;80MX0;29M AND 0;48MX0;75.(SIZE(0;80MX0;29M AND 0;80MX0;29M) &1 GLASS(0;48MX0;75M). SUPPLY AND IN	038069	2026/05/19	26 018,75	RECEIVED	Ward 15
Legal Services	T Madyibi ATTORNEYS	MAAA0429761	203B 1ST FLOOR CITY CENTRE BUILDING; CNR YORK 5099	PAYMENT FOR ;EGAL SERVICES. MYOYO AND ANOTHER//WMMLM	038132	2026/06/02	26 571,90	RECEIVED	East London
Solid Waste Removal	MVAZANAS CONSTRUCTIONS	MAAA0015090	HIGHLAND VIEW EXT 4 BIZANA EASTERN CAPE 4800 BIZANA 4800	REQUEST FOR 5X25L DISINFECTANT FOR ENVIRONMENTAL SERVICES EMPLOYEES	038070	2026/05/19	27 250,00	RECEIVED	Ward 1
Population Development	CROSSCHECK INFORMATION BUREAU	MAAA0058858	BUREAU PLACE; TURNBERRY OFFICE BRYANSTON 2021	PAYMENT FOR HOSTING FEES. APRIL 2026. INDIGENT REGISTER VERIFICATION	038044	2026/05/14	27 936,87	RECEIVED	Gauteng
Mayor and Council	NXARU CATERING AND TRANSPORT	MAAA0860760	HIGHLANDVIEW EXTENSION 4 WARD 1 4800	REQUEST QUANTAMS FOR PONDO REVOLT COMMEMORATION TO BE HELD ON THE 30 M 2026 AT NGQUZA HILL SITE(50 PEOPLE) PICK UP POINT WARD 11 AT NGQINDIL PICK UP POINT WARD 10 MAMPINGENI HALL	038130	2026/05/29	28 000,00	OPEN	Ward 1
:Mayor and Council	LINGENI CONSTRUCTION	MAAA0615575	AMADIBA AA JAMA VILLAGE BIZANA 4800	REQUEST PRE-SCHOOL MATT FOR SUPPORT OF 01 EARLY CHILDHOOD DEVELOPMENT BE HELD AT WARD 11 AT 10H00	038066	2026/05/19	28 870,00	RECEIVED	Ward 25

Total **531 847,23**

12. Regulation 17(1) c Procurement

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

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

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-	Nosa	R 10 114,25	Membership Fees	Chief Financial Officer	Wednesday, 09	Municipal Managers office	Yes	Section 17 (c)	Sole Provider

Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
	0033338854					July 2025				
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
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

Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
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	Umnjeni 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	Umnjeni Water	R 9 711,75	Water Sampling	Chief Financial Officer	Friday, 27 February 2026	Community Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 11 March 2026	EF009178-000	South African Board for People Practices	R 2 775,00	Membership Fees	Chief Financial Officer	Thursday, 05 March 2026	Corporate Services	Yes	Section 17 (c)	Sole Provider
Wednesday, 01 April 2026	SD991	W alter Sisulu University	R 215 000,00	Study fees	Chief Financial Officer	Wednesday, 18 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider
Friday, 20 March 2026	200051718	Authorisation of the institute of internal auditors	R 31 970,00	Study fees	Chief Financial Officer	Wednesday, 18 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider
Tuesday, 31 March 2026	EF009220-000	MIE (PTY) ltd	R 506,80	Membership fees	Chief Financial Officer	Wednesday, 25 March 2026	Corporate Services	Yes	Section 17 (c)	sole provider
Thursday, 19 March 2026	EF009196-000	CIGFARO	R 1 535,00	Ststudy 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	Umnjeni 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	Umnjeni 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

TOTAL R 1 340 705,22

13. Contract Management

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

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

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

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract
MBIZ LM ICT Due Diligent	Munsoft (PTY) LTD	Financial and Billing System	1826	Wednesday, 01 July 2020	Tuesday, 01 July 2025	R -	-R 18 866 094,82	R 2 707 715,48	-R 21 573 810,30	valid	Long term Contract
MBIZ LM 0035 IFRA	Khanya Africa Networks	Integrated Financial Records and Archiving Solutions (IFRA) for 3 years	1095	Friday, 31 January 2020	Monday, 30 January 2023	R 5 300 000,00	R 208 042,19	R -	R 208 042,19	expired	Long term Contract
MBIZ LM 0040 PMC	Vodacom Pty Ltd	Procurement of Mobile Contract	1826	Tuesday, 28 April 2020	Monday, 28 April 2025	R -	20 510 251,21	R 6 477 685,11	-R 26 987 936,32	expired	Long term Contract
WMM LM 21/12/21/01 PRI	Techseeds Pty Ltd	Supply and Delivery of Printers	1095	Friday, 08 April 2022	Monday, 07 April 2025	R 6 581 971,41	R 2 792 373,46	R 1 137 640,06	R 1 654 733,40	expired	Long term Contract
MBIZ LM 0055 CON	Zinzame Consulting Engineers	Sidanga Access Road with a Bridge	1460	Wednesday, 29 June 2022	Sunday, 28 June 2026	R 3 256 364,38	102 691,34	R -	R 102 691,34	expired	Short Term Contract
Transversal Contracts(RT-46)	EKS Vehicle Tracking	Vehicle Tracking Services	1095	Thursday, 01 September 2022	Sunday, 31 August 2025	R -	-R 591 532,64	R -	-R 591 532,64	expired	Long term Contract
WMM LM 06/10/22/03 IAS	Mayile Solutions	Provision of Internal Audit Services	1095	Monday, 24 April 2023	Thursday, 23 April 2026	R -	4 453 393,77	R 1 140 948,94	-R 5 594 342,71	expired	Long term Contract
WMM LM 03/11/22/05 EMT	Wandile and Son Trading Pty Ltd	Multi Three Year Contract for Supply and Delivery of Electricity Material	1095	Tuesday, 20 June 2023	Friday, 19 June 2026	R -	2 356 069,50	R 299 540,00	-R 2 655 609,50	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Multi Discipline Panel of Consultants for a Period of 3 years-Part 1	1095	Friday, 23 June 2023	Monday, 22 June 2026	R -	-	R -	R -	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Zinzame Consulting Engineers	Multi Discipline Panel of Consultants for a Period of 3 years-Part 1	1095	Wednesday, 05 July 2023	Saturday, 04 July 2026	R -	-	R -	R -	valid	Long term Contract
MBIZ LM 0055 CON	Zinzame Consulting Engineers	Professional Services for Compilation of Disposal Site	547	Friday, 31 March 2023	Saturday, 28 September 2024	R 3 827 625,00	R 629 188,85	R -	R 629 188,85	expired	Long term Contract
WMM LM 04/08/22/01 SDC	The Mane's	Supply and Delivery of Cleaning Resources	1095	Thursday, 24 August 2023	Sunday, 23 August 2026	R -	2 090 570,68	R 28 480,00	-R 2 119 050,68	valid	Long term Contract
WMM LM 00017 MDG	Vitsha Trading	Upgrading of Mbongwana via Dotye to Greenville Access Road	182	Monday, 04 December 2023	Tuesday, 11 June 2024	R 9 685 836,19	R 966 320,56	R -	R 966 320,56	expired	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract
WMM-LM 27/10/21/01 PIS	Ndzila Investments	Provision of insurance Services for 36 Months	1095	Wednesday, 20 December 2023	Saturday, 19 December 2026	R -	-R 928 953,31	R 173 387,20	-R 1 102 340,51	valid	Long term Contract
WMM LM 00012 BS	First Rand Limited	Provision of Banking Services for 5 Years	1826	Monday, 01 January 2024	Sunday, 31 December 2028	R -	-R 7 020 398,74	R 3 993 383,35	-R 11 013 782,09	valid	Long term Contract
WMM LM 00016 M TL 3Y	ATC Industries Pty Ltd	Maintenance of Traffic Lights for 3 Years	1095	Thursday, 21 December 2023	Sunday, 20 December 2026	R -	-R 1 474 558,60	R 133 586,66	-R 1 608 145,26	valid	Long term Contract
WMM LM 00012 BS	West Bank Limited	FNB-Fuel	1826	Monday, 01 January 2024	Sunday, 31 December 2028	R -	-R 4 348 897,31	R -	-R 4 348 897,31	valid	Short Term Contract
WMM LM 00012 PPS	Munsoft Pty Ltd	Procurement of Payroll System	1826	Wednesday, 31 January 2024	Tuesday, 30 January 2029	R 8 972 421,01	R 8 289 756,70	R 1 215 396,06	R 7 074 360,64	valid	Long term Contract
WMM LM 25/03/22/01 MDP-RFQ	Ziinzame Consulting Engineers	Upgrading of Mbongwana Access Road	730	Monday, 28 November 2022	Wednesday, 27 November 2024	R 1 917 600,00	R 34 419,00	R -	R 34 419,00	expired	Long term Contract
WMM LM 00019 NS A/R	Mvumeza Trading Enterprise	Construction of Ntlanzeze to Sizabonke Access Road	182	Monday, 04 December 2023	Wednesday, 05 June 2024	R 6 790 555,42	R 518 324,57	R -	R 518 324,57	expired	Long term Contract
WMM LM 04/05/23/03 ELE	Siya and Aya JV S One	Electrification of Lower Ethridge Village Phase 2	121	Wednesday, 26 July 2023	Friday, 24 November 2023	R 4 127 551,32	R 1 437 402,78	R -	R 1 437 402,78	expired	Short Term Contract
WMM LM 00021 TBR	Mabozela Trading Enterprise	Thaleni Access Road and Bridge	365	Monday, 15 April 2024	Friday, 11 April 2025	R 23 694 774,37	R 2 614 468,24	R 1 171 128,12	R 1 443 340,12	expired	Long term Contract
WMM LM 18/01/24/01 TCE	Thake Electrical	3 Year Turnkey Contract for Electricity Services	1095	Wednesday, 22 May 2024	Saturday, 22 May 2027	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00061 FAR	Lilitha Project Managers	GRAP Compliant Immoveable Asset Register for 2023-26 Financial Years	1095	Monday, 27 May 2024	Thursday, 27 May 2027	R 5 526 582,57	R 2 607 598,78	R 1 847 510,80	R 760 087,98	valid	Long term Contract
WMM LM 00051 PPE PS 36M	Kati Kabizwayo	Supply and Delivery of PPE: Protection Services for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	R -	-R 889 138,45	R 804 766,32	-R 1 693 904,77	valid	Short Term Contract
WMM LM 04/08/22/01 SDC	Masinyane and Son	Supply and Delivery of Cleaning Resources for 36 Months	1095	Tuesday, 04 June 2024	Friday, 04 June 2027	R -	-R 1 041 892,23	R 238 999,50	-R 1 280 891,73	valid	Long term Contract
WMM LM 00053 W&OHP 36M	Woman of Virtue Health	Wellness and Occupational Health Practitioner for 36 Months	1095	Wednesday, 05 June 2024	Saturday, 05 June 2027	R 2 481 050,00	R 2 197 708,14	R -	R 2 197 708,14	valid	Long term Contract
WMM LM 00051 P PPE 24M	Moya Trading and Projects	Procurement of PPE: Environmental Services for 24 Months	730	Thursday, 08 February 2024	Saturday, 07 February 2026	R -	-R 1 929 385,00	R 791 010,00	-R 2 720 395,00	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Construction of Mqonjwana Access Road	182	Tuesday, 23 April 2024	Tuesday, 22 October 2024	R 2 659 375,00	R 1 082 232,75	R 851 514,02	R 230 718,73	expired	Short Term Contract
WMM LM 08/12/22/02 HPC	Mvi Construction and Maintenance	Maintanance of of Khaleni Access Road	91	Wednesday, 24 April 2024	Wednesday, 24 July 2024	R 4 262 638,07	R 309 338,50	R -	R 309 338,50	expired	Long term Contract
WMM LM 08/12/22/02 HPC	Manyobo Group	Maintanance of Mfuneli Access Road	91	Thursday, 14 September 2023	Thursday, 14 December 2023	R 3 283 800,85	R 1 864 700,85	R 1 306 626,00	R 558 074,85	expired	Long term Contract
WMM LM 08/12/22/02 HPC	Citi Cargo	Maintanance -Rehabilitation of Labani Access Road(Disaster)	182	Tuesday, 23 April 2024	Thursday, 24 October 2024	R 4 904 976,55	R 270 509,23	R -	R 270 509,23	expired	Short Term Contract
WMM LM 04/08/22/01 EWM	Khulani Skills Development Center	Extension of Waste Management Services	730	Tuesday, 12 March 2024	Wednesday, 06 May 2026	R -	-R 5 783 259,00	R 5 603 826,22	-R 11 387 085,22	expired	Long term Contract
WMM-LM00060 ICC-MMB	Techseeds Telecommunications	Intergration of Civic Center with the Main Building	121	Thursday, 27 June 2024	Saturday, 26 October 2024	R 2 404 799,80	R 835 541,59	R 193 675,20	R 641 866,39	expired	Long term Contract
WMM LM 0015 FMLS	Nikhwe Group	Majazi Landfill Site Pase 1/Revised Fencing of Ext 3 Disposal Site	730	Wednesday, 26 July 2023	Wednesday, 13 May 2026	R 5 864 368,09	R 294 551,34	R 265 852,00	R 28 699,34	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Maintanance -Profeesional Services for Mthamvuna via Ndayingana Access Road	182	Thursday, 16 May 2024	Thursday, 14 November 2024	R 2 576 382,49	R 440 167,19	R -	R 440 167,19	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Profressional Services of Ntinga Access Road	182	Tuesday, 04 June 2024	Tuesday, 03 December 2024	R 2 550 000,00	R 1 081 498,60	R 856 968,81	R 224 529,79	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Professional Services of Mkhasweni Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	R 1 053 979,73	R 658 502,89	R 514 152,36	R 144 350,53	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for Professional Services of Lukhanyo Access Road	182	Friday, 17 May 2024	Friday, 15 November 2024	R 939 723,75	R 436 127,62	R 355 823,44	R 80 304,18	expired	Short Term Contract
RFQ-WMM LM 00062	Eyethu Construction and Plant Hire	Allocatio- Coonstruction of Ndlavini Access Road and Bridge	182	Thursday, 08 February 2024	Monday, 03 February 2025	R 6 440 046,23	R 867 918,15	R -	R 867 918,15	expired	Long term Contract
RFQ-WMM LM 00062	Masilo Jv CastleHill	Maintanance -Construction of Sunyside Access Road	182	Wednesday, 08 May 2024	Wednesday, 06 November 2024	R 3 131 381,00	R 440 128,00	R -	R 440 128,00	expired	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract
RFQ-WMM LM 00062	Mvi Construction and Maintenance	Maintanance -Construction of Nyanisweni Access Road	182	Monday, 05 August 2024	Friday, 31 January 2025	R 4 498 048,51	R 278 977,02	R 222 056,40	R 56 920,62	expired	Long term Contract
RFQ-WMM LM 00062	Citi Cargo	Maintanance of Cabhane to Crestu Access Road	182	Monday, 05 August 2024	Monday, 03 February 2025	R 2 766 871,25	R 377 595,60	R -	R 377 595,60	expired	Short Term Contract
RFQ-WMM LM 00062	LG Construction TA LGC Construction	Maintanance of Mhlabomnyama Via Makhwalweni to Plangweni	182	Saturday, 24 August 2024	Saturday, 22 February 2025	R 4 723 050,43	R 1 129 583,44	R 673 769,20	R 455 814,24	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction Ndlavini Access Road	365	Thursday, 08 February 2024	Friday, 07 February 2025	R 876 009,40	R 266 598,60	R -	R 266 598,60	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Construction of Nyanisweni Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 625 059,82	R 146 810,49	R -	R 146 810,49	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Consultants :Mhlabomnyama Via Makhwalweni to Plangweni	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 1 037 281,67	R 405 782,12	R -	R 405 782,12	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultants :Construction of 116 to Somgungqu to Khwanyana Access Road	365	Monday, 13 May 2024	Tuesday, 13 May 2025	R 801 334,39	R 723 709,39	R -	R 723 709,39	expired	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Maintanance for professional services of Tholeni Bridge	365	Wednesday, 05 July 2023	Thursday, 04 July 2024	R 2 310 823,59	R 191 243,19	R -	R 191 243,19	expired	Short Term Contract
WMM LM 31/05/22/06 MDP	Ubuhle Bempisi Consulting Engineers	Panel of Consultants for period of 3 years-Part 2	1095	Monday, 26 August 2024	Thursday, 26 August 2027	R -	R -	R -	R -	valid	Long term Contract
WMM LM 31/05/22/06 MDP	VHB and Associates	Panel of Consultants for period of 3 years-Part 2	1095	Tuesday, 27 August 2024	Thursday, 26 August 2027	R -	R -	R -	R -	valid	Long term Contract
WMM-LM 13/09/23/05 IVR	CrossCheck Information Bureau Pty Ltd	Indigent Register Data Managaement Verification for 36 Months	1095	Monday, 26 August 2024	Thursday, 26 August 2027	R 1 463 335,44	R 1 463 335,44	R -	R 1 463 335,44	valid	Long term Contract
WMM LM 00013 GRV	Black Dot Property Consultants	General Valuation Roll 2024/2029	1826	Thursday, 26 September 2024	Wednesday, 26 September 2029	R 1 400 000,00	R 69 999,99	R 350 000,00	-R 280 000,01	valid	Short Term Contract
WMM 000 103 TCE	ODG Technologies	Panel of Service Providers (Tunkey Contract Electricity) for 3 years	1095	Monday, 26 August 2024	Thursday, 26 August 2027	R -	R -	R -	R -	valid	Long term Contract
RFQ-WMM LM 00062	Mvumeza Trading Enterprise	Construction of Khutshi Access Road	182	Friday, 02 August 2024	Friday, 31 January 2025	R 2 935 362,93	R 634 823,92	R -	R 634 823,92	expired	Long term Contract
WMM LM 00088 PVMS	Conlog	Multi Utility Online Pre-Paid Electricity Vending Management System	1095	Thursday, 07 November 2024	Sunday, 07 November 2027	R -	-R 120 181,39	R -	-R 120 181,39	valid	Long term Contract
WMM 000 103 TCE	ODG Technologies PTY Ltd	Maintanance - Electrification 167 Households at Nkanini Village for 2024/2025	365	Wednesday, 06 November 2024	Thursday, 06 November 2025	R 4 994 581,21	R 249 729,06	R 249 729,06	R 0,00	expired	Long term Contract
WMM 000 103 TCE	Thake Electrical	Allocatio- Electrification of 206 Households -at Matwebu Village	182	Wednesday, 06 November 2024	Wednesday, 07 May 2025	R 5 525 147,45	R 906 014,35	R 224 405,83	R 681 608,52	expired	Long term Contract
WMM-LM 000101 PSS	Gijima KM Security Services	Provision of Security Sevices fro 36 Months	1095	Friday, 13 September 2024	Monday, 13 September 2027	R -	-R 8 626 430,99	R 10 662 683,23	-R 19 289 114,22	valid	Long term Contract
WMM LM 00064 HSS 36M	Amantlele Trading Company	Honey sucking Services for 36 Months	1095	Tuesday, 26 November 2024	Friday, 26 November 2027	R -	-R 1 419 598,08	R 470 598,01	-R 1 890 196,09	valid	Long term Contract
WMM LM 000104 W16 CM	XS Dollarz	Construction of Ward 16 Community Hall	273	Wednesday, 11 December 2024	Wednesday, 10 September 2025	R 4 173 243,52	R 993 629,42	R 794 903,53	R 198 725,89	expired	Long term Contract
WMM LM 000105 W32	XS Dollarz	Construction of Ward 32 Community Hall	365	Friday, 13 December 2024	Saturday, 13 December 2025	R 4 173 243,52	R 876 956,97	R 824 071,64	R 52 885,33	expired	Short Term Contract
WMM LM 000900 MS WMM LM	Aphiwe Qhamani Group Society (Pty)ltd	Maintenance of Solar in WMM LM Wards for 36 Months	1095	Tuesday, 28 January 2025	Friday, 28 January 2028	R -	-R 480 700,69	R 276 669,45	-R 757 370,14	valid	Long term Contract
WMM-LM 22/10/24/01 DMP	Banabanzi Projects (PTY) LTD	Reviewal of Disatser Mngament Plan	91	Thursday, 06 February 2025	Thursday, 08 May 2025	R 590 000,00	R 270 000,00	R -	R 270 000,00	expired	Long term Contract
WMM LM 00063-Part 1	PMB Projects	Maintanance of Roads for a Period of 18 Months-Part 1	547	Friday, 14 February 2025	Saturday, 15 August 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 1	Last Number Jv Iiswze Samalanga	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Short Term Contract
WMM LM 00063-Part 1	Camlulo T/A Eyethu Projects and Plant Hire	Maintanance of Roads for a Period of 18 Months-Part 1	547	Thursday, 13 February 2025	Friday, 14 August 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 1	Wosa Nawe 16	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 1	Athindura Trading	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-	Citi Cargo	Maintanance of Roads for a Period of	547	Thursday, 13	Friday, 14	R -	R	R	R	valid	Short Term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract
Part 1		18 Months-Part 1		February 2025	August 2026		-	-	-		
WMM LM 00063-Part 1	NSG 122011 Trading Enterprise (PTY)LTD	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 1	Mabozela Trading and Enterprise	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 1	Imibongo Engineering (PTY) LTD	Maintanance of Roads for a Period of 18 Months-Part 1	547	Wednesday, 12 February 2025	Thursday, 13 August 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 000113 S&CB	JNW Trading	Suppot and Capacity Building and Incubatees	30	Thursday, 27 March 2025	Saturday, 26 April 2025	R 2 355 145,00	R 141 250,00	R -	R 141 250,00	expired	Short Term Contract
WMM LM 25/03/22/01 MDP-RFQ	Nikhwe Group	Maintanance for Designs-Construction of Pelepele Access Road	182	Tuesday, 28 May 2024	Tuesday, 26 November 2024	R 2 994 928,28	R 1 520 942,10	R 1 098 401,54	R 422 540,56	expired	Long term Contract
WMM LM 63-RFQ	NSG 122011 Trading Enterprise (PTY)LTD	Maintananca of Cwaka to Phethekile Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 2 204 281,13	R 40 537,50	R -	R 40 537,50	expired	Long term Contract
WMM LM 63-RFQ	Citi Cargo	Maintanance of Qobo to Gubethuka	182	Wednesday, 09 April 2025	Wednesday, 08 October 2025	R 4 248 280,95	R 3 423 017,03	R 3 591 560,09	-R 168 543,06	expired	Long term Contract
WMM LM 63-RFQ	Imibongo Engineering (PTY) LTD	Maintanance of Andile to Mbhongweni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 848 978,64	R 64 342,49	R -	R 64 342,49	expired	Short Term Contract
WMM LM 63-RFQ	Eyethu Construction and Plant Hire	Maintanance of Mphethswa to Ngabeni Access Road	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 2 427 515,25	R 38 493,74	R -	R 38 493,74	expired	Short Term Contract
WMM LM 63-RFQ	Athindura Trading	Maintanance of Mzamba Mouth to Reformed Church	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 3 481 370,00	R 74 462,49	R -	R 74 462,49	expired	Long term Contract
WMM LM 0062-RFQ	Vuyie Xolie Construction	Construction of Mqonjwana to Greenville Access Road	182	Friday, 25 April 2025	Friday, 24 October 2025	R 8 799 921,71	R 8 799 921,71	R 8 532 162,14	R 267 759,57	expired	Long term Contract
WMM LM 0062-RFQ	Eyethu Construction and Plant Hire	Construction of Pelepele Access Road	182	Tuesday, 29 April 2025	Tuesday, 28 October 2025	R 12 402 538,17	R 11 459 098,29	R 3 609 550,08	R 7 849 548,21	expired	Short Term Contract
WMM LM 0062-RFQ	Mvi Construction and Maintenance	Costruction of Sidanga Access Road	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 10 903 370,12	R 8 657 214,35	R 5 727 099,80	R 2 930 114,55	expired	Long term Contract
WMM LM 0062-RFQ	Vitsha Trading	Construction of Ntinga Access Road and Bridge	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 10 002 112,67	R 9 612 133,31	R 8 057 491,33	R 1 554 641,98	expired	Long term Contract
WMM-LM 21/01/25/05 LVL	Lumda Trading Enterprise	Upgrade of Low Vltage Lines	182	Wednesday, 23 April 2025	Wednesday, 22 October 2025	R 2 438 699,79	R 824 062,54	R 236 813,50	R 587 249,04	expired	Long term Contract
WMM-LM 22/10/24/02 EDS	Nikhwe Group	Rehabilitation and Maintnace of EXT 3 Dumping Site	730	Monday, 03 March 2025	Wednesday, 03 March 2027	R -	-R 2 342 724,80	R 1 856 551,20	-R 4 199 276,00	valid	Long term Contract
WMM LM 18/01/24/01 TCE-RFQ	Thake Electrical	Electrification of Zizityaneni Village	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 5 571 185,24	R 759 707,08	R 253 235,69	R 506 471,39	expired	Long term Contract
WMM-LM 31/05/22/06 MDP	VHB and Associates	Architect for Municipal Buildings	365	Wednesday, 28 May 2025	Thursday, 28 May 2026	R 1 017 268,32	R 729 768,32	R 679 527,88	R 50 240,44	expired	Long term Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Mqhokweni to Nokhathisile Access Road	182	Thursday, 29 May 2025	Thursday, 27 November 2025	R 1 590 000,00	R 1 216 500,00	R 925 525,00	R 290 975,00	expired	Short Term Contract
REQ-DISASTER WMM-LM 31/05/22/06 MDP	Nikhwe Group	Ntlenzi to Mcetheni Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 2 120 320,00	R 1 620 660,00	R 1 389 694,00	R 230 966,00	expired	Long term Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Zinzame Consulting Engineers	Consulitng of Mgwede Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 1 402 391,09	R 1 402 391,09	R -	R 1 402 391,09	expired	Long term Contract
RFQ-FLOOD WMM LM 31/05/06 MDP	Nikhwe Group	Matshezini Access Road	365	Thursday, 29 May 2025	Friday, 29 May 2026	R 1 594 245,00	R 1 594 245,00	R 1 143 750,00	R 450 495,00	expired	Long term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Zinzame Consulting Engineers	Construction of Mgwede/Mosco Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 993 026,88	R 993 026,88	R 450 122,89	R 542 903,99	expired	Long term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Zinzame Consulting Engineers	Construction of Garhane-Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 777 340,51	R 777 340,51	R -	R 777 340,51	expired	Long term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Zinzame Consulting Engineers	Construction of Mbhatshhe -Cluster 3	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 822 721,25	R 822 721,25	R -	R 822 721,25	expired	Short Term Contract
2025/26 MIG	Ziinzame Consulting	Construction of Ward 16 to Hub Access	182	Tuesday, 08	Tuesday, 07	R 577 950,92	R	R	R	expired	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract
PROJECTS- WMM LM 31/05/06 MDP	Engineers	Road-Cluster 3		April 2025	October 2025		577 950,92	536 847,28	41 103,64		
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ward 8 Road to Hub Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 704 357,21	R 704 357,21	R 522 854,09	R 181 503,12	expired	Long term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Mbuthweni to Nokhatshile Access Road-Cluster 1	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 127 685,97	R 1 127 685,97	R 961 596,07	R 166 089,90	expired	Long term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Monti to Ntsimbini Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 1 501 758,31	R 1 501 758,31	R 649 651,10	R 852 107,21	expired	Short Term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Vuyisile to Ntsingizi Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 770 875,59	R 770 875,59	R 429 537,74	R 341 337,85	expired	Long term Contract
2025/26 MIG PROJECTS- WMM LM 31/05/06 MDP	Ubuhle Bempisi Consulting Engineers	Consulting of Ntsingizi to Mbenya Access Road-Cluster 2	182	Tuesday, 08 April 2025	Tuesday, 07 October 2025	R 867 364,50	R 867 364,50	R 564 605,31	R 302 759,19	expired	Long term 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	R 1 086 291,59	R 1 086 291,59	R 191 125,91	R 895 165,68	expired	Long term Contract
WMM-LM 0062 MIG ROADS	Mvumeza Trading Enterprise	Construction of Mthamvuna to Ndayingana via Mabhelani Access Road	182	Thursday, 13 March 2025	Thursday, 11 September 2025	R 12 881 912,45	R 7 551 217,65	R 1 603 192,92	R 5 948 024,73	expired	Short Term Contract
RFQ-PRE-ENGINEERING 2025/26	ODG Technologies PTY Ltd	Electrification of Kwajali Village 212 Households	365	Friday, 14 March 2025	Saturday, 14 March 2026	R 877 535,00	R 34 443,87	R 690 487,19	-R 656 043,32	expired	Long term Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Msarhweni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 630 000,00	R 280 290,00	R -	R 280 290,00	expired	Long term Contract
RFQ-PRE-ENGINEERING 2025/26	ODG Technologies PTY Ltd	Electrification of Nomlacu Village Phase 4	365	Friday, 14 March 2025	Saturday, 14 March 2026	R 748 605,00	R 374 303,66	R 374 303,49	R 0,17	expired	Long term Contract
RFQ-PRE-ENGINEERING 2025/26	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Thursday, 13 March 2025	Friday, 13 March 2026	R 1 886 775,00	R 1 886 775,00	R 1 163 229,98	R 723 545,02	expired	Short Term Contract
WMM LM 25/03/22/01 MDP	Iqhayaia Design Workshop	Manufacturing Hubs-Feasibility Study	1095	Wednesday, 08 September 2021	Saturday, 07 September 2024	R 3 850 372,50	R 584 021,43	R -	R 584 021,43	expired	Long term Contract
WMM LM RT001 AMRS	Conlog	Automated Meter Reading System for 36 Months(RT29)	1095	Tuesday, 01 July 2025	Friday, 30 June 2028	R -	R -	R 738 300,00	-R 738 300,00	valid	Long term Contract
WMM LM 21/01/25/06 USS	BMI Electrical	Upgrade of 315 KVA Substation at Albany	121	Monday, 05 May 2025	Wednesday, 03 September 2025	R 1 174 764,13	R 1 174 764,13	R 2 020 594,13	-R 845 830,00	expired	Short Term Contract
WMM LM 00063-Part 2	MVI Construction and Maintenance	Maintenancance of Roads for a period of 18 Months -Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 2	Igorha Construction	Maintenancance of Roads for a period of 18 Months -Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 2	Matshathula Agencies and Projects	Maintenancance of Roads for a period of 18 Months -Part 2	547	Wednesday, 25 June 2025	Thursday, 24 December 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 2	Vuyie Xolie Construction	Maintenancance of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	valid	Short Term Contract
WMM LM 00063-Part 2	Tsunami Civils	Maintenancance of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 2	Ixhanga Trading	Maintenancance of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 2	Thwema Trading and Projects/Athi Vezi	Maintenancance of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 2	Dimbane Zikhazi Trading	Maintenancance of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	valid	Short Term Contract
WMM LM 00063-Part 2	Manyobo Group	Maintenancance of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 2	Vitsha Trading	Maintenancance of Roads for a period of 18 Months -Part 2	547	Tuesday, 17 June 2025	Wednesday, 16 December 2026	R -	R -	R -	R -	valid	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract
WMM LM 00063-Part 2	Kaazi Engineering Group	Maintenancance of Roads for a period of 18 Months -Part 2	547	Thursday, 26 June 2025	Friday, 25 December 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 2	Tiawest PTY LTD	Maintenancance of Roads for a period of 18 Months -Part 2	547	Wednesday, 18 June 2025	Thursday, 17 December 2026	R -	R -	R -	R -	valid	Short Term Contract
WMM LM 00063-Part 2	Nikhwe Group	Maintenancance of Roads for a period of 18 Months -Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00063-Part 2	Milibo Trading and Projects	Maintenancance of Roads for a period of 18 Months -Part 2	547	Friday, 20 June 2025	Saturday, 19 December 2026	R -	R -	R -	R -	valid	Long term Contract
WMM -LM 00054 PA 36 M	T.Madyibi Attorneys	Povision of Legal Services for 3 years	1095	Tuesday, 20 May 2025	Friday, 19 May 2028	R -	R -	R 60 969,55	-R 60 969,55	valid	Long term Contract
WMM-LM 00054 PA 36 M	DR.Sugudhav-Sewpersadh Attorneys	Povision of Legal Services for 3 years	1095	Wednesday, 02 July 2025	Saturday, 01 July 2028	R -	R -	R 1 001 119,14	-R 1 001 119,14	valid	Short Term Contract
RFQWMM LM 0062	Manyobo Group	Construction of Lukhanyo Access Road	182	Thursday, 03 July 2025	Thursday, 01 January 2026	R 5 342 865,39	R 5 342 865,39	R 3 775 640,50	R 1 567 224,89	expired	Long term Contract
RFQWMM LM 0062	Citi Cargo	Cnstruction of Mkhaweni Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	R 3 745 759,87	R 3 745 759,87	R 1 798 772,96	R 1 946 986,91	expired	Long term Contract
RFQWMM LM 0062	Camlulo Trading t/a Eyethu Projects and Plant Hire	Construction of Somgungqu Access Road	182	Tuesday, 01 July 2025	Tuesday, 30 December 2025	R 2 064 545,27	R 2 064 545,27	R 1 428 623,47	R 635 921,80	expired	Long term Contract
WMM-LM 05/12/24/01 MMB	Nikhwe Group	Contruction of Municipal Guard House	182	Monday, 14 July 2025	Monday, 12 January 2026	R 839 671,35	R 839 671,35	R -	R 839 671,35	expired	Short Term Contract
RT27-2024	IBC Forensic and Recovery (pty)ltd	Provision of Debt Collection Services	1460	Monday, 31 March 2025	Friday, 30 March 2029	R -	-R 20 474,52	R 25 855,69	-R 46 330,21	valid	Long term Contract
WMM LM 00064-Part 1	Eyethu Construction and Plant Hire	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months-Part 1	547	Friday, 18 July 2025	Saturday, 16 January 2027	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00064-Part 1	Vuyie Xolie Construction	Upgrading of Stormwater Surfaced ,Sidewalks and Stormwater for 18 Months-Part 1	547	Friday, 18 July 2025	Saturday, 16 January 2027	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00062-Part 2	Manyobo Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	R -	R -	R -	R -	valid	Short Term Contract
WMM LM 00062-Part 2	Athindura Trading	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00062-Part 2	Wosa Nawe Trading 16	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00062-Part 2	Nase Construction	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00062-Part 2	Mabozela Trading and Enterprise	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	R -	R -	R -	R -	valid	Short Term Contract
WMM LM 00062-Part 2	Kaazi Engineering Group	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Tuesday, 28 January 2025	Wednesday, 29 July 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00062-Part 2	NSG 122011 Trading Enterprise	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Friday, 24 January 2025	Saturday, 25 July 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00062-Part 2	Vuyile Xolie Construction and Civil	Construction of Gravel Roads, Bridges and All Stormwater Related Works for 18 Months-Part 2	547	Monday, 27 January 2025	Tuesday, 28 July 2026	R -	R -	R -	R -	valid	Long term Contract
WMM LM 25/03/22/01 MDP	Ziinzame Consulting Engineers	Services Provider for GBS Manufacturing Hubs	365	Thursday, 06 June 2024	Wednesday, 01 April 2026	R 4 240 400,93	R 4 025 394,69	R -	R 4 025 394,69	expired	Long term Contract
RFQ WMM LM 0062	Mvi Construction and Maintenance	Construction of Mbuthweni to Nokhatshile Access Road	365	Wednesday, 03 September 2025	Thursday, 03 September 2026	R 4 077 909,66	R 4 077 909,66	R 3 556 968,81	R 520 940,85	valid	Long term Contract
WMM-LM 0064-RFQ	Vuyie Xolie Construction	Resurfacing of Ntlenzi to Mcetheni Access Road	182	Saturday, 09 August 2025	Saturday, 07 February 2026	R 10 359 224,15	R 10 359 224,15	R 6 323 371,60	R 4 035 852,55	expired	Long term Contract

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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	R 7 201 097,00	R 7 201 097,00	R 3 662 257,80	R 3 538 839,20	expired	Short Term Contract
RFQ WMM LM 0063	Millibo Trading and Projects	Maintenance of Reformed Via Bethula Access	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	R 3 239 480,21	R 3 239 480,21	R 2 105 876,55	R 1 133 603,66	expired	Long term Contract
RFQ WMM LM 0063	Igorha Construction	Maintenance of Seaview to Mabanoyini Access Road	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	R 3 799 025,00	R 3 799 025,00	R 3 799 025,00	R -	expired	Long term Contract
WMM LM RFQ NOMLACU PHASE 4	ODG Technologies PTY Ltd	Electrification of Nomlacu Village Phase 4	365	Tuesday, 02 September 2025	Wednesday, 02 September 2026	R 7 269 449,38	R 7 269 449,38	R 6 542 479,91	R 726 969,47	valid	Short Term Contract
WMM LM RFQ JALI PHASE 4	ODG Technologies PTY Ltd	Electrification of Kwa Jali	365	Monday, 01 September 2025	Wednesday, 02 September 2026	R 8 086 549,18	R 8 086 549,18	R 6 644 325,67	R 1 442 223,51	valid	Long term Contract
RFQ WMM LM 0062	Wosa New Trading 16cc	Construction of Ward 8 Concrete Slab to Road Hub Access Road	365	Tuesday, 02 September 2025	Wednesday, 02 September 2026	R 2 910 652,00	R 2 910 652,00	R 2 303 987,55	R 606 664,45	valid	Long term Contract
WMM -LM 10/04/25/01 PWA	Mabhula Force	Paving of Amos Nogxina Community Hall	91	Friday, 29 August 2025	Friday, 28 November 2025	R 450 762,59	R 450 762,59	R -	R 450 762,59	expired	Long term Contract
WMM LM 20/03/2025 SDS	Dosvents TD (PTY)LTD	Supply and Delivery of Stationery for 12 Months	365	Friday, 22 August 2025	Saturday, 22 August 2026	R -	R 355 800,00	R 185 276,62	R 541 076,62	valid	Short Term Contract
WMM LM 21/01/25/01 PAB	Techseeds Telecommunications	Procurement of PABX and Internet Services Provider for 3 years	1095	Friday, 22 August 2025	Monday, 21 August 2028	R 2 021 380,30	R 2 021 380,30	R 601 136,89	R 1 420 243,41	valid	Long term Contract
WMM LM RFQ Zizityaneni Phase 4	Thake Electrical	Electrification of Zizityaneni Village Phase 4	365	Tuesday, 02 September 2025	Wednesday, 02 September 2026	R 7 196 014,60	R 7 196 014,60	R 1 061 806,50	R 6 134 208,10	valid	Long term Contract
RFQ WMM LM 0063	Thwema Trading and Projects/Athi Vezi	Maintenance of Nkantolo Via Komkhulu Access Road	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	R 2 581 115,78	R 2 581 115,78	R 2 452 499,78	R 128 616,00	expired	Long term Contract
WMM LM 15/05/25/02 HFL	Ayachuma Electrical	Relocation of High Mat and Procurement of Floodlights	60	Tuesday, 02 September 2025	Saturday, 01 November 2025	R 423 775,00	R 423 775,00	R 385 250,00	R 38 525,00	expired	Short Term Contract
WMM LM 13/08/25/02 SML	Eco South Partnership	Registration of 28 Surveyed Municipal Lan Properties	182	Friday, 07 November 2025	Friday, 08 May 2026	R 1 201 750,00	R 1 201 750,00	R 529 000,00	R 672 750,00	expired	Long term Contract
WMM LM 13/08/25/01 RLS	TPS Development Projects (PTY)LTD	Review of WMMMLM Land Use Scheme	182	Friday, 07 November 2025	Friday, 08 May 2026	R 945 000,00	R 945 000,00	R 945 000,00	R -	expired	Long term Contract
WMM LM 13/08/25/03 GSI	Eco South Partnership	Development of Geospatial Infrastructure Accessibility Study	182	Friday, 07 November 2025	Friday, 08 May 2026	R 1 270 750,00	R 1 270 750,00	R 1 270 750,00	R -	expired	Long term Contract
WMM LM 13/08/25/04 DRS	ML Industries (PTY)LTD	Development of the Rural Settlement Development Plan	182	Friday, 07 November 2025	Friday, 08 May 2026	R 1 189 000,00	R 1 189 000,00	R 1 189 000,00	R -	expired	Short Term Contract
WMM LM 13/08/25/05 RMG	ML Industries (PTY)LTD	Reviewal of the Municipal GIS Strategy of Policy	182	Friday, 07 November 2025	Friday, 08 May 2026	R 489 000,00	R 489 000,00	R 489 000,00	R -	expired	Long term Contract
WMM LM 25/03/22/01 MDP-RFQ	VHB and Associates	Consultants :Mphuthumi Mafumbatha Multi Perpose Center	365	Thursday, 18 September 2025	Friday, 18 September 2026	R 8 050 000,00	R 7 620 389,73	R 4 963 889,73	R 2 656 500,00	valid	Long term Contract
RFQ WMM LM 0063	Vitsha Trading	Maintenance of Pelepele to Jojozi Access Road	60	Friday, 14 November 2025	Tuesday, 13 January 2026	R 2 517 468,23	R 2 517 468,23	R 2 517 364,73	R 103,50	expired	Long term Contract
RFQ WMM LM 0063	Last Number Jv Iiszwe Samalanga	Maintenance of Giniswayo Access Road	60	Tuesday, 18 November 2025	Saturday, 17 January 2026	R 1 610 710,24	R 1 610 710,24	R 1 610 250,24	R 460,00	expired	Long term Contract
RFQ WMM LM 0063	Wosa Nawe Trading 16	Maintenance of Mbandana Access Road	60	Tuesday, 18 November 2025	Saturday, 17 January 2026	R 979 518,84	R 979 518,84	R 674 355,42	R 305 163,42	expired	Long term Contract
RFQ WMM LM 0063	Imibongo Engineering (PTY) LTD	Maintenance of Branchini to Mbabazo Access Road	60	Wednesday, 03 September 2025	Sunday, 02 November 2025	R 822 706,14	R 822 706,14	R 577 957,82	R 244 748,32	expired	Long term Contract
WMM LM 00054 PA 36 Part 2	KB Mabanga INC	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	R -	R -	R 1 766 192,88	R 1 766 192,88	valid	Long term Contract
WMM LM 00054 PA 36 Part 2	Mfingwana Attorneys Inc	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00054 PA 36 Part 2	Ximbi Ncolo Attorneys Inc	Provision of Legal Sevices fro 36 Months	1095	Wednesday, 03 September 2025	Saturday, 02 September 2028	R -	R -	R -	R -	valid	Long term Contract
WMM LM 18/09/24/01 CWS	The Mane's	Car Wash Services for 18 Months	547	Thursday, 04 September 2025	Friday, 05 March 2027	R -	R -	R -	R -	valid	Long term Contract
WMM LM 16/5/25/03 COC	Mabozela Trading and Enterorise	Call out for Crane Truck for 24 Months	730	Friday, 12 September 2025	Sunday, 12 September 2027	R -	R -	R 65 780,00	R 65 780,00	valid	Long term Contract
RFQ WMM LM 0063	Vuyie Xolie Construction	Mainatanance of Qadu Access Road	60	Tuesday, 18 November 2025	Saturday, 17 January 2026	R 2 084 924,42	R 2 084 924,42	R 2 084 924,42	R -	expired	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract
WMM LM 00064-Part 2	Nikhwe Group	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Friday, 12 December 2025	Saturday, 12 June 2027	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00064-Part 2	Senzakahle SA /TA Ikhowa Devission	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Monday, 08 December 2025	Tuesday, 08 June 2027	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00064-Part 2	Maboka Contracotors Jv Boikelo Investments	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Friday, 14 November 2025	Saturday, 15 May 2027	R -	R -	R -	R -	valid	Long term Contract
WMM LM 00064-Part 2	Boboshe Trading Enterprise	Upgrading Surfaced Road, Sidewalks and Stormwater for 18 Months Part 2	547	Monday, 22 December 2025	Tuesday, 22 June 2027	R -	R -	R -	R -	valid	Long term Contract
WMM LM 10/06/22 B GBS C	On Grid Training and Development	Pre-Capacity Building Programme for Manufacturing Hubs	182	Friday, 12 December 2025	Friday, 12 June 2026	R 1 919 405,77	R 1 919 405,77	R 1 267 355,71	R 652 050,06	expired	Long term Contract
WMM LM 16/09/25/01 RPP	Eco South Partnership	Development of Redoubt Precinct Plan	182	Friday, 12 December 2025	Friday, 12 June 2026	R 407 330,00	R 407 330,00	R 407 330,00	R -	expired	Long term Contract
WMM LM 00058 CCTV C	Nanochip Technologies	Maintanance and Installation of CCTV Cameras for 36 Months	1095	Friday, 12 December 2025	Monday, 11 December 2028	R -	R -	R 744 700,00	-R 744 700,00	valid	Long term Contract
WMM LM 0062-RFQ-ROADS	Mabozela Trading and Enterprise	Construction of Ward 16 to hub Access Road	182	Wednesday, 28 January 2026	Wednesday, 29 July 2026	R 5 997 382,84	R 5 997 382,84	R 4 495 737,80	R 1 501 645,04	valid	Long term Contract
WMM LM 00067	Madstof	Upgrading of CBD Roads , Storm water and Sidewalks	365	Wednesday, 28 January 2026	Thursday, 28 January 2027	R 5 768 365,50	R 5 768 365,50	R 4 582 149,16	R 1 186 216,34	valid	Long term Contract
WMM LM 00066	Athindura Trading	Alteration to Bizana Civic Cnter	182	Wednesday, 28 January 2026	Wednesday, 29 July 2026	R 5 224 105,80	R 5 224 105,80	R -	R 5 224 105,80	valid	Long term Contract
WMM LM 25/03/22/01 MDP	Nikhwe Group	Consultant for Completion of Bizana Mini-Market Phaqse 3	365	Friday, 16 January 2026	Saturday, 16 January 2027	R 627 503,25	R 627 503,25	R -	R 627 503,25	valid	Long term Contract
WMM LM 00069	Gade and Ndlova Trading	V-Drain Concrete , Base Repair ,Surface Restoration Patching and Repairing Edge Breaks	91	Friday, 16 January 2026	Friday, 17 April 2026	R 1 297 527,23	R 1 297 527,23	R 912 749,25	R 384 777,98	expired	Long term Contract
WMM LM 25/09/25/01	KC and Sons Trading	Supply and Delivery of Lptops	30	Friday, 16 January 2026	Sunday, 15 February 2026	R 957 551,57	R 957 551,57	R -	R 957 551,57	expired	Long term Contract
WMM LM 00065	BMI Electrical	Maintanance of Electricity Infrastructure	60	Friday, 16 January 2026	Tuesday, 17 March 2026	R 553 599,60	R 553 599,60	R 358 022,03	R 195 577,57	expired	Long term Contract
RFQ WMM-LM 00064	Athindura Trading	Construction of Matshezini Bridge	243	Thursday, 12 February 2026	Tuesday, 13 October 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
WMM LM 24/11/25/01 TRA	Iheans Travelling Agency	Provision of Traveling Agency for 36 Months	1095	Friday, 20 February 2026	Monday, 19 February 2029	R -	R -	R 2 929 781,80	-R 2 929 781,80	valid	Long term Contract
WMM LM 24/11/25/01 TRA	Tunimart(PTY)LTD	Provision of Traveling Agency for 36 Months	1095	Friday, 20 February 2026	Monday, 19 February 2029	R -	R -	R 1 570 252,44	-R 1 570 252,44	valid	Long term Contract
WMM-LM 05/02/25/03 PML	Techseeds Telecommunications	Supply and Implementation of Microsoft Licences	1095	Wednesday, 11 March 2026	Saturday, 10 March 2029	R 7 450 390,00	R 7 450 390,00	R 2 441 105,00	R 5 009 285,00	valid	Long term Contract
RFQ-WMM LM 00062	Mabozela Trading	Rehabilitation of Mgwede(Moscow)access Road	365	Wednesday, 26 March 2025	Friday, 26 March 2027	R 7 035 746,72	R 7 035 746,72	R 4 096 576,17	R 2 939 170,55	valid	Long term Contract
RFQ-WMM LM 00062	NSG 122011 Trading Enteeprise	Constnution of Vuyisile to Ntsingizi access Road	365	Tuesday, 31 March 2026	Wednesday, 31 March 2027	R 2 793 036,51	R 2 793 036,51	R -	R 2 793 036,51	valid	Long term 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	R 6 937 196,00	R 6 937 196,00	R 3 421 233,44	R 3 515 962,56	valid	Long term Contract
RFQ-WMM LM 00062	Nase Construction	Rehabilitation of Mgwede Bridge and Access Road	365	Thursday, 09 April 2026	Friday, 09 April 2027	R 10 183 989,88	R 10 183 989,88	R -	R 10 183 989,88	valid	Long term Contract
WMM-LM000-700	YG Solutions	Supply Installation and Commission of Auto Recloser	30	Wednesday, 08 April 2026	Friday, 08 May 2026	R 601 830,08	R 601 830,08	R -	R 601 830,08	expired	Long term 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	R 1 763 099,36	R 1 763 099,36	R 367 312,37	R 1 395 786,99	valid	Long term 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	R 1 387 010,63	R 1 387 010,63	R -	R 1 387 010,63	valid	Long term 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	R 1 048 821,16	R 1 048 821,16	R -	R 1 048 821,16	valid	Long term 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	R 8 246 221,51	R 8 246 221,51	R -	R 8 246 221,51	valid	Long term Contract

Contract Number	Name of Supplier	Contract Title	Duration (Months)	Start Date	End Date	Contract Amount	Opening 1st July 2025	Expenditure To date 2025/26	Closing Balance 2026	As @ 30 June 2026	Categories of Contract
RT46-2026	Afrirent (PTY)(LTD)	Managed Maintenance,repairs,accident repairs,data intergration and reporting	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	R -	R -	R -	R -	valid	Long term Contract
RT46-2026	Bidvest Bank Limited	Fuel,Oil and toll	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	R -	R -	R -	R -	valid	Long term Contract
RT46-2026	Mix Telematics Enterprise	Tracking,on board cameras and driver mangement	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	R -	R -	R -	R -	valid	Long term Contract
RT46-2026	Fleet Sync	Vehicle condition,vehicle booking and traffic fine management	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	R -	R -	R -	R -	valid	Long term Contract
RT46-2026	The High Street Auction Company	Auctioning Service	1826	Thursday, 23 April 2026	Wednesday, 23 April 2031	R -	R -	R -	R -	valid	Long term 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	R 3 411 032,65	R 3 411 032,65	R 1 712 235,40	R 1 698 797,25	valid	Long term 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	R 2 114 602,64	R 2 114 602,64	R 1 083 164,21	R 1 031 438,43	valid	Long term Contract
RFQ WMM LM 00063 Maintanance of Roads	Ixhanga Trading	Maintanance of Mabhekuteni Access Road	1826	Thursday, 21 May 2026	Sunday, 01 June 2031	R -	R -	R -	R -	valid	Long term 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	R 3 449 998,85	R 3 449 998,85	R -	R 3 449 998,85	valid	Long term 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	R 398 400,00	R 398 400,00	R -	R 398 400,00	valid	Long term Contract
WMM LM 14/05/25/001 ICE	KC and Sons Trading	Procurement and Installtion of IT Equipment	1826	Tuesday, 02 June 2026	Monday, 02 June 2031	R 706 790,00	R 706 790,00	R -	R 706 790,00	valid	Long term Contract
WMM LM 12/03/06/01 WRM	Moya Trading and Projects	Supply and Delivery of Equipment and Material for Wholesalers and Reatilrs	91	Thursday, 28 May 2026	Thursday, 27 August 2026	R 1 214 993,46	R 1 214 993,46	R -	R 1 214 993,46	valid	Long term Contract
WMM LM 19/02/26/01 MMH	Vitsha Trading	Construction of Mpisi Manufacturing Hub	365	Friday, 29 May 2026	Saturday, 29 May 2027	R 43 940 856,00	R 43 940 856,00	R -	R 43 940 856,00	valid	Long term 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	R 989 910,00	R 989 910,00	R 307 000,00	R 682 910,00	valid	Long term 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	R 999 132,00	R 999 132,00	R 377 459,00	R 621 673,00	expired	Long term Contract

	263 624	194 966	
510 670 565,32	794,38	753,78	68 658 040,60

PART 2 – SUPPORTING DOCUMENTATION

1. Implementation of the 2024/25 Audit Action Plan

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

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

a) Matters affecting the Audit Report

Finding	Amount	Finding Details	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
SCM: Panels- Irregular expenditure and non- compliance	69 098 889	During the audit of procurement, it was identified that the supplier stated below was awarded work after being appointed through a panel. However, on allocation of work the auditors were unable to obtain sufficient and appropriate audit evidence to confirm that the principles of fairness, transparency, equity, cost-effectiveness and competitiveness and the Terms of Reference (TOR) were communicated to bidders prior to forming the panel (list) due to the following: 1. Value of work awarded/allocated at a later stage to service providers appointed through a panel is governed by public law governing the awarding of quotation/ tenders and there is no clearly documented evidence demonstrating the application of a preference point system which occurs at the stage of awarding specific work. 2. Furthermore, there was no documented supporting evidence provided to prove that the	The municipality implemented a practice which is commonly accepted when the panel was formed. However, did not develop appropriate processes to ensure that the municipality does not detract from the underlying principles of public procurement when the work was allocated to the service provider.	The municipality should ensure that the Terms of Reference (TOR), evaluation criteria, and allocation methodology are clearly defined and communicated to all bidders prior to the establishment of the panel. These documents should explicitly outline how work will be allocated among panel members to promote fairness, transparency, equity, competitiveness, and cost-effectiveness. The municipality must ensure PPPFA is applied at the work allocation stage, not only during the establishment of the panel. Each allocation decision should be supported by written justification and approval documentation. The municipality's Internal Audit unit should conduct periodic reviews of panel-based procurement processes.	Non-compliance with applicable legislation	Zuko Khala	14/Nov/2025	28/Feb/2026	All awards made on panels related to appointments made before November 2024 will be presented to the municipal manager for consideration on all projects not yet completed Annual review of Supply Chain Management Policy aligned with issued National Treasury guidelines. Implementation of the UIFW reduction strategy to achieve 90-100 % reduction of Irregular Expenditure during 2025/26 Financial year.	Developed (CFO Approved)	100%	In Progress	

Finding	Amount	Finding Details	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
		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
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Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
VAT Payable incorrectly valued	7 194 248	As per the work performed and discussions with the municipality, it was noted that the understatement is as a result of misallocations between the VAT payable and Output VAT Accrual. The amount of payable at year end was not removed from the VAT output accrual to the VAT payable at year end. This was due to lack of proper reviews in the closing entries to the VAT output accrual schedule to ensure that what remains recorded as VAT output accrual relates to all receivables that attracts VAT at year end.	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 supplier abandoning the site without precautionary measures and that prompt actions were not taken to prevent the damages of the work already completed by the service provider.	Management should ensure that fruitless and wasteful expenditure reported in the annual financial statements is complete. Furthermore, comprehensive designs and plans should be finalized and reviewed by the engineering department to ensure that all constructed roads meet the required standards and are fit for use. The municipality should also fast track the investigation process in order to recover monies from service provider where necessary and take disciplinary actions where applicable.	MFMA s123, s124 & s125 disclosures	Sisekho Sako, Viwe Nontanda	07/Nov/2025	28/Feb/2026	Planning for projects and consultations with communities will also consider the impact of climate change and related possible disasters. The Engineering Services department has an ISD Officer under PMU, responsible for community engagements and consultations. The ISD Officer holds meetings with communities, Traditional Leaders, Ward Councillors as well as all other affected stakeholders prior to projects being implemented. Upon implementation of the projects, PSC/Site meetings are held on a monthly basis	Developed (CFO Approved)	67%	In Progress	

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
								to report on progress, identify risks and escalate them timeously. This is being implemented on all projects. Alternative to the designs were presented considering climate change, which is why a decision was made to change the route of the road. The project has since been completed to the required standard, project Practical completion was certified in December, thus a costing report can be generated and referred to SCM for initiation of cost recovery, from the terminated service provider				

Finding	Amount	Root Cause	Recommendation	Nature of Findings	Responsible Person	Due Date Dev	Due Date Imp	Action Plan	Action Plan Status	Implementation Progress %	Implementation Status	Completed Date
PPE Disclosure and Presentation	250 246	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 resource unit and the office of the CFO must develop and implement a documented policy outlining the process, responsibilities, timelines, and requirements for preparing Personal Development Plans in compliance with MSR Reg 55(1)(a). The human resource unit should also ensure that supervisors conduct formal feedback sessions with each employee on their development plan as required by MSR Regulation 55(2)(a). These sessions must be documented, and supervisors must retain adequate and verifiable evidence such as signed attendance registers, meeting minutes, feedback forms, or updated development plans to demonstrate that the discussions took place. The municipality should implement controls to ensure all coaching, mentoring, progress check-ins, and guidance sessions are documented, retained, and submitted to HR for monitoring and audit purposes. A standard template and scheduled check-in meetings should be introduced to ensure consistent compliance 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 auditors. A schedule of items affecting both purchase of PPE and payments of suppliers will be prepared and submitted in support of the cashflow calculations. The Annual Financial Statements will be completed by 15 August 2026 to allow reasonable time for reviews by the CFO, Audit Committee and Internal Audit before submitting to AG.	Developed (CFO Approved)	99%	In Progress	19/Jan/2026
Misstatement of Operational revenue and VAT payable in the Annual Financial Statement	200 040	During the audit of the current financial year, it was noted that management did not exercise sufficient review and oversight in the adjustment of operational revenue in the Annual Financial Statement and recording of VAT payables in the Annual Financial Statement.	Management should strengthen internal controls by implementing a formal review process for calculations in the Financial Statement. This should include reconciliation procedures, supervisory checks, and documentation of approvals to ensure accuracy and completeness before finalizing financial disclosures.	Internal control deficiency	Zingiswa Mehlo	28/Nov/2025	31/Jul/2026	The Annual Financial Statements will be completed by 15 August 2026 to allow reasonable time for reviews by the CFO, Audit Committee and Internal Audit before submitting to AG.	Developed (CFO Approved)	99%	In Progress	19/Jan/2026
SCM: Deviation-Irregular expenditure and non-compliance	1 400 000	The municipality failed to document and report the deviation relating to WMM LM 00013 GVR-General Valuation Roll-Black Dot Property Consultants for accountability, transparency, and	Management should ensure that they follow proper process of deviations to ensure compliance with the applicable laws.	Internal control deficiency	Zuko Khala	10/Nov/2025	30/Mar/2026	A correction to the annual financial statements was done and a revision on the deviation's correction to the annual financial statements was also implemented and a revision	Developed (CFO Approved)	100%	In Progress	

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

2. Implementation of the Finance Management Internship Programme

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

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

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

3. Councillor and Staff Benefits

EC443 Winnie Madikizela Mandela - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 959	16 690	16 690	1 308	14 325	15 300	(975)	-6%	16 690
Pension and UIF Contributions		1 239	1 391	1 391	108	1 187	1 275	(88)	-7%	1 391
Medical Aid Contributions		1 239	1 391	1 391	108	1 187	1 275	(88)	-7%	1 391
Motor Vehicle Allowance		6 114	6 954	6 954	535	5 861	6 375	(514)	-8%	6 954
Cellphone Allowance		3 006	3 553	3 553	251	2 743	3 257	(514)	-16%	3 553
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		1 239	1 391	1 391	108	1 187	1 275	(88)	-7%	1 391
Sub Total - Councillors		27 795	31 370	31 370	2 420	26 490	28 756	(2 266)	-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	4 329	9 508	8 787	721	8%	9 586
Pension and UIF Contributions		207	202	202	24	191	185	6	3%	202
Medical Aid Contributions		328	221	341	40	313	313	(0)	0%	341
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 865	1 862	1 862	234	1 788	1 707	81	5%	1 862
Cellphone Allowance		102	99	98	15	100	90	10	11%	98
Housing Allowances		438	433	433	54	415	397	18	5%	433
Sub Total - Senior Managers of Municipality		8 808	8 737	12 522	4 695	12 315	11 478	836	7%	12 522
% increase	4		-0,8%	42,2%						42,2%
Other Municipal Staff										
Basic Salaries and Wages		78 836	86 252	86 238	8 287	77 171	79 052	(1 880)	-2%	86 238
Pension and UIF Contributions		13 068	14 493	14 343	1 164	12 732	13 148	(415)	-3%	14 343
Medical Aid Contributions		7 004	8 220	8 421	679	7 069	7 719	(650)	-8%	8 421
Overtime		2 125	4 168	4 238	172	2 082	3 885	(1 803)	-46%	4 238
Performance Bonus		6 464	6 780	7 065	62	1 974	6 476	(4 501)	-70%	7 065
Motor Vehicle Allowance		8 600	9 372	9 594	870	8 393	8 795	(402)	-5%	9 594
Cellphone Allowance		612	1 586	1 643	107	1 157	1 507	(349)	-23%	1 643
Housing Allowances		4 230	4 851	4 776	367	4 009	4 378	(369)	-8%	4 776
Other benefits and allowances		1 509	3 567	3 759	123	1 516	3 446	(1 929)	-56%	3 759
Payments in lieu of leave		2 742	–	–	–	–	–	–	–	–
Long service awards		689	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		125 878	139 289	140 078	11 832	116 105	128 405	(12 299)	-10%	140 078
% increase	4		10,7%	11,3%						11,3%
Total Parent Municipality		162 482	179 396	183 969	18 947	154 910	168 639	(13 728)	-8%	183 969
			10,4%	13,2%						13,2%
TOTAL SALARY, ALLOWANCES & BENEFITS		162 482	179 396	183 969	18 947	154 910	168 639	(13 728)	-8%	183 969
% increase	4		10,4%	13,2%						13,2%
TOTAL MANAGERS AND STAFF		134 686	148 026	152 599	16 527	128 420	139 883	(11 463)	-8%	152 599

4. Debtors' analysis

Summary of all Debtors

EC443 Winnie Madikizela Mandela - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 549	1 839	1 775	1 503	1 731	1 755	1 599	14 151	27 902	20 739		
Receivables from Non-exchange Transactions - Property Rates	1400	1 477	1 478	599	1 137	446	400	358	62 154	68 048	64 494		
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–		
Receivables from Exchange Transactions - Waste Management	1600	48	32	19	19	18	18	18	1 968	2 139	2 040		
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	332	332	332		
Interest on Arrear Debtor Accounts	1810	921	943	921	890	892	873	876	26 920	33 235	30 450		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	496	350	513	323	258	283	231	11 855	14 309	12 950		
Total By Income Source	2000	6 491	4 642	3 826	3 872	3 345	3 329	3 081	117 379	145 965	131 006	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	711	696	920	760	677	741	672	74 073	79 251	76 923		
Commercial	2300	5 363	3 527	2 550	2 784	2 341	2 265	2 089	26 164	47 083	35 643		
Households	2400	417	419	357	327	327	323	321	17 142	19 632	18 439		
Other	2500	–	–	–	–	–	–	–	–	–	–		
Total By Customer Group	2600	6 491	4 642	3 826	3 872	3 345	3 329	3 081	117 379	145 965	131 006	–	–

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

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

5. Creditors' analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
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	1 045								1 045	
Auditor General	0800									-	
Other	0900									-	
Medical Aid deductions	0950									-	
Total By Customer Type	1000	1 045	-	-	-	-	-	-	-	1 045	-

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.

6. Investment portfolio analysis

EC443 Winnie Madikizela Mandela - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
FNB CALL DEPOSIT ACCOUNT (62028477992)		Not fixed	Call Deposit	No	Variable	0,004834513	0	n/a	not fixed	569 018	2 751	(44 563)	–	527 205
FNB CALL DEPOSIT ACCOUNT (62459758078)		Not fixed	Call Deposit	No	Variable	0,004568493	0	n/a	not fixed	9 946	45	(250)	–	9 741
FNB CALL DEPOSIT ACCOUNT (62550715828)		Not fixed	Call Deposit	No	Variable	0,004904108	0	n/a	not fixed	1 122	6	(6)	–	1 122
FNB CALL DEPOSIT ACCOUNT (62550717767)		Not fixed	Call Deposit	No	Variable	0,004563152	0	n/a	not fixed	21 239	97	(2 061)	–	19 275
FNB CALL DEPOSIT ACCOUNT (62816769220)		Not fixed	Call Deposit	No	Variable	0,004904115	0	n/a	not fixed	995	5	–	–	1 000
FNB CALL DEPOSIT ACCOUNT (62816773073)		Not fixed	Call Deposit	No	Variable	0,004903199	0	n/a	not fixed	8	0	–	–	8
FNB CALL DEPOSIT ACCOUNT (62852108531)		Not fixed	Call Deposit	No	Variable	0,004383355	0	n/a	not fixed	6 156	27	(843)	–	5 340
FNB CALL DEPOSIT ACCOUNT (62896110170)		Not fixed	Call Deposit	No	Variable	0,004901077	0	n/a	not fixed	1	0	–	–	1
Municipality sub-total										608 485	2 931	(47 723)	–	563 693
Entities														
														–
														–
														–
														–
														–
Entities sub-total										–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	2									608 485	2 931	(47 723)	–	563 693

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 R44 million which lead to a decrease in its investments for the month of May 2026. It should however be noted that this only reflects the difference between what was received and what was spent.

7. Allocation and grant receipts and expenditure

a) Transfers & Grants Receipts

EC443 Winnie Madikizela Mandela - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		367 595	366 418	366 418	–	366 418	335 883	30 534	9,1%	366 418
Local Government Equitable Share		359 441	357 855	357 855	–	357 855	328 034	29 821	9,1%	357 855
Finance Management		2 100	2 100	2 100	–	2 100	1 925	175	9,1%	2 100
EPWP Incentive		2 981	3 111	3 111	–	3 111	2 852	259	9,1%	3 111
Integrated National Electrification Programme		247	–	–	–	–	–	–		–
Municipal Infrastructure Grant		2 826	3 352	3 352	–	3 352	3 073	279	9,1%	3 352
Municipal Disaster Relief Grant	3	–	–	–	–	–	–	–		–
Other transfers and grants [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		547	732	925	–	760	848	(88)	-10,4%	732
Sport and Recreation		547	732	925	–	760	848	(88)	-10,4%	732
District Municipality:	4	150	–	150	–	150	138	13	9,1%	–
[insert description]				–		–	–	–		–
IDP		150	–	150	–	150	138	13	9,1%	–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]						–	–	–		–
Total Operating Transfers and Grants	5	368 292	367 150	367 494	–	367 328	336 869	30 459	9,0%	367 150
Capital Transfers and Grants										
National Government:		81 081	63 693	63 693	–	63 693	58 385	5 308	9,1%	63 693
Municipal Infrastructure Grant		53 686	63 693	63 693	–	63 693	58 385	5 308	9,1%	63 693
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		5 566	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		21 829	–	–	–	–	–	–		–
Other capital transfers [insert description]		–	–	–	–	–	–	–		–
Provincial Government:		600	415	521	–	415	477	(62)	-13,0%	415
Sport and Recreation		600	415	521	–	415	477	(62)	-13,0%	415
Greenest Municipality Competition						–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	81 681	64 108	64 213	–	64 108	58 862	5 246	8,9%	64 108
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	449 973	431 258	431 707	–	431 436	395 731	35 704	9,0%	431 258

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

b) Transfers & Grants Expenditure

EC443 Winnie Madikizela Mandela - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		367 744	366 418	366 418	30 128	269 890	335 883	(65 993)	-19,6%	366 418
Local Government Equitable Share		359 441	357 855	357 855	29 840	263 002	328 034	(65 031)	-19,8%	357 855
Finance Management		2 093	2 100	2 100	55	1 400	1 925	(525)	-27,3%	2 100
EPWP Incentive		2 981	3 111	3 111	–	3 111	2 852	259	9,1%	3 111
Integrated National Electrification Programme		403	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		2 826	3 352	3 352	233	2 377	3 073	(696)	-22,6%	3 352
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		500	732	925	15	232	848	(616)	-72,6%	925
Sport and Recreation		500	732	925	15	232	848	(616)	-72,6%	925
Greenest municipality		–	–	–	–	–	–	–	–	–
District Municipality:		150	–	150	–	71	138	(67)	-48,6%	150
					–	–	–	–	–	–
IDP		150	–	150	–	71	138	(67)	-48,6%	150
Other grant providers:		–	–	–	–	–	–	–	–	–
					–	–	–	–	–	–
[insert description]					–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		368 394	367 150	367 494	30 143	270 193	336 869	(66 676)	-19,8%	367 494
Capital expenditure of Transfers and Grants										
National Government:		67 072	85 522	84 833	(3 256)	60 871	77 763	(16 892)	-21,7%	84 833
Municipal Infrastructure Grant		53 686	63 693	63 933	(3 256)	45 904	58 605	(12 701)	-21,7%	63 933
0		5 557	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		1 905	21 829	20 900	–	14 967	19 158	(4 192)	-21,9%	20 900
Municipal Disaster response		5 924	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		673	615	721	–	316	661	(345)	-52,2%	721
Sport and Recreation		516	415	521	–	279	477	(198)	-41,5%	521
Greenest Municipality Competition		158	200	200	–	37	183	(146)	-79,8%	200
District Municipality:		–	–	–	–	–	–	–	–	–
					–	–	–	–	–	–
0					–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
					–	–	–	–	–	–
0					–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		67 746	86 137	85 553	(3 256)	61 187	78 424	(17 237)	-22,0%	85 553
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		436 140	453 287	453 047	26 887	331 380	415 293	(83 913)	-20,2%	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 - M11 May

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rates		602	494	528	439	10 639	773	806	952	592	690	1 053	16 722	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	14 241	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	(735)	4 421	4 531	4 739
Rental of facilities and equipment		561	571	518	506	494	572	398	485	456	174	793	386	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	6 715	39 677	41 661	43 744
Interest earned - outstanding debtors		104	92	37	113	730	35	189	102	57	243	487	(2 114)	75	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		20	18	9	22	16	4	12	7	10	17	21	9	165	85	100
Licences and permits		1	1	4	18	2	–	3	–	4	–	2	2 355	2 389	2 484	2 546
Agency services		898	969	828	1 118	836	422	1 236	848	819	901	574	2 862	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	356	367 300	361 852	378 163
Other revenue		11	2 852	9 965	68	2 278	(44)	13	16 193	(24)	10 063	39	28 610	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	69 406	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)	(0)	64 108	62 776	70 556
Proceeds on Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	69 406	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	11 226	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	13 752	31 370	32 939	34 586
Interest		–	–	–	2 180	–	–	–	–	–	–	–	104	2 285	109	112
Bulk purchases - Electricity		1 479	7 508	6 544	4 994	5 062	4 809	4 847	5 071	4 493	4 558	4 673	4 411	58 448	61 079	62 606
Acquisitions - water & other inventory		10	784	803	1 267	1 352	351	263	775	539	541	808	3 219	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	96 783	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	(70 643)	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	58 853	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	98 316	206 375	125 766	115 114
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	2 428	260	–	–	–	(632)	2 055	–	–
Total Cash Payments by Type		65 420	63 044	55 812	51 412	47 805	46 897	41 176	55 762	45 775	47 225	48 220	156 537	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)	(87 131)	(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	478 209	347 673	364 831	412 573

8. Cash flow Statement

EC443 Winnie Madikizela Mandela - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		16 469	27 141	34 291	1 053	17 569	31 434	(13 864)	-44%	34 291
Service charges		57 491	66 822	66 796	7 813	53 290	61 230	(7 940)	-13%	66 796
Other revenue		26 436	82 686	90 804	1 429	56 582	83 237	(26 654)	-32%	90 804
Transfers and Subsidies - Operational		368 627	367 150	367 300	2 934	366 945	336 692	30 253	9%	367 300
Transfers and Subsidies - Capital		75 112	64 108	64 108	(2 937)	64 108	58 765	5 342	9%	64 108
Interest		47 145	39 677	39 752	3 642	35 151	36 439	(1 288)	-4%	39 752
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(402 356)	(475 241)	(516 423)	(41 219)	(458 307)	(473 388)	(15 081)	3%	(516 423)
Interest		(2 180)	(104)	(2 285)	-	(2 180)	(2 094)	86	-4%	(2 285)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		186 744	172 239	144 343	(27 285)	133 157	132 314	(843)	-1%	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)	(7 001)	(108 059)	(189 177)	(81 118)	43%	(206 375)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(107 290)	(190 043)	(206 375)	(7 001)	(108 059)	(189 177)	(81 118)	43%	(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)	(34 286)	25 098	(56 863)			(62 033)
Cash/cash equivalents at beginning:		460 788	409 706	409 706	599 626	540 242	409 706			409 706
Cash/cash equivalents at month/year end:		540 242	391 902	347 673	565 340	565 340	352 843			347 673

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

9. Statement of Financial Position

EC443 Winnie Madikizela Mandela - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		540 242	391 902	347 673	565 340	347 673
Trade and other receivables from exchange transactions		42 023	41 667	38 141	36 390	38 141
Receivables from non-exchange transactions		57 333	49 773	58 822	86 442	58 822
Current portion of non-current receivables		–	–	–	–	–
Inventory		1 246	2 844	4 787	2 051	4 787
VAT		–	24 280	27 106	6 525	27 106
Other current assets		25 237	18 842	21 861	23 680	21 861
Total current assets		666 081	529 307	498 391	720 429	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	968 756	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	405	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	1 029 323	1 077 343
TOTAL ASSETS		1 645 773	1 590 100	1 575 733	1 749 752	1 575 733
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		525	497	525	498	525
Trade and other payables from exchange transactions		64 378	115 372	103 989	46 015	103 989
Trade and other payables from non-exchange transactions		21 756	0	–	26 362	–
Provision		1 631	21 932	1 305	2 072	1 305
VAT		14 416	8 243	8 243	(7 290)	8 243
Other current liabilities		22 827	–	–	–	–
Total current liabilities		125 533	146 043	114 063	67 657	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	80 678	127 084
NET ASSETS	2	1 507 219	1 432 107	1 448 649	1 669 074	1 448 649
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 507 219	1 432 107	1 448 649	1 669 074	1 448 649
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 507 219	1 432 107	1 448 649	1 669 074	1 448 649

10. Municipal Manager's quality certification

Quality Certificate

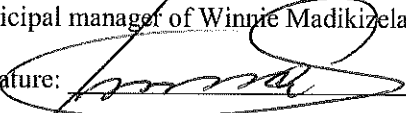
I, Luvuyo Mahlaka, the municipal manager of Winnie Madikizela-Mandela Local Municipality, hereby certify that –

☒ The monthly budget statement

for the month of May 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: 12/06/2026