

INGQUZA HILL LOCAL MUNICIPALITY



BUDGET AND TREASURY OFFICE

IN-YEAR REPORTING: MFMA SECTION 71 REPORT FOR APRIL 2026

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EXECUTIVE SUMMARY

1. INTRODUCTION

The Municipality approved the 2025/26 Annual Budget and Medium-Term Revenue and Expenditure Framework (MTREF) in May 2025. An Adjustments Budget was subsequently approved in December 2025 to incorporate approved conditional grant roll-overs. A further Adjustments Budget was approved in February 2026 in terms of Section 28 of the Municipal Finance Management Act (MFMA), Act 56 of 2003, following Council's consideration of the Mid-Year Budget and Performance Assessment. The adjustments were made to the budget, SDBIP, procurement plan, and other supporting documentation as required by the Act.

The purpose of this report, prepared in terms of Section 71 of the Municipal Finance Management Act (MFMA), No. 56 of 2003, is to report on the financial performance of the Municipality against the approved budget. This includes reporting on revenue, expenditure, assets, and liabilities. This report reflects the financial performance of the Municipality for April 2026, being the tenth 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 the Council and medium-term planning of service delivery by aligning targets to achieve backlog elimination.

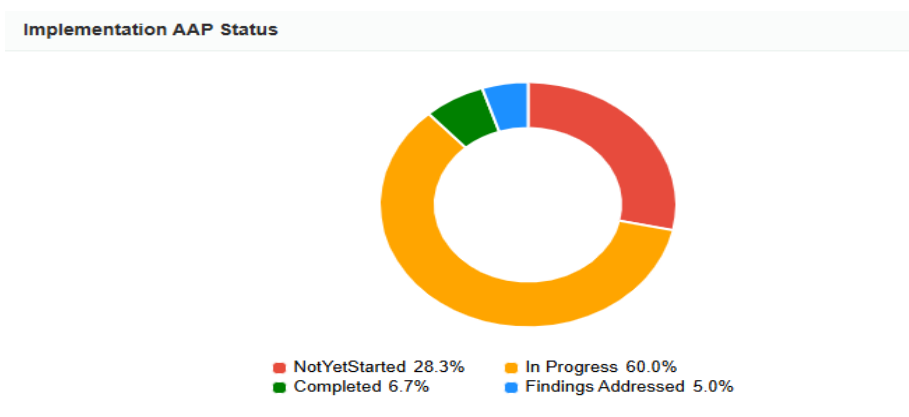
3. THE AUDIT ACTION PLAN

The municipality was audited by the Auditor General of South Africa (AGSA) for the 2024/25 financial period, wherein a qualified audit opinion was issued. The MFMA requires that management must develop an audit action plan that will address the issues that have been raised during the audit by the Auditor General.

Management developed the audit action plan through the National Treasury’s Web-enabled Platform to address issues raised by the Auditor General in the 2024/25 audit cycle. The implementation of this plan will be monitored until all the issues raised have been resolved.

This action plan should identify the finding, the root cause, the completion date for the development of the action plan, the due date for the implementation of the action plan, the responsible official and many other pertinent pieces of information.

The following is the graphic representation of the progress of the implementation of the approved actions: -



In terms of the graphic representation above, there are 60 findings that have been lifted from the detailed audit findings, 11 of which are matters affecting the audit report, and 49 other matters. Action plans have been developed and approved for all the findings. The implementation of the audit action plan indicates that 28,3% of the actions have not been started, 60% actions are in progress, 6,7% actions are completed and 5% actions have been confirmed to address the findings raised.

It is important to note that of the action plans in-progress, there a significant number of them that are at a very high percentage of implementation. The actions that were proposed for the property plant and equipment have all been started and finalised, however, the confirmation of the whether the actions have adequately addressed the the finding will be tested when the compiled prior year adjustments are audited.

The prior year adjustments will be audited by the AGSA, after reviews by the Internal Audit, Audit Committee, Provincial Treasury and CoGTA. These prior year adjustments are contained in the 09 Months Interim Financial Statements.

IN-YEAR BUDGET STATEMENT

4. MONTHLY BUDGET STATEMENT: SUMMARY

The table below shows the performance of the municipality for the month of April 2026, the tenth month of the 2025/26 financial year. The total revenue for April 2026 amounted to just over R10 million, whilst the expenditure for the same month was R42 million, resulting in a deficit for the month of R31,9 million.

EC153 Ngquza Hills - Table C1 Monthly Budget Statement Summary - M10 - April									
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	42 607	1 296	29 650	35 506	(5 856)	-16%	42 607
Service charges	1 394	1 296	1 396	187	1 260	1 180	80	7%	1 396
Investment revenue	24 126	22 000	24 000	1 688	16 508	20 333	(3 826)	-19%	24 000
Transfers and subsidies - Operational	367 753	362 391	394 171	969	355 681	333 772	21 909	7%	394 171
Other own revenue	63 931	24 877	32 753	1 776	26 066	28 607	(2 541)	-9%	32 753
Total Revenue (excluding capital transfers and contributions)	497 008	453 171	494 928	5 915	429 166	419 399	9 767	2%	494 928
Employee costs	163 510	181 307	190 714	14 704	148 303	160 496	(12 193)	-8%	190 714
Remuneration of Councillors	29 154	31 073	31 073	2 360	23 531	25 894	(2 363)	-9%	31 073
Depreciation and amortisation	56 545	57 500	63 500	-	45 125	53 917	(8 791)	-16%	63 500
Interest	4 137	150	4 150	-	-	4 125	(4 125)	-100%	4 150
Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and subsidies	5 096	7 000	7 764	-	4 337	6 597	(2 260)	-34%	7 764
Other expenditure	213 690	275 347	334 360	24 962	178 268	288 469	(110 201)	-38%	334 360
Total Expenditure	472 131	552 377	631 561	42 025	399 564	539 498	(139 934)	-26%	631 561
Surplus/(Deficit)	24 877	(99 206)	(136 634)	(36 110)	29 602	(120 099)	149 701	-125%	(136 634)
Transfers and subsidies - capital (monetary allocations)	79 404	65 535	66 126	4 172	57 379	55 203	2 175	4%	66 126
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	104 282	(33 671)	(70 508)	(31 937)	86 980	(64 896)	151 876	-234%	(70 508)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	104 282	(33 671)	(70 508)	(31 937)	86 980	(64 896)	151 876	-234%	(70 508)
Capital expenditure & funds sources									
Capital expenditure	132 372	137 355	146 996	4 757	92 739	124 103	(31 364)	-25%	146 996
Capital transfers recognised	78 277	65 535	66 338	3 628	50 143	55 415	(5 272)	-10%	66 338
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	50 492	71 820	80 658	1 129	42 596	68 688	(26 092)	-38%	80 658
Total sources of capital funds	128 769	137 355	146 996	4 757	92 739	124 103	(31 364)	-25%	146 996
Financial position									
Total current assets	334 393	316 387	273 624	-	415 326	-	-	-	273 624
Total non current assets	1 592 647	1 741 531	1 745 171	-	1 640 261	-	-	-	1 745 171
Total current liabilities	96 605	67 059	61 774	-	138 062	-	-	-	61 774
Total non current liabilities	29 786	32 596	35 596	-	29 786	-	-	-	35 596
Community wealth/Equity	1 800 310	1 958 263	1 921 426	-	1 887 740	-	-	-	1 921 426
Cash flows									
Net cash from (used) operating	-	81 471	62 423	(14 516)	351 977	33 016	(318 961)	-966%	62 423
Net cash from (used) investing	128 891	(137 355)	(145 240)	(5 466)	(108 221)	(122 348)	(14 127)	12%	(145 240)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	396 713	279 097	252 163	-	532 292	245 649	(286 643)	-117%	205 718
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	2 317	1 778	1 752	1 722	1 688	1 666	1 647	126 149	138 719
Creditors Age Analysis									
Total Creditors	174	(49)	-	-	-	-	-	-	124

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

EC153 Ngquzu Hills - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 - April										
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	431 127	4 043	403 973	360 106	43 867	12%	431 127
Executive and council		1 593	1 716	1 716	145	1 448	1 430	18	1%	1 716
Finance and administration		429 541	424 411	429 411	3 898	402 525	358 676	43 849	12%	429 411
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	109 791	5 003	65 667	96 892	(31 225)	-32%	109 791
Planning and development		3 504	4 647	4 707	343	3 730	3 933	(203)	-5%	4 707
Road transport		110 909	72 749	105 084	4 659	61 937	92 959	(31 022)	-33%	105 084
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		30 866	15 183	20 135	1 042	16 905	17 605	(700)	-4%	20 135
Energy sources		20 478	3 660	7 842	-	7 163	7 232	(69)	-1%	7 842
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10 388	11 523	12 294	1 042	9 742	10 373	(631)	-6%	12 294
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	576 413	518 706	561 053	10 088	486 544	474 602	11 942	3%	561 053
Expenditure - Functional										
Governance and administration		238 800	303 474	325 101	30 792	221 650	274 522	(52 873)	-19%	325 101
Executive and council		86 899	108 434	113 309	9 914	80 295	95 236	(14 942)	-16%	113 309
Finance and administration		148 300	189 727	206 981	20 602	137 981	175 360	(37 379)	-21%	206 981
Internal audit		3 601	5 313	4 811	276	3 373	3 926	(552)	-14%	4 811
Community and public safety		131	-	-	-	-	-	-	-	-
Community and social services		131	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		105 431	142 266	186 787	3 994	93 043	163 076	(70 033)	-43%	186 787
Planning and development		31 311	39 385	41 015	1 609	23 610	34 450	(10 840)	-31%	41 015
Road transport		74 120	102 881	145 772	2 385	69 433	128 625	(59 192)	-46%	145 772
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		127 769	106 637	119 673	7 239	84 871	101 900	(17 029)	-17%	119 673
Energy sources		32 886	17 010	21 356	482	15 551	18 521	(2 970)	-16%	21 356
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		94 882	89 627	98 317	6 757	69 320	83 379	(14 059)	-17%	98 317
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	472 131	552 377	631 561	42 025	399 564	539 498	(139 934)	-26%	631 561
Surplus/ (Deficit) for the year		104 282	(33 671)	(70 508)	(31 937)	86 980	(64 896)	151 876	-234%	(70 508)

The table above shows the revenue and expenditure per functional classification. The highest revenue has been received at the Road and transport function, being the recognition of revenue (conditions met) for Municipal Infrastructure Grant.

The expenditure for the same period can be attributed to the various departments, with the highest expenditure incurred by the Finance and Administration at just over R20.6 million, followed by the Executive and Council Function at R9.9 million and Waste Management Function at R6,7 million.

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

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

EC153 Ngquza Hills - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 - April										
Vote Description	Ref	Budget Year 2025/26								
		2024/25 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	431 127	4 043	403 973	360 106	43 867	12.2%	431 127
Vote 2 - Community Services and Public Safety		10 388	11 523	12 294	1 042	9 742	10 373	(631)	-6.1%	12 294
Vote 3 - Economic and Environmental Services		1 474	2 008	2 068	99	1 188	1 733	(546)	-31.5%	2 068
Vote 4 - Trading Services		20 478	3 660	7 842	-	7 163	7 232	(69)	-1.0%	7 842
Vote 5 - Technical Services		112 939	75 388	107 723	4 903	64 479	95 158	(30 679)	-32.2%	107 723
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	561 053	10 088	486 544	474 602	11 942	2.5%	561 053
Expenditure by Vote	1									
Vote 1 - Governance and Administration		238 800	303 474	325 101	30 792	221 650	274 522	(52 873)	-19.3%	325 101
Vote 2 - Community Services and Public Safety		95 013	89 627	98 317	6 757	69 320	83 379	(14 059)	-16.9%	98 317
Vote 3 - Economic and Environmental Services		27 216	36 749	38 379	1 609	23 490	32 254	(8 764)	-27.2%	38 379
Vote 4 - Trading Services		32 886	17 010	21 356	482	15 551	18 521	(2 970)	-16.0%	21 356
Vote 5 - Technical Services		78 215	105 517	148 408	2 385	69 553	130 822	(61 268)	-46.8%	148 408
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	472 131	552 377	631 561	42 025	399 564	539 498	(139 934)	-25.9%	631 561
Surplus/ (Deficit) for the year	2	104 282	(33 671)	(70 508)	(31 937)	86 980	(64 896)	151 876	-234.0%	(70 508)

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

EC153 Ngquza Hills - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 - April										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste management		1 394	1 296	1 396	187	1 260	1 180	80	7%	1 396
Sale of Goods and Rendering of Services		20 808	4 276	8 457	16	7 571	7 745	(174)	-2%	8 457
Agency services		4 475	6 400	6 400	467	4 546	5 333	(787)	-15%	6 400
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 020	749	1 049	86	843	924	(81)	-9%	1 049
Interest from Current and Non Current Assets		24 126	22 000	24 000	1 688	16 508	20 333	(3 825)	-19%	24 000
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 043	1 224	1 224	79	731	1 020	(289)	-28%	1 224
Licence and permits		115	200	200	4	61	167	(105)	-63%	200
Special Rating Levies		-	-	-	-	-	-	-	-	-
Operational Revenue		143	380	380	4	258	317	(59)	-19%	380
Non-Exchange Revenue										
Property rates		39 803	42 607	42 607	1 296	29 650	35 506	(5 856)	-16%	42 607
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 988	1 552	1 947	302	2 594	1 688	906	54%	1 947
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		367 753	362 391	394 171	969	355 681	333 772	21 909	7%	394 171
Interest		9 178	9 097	11 097	818	8 238	9 581	(1 343)	-14%	11 097
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		5 948	1 000	2 000	-	1 223	1 833	(611)	-33%	2 000
Other Gains		19 213	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		497 008	453 171	494 928	5 915	429 166	419 399	9 767	2%	494 928
Expenditure By Type										
Employee related costs		163 510	181 307	190 714	14 704	148 303	160 496	(12 193)	-8%	190 714
Remuneration of councillors		29 154	31 073	31 073	2 360	23 531	25 894	(2 363)	-9%	31 073
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-
Debt impairment		10 251	11 163	11 163	-	-	9 303	(9 303)	-100%	11 163
Depreciation and amortisation		56 545	57 500	63 500	-	45 125	53 917	(8 791)	-16%	63 500
Interest		4 137	150	4 150	-	-	4 125	(4 125)	-100%	4 150
Contracted services		87 375	106 909	151 398	3 904	70 342	133 580	(63 238)	-47%	151 398
Transfers and subsidies		5 096	7 000	7 764	-	4 337	6 597	(2 260)	-34%	7 764
Irrecoverable debts written off		8 735	16 500	16 500	5 402	7 292	13 750	(6 458)	-47%	16 500
Operational costs		107 701	140 775	155 299	15 656	100 634	131 837	(31 202)	-24%	155 299
Losses on Disposal of Assets		(372)	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		472 131	552 377	631 561	42 025	399 564	539 498	(139 934)	-26%	631 561
Surplus/(Deficit)		24 877	(99 206)	(136 634)	(36 110)	29 602	(120 099)	149 701	-125%	(136 634)
Transfers and subsidies - capital (monetary allocations)		79 404	65 535	66 126	4 172	57 379	55 203	2 175	4%	66 126
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		104 282	(33 671)	(70 508)	(31 937)	86 980	(64 896)			(70 508)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		104 282	(33 671)	(70 508)	(31 937)	86 980	(64 896)			(70 508)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		104 282	(33 671)	(70 508)	(31 937)	86 980	(64 896)			(70 508)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		104 282	(33 671)	(70 508)	(31 937)	86 980	(64 896)			(70 508)

In the table above the following can be highlighted

a) Revenue

i Waste Management

The Municipality billed revenue of R187 000 from solid waste removal services for the month of April 2026. This reflects a variance of 7% against the budgeted amount, suggesting that revenue billing is largely in line with the approved

budget. Management continues to monitor the completeness of billing to ensure that all revenue due is billed and subsequently collected.

ii Sale of Goods and Rendering of Services

The revenue source generated a revenue of R16 000 for the month of April 2026. This resulted in a year-to-date amount of just over R7,5 million. This line item includes the services rendered by the municipality by electrifying villages as per the agreement with the Department of Energy (INEP). The low revenue recorded for April is attributable to the fact that there was no INEP-related expenditure incurred during the month.

iii Agency Fees

The Municipality generates revenue from the operation of the Driver's Licence and Testing Centre (DLTC). For April 2026, revenue of R467 000 was generated, resulting in a negative variance of 15% against the budgeted amount. The Municipal DLTC became fully operational in January 2026, which is expected to reduce the variance, improve performance at the centre, and increase revenue going forward.

iv Interest From Current and Non-Current Assets

The Municipality earns interest on balances held in its primary bank account and call accounts. For April 2026, interest income of R1.6 million was generated, resulting in a negative variance of 19% against the budgeted year-to-date amount of R16,5 million. Management will continue to monitor interest earned on available funds and ensure that surplus cash is invested in accounts that maximise returns during periods when the funds are not immediately required for service delivery and other municipal running costs.

v Property Rates

The Municipality levies property rates on all rateable properties within its jurisdiction. Billing processed for property rates in April 2026 amounted to just over R1.2 million, resulting in a year-to-date total of R29,6 million. The negative variance of 16% is likely to smooth out as we approach the year end. This is because of the billing for government properties that is done in July, the first month of the financial year.

vi Rental From Fixed Assets

The Municipality generated revenue of R79 000 for April 2026 from the rental of municipal-owned properties, resulting in a year-to-date total of R731 000. Management is currently undertaking a review of all municipal lease agreements to assess the appropriateness of existing rental tariffs and

contractual terms. The outcomes of this review will be submitted to Council for consideration and resolution prior to implementation.

vii Transfers and Subsidies

The Municipality receives transfers and subsidies from various government departments, comprising both conditional and unconditional grants. During April 2026, operational grant revenue of just over R0.969 million was recognised, bringing the year-to-date total to R355.6 million.

An additional R4.1 was recognised for capital grants bring the tear-to-date actual to just over R57.3 million.

b) Expenditure

i Employee Related Costs

- The Municipality incurs expenditure on employee salaries and allowances for services rendered. For April 2026, expenditure on Employee Related Costs amounted to R14,7 million, resulting in a negative variance of 8% against the budget. The variance is mainly attributable to funded vacancies that have not yet been filled. The total year-to-date expenditure on Employee Related Costs amounts to R148,3 million.
- 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.
- There is a noticeable increase from the previous months owing to the implementation of the gazette on the salaries for the municipal manager and managers reporting to the municipal manager, as well as middle managers.

ii Remuneration of Councillors

The Upper Limits of Remuneration for Municipal Public Office Bearers, as prescribed by Government Gazette, determines the salaries and allowances payable to councillors. The Municipality remunerates councillors in accordance with the provisions of the applicable Gazette.

In April 2026, expenditure on councillor remuneration amounted to just over R2.3 million, resulting in a negative variance of 9% against the budget.

iii Contracted Services

The contracted services for April 2026 amounted to R3,9 million, with an underspending of 47%. This has resulted in a year-to-date amount of just over

R70 million. This includes services contracted for maintenance of roads and other assets, travelling and accommodation, maintenance of the municipal fleet, legal fees and other contracted services.

iv Operational Costs

The operational costs incurred by the municipality in April 2026 amounted to R15.6 million. This has resulted in year-to-date expenditure of R100,6 million, resulting in a negative variance of 24% against year-to-date budget.

8. MONTHLY BUDGET STATEMENT: CAPITAL EXPENDITURE

The table below indicates capital expenditure for the month of April 2026 amounting to just over R4,7 million. The bulk of the capital expenditure is at Technical Services at just over R3,7 million. The capital expenditure to-date is just over R92, 7 million funded from grants and from internally generated funds.

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EC153 Ngquza Hills - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 - April

Vote Description	Ref	2024/25			Budget Year 2025/26					
		Audited	Original	Adjusted	Monthly actual	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		19 592	11 850	8 880	30	2 594	6 905	(4 311)	-62%	8 880
Vote 2 - Community Services and Public Safety		8 507	7 170	9 328	-	1 051	8 133	(7 082)	-87%	9 328
Vote 3 - Economic and Environmental Services		505	2 500	470	-	286	53	233	437%	470
Vote 4 - Trading Services		9 303	13 000	12 499	996	7 094	10 333	(3 238)	-31%	12 499
Vote 5 - Technical Services		94 464	102 835	115 818	3 731	81 713	98 679	(16 966)	-17%	115 818
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	132 372	137 355	146 996	4 757	92 739	124 103	(31 364)	-25%	146 996
Total Capital Expenditure		132 372	137 355	146 996	4 757	92 739	124 103	(31 364)	-25%	146 996
Capital Expenditure - Functional Classification										
Governance and administration		19 592	11 850	8 880	30	2 594	6 905	(4 311)	-62%	8 880
Executive and council		99	300	300	-	46	250	(204)	-82%	300
Finance and administration		19 493	11 550	8 580	30	2 548	6 655	(4 107)	-62%	8 580
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	105 335	116 288	3 731	82 000	98 732	(16 733)	-17%	116 288
Planning and development		505	2 500	470	-	286	53	233	437%	470
Road transport		94 464	102 835	115 818	3 731	81 713	98 679	(16 966)	-17%	115 818
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11 978	20 170	21 827	996	8 146	18 466	(10 320)	-56%	21 827
Energy sources		9 303	13 000	12 499	996	7 094	10 333	(3 238)	-31%	12 499
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 675	7 170	9 328	-	1 051	8 133	(7 082)	-87%	9 328
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	132 372	137 355	146 996	4 757	92 739	124 103	(31 364)	-25%	146 996
Funded by:										
National Government		70 919	64 835	65 638	3 628	50 143	54 832	(4 689)	-9%	65 638
Provincial Government		7 358	700	700	-	-	583	(583)	-100%	700
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		78 277	65 535	66 338	3 628	50 143	55 415	(5 272)	-10%	66 338
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		50 492	71 820	80 658	1 129	42 596	68 688	(26 092)	-38%	80 658
Total Capital Funding		128 769	137 355	146 996	4 757	92 739	124 103	(31 364)	-25%	146 996

9. MONTHLY BUDGET STATEMENT: FINANCIAL POSITION

The table below shows the financial position of the municipality as at the end of April 2026. 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 - M10 - April						
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	236 335	352 849	236 335
Trade and other receivables from exchange transactions		775	5 599	3 599	1 781	3 599
Receivables from non-exchange transactions		4 094	25 362	27 362	22 116	27 362
Current portion of non-current receivables		-	-	-	-	-
Inventory		(0)	-	-	(0)	-
VAT		40 987	6 328	6 328	38 580	6 328
Other current assets		(0)	-	-	(0)	-
Total current assets		334 393	316 387	273 624	415 326	273 624
Non current assets						
Investments		-	-	-	-	-
Investment property		787 727	779 523	779 523	787 727	779 523
Property, plant and equipment		804 920	962 008	965 648	852 534	965 648
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		1 592 647	1 741 531	1 745 171	1 640 261	1 745 171
TOTAL ASSETS		1 927 040	2 057 917	2 018 796	2 055 587	2 018 796
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1 418	-	-	1 418	-
Consumer deposits		-	-	-	-	-
Trade and other payables from exchange transactions		53 235	64 279	58 985	48 388	58 985
Trade and other payables from non-exchange transactions		1 035	-	(591)	47 187	(591)
Provision		3 336	2 579	3 179	3 336	3 179
VAT		37 581	201	201	37 733	201
Other current liabilities		-	-	-	-	-
Total current liabilities		96 605	67 059	61 774	138 062	61 774
Non current liabilities						
Financial liabilities		2 238	-	-	2 238	-
Provision		27 548	32 596	35 596	27 548	35 596
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		29 786	32 596	35 596	29 786	35 596
TOTAL LIABILITIES		126 390	99 655	97 370	167 848	97 370
NET ASSETS	2	1 800 650	1 958 263	1 921 426	1 887 740	1 921 426
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 800 310	1 958 263	1 921 426	1 887 740	1 921 426
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 800 310	1 958 263	1 921 426	1 887 740	1 921 426

10. MONTHLY BUDGET STATEMENT: CASHFLOW

EC153 Ngquza Hills - Table C7 Monthly Budget Statement - Cash Flow - M10 - April

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	48 227	48 227	1 761	14 864	40 189	(25 325)	-63%	48 227
Service charges		-	2 511	2 611	88	804	2 193	(1 388)	-63%	2 611
Other revenue		-	50 664	52 059	2 127	54 018	43 615	10 403	24%	52 059
Transfers and Subsidies - Operational		-	362 391	394 171	44	388 938	333 772	55 166	17%	394 171
Transfers and Subsidies - Capital		-	65 535	65 535	-	67 274	54 613	12 662	23%	65 535
Interest		-	22 000	26 300	1 181	3 800	22 633	(18 833)	-83%	26 300
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(462 707)	(534 394)	(19 716)	(177 721)	(457 276)	279 555	-61%	(534 394)
Interest		-	(150)	150	-	-	(125)	125	-100%	150
Transfers and Subsidies		-	(7 000)	7 764	-	-	(6 597)	6 597	-100%	7 764
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	81 471	62 423	(14 516)	351 977	33 016	(318 961)	-96%	62 423
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)	(145 240)	(5 466)	(108 221)	(122 348)	14 127	-12%	(145 240)
NET CASH FROM/(USED) INVESTING ACTIVITIES		128 891	(137 355)	(145 240)	(5 466)	(108 221)	(122 348)	(14 127)	12%	(145 240)
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		128 891	(65 883)	(82 818)	(19 982)	243 756	(89 332)			(82 818)
Cash/cash equivalents at beginning:		267 822	334 981	334 981		288 536	334 981			288 536
Cash/cash equivalents at month/year end:		396 713	279 097	252 163		532 292	245 649			205 718

The table above reflects the municipality’s cash inflows and outflows for April. Cash generated from operating activities was mainly driven by revenue collected from rates, service charges, grants and other revenue sources, while cash outflows were mainly attributable to employee related costs, contracted services, and operational expenditure and other sources.

Cash flows from investing activities relate primarily to capital expenditure incurred on infrastructure and other municipal assets.

Financing activities reflect movements in borrowings and other financing arrangements where applicable. The municipality has no loans or borrowings.

The municipality maintained a positive cash and cash equivalents position during the reporting period. Variations in cash flows are mainly influenced by the timing of grant receipts, debtor collections, and expenditure incurred on operational and capital projects.

SUPPORTING DOCUMENTATION

11. DEBTORS AGE ANALYSIS

The Municipality bills consumers for Property Rates and Solid Waste Removal services, and interest is charged on overdue accounts. It is critical that billed revenue is collected to ensure the Municipality maintains sufficient cash and cash equivalents to meet its financial obligations as they fall due.

Management is implementing a targeted approach, as discussed at the Revenue Committee and the BTO Portfolio Committee, to prioritise collections from commercial properties. This strategy is based on the understanding that commercial properties have a greater capacity to settle their debts due to their business operations. Following this, management will engage closely with government departments, which also have an obligation to settle all outstanding amounts owed to the Municipality.

The table below provides the Debtors Age Analysis as at the end of April 2026.

EC153 Nguza Hills - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 - April														
Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 207	724	701	680	683	662	647	95 927	101 231	98 599	(5 409)	-	
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1600	207	114	113	109	105	103	103	11 578	12 432	11 998	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	904	941	937	933	901	901	897	18 643	25 056	22 274	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	-	-	-	-	-	-	-	1	1	1	-	-	
Total By Income Source	2000	2 317	1 778	1 752	1 722	1 688	1 666	1 647	126 149	138 719	132 872	(5 409)	-	
2024/25 - totals only		-	-	-	-	-	-	-	-	-	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	191	194	194	194	194	194	194	21 847	23 201	22 622	(34)	-	
Commercial	2300	1 517	986	964	942	895	896	883	61 787	68 869	65 402	(5 321)	-	
Households	2400	609	598	594	586	599	576	570	42 516	46 649	44 848	(54)	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	2 317	1 778	1 752	1 722	1 688	1 666	1 647	126 149	138 719	132 872	(5 409)	-	

a) Debt Collection Rate

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

April 2026 collection levels:

The Municipality bills for Property Rates and Solid Waste Removal services, and interest is levied on outstanding accounts. For April 2026, the Municipality generated total billings of just over R2,3 million, of which over R1.9 million was collected. This

represents a monthly collection rate of 81% against billed revenue. On a year-to-date basis, total billings amount to just over R35 million, while collections total just over R16.3 million, resulting in a year-to-date collection rate of 45%.

The year-to-date collection rate remains below the targeted level. As such, engagements with ratepayers need to be intensified, and the planned specialised engagement with commercial property owners should be expedited to improve revenue performance.

<u>Category</u>	<u>April</u>	<u>Year-to-Date</u>
Rates	1 296 141	27 772 400
Refuse	186 739	1 234 821
Interest Levied	903 606	9 081 045
	2 386 483	35 862 770
Receipts	- 1 952 718	- 16 332 586
	1 237 745	21 482 441
Collection Rate	81%	45%

b. Comments Regarding Government Debt

There is ongoing engagement with government departments to ensure that all information required to facilitate payment of outstanding bills is provided. All relevant schedules, supporting documentation, and invoices have already been submitted to the departments responsible, particularly the Department of Public Works, which accounts for most of the billed revenue.

12. CREDITORS AGE ANALYSIS

The table below presents the creditors’ age analysis as at the end of April 2026, reflecting total creditors of R174 000 in the 0–30-day category. The municipality remains committed to settling all creditor accounts within 30 days, in line with National Treasury requirements.

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EC153 Ngquza Hills - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 - April												
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	174	(49)	-	-	-	-	-	-	-	124	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	174	(49)	-	-	-	-	-	-	-	124	-

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 April 2026 were just over R352 million and can be tabled as follows:

BANK	ACCOUNT TYPE	BALANCE
FNB	Cheque account	113 823 400.04
FNB	Call account	284 466.55
FNB	Operational Account	77 582 167.15
FNB	MIG Call Acc	5 520 332.15
FNB	Plant Call Acc	144 364 300.78
FNB	Call account	4 889 414.04
FNB	Call account	2 552 671.53
FNB	Call account	1 416 751.17
FNB	Call account	915 728.40
FNB	Call account	1 499 944.06
		352 849 175.87

14. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

a) Grants Receipts for April 2026

The following table reflects the grant receipts for the month of April 2026

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EC153 Ngquza Hills - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 - April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		352 936	360 096	391 840	-	386 523	331 824	54 699	16.5%	391 840
Expanded Public Works Programme Integrated Grant		1 893	1 716	1 716	-	1 716	1 430	286	20.0%	1 716
Municipal Disaster Relief Grant		1 623	8 114	39 858	-	36 980	38 506	(1 526)	-4.0%	39 858
Local Government Financial Management Grant		3 000	2 800	2 800	-	3 000	2 333	667	28.6%	2 800
Municipal Infrastructure Grant		-	2 639	2 639	-	-	2 199	(2 499)	-100.0%	2 639
Equitable Share		346 720	344 827	344 827	-	344 827	287 356	57 471	20.0%	344 827
Provincial Government:		8 638	2 295	2 331	44	5 415	1 949	3 467	177.9%	2 331
Municipal Disaster Relief Grant		6 490	-	-	-	2 434	-	2 434	#DIV/0!	-
Library Grant		1 495	795	831	-	1 531	699	833	119.2%	831
LG Seta Grant		653	1 500	1 500	44	1 450	1 250	200	16.0%	1 500
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		361 574	362 391	394 171	44	391 938	333 772	58 166	17.4%	394 171
Capital Transfers and Grants										
National Government:		81 812	64 635	64 635	-	67 274	53 863	13 412	24.9%	64 635
Municipal Infrastructure Grant		81 812	64 635	64 635	-	67 274	53 863	13 412	24.9%	64 635
Provincial Government:		-	700	700	-	-	583	(583)	-100.0%	700
Library Grant		-	700	700	-	-	583	(583)	-100.0%	700
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		81 812	65 335	65 335	-	67 274	54 446	12 828	23.6%	65 335
TOTAL RECEIPTS OF TRANSFERS & GRANTS		443 386	427 726	459 506	44	459 212	388 218	70 994	18.3%	459 506

Grant Expenditure for April 2026

The table below depicts spending on grants as per DORA allocation.

EC153 Ngquza Hills - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 - April

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	47 013	902	9 712	44 468	(34 756)	-78.2%	47 013
Expanded Public Works Programme Integrated Grant		1 893	1 716	1 716	145	1 448	1 430	18	1.2%	1 716
Municipal Disaster Relief Grant		-	8 114	39 858	487	4 558	38 506	(33 947)	-88.2%	39 858
Local Government Financial Management Grant		3 000	2 800	2 800	26	1 164	2 333	(1 169)	-50.1%	2 800
Municipal Infrastructure Grant		2 030	2 639	2 639	244	2 542	2 199	343	15.6%	2 639
Municipal Disaster Recovery Grant		12 475	-	-	-	-	-	-	-	-
Provincial Government:		1 935	2 295	2 331	67	1 118	1 949	(831)	-42.6%	2 331
Municipal Disaster Relief Grant		(0)	-	-	-	-	-	-	-	-
Library Grant		1 282	795	831	-	460	699	(238)	-34.1%	831
LG Seta Grant		653	1 500	1 500	67	658	1 250	(592)	-47.4%	1 500
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		21 033	17 564	49 344	969	10 829	46 417	(35 587)	-76.7%	49 344
Capital Transfers and Grants										
National Government:		79 191	64 635	65 226	4 172	57 379	54 453	2 925	5.4%	65 226
Municipal Infrastructure Grant		79 191	64 635	65 226	4 172	57 379	54 453	2 925	5.4%	65 226
Provincial Government:		213	700	700	-	25	583	(558)	-95.7%	700
Library Grant		213	700	700	-	25	583	(558)	-95.7%	700
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		79 404	65 335	65 926	4 172	57 403	55 037	2 367	4.3%	65 926
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		100 437	82 899	115 270	5 141	68 233	101 453	(33 220)	-32.7%	115 270

15. EMPLOYEE RELATED COSTS AND REMUNERATION OF COUNCILLORS

The detail provided below relates to the expenditure by the municipality for the period of April 2026. This also includes details of the amounts spent on the remuneration of councilors.

a) PAYROLL MANAGEMENT

- The municipal salaries are paid on the 15th of every month.
- Salaries for the month of April 2026 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 on a monthly basis.

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EC153 Ngquza Hills - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 - April

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	1 873	18 836	16 986	1 851	11%	20 383
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		1 927	6 305	6 305	224	2 061	5 254	(3 194)	-61%	6 305
Cellphone Allowance		2 826	3 758	3 758	251	2 513	3 132	(618)	-20%	3 758
Housing Allowances		84	138	138	12	121	115	6	5%	138
Other benefits and allowances		-	489	489	-	-	408	(408)	-100%	489
Sub Total - Councillors		29 154	31 073	31 073	2 360	23 531	25 894	(2 363)	-9%	31 073
% increase	4		6.6%	6.6%						6.6%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 537	4 398	7 304	397	4 699	6 571	(1 872)	-28%	7 304
Pension and UIF Contributions		10	13	13	1	9	11	(2)	-18%	13
Medical Aid Contributions		-	308	181	-	-	130	(130)	-100%	181
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		3 144	449	340	317	1 072	265	807	304%	340
Motor Vehicle Allowance		918	1 499	1 120	89	812	870	(58)	-7%	1 120
Cellphone Allowance		119	273	273	10	19	227	(209)	-92%	273
Housing Allowances		-	211	136	-	-	101	(101)	-100%	136
Other benefits and allowances		1	7	7	0	0	6	(6)	-93%	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	9 374	814	6 611	8 181	(1 570)	-19%	9 374
% increase	4		-7.4%	21.3%						21.3%
Other Municipal Staff										
Basic Salaries and Wages		93 413	103 409	105 360	8 140	83 532	88 125	(4 593)	-5%	105 360
Pension and UIF Contributions		13 959	16 974	17 708	1 324	12 763	14 879	(2 117)	-14%	17 708
Medical Aid Contributions		9 141	17 301	12 381	900	8 518	9 497	(979)	-10%	12 381
Overtime		14 650	8 199	14 182	1 439	12 367	12 815	(448)	-3%	14 182
Performance Bonus		4 050	8 254	7 340	235	5 275	5 964	(690)	-12%	7 340
Motor Vehicle Allowance		9 684	10 141	12 091	1 008	9 647	10 401	(754)	-7%	12 091
Cellphone Allowance		1 283	1 326	2 691	195	2 087	2 470	(383)	-16%	2 691
Housing Allowances		5 199	5 559	6 011	483	4 725	5 085	(360)	-7%	6 011
Other benefits and allowances		303	450	955	61	691	880	(189)	-22%	955
Payments in lieu of leave		981	231	71	-	-	32	(32)	-100%	71
Long service awards		788	185	225	19	283	194	89	46%	225
Post-retirement benefit obligations	2	1 224	522	1 030	-	947	943	4	0%	1 030
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		1 105	1 380	1 096	85	752	866	(113)	-13%	1 096
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		155 781	173 929	181 140	13 890	141 586	152 152	(10 565)	-7%	181 140
% increase	4		11.6%	16.3%						16.3%
Total Parent Municipality		192 664	212 161	221 587	17 063	171 729	186 227	(14 498)	-8%	221 587
			10.1%	15.0%						15.0%

16. TOP TWENTY CREDITORS PAID (APRIL 2026)



Code	Creditor Name	Amount
69615	IHEANS TRAVELLING AGENCY	R4,297,350.88
2261	BLACK SPACE ULTIMATE	R2,286,723.25
538	SOUTH AFRICAN LOCAL GOVERNMENT	R1,869,758.65
3879	MUNSOFT	R1,532,959.80
2000	MVI CONSTRUCTION AND MAINTENANCE	R1,384,447.93
668	DEPARTMENT OF LABOUR	R1,154,129.26
1743	MASILO PROJECTS	R1,145,662.20
9998	MVUMEZA TRADING ENTERPRISE	R1,137,568.50
1488	ESKOM	R1,059,761.70
102	VITSHA TRADING	R1,020,814.24
2103	CHIA	R896,632.00
4268	TECHSEEDS TELECOMMUNICATIONS	R617,311.38
1344	TSWELA TRADING 88CC	R504,554.68
4500	MTN Pty Ltd	R403,641.85
2309	GEMINI MOON TRADING 6	R357,405.53
6507	B12 TRADING (PTY) LTD	R332,795.00
2336	HYGIENE HUB	R312,450.00
8752	ZONEX GEOMATICS	R307,900.00
1370	IXHANGA TRADING	R304,117.50
2279	IBALA CONSULTING	R243,174.40
		R21,169,158.75

17. UIFW EXPENDITURE

a) **Fruitless & Wasteful Expenditure as of April 2026** - 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 April 2026. 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>2025</u>	<u>2024</u>
Opening balance as previously reported	1 524 224	43 293
Add: Fruitless and Wasteful Expenditure - current	-	20 785
Add: Fruitless and Wasteful expenditure - prior period	-	1 460 146
Less: Amount written off	- 64 078	-
Closing balance	1 460 146	1 524 224

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. 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

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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 April 2026. 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 R4 million was identified by the Auditor General, relating to the procurement through deviations which was judged to be poor planning rather than an emergency or impracticality to follow SCM Processes.

The irregular expenditure as at the end of April 2026 can be summarised as shown in the table below: -

	2026	2025
Opening balance as previously reported	29 111 722	19 842 499
Add: Irregular expenditure - current	-	9 269 223
Add: Irregular expenditure - prior period	-	-
Less: Amount written off	- 19 842 499	-
Closing balance	9 269 223	29 111 722

The details of the irregular expenditure identified to this far are as follows: -

DEPARTMENT	DESCRIPTION	SUCCESSFUL BIDDERS	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Current Year Expenditure	Total expenditure to date
	Opening Balance															
Planning and De	Security Services - Demolitions	Mafoko Security Patrols	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R2 002 356,00	R0,00	R2 002 356,00	R2 002 356,00
Technical Serv	Prof Services for Flagstaff Town Hall phase 2	Red Ants	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R1 055 790,07	R1 055 790,07	R0,00	R2 111 580,14	R2 111 580,14
All Departments	SCM - Quotations below R30 000 were not evaluated as required by the PPPF Act	Various Bidders	R590 538,85	R256 207,50	R500 257,40	R977 406,50	R263 121,75	R439 936,75	R631 440,85	R176 650,00	R333 946,95	R264 507,96	R242 396,10	R478 875,78	R5 155 286,39	R5 155 286,39
		TOTAL	R590 538,85	R256 207,50	R500 257,40	R977 406,50	R263 121,75	R439 936,75	R631 440,85	R176 650,00	R333 946,95	R1 320 298,03	R3 300 542,17	R478 875,78	R9 269 222,53	R9 269 222,53

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 generate schedule C monthly reports.

The municipality's mSCOA's first Steering Committee meeting took place on the 24th of April 2026. The mSCOA PSC noted underutilisation of key system modules, including Contracts, Grants, SCM and PMS functionalities. Provincial Treasury highlighted compliance gaps and risks of continued non-compliance, while Munsoft reported 58% system utilisation. Measures are being implemented to improve mSCOA compliance and system functionality.

There have been engagements with the vendor, to establish the extent to which the municipality utilizes the system, and plans have been put in place including the training that BTO officials attended in April on contract management and SCM module, to ensure that there is ultimately a full implementation of an mSCOA compliant accounting system.

From a National Treasury validation perspective, the municipality 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 February 2026.

The municipality has a procurement plan that was developed and approved by council. This was reviewed with the budget adjustment processes done in December and February 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 vacant 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 ad hoc 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
	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	Deviation Type	Possible Irregular Expenditure	Remedial action
POLICY RELATED DEVIATIONS							
		Quarter Three	R 13 041,00				
10/04/2026	Advert	Arena Holdings	13 041,00	Impractical			

4. Regulation 17 Procurement for the Month (April 2026)

Supplier Name	Amount	Description of Incident	Approved by	Date Approved	Department Responsible	Normal Process	Process Followed	Reason for Section 17
None								

b) Unsolicited Bids

Description of Goods/services	Amount	Date Submitted to Council	Supported		Date submitted to Provincial Treasury	Supported	
			Yes	No		Yes	No

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None	None	None	None	None	None	None	None
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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
None	N/A

- 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

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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

FUNCTION:FINANCE													
PROJECT	FUNDING	ITEM	TRANSACTION DATE	DOC.D DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY	RACE	GEN DER	YOUTH
Workshops; Seminars and Subject Matter Training:Workshops	Levies	Accommodation	2026/04/01	27/03/2026	Accommodation and meals for Z Simayile in East London from 30 March to 02 April 2026	Iheans Travelling Agency	Budget & Treasury Office	7 169,25	Received	Mthatha	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training:Workshops	Levies	Accommodation	2026/04/08	20/03/2026	Accommodation and meals for 7 officials in Dbn from 22-27 March 2026	Iheans Travelling Agency	Budget & Treasury Office	87 204,15	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Levies	Contractors: Catering Services	2026/04/09	06/04/2026	Catering for 80 people in Flagstaff on 09 April 2026	Sathenly Trading Enterprise	Budget & Treasury Office	9 600,00	Received	Flagstaff	Black	Female	Not Youth

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Municipal Running Cost	Levies	Contractors: Catering Services	2026/04/15	10/0/2026	Catering for 80 people in Flagstaff on 09 April 2026	Sathenly Trading Enterprise	Budget & Treasury Office	960,000	Received	Flagstaff	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training:Workshops	Levies	Accommodation	2026/04/17	16/04/2026	Accommodation and meals for B Fikeni, A Ndabeni and G Paraffin in Mthatha from 17-19 May 2026	Iheans Travelling Agency	Budget & Treasury Office	18868,16	Received	Mthatha	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training:Workshops	Levies	Accommodation	2026/04/17	16/04/2026	Accommodation and meals for 08 officials in Jhb from 19-24 April 2026	Iheans Travelling Agency	Budget & Treasury Office	119487,50	Received	Mthatha	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training:Workshops	Levies	Public Transport:Air Transport	2026/04/17	16/04/2026	Flights and car hire for 08 officials in Jhb from 19-24 April 2026	Iheans Travelling Agency	Budget & Treasury Office	80512,85	Received	Mthatha	Black	Female	Not Youth
TOTAL								332441,91					
FUNCTION-CORPORATE SERVICES & HUMAN RESOURCES													
PROJECT	FUNDING	ITEM	TRANSACTION DATE	DOC.D DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY	RACE	GENDER	YOUTH

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Capacity Building Councillors: Training councillors	Levies	Accommodation	2026/04/01	27/03/2026	Accommodation and meals for 30 councillors in Mthatha from 23-27 March 2026	Iheans Travelling Agency	Human Resources	399 196, 88	Received	Mthatha	Black	Female	Not Youth
Human Resource Management: Recruitment & Selection	Levies	Outsourced Services: Catering Services	2026/04/01	27/03/2026	Catering for 10 people and venue for 33 people in Lusikisiki on 02 April 2026	Iheans Travelling Agency	Human Resources	9 189, 68	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Levies	Outsourced Services: Catering Services	2026/04/13	10/04/2026	Catering and venue for employees attending Policy Review in Lusikisiki and Flagstaff	Iheans Travelling Agency	Human Resources	81 794, 63	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Levies	Outsourced Services: Catering Services	2026/04/22	2026/04/17	Catering for 09 people attending Disciplinary Hearing in Flagstaff	Iheans Travelling Agency	Human Resources	1 955, 25	Received	Mthatha	Black	Female	Not Youth
Human Resource Management: Recruitment & Selection	Levies	Outsourced Services: Catering Services	2026/04/23	20/04/2026	Catering for 10 people and venue for 11 people in Lusikisiki	Iheans Travelling Agency	Human Resources	7 457, 11	Received	Mthatha	Black	Female	Not Youth

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Employee Assistance Programme:Employee wellness	Levies	Outsourced Services:Catering Services	2026/04/28	23/04/2026	Catering for 20 people attending memorial service on 29 April 2026	Silvertron MCT Trading Project	Administration	3 000,00	Received	Lusikisiki	Black	Female	Not Youth
Employee Assistance Programme:Employee wellness	Levies	Contractors: Stage and Sound Crew	2026/04/29	23/04/2026	Hiring of sound system for memorial service on 29 April 2026	Bluetanique Projects	Administration	9 000,00	Received	Flagstaff	Black	Male	Not Youth
Workshops; Seminars and Subject Matter Training:Trainings employees	Levies	Accommodation	2026/04/29	23/04/2026	Accommodation and meals for A Fani-Fana in Flagstaff from 29-30 April 2026	Iheans Travelling Agency	Administration	3 041,50	Received	Mthatha	Black	Female	Not Youth
Human Resource Management:Recruitment & Selection	Levies	Accommodation	2026/04/29	24/04/2026	Accommodation and meals for S Jojo in Flagstaff from 04-31 May 2026	Iheans Travelling Agency	Human Resources	48 664,00	Received	Mthatha	Black	Female	Not Youth
Employee Assistance Programme:Employee wellness	Levies	Hire Charges	2026/04/30	24/04/2026	Hiring of podium, 20 tiffany chairs, generatr, 2 VIP toilets and 20 flower arrangements for memorial	Khathula Solutions	Administration	18 600,00	Received	Lusikisiki	Black	Male	Youth

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					service on 29 april 2026								
Employee Assistance Programme:Employee wellness	Levies	Transport Provided as Part of Departmental Activities:Events	2026/04/30	24/04/2026	Transport for employees attending memorial service on 29 April 2026	Afro and Family Construction	Human Resources	3450,00	Received	Lusikisiki	Black	Male	Youth
TOTAL								585349,05					
FUNCTION:ECONOMIC DEVELOPMENT & PLANNING													
PROJECT	FUNDING	ITEM	TRANSACTION DATE	DOC.DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY	RACE	GENDER	YOUTH
Tourism Skills Development:Tourism	Receivables:Property Rates	Hire Charges	03/04/2026	27/03/2026	Décor for All Black Easter weekend campaign on 03 April 2026	Bags on call holdings	Economic Development	29500,00	Received	Lusikisiki	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training:Workshops	Property Rates:Levies	Accommodation	13/04/2026	08/04/2026	Accommodation, meals and flight for A Mashabe in Jhb from 14-27 April 2026	Iheans Travelling Agency	Economic Development	21143,86	Received	Mthatha	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training:Workshops	Property Rates:Levies	Transport with Operator:Public Transport:Road Transport	13/04/2026	08/04/2026	Shuttle for A Mashaba in Jhb from 14-17 April 2026	Iheans Travelling Agency	Economic Development	3041,50	Received	Mthatha	Black	Female	Not Youth

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Tourism Skills Development: Tourism	Receivables: Property Rates	Hire Charges	20/04/2026	17/04/2026	Hiring of 4 pole tent and 300 chairs at Tshandathse on 22 April 2026	Ayakha Construction & Trading	Economic Development	12 000,00	Received	Lusikisiki	Black	Male	Youth
Events and Organisations: LED Programmes	Receivables: Property Rates	Stage and Sound Crew	21/04/2026	17/04/2026	Hiring of PA system at Thandatshe on 22 April 2026	Esam Projects 13	Economic Development	3 500,00	Received	Lusikisiki	Black	Female	Not Youth
Tourism Skills Development: Tourism	Receivables: Property Rates	Hire Charges	22/04/2026	17/04/2026	Venue for 85 people in Lusikisiki on 22 April 2026	Iheans Travelling Agency	Economic Development	10 102,13	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Property Rates: Levies	Contractors: Catering Services	23/04/2026	17/04/2026	Catering for 25 people	Iheans Travelling Agency	Economic Development	3 258,75	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Property Rates: Levies	Contractors: Catering Services	23/04/2026	20/04/2026	Catering for 100 people in Flagstaff on 29 April 2026	Iheans Travelling Agency	Economic Development	22 485,38	Received	Mthatha	Black	Female	Not Youth
Events and Organisations: LED Programmes	Receivables: Property Rates	Stage and Sound Crew	28/04/2026	23/04/2026	Hiring of sound system in Flagstaff on 16 April 2026	Imanele	Economic Development	4 000,00	Received	Flagstaff	Black	Male	Not Youth
Events and Organisations: LED Programmes	Receivables: Property Rates	Stage and Sound Crew	30/04/2026	23/04/2026	Venue and sound system for 30 people in Lusikisiki	Iheans Travelling Agency	Economic Development	8 146,88	Received	Mthatha	Black	Female	Not Youth

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					on 01 May 2026									
TOTAL								117 178, 50						
FUNCTION:ROADS INFRASTRUCTURE AND TECHNICAL SERVICES														
PROJECT	FUNDING	ITEM	TRANSACTION DATE	DOC.DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY	RACE	GENDER	YOUTH	
TOTAL								-						
FUNCTION MUNICIPAL MANAGERS & TOWN SECRETARY														
PROJECT	FUNDING	ITEM	TRANSACTION DATE	DOC.DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY	RACE	GENDER	YOUTH	
Workshops; Seminars and Subject Matter Training: Trainings employees	Equitable Share	Accommodation	2026/04/01	23/02/2026	Accommodation and meals for V.C Makedama and 2 VIP protectors in Mthatha from 27-28 February 2026	Iheans Travelling Agency	Municipal Manager's Office	11 883, 58	Received	Mthatha	Black	Female	Not Youth	
Workshops; Seminars and Subject Matter Training: Trainings employees	Equitable Share	Accommodation	2026/04/01	16/03/2026	Accommodation and meals for V.C Makedama and 2 VIP protectors in	Iheans Travelling Agency	Municipal Manager's Office	14 056, 08	Received	Mthatha	Black	Female	Not Youth	

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					Mthatha from 19-20 March 2026								
Workshops; Seminars and Subject Matter Training: Training employees	Equitable Share	Accommodation	2026/04/01	18/03/2026	Accommodation and meals for V.C Makedama and 2 VIP protectors in Mthatha from 23-24 March 2026	Iheans Travelling Agency	Municipal Manager's Office	14 056,08	Received	Mthatha	Black	Female	Not Youth
Awareness Campaign: Awareness campaign	Equitable Share	Transport Provided as Part of Departmental Activities: Events	2026/04/01	27/03/2026	Transport for people attending Constituency Programme to be held at Ward 13 Makhosi Ndzoyiya Communi Hall, Lusikisikii on 01 April 2026 at 10h00.	Nomvulo Consultants	Municipal Manager's Office	29 400,00	Received	Lusikisiki	Black	Male	Not Youth
Awareness Campaign: Awareness campaign	Equitable Share	Outsourced Services: Catering Services	2026/04/01	27/03/2026	Catering for 220 people who will be Constituency Programme to be held at	Zanilisa Trading	Municipal Manager's Office	23 100,00	Received	Flagstaff	Black	Female	Youth

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					Ward 13 Makhosi Ndzoyiya Communit Hall on 01 April 2026 at 10h00.								
Strategic Management & Governance: Strategic Planning:Plan Development	Equitable Share	Outsourced Services:Catering Services	2026/04/01	27/03/2026	Lunch for 111 officials at Wild Coast Sun	Iheans Travelling Agency	Municipal Manager's Office	197 740,95	Received	Mthatha	Black	Female	Not Youth
Strategic Management & Governance: Strategic Planning:Plan Development	Levies	Accommodation	2026/04/01	26/03/2026	Accommodation and meals for 106 people at Wild Coast Sun	Iheans Travelling Agency	Municipal Manager's Office	1 335 653,00	Received	Mthatha	Black	Female	Not Youth
Operational:Municipal Running Cost	Equitable Share	Communication:Radio and TV Transmissions	2026/04/02	30/03/2026	02 radio slots for Her Worship the Mayor to provide pos Roadshows summary on engagements	Alfred Nzo Community Radio	Municipal Manager's Office	6 050,00	Received	Mount Ayliff	Black	Male & Female	Not Youth
Operational:Municipal Running Cost	Equitable Share	Communication:Radio and TV	2026/04/02	30/03/2026	02 radio slots for Her Worship the Mayor to	Alfred Nzo Community Radio	Municipal Manager's Office	6 050,00	Received	Mount Ayliff	Black	Male & Female	Not Youth

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		Transmissions			highlight t proceedings during the IDP roadshows.		r's Office						
Operational:Municipal Running Cost	Equitable Share	Communication:Radio and TV Transmissions	2026/04/02	30/03/2026	1 hour radio slot for the Mayor on 08 April 2026	Inkonjane Community Radio	Municipal Manager's Office	8 000,00	Received	Flagstaff	Black	Male & Female	Not Youth
Operational:Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing:Tenders	2026/04/08	07/04/2026	Advert for a hiring of construction plant and trucks.	Your Media Today Communication	Municipal Manager's Office	2 000,00	Received	Kokstad	Black	Female	Not Youth
Operational:Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing:Tenders	2026/04/09	07/04/2026	Advert for beautification services.	Your Media Today Communication	Municipal Manager's Office	2 000,00	Received	Kokstad	Black	Female	Not Youth
Operational:Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing:Tenders	2026/04/09	07/04/2026	Advert for tariffs for 2026-2027 financial year	Group Two Media Company	Municipal Manager's Office	6 292,80	Received	Kokstad	Black	Male	Not Youth
Operational:Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing:Tenders	2026/04/09	07/04/2026	Advert for the 2026/27 draft budget.	Izimba Projects	Municipal Manager's Office	2 000,00	Received	Matatiele	Black	Female	Youth

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Operational:Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing:Tenders	2026/04/09	08/04/2026	Advert for Professional Architect for the design and monitoring of Lusikisiki Information Cent ward 15.	Group Two Media Company	Municipal Manager's Office	1 998,70	Received	Kokstad	Black	Male	Not Youth
Operational:Typical Work Streams:Communication and Public Participation:Awareness Campaign:Awareness campaign	Equitable Share	Contractors: Stage and Sound Crew	2026/04/09	07/04/2026	PA System for the Stakeholder Engagement Meeting at Nongoma Community Hall on the 10 April 2026	Black Community Developers	Municipal Manager's Office	5 800,00	Received	Flagstaff	Black	Female	Youth
Strategic Management & Governance: Strategic Planning:Plan Development	Equitable Share	Outsourced Services:Catering Services	2026/04/09	07/04/2026	Catering for 250 people w attending a Stakeholder Engagement Meeting that will be held at Nongom Community Hall on the 10 April 2026.	Exploited Dreams	Municipal Manager's Office	30 000,00	Received	Lusikisiki	Black	Female	Youth

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Operational: Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing: Tenders	2026/04/09	07/04/2026	Advert for Panel of attorneys to defend the institution's cases/ litigations.	Izimba Projects	Municipal Manager's Office	200,00	Received	Matatiele	Black	Female	Youth
Operational: Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing: Tenders	2026/04/10	08/04/2026	Advert for Draft IDP, PMS & Budget for 2026-2027 F/Y	Arena Holdings	Municipal Manager's Office	13041,00	Received	Gauteng	Black & White	Male & Female	Not Youth
Operational: Municipal Running Cost	Equitable Share	Outsourced Services: Catering Services	2026/04/13	10/04/2026	Catering for 72 people attending Whippery workshop at Wild Coast Sun	Iheans Travelling Agency	Municipal Manager's Office	147816,90	Received	Mthatha	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training: Training employees	Equitable Share	Accommodation	2026/04/13	10/04/2026	Accommodation, meals and car hire for Z Ntukunzezi in Jhb from 14-17 April 2026	Iheans Travelling Agency	Municipal Manager's Office	21295,94	Received	Mthatha	Black	Female	Not Youth
Strategic Management & Governance: Strategic	Equitable Share	Outsourced Services: Catering Services	2026/04/13	10/04/2026	Lunch pack for Z Ntukunzezi in Jhb	Iheans Travelling Agency	Municipal Manager's Office	651,75	Received	Mthatha	Black	Female	Not Youth

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Planning:Plan Development							r's Office						
Mayoral/Executive Mayor Campaigns:Exc o out reach	Equitable Share	Outsourced Services:Catering Services	2026/04/13	10/04/2026	Catering for 45 people attending site visits on 07 April 2026	Iheans Travelling Agency	Municipal Manager's Office	9776,25	Received	Mthatha	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training:Trainings employees	Equitable Share	Accommodation	2026/04/13	10/04/2026	Accommodation and meals for 20 officials at Wild Coast Sun from 14-17 April 2026	Iheans Travelling Agency	Municipal Manager's Office	194221,50	Received	Mthatha	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training:Trainings employees	Equitable Share	Accommodation	2026/04/13	10/04/2026	Accommodation, meals, flights and car hire for V.C Makedama in Jhb from 14-17 April 2026	Iheans Travelling Agency	Municipal Manager's Office	34097,39	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing:Tenders	2026/04/14	10/04/2026	Advert in a local newspaper of a applications to forestry farmers- fire fighting equipment.	Group Two Media Company	Municipal Manager's Office	1998,70	Received	Kokstad	Black	Male	Not Youth
Municipal Running Cost	Equitable Share	Advertising; Publicity and	2026/04/14	10/04/2026	Aradvert for the call fo production	Pondoland Times	Municipal Manager	1050,00	Received	Bizana	Black	Male	Not Youth

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		Marketing: Tenders			support for agricultural projects.		r's Office						
Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing: Tenders	2026/04/14	10/04/2026	Advert for the call fo of agricultural projects.	Pondoland Times	Municipal Manager's Office	1 050,00	Received	Bizana	Black	Male	Not Youth
Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing: Tenders	2026/04/14	10/04/2026	Advert in a local newspaper of a application to forestry farmers, charcoal producers and saw millers equipment	Pondoland Times	Municipal Manager's Office	1 200,00	Received	Bizana	Black	Male	Not Youth
Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing: Tenders	2026/04/15	13/04/2026	Advert in a local newspaper for the a of a suitable service provider for the supply and installation of irrigation system at Khabingele	Group Two Media Company	Municipal Manager's Office	1 998,70	Received	Kokstad	Black	Male	Not Youth

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					farm in ward 28.								
Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing: Tenders	2026/04/16	13/04/2026	Advert in a local newspaper for training provider that will provide training programme for 47 employees.	Pondoland Times	Municipal Manager's Office	1050,00	Received	Bizana	Black	Male	Not Youth
Awareness Campaign: Awareness campaign	Equitable Share	Outsourced Services: Catering Services	2026/04/16	13/04/2026	Catering with bottled water for 220 people who will be Constituency Programme at Ward 05 Mneketshe Community Hall on Monday, 06 April 2026 at 10h00.	Ebhungeni Holdings	Municipal Manager's Office	19800,00	Received	Lusikisiki	Black	Male	Not Youth
Awareness Campaign: Awareness campaign	Equitable Share	Transport Provided as Part of Departmental Activities: Events	2026/04/17	14/04/2026	Transport for people attending Constituency programme to be held at	Aliota Corporate	Municipal Manager's Office	29470,00	Received	Lusikisiki	Black	Female	Youth

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					Ward 05 Flagstaff Mneketshe Community Hall								
Awareness Campaign: Awareness campaign	Equitable Share	Outsourced Services: Catering Services	2026/04/22	17/04/2026	Catering for 85 people in Lusikisiki on 22 April 2026	Iheans Travelling Agency	Municipal Manager's Office	23 544, 47	Received	Mthatha	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training: Training employees	Equitable Share	Accommodation	2026/04/22	17/04/2026	Accommodation and meals for 5 officials in Dbn from 10-15 May 2026	Iheans Travelling Agency	Municipal Manager's Office	54 149, 56	Received	Mthatha	Black	Female	Not Youth
Recreational Functions: Pondo Revolt	Equitable Share	Contractors: Catering Services	2026/04/22	17/04/2026	Catering for 150 people who will be attending preparatory at Ingquza Hill Site on the 21 April 2026	Amajamba Trading Enterprise	Municipal Manager's Office	16 500, 00	Received	Lusikisiki	Black	Female	Not Youth
Municipal Running Cost	Equitable Share	Advertising; Publicity and Marketing: Tenders	2026/04/23	20/04/2026	Advert for adoption of the annual report.	Your Media Today Communication	Municipal Manager's Office	1 920, 00	Received	Kokstad	Black	Female	Not Youth
Workshops; Seminars and Subject Matter	Equitable Share	Accommodation	2026/04/23	20/04/2026	Accommodation and meals for V.C	Iheans Travelling Agency	Municipal Manager's Office	58 333, 86	Received	Mthatha	Black	Female	Not Youth

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Training:Trainings employees					Makedama and 2 VIP protectors in Dbn from 10-15 May 2026		r's Office						
Awareness Campaign: Awareness campaign	Equitable Share	Outsourced Services:Catering Services	2026/04/24	22/04/2026	Catering for 240 people at Ndimakude on 24 April 2026	Iheans Travelling Agency	Municipal Manager's Office	36 498,00	Received	Mthatha	Black	Female	Not Youth
Awareness Campaign: Awareness campaign	Equitable Share	Outsourced Services:Catering Services	2026/04/24	22/04/2026	Catering for 240 people at Seyamiso Mqibela Community Hall	Iheans Travelling Agency	Municipal Manager's Office	36 498,00	Received	Mthatha	Black	Female	Not Youth
Awareness Campaign: Awareness campaign	Equitable Share	Outsourced Services:Catering Services	2026/04/28	23/04/2026	Catering and venue for 100 people in Lusikisiki	Iheans Travelling Agency	Municipal Manager's Office	104 280,00	Received	Mthatha	Black	Female	Not Youth
Youth Development: Beauty Pageant	Equitable Share	Achievements and Awards	2026/04/28	23/04/2026	Two Vouchers of 7000 for Beauty Pageant Programme of Inkonjane Community Radio.	Nezamahase	Municipal Manager's Office	9 000,00	Received	Flagstaff	Black	Female	Not Youth

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Strategic Management & Governance: Strategic Planning: Plan Development	Equitable Share	Outsourced Services: Catering Services	2026/04/29	23/04/2026	Lunch packs for 6 VIP protectors in Dbn	Iheans Travelling Agency	Municipal Manager's Office	8146,88	Received	Mthatha	Black	Female	Not Youth
Awareness Campaign: Awareness campaign	Equitable Share	Outsourced Services: Catering Services	2026/04/30	23/04/2026	Catering for 200 people at Hombe Community Hall	Iheans Travelling Agency	Municipal Manager's Office	34760,00	Received	Mthatha	Black	Female	Not Youth
TOTAL								2560230,09					
FUNCTION: MAYOR AND COUNCIL													
PROJECT	FUNDING	ITEM	TRANSACTION DATE	DOC.D DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY	RACE	GEN DER	YO UTH
Capacity Building Councillors: Training councillors	Levies	Accommodation	2026/04/13	08/04/2026	Accommodation and meals for 36 councillors at Wild Coast Sun from 14-17 April 2026	Iheans Travelling Agency	Mayor & Council	315578,70	Received	Mthatha	Black	Female	Not Youth
Capacity Building Councillors: Training councillors	Levies	Accommodation	2026/04/13	08/04/2026	Accommodation, meals and flights for P.N Pepping, V Somani	Iheans Travelling Agency	Mayor & Council	57533,24	Received	Mthatha	Black	Female	Not Youth

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					and Z Ntukuntezi in Jhb from 14-17 April 2026								
Leadership Development: Whippery Programmes	Sales of Goods and Rendering of Services	Hire Charges	2026/04/13	08/04/2026	Venue for 72 people from 15- 16 April 2026	Iheans Travelling Agency	Mayor & Council	65 175,00	Received	Mthatha	Black	Female	Not Youth
Capacity Building Councillors: Training councillors	Levies	Accommodation	2026/04/23	20/04/2026	Accommodation and meals for V Somani and Cllr Didiza in Dbn from 10-15 May2026	Iheans Travelling Agency	Mayor & Council	43 287,06	Received	Mthatha	Black	Female	Not Youth
Municipal Running Cost	Levies	Hire Charges	2026/04/28	24/04/2026	Venue for 500 people in Lusikisiki	Iheans Travelling Agency	Mayor & Council	65 175,00	Received	Mthatha	Black	Female	Not Youth
Capacity Building Councillors: Training councillors	Levies	Accommodation	2026/04/29	24/04/2026	Accommodation and meals for TROIKA and B.N Mvulana in Dbn from 10-15 May 2026	Iheans Travelling Agency	Mayor & Council	85 813,75	Received	Mthatha	Black	Female	Not Youth
TOTAL								632 562,75					
FUNCTION:GOVERNANCE INTERNAL AUDIT													

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PROJECT	FUNDING	ITEM	TRANSACTION DATE	DOC.DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY	RACE	GENDER	YOUTH
Workshops; Seminars and Subject Matter Training:Workshops	Equitable Share	Accommodation	17/04/2026	14/04/2026	Accommodation and meals for S Magenu and L Swana in East London	Ihans Travelling Agency	Risk Management	18 411,94	Received	Mthatha	Black	Female	Not Youth
Workshops; Seminars and Subject Matter Training:Workshops	Equitable Share	Outsourced Services:Catering Services	20/04/2026	17/04/2026	Catering for 15 people in Lusikisiki on 21 April 2026	Iheans Travelling Agency	Internal Audit	6 354,56	Received	Mthatha	Black	Female	Not Youth
TOTAL								24 766,50					
FUNCTION:COMMUNITY SERVICES SOLID WASTE													
PROJECT	FUNDING	ITEM	TRANSACTION DATE	DOC.DATE	SERVICE DESCRIPTION	SUPPLIER NAME	FUNCTION	VALUE	STATUS	LOCALITY	RACE	GENDER	YOUTH
Workshops; Seminars and Subject Matter Training:Workshops	Current and Non-current Assets:Bank Accounts	Accommodation	2026/04/01	27/03/2026	Accommodation and meals for Z Masumpa in East London	Ihans Travelling Agency	Community Services	17 705,88	Received	Mthatha	Black	Female	Not Youth
Library Programmes:Library Services	Library Grant	Outsourced Services:Catering Services	2026/04/22	20/04/2026	Catering for 15 people in Lusikisiki on 22 April 2026	Sithandwe Trading	Community Services	1 950,00	Received	Flagstaff	Black	Male	Not Youth

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Marathons; Sport and Recreation: Spo rt & recreation	Agency Services	Accommodati on	2026/04/2 8	24/04/ 2026	Accommodati on and meals for 3 athletes	Ihans Travellin g Agency	Commu nity Services	34 005, 06	Recei ved	Mthath a	Bla ck	Fema le	Not Yout h
TOTAL								53 660, 94					
GRAND TOTAL								4 306 189, 74					

18.9 Formal RFQ's R30 000.00 – R300 000.00: April 2026

	NAME OF CONTRACTOR	MAAA NUMBER	CONTRACT NUMBER	DESCRIPTION OF CONTRACT	DATE OF AWARD	CONTRACT PERIOD	CONTRACT VALUE	LOCALITY	GENDER	YOUTH AND RACE
1.	B12 Trading Pty Ltd	MAAA1508264	IHLM/161/2025-26/MM'S	Catering for 2750 people for IDP Road shows Cluster 1	01-Apr-26	Once off	R206 250,00	Lusikisiki	Male owned	Black and Not Youth
2.	Likum 14 Trading	MAAA0538929	IHLM/162/2025-26/MM'S	Catering for 2750 people for IDP Road shows Cluster 2	02-Apr-26	Once off	R233 750,00	Flagstaff	Female	Black and Not Youth
3.	Nomalinge Trading 8785	MAAA0837070	IHLM/163/2025-26/MM'S	Catering for 2750 people for IDP Road shows Cluster 3	02-Apr-26	Once off	R162 500,00	Lusikisiki	Female owned	Black and Not Youth
4.	Xhasani Trading cc	MAAA0093492	IHLM/159/2025-26/MM'S	Transport for 2000 people for IDP Road shows Cluster 2	02-Apr-26	Once off	R187 000,00	Lusikisiki	Male owned	Black and not youth
5.	LinathiH Projects	MAAA0315313	IHLM/160/2025-26/MM'S	Transport for 2000 people for IDP Road shows Cluster 3	02-Apr-26	Once off	R186 000,00	Flagstaff	Male	Black and Not Youth

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6.	Bhulu Security and Cleaning Services	MAAA1455808	IHLM/158/2025-26/MM'S	Transport for 2000 people for IDP Road shows Cluster 1	02-Apr-26	Once off	R186 000,00	Flagstaff	Male	black and youth
7.	We are the Hygiene Hub	MAAA0931330	IHLM/150/2025-26/COMM	Supply and delivery of working tools and equipment	02-Apr-26	Once off	R150 600,00	Flagstaff	Female owned	Black and Youth
8.	Ta-Mora's Trading	MAAA0324009	IHLM/151/2025-26/CORP	Supply and delivery of branded choir uniform	02-Apr-26	Once off	R62 012,00	Bizana	Male owned	Black and Not Youth
9.	Standerton Projects	MAAA0841609	IHLM/157/2025-26/ADMIN	Hiring of VIP mobile Toilets for 76 days	07-Apr-26	76 Days	R220 400,00	Lusikisiki	Male owned	Black and Youth
10.	Qube Adventures	MAAA0400438	IHLM/33/2025-26/ADMIN	Tour Guide Training Programme	07-Apr-26	Once off	R229 712,50	Pietermaritzburg	Male owned	White and not youth
11.	Luncedo Fire and Safety	MAAA1017043	IHLM/143/2025-26/ADMIN	Supply and delivery of 30, 9kg dry chemical powder fire extinguishers	09-Apr-26	Once off	R147 200,00	Mt Ayliff	Male owned	Youth and Black
12.	Siphosakhe Trading	MAAA0194032	IHLM/164/2025-26/ECON	Transportation of 33 bales of wool	09-Apr-26	Once off	R120 000,00	Bizana	Male owned	Black and not youth
13.	JNW Trading Enterprise	MAAA0837072	IHLM/155/2025-26/COMM	Renovations for Mantlaneni Modular Library	13-Apr-26	Once off	R157 267,00	Flagstaff	Female owned	Black and Not Youth
14.	We are the Hygiene Hub	MAAA0931330	IHLM/149/2025-26/COMM	Supply and delivery of protective clothing	15-Apr-26	Once off	R161 850,00	Flagstaff	Female owned	Black and Youth
15.	Ncaiana Trading and Projects	MAAA0666605	IHLM/165/2025-26/ADMIN	Supply and delivery of Admin personnel protective clothing	22-Apr-26	Once off	R139 300,00	Bizana	Male owned	Black and Not Youth
16.	Dolce n Gabana Trading	MAAA0408615	IHLM/170/2025-26/ECON	Logistics for Tourism Indaba 2026	23-Apr-26	Once off	R278 000,00	Flagstaff	Female	Black and Youth
17.	MAT Trading Enterprise	MAAA0361787	IHLM/177/2025-26/ECON	Services to investigate water source and costing of irrigation system	30-Apr-26	Once off	R220 000,00	Bizana	Male Owned	Black and not youth
18.	Alenoy IT Solutions	MAAA1212029	IHLM/82/2025-26/CORP	Training on Graphic design for 05 officials	30-Apr-26	Once off	R80 000,00	Lusikisiki	Male and Woman	Black and Not Youth

18.10 Bids above R300 000.00

NO	NAME OF CONTRACTOR	MAAA NUMBER	CONTRACT NUMBER	DESCRIPTION OF CONTRACT	DATE OF AWARD	CONTRACT PERIOD	CONTRACT VALUE	LOCALITY	OWNERSHIP	RACE & AGE GROUP
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1.	Denasa Civils	MAAA1359541	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Bizana	Male owned	Black and not youth
2.	Khanyakhwezi Trading Enterprise	MAAA0670203	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male owned	Black and not youth
3.	Egxen Engineering	MAAA0332215	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Bizana	Male Owned	Black and not youth
4.	Aphiwe Qhamani Group Society	MAAA0945254	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and youth
5.	Mpiyakhe Construction and Traffic Services	MAAA0047244	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Port Elizabeth	Male Owned	Black and not youth
6.	Boboshe Trading	MAAA0090371	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male owned	Black and not youth
7.	Orie Dynamic Trading Pty Ltd	MAAA0100412	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Port St Johns	Female Owned	Black and not youth
8.	L.G Construction	MAAA0087531	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male Owned	Black and youth and not youth
9.	Alutha Holdings 82	MAAA0110282	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth
10.	Thabo Ntlangula Trading	MAAA0241871	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth
11.	SELB Trading 85 cc	MAAA0191745	IHML/112/2025-26/ROADS	Panel of contractors civil engineering	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth

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				services for a period of 03 years						
12.	Tdoz 82 Trading Pty Ltd	MAAA0890068	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth
13.	Andev Group Pty Ltd	MAAA0135500	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Female Owned	Black and youth
14.	Mngeyane Holdings Pty Ltd	MAAA0482102	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male and female Owned	Black and youth & not youth
15.	Senzakahle SA Pty Ltd	MAAA1186314	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male and female Owned	Black and youth
16.	Lulwakhuyo Construction	MAAA0113421	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male Owned	Black and not youth
17.	Kwangi 12	MAAA0100591	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth
18.	Solana Projects Managers	MAAA1164490	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Bizana	Male Owned	Black and youth
19.	Alizozi Pty	MAAA0390045	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and youth
20.	B. Cala Civils Pty Ltd	MAAA0570242	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth
21.	Ixhanga Trading	MAAA0177927	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth

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22.	Dlanyeka Engineering Pty Ltd	MAAA1441579	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male Owned	Black and youth
23.	Sjaka Group	MAAA0366429	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male and Female Owned	Black, youth and not Youth
24.	Gade and Dlova Trading	MAAA0790423	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male Owned	Black and youth
25.	BB Logistics	MAAA1214225	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Bizana	Male Owned	Black and youth
26.	Lambadino Trading	MAAA1151348	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Female Owned	Black and not youth
27.	Njomane General Trading	MAAA0605118	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male Owned	Black and not youth
28.	Zeezee Khula Tradning t/a ZZK Trading	MAAA0027823	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male Owned	Black and not youth
29.	Anzet Trading	MAAA0776656	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Female owned	Black and not youth
30.	Eshle Suppliers & Services Pty	MAAA0325639	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Female Owned	Black and youth
31.	Castlehill Trading 265 cc	MAAA0177346	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Bizana	Male Owned	Black and not youth
32.	Masilo Projects	MAAA0198489	IHML/112/2025-26/ROADS	Panel of contractors civil engineering	07-Apr-26	03 years	Rate Based	Bizana	Male Owned	Black and not youth

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				services for a period of 03 years						
33.	Million Colours Group	MAAA0933291	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth
34.	Sibukwa Investments	MAAA0630695	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth
35.	Kokstad Tool Hire t/a Igorha Construction	MAAA0879133	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth
36.	Indumeni Trading cc	MAAA0237996	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Barkley East	Male Owned	Black and not youth
37.	Syanda Investments	MAAA0040623	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Margate	Male Owned	Black and not youth
38.	Ibala Consulting Pty Ltd	MAAA1163050	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth
39.	MVI Construction and Maintenance	MAAA0186184	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male Owned	Black and not youth
40.	Vuyie Xolie Constuction	MAAA0312035	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Margate	Male Owned	Black and not youth
41.	Mabozela Trading	MAAA0092741	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male & Female owned	Black and not youth and youth
42.	Vitsha Trading	MAAA0203452	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male & Female owned	Black and not youth and youth

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43.	NSG 122011 Trading	MAAA02523328	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male & Female owned	Black and not youth and youth
44.	Luzuko Trading Enterprise	MAAA0183170	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Pietritief	Male owned	Black and not youth
45.	Mvumeza Construction	MAAA0212757	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male owned	Black and not youth
46.	Nase Construction	MAAA0130672	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male owned	Black and not youth
47.	Chia Trading	MAAA0028748	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Flagstaff	Male owned	Black and not youth
48.	Pangwa Trading Enterprise	MAAA0019860	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Lusikisiki	Male Owned	Black and not youth
49.	Phelong Construction and Projects 39 cc	MAAA0057569	IHML/112/2025-26/ROADS	Panel of contractors civil engineering services for a period of 03 years	07-Apr-26	03 years	Rate Based	Port Elizabeth	Female Owned	Black and Youth
50.	Advance Call	MAAA0166185	IHLM/68/2025-26/MM'S	Provision of fraud hot line services for a period of 03 years	13-Apr-26	03 years	R170 706,00	Pretoria	Male owned	Black and White and not Youth

18.11 Task Orders : March 2026

NAME OF CONTRACTOR	CONTRACT NUMBER	DESCRIPTION OF CONTRACT	DATE OF AWARD	CONTRACT VALUE

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	Court judgement 28/04/2024

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) 116 (2025-26)	211	07	03
Commitment amounts as at the 30 April 2026 R91 034 213,72			

18.14 Contracts Expiring in 2026

Contract No.	Contract Description	End Date	Amount
IHLM/111/2023-24/BTO/AFS	Preparation of Annual Financial Statement Review	28 May 2026	R2 523 243,06
IHLM/94/2023-24/ROADS	Panel of Contractors Buildings	06 June 2026	Rate Based
IHLM/93/2023-24/ROADS	Panel of Contractors Electrification	06 June 2026	Rate Based
IHLM//2020-21/BTO	Provision of Banking Services	10 June 2026	Rate Based
IHLM/124/2023-24/BTO	Auction Services	28 June 26	Rate Based
IHLM/84/2022-23/BTO	Provision of Travel Management Services (First Contract with Coega Corporate)	30 June 2026	Rate Based
IHLM/122/2023-24/BTO	Provision of tyre supply, fitment, maintenance and repairs	28 August 2026	Rate Based

18.15 Long-term Contracts

NO.	DESCRIPTION	NATURE & PURPOSE OF THE AGREEMENT	STATUS	RESPONSIBLE OFFICIALS
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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
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

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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
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

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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 Telecommunications Seeds	Provision of Telephone System for 320 users for 36 Months	The Contract is expiring on 18-March-2028	Manager ICT and Admin
26.	MIE Pty Ltd	Provision of Background verification check for a period of 03 Years	The Contract is expiring on 14-April-2028	Corporate Services
27.	Gemini Moon Trading	Provision of electronic document management system for a period of 36 months	The Contract is expiring on 05-May-2028	Manager ICT and Admin
28.	Tech Telecommunications Seeds	Website revamp services for a period of 24 months	The Contract is expiring on 14-May-2027	Manager ICT and Admin
29.	Chartall Creations	Provision of revenue based strategies process and funding prioritisation on risk basis for a period of 36 months	The Contract is expiring on 30-May-2028	Budget and Treasury
30.	Maximum Profit Recovery	Provision of revenue based strategies process and funding prioritisation on risk basis for a period of 36 months	The Contract is expiring on 30-May-2028	Budget and Treasury
31.	Sword Group	Supply, delivery and Minor Maintenance for Municipal Facilities	The Contract is expiring on 03-July-2028	Technical Services
32.	Techi Engineering	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
33.	Mesabiso Civil & Projects	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services

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34.	S. Zoko Consulting	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
35.	Zinzame Consulting Engineers	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
36.	Insika Yethu Pty Ltd	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
37.	Hi-Tec Consulting Engineers	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
38.	Ubuhle Bempisi Consulting Engineers	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
39.	4 Dimension Engineering	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
40.	Bhuku Consulting Engineers	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
41.	Beacon Holdings	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
42.	BI Infrastructure Consultants	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services

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43.	Bonsai Engineering & Construction	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
44.	Leko Engineering	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
45.	Black Mountain Consulting	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
46.	Usiba Iwe Afrika	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
47.	MI Consulting	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
48.	Mlala Emazweni Trading & Projects	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
49.	Engineering Aces	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
50.	Afroteam Consultants	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
51.	MBSA Consulting	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services

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52.	YG Solutions	Panel of Professional Services for Civil and Structural Engineers for a period of 36 months	Contract is expiring on 25 August 2028	Technical Services
53.	Gemin Moon Trading 6 Pty Ltd	Panel of ICT service providers for a period of 36 Months	Contract is expiring on 04 November 2028	Manager ICT and Admin
54.	Techseeds Telecommunication	Panel of ICT service providers for a period of 36 Months	Contract is expiring on 04 November 2028	Manager ICT and Admin
55.	Njilo Technology Systems	Panel of ICT service providers for a period of 36 Months	Contract is expiring on 04 November 2028	Manager ICT and Admin
56.	MNT Geomatics	Panel of Land Surveyors for a period of 2 years	Contract is expiring on 24 March 2028	Planning and Development
57.	NTG Solutions	Panel of Land Surveyors for a period of 2 years	Contract is expiring on 24 March 2028	Planning and Development
58.	Zonex Geomatics	Panel of Land Surveyors for a period of 2 years	Contract is expiring on 24 March 2028	Planning and Development
59.	Likamva Geomatics Pty Ltd	Panel of Land Surveyors for a period of 2 years	Contract is expiring on 24 March 2028	Planning and Development
60.	Denasa Civils	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
61.	Khanyakhwezi Trading Enterprise	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
62.	Egxen Engineering	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
63.	Aphiwe Qhamani Group Society	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services

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64.	Mpiyakhe Construction and Traffic Services	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
65.	Boboshe Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
66.	Orie Dynamic Trading Pty Ltd	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
67.	L.G Construction	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
68.	Alutha Holdings 82	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
69.	Thabo Ntlangula Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
70.	SELB Trading 85 cc	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
71.	Tdoz 82 Trading Pty Ltd	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
72.	Andev Group Pty Ltd	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services

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73.	Mngeyane Holdings Pty Ltd	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
74.	Senzakahle SA Pty Ltd	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
75.	Lulwakhuyo Construction	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
76.	Kwangi 12	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
77.	Solana Projects Managers	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
78.	Alizozi Pty	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
79.	B. Cala Civils Pty Ltd	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
80.	Ixhanga Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
81.	Dlanyeka Engineering Pty Ltd	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services

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82.	Sjaka Group	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
83.	Gade and Dlova Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
84.	BB Logistics	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
85.	Lambadino Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
86.	Njomane General Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
87.	Zeezee Khula Tradning t/a ZZK Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
88.	Anzet Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
89.	Esihle Suppliers & Services Pty	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
90.	Castlehill Trading 265 cc	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services

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91.	Masilo Projects	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
92.	Million Colours Group	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
93.	Sibukwa Investments	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
94.	Kokstad Tool Hire t/a Igorha Construction	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
95.	Indumeni Trading cc	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
96.	Syanda Investments	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
97.	Ibala Consulting Pty Ltd	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
98.	MVI Construction and Maintenance	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
99.	Vuyie Xolie Constraction	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services

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100.	Mabozela Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
101.	Vitsha Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
102.	NSG 122011 Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
103.	Luzuko Trading Enterprise	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
104.	Mvumeza Construction	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
105.	Nase Construction	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
106.	Chia Trading	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
107.	Pangwa Trading Enterprise	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services
108.	Phefong Construction and Projects 39 cc	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services

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109.	Advance Call	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Corporate Services
110.	Denasa Civils	Panel of contractors civil engineering services for a period of 03 years	Contract is expiring on April 2029	Technical Services

18.16 Variations

For the month of April 2026, the following are the reported variation orders.

Contractor & Contract No.	Contract Description	Contract Value	Reasons for Variation	Amount
None				

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

There were no moveable asset acquisitions for April 2026.

WIP additions as at 30 April 2026 are as follows:

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INGQUZA HILL LOCAL MUNICIPALITY
WIP REGISTER FOR 2025-2026 FINANCIAL YEAR
01 JULY 2025- 30 APRIL 2026

No	Project Name	Contractor	Consultant	Class	Comments	Opening Balance 01 July 2026	Additions 2025-26	Completed Assets	Closing Balance 30 April 2026	Comments
1	New Municipal Offices Lusikisiki	N/A	Masilakhe Consulting	Other Assets	In Progress	7,628,949.85	-	-	7,628,949.85	In Progress
2	Flagstaff Municipal Offices	Vitsha Trading	Iqhayiya Design Workshop	Other Assets	In Progress	5,750,792.80	-	-	5,750,792.80	In Progress
3	Taxi Rank	N/A	Leko Engineering Consulting	Community Assets	In Progress	2,739,544.12	-	-	2,739,544.12	In Progress
4	Flagstaff Town Hall (Phase2)	Zee Zee Khula Trading	IHLM	Community Assets	In Progress	14,693,708.40	-	14,693,708.40	-	Completed
5	Lusikisiki Town Hall (Phase 2)	Ahindura Trading	IHLM	Community Assets	In Progress	11,636,556.02	-	-	11,636,556.02	In Progress
6	Ward 2 Sport Field	Brainwave Projects	Leko Consulting	Community Assets	In Progress	23,652,420.36	-	-	23,652,420.36	In Progress
8	Ward 26 Sports field	Zipho Zethu	Iqhayiya Design Workshop	Community Assets	In Progress	20,451,352.02	-	-	20,451,352.02	In Progress
9	Facelift Towns (Internal Streets Flagstaff) Phase 2	MVI Construction	Zinzame Consulting	Infrastructure-Road	In Progress	24,505,425.32	14,508,346.55	-	39,013,771.87	In Progress
10	Facelift Towns (Internal Streets Lusikisiki) Phase 3	Mvumeza Trading	Uphuhiso Nohlumo Consulting	Infrastructure-Road	In Progress	25,741,895.66	19,560,032.61	-	45,301,928.27	In Progress
11	Construction of Lambasi Driveway	Vilito JV Vitsha Trading	N/A	Infrastructure-Road	In Progress	2,604,501.42	-	-	2,604,501.42	In Progress
14	Construction of Mtshayazafe Access Road	Pangwa Trading Enterprise	Mlala Emazweni Trading Projects	Infrastructure-Road	In Progress	4,028,434.18	-	-	4,028,434.18	In Progress
17	Construction of Qhamangweni Access Road	N/A	BM Infrastructure	Infrastructure-Road	In Progress	272,447.47	-	-	272,447.47	In Progress
24	Construction of Sirhetshe to Sibuthe Access Road	Tentamount Trading	Mlala Emazweni Trading Projects	Infrastructure-Road	In Progress	251,786.85	3,574,869.35	-	3,826,656.20	In Progress
25	Construction of Ngonyameni Access road & Bridge	Tswela Trading	Mlala Emazweni Trading Projects	Infrastructure-Road	In Progress	335,676.57	-	-	335,676.57	In Progress
26	Supply and Installation of 5 Solar Street Lights	Magnetic Power	N/A	Infrastructure-Electrification	In Progress	590,944.16	-	-	590,944.16	In Progress
27	Construction of Mtshayelo Access Road	Pangwa Trading Enterprise	Mlala Emazweni Trading Projects	Infrastructure-Road	In Progress	268,258.88	4,822,280.44	5,090,539.32	-	Completed
28	Construction of Zone 5 Sportsfield	Ibala Consulting	SDM Consulting	Community Assets	In Progress	7,695,367.06	-	-	7,695,367.06	In Progress
30	Designs and costing of forestry depot	N/A	ECO SOUTH PARTNERSHIP ECO SOUT	Other Assets	In Progress	-	286,453.49	-	286,453.49	In Progress
31	FENCING OF FLAGSTAFF POUND	Vitsha Trading	N/A	Community Assets	In Progress	-	717,519.00	-	717,519.00	In Progress
33	Installation of Boom gate at Mbotyi	McQam Communication	N/A	Community Assets	In Progress	-	26,450.70	-	26,450.70	In Progress
34	Installation of Boom gate at Port Grovner	Athis Trading	N/A	Community Assets	In Progress	-	19,000.00	-	19,000.00	In Progress
35	Installation of Street lights	Masilo Projects	N/A	Infrastructure-Electrification	In Progress	-	1,302,465.60	-	1,302,465.60	In Progress
37	NGONYAMENI TO MAQANYENI ACCESS ROAD	Tswela Trading	Mlala Emazweni Trading Projects	Infrastructure-Road	In Progress	-	4,633,548.17	-	4,633,548.17	In Progress
38	PUBLIC HIGHMASTS	YG Solutions	N/A	Infrastructure-Electrification	In Progress	-	2,747,982.60	-	2,747,982.60	In Progress
39	Renovation of Simphiwe Frazer Mnguni Hall	Ndela Trading	N/A	Community Assets	In Progress	-	700,533.75	-	700,533.75	In Progress
40	UPGRADING OF FLAGSTAFF OFFICES	Vitsha Trading	Iqhayiya Design Workshop	Other Assets	In Progress	-	19,737,710.13	-	19,737,710.13	In Progress
41	ward 19 town hall	Ahindura Trading	IHLM	Other Assets	In Progress	-	8,917,874.03	-	8,917,874.03	In Progress
42	WARD 25 HIGH MAST	Masilo Projects	N/A	Infrastructure-Electrification	In Progress	-	3,043,880.10	-	3,043,880.10	In Progress
43	ZONE 5 SPORTS FIELD	Ibala Consulting	SDM Consulting	Community Assets	In Progress	-	3,645,553.28	-	3,645,553.28	In Progress
Restated Balance						152,848,061.15	88,244,499.80	-	19,784,247.72	241,092,560.95

b. Asset Verification

The Asset Verification will commence by the 11 May 2026 as per the verification Draft Plan in preparation for the year end.

c. Asset Bar Coding

The procured assets were bar coded where applicable.

d. Loss on Assets.

There has been no loss of assets in the month of April 2026

e. Insurance

- The insurance for all municipal Assets was renewed 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.

There are three accidents registered during the month of April 2026 as per the following details:

NO	VEHICLE	REGISTRATION NO	DATE OF THE ACCIDENT	PROGRESS REPORT
1	Toyota Fortuner	KMM265EC	27-Apr-26	The vehicle's windshield was struck by a stray stone from an oncoming truck. The insurance claim has been approved via PG Glass in Kokstad. The total replacement cost is R3 312,05 however, the municipality is liable for an excess of R828,01. we are currently processing this payment as PG Glass requires the excess upfront.
2	Toyota Corolla	KMM243EC	30-Apr-26	This vehicle was involved in a collusion with an older Toyota Hilux while on route to Kokstad. We are in the process of finalising the claim for submission to the insurance company.
3	Toyota Hilux	KNG175EC	27-Apr-26	On the 27 April 2026, the driver suffered a sudden illness, causing the vehicle to veer off the road and strike an electricity pole. The vehicle sustained front-end damage. The office is currently preparing the necessary insurance claim documents.

f. Disposal of Assets

The Auction of the below Animals was re-scheduled due to Foot and Mouth diseases, and we were advised by the Vet that the Animals have been quarantined for a specific period. Below are the animals that have been quarantined:

Cows

- 5 x Imazi zenkomo
- 4x linkabi zenkomo
- 3x Amathokazi enkomo
- 2x linkunzi zenkomo
- 2x Inkunzana zenkomo

Horses

- 1x Imbongolo
- 1x Imazi yehashe
- 1x Ithokazi lehashe

g. Fleet Management (Repairs & Maintenance)

There were nineteen (19) 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	5,886.75	Replaced front disc and disc pads.
2	Toyota Hilux	KNG139EC	Roal Investment Holdings (PTY)	5,651.27	Replaced front disc and disc pads.
3	Nissan UD Truck	HZH939EC	Kokstad Smash Centre (PTY) LTD	14,200.00	Towing, callout fee and branding.
4	Bomag Single Drum Roller	961884	Kokstad Smash Centre (PTY) LTD	10,350.00	Towing, callout fee and branding.
5	Beifang Benchi Powerstar	HTZ046EC	Kokstad Smash Centre (PTY) LTD	14,200.00	Towing, callout fee and branding.
6	Komatsu Motor Grader	KHY015EC	Kokstad Smash Centre (PTY) LTD	10,350.00	Towing, callout fee and branding.
7	Toyota Coaster	KNP190EC	Kokstad Smash Centre (PTY) LTD	14,200.00	Towing, callout fee and branding.
8	Bell Motor Grader	HTZ040EC	Kokstad Smash Centre (PTY) LTD	10,350.00	Towing, callout fee and branding.
9	UD Truck	HYW617EC	Kokstad Smash Centre (PTY) LTD	14,200.00	Towing, callout fee and branding.
10	Bell Backhoe Loader	HTZ035EC	Kokstad Smash Centre (PTY) LTD	10,350.00	Towing, callout fee and branding.
11	Newholland Tractors	KLZ895EC	Kokstad Smash Centre (PTY) LTD	10,350.00	Towing, callout fee and branding.
12	Nissan Quester CGE370	KGR746EC	Kokstad Smash Centre (PTY) LTD	14,200.00	Towing, callout fee and branding.
13	UD Truck Quester CWE 330	HYW628EC	Kokstad Smash Centre (PTY) LTD	14,200.00	Towing, callout fee and branding.
14	UD Truck Quester CWE 33	HYW633EC	Kokstad Smash Centre (PTY) LTD	14,200.00	Towing, callout fee and branding.
15	Fuso FJ26-280C	KHF005EC	Kokstad Smash Centre (PTY) LTD	14,200.00	Towing, callout fee and branding.
16	John Deere Tractor	HSJ469EC	Kokstad Smash Centre (PTY) LTD	10,350.00	Towing, callout fee and branding.
17	UD Truck Quester CWE 330	HZH924EC	Kokstad Smash Centre (PTY) LTD	14,200.00	Towing, callout fee and branding.
18	UD Truck Quester CWE 330	HZF149EC	Kokstad Smash Centre (PTY) LTD	14,200.00	Towing, callout fee and branding.
19	Kobelco SK220 XD Excavator	YN15506573	Kokstad Smash Centre (PTY) LTD	10,350.00	Towing, callout fee and branding.
				225,988.02	

h. Vehicle Registration

No registration of vehicles was done in April 2026.

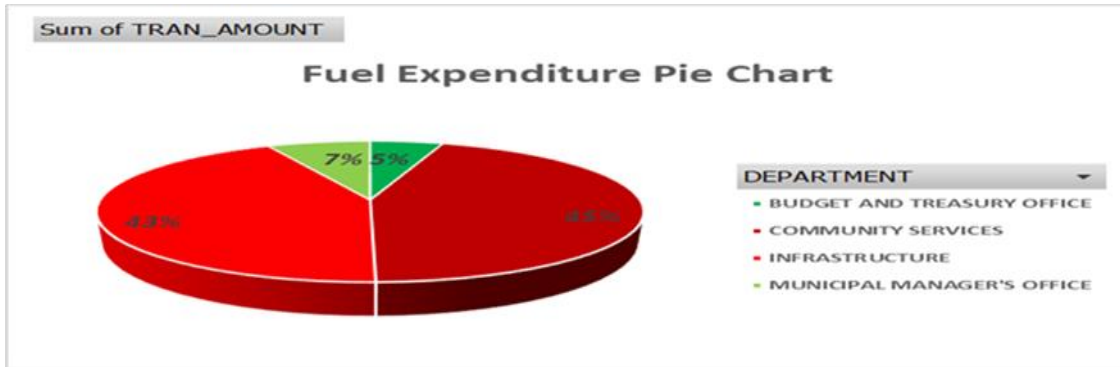
i. Fuel Expenditure

The municipality is using Fuel cards for the municipal vehicles. The total fuel expenditure for the month of April 2026 is as follows.

1.1.1. The municipality is using Fuel cards for the municipal vehicles.

1.1.2. The total fuel expenditure for the month of April 2026 is as follows.

No	March 2026	April 2026	Percentage Change	Reasons for Variance
1	R 1,097,233.60	R1,152,413.95	5% increase	This is attributable to certain plant items that came back from repairs and maintenance and were operational during the month of April 2026



j. STATUS OF MUNICIPAL FLEET

Report on Fleet Management including yellow fleet.

- The municipality currently is having 61 Municipal vehicles including the yellow plant.
- A Fleet Management system was installed by Netstar Company.
- The Municipal Vehicles are driven using the drivers Tags

k. Accident Report

NO	VEHICLE	REGISTRATION NO	DATE OF THE ACCIDENT	PROGRESS REPORT
1	Toyota Fortuner	KMM265EC	27-Apr-26	The vehicle's windshield was struck by a stray stone from an oncoming truck. The insurance claim has been approved via PG Glass in Kokstad. The total replacement cost is R3 312,05 however, the municipality is liable for an excess of R828,01. we are currently processing this payment as PG Glass requires the excess upfront.
2	Toyota Corolla	KMM243EC	30-Apr-26	This vehicle was involved in a collusion with an older Toyota Hilux while on route to Kokstad. We are in the process of finalising the claim for submission to the insurance company.
3	Toyota Hilux	KNG175EC	27-Apr-26	On the 27 April 2026, the driver suffered a sudden illness, causing the vehicle to veer off the road and strike an electricity pole. The vehicle sustained front-end damage. The office is currently preparing the necessary insurance claim documents.

21. FREE BASIC SERVICES

a. Legal Background

The Free Basic Services (FBS) Guidelines stipulate that indigent households must be supported at the local sphere of government. Qualifying indigent beneficiaries are to be provided with free basic services, including electricity, alternative energy, water and sanitation, and waste collection, until such time that they improve their socio-economic status and no longer qualify as indigent. At present, the municipality provides electricity and paraffin as alternative energy sources, with a strategic plan to transition to gas soon.

These services are funded by Equitable Share which is primarily intended to improve the living conditions of poor and marginalised communities by enabling municipalities to provide these basic services.

b. Indigent register, Data collection and Data Capturing

Data collection has been done through Ward Councillors, traditional leaders, CDW’s and ward committees in all the thirty-two wards that are within Ingquza Hill local municipality jurisdiction. Below are ward-based figures to-date:

c. ESKOM (Electricity)

On April 2026, we have 2 010 beneficiaries claiming an amount of R253 480.07 for people who benefited from free basic electricity (FBE) on the month of March 2026, then the invoice was generated on the month of 19 April 2026, and each household receives 50 KW units from Eskom (FBE).

d. ALTERNATIVE ENERGY (Paraffin)

The municipality encountered some delays in the process of rendering alternate energy for this financial year due to the late submissions of documents to update the indigent register and late confirmations of lists signed by the councillors from all the wards of Ingquza Hill Local Municipality.

The advert for the procurement of alternate energy has been done and closed on the 8th of April 2026 for supply chain internal process for the selection of service providers.

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

2025/26	CURRENT YEAR
Opening Balance April 2026	R2 238 768.00
Expenditure incurred April 2026	R253 480.07
Closing balance April 2026	R1 985 288.00

QUALITY CERTIFICATE

I, **V.C. Makedama**, Municipal Manager of Ingquza Hill Local Municipality, hereby certify that the Section 71 report and supporting documentation for M10 – April 2026, 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 _____

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