

INGQUZA HILL LOCAL MUNICIPALITY



BUDGET AND TREASURY OFFICE
IN-YEAR REPORTING: MFMA SECTION 71 REPORT FOR
SEPTEMBER 2025

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EXECUTIVE SUMMARY

1. INTRODUCTION

The municipality approved the 2025/26 Annual Budget and the MTREF in May 2025. The purpose of this report, which is prepared in terms of section 71 of the Municipal Finance Management Act No. 56 of 2003, is to report on the performance of the municipality against the approved budget, that is expenditure, revenues, assets, and liabilities. This report is in respect of the performance of the municipality for September 2025, the third month of the 2025/26 financial year.

2. LEGAL AND OR LEGISLATIVE BACKGROUND

Section 71 of the Municipal Finance Management Act (MFMA), (Act 56 of 2003) prescribes certain conditions that need to be complied with, in terms of the mentioned Act. This report indicates the performance of the municipality against the approved budget for the period reported on.

The Accounting Officer of the Municipality must report by no later than 10 working days after the end of each month to the Mayor and the relevant Provincial Treasury, a statement in the **prescribed format** on the state of the Municipality's budget, that is performance against the set targets.

Section 66 of the Municipal Finance Management Act further prescribes that all expenditure incurred by the Municipality on staff salaries, allowances and benefits be reported upon in a format and for the prescribed period. It is considered appropriate to report on this section of the Act monthly to coincide with the reporting requirements of Section 71(1) of the Act.

The objectives of the budget format reforms in terms of these regulations are:

- To ensure that the Municipal budget and financial reporting formats support the other financial management reforms introduced by the Municipal Finance Management Act (MFMA).
- To formalize the norms and standards governing Municipal Budget and Financial Reporting formats, to improve the credibility, sustainability, transparency, accuracy, and reliability of budgets and in-year reports.
- To improve the Council's ability to deliver basic services to all by addressing issues of financial sustainability.
- To facilitate informed policy choices by Council and medium-term planning of service delivery by aligning targets to achieve backlog elimination.

3. PERFORMANCE AGAINST THE APPROVED BUDGET

The municipality generated a revenue of R5,8 million for the month of September 2025. This brings the total revenue generated to-date to R178,9 million. The

significant portion of the revenue generated relates to revenue generated from funds kept in the bank accounts of the municipality which are not readily required for service delivery.

The municipality also incurred expenditure for the same period, which is R37,6 million, bringing the total year-to-date amount to just over R124 million. This has resulted in in a year-to-date surplus of R54,3 million.

Further details on the variances and other information are detailed in the subsequent paragraphs.

IN-YEAR BUDGET STATEMENT

4. MONTHLY BUDGET STATEMENT: SUMMARY

The table below shows the performance of the municipality for the month of September 2025, the third month of the 2025/26 financial year. The total revenue for September 2025 amounted to R5,8 million, whilst the expenditure for the same month was R37,6 million, resulting in a deficit for the month of R31,8 million.

EC153 Ngquza Hills - Table C1 Monthly Budget Statement Summary - M03 - September									
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	39 803	42 607	–	1 597	20 794	10 652	10 142	95%	42 607
Service charges	1 394	1 296	–	119	357	324	33	10%	1 296
Investment revenue	24 126	22 000	–	1 517	5 211	5 500	(289)	-5%	22 000
Transfers and subsidies - Operational	367 753	362 391	–	620	145 301	90 598	54 703	60%	362 391
Other own revenue	63 931	24 877	–	2 011	7 303	6 219	1 084	17%	24 877
Total Revenue (excluding capital transfers and contributions)	497 008	453 171	–	5 865	178 966	113 293	65 673	58%	453 171
Employee costs	163 510	181 307	–	14 198	42 097	45 327	(3 229)	-7%	181 307
Remuneration of Councillors	29 154	31 073	–	2 278	6 835	7 768	(933)	-12%	31 073
Depreciation and amortisation	58 694	57 500	–	4 939	15 157	14 375	782	5%	57 500
Interest	4 119	150	–	–	–	38	(38)	-100%	150
Inventory consumed and bulk purchases	–	–	–	–	–	–	–	–	–
Transfers and subsidies	5 147	7 000	–	–	813	1 750	(937)	-54%	7 000
Other expenditure	215 411	275 347	–	16 262	59 701	68 837	(9 136)	-13%	275 347
Total Expenditure	476 035	552 377	–	37 678	124 603	138 094	(13 492)	-10%	552 377
Surplus/(Deficit)	20 973	(99 206)	–	(31 813)	54 363	(24 801)	79 165	-319%	(99 206)
Transfers and subsidies - capital (monetary allocations)	79 404	65 535	–	6 689	21 831	16 384	5 448	33%	65 535
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	100 377	(33 671)	–	(25 124)	76 195	(8 418)	84 612	-1005%	(33 671)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	100 377	(33 671)	–	(25 124)	76 195	(8 418)	84 612	-1005%	(33 671)
Capital expenditure & funds sources									
Capital expenditure	132 421	114 855	–	5 363	24 007	28 714	(4 707)	-16%	114 855
Capital transfers recognised	78 327	65 535	–	4 811	18 984	16 384	2 600	16%	65 535
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	50 492	49 320	–	551	5 023	12 330	(7 307)	-59%	49 320
Total sources of capital funds	128 819	114 855	–	5 363	24 007	28 714	(4 707)	-16%	114 855
Financial position									
Total current assets	340 620	316 387	–		432 857				316 387
Total non current assets	1 620 112	1 741 531	–		1 634 955				1 741 531
Total current liabilities	96 774	67 059	–		127 567				67 059
Total non current liabilities	29 797	32 596	–		29 797				32 596
Community wealth/Equity	1 836 090	1 958 263	–		1 910 449				1 958 263
Cash flows									
Net cash from (used) operating	268 094	81 471	95 772	15 821	160 611	20 368	(140 244)	-689%	81 471
Net cash from (used) investing	128 891	(137 355)	(137 355)	(8 459)	(34 283)	(34 339)	(56)	0%	(137 355)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	664 806	279 097	293 397	–	414 865	321 010	(93 855)	-29%	232 653
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	2 597	1 772	18 087	1 890	1 864	1 852	1 819	108 933	138 815
Creditors Age Analysis									
Total Creditors	5 874	–	–	16	–	–	–	–	5 891

5. MONTHLY BUDGET STATEMENT – FINANCIAL PERFORMANCE (FUNCTIONAL CLASSIFICATION)

EC153 Ngquza Hills - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - September

Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD	Full Year
R thousands	1								%	
Revenue - Functional										
Governance and administration		431 134	426 127	–	4 360	172 836	106 532	66 304	62%	426 127
Executive and council		1 593	1 716	–	145	434	429	5	1%	1 716
Finance and administration		429 541	424 411	–	4 216	172 401	106 103	66 299	62%	424 411
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	–	–	–	–	–	–		–
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		114 413	77 396	–	7 005	22 785	19 349	3 436	18%	77 396
Planning and development		3 504	4 647	–	316	953	1 162	(208)	-18%	4 647
Road transport		110 909	72 749	–	6 689	21 831	18 187	3 644	20%	72 749
Environmental protection		–	–	–	–	–	–	–		–
Trading services		30 866	15 183	–	1 189	5 177	3 796	1 381	36%	15 183
Energy sources		20 478	3 660	–	225	2 366	915	1 451	159%	3 660
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		10 388	11 523	–	964	2 811	2 881	(70)	-2%	11 523
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	576 413	518 706	–	12 554	200 797	129 677	71 121	55%	518 706
Expenditure - Functional										
Governance and administration		240 514	303 474	–	20 658	70 643	75 869	(5 226)	-7%	303 474
Executive and council		86 923	108 434	–	6 866	21 161	27 109	(5 948)	-22%	108 434
Finance and administration		149 991	189 727	–	13 377	48 248	47 432	816	2%	189 727
Internal audit		3 601	5 313	–	415	1 234	1 328	(94)	-7%	5 313
Community and public safety		131	–	–	–	–	–	–		–
Community and social services		131	–	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		106 972	142 266	–	8 952	30 378	35 567	(5 188)	-15%	142 266
Planning and development		30 980	39 385	–	2 016	5 780	9 846	(4 067)	-41%	39 385
Road transport		75 991	102 881	–	6 936	24 599	25 720	(1 122)	-4%	102 881
Environmental protection		–	–	–	–	–	–	–		–
Trading services		128 418	106 637	–	8 068	23 582	26 659	(3 078)	-12%	106 637
Energy sources		33 381	17 010	–	1 007	4 141	4 253	(112)	-3%	17 010
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		95 037	89 627	–	7 061	19 441	22 407	(2 966)	-13%	89 627
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	476 035	552 377	–	37 678	124 603	138 094	(13 492)	-10%	552 377
Surplus/ (Deficit) for the year		100 377	(33 671)	–	(25 124)	76 195	(8 418)	84 612	-1005%	(33 671)

The table above shows the revenue and expenditure per functional classification. The highest revenue has been received at the Road And Transport Function and this is mainly due to recognition of revenue after conditional grant provisions have been met. The revenue generated from the Road and Transport Function is R6,6 million.

The expenditure for the same period can be attributed to the various departments, e.g. expenditure of just over R6,8 million for Executive and Council, R13,3 million for Finance and Administration, R8,9 million for Economic and Environmental Services and R8 million for the Trading Services.

6. MONTHLY BUDGET STATEMENT: FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE)

The table above indicates the revenue and expenditure per municipal vote.

EC153 Ngquza Hills - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 - September										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands										
Revenue by Vote	1									
Vote 1 - Governance and Administration		431 134	426 127	–	4 360	172 836	106 532	66 304	62,2%	426 127
Vote 2 - Community Services and Public Safety		10 388	11 523	–	964	2 811	2 881	(70)	-2,4%	11 523
Vote 3 - Economic and Environmental Services		1 474	2 008	–	86	276	502	(226)	-45,0%	2 008
Vote 4 - Trading Services		20 478	3 660	–	225	2 366	915	1 451	158,6%	3 660
Vote 5 - Technical Services		112 939	75 388	–	6 919	22 508	18 847	3 661	19,4%	75 388
Vote 6 -		–	–	–	–	–	–	–		–
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	576 413	518 706	–	12 554	200 797	129 677	71 121	54,8%	518 706
Expenditure by Vote	1									
Vote 1 - Governance and Administration		240 514	303 474	–	20 658	70 643	75 869	(5 226)	-6,9%	303 474
Vote 2 - Community Services and Public Safety		95 168	89 627	–	7 061	19 441	22 407	(2 966)	-13,2%	89 627
Vote 3 - Economic and Environmental Services		26 675	36 749	–	2 016	5 694	9 187	(3 494)	-38,0%	36 749
Vote 4 - Trading Services		33 381	17 010	–	1 007	4 141	4 253	(112)	-2,6%	17 010
Vote 5 - Technical Services		80 296	105 517	–	6 936	24 685	26 379	(1 694)	-6,4%	105 517
Vote 6 -		–	–	–	–	–	–	–		–
Vote 7 -		–	–	–	–	–	–	–		–
Vote 8 -		–	–	–	–	–	–	–		–
Vote 9 -		–	–	–	–	–	–	–		–
Vote 10 -		–	–	–	–	–	–	–		–
Vote 11 -		–	–	–	–	–	–	–		–
Vote 12 -		–	–	–	–	–	–	–		–
Vote 13 -		–	–	–	–	–	–	–		–
Vote 14 -		–	–	–	–	–	–	–		–
Vote 15 -		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	476 035	552 377	–	37 678	124 603	138 094	(13 492)	-9,8%	552 377
Surplus/ (Deficit) for the year	2	100 377	(33 671)	–	(25 124)	76 195	(8 418)	84 612	-1005,2%	(33 671)

7. MONTHLY BUDGET STATEMENT: FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE)

EC153 Ngquza Hills - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - September

Description	Ref	2024/25	Original Budget	Adjusted Budget	Budget Year 2025/26			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome			Monthly actual	YearTD actual	YearTD budget			
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		1 394	1 296	-	119	357	324	33	10%	1 296
Sale of Goods and Rendering of Services		20 808	4 276	-	242	2 441	1 069	1 373	128%	4 276
Agency services		4 475	6 400	-	417	1 231	1 600	(369)	-23%	6 400
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		1 020	749	-	84	250	187	63	34%	749
Interest from Current and Non Current Assets		24 126	22 000	-	1 517	5 211	5 500	(289)	-5%	22 000
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		1 043	1 224	-	68	184	306	(122)	-40%	1 224
Licence and permits		115	200	-	3	24	50	(26)	-51%	200
Special Rating Levies		-	-	-	-	-	-	-		-
Operational Revenue		143	380	-	126	214	95	119	126%	380
Non-Exchange Revenue										
Property rates		39 803	42 607	-	1 597	20 794	10 652	10 142	95%	42 607
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		1 988	1 552	-	212	661	388	273	70%	1 552
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		367 753	362 391	-	620	145 301	90 598	54 703	60%	362 391
Interest		9 178	9 097	-	858	2 297	2 274	23	1%	9 097
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		5 948	1 000	-	-	-	250	(250)	-100%	1 000
Other Gains		19 213	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		497 008	453 171	-	5 865	178 966	113 293	65 673	58%	453 171
Expenditure By Type										
Employee related costs		163 510	181 307	-	14 198	42 097	45 327	(3 229)	-7%	181 307
Remuneration of councillors		29 154	31 073	-	2 278	6 835	7 768	(933)	-12%	31 073
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		-	-	-	-	-	-	-		-
Debt impairment		10 071	11 163	-	-	-	2 791	(2 791)	-100%	11 163
Depreciation and amortisation		58 694	57 500	-	4 939	15 157	14 375	782	5%	57 500
Interest		4 119	150	-	-	-	38	(38)	-100%	150
Contracted services		88 182	106 909	-	8 970	24 961	26 727	(1 766)	-7%	106 909
Transfers and subsidies		5 147	7 000	-	-	813	1 750	(937)	-54%	7 000
Irrecoverable debts written off		8 735	16 500	-	107	576	4 125	(3 549)	-86%	16 500
Operational costs		108 495	140 775	-	7 185	34 163	35 194	(1 031)	-3%	140 775
Losses on Disposal of Assets		(72)	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		476 035	552 377	-	37 678	124 603	138 094	(13 492)	-10%	552 377
Surplus/(Deficit)		20 973	(99 206)	-	(31 813)	54 363	(24 801)	79 165	-319%	(99 206)
Transfers and subsidies - capital (monetary allocations)		79 404	65 535	-	6 689	21 831	16 384	5 448	33%	65 535
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		100 377	(33 671)	-	(25 124)	76 195	(8 418)			(33 671)
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		100 377	(33 671)	-	(25 124)	76 195	(8 418)			(33 671)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		100 377	(33 671)	-	(25 124)	76 195	(8 418)			(33 671)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		100 377	(33 671)	-	(25 124)	76 195	(8 418)			(33 671)

In the table above the following can be highlighted

a) Revenue

i Waste Management

The municipality generated revenue from solid waste removal to the amount of R119 000 for the month of September 2025. There is a 10% variance against the budgeted amount which is a positive achievement. Management must continue to analyse whether all revenue due to be billed is billed, then subsequently ensure that all billed revenue is collected.

ii Sale of Goods and Rendering of Services

The revenue source generated a revenue of R242 000 for the month of September 2025. It must be noted that this revenue also includes revenue from implementation of the INEP projects in terms of construction contracts. This also means that on the other hand the conditions of INEP would have been met, and the revenue is then realised. The revenue to date on this source is R2,4 million.

iii Agency Fees

The municipality generates revenue from operating the Driver's License and Testing Centre. For September 2025, the municipality generated revenue of R417 000 which results in variance of -23% of the budgeted amount. There is an indication that the centre is not yet fully functional, although the plans of the municipality are that it should be fully functional during this financial year. This should see a reduction in the variance and optimum performance from the centre.

iv Interest From Current and Non-Current Assets

The municipality receives interest from balances in its main and its call accounts. In September 2025 the municipality generated R1,5 million which results in a -5% variance of the budgeted amount for the same period of R5,5 million. The management will continue to monitor the interests accumulated from the funds and ensure that the funds are placed in accounts that are likely to generate more revenue during the periods in which they are not required for service delivery.

v Property Rates

The municipality bills the rateable properties within the municipality for property rates. The billing processed by the municipality for property rates in September 2025 is just over R1,5 million. This results in a year-to-date billing of R20,7 million. This amount still reflects a percentage significantly higher than the budgeted amount, and this as a result of the billing for government properties which is done annually in July of a financial year.

vi Rental From Fixed Assets

The municipality generated revenue of R62 000 for August 2025 in relation to the rental of properties it owns. There is a current exercise that management is undergoing to review all municipal leased properties, determining whether the current rentals and agreements are appropriate. The results of that analysis will be tabled to council for resolution.

vii Transfers and Subsidies

The municipality receives transfers and subsidies from various government departments, some of which are conditional grants and others unconditional. From the operational grants, the municipality received or recognised just of R620 000 in the month of September 2025.

The capital transfers generated just over R6,6 million, and this is due to recognition of revenue from the Municipal Infrastructure Grant. This brings into total revenue recognition of capital transfers to R21,8 million.

b) Expenditure

i Employee Related Costs

The municipality pays employees' salaries and allowances for services rendered as employees of the municipality. In September 2025, the expenditure relating to Employee Related Costs is R14,1million, resulting in a variance of -7% which can be attributed to vacancies that have not yet been filled.

The Corporate Services Department has compiled a recruitment plan that intends to deal with the elimination of vacancies, giving attention to the critical positions that have been vacant for a while. There is much progress on the recruitment on the vacant positions in terms of the recruitment plan.

ii Remuneration of Councillors

The upper limits on the remuneration of municipal office bearers is a gazette that determines the salaries and allowances that councillors must be paid. The municipality pays the remuneration of councillors in line with the provisions of this gazette. In September 2025, the municipality spent just over R2,2 million on the remuneration of councillors. This results in a variance of -12%, and this can be attributed to the increase that has not yet been indicated in terms of an updated gazette, which has not been issued.

iii Contracted Services

The contracted services for September 2025 amounted to R8,9 million, with an underspending of 7%. Management will continue to monitor the

spending patterns of the municipality to ensure that all service delivery imperatives are met.

iv Operational Costs

The operational costs incurred by the municipality in September 2025 amounted to R7,1 million. This has resulted in year-to-date amount of R34,1 million, resulting in a variance of 3% under expenditure.

v Depreciation And Amortisation

The municipality has implemented a system-based asset management, which computes the depreciation monthly. The depreciation for September 2025 is R4,9 million.

8. MONTHLY BUDGET STATEMENT: CAPITAL EXPENDITURE

The table below indicates the capital expenditure for the month of September 2025, which was just over R5,3 million, R5,2 million of which is at Technical Services and R150 000 is at Governance and Administration.

EC153 Ngquza Hills - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - September										
Vote Description	Ref	2024/25 Audited	Original	Adjusted	Monthly actual	Budget Year 2025/26 YearTD actual	YearTD budget	YTD	YTD %	Full Year
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Governance and Administration		-	-	-	-	-	-	-	-	-
Vote 2 - Community Services and Public Safety		-	-	-	-	-	-	-	-	-
Vote 3 - Economic and Environmental Services		-	-	-	-	-	-	-	-	-
Vote 4 - Trading Services		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Governance and Administration		19 642	11 850	-	150	150	2 963	(2 812)	-95%	11 850
Vote 2 - Community Services and Public Safety		8 507	7 170	-	-	-	1 793	(1 793)	-100%	7 170
Vote 3 - Economic and Environmental Services		505	2 000	-	-	-	500	(500)	-100%	2 000
Vote 4 - Trading Services		9 303	13 000	-	-	-	3 250	(3 250)	-100%	13 000
Vote 5 - Technical Services		94 464	80 835	-	5 213	23 857	20 209	3 648	18%	80 835
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 -		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	132 421	114 855	-	5 363	24 007	28 714	(4 707)	-16%	114 855
Total Capital Expenditure		132 421	114 855	-	5 363	24 007	28 714	(4 707)	-16%	114 855
Capital Expenditure - Functional Classification										
Governance and administration		19 642	11 850	-	150	150	2 963	(2 812)	-95%	11 850
Executive and council		50	300	-	-	-	75	(75)	-100%	300
Finance and administration		19 592	11 550	-	150	150	2 888	(2 737)	-95%	11 550
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 832	-	-	-	-	-	-	-	-
Community and social services		2 877	-	-	-	-	-	-	-	-
Sport and recreation		2 955	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		94 970	82 835	-	5 213	23 857	20 709	3 148	15%	82 835
Planning and development		505	2 000	-	-	-	500	(500)	-100%	2 000
Road transport		94 464	80 835	-	5 213	23 857	20 209	3 648	18%	80 835
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11 978	20 170	-	-	-	5 043	(5 043)	-100%	20 170
Energy sources		9 303	13 000	-	-	-	3 250	(3 250)	-100%	13 000
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 675	7 170	-	-	-	1 793	(1 793)	-100%	7 170
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	132 421	114 855	-	5 363	24 007	28 714	(4 707)	-16%	114 855
Funded by:										
National Government		70 969	64 835	-	4 811	18 984	16 209	2 775	17%	64 835
Provincial Government		7 358	700	-	-	-	175	(175)	-100%	700
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		78 327	65 535	-	4 811	18 984	16 384	2 600	16%	65 535
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		50 492	49 320	-	551	5 023	12 330	(7 307)	-59%	49 320
Total Capital Funding		128 819	114 855	-	5 363	24 007	28 714	(4 707)	-16%	114 855

9. MONTHLY BUDGET STATEMENT: FINANCIAL POSITION

The table below shows the financial position of the municipality as at the end of September 2025. It is the reflection of the total assets of the municipality as well as the total liabilities of the municipality.

EC153 Ngquza Hills - Table C6 Monthly Budget Statement - Financial Position - M03 - September						
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		288 536	279 097	–	364 761	279 097
Trade and other receivables from exchange transactions		1 645	5 599	–	1 790	5 599
Receivables from non-exchange transactions		9 607	25 362	–	26 810	25 362
Current portion of non-current receivables		–	–	–	–	–
Inventory		768	–	–	768	–
VAT		40 064	6 328	–	38 728	6 328
Other current assets		(0)	–	–	(0)	–
Total current assets		340 620	316 387	–	432 857	316 387
Non current assets						
Investments		–	–	–	–	–
Investment property		787 727	779 523	–	787 727	779 523
Property, plant and equipment		832 385	962 008	–	847 228	962 008
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		–	–	–	–	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 620 112	1 741 531	–	1 634 955	1 741 531
TOTAL ASSETS		1 960 732	2 057 917	–	2 067 812	2 057 917
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1 439	–	–	1 439	–
Consumer deposits		–	–	–	–	–
Trade and other payables from exchange transactions		53 384	64 279	–	56 630	64 279
Trade and other payables from non-exchange transactions		1 035	–	–	28 497	–
Provision		3 336	2 579	–	3 336	2 579
VAT		37 581	201	–	37 665	201
Other current liabilities		–	–	–	–	–
Total current liabilities		96 774	67 059	–	127 567	67 059
Non current liabilities						
Financial liabilities		2 250	–	–	2 250	–
Provision		27 548	32 596	–	27 548	32 596
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		29 797	32 596	–	29 797	32 596
TOTAL LIABILITIES		126 571	99 655	–	157 364	99 655
NET ASSETS	2	1 834 161	1 958 263	–	1 910 449	1 958 263
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 836 090	1 958 263	–	1 910 449	1 958 263
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–

10. MONTHLY BUDGET STATEMENT: CASHFLOW

EC153 Ngquza Hills - Table C7 Monthly Budget Statement - Cash Flow - M03 - September

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		31 304	48 227	48 227	1 191	5 684	12 057	(6 372)	-53%	48 227
Service charges		1 230	2 511	2 511	90	368	628	(260)	-41%	2 511
Other revenue		6 816	50 664	50 664	3 277	25 965	12 666	13 299	105%	50 664
Transfers and Subsidies - Operational		356 951	362 391	362 391	2 434	146 541	90 598	55 943	62%	362 391
Transfers and Subsidies - Capital		62 145	65 535	65 535	21 527	45 054	16 384	28 670	175%	65 535
Interest		340	22 000	22 000	3	351	5 500	(5 149)	-94%	22 000
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(190 692)	(462 707)	(462 707)	(12 702)	(63 352)	(115 677)	52 324	-45%	(462 707)
Interest		-	(150)	150	-	-	(38)	38	-100%	(150)
Transfers and Subsidies		-	(7 000)	7 000	-	-	(1 750)	1 750	-100%	(7 000)
NET CASH FROM/(USED) OPERATING ACTIVITIES		268 094	81 471	95 772	15 821	160 611	20 368	(140 244)	-689%	81 471
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		128 891	(137 355)	(137 355)	(8 459)	(34 283)	(34 339)	56	0%	(137 355)
NET CASH FROM/(USED) INVESTING ACTIVITIES		128 891	(137 355)	(137 355)	(8 459)	(34 283)	(34 339)	(56)	0%	(137 355)
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		396 985	(55 883)	(41 583)	7 362	126 329	(13 971)			(55 883)
Cash/cash equivalents at beginning:		267 822	334 981	334 981		288 536	334 981			288 536
Cash/cash equivalents at month/year end:		664 806	279 097	293 397		414 865	321 010			232 653

SUPPORTING DOCUMENTATION

11. DEBTORS AGE ANALYSIS

The municipality bills consumers for property rates and solid waste removal. Interest is charged on overdue accounts. The billed revenue must then be collected to ensure that the municipality has enough cash and cash equivalents to meet all its obligations as the fall due. The following is the Debtors Age Analysis at the end of September 2025.

EC153 Ngquza Hills - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 - September

Description	NT Code	Budget Year 2025/26									Total over 90 days
		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	
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	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 527	853	17 178	993	968	963	938	83 055	106 474	86 916
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	129	115	110	101	99	97	96	11 331	12 078	11 724
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	942	804	799	796	798	793	785	14 546	20 262	17 718
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	1	1	1
Total By Income Source	2000	2 597	1 772	18 087	1 890	1 864	1 852	1 819	108 933	138 815	116 359
2024/25 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	198	61	16 490	58	59	60	59	6 361	23 346	6 597
Commercial	2300	1 780	1 066	1 033	1 248	1 226	1 217	1 188	62 467	71 224	67 345
Households	2400	619	645	564	584	579	576	572	40 105	44 244	42 416
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2 597	1 772	18 087	1 890	1 864	1 852	1 819	108 933	138 815	116 359

The management is implementing an approach discussed at the Revenue Committee as well as at BTO Portfolio Committee, wherein management must pay target attention to commercial properties. This is with the view that the commercial properties have a better ability of settling their debt as they are in business. This would be followed by close engagements with the government departments as they also have an obligation to settle all amounts outstanding and owing to the municipality.

a) Debt Collection Rate

The Ratio indicates the collection rate & measures increases or decreases in Debtors relative to annual billed revenue.

September 2025 collection levels:

The municipality bills for Property Rates and Solid Waste Removal. Interest is then levied on outstanding debts. For August 2025, the municipality has a total billing of over R18,4 million, whilst over R3,8 million was collected, and this results in a month collection rate of 21%. This is mainly due to the annual billing for government properties that occurs in July, whilst the payment for the same is expected to be received in the subsequent months, most like September 2025.

This still shows a year-to-date level of collection below the targets on collection, and as such the engagements with the ratepayers need to be intensified, and the planned specialized engagement with the commercial property owners needs to be expedited.

<u>Category</u>	<u>25-Sep</u>	<u>Year-to-Date</u>
Rates	1 488 559,53	20 208 223,44
Refuse	136 879,90	410 639,70
Interest Levied	941 607,20	2 547 471,70
	2 567 046,63	23 166 334,84
Receipts	-1 290 029,23	-6 269 156,24
	1 277 017,40	16 897 178,60
Collection Rate	50%	27%

a. Comments Regarding Government Debt

There is continuous engagement with government departments in ensuring that information that will result in the bills being paid is forwarded. All schedules and other information have already been forwarded, including invoices to the relevant departments, especially Department of Public Works, who is responsible for most of the billed amount.

12. CREDITORS AGE ANALYSIS

The table below shows the creditors age analysis as at the end of September 2025.

EC153 Ngquza Hills - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 - September											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	5 874	-	-	16	-	-	-	-	5 891	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5 874	-	-	16	-	-	-	-	5 891	-

13. CASH AND CASH EQUIVALENTS

The municipality keeps its funds on the primary and other call accounts. The balances in the bank accounts as at the end of August 2025 were just over R376 million and can be tabled as follows:

ACCOUNT TYPE	ACC NAME	BALANCE
Cheque account	Ingquza Hill	232 759 706,62
Call account	Ingquza Hill	276 274,84
Operational Account	Ingquza Hill	75 046 960,26
MIG Call Acc	Ingquza Hill	5 339 940,39
Plant Call Acc	Ingquza Hill	40 591 879,38
Call account	Ingquza Hill	1 451 127,03
Call account	Ingquza Hill	4 730 283,63
Call account	Ingquza Hill	2 469 592,52
Call account	Ingquza Hill	885 925,19
Call account	Ingquza Hill	1 370 641,71
		364 922 331,57

14. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

a) Grants Receipts for September 2025

The following are the grant receipts for the month of September 2025.

EC153 Ngquza Hills - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 - September

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:		352 936	360 096	–	–	147 107	90 024	57 083	63,4%	360 096
Expanded Public Works Programme Integrated Grant		1 593	1 716	–	–	429	429	–		1 716
Municipal Disaster Relief Grant		1 623	8 114	–	–	–	2 029	(2 029)	-100,0%	8 114
Local Government Financial Management Grant		3 000	2 800	–	–	3 000	700	2 300	328,6%	2 800
Municipal Infrastructure Grant		–	2 639	–	–	–	660	(660)	-100,0%	2 639
Equitable Share		346 720	344 827	–	–	143 678	86 207	57 471	66,7%	344 827
Provincial Government:		8 638	2 295	–	2 434	2 434	574	1 860	324,2%	2 295
Municipal Disaster Relief Grant		6 490	–	–	2 434	2 434	–	2 434	#DIV/0!	–
Library Grant		1 495	795	–	–	–	199	(199)	-100,0%	795
LG Seta Grant		653	1 500	–	–	–	375	(375)	-100,0%	1 500
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		361 574	362 391	–	2 434	149 541	90 598	58 943	65,1%	362 391
Capital Transfers and Grants										
National Government:		81 812	64 635	–	21 527	45 054	16 159	28 895	178,8%	64 635
Municipal Infrastructure Grant		81 812	64 635	–	21 527	45 054	16 159	28 895	178,8%	64 635
Provincial Government:		–	700	–	–	–	175	(175)	-100,0%	700
Library Grant		–	700	–	–	–	175	(175)	-100,0%	700
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		81 812	65 335	–	21 527	45 054	16 334	28 720	175,8%	65 335
TOTAL RECEIPTS OF TRANSFERS & GRANTS		443 386	427 726	–	23 961	194 595	106 931	87 664	82,0%	427 726

b) Grant Expenditure for September 2025

EC153 Ngquza Hills - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 - September

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:		19 098	15 269	–	418	1 246	3 817	(2 571)	-67,4%	15 269
Expanded Public Works Programme Integrated Grant		1 593	1 716	–	145	434	429	5	1,2%	1 716
Municipal Disaster Relief Grant		–	8 114	–	–	–	2 029	(2 029)	-100,0%	8 114
Local Government Financial Management Grant		3 000	2 800	–	45	134	700	(566)	-80,8%	2 800
Municipal Infrastructure Grant		2 030	2 639	–	229	677	660	17	2,6%	2 639
Municipal Disaster Recovery Grant		12 475	–	–	–	–	–	–		–
Provincial Government:		1 935	2 295	–	202	377	574	(197)	-34,3%	2 295
Municipal Disaster Relief Grant		(0)	–	–	–	–	–	–		–
Library Grant		1 282	795	–	129	304	199	106	53,2%	795
LG Seta Grant		653	1 500	–	73	73	375	(302)	-80,6%	1 500
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants		21 033	17 564	–	620	1 623	4 391	(2 768)	-63,0%	17 564
Capital Transfers and Grants										
National Government:		79 191	64 635	–	6 689	21 831	16 159	5 673	35,1%	64 635
Municipal Infrastructure Grant		79 191	64 635	–	6 689	21 831	16 159	5 673	35,1%	64 635
Provincial Government:		213	700	–	–	–	175	(175)	-100,0%	700
Specify (Add grant description)		213	700	–	–	–	175	(175)	-100,0%	700
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants		79 404	65 335	–	6 689	21 831	16 334	5 498	33,7%	65 335
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		100 437	82 899	–	7 310	23 454	20 725	2 730	13,2%	82 899

15. EMPLOYEE RELATED COSTS AND REMUNERATION OF COUNCILLORS

The detail provided below relates to the expenditure by the municipality for the period of September 2025. This also includes details of the amounts spent on the remuneration of councillors.

a) PAYROLL MANAGEMENT

- The municipal salaries are paid on the 15th of every month.
- Salaries for the month of September 2025 were processed successfully, and all salary related Journals were processed.
- The municipality is using Payday system to process salaries and then import the Journals to the Munsoft Financial system. Management is in the process of ensuring that payroll reconciliations are performed, reviewed and where necessary, required adjustments and corrections are made.

EC153 Ngquza Hills - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 - September										
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		24 317	20 383	20 383	1 813	5 449	5 096	353	7%	20 383
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		1 927	6 305	6 305	202	597	1 576	(979)	-62%	6 305
Cellphone Allowance		2 826	3 758	3 758	251	753	939	(186)	-20%	3 758
Housing Allowances		84	138	138	12	36	35	1	4%	138
Other benefits and allowances		—	489	489	—	—	122	(122)	-100%	489
Sub Total - Councillors		29 154	31 073	31 073	2 278	6 835	7 768	(933)	-12%	31 073
% increase	4		6,6%	6,6%						6,6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 537	4 398	4 398	340	1 020	1 100	(80)	-7%	4 398
Pension and UIF Contributions		10	13	13	1	3	3	(1)	-18%	13
Medical Aid Contributions		—	308	308	—	—	77	(77)	-100%	308
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		3 144	449	449	346	741	112	629	560%	449
Motor Vehicle Allowance		918	1 499	1 499	74	259	375	(116)	-31%	1 499
Cellphone Allowance		119	273	273	9	31	68	(38)	-55%	273
Housing Allowances		—	211	211	—	—	53	(53)	-100%	211
Other benefits and allowances		1	7	7	0	0	2	(2)	-90%	7
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	—	—	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		7 729	7 158	7 158	771	2 054	1 790	264	15%	7 158
% increase	4		-7,4%	-7,4%						-7,4%
Other Municipal Staff										
Basic Salaries and Wages		93 413	103 409	103 409	7 890	24 048	25 852	(1 805)	-7%	103 409
Pension and UIF Contributions		13 959	16 974	16 974	1 221	3 711	4 244	(532)	-13%	16 974
Medical Aid Contributions		9 141	17 301	17 301	830	2 447	4 325	(1 878)	-43%	17 301
Overtime		14 650	8 199	8 199	1 402	3 573	2 050	1 524	74%	8 199
Performance Bonus		4 050	8 254	8 254	262	660	2 063	(1 403)	-68%	8 254
Motor Vehicle Allowance		9 684	10 141	10 141	927	2 853	2 535	318	13%	10 141
Cellphone Allowance		1 283	1 326	1 326	195	648	331	317	96%	1 326
Housing Allowances		5 199	5 559	5 559	462	1 390	1 390	0	0%	5 559
Other benefits and allowances		303	450	450	82	220	112	108	96%	450
Payments in lieu of leave		981	231	231	—	—	58	(58)	-100%	231
Long service awards		788	185	185	—	15	46	(31)	-67%	185
Post-retirement benefit obligations	2	1 224	522	522	88	255	131	124	95%	522
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		1 105	1 380	1 380	69	222	345	(123)	-36%	1 380
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		155 781	173 929	173 929	13 427	40 044	43 482	(3 439)	-8%	173 929
% increase	4		11,6%	11,6%						11,6%
Total Parent Municipality		192 664	212 161	212 161	16 476	48 933	53 040	(4 108)	-8%	212 161

16. TOP TWENTY CREDITORS PAID



Code	Creditor Name	Amount
09998	MVUMEZA TRADING ENTERPRISE	R2,200,756.60
60094	JOLWANA MGIDLANA INC	R1,660,850.15
00892	PANGWA TRADING ENTERPRISE	R1,425,108.12
02000	MVI CONSTRUCTION AND MAINTENANCE	R1,208,433.33
00102	VITSHA TRADING	R1,155,289.41
45689	TENTAMOUNT TRADING 68	R1,144,733.54
01989	IHEANS TRAVELLING AGENCY	R1,064,992.13
02180	MBONGENI AMAHLE TRADING AND PROJECTS	R1,011,997.44
00431	MUNSOFT	R1,009,952.89
00907	AUDITOR GENERAL	R771,785.47
00372	ESKOM	R599,249.50
01738	SWORD GROUP	R546,500.00
01908	PANGWA TRADING ENTERPRISE	R512,135.07
01067	TECHSEEDS TELECOMMUNICATIONS	R498,992.49
01569	SJAKA GROUP(PTY)LTD	R474,209.92
00854	IQHAYIYA DESIGN WORKSHOP ARCHI	R464,034.26
02359	HOZAC HOLDINGS	R207,000.00
09665	UPHUHLISO NOHLUMO	R198,243.91
00965	NELSON MANDELA METROPOLITAN UN	R187,057.00
02294	THANGOLWETHU 92	R183,160.00

17. UIFW EXPENDITURE

a) Fruitless & Wasteful Expenditure as of September 2025 - The municipality is making payments within 30 days as required by MFMA section 65(e) to avoid interest and penalties. No fruitless and wasteful expenditure has been identified for the period reported on, which is August 2025. However, following an investigation that was done by the MPAC in cooperation with the Audit Committee regarding the material irregularity on the VAT Contract, fruitless and wasteful expenditure was also identified. These were payments made over and above the percentage commission per the contract. The following is the summary of what is referred to:

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Period	Payee	DocDate	Period	Amount	Disbursements	Amount	Comment
2021/11	MAXIMUM PROFIT RECOVERY	2021/02/12	Various Periods	- 1 249 817,85	Yes	250 000,00	Analysing and correcting setup on the vote structure on the financial system
2021/11	MAXIMUM PROFIT RECOVERY	19/11/2021	Sept 2021 and Unspecified period	- 679 445,60	No	374 497,59	Claim from the unspecified period from Report 6
2022/01	MAXIMUM PROFIT RECOVERY	2022/01/02	2021/10 and 2016/09 to 2021/01 and 2021/11	- 1 023 642,83	Yes	100 000,00	
2022/02	MAXIMUM PROFIT RECOVERY	22/02/2022	2021/12 and 2016/09 to 2021/01	- 651 031,19	Yes	79 900,00	Fees for performing VAT Recovery Assignment - Mid-Year Recon
						78 800,00	Fees for performing VAT Recovery Assignment - Auditor General Support
						92 500,00	Fees for performing VAT Recovery Assignment - Document Management
2022/03	MAXIMUM PROFIT RECOVERY	2022/08/04	Jan-22	- 466 278,95	Yes	78 256,63	Fees for performing VAT Recovery Assignment - Auditor General Support
						52 251,85	Fees for performing VAT Recovery Assignment - Rectification of Invoices
2022/05	MAXIMUM PROFIT RECOVERY	2022/02/06	Feb-22	- 288 478,35	Yes	120 445,00	Fees for performing VAT Recovery Assignment - Responding to Adhoc SARS Queries
2022/06	MAXIMUM PROFIT RECOVERY	2022/11/07	Apr-22	- 475 071,19	Yes	78 120,32	
2022/09	MAXIMUM PROFIT RECOVERY	22/09/2022	May 2022 and June 2022	- 871 171,16	Yes	92 450,00	Fees for performing VAT Recovery Assignment - Disbursements
2022/11	MAXIMUM PROFIT RECOVERY	2022/11/11	Jul-22	- 311 085,33	Yes	62 925,00	Fees for performing VAT Recovery Assignment - Disbursements
						1 460 146,39	

The fruitless and wasteful expenditure will be disclosed as follows until a proper process to deal with it has been followed: -

	<u>2024</u>	<u>2023</u>
Opening balance as previously reported	1 503 439	17 290
Add: Fruitless and Wasteful Expenditure - current	-	26 003
Add: Fruitless and Wasteful expenditure - prior period	20 785	1 460 146
Less: Amount written off	- 64 078	-
Closing balance	1 460 146	1 503 439

b) Unauthorised Expenditure - In terms of section 32 of the MFMA, 'unauthorised expenditure' may only be authorised (condoned) by the municipal council in an adjustments budget. Unauthorised expenditure that occurs in the first half of a municipal financial year may be authorised by the council in the main adjustments budget that must be tabled in council before 28 February. There is no unauthorised expenditure incurred to date.

c) Irregular Expenditure - In terms of section 32 of the MFMA, 'irregular expenditure', the municipality must (a) recover irregular from the person liable for expenditure unless the expenditure (b) in the case of irregular is after investigation by council committee certified by the council as irrecoverable and written off by the council.

No irregular expenditure has been incurred or identified for the period of September 2025. The irregular expenditure that is currently being processed through the committees of council is from the prior years and no resolution has been taken on it yet.

It is important to note that during audit, additional irregular expenditure of just of R5 million was identified by the Auditor General, relating to the approval and processing of variation orders.

The irregular expenditure as at the end of August 2025 can be summarised as shown in the table below: -

	2025	2024
Opening balance as previously reported	19 842 499	10 301 212
Add: Irregular expenditure - current	-	9 380 477
Add: Irregular expenditure - prior period	-	160 810
Less: Amount written off	-	-
Closing balance	19 842 499	19 842 499

OTHER REPORTS

18. STATUS OF mSCOA (MUNICIPAL STANDARD CHART OF ACCOUNTS)

The municipality is using mSCOA chart for live system and budgeting purposes, all monthly reports are drawn from data strings that are taken straight from the system (Munsoft) and they are imported directly to CaseWare to generated schedule C monthly reports.

The municipality's mSCOA Steering Committee has not convened as required. This was due to the appointments to the committee that had not been made. The appointments have however since been made of all relevant officials into the committee. Training was conducted in the month of May 2025 for management and members of the steering committee.

There has been engagements with the vendor, to establish the extent to which the municipality utilizes the system, and plans have been put in place to ensure that there is ultimately a full implementation of a mSCOA compliant accounting system.

From a National Treasury validation perspective, we do a monthly upload of the financial (and certain non-financial) transactions from the General Ledger, which the National Treasury interrogate for integrity purposes. To date we have successfully uploaded all the required strings. The budget verification between data strings and A-Schedule was done and completed and Ingquza Hill was 100% compliant.

19. THE SUPPLY CHAIN MANAGEMENT REPORT

Tabled below is the report on SCM matters to be reported for the month of May 2025.

The municipality has a procurement plan that was developed and approved by council. This was reviewed with the budget adjustment processes and amended as such.

18.1 SCM Policy & Procedures

18.1.1 Adoption by Council

The SCM Policy was adopted by Council on May 2025, with the approval of the budget and budget related policies.

18.1.2 SCM Procedures

The municipality has SCM processes in place, however it is a challenge to source the written document to support the processes that are being implemented. The processes are cascaded from Treasury Procedures.

Management is in the process of compiling the SCM Procedures for implementation within the section.

18.2 Delegations

The municipality has a SCM delegation of authority that is reviewed regularly by management and council for alignment with various operational requirements and provisions of applicable legislation.

18.3 Functioning of the SCM Unit

18.3.1 SCM Structure

The municipality has an organisational structure that is approved by council. The structure also includes the SCM unit, set up such that there is segregation of duties and accountability at various levels. Management continues to work to ensure that there is adequate filling of all positions in the section.

18.3.2 Declaration of Interest

The SCM officials fill in and sign declaration of interest forms annually. These forms are filed and kept at the SCM offices. The intention is for all employees to declare possible conflicts of interest with service providers that may need to be doing business with the municipality.

18.3.3 Code of Conduct for SCM Practitioners

All SCM Practitioners and officials are made to sign the code of conduct after ensuring that they are aware of the contents thereof.

18.3.4 Training of SCM Personnel

The SCM Manager and Officers attended a workshop on SCM and Bid Committees which was organised and hosted internally. There are continued adhoc trainings and workshops that are conducted for the

officials, including those that relate to processes and procedures in the financial management system.

18.4 Functioning of Bid Committees

18.4.1 Constitution of Bid Committees

The Bid Committees are constituted in terms of SCM Regulations 27, 28 and 29. The IHLM SCM Policy is also aligned to these regulations. There has been a significant improvement in the sitting of bid committees after the filling of vacant positions at senior and middle management levels.

18.4.2 Alignment of Infrastructure Committees with Infrastructure Delivery Management System (IDMS)

The municipality has not established the infrastructure committees that would implement the IDMS. Management is working on the implementation of IDMS and establishment of the Infrastructure Committees.

18.4.3 Bid Committee Terms of Reference

The IHLM has developed terms of reference for each of the bid committees that have been appointed.

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18.5 Reporting Items

a) Deviations

1. Section 114 (Approval of tenders not recommended)

Date of Award	Bid No.	Description of Goods/Services/Works	Award Value	BEC Recommendation	BAC Recommendation	Reason for Deviation	Notifications & Dates		
							AG	PT	NT
None	None	None	None	None	None	None	None	None	None

2. Regulation 32 (Procurement of goods and services under contracts secured by other organs of State)

Date of Award		Contract Description	Award Value	Service Provider	Name of Contract Owner (Department / Municipality)	Consent obtained from Organ of State and Service Provider		Reason for Implementing Reg. 32
						Yes	No	
None		None	None	None	None	None	None	None

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3. Regulation 36 (Deviation from, and ratification of minor breaches of, procurement processes)

Order Date	Description	Supplier Details	Amount	Deviation Reason
POLICY RELATED DEVIATIONS				
25/09/2025	Advert	Arena Holdings	R 62 909,60	Impractical

4. Regulation 17 Procurement for the Month

SECTION 17 TRANSACTION DETAILS							PROCUREMENT PROCESS			
Payment Date	Payment Number	Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
None										

b) Unauthorized, Irregular, Fruitless & Wasteful Expenditure

- i The municipality utilizes the template as recommended in MFMA Circular 68. No UIFW has been incurred for the period under review.

Date of Irregular EX	Date Reported	Department	Official	Description of Goods or Services	Date reported to Council	Supplier/Service Provider	Amount	Reported to PT and AGSA
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None	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
------	-----	-----	-----	-----	-----	-----	-----	-----

- ii When the instances of the UIFW have been identified, they are reported to the Provincial Treasury as part of the section 71 reporting.
- iii The SCM section has reported on previous occasions to the council on the instances of UIFW and it is currently being considered by the MPAC and the MDB.

c) Unsolicited Bids (if any)

Description Goods/services	of	Amount	Date Submitted to Council	Supported		Date submitted to Provincial Treasury	Supported	
				Yes	No		Yes	No
None		None	None	None	None	None	None	None

18.6 Central Suppliers Database (CSD)

- i The municipality utilises the CSD as its primary database for service providers. This is in line with the regulations and latest amendment gazettes. The accounting system currently utilised by the municipality currently synchronises with the CSD to ensure that the locally available information is updated and aligned.

Challenge	Solution by NT
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None	N/A
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- ii **Uploading payroll information:** The department of cooperate services is updating the information of newly employees on central database to eliminate the risk of trading with individuals in the service of the state.

18.7 Procurement Plan Implementation

- i **Format of Procurement Plan:** The SCM Unit compiled a Procurement Plan contributed into by all directorates. The procurement plan mainly considers procurement that is estimated to be above R300 000 or may be a long-term contract. Management will then report on the plan as it is implemented during the financial year.
- ii **Report on implementation of procurement plans:** The procurement plan is being implemented. There are various challenges in the implementation of the procurement plan. They range from the non-sitting of the Bid Specification Committee up to the late submissions of requisitions by user departments. To mitigate this challenge the supply chain management section prepares a procurement update report on weekly basis to assist departments to realize the importance of monitoring their projects that are in the PP service.

Also, there has been an identified challenge of misalignment of the procurement to the SDBIP and other municipal strategic documents. This will be addressed by management during the mid-term assessment processes.

18.8 Quotations Awarded Below R30 000

BUDGET & TREASURY													
PROJECT	ITEM	FUNDING	TRANSACTION DATE	DOC.D ATE	SERVICE DESCRIP TION	SUPPLI ER NAME	FUNCTION	VAL UE	STA TUS	LOCA LITY	RA CE	GEN DER	YOU TH

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Workshops, Seminars &Subject Matter Trainings:Work shops	Accommoda tion	Levies	03/09/202 5	02/09/ 2025	Accommo dation and meals for N Hlonti in Mthatha	Coega Develop ment Corpora tion	Budget & Treasury Office	4 389,8 4	Recei ved	Gqebe rha	Black & White	Male & Fema le	Not Yout h
Workshops, Seminars &Subject Matter Trainings:Work shops	Accommoda tion	Levies	08/09/202 5	03/09/ 2025	Accommo dation and meals for S Mzana and O Nomdlem bu in Gqeberha	Coega Develop ment Corpora tion	Budget & Treasury Office	33 524,4 0	Recei ved	Gqebe rha	Black & White	Male & Fema le	Not Yout h
Workshops, Seminars &Subject Matter Trainings:Work shops	Accommoda tion	Levies	12/09/202 5	09/09/ 2025	Accommo dation and meals for M Vava and V Qetho in Dbn	Coega Develop ment Corpora tion	Budget & Treasury Office	28 129,9 2	Recei ved	Gqebe rha	Black & White	Male & Fema le	Not Yout h
Workshops, Seminars &Subject Matter Trainings:Work shops	Accommoda tion	Levies	17/09/202 5	16/09/ 2025	Accommo dation and meals for P Dlomo in East	Iheans Travelli ng Agency	Budget & Treasury Office	5 272,6 6	Recei ved	Mthath a	Black	Fem ale	Not You th

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Workshops, Seminars &Subject Matter Trainings:Work shops	Accommoda tion	Levies	23/09/202 5	17/09/ 2025	Accommo dation and meals for B Fikeni in East London	Iheans Travelli ng Agency	Budget & Treasury Office	1 748,8 6	Recei ved	Mthath a	Bla ck	Fem ale	Not You th
TOTAL								73 065,6 8					
FUNCTION-CORPORATE SERVICES & HUMAN RESOURCES													
PROJECT	ITEM	FUNDING	TRANSA CTION DATE	DOC.D ATE	SERVICE DESCRIP TION	SUPPLI ER NAME	FUNCTION	VAL UE	STA TUS	LOCA LITY	RA CE	GEN DER	YOU TH
Municipal Running Cost	Printing, Publication and Books	Current & Non-Current Assets:Bank Accounts	03/09/202 5	26/08/ 2025	Procurem ent of 50 boxes of A4 white paper	Fasimb a 13 Civils and Projects	Administrati on	290 000,0 0	Recei ved	Flagst aff	Bla ck	Male	Not You th
Workshop, Seminar and Subject Matter Training:Trainin g Employees	Learnership s and Internships	Equitable Share	08/09/202 5	03/09/ 2025	Training provider for Cyber Security	The Alenoy IT Solution s	Administrati on	28 740,0 0	Recei ved	Lusikis iki	Bla ck	Fem ale	Not You th
Municipal Running Cost	Outsourced Services:Cle aning Services	Equitable Share	09/09/202 5	26/08/ 2025	Procurem ent of 25 litres of floor polish	Mzisha na	Administrati on	21 000,0 0	Recei ved	Flagst aff	Bla ck	Fem ale	You th

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Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Levies	12/09/2025	11/09/2025	Accommodation and meals for C Madyaka in Mthatha	Coega Development Corporation	Administration	293,20	Received	Gqeberha	Black & White	Male & Female	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Outsourced Services: Catering Services	Equitable Share	12/09/2025	22/08/2025	catering and venue for 12 people in Lusikisiki	Coega Development Corporation	Administration	38766,00	Received	Gqeberha	Black & White	Male & Female	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Public Transport: Air Transport	Equitable Share	12/09/2025	08/09/2025	Flights and shuttle for Z Ntetha	Coega Development Corporation	Administration	16598,40	Received	Gqeberha	Black & White	Male & Female	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Levies	12/09/2025	08/09/2025	Accommodation and meals for Z Ntetha in Gqeberha	Coega Development Corporation	Administration	5241,60	Received	Gqeberha	Black & White	Male & Female	Not Youth
Minimum Competency Level	Accommodation	Levies	12/09/2025	08/09/2025	Accommodation and meals for 5	Coega Development Corporation	Human Resources	75784,80	Received	Gqeberha	Black & White	Male & Female	Not Youth

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					councillors in Dbn								
Municipal Games	Accommodation	Equitable Share	12/09/2025	22/08/2025	Accommodation and meals for 60 employees in Lesotho	Iheans Travelling Agency	Human Resources	508 365,00	Received	Mthatha	Black	Female	Not Youth
Human Resource Management: Recruitment & Selection	Accommodation	Levies	15/09/2025	28/08/2025	Accommodation and meals for S Galada and A Jordaan in Flagstaff	Iheans Travelling Agency	Human Resources	104 280,00	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Hire Charges	Equitable Share	16/09/2025	11/09/2025	Moving of safe from Lusikisiki to Flagstaff	Happy Herd	Administration	13 600,00	Received	Flagstaff	Black	Male	Youth
Municipal Running Cost	Transport provided as part of departmental activities: Events	Current & Non-Current Assets: Bank Accounts	17/09/2025	26/08/2025	Transport for employees attending staff meeting at	Flagstaff Logistics Solutions	Administration	4 800,00	Received	Flagstaff	Black	Female	Youth

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					Bonginkosi Nongoma Community Hall								
Human Resource Management: Recruitment & Selection	Outsourced Services: Catering Services	Levies	18/09/2025	09/09/2025	Catering for 10 people and 13 bottled water	Coega Corporate Development	Human Resources	7 371,00	Received	Gqeberha	Black & White	Male & Female	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Levies	19/09/2025	17/09/2025	Accommodation and meals for M Matubaba in Jhb	Iheans Travelling Agency	Administration	16 945,50	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Transport provided as part of departmental activities: Events	Current & Non-Current Assets: Bank Accounts	23/09/2025	18/09/2025	Transport for employees attending PMS training in Lusikisiki	Tedds Projects	Administration	15 000,00	Received	Flagstaff	Black	Male	Not Youth
Municipal Running Cost	Outsourced Services: Catering Services	Levies	23/09/2025	17/09/2025	Catering for 220 people in Lusikisiki	Iheans Travelling Agency	Human Resources	107 104,25	Received	Mthatha	Black	Female	Not Youth

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Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Levies	23/09/2025	22/09/2025	Accommodation and meals for M Matubatu in East London	Iheans Travelling Agency	Administration	3 671,53	Received	Mthatha	Black	Female	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Transport provided as part of departmental activities: Events	Equitable Share	23/09/2025	01/09/2025	Flights for M Matubatu from Dbn to Jhb	Iheans Travelling Agency	Administration	14 202,33	Received	Mthatha	Black	Female	Not Youth
Capacity Building Councilors: Training Councilors	Accommodation	Levies	23/09/2025	18/09/2025	Accommodation and meals for M Didiza in Mthatha	Iheans Travelling Agency	Human Resources	12 350,66	Received	Mthatha	Black	Female	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Levies	30/09/2025	18/09/2025	Accommodation and meals for G Mguca in Barkley East	Iheans Travelling Agency	Administration	5 865,75	Received	Mthatha	Black	Female	Not Youth
TOTAL								1 291					

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								980,02					
FUNCTION: ECONOMIC DEVELOPMENT & PLANNING													
PROJECT	ITEM	FUNDING	TRANSACTION DATE	DOC.DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY	RACE	GENDER	YOUTH
Workshops, Seminars & Subject Matter Trainings: Workshops	Accommodation	Levies	01/09/2025	02/09/2025	Accommodation and meals for D Mjokovana in Mthatha	Coega Development Corporation	Economic Development	4300,29	Received	Gqeberha	Black & White	Male & Female	Not Youth
Workshops, Seminars & Subject Matter Trainings: Workshops	Accommodation	Levies	03/09/2025	01/09/2025	Accommodation and meals for A Jordaan, L Lalen and L Sobantu in Mthatha	Coega Development Corporation	Economic Development	13169,52	Received	Gqeberha	Black & White	Male & Female	Not Youth
Municipal Running Cost	Contractors: Catering Services	Levies	03/09/2025	01/09/2025	Catering for 150 people at Bonginkosi Community Hall	Zepzamo Trading	Economic Development	16500,00	Received	Flagstaff	Black	Female	Not Youth

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Municipal Running Cost	Contractors: Catering Services	Levies	03/09/2025	01/09/2025	Catering for 150 people at Bonginkosi Community Hall	Local Service Providers	Economic Development	17 700,00	Received	Lusikisiki	Black	Male	Not Youth
Events and Organisations:LED Programmes	Transport provided as part of departmental activities:Events	Fines, Penalties and Forfeits	11/09/2025	03/09/2025	Transport for 58 people for hiking	Happy Herd	Economic Development	13 700,00	Received	Flagstaff	Black	Male	Not Youth
Workshops, Seminars &Subject Matter Trainings:Workshops	Accommodation	Levies	12/09/2025	10/09/2025	Accommodation and meals for D Mjokovana in East London	Coega Development Corporation	Economic Development	10 483,20	Received	Gqeberha	Black & White	Male & Female	Not Youth
Municipal Running Cost	Contractors: Catering Services	Levies	19/09/2025	12/09/2025	Catering for 70 people at Bonginkosi Nongoma Community Hall	Sasolix Distributors	Economic Development	9 100,00	Received	Lusikisiki	Black	Male	Not Youth

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Municipal Running Cost	Contractors: Catering Services	Levies	18/09/2025	09/09/2025	Catering for 150 people at Ward 1	Venn Construction	Economic Development	15 000,00	Received	Flagstaff	Black	Female	Not Youth
Municipal Running Cost	Contractors: Catering Services	Levies	18/09/2025	09/09/2025	Catering for 150 people at Ward 9	Likum 14 Trading	Economic Development	15 000,00	Received	Flagstaff	Black	Female	Not Youth
Municipal Running Cost	Contractors: Catering Services	Levies	18/09/2025	09/09/2025	Catering for 150 people at Ward 29	Ntu2s Multi Events	Economic Development	18 000,00	Received	Flagstaff	Black	Female	Not Youth
Events and Organisations: LED Programmes	Contractors: Interior Decorator	Receivables: Property Rates	19/09/2025	12/09/2025	Interior décor and 16 table cloths in Lusikisiki	Mawowo Trading	Economic Development	11 500,00	Received	Lusikisiki	Black	Female	Not Youth
Tourism Development: Tourism Annual Events	Hire Charges	Receivables: Property Rates	22/09/2025	18/09/2025	Hiring of 300 plastic chairs and 16 round tables	Fikie's Deco Events Planning & Baking	Economic Development	6 000,00	Received	Lusikisiki	Black	Female	Youth
Events and Organisations: LED Programmes	Hire Charges	Fines, Penalties and Forfeits	22/09/2025	18/09/2025	Venue for 30 people in Lusikisiki	Iheans Travelling Agency	Economic Development	11 405,63	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Contractors: Catering Services	Levies	23/09/2025	17/09/2025	Catering for 30 people in Lusikisiki	Iheans Travelling Agency	Economic Development	1898,22	Received	Mthatha	Black	Female	Not Youth

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Events and Organisations:LED Programmes	Stage & Sound Crew	Receivables: Property Rates	23/09/2025	18/09/2025	Hiring of PA system, projector and screen for business information day	Route 7 Trading 200	Economic Development	6600	Received	Lusikisiki	Black	Female	Not Youth
Tourism Development:Tourism Annual Events	Stage & Sound Crew	Levies	25/09/2025	04/09/2025	Hiring of sound system for comedy show in Lusikisiki	Iheans Travelling Agency	Economic Development	6517,50	Received	Mthatha	Black	Female	Not Youth
Tourism Development:Tourism Annual Events	Hire Charges	Receivables: Property Rates	25/09/2025	03/09/2025	Venue for 200 people in Lusikisiki	Iheans Travelling Agency	Economic Development	15642,00	Received	Mthatha	Black	Female	Not Youth
Tourism Development:Tourism Annual Events	Outsourced Services:Catering Services	Receivables: Property Rates	25/09/2025	18/09/2025	Lunch packs for 100 people for hiking	Phumela Consultancy	Economic Development	18000,00	Received	Port St Johns	Black	Male	Not Youth
Municipal Running Cost	Contractors: Catering Services	Levies	29/09/2025	25/09/2025	Catering for 30 people in Flagstaff	Esiphayo Projects and Training	Economic Development	3000,00	Received	Flagstaff	Black	Male	Not Youth

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Events and Organisations:LED Programmes	Hire Charges	Fines, Penalties and Forfeits	29/09/2025	10/09/2025	Venue for 120 people in Lusikisiki	Iheans Travelling Agency	Economic Development	13 035,00	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Contractors: Catering Services	Levies	29/09/2025	10/09/2025	Catering for 120 people in Lusikisiki	Iheans Travelling Agency	Economic Development	40 408,50	Received	Mthatha	Black	Female	Not Youth
Workshops, Seminars & Subject Matter Trainings:Workshops	Accommodation	Levies	30/09/2025	19/09/2025	Accommodation and meals for B Njilo at Wild Coast Sun	Iheans Travelling Agency	Economic Development	3 769,29	Received	Mthatha	Black	Female	Not Youth
TOTAL								287 813,15					
FUNCTION: ROADS INFRASTRUCTURE AND TECHNICAL SERVICES													
PROJECT	ITEM	FUNDING	TRANSACTION DATE	DOC.DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY	RACE	GENDER	YOUTH
Roads:Plant Expenses	Hire Charges	Current & Non-Current Assets:Bank Accounts	03/09/2025	29/09/2025	Hiring of water cutter for a period of 30 days	Fasimba 13 Civils and Projects	Roads:Infrastructure & Technical Services	29 000,00	Received	Flagstaff	Black	Male	Not Youth

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TOTAL								29 000,0 0					
FUNCTION MUNICIPAL MANAGERS & TOWN SECRETARY													
PROJECT	ITEM	FUNDING	TRANSA CTION DATE	DOC.D ATE	SERVICE DESCRIP TION	SUPPLI ER NAME	FUNCTION	VAL UE	STA TUS	LOCA LITY	RA CE	GEN DER	YOU TH
Workshop, Seminar and Subject Matter Training:Trainin g Employees	Accommoda tion	Equitable Share	01/09/202 5	15/08/ 2025	Accommo dation and meals for Z Msalela in Mthatha	Coega Develop ment Corpora tion	Municipal Manager's Office	2 347,8 0	Recei ved	Gqebe rha	Black & White	Male & Fema le	Not Yout h
Workshop, Seminar and Subject Matter Training:Trainin g Employees	Accommoda tion	Equitable Share	01/09/202 5	28/08/ 2025	Accommo dation and meals for N Sicubu and I Mhlabeni in Mthatha	Coega Develop ment Corpora tion	Municipal Manager's Office	17 690,0 0	Recei ved	Gqebe rha	Black & White	Male & Fema le	Not Yout h
Workshop, Seminar and Subject Matter Training:Trainin g Employees	Accommoda tion	Equitable Share	02/09/202 5	01/09/ 2025	Accommo dation and meals for Maxhayi and Madolo in Kokstad	Coega Develop ment Corpora tion	Municipal Manager's Office	13 169,5 2	Recei ved	Gqebe rha	Black & White	Male & Fema le	Not Yout h

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Municipal Running Cost	Advertising, Publicity and Marketing:Tenders	Equitable Share	02/09/2025	13/08/2025	Advert for panel of ICT support and maintenance	Pondoland Times	Municipal Manager's Office	1 500,00	Received	Bizana	Black	Male	Not Youth
Municipal Running Cost	Advertising, Publicity and Marketing:Tenders	Equitable Share	02/09/2025	01/09/2025	Advert for partnership with ECSECC	Pondoland Times	Municipal Manager's Office	1 500,00	Received	Bizana	Black	Male	Not Youth
Municipal Running Cost	Advertising, Publicity and Marketing:Tenders	Equitable Share	02/09/2025	27/08/2025	Advert for SMME support	Pondoland Times	Municipal Manager's Office	1 500,00	Received	Bizana	Black	Male	Not Youth
Elderly:Elderly	Contractors: Stage and Sound Crew	Equitable Share	03/09/2025	06/08/2025	Hiring of sound system at Sigcau sportsfield	Tshimbele Kholisile	Municipal Manager's Office	3 800,00	Received	Lusikisiki	Black	Male	Not Youth
Workshop, Seminar and Subject Matter Training:Training Employees	Accommodation	Equitable Share	03/09/2025	02/09/2025	Accommodation and meals for N Sicubu and I Mhlabeni in East London	Coega Development Corporation	Municipal Manager's Office	9 653,28	Received	Gqeberha	Black & White	Male & Female	Not Youth

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Workshop, Seminar and Subject Matter Training:Trainin g Employees	Accommoda tion	Equitable Share	08/09/202 5	19/08/ 2025	Accommo dation and meals for L Mlatha and N Sicubu in Queensto wn	Coega Develop ment Corpora tion	Municipal Manager's Office	13 759,2 0	Recei ved	Gqebe rha	Black & White	Male & Fema le	Not Yout h
Workshop, Seminar and Subject Matter Training:Trainin g Employees	Accommoda tion	Equitable Share	08/09/202 5	20/08/ 2025	Accommo dation and meals for Njilo and L Nomlaba in Queensto wn	Coega Develop ment Corpora tion	Municipal Manager's Office	13 759,2 0	Recei ved	Gqebe rha	Black & White	Male & Fema le	Not Yout h
Workshop, Seminar and Subject Matter Training:Trainin g Employees	Accommoda tion	Equitable Share	08/09/202 5	02/09/ 2025	Accommo dation and meals for Z Ntukunte zi and F Fikeni in East London	Iheans Travelli ng Agency	Municipal Manager's Office	12 904,6 5	Recei ved	Mthath a	Black	Fem ale	Not You th
Municipal Running Cost	Advertising, Publicity and	Equitable Share	09/09/202 5	02/09/ 2025	Advert for supplier	Pondola nd Times	Municipal Manager's Office	1	Recei ved	Bizana	Black	Male	Not Yout h

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	Marketing:T enders				informatio n day			700,0 0					
Municipal Running Cost	Advertising, Publicity and Marketing:T enders	Equitable Share	11/09/202 5	01/09/ 2025	Advert for panel Planning Contracto rs	Pondola nd Times	Municipal Manager's Office	1 500,0 0	Recei ved	Bizana	Bla ck	Male	Not Yout h
Municipal Running Cost	Advertising, Publicity and Marketing:T enders	Equitable Share	11/09/202 5	15/08/ 2025	Advert for municipal land audit	Pondola nd Times	Municipal Manager's Office	1 500,0 0	Recei ved	Bizana	Bla ck	Male	Not Yout h
Municipal Running Cost	Advertising, Publicity and Marketing:T enders	Equitable Share	11/09/202 5	02/09/ 2025	Advert for protective clothing for Technical Services	Izimba Projects	Municipal Manager's Office	1 800,0 0	Recei ved	Matati ele	Bla ck	Fema le	Yout h
Municipal Running Cost	Advertising, Publicity and Marketing:T enders	Equitable Share	12/09/202 5	27/08/ 2025	Advert for SMME support	Arena Holding s	Municipal Manager's Office	16 301,2 5	Recei ved	Gaute ng	Bla ck	Male & Fema le	Not Yout h
Workshop, Seminar and Subject Matter Training:Trainin g Employees	Accommoda tion	Equitable Share	12/09/202 5	01/09/ 2025	Accommo dation and meals for Z Ntukunte zi and F Fikeni in Mthatha	Coega Develop ment Corpora tion	Municipal Manager's Office	12 448,8 0	Recei ved	Gaute ng	Bla ck	Male & Fema le	Not Yout h

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Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Equitable Share	12/09/2025	03/09/2025	Accommodation and meals for L Nomlaba in Lesotho	Iheans Travelling Agency	Municipal Manager's Office	38 214,28	Received	Mthatha	Black	Female	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Equitable Share	12/09/2025	03/09/2025	Accommodation and meals for T Njilo and L Nomlaba in Mthatha	Iheans Travelling Agency	Municipal Manager's Office	15 088,02	Received	Mthatha	Black	Female	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Equitable Share	16/09/2025	10/09/2025	Accommodation and meals for L Nonkonyana and Z Mankonwana in Gqeberha	Coega Development Corporation	Municipal Manager's Office	16 598,40	Received	Gqeberha	Black & White	Male & Female	Not Youth
Municipal Running Cost	Advertising, Publicity and Marketing: Tenders	Equitable Share	17/09/2025	04/09/2025	Advert for panel of training providers	Arena Holdings	Municipal Manager's Office	12 109,50	Received	Gauteng	Black	Male & Female	Not Youth

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Municipal Running Cost	Advertising, Publicity and Marketing: Tenders	Equitable Share	18/09/2025	02/09/2025	Advert for fencing of Flagstaff Pound	Pondoland Times	Municipal Manager's Office	1 450,00	Received	Bizana	Black	Male	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Equitable Share	18/09/2025	10/09/2025	Accommodation and meals for V.C Makedama and 2 VIP Protectors in Mthatha	Iheans Travelling Agency	Municipal Manager's Office	8 500,00	Received	Mthatha	Black	Female	Not Youth
Awareness Campaign: Awareness Campaign	Outsourced Services: Catering Services	Equitable Share	23/09/2025	17/09/2025	Catering for 200 people in Lusikisiki	Iheans Travelling Agency	Municipal Manager's Office	44 536,25	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Radio and TV Transmissions	Equitable Share	23/09/2025	17/09/2025	3 hour live streaming of IHLM Prayer day	Khiwa's Digital Media Productions	Municipal Manager's Office	24 000,00	Received	Mthatha	Black	Male	Not Youth
Municipal Running Cost	Radio and TV Transmissions	Equitable Share	23/09/2025	17/09/2025	5 day radio advert for IHLM Prayer day	Inkonjane Community Radio	Municipal Manager's Office	12 600,00	Received	Flagstaff	Black	Male & Female	Not Youth

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Municipal Running Cost	Radio and TV Transmissions	Equitable Share	23/09/2025	16/09/2025	1 hour radio slot for the mayor and 5 day radio advert for Heritage & Tourism event	Inkonjane Community Radio	Municipal Manager's Office	12 600,00	Received	Flagstaff	Black	Male & Female	Not Youth
Municipal Running Cost	Radio and TV Transmissions	Equitable Share	25/09/2025	16/09/2025	Live streaming of Heritage and Tourism event	Khiwa's Digital Media Productions	Municipal Manager's Office	24 000,00	Received	Mthatha	Black	Male	Not Youth
Municipal Running Cost	Advertising, Publicity and Marketing:Tenders	Equitable Share	25/09/2025	19/09/2025	Advert for committee advertisments	Arena Holdings	Municipal Manager's Office	62 909,60	Received	Gauteng	Black	Male & Female	Not Youth
Community Initiatives:Memorial Lecture	Outsourced Services:Catering Services	Equitable Share	26/09/2025	18/09/2025	Catering for 250 people attending IHLM Prayer day	Zekwande Malisa	Municipal Manager's Office	24 500,00	Open	Lusikisiki	Black	Female	Not Youth

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Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Equitable Share	29/09/2025	22/09/2025	Accommodation for V.C Makedama in Mthatha	Iheans Travelling Agency	Municipal Manager's Office	5 806,01	Received	Mthatha	Black	Female	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Equitable Share	30/09/2025	22/08/2025	Accommodation and meals for Z Ntunkunzi and X Njisane in Lesotho	Iheans Travelling Agency	Municipal Manager's Office	99 115,97	Received	Mthatha	Black	Female	Not Youth
Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Equitable Share	30/09/2025	18/09/2025	Accommodation and meals for Z Ntunkunzi in Gqeberha	Iheans Travelling Agency	Municipal Manager's Office	28 307,68	Received	Mthatha	Black	Female	Not Youth
TOTAL								557 169,41	STATUS				
FUNCTION: MAYOR AND COUNCIL													
PROJECT	ITEM	FUNDING	TRANSACTION DATE	DOC.D DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY			

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Capacity Building Councillors: Training Councillors	Accommodation	Levies	01/09/2025	18/08/2025	Accommodation and meals for N Daniso in Queenstown	Coega Development Corporation	Mayor & Council	6 388,50	Received	Gqeberha	Black & White	Male & Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	01/09/2025	28/08/2025	Accommodation and meals for S.B Vatsha in Mthatha	Coega Development Corporation	Mayor & Council	14 709,24	Received	Gqeberha	Black & White	Male & Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	02/09/2025	01/09/2025	Accommodation and meals for N Gagai in East London	Coega Development Corporation	Mayor & Council	7 652,72	Received	Gqeberha	Black & White	Male & Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	08/09/2025	19/08/2025	Accommodation and meals for S.B Vatsha in Queenstown	Coega Development Corporation	Mayor & Council	10 155,60	Received	Gqeberha	Black & White	Male & Female	Not Youth

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Capacity Building Councillors: Training Councillors	Accommodation	Levies	08/09/2025	19/08/2025	Accommodation and meals for M.I Nkungu in Queenstown	Coega Development Corporation	Mayor & Council	10 155,60	Received	Gqeberha	Black & White	Male & Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	08/09/2025	01/09/2025	Accommodation and meals for N Jam Jam in Mthatha	Coega Development Corporation	Mayor & Council	6 879,60	Received	Gqeberha	Black & White	Male & Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	09/09/2025	01/09/2025	Accommodation and meals for N Gagai in East London	Coega Development Corporation	Mayor & Council	7 652,72	Received	Gqeberha	Black & White	Male & Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	12/09/2025	01/09/2025	Accommodation and meals for P.N Pepping in Mthatha	Coega Development Corporation	Mayor & Council	10 319,40	Received	Gqeberha	Black & White	Male & Female	Not Youth

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Capacity Building Councillors: Training Councillors	Accommodation	Levies	12/09/2025	28/08/2025	Accommodation and meals for Z Mhlongo in Mthatha	Coega Development Corporation	Mayor & Council	6 224,40	Received	Gqeberha	Black & White	Male & Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	12/09/2025	03/09/2025	Accommodation and meals for M.I Nkungu in Mthatha	Iheans Travelling Agency	Mayor & Council	11 036,30	Received	Mthatha	Black	Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	30/09/2025	28/08/2025	Accommodation and meals for S.B Vatsha in Jhb	Iheans Travelling Agency	Mayor & Council	26 270,97	Received	Mthatha	Black	Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	30/09/2025	18/09/2025	Accommodation and meals for V Somani in Gqeberha	Iheans Travelling Agency	Mayor & Council	21 855,35	Received	Mthatha	Black	Female	Not Youth

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Municipal Running Cost	Outsourced Services:Catering Services	Equitable Share	29/09/2025	11/09/2025	Catering for 60 people in Lusikisiki	Iheans Travelling Agency	Mayor & Council	19 226,63	Received	Mthatha	Black	Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	30/09/2025	02/09/2025	Accommodation and meals for P.N Pepping in East London	Iheans Travelling Agency	Mayor & Council	2 552,69	Received	Mthatha	Black	Female	Not Youth
Capacity Building Councillors: Training Councillors	Accommodation	Levies	30/09/2025	22/08/2025	Accommodation and meals for P.N Pepping in Lesotho	Iheans Travelling Agency	Mayor & Council	43 189,30	Received	Mthatha	Black	Female	Not Youth
TOTAL								204 269,02					
FUNCTION: GOVERNANCE INTERNAL AUDIT													
PROJECT	ITEM	FUNDING	TRANSACTION DATE	DOC.DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY			
Workshops, Seminars & Subject Matter	Accommodation	Current & Non-Current Assets: Bank Accounts	01/09/2025	27/08/2025	Accommodation and meals for	Coega Development	Internal Audit	8 517,60	Received	Gqeberha	Black &	Male & Female	Not Youth

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Trainings:Workshops					S Galada and S Ngidi in Mthatha	Corporation					White		
Workshops, Seminars &Subject Matter Trainings:Workshops	Accommodation	Equitable Share	01/09/2025	27/08/2025	Accommodation and meals fro L Swana in Mthatha	Coega Development Corporation	Risk Management	4258,80	Received	Gqeberha	Black & White	Male & Female	Not Youth
Workshops, Seminars &Subject Matter Trainings:Workshops	Accommodation	Equitable Share	23/09/2025	10/09/2025	Accommodation and meals for S Magenu in East London	Iheans Travelling Agency	Risk Management	6440,00	Received	Mthatha	Black	Female	Not Youth
Workshops, Seminars &Subject Matter Trainings:Workshops	Accommodation	Current & Non-Current Assets:Bank Accounts	23/09/2025	11/09/2025	Accommodation and meals for N Ruba, S Maphupha and A Buxoki in East London	Iheans Travelling Agency	Internal Audit	11730,00	Received	Mthatha	Black	Female	Not Youth

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Workshops, Seminars & Subject Matter Trainings: Workshops	Accommodation	Current & Non-Current Assets: Bank Accounts	29/09/2025	22/09/2025	Logistics for S Galada in Jhb	Iheans Travelling Agency	Internal Audit	27 028,07	Received	Mthatha	Black	Female	Not Youth
Workshops, Seminars & Subject Matter Trainings: Workshops	Accommodation	Equitable Share	29/09/2025	18/09/2025	Logistics for L Swana in Jhb	Iheans Travelling Agency	Risk Management	22 302,89	Received	Mthatha	Black	Female	Not Youth
TOTAL								80 277,36					
FUNCTION: LEGAL SERVICES													
	ITEM	FUNDING	TRANSACTION	DOC. DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY			
Workshop, Seminar and Subject Matter Training: Training Employees	Accommodation	Current and Non-Current Assets: Bank Accounts	02/09/2025	27/08/2025	Accommodation and meals for M Zukulu in Mthatha	Coega Development Corporation	Legal Services	6 584,78	Received	Gqeberha	Black & White	Male & Female	Not Youth
TOTAL								6 584,78					
FUNCTION: COMMUNITY SERVICES SOLID WASTE													

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PROJECT	ITEM	FUNDING	TRANSACTION DATE	DOC.D ATE	SERVICE DESCRIP TION	SUPPLI ER NAME	FUNCTION	VAL UE	STA TUS	LOCA LITY	RA CE	GEN DER	YOU TH
Library Programmes:Li brary Services	Outsourced Services:Catering Services	Library Grant	02/09/2025	13/08/2025	Catering for 250 people in Lusikisiki	Coega Development Corporation	Community Services	54 356,25	Received	Gqeberha	Black & White	Male & Female	Not Youth
Municipal Running Cost	Hire Charges	Agency Services	12/09/2025	28/08/2025	Venue for 30 people in Lusikisiki	Coega Development Corporation	Community Services	5 132,40	Received	Gqeberha	Black & White	Male & Female	Not Youth
Municipal Running Cost	Outsourced Services:Catering Services	Equitable Share	12/09/2025	28/08/2025	Catering for 30 people in Lusikisiki on 08-09 September 2025	Coega Development Corporation	Community Services	20 748,00	Received	Gqeberha	Black & White	Male & Female	Not Youth
Sport & Recreation	Transport provided as part of departmental activities:Events	Agency Services	23/09/2025	18/09/2025	Transport for 16 people from Flagstaff and Lusikisiki to East London	Li Dwera Transport and Services	Community Services	11 500,00	Received	Flagstaff	Black	Male	Not Youth
TOTAL								91					

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								736,65					
GRAND TOTAL								2330764,91					

18.9 Formal RFQ's R30 000.00 – R300 000.00

N o	NAME OF CONTRACTOR	MAAA NUMBER	CONTRACT NUMBER	DESCRIPTION OF CONTRACT	DATE OF AWARD	CONTRACT PERIOD	CONTRACT VALUE	LOCALITY	GENDER	YOUTH AND RACE
1.	Linokwani Costruction	MAAA0998186	IHLM/37/2025-26/COMM	Provision of Event Management for IHLM Arts Festival	03-Sep-25	Once off	R70 000,00	Lusikisiki	Female owned	Black and Youth
2.	LinathiH Projects	MAAA0315313	IHLM/27/2025-26/ADMIN	Transport to Ngqadu for Inkciyo	03-Sep-25	Once off	R97 500,00	Flagstaff	Male	Black and Not Youth
3.	Nomalinge Trading 8785	MAAA0837070	IHLM/25/2025-26/MM'S	Catering for 300 people for GBV awareness	08-Sep-25	Once off	R34 500,00	Lusikisiki	Female owned	Black and Not Youth
4.	Bhulu Security and Cleaning Services	MAAA1455808	IHLM/52/2025-26/ECON	Transport for 480 people for heritage and tourism event	09-Sep-25	Once off	R167 850,00	Flagstaff	Male	black and youth
5.	JNW Trading Enterprise	MAAA0837072	IHLM/47/2025-26/COMM	Supply and delivery of pound medicine	10-Sep-25	Once off	R227 500,00	Flagstaff	Female owned	Black and Not Youth
6.	Persistence Family	MAAA1494302	IHLM/29/2025-26/COMM	Supply and delivery of grass cutting strings	10-Sep-25	Once off	R24 000,00	Flagstaff	Female owned	Black and Youth
7.	Fasimba 13 Civils and Projects	MAAA1351805	IHLM/31/2025-26/COMM	Supply and delivery of Gazzebos	11-Sep-25	Once off	R41 250,00	Flagstaff	Male owned	Black and Not Youth

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8.	Bhewu Trading	MAAA1280358	IHLM/49/20 25- 26/ADMIN	Catering for 400 people	11-Sep-25	Once off	R38 000,00	Flagstaff	Female owned	Black and youth
9.	Timeless T	MAAA0779325	IHLM/43/20 25- 26/ECON	Interior Deco Services for Tourism and Heritage Event	11-Sep-25	Once off	R57 500,00	Bizana	Female owned	Black and Not Youth
10	We are the Hygiene Hub	MAAA0931330	IHLM/13/20 25- 26/ADMIN	Supply and delivery of stationery	17-Sep-25	Once off	R240 051,00	Flagstaff	Female owned	Black and Youth
11	Fasimba 13 Civils and Projects	MAAA1351805	IHLM/48/20 25- 26/COMM	Supply and delivery of Cartridges and toners	18-Sep-25	Once off	R212 946,75	Flagstaff	Male owned	Black and Not Youth
12	DNB Business Chain	MAAA1489801	IHLM/42/20 25- 26/ECON	Hiring of Logistics for annual tourism event on the 27 September 2025	18-Sep-25	Once off	R90 090,00	Matatiele	Female owned	Black and Youth
13	Today's Hope Trading & Projects 164	MAAA0323947	IHLM/41/20 25- 26/ECON	Hiring of stage and sound for annual tourism event	22-Sep-25	Once off	R169 500,00	Flagstaff	Male owned	Black and Not Youth
14	Achumile Amangwane Investments	MAAA1258075	IHLM/50/20 25- 26/ECON	Supply and delivery of Hiking Gear for annual tourism event	23-Sep-25	Once off	R54 030,00	Lusikisiki	Female owned	Black and Youth
15	Fezanathi Projects Pty	MAAA1486887	IHLM/54/20 25- 26/ADMIN	Supply and delivery of door signs	23-Sep-25	Once off	R44 660,00	Flagstaff	Male owned	Black and Youth

18.10 Bids above R300 000.00

N O	NAME OF CONTRACTOR	MAAA NUMBER	CONTRACT NUMBER	DESCRIPTION OF CONTRACT	DATE OF AWARD	CONTRACT PERIOD	CONTRACT VALUE	LOCALITY	OWNERSHIP	RACE & AGE GROUP
1.	YG Solutions	MAAA0572284	IHLM/103/2024-25/ROADS	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	04-Sep-25	36 Months	Rate Based	Libode	Male Owned	Black and not youth
2.	Sikhalo Trading & Construction	MAAA0643979	IHLM/40/2025-26/ECON	Provision and events co-ordination for annual Tourism Event	18-Sep-25	Once Off	R460 000,00	Flagstaff	Female Owned	Black and Youth

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18.11 Task Orders

NAME OF CONTRACTOR	CONTRACT NUMBER	DESCRIPTION OF CONTRACT	DATE OF AWARD	CONTRACT VALUE
Likamva Geomatics	IHLM/100/2021-22/PLAN	Task order for Topographic survey and pegging of 114 site in Lusikisiki	03-Sep-25	R234 935,34
MNT Geomatics	IHLM/100/2021-22/PLAN	Task order for pegging Mbeki Settlement	04-Sep-25	R409 950,00
MNT Geomatics	IHLM/100/2021-22/PLAN	Task order for pegging of municipal sites for Flagstaff and Lusikisiki	04-Sep-25	R198 720,00
Masilo Projects	IHLM/93/2023-24/ROADS	Task order for installation and construction of 05 High Masts	25-Sep-25	R4 206 450,45
YG Solutions	IHLM/93/2023-24/ROADS	Task order for Maintenance of 03 High masts for ward 6,9 & 14	29-Sep-25	R830 590,95
YG Solutions	IHLM/93/2023-24/ROADS	Task order for installation of 05 high masts ward 1,2 3, 5 & 16	29-Sep-25	R4 696 017,53
Lumda Trading	IHLM/93/2023-24/ROADS	Task order for Electrification of 111 Households	30-Sep-25	R3 197 963,17

18.12 Municipal Bid Appeals (if applicable)

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Bid Number	Bidder's name (Lodged Objection)	Date the objection was lodged	Appeal Status
IHLM/117/2022-23/ROADS	Pharaohs QS, Masakhane PM	11/10/2023	Pending

18.13 Contracts Register Statistics

No. of Current Contracts	No. of contracts awarded to SMMEs within the municipal area (local suppliers)	No. of Contracts about to expire in <6 months	No. of Expired Contracts but still in use
154 (2023-24) 53 (2024-25) 32 (2025-26)	147	07	01
Commitment amounts as at the 30 September 2025 R151 552 080, 32			

18.14 Contracts Expiring in 2025

Contract No.	Contract Description	End Date	Amount
Nyana Oyintanda Trading/Caltex Flagstaff	Supply and delivery of Deisel and lubricants for a period of 03 years.	26 September 2025	Rate Based
IHLM/99/2021-22/PLAN	Panel of Conveyancer Services for a period of 36 Months	30 September 2025	Rate Based
IHLM/104/2021-22/PLAN	Panel of Local Economic Service Providers for a period of 36 months	31 October 2025	Rate Based
IHLM/100/2021-22/PLAN	Panel of Land Surveyors for a period of 36 Months	31 October 2025	Rate Based
IHLM/102/2021-22/PLAN	Panel of Environmental Impact Assessment Services for a period of 36 Months	31 October 2025	Rate Based
IHLM/09/2022-23/ICT	Maintenance and Support for ICT Infrastructure for a period of 36 Months	31 October 2025	Rate Based
IHLM/32/2023-24/ROADS	Panel of Contractors Civil Engineering	07 December 2025	Rate Based

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18.15 Long-term Contracts

NO.	DESCRIPTION	NATURE & PURPOSE OF THE AGREEMENT	STATUS	RESPONSIBLE OFFICIALS
1.	Agreement between IHLM and MTN	Cellphone contract for Managers agreement	Cell phone contract has expired on the 31-May-2024	Manager ICT and Admin
2.	Agreement between IHLM and MTN	Cellphone contract for Councilor's agreement	Cell phone contract is expired on the 31-10-2024	Manager ICT and Admin
3.	Agreement between IHLM and Techseeds	Municipal Website Re-Design	The Contract is expired on the 30-06-2024	Manager ICT and Admin
4.	Agreement between IHLM and Bidvest Steiner	Provision of Hygiene Services	The Contract is expired on the 10-06-2024	Manager ICT and Admin
5.	Agreement between IHLM and Techseeds	ICT Infrastructure Maintenance	Cell phone contract is expiring on the 31-10-2025	Manager ICT and Admin
6.	First National Bank	Provision of Banking Services	The Contract is expiring on the 10-06-2026	Chief Financial Officer
7.	Coega Corporate Travel	Provision of Travel Management Services	Contract Expiring on the 30 June 2026	Budget and Treasury Office
8.	Iheans Trading t/a Iheans Travelling Agency	Provision of Travel Management Services	Contract Expiring on the 05 March 2027	Budget and Treasury Office

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9.	Lateral Unison	Insurance Services for a period of 03 years	Contract Expiring on the 28-Jun-27	Manager Asset, Fleet and Expenditure
10.	Riley Auctioneers	Auction Services	Contract Expiring on the 28-Jun-26	Manager Asset, Fleet and Expenditure
11.	Amalande Construction t/a Amalande Tyres	Provision of tyre supply, fitment, maintenance and repairs	Contract Expiring on the 20 August 2026	Manager Asset, Fleet and Expenditure
12.	Sky Metro	Printing services for a period of 36 Months	Contract expiring on the 19 November 2027	Manager ICT and Admin
13.	Hygiene Hub	Panel for supply and delivery of Refuse Bags for a period of 3 years	Contract expiring on the 25 February 2028	Manager Community Services
14.	Mat Trading Enterprise	Panel for supply and delivery of Refuse Bags for a period of 3 years	Contract expiring on the 25 February 2028	Manager Community Services
15.	N M Merge Projects	Panel for supply and delivery of Refuse Bags for a period of 3 years	Contract expiring on the 25 February 2028	Manager Community Services
16.	Ebhungeni Holdings	Panel for supply and delivery of Refuse Bags for a period of 3 years	Contract expiring on the 25 February 2028	Manager Community Services
17.	Sandu M (PTY)	Panel for supply and delivery of Refuse Bags for a period of 3 years	Contract expiring on the 25 February 2028	Manager Community Services
18.	Sword Group	Panel for supply and delivery of Refuse Bags for a period of 3 years	Contract expiring on the 25 February 2028	Manager Community Services
19.	Samysivu	Panel for supply and delivery of Refuse Bags for a period of 3 years	Contract expiring on the 25 February 2028	Manager Community Services

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20.	Vilito Trading	Panel for supply and delivery of Refuse Bags for a period of 3 years	Contract expiring on the 25 February 2028	Manager Community Services
21.	Masinyane and Son	Panel for supply and delivery of Refuse Bags for a period of 3 years	Contract expiring on the 25 February 2028	Manager Community Services
22.	Million Colours Group	Panel for supply and delivery of Refuse Bags for a period of 3 years	Contract expiring on the 25 February 2028	Manager Community Services
23.	Ntlesko Trading	Provision of Cell phone contract for a period of 24 Months	The Contract is expiring on the 10-March-2027	Manager ICT and Admin
24.	Black Space Ultimate	Provision of Microsoft Office 365 E3 Services for a period of 36 Months	The Contract is expiring on the 18-March-2028	Manager ICT and Admin
25.	Tech Seeds Telecommunications	Provision of Telephone System for 320 users for 36 Months	The Contract is expiring on 18-March-2028	Manager ICT and Admin

18.16 Variations

For the month of September 2025, the following are the reported variation orders.

Contractor & Contract No.	Contract Description	Contract Value	Reasons for Variation	Amount
Mbongeni Amahle Trading	Task order for electrification of 133 households	R2 455 537,67	Additional scope of work	R368 330,67 @ 15%

Variations above 15% or 20% (Comply with MFMA S116(3))

None

18.17 Supplier Performance Management

i The Purpose of Supplier Performance Management

The purpose of this submission is to appraise the committee on the overall performance of service providers/suppliers contracted by the Municipality for the provision of goods and services. The report covers the contract management activities and performance analysis of all service providers/suppliers/contractors engaged by the Departments across the Municipality. This is a consolidated report and entails a summary of all reports submitted by various Project Managers.

Supply Chain Management Policy requires the accounting officer to establish and implement an effective system of logistics management, which must include the monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for goods or services.

ii Discussion

In the execution of its service delivery responsibilities, the Municipality appoints qualifying companies to assist in the implementation of its projects and/or supply of the required goods or services. This then presents the need to ensure that these contracted service providers comply with the contractual conditions in the provision of the required goods and services. This function is performed in terms of Section 116 of the MFMA (Act No. 56 of 2003). It is therefore essential that a service level agreement is signed prior to the commencement of any contract.

iii PERFORMANCE MONITORING OF SERVICE PROVIDERS

The Contract Management Section of the SCM Unit in conjunction with the relevant Project Managers is responsible for the monitoring of all service providers and contractors' performance. The successful implementation of projects will eventually yield to the realization of the Council's goals and targets as indicated in the Municipality's SDBIP. The focus is on compliance with all applicable legislations in the appointment of these entities with clearly identified project deliverables or scope of works. The Council must realize value for money in all these contracts.

The performance evaluation is an ongoing process within the departments in the municipality, however, the contracts management unit collates the information on a quarterly basis for reporting purposes.

18.18 Bids advertised (Annexure)

- i Website:** All bids between the range of R30 000 to R300 000 and are advertised on website.

- ii E-tender portal: E-port is working; therefore, all Adverts were uploaded on the website.
- iii CIDB: All bids that require to be advertised on CIDB were advertised and printouts were saved for compliance and audit purposes.
- iv Cancelled bids: None

18.19 Local Content Reporting

Contract Description	Designated Sector	% Designated	Award Value	Date of Award	Reporting to DTI
None					

20. ASSETS AND FLEET MANAGEMENT

Asset Management is the unit within the Budget and Treasury Department that is responsible for the co-ordination of asset management function throughout the municipality.


To ensure that municipal assets are managed, controlled, safeguard and utilized in an efficient and effective manner. Fleet Management also is the unit within Budget and treasury department that is responsible for the management and effective utilisation of municipal fleet. Expenditure Management is the unit as well within Budget and Treasury section which deals with the payment of suppliers as well as payment of salaries. The following are items that can be highlighted relating to asset and fleet management:

a. Asset Additions

The municipality procured one bulk flier in September 2025.

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WIP additions as of 30 September 2025 are as follows:

<div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;"> INGQUZA HILL LOCAL MUNICIPALITY WIP REGISTER FOR 2025-2026 FINANCIAL YEAR 01 JULY 2025- 30 SEPTEMBER 2025 </div> </div>										
No	Project Name	Consultant	Contractor	Class	Opening Balance 01 July 2025	31-Jul-25	31-Aug-25	30-Sep-25	Closing Balance 30 September 2025	Comments
1	New Municipal Offices Lusikisiki	Uphuhliso Nohlumo	N/A	Other Assets	7,628,949.85	1,769,324.10	1,546,204.42	2,677,260.34	13,621,738.71	In Progress
2	Flagstaff Municipal Offices	Iqhayiya Design Workshop	N/A	Other Assets	5,750,792.80	-	-	-	5,750,792.80	In Progress
3	Taxi Rank	Leko Consulting	N/A	Community Assets	2,739,544.12	-	-	-	2,739,544.12	In Progress
4	Flagstaff Town Hall (Phase2)	Iqhayiya Design Workshop	Lithubalam Trading	Community Assets	14,693,708.40	1,232,500.00	380,000.00	-	16,306,208.40	In Progress
5	Lusikisiki Town Hall (Phase 2)	Calliper Consulting	Cece JV Nkanyeni/Athin	Community Assets	11,636,556.02	-	1,302,666.47	401,076.72	13,340,299.21	In Progress
6	Ward 2 Sport Field	Leko Consulting	Brainwave Projects	Community Assets	23,652,420.36	-	-	-	23,652,420.36	In Progress
7	Ward 26 Sports field	Iqhayiya Design Workshop	Vitsha Trading	Community Assets	20,451,352.02	-	-	-	20,451,352.02	In Progress
8	Facelift Towns (Internal Streets Flagstaff) Phase 2	Zinzame Consulting	MVI Construction	Infrastructure-Road	24,505,425.32	6,277,134.96	720,405.00	1,050,811.59	32,553,776.87	In Progress
9	Facelift Towns (Internal Streets Lusikisiki) Phase 3	Uphuhliso Nohlumo	Mvumeza Trading	Infrastructure-Road	25,741,895.66	-	3,818,728.83	2,086,087.40	31,646,711.89	In Progress
10	Construction of Lambasi Driveway	N/A	Vilito JV Vitsha Trading	Infrastructure-Road	2,604,501.42	-	-	-	2,604,501.42	In Progress
11	Construction of Mtshayazafe Access Road	N/A	Mphumzi and Sons	Infrastructure-Road	4,028,434.18	-	-	-	4,028,434.18	In Progress
12	Construction of Qhamangweni Access Road	BM Infrastructure	N/A	Infrastructure-Road	272,447.47	-	-	-	272,447.47	In Progress
13	Construction of Sirhetshe to Sibuthe Access Road	Mlala Emazweni Trading	Tentamount	Infrastructure-Road	251,786.85	-	560,044.22	435,376.25	1,247,207.32	In Progress
14	Construction of Ngonyameni Access road & Bridge	Mlala Emazweni Trading	Tswela	Infrastructure-Road	335,676.57	917,612.42	480,080.82	-	1,733,369.81	In Progress
15	Supply and Installation of 5 Solar Street Lights	N/A	Magnetic Power	Infrastructure-Electrification	590,944.16	-	-	-	590,944.16	In Progress
16	Construction of Mtshayelo Access Road	Mlala Emazweni Trading	Pangwa Trading	Infrastructure-Road	268,258.88	892,617.60	505,614.15	1,239,224.45	2,905,715.08	In Progress
17	Construction of Zone 5 Sportsfield	SDM Consulting/Zambro	N/A	Community Assets	7,695,367.06	1,556,703.36	-	-	9,252,070.42	In Progress
Opening Balance					152,848,061.15	12,645,892.44	9,313,743.91	7,889,836.75	182,697,534.25	

b. Asset Verification

The verification of assets in the normal operations of the municipality was done in the fourth quarter of the previous financial year. Management is currently engaged with verification of assets as responses to requests for information by the AG.

c. Asset Bar Coding

The acquired bulk filer was bar coded.

d. Loss on Assets.

There has been no loss of assets in the month of September 2025

e. Insurance

All municipal Assets that were procured are insured with Lateral Unison.

The Insurance cover is for from 01 July 2024 to 30 June 2027 i.e. we have contracted a service Provider for a period of 36 Months.

Newly procured Assets were added to the insurance.

There are two claims that have been registered with the insurance company as follows:

No	Client	Registration No	Description	Luib Claim Number	Client Claim Ref	Section	Peril	DateOfLoss	NotifiedDate	Claims Status
1	Ingquza Hill Local Municipality	HYW 633 EC	NISSAN TIPPER TRUCK	LAT0002-00002760	IHLMO01	Motor Commercial	Accident	2025/07/08	2025/07/14	Awaiting Authorisation
2	Ingquza Hill Local Municipality	N/A	Councilor Khumalo Claim	LAT0002-00002580	F2\25\031144	Sasria Policy Extensions	Malicious damage	2025/06/04	2025/06/04	Settled

f. Disposal of Assets

The Disposal listing was approved by the Council, and an Auction was conducted. Management is awaiting proceeds from the auction which are expected to be transferred in early October 2025.

Data									
Type Description	Sum of Cost O/Bal	Sum of Cost Adj	Sum of Cost C/Bal	Sum of Adj Dep O/Bal	Sum of Dep	Sum of Dep C/Bal	Sum of Adj Imp O/Bal	Sum of Imp C/Bal	Sum of NBV
Community Assets	342 962,00	-	342 962,00	165 016,18	15 818,62	180 834,80	-	-	162 127,20
Computer Equipment	1 607 772,79	-	1 607 772,79	1 363 539,66	11 000,12	1 374 539,78	15 530,19	15 530,19	217 702,82
Furniture and Office Equipment	943 302,12	-	943 302,12	653 279,63	17 954,90	671 234,53	88 293,07	88 293,07	183 774,52
Machinery and Equipment	2 141 162,62	-	2 141 162,62	1 394 153,81	106 100,68	1 500 254,49	52 512,91	52 512,91	588 395,22
Roads Infrastructure	5 839,32	-	5 839,32	5 839,32	-	5 839,32	-	-	-
Transport Assets	3 112 445,12	-	3 112 445,12	2 505 324,72	280 714,47	2 786 039,19	-	-	326 405,93
Grand Total	8 153 483,97	-	8 153 483,97	6 087 153,32	431 588,79	6 518 742,11	156 336,17	156 336,17	1 478 405,69

g. Fleet Management

There were eight (8) vehicles that were sent for services and repairs, and these were completed.

No	VEHICLE	REGISTRATION NO	SERVICE PROVIDER	AMOUNT	SERVICE DESCRIPTION
1	Toyota Hilux	KNG127EC	Halfway Toyota Shelly Beach	R5,886.75	Replaced front brake pads and discs.
2	Toyota Hilux	KNG164EC	Halfway Toyota Shelly Beach	R5,886.75	Replaced front brake pads and discs.
3	Toyota Fortuner	KMM272EC	Buffalo Toyota East London	R6,199.12	Replaced front brake pads and discs.
4	Komatsu Motor Grader	KHY015EC	Komatsu	R62,000.64	Replaced oil filter, breather filter, fuel filter, gear oil, transmission oil, hydraulic oil, engine oil, and filter kit.
5	Bell Excavator	JTE3160766	Bell Equipment Sales SA Limited	R35,939.36	Fuel tank sender unit, bucket tips, pin lock, washers.
6	Bell 315 Backhoe Loader	HTZ035EC	Bell Equipment Sales SA Limited	R117,383.03	Replaced seal kits, HYD upper link arm assy, hydraulic cylinder recon, mounting bracket, upper link armassy.
7	Bell 670G Motor Grader	HTZ040EC	Bell Equipment Sales SA Limited	R46,641.08	Replaced bolts and nuts, grader cutting edge, backing plates.
8	Bell 670G Motor Grader	HZF166EC	Bell Equipment Sales SA Limited	R46,641.08	Replaced bolts and nuts, grader cutting edge, backing plates.
				R326,577.81	

h. Accident Report

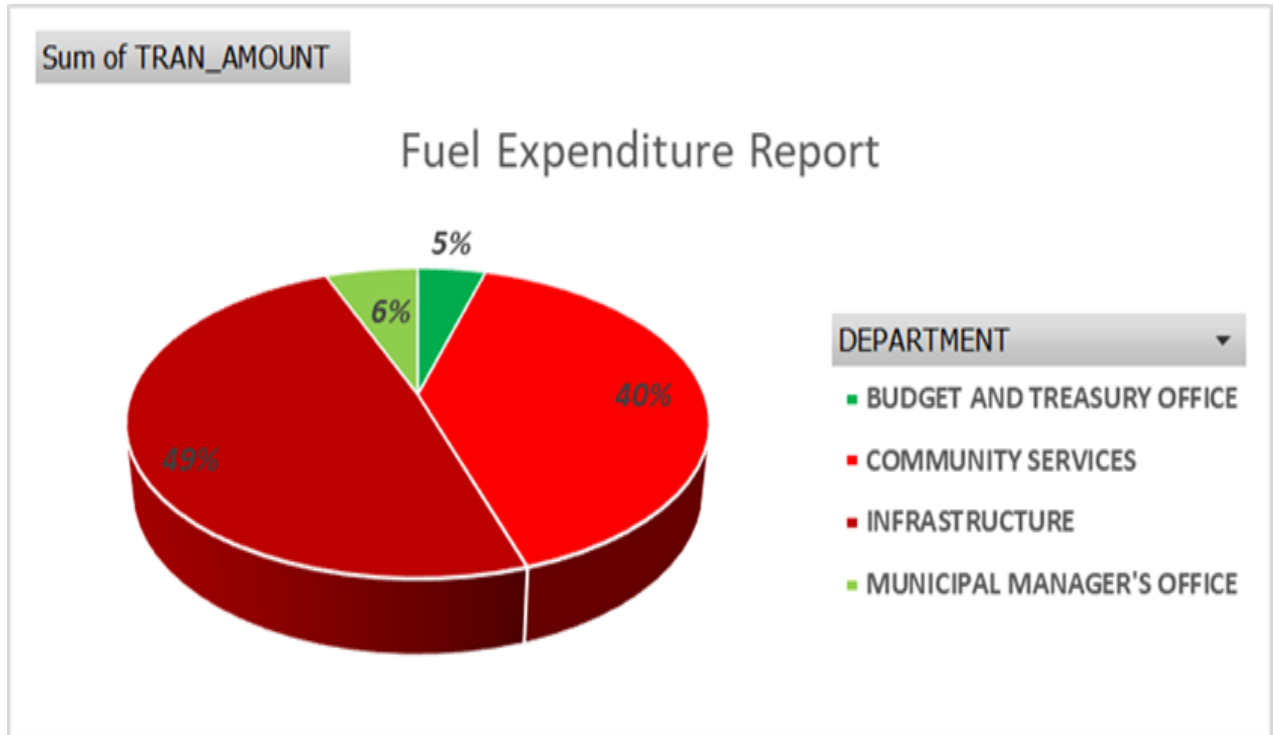
No	Vehicle	Registration Number	Date of Accident	Accident Description	Progress Report
1	UD Truck	HYW633EC	07/07/2025	Loading Beam has been damaged	We are waiting for the assesement report.

i. Vehicle Registration

VEHICLE DESCRIPTION	REGISTRATION NO	SERVICE PROVIDER	AMOUNT
Toyota Corolla	JLV742EC	Department of Transport	R546.00
Toyota Corolla	JLV731EC	Department of Transport	R546.00
Toyota Land Cruiser	HCN720EC	Department of Transport	R1,080.00
Isuzu KB	JGD213EC	Department of Transport	R840.00
Bomag Single Drum Roller	KGR746EC	Department of Transport	R132.00
Bell 315SK Backhoe Loader	HTZ035EC	Department of Transport	R132.00
Bell Motor Grader	HTZ040EC	Department of Transport	R132.00
Bell Motor Grader	HZF166EC	Department of Transport	R132.00
John Deere	HSJ469EC	Department of Transport	R258.00
			R3,798.00

j. Fuel Expenditure

No	August 2025	September 2025	Percentage Change	Reasons for Variance
1	R 827,719.07	R 872,961.42	5% Increase	There were more Maintenance activities during the month of September 2025.



21. FREE BASIC SERVICES

a. Legal Background

Free Basic Services Guidelines stipulate that the indigent people should be taken care of at the local sphere of government. The indigent people should be provided with free basic services such as electricity, alternative energy, water and sanitation and waste collection until such time come and they graduate from their status. The equitable share is primarily granted to improve the lives of the poor and marginalized people in our communities.

b. Indigent register, Data collection and Data Capturing

Data collection has been done and a continua's program done through Ward Councillors, traditional leaders, CDW's and ward committees in all the thirty-two various wards that are within the boundaries of Ingquza Hill local municipality.

c. Data capturing for Indigent register, here are the figures as per the ward:

WARDS NO	INDIGENT REGISTER PER WARD
1.	723
2.	774

WARDS NO	INDIGENT REGISTER PER WARD
3.	771
4.	633
5.	705
6.	1022
7.	791
8.	656
9.	710
10.	904
11.	802
12.	562
13.	494
14.	574
15.	746
16.	944
17.	608
18.	729
19.	644
20.	543
21.	644
22.	411
23.	518
24.	707
25.	555
26.	1015
27.	599
28.	582
29.	743
30.	828
31.	630

WARDS NO	INDIGENT REGISTER PER WARD
32.	700
TOTAL	22 267

d. Eskom

In September 2025, we have 2 531 beneficiaries claiming an amount of R319 341,84 for people who benefited from free basic electricity (FBE) on the month of August 2025, then the invoice was generated on the month of 19 September 2025, and each household receives 50 KW units from Eskom (FBE).

e. Alternative Energy (PARAFFIN):

The service providers for the distribution of paraffin were appointed. The deliveries were carried out in July 2025 and completed in August 2025. Management is currently engaged with the process of ensuring that there is accurate indigent data, and also looking into various available alternative energy sources.

f. Financial Expenditure for Free Basic Electricity (FBE) and Paraffin:

The expenditure incurred in 2025/26 is as follows:

2025/26	CURRENT YEAR
Opening Balance September 2025	R4 278 970,00
Expenditure incurred September 2025	R319 341,84
Closing balance September 2025	R3 959 628,00

QUALITY CERTIFICATE

I, V.C. Makedama, Municipal Manager of Ingquza Hill Local Municipality, hereby certify that the Section 71 report and supporting documentation for M03 – September 2025, have been prepared in accordance with Municipal Finance Management Act No 56 of 2003 and the regulations made under that Act.

PRINT NAME: _____ Velile Castro Makedama _____

Municipal Manager of Ingquza Hill Local Municipality

SIGNATURE _____

DATE _____

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Velile Castro Makhedama**, municipal manager of Ingquza Hill Local Municipality, hereby certify that Section 71 and supporting documents for M03/September been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act.

Print Name: V. C. Makhedama

Municipal Manager of Ingquza Local Municipality

Signature: 

Date: 06/10/2025