# INGQUZA HILL LOCAL MUNICIPALITY

**BUDGET AND TREASURY OFFICE**

**IN-YEAR REPORTING: MFMA SECTION 52(d) REPORT FOR QUARTER ONE OF 2026/27 FINANCIAL YEAR**

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# ABBREVIATIONS

| | | |
|---|---|---|
| AGSA/AG | : | Auditor General of South Africa |
| AIP | : | Audit Improvement Plan |
| DORA | : | Division of Revenue Act |
| FMG | : | Finance Management Grant |
| IDP | : | Integrated Development Plan |
| MDRG | : | Municipal Disaster Recovery Grant |
| MFMA | : | Municipal Finance Management Act No.56 of 2003 |
| MIG | : | Municipal Infrastructure Grant |
| SDBIP | : | Service Delivery and Budget Implementation Plan |
| SMME | : | Small, Medium and Micro Enterprise |
| UIFW | : | Unauthorised, Irregular, Fruitless and Wasteful Expenditure |

# MAYOR'S REPORT

## 1. INTRODUCTION

The purpose of this report is to submit the Section 52(d) report of Ingquza Hill Municipality for noting as at 30 September 2026, as required in terms of the Municipal Finance Management Act, 2003 (Act No 56 of 2003). This allows the council, through its structures, to make appropriate resolutions as may be necessary to ensure that there is smooth running of the municipality, enabling service delivery to the community.

This report is tabled to the council for it to make assessment of the performance of the municipality for the first quarter of the financial year. This is the performance of the municipality against the set budgetary targets. The management and the council of the municipality must then come up with remedial actions where variances have been identified.

## 2. LEGAL AND LEGISLATIVE BACKGROUND

**Section 52(d)** of the Municipal Finance Management Act (MFMA), (Act 56 of 2003) prescribes that the Mayor of the Municipality must within 30 days after the end of each quarter, submit a report to the council on implementation of the budget and financial state of affairs of the municipality.

**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 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 Implementation of the Service Delivery Budget and Implementation Plan

After the approval of the 2026/27 Annual Budget and the Medium-Term Revenue and Expenditure Framework, together with the Integrated Development Plan for the same period, management developed a service delivery budget and implementation plan which gives further details as to how the plans identified would be implemented. The SDBIP was then signed by the Mayor, indicating its readiness for the implementation in the financial year. During the mid-term assessment, it was apparent that some of the targets required adjustments to account for targets that were not achieved, or to come up with updated strategies to achieve the set targets, or to ensure the absolute alignment with the IDP of the municipality as reviewed.

The SDBIP is then implemented by management as approved, and it is reported upon on a quarterly basis. The report states the performance of each department for a specific period, where there have been variances, reasons for the variance are stated, and remedial actions are identified. This gives the council an opportunity to play its oversight role on the work that management is doing and can take resolutions where they may be required, in the end with the intention of ensuring service delivery to the people.

In terms for performance against set performance targets, the Budget and Treasury Office achieved 6 out of 8 targets, which translates to a 75% achievement. The two targets that have not been achieved are the debt collection rate which stands at 64%, as well as the performance against the procurement target which stands at 19% instead of the set 25%.

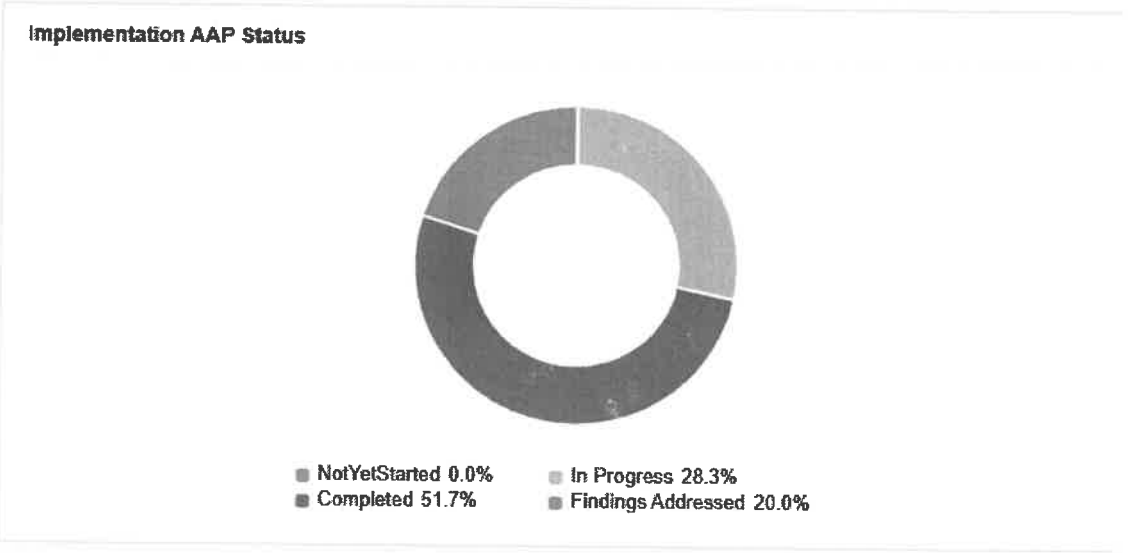
## 4. The Audit Action Plan

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. The implementation is also reviewed and reported upon by the Internal Audit Unit.

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 0% of the actions have not been started, 28,3% actions are in progress, 51,7% actions are completed and 20% actions have been confirmed to address the findings raised.

The actions that are in progress mainly relate to findings raised in the Performance Audit on the identified projects, the Flagstaff Town Hall and Jikindaba Sportsfield. Management extracted all of the findings from the Audit Report, and these have been forwarded to council committee, MPAC for investigation. Also, the AGSA in the audit of the 2025/26 has started with the follow-up on the same projects, wherein information that had not been submitted in the prior year, is now being submitted.

# EXECUTIVE SUMMARY

## 5. PERFORMANCE AGAINST THE APPROVED BUDGET

As indicated in the introduction, the section 52(d) quarterly report reflects on the performance of the municipality against the approved budget. The budget of the municipality for the 2026/7 Medium Term Revenue and Expenditure Framework was approved in May 2026, for implementation from July 01, 2026, which is the start of the financial year.

The total revenue generated for the first quarter of the financial year is R186 million, which is mainly composed of R32 million from the billing of property rates, R4,8 million from interest on short term deposits and all bank accounts of the municipality, R143 million from grants received and mainly Equitable Shares and R5,1 million from other revenues.

The total expenditure for the same period is R129 million, which is made up of R45,3 million for employee related costs, R7 million for the remuneration of councillors, R15 million for depreciation and amortization, and R60 million for other expenditure which will be detailed in the subsequent paragraphs.

This results in a surplus of just above R57 million, which should be seen in the context of the property rates for government properties that is all billed once in July, as well as the receipt of a significant allocation of the equitable share.

The revenue recognised from the capital allocations, in this case the Municipal Infrastructure Grant is just over R20 million.

Capital expenditure for the same period is just over R30,6 million which is funded by R18,7 of grant funding and R11,9 million of internally generated funds.

# RESOLUTIONS

i) The BTO Standing Committee notes the report prepared in accordance with section 52(d) of the Municipal Finance Management Act No. 56 of 2003.

ii) The Standing Committee resolves to recommend to the Executive to note the report in terms of Section 52(d) of the Municipal Finance Management Act No. 56 of 2003.

# IN-YEAR BUDGET STATEMENT TABLES

## 6. MONTHLY BUDGET STATEMENT QUARTER 1: SUMMARY

The table below shows the budget summary performance for the first quarter of the 2026/27 financial year: -

**EC153 Ngquza Hills - Table C1 Monthly Budget Statement Summary - M03 - Quarter 1**

| Description | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Quarter 1 | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | |
| Property rates | 42 387 | 58 363 | – | 32 325 | 32 325 | 14 591 | 17 734 | 122% | 58 363 |
| Service charges | 1 437 | 1 443 | – | 380 | 380 | 361 | 19 | 5% | 1 443 |
| Investment revenue | 19 574 | 28 316 | – | 4 807 | 4 807 | 7 079 | (2 272) | -32% | 28 316 |
| Transfers and subsidies - Operational | 381 480 | 345 682 | – | 143 552 | 143 552 | 86 421 | 57 131 | 66% | 345 682 |
| Other own revenue | 1 551 075 | 60 504 | – | 5 137 | 5 137 | 15 126 | (9 989) | -66% | 60 504 |
| **Total Revenue (excluding capital transfers and contributions)** | **1 995 954** | **494 308** | **–** | **186 200** | **186 200** | **123 577** | **62 623** | **51%** | **494 308** |
| Employee costs | 180 605 | 208 850 | – | 45 333 | 45 333 | 52 213 | (6 880) | -13% | 208 850 |
| Remuneration of Councillors | 28 244 | 32 347 | – | 7 039 | 7 039 | 8 087 | (1 047) | -13% | 32 347 |
| Depreciation and amortisation | 52 328 | 75 000 | – | 15 876 | 15 876 | 18 750 | (2 874) | -15% | 75 000 |
| Interest | 3 691 | 4 158 | – | – | – | 1 040 | (1 040) | -100% | 4 158 |
| Inventory consumed and bulk purchases | – | 5 230 | – | 309 | 309 | 1 308 | (998) | -76% | 5 230 |
| Transfers and subsidies | 8 070 | 9 850 | – | 44 | 44 | 2 463 | (2 418) | -98% | 9 850 |
| Other expenditure | 1 751 228 | 295 353 | – | 60 463 | 60 463 | 73 838 | (13 375) | -18% | 295 353 |
| **Total Expenditure** | **2 024 166** | **630 789** | **–** | **129 064** | **129 064** | **157 697** | **(28 633)** | **-18%** | **630 789** |
| **Surplus/(Deficit)** | **(28 212)** | **(136 480)** | **–** | **57 136** | **57 136** | **(34 120)** | **91 256** | **-267%** | **(136 480)** |
| Transfers and subsidies - capital (monetary allocations) | 65 474 | 71 810 | – | 20 831 | 20 831 | 17 952 | 2 878 | 16% | 71 810 |
| Transfers and subsidies - capital (in-kind) | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **37 262** | **(64 670)** | **–** | **77 967** | **77 967** | **(16 168)** | **94 134** | **-582%** | **(64 670)** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **37 262** | **(64 670)** | **–** | **77 967** | **77 967** | **(16 168)** | **94 134** | **-582%** | **(64 670)** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **119 132** | **121 861** | **–** | **30 646** | **30 646** | **30 465** | **181** | **1%** | **121 861** |
| Capital transfers recognised | 59 989 | 62 444 | – | 18 704 | 18 704 | 15 611 | 3 093 | 20% | 62 444 |
| Borrowing | – | – | – | – | – | – | – | | – |
| Internally generated funds | 59 143 | 59 417 | – | 11 942 | 11 942 | 14 854 | (2 912) | -20% | 59 417 |
| **Total sources of capital funds** | **119 132** | **121 861** | **–** | **30 646** | **30 646** | **30 465** | **181** | **1%** | **121 861** |
| **Financial position** | | | | | | | | | |
| Total current assets | 317 268 | 335 851 | – | | 396 161 | | | | 335 851 |
| Total non current assets | 1 678 230 | 1 812 231 | – | | 1 693 001 | | | | 1 812 231 |
| Total current liabilities | 141 197 | 51 874 | – | | 164 081 | | | | 51 874 |
| Total non current liabilities | 29 062 | 31 659 | – | | 21 796 | | | | 31 659 |
| Community wealth/Equity | **1 825 160** | **2 064 548** | **–** | | **1 903 284** | | | | **2 064 548** |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | 304 233 | 56 853 | – | 124 584 | 124 584 | 14 189 | (110 395) | -778% | 56 853 |
| Net cash from (used) investing | (118 953) | (135 140) | – | (29 136) | (29 136) | (33 785) | (4 649) | 14% | (135 140) |
| Net cash from (used) financing | – | – | – | – | – | – | – | | – |
| **Cash/cash equivalents at the month/year end** | **473 816** | **275 065** | **–** | **–** | **357 803** | **333 756** | **(24 047)** | **-7%** | **184 068** |
| **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 | 2 589 | 1 825 | 27 421 | 3 819 | 5 519 | 1 609 | 1 607 | 116 327 | 160 718 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 1 178 | – | – | – | – | – | – | – | 1 178 |

# 7. Monthly Budget Statement – Financial Performance (Standard Classification)

EC153 Ngquza Hills - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 - Quarter 1

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited | Original | Adjusted | Quarter 1 | YearTD actual | YearTD budget | YTD | YTD % | Full Year |
| R thousands | 1 | | | | | | | | | |
| **Revenue - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | 423 362 | 465 879 | – | 182 566 | 182 566 | 116 470 | 66 096 | 57% | 465 879 |
| Executive and council | | 1 716 | 1 824 | – | 1 824 | 1 824 | 456 | 1 368 | 300% | 1 824 |
| Finance and administration | | 421 646 | 464 055 | – | 180 742 | 180 742 | 116 014 | 64 728 | 56% | 464 055 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | – | – | – | – | – | – | – | | – |
| Community and social services | | – | – | – | – | – | – | – | | – |
| Sport and recreation | | – | – | – | – | – | – | – | | – |
| Public safety | | – | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | 1 618 000 | 80 840 | – | 21 904 | 21 904 | 20 210 | 1 694 | 8% | 80 840 |
| Planning and development | | 4 589 | 9 947 | – | 1 073 | 1 073 | 2 487 | (1 413) | -57% | 9 947 |
| Road transport | | 1 613 411 | 70 894 | – | 20 831 | 20 831 | 17 723 | 3 107 | 18% | 70 894 |
| Environmental protection | | – | – | – | – | – | – | – | | – |
| ***Trading services*** | | 20 065 | 19 399 | – | 2 561 | 2 561 | 4 850 | (2 288) | -47% | 19 399 |
| Energy sources | | 7 364 | 6 739 | – | – | – | 1 685 | (1 685) | -100% | 6 739 |
| Water management | | – | – | – | – | – | – | – | | – |
| Waste water management | | – | – | – | – | – | – | – | | – |
| Waste management | | 12 701 | 12 660 | – | 2 561 | 2 561 | 3 165 | (603) | -19% | 12 660 |
| ***Other*** | 4 | – | – | – | – | – | – | – | | – |
| **Total Revenue - Functional** | 2 | 2 061 428 | 566 118 | – | 207 031 | 207 031 | 141 530 | 65 502 | 46% | 566 118 |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | 282 641 | 328 845 | – | 67 824 | 67 824 | 82 211 | (14 387) | -18% | 328 845 |
| Executive and council | | 105 206 | 121 595 | – | 24 090 | 24 090 | 30 399 | (6 309) | -21% | 121 595 |
| Finance and administration | | 168 159 | 204 589 | – | 43 435 | 43 435 | 51 147 | (7 713) | -15% | 204 589 |
| Internal audit | | 9 276 | 2 661 | – | 299 | 299 | 665 | (366) | -55% | 2 661 |
| ***Community and public safety*** | | 601 | – | – | – | – | – | – | | – |
| Community and social services | | 601 | – | – | – | – | – | – | | – |
| Sport and recreation | | – | – | – | – | – | – | – | | – |
| Public safety | | – | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | 1 633 219 | 172 067 | – | 36 504 | 36 504 | 43 017 | (6 513) | -15% | 172 067 |
| Planning and development | | 31 102 | 54 824 | – | 6 286 | 6 286 | 13 706 | (7 420) | -54% | 54 824 |
| Road transport | | 1 602 117 | 117 243 | – | 30 218 | 30 218 | 29 311 | 907 | 3% | 117 243 |
| Environmental protection | | – | – | – | – | – | – | – | | – |
| ***Trading services*** | | 107 705 | 129 877 | – | 24 736 | 24 736 | 32 469 | (7 733) | -24% | 129 877 |
| Energy sources | | 13 434 | 21 599 | – | 3 012 | 3 012 | 5 400 | (2 387) | -44% | 21 599 |
| Water management | | – | – | – | – | – | – | – | | – |
| Waste water management | | – | – | – | – | – | – | – | | – |
| Waste management | | 94 271 | 108 278 | – | 21 724 | 21 724 | 27 069 | (5 346) | -20% | 108 278 |
| ***Other*** | | – | – | – | – | – | – | – | | – |
| **Total Expenditure - Functional** | 3 | 2 024 166 | 630 789 | – | 129 064 | 129 064 | 157 697 | (28 633) | -18% | 630 789 |
| **Surplus/ (Deficit) for the year** | | 37 262 | (64 670) | – | 77 967 | 77 967 | (16 168) | 94 134 | -582% | (64 670) |

The table above shows the revenue and expenditure per function as designated in the municipality. The Finance and Administration function has generated the highest revenue, and this is mainly due to the equitable share allocation received in the first quarter of the financial year. The total revenue from this function is just over R180 million. Also significantly, revenue has been generated in the Road Transport function to the value just over R20 million, and this is as a result of recognition of revenue from the conditional grant, MIG.

The highest expenditure has been incurred at the governance and administration function, and this mainly owes to the personnel expenditure, including the remuneration of councillors and other expenditure relation to these supporting functions.

# 8. Monthly Budget Statement: Financial Performance (Revenue and Expenditure by Municipal Vote)

EC153 Ngquza Hills - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 - Quarter 1

| Vote Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited | Original | Adjusted | Quarter 1 | YearTD actual | YearTD budget | YTD | YTD % | Full Year |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Governance and Administration | | 423 362 | 465 879 | – | 182 566 | 182 566 | 116 470 | 66 096 | 56.7% | 465 879 |
| Vote 2 - Community Services and Public Safety | | 12 701 | 12 660 | – | 2 561 | 2 561 | 3 165 | (603) | -19.1% | 12 660 |
| Vote 3 - Economic and Enviromental Services | | 1 568 | 7 139 | – | 351 | 351 | 1 785 | (1 434) | -80.3% | 7 139 |
| Vote 4 - Trading Services | | 7 364 | 6 739 | – | – | – | 1 685 | (1 685) | -100.0% | 6 739 |
| Vote 5 - Technical Services | | 1 616 433 | 73 702 | – | 21 553 | 21 553 | 18 425 | 3 128 | 17.0% | 73 702 |
| 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 | 2 061 428 | 566 118 | – | 207 031 | 207 031 | 141 530 | 65 502 | 46.3% | 566 118 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Governance and Administration | | 282 641 | 328 845 | – | 67 824 | 67 824 | 82 211 | (14 387) | -17.5% | 328 845 |
| Vote 2 - Community Services and Public Safety | | 94 873 | 108 278 | – | 21 724 | 21 724 | 27 069 | (5 346) | -19.7% | 108 278 |
| Vote 3 - Economic and Enviromental Services | | 30 981 | 52 016 | – | 6 286 | 6 286 | 13 004 | (6 718) | -51.7% | 52 016 |
| Vote 4 - Trading Services | | 13 434 | 21 599 | – | 3 012 | 3 012 | 5 400 | (2 387) | -44.2% | 21 599 |
| Vote 5 - Technical Services | | 1 602 238 | 120 051 | – | 30 218 | 30 218 | 30 013 | 205 | 0.7% | 120 051 |
| 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 | 2 024 166 | 630 789 | – | 129 064 | 129 064 | 167 697 | (28 633) | -18.2% | 630 789 |
| Surplus/ (Deficit) for the year | 2 | 37 262 | (64 670) | – | 77 967 | 77 967 | (16 168) | 94 134 | -582.2% | (64 670) |

The table above shows the revenue and expenditure per municipal vote. The highest revenue generated is from the Governance and Administration Vote, which relates mainly to the receipt of the equitable share grant.

The expenditure for the same quarter is R129 million, with R67 million relating to Governance and Administration, R21 million and Community Services, R6,2 million for Economic and Environmental Services, R3 million for Trading Services and R30,2 million for Technical Services.

EC153 Ngquza Hills - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 - Quarter 1

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Quarter 1 | 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 | | 1 437 | 1 443 | – | 380 | 380 | 361 | 19 | 5% | 1 443 |
| Sale of Goods and Rendering of Services | | 7 891 | 637 | – | 97 | 97 | 159 | (62) | -39% | 637 |
| Agency services | | 5 152 | 6 618 | – | 1 066 | 1 066 | 1 654 | (588) | -36% | 6 618 |
| Interest | | – | – | – | – | – | – | – | | – |
| Interest earned from Receivables | | 1 015 | 1 084 | – | 261 | 261 | 271 | (10) | -4% | 1 084 |
| Interest from Current and Non Current Assets | | 19 574 | 28 316 | – | 4 807 | 4 807 | 7 079 | (2 272) | -32% | 28 316 |
| Dividends | | – | – | – | – | – | – | – | | – |
| Rent on Land | | – | – | – | – | – | – | – | | – |
| Rental from Fixed Assets | | 965 | 1 266 | – | 206 | 206 | 316 | (111) | -35% | 1 266 |
| Licence and permits | | 91 | 207 | – | 59 | 59 | 52 | 7 | 14% | 207 |
| Special Rating Levies | | – | – | – | – | – | – | – | | – |
| Construction Contract Revenue | | – | 6 739 | – | – | – | 1 685 | (1 685) | -100% | 6 739 |
| Development Charges | | – | – | – | – | – | – | – | | – |
| Operational Revenue | | 186 | 393 | – | 14 | 14 | 98 | (85) | -86% | 393 |
| **Non-Exchange Revenue** | | | | | | | | – | | |
| Property rates | | 42 387 | 58 363 | – | 32 325 | 32 325 | 14 591 | 17 734 | 122% | 58 363 |
| Surcharges and Taxes | | – | – | – | – | – | – | – | | – |
| Fines, penalties and forfeits | | 3 750 | 2 013 | – | 843 | 843 | 503 | 340 | 68% | 2 013 |
| Licence and permits | | – | – | – | – | – | – | – | | – |
| Transfers and subsidies - Operational | | 381 480 | 345 682 | – | 143 552 | 143 552 | 86 421 | 57 131 | 66% | 345 682 |
| Interest | | 9 867 | 13 474 | – | 2 591 | 2 591 | 3 368 | (777) | -23% | 13 474 |
| Fuel Levy | | – | – | – | – | – | – | – | | – |
| Operational Revenue | | – | – | – | – | – | – | – | | – |
| Gains on disposal of Fixed and Intangible Assets | | 825 | – | – | – | – | – | – | | – |
| Other Gains | | 1 521 333 | 28 074 | – | – | – | 7 019 | (7 019) | -100% | 28 074 |
| Discontinued Operations | | – | – | – | – | – | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **1 995 954** | **494 308** | **–** | **186 200** | **186 200** | **123 577** | **62 623** | **51%** | **494 308** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 180 605 | 208 850 | – | 45 333 | 45 333 | 52 213 | (6 880) | -13% | 208 850 |
| Remuneration of councillors | | 28 244 | 32 347 | – | 7 039 | 7 039 | 8 087 | (1 047) | -13% | 32 347 |
| Bulk purchases - electricity | | – | – | – | – | – | – | – | | – |
| Inventory consumed | | – | 5 230 | – | 309 | 309 | 1 308 | (998) | -76% | 5 230 |
| Debt impairment | | 5 226 | 11 576 | – | – | – | 2 894 | (2 894) | -100% | 11 576 |
| Depreciation and amortisation | | 52 328 | 75 000 | – | 15 876 | 15 876 | 18 750 | (2 874) | -15% | 75 000 |
| Interest | | 3 691 | 4 158 | – | – | – | 1 040 | (1 040) | -100% | 4 158 |
| Contracted services | | 108 118 | 120 825 | – | 30 091 | 30 091 | 30 206 | (115) | 0% | 120 825 |
| Transfers and subsidies | | 8 070 | 9 850 | – | 44 | 44 | 2 463 | (2 418) | -98% | 9 850 |
| Irrecoverable debts written off | | – | 27 110 | – | 81 | 81 | 6 778 | (6 697) | -99% | 27 110 |
| Operational costs | | 132 631 | 135 842 | – | 30 292 | 30 292 | 33 961 | (3 669) | -11% | 135 842 |
| Disposal of Fixed and Intangible Assets | | 228 | – | – | – | – | – | – | | – |
| Other Losses | | 1 505 025 | – | – | – | – | – | – | | – |
| **Total Expenditure** | | **2 024 166** | **630 789** | **–** | **129 064** | **129 064** | **157 697** | **(28 633)** | **-18%** | **630 789** |
| **Surplus/(Deficit)** | | **(28 212)** | **(136 480)** | **–** | **57 136** | **57 136** | **(34 120)** | **91 256** | **-267%** | **(136 480)** |
| Transfers and subsidies - capital (monetary allocations) | | 65 474 | 71 810 | – | 20 831 | 20 831 | 17 952 | 2 878 | 16% | 71 810 |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **37 262** | **(64 670)** | **–** | **77 967** | **77 967** | **(16 168)** | | | **(64 670)** |
| Income Tax | | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after income tax** | | **37 262** | **(64 670)** | **–** | **77 967** | **77 967** | **(16 168)** | | | **(64 670)** |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | – | | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) attributable to municipality** | | **37 262** | **(64 670)** | **–** | **77 967** | **77 967** | **(16 168)** | | | **(64 670)** |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | – | | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | | **37 262** | **(64 670)** | **–** | **77 967** | **77 967** | **(16 168)** | | | **(64 670)** |

In the table C4 above, the following can be highlighted: -

**i Waste Management**

The municipality generated revenue of R380 000 in the first quarter in waste management, this has resulted in a variance of 19% as the municipality had budgeted RR361 000 million year-to-date. Management is engaged in an on-going data analysis to ensure that all properties from which refuse is collected are billed and billed appropriately as per the approved tariff.

**ii Interest From Current and Non-Current Assets**

The municipality receives interest from balances in its main current account and its call accounts. For quarter 1, the municipality generated revenue of R4,8 million, resulting in a variance of -32% as the municipality had budgeted an amount of R7 million for the period. This is attributable to the amounts that are kept by the municipality in the call accounts, and these are funds that are not immediately required for service delivery purposes. The municipality will continue to source short term investments that can yield higher returns.

**iii Agency Fees**

The municipality receives revenue from running the Driver's License Testing Centre on behalf of the Department of Transport and received agency fees for it. In Quarter 1, the municipality generated R1 million from this source, resulting in a variance of -38%. There are on-going efforts of ensuring that the centre is compliant with all the requirements set out by the Department of Transport.

Of importance also is to ensure that there is increased public awareness of the services that the municipality is now able to provide, given the license provided by the Department of Transport to able to test for Driver's Licenses as well.

**iv Property Rates**

The municipality bills the rateable properties within the municipality for property rates. In the first quarter, an amount of R32,2 million was billed, resulting in a year-to-date variance of 122%. This is mainly because all government properties are billed only once in a financial year, in July. This result in a significantly higher billing in the first quarter for property rates. This will even out during the financial year as the monthly billing is performed for other properties.

**v Rental From Fixed Assets**

This is the revenue that the municipality generates from leasing properties that it owns. Rental from fixed assets is R206 000 for quarter one, giving rise to a variance of -35% of the planned target of R316 000.

Management is looking at the issue of leased properties of the municipality to ensure that there are valid contracts for each of the properties, ensuring that rentals for all properties are received, and that no properties are illegally occupied. The Planning and Development Department has initiated a process where the current lessees are engaged on the terms of the contracts, and also as to whether those that have terminated will be renewed.

### vi Transfers and Subsidies

The municipality receives transfers and subsidies from various government departments, some of which are conditional grants and others unconditional. The total transfers and subsidies recognised for the first quarter are R143 million. This includes mainly the receipt of the equitable share and the recognition of revenue from the conditional grants where the conditions for the specific grants have been met. The equitable share received in the first quarter was just over R140 million.

The capital transfers recognised for the period amounted to just over R20 million, and this is recognition of revenue from the implementation of Municipal Infrastructure Grant projects.

### vii Interest – Non-Exchange Revenue

The municipality charges interest on overdue accounts. In quarter 1 the municipality charged interest of R2,5 million. The municipality continues to investigate the debt collection strategies that would ensure that outstanding balance is reduced and as such the interest does not contribute to the increasing receivables.

Also, there are internal actions that will be taken, including the review of the revenue enhancement strategy, ensuring that governance structures relating to debt management and collection are strengthened and continuing with the engagement of the consumers. Management is also looking into solutions that include cleansing of data and ensuring that the communication is received by the owners of the properties and that statements are communicated timely and are accurate.

### viii Employee Related Costs

The municipality pays employees' salaries and allowances for services rendered as employees of the municipality. In Q1, the expenditure relating to Employee Related Costs is R45,3 million. This results in a variance of -13% less than what was anticipated to be spent, which was just over R52,3 million. The are vacant positions that need to be filled that are contributing to the variance. The Corporate Services department has developed a recruitment plan that seeks to address all the critical vacancies.

### ix Remuneration of Councillors

The remuneration of councillors is paid, guided by the gazette on upper limits on the remuneration of political office bearers. For the first quarter of the financial year, the municipality incurred an expenditure of R7 million, resulting in a variance of -13%. This is mainly because the new gazette on the remuneration of councillors has not been received as yet, and there is also an anticipated gratuity that is likely to be paid to councillors at the end of the term.

### x Contracted Services

The municipality incurs expenditure on contracted services. The amount incurred in the first quarter is R30 million. The contracted services include payment for ICT

related services, Provision of Indigent Support to qualifying households, Consulting Fees and other contracted services.

### xi Operational Costs

The operational costs incurred by the municipality in the first quarter amounted to R30,2 million. These costs include expenditure on electricity, wet fuel, advertising, bank charges, external audit fees, travel and accommodation costs and other costs.

## 9. Monthly Budget Statement: Capital Expenditure

The table below indicates the Capital Expenditure performance for the municipality. The highest amount of capital expenditure is in Technical Services where there is construction of infrastructure projects including roads, sports fields and halls.

EC153 Ngquza Hills - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 - Quarter 1

| Vote Description | Ref | 2025/26 Audited | Budget Year 2026/27 Original | Adjusted | Quarter 1 | 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 Enviromental 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 | | 5 930 | 9 478 | – | 2 000 | 2 000 | 2 370 | (370) | -16% | 9 478 |
| Vote 2 - Community Services and Public Safety | | 2 438 | 1 605 | – | 19 | 19 | 401 | (382) | -95% | 1 605 |
| Vote 3 - Economic and Enviromental Services | | – | – | – | – | – | – | – | | – |
| Vote 4 - Trading Services | | 10 321 | 4 348 | – | – | – | 1 087 | (1 087) | -100% | 4 348 |
| Vote 5 - Technical Services | | 100 444 | 106 430 | – | 28 627 | 28 627 | 26 607 | 2 020 | 8% | 106 430 |
| 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 | 119 132 | 121 861 | – | 30 646 | 30 646 | 30 465 | 181 | 1% | 121 861 |
| **Total Capital Expenditure** | | 119 132 | 121 861 | – | 30 646 | 30 646 | 30 465 | 181 | 1% | 121 861 |
| **Capital Expenditure - Functional Classification** | | | | | | | | | | |
| ***Governance and administration*** | | 5 930 | 9 478 | – | 2 000 | 2 000 | 2 370 | (370) | -16% | 9 478 |
| Executive and council | | – | 174 | – | – | – | 43 | (43) | -100% | 174 |
| Finance and administration | | 5 930 | 9 304 | – | 2 000 | 2 000 | 2 328 | (326) | -14% | 9 304 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | – | – | – | – | – | – | – | | – |
| Community and social services | | – | – | – | – | – | – | – | | – |
| Sport and recreation | | – | – | – | – | – | – | – | | – |
| Public safety | | – | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | 100 444 | 106 430 | – | 28 627 | 28 627 | 26 607 | 2 020 | 8% | 106 430 |
| Planning and development | | – | – | – | – | – | – | – | | – |
| Road transport | | 100 444 | 106 430 | – | 28 627 | 28 627 | 26 607 | 2 020 | 8% | 106 430 |
| Environmental protection | | – | – | – | – | – | – | – | | – |
| ***Trading services*** | | 12 758 | 5 953 | – | 19 | 19 | 1 488 | (1 469) | -99% | 5 953 |
| Energy sources | | 10 321 | 4 348 | – | – | – | 1 087 | (1 087) | -100% | 4 348 |
| Water management | | – | – | – | – | – | – | – | | – |
| Waste water management | | – | – | – | – | – | – | – | | – |
| Waste management | | 2 438 | 1 605 | – | 19 | 19 | 401 | (382) | -95% | 1 605 |
| ***Other*** | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure - Functional Classification** | 3 | 119 132 | 121 861 | – | 30 646 | 30 646 | 30 465 | 181 | 1% | 121 861 |
| **Funded by:** | | | | | | | | | | |
| National Government | | 59 409 | 61 908 | – | 18 704 | 18 704 | 15 477 | 3 227 | 21% | 61 908 |
| Provincial Government | | 580 | 536 | – | – | – | 134 | (134) | -100% | 536 |
| District Municipality | | – | – | – | – | – | – | – | | – |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, | | – | – | – | – | – | – | – | | – |
| **Transfers recognised - capital** | | 59 989 | 62 444 | – | 18 704 | 18 704 | 15 611 | 3 093 | 20% | 62 444 |
| **Borrowing** | 6 | – | – | – | – | – | – | – | | – |
| **Internally generated funds** | | 59 143 | 59 417 | – | 11 942 | 11 942 | 14 854 | (2 912) | -20% | 59 417 |
| **Total Capital Funding** | | 119 132 | 121 861 | – | 30 646 | 30 646 | 30 465 | 181 | 1% | 121 861 |

## 10. MONTHLY BUDGET STATEMENT: FINANCIAL POSITION

The table below shows the financial position of the municipality as at the end of September 2026. It is the reflection of the total assets of the municipality as well as the total liabilities of the municipality.

The municipality had just over R396 million worth of current assets at the end of September 2026, R319 million of which is cash and cash equivalents.

**EC153 Ngquza Hills - Table C6 Monthly Budget Statement - Financial Position - M03 - Quarter 1**

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | |
|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| **ASSETS** | | | | | | |
| **Current assets** | | | | | | |
| Cash and cash equivalents | | 262 355 | 275 065 | – | 319 787 | 275 065 |
| Short term investments | | – | – | – | – | – |
| Trade and other receivables from exchange transactions | | 1 544 | 6 589 | – | 9 637 | 6 589 |
| Receivables from non-exchange transactions | | 8 512 | 54 014 | – | 20 750 | 54 014 |
| Current portion of non-current receivables | | – | – | – | – | – |
| Inventory | | (0) | – | – | (0) | – |
| VAT | | 44 857 | 183 | – | 45 987 | 183 |
| Other current assets | | (0) | – | – | (0) | – |
| **Total current assets** | | **317 268** | **335 851** | **–** | **396 161** | **335 851** |
| **Non current assets** | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | 804 506 | 800 523 | – | 804 506 | 800 523 |
| Property, plant and equipment | | 873 725 | 1 011 708 | – | 888 495 | 1 011 708 |
| Biological assets | | – | – | – | – | – |
| 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** | | **1 678 230** | **1 812 231** | **–** | **1 693 001** | **1 812 231** |
| **TOTAL ASSETS** | | **1 995 498** | **2 148 082** | **–** | **2 089 162** | **2 148 082** |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | 1 634 | – | – | 1 634 | – |
| Consumer deposits | | – | – | – | – | – |
| Trade and other payables from exchange transactions | | 67 411 | 46 744 | – | 57 868 | 46 744 |
| Trade and other payables from non-exchange transactions | | 13 094 | – | – | 42 078 | – |
| Provision | | 5 748 | 4 911 | – | 5 877 | 4 911 |
| VAT | | 53 311 | 219 | – | 56 753 | 219 |
| Other current liabilities | | – | – | – | (129) | – |
| **Total current liabilities** | | **141 197** | **51 874** | **–** | **164 081** | **51 874** |
| **Non current liabilities** | | | | | | |
| Financial liabilities | | 750 | – | – | 750 | – |
| Provision | | 28 313 | 31 659 | – | 21 047 | 31 659 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | – | – | – | – | – |
| **Total non current liabilities** | | **29 062** | **31 659** | **–** | **21 796** | **31 659** |
| **TOTAL LIABILITIES** | | **170 260** | **83 534** | **–** | **185 877** | **83 534** |
| **NET ASSETS** | 2 | **1 825 239** | **2 064 548** | **–** | **1 903 284** | **2 064 548** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated surplus/(deficit) | | 1 825 160 | 2 064 548 | – | 1 903 284 | 2 064 548 |
| Reserves and funds | | – | – | – | – | – |
| Other | | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **1 825 160** | **2 064 548** | **–** | **1 903 284** | **2 064 548** |

## 11. MONTHLY BUDGET STATEMENT: CASHFLOW

The following table is the indication of the cash inflows and outflows from various sources, and for payments of various categories, including employee related costs and payments to service providers: -

EC153 Ngquza Hills - Table C7 Monthly Budget Statement - Cash Flow - M03 - Quarter 1

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Quarter 1 | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Property rates | | 47 267 | 58 390 | – | 22 967 | 22 967 | 14 597 | 8 369 | 57% | 58 390 |
| Service charges | | 961 | 1 406 | – | 219 | 219 | 352 | (133) | -38% | 1 406 |
| Other revenue | | 48 899 | 52 916 | – | 3 066 | 3 066 | 13 229 | (10 163) | -77% | 52 916 |
| Transfers and Subsidies - Operational | | 388 938 | 345 682 | – | 144 867 | 144 867 | 86 421 | 58 447 | 68% | 345 682 |
| Transfers and Subsidies - Capital | | 67 274 | 71 810 | – | 48 592 | 48 592 | 17 952 | 30 640 | 171% | 71 810 |
| Interest | | 6 251 | 40 591 | – | 3 850 | 3 850 | 10 148 | (6 298) | -62% | 40 591 |
| Dividends | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (255 358) | (504 092) | – | (98 977) | (98 977) | (126 047) | 27 070 | -21% | (504 092) |
| Interest | | – | – | – | – | – | – | – | | – |
| Transfers and Subsidies | | – | (9 850) | – | – | – | (2 463) | 2 463 | -100% | (9 850) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **394 233** | **56 853** | **–** | **124 584** | **124 584** | **14 189** | **(110 395)** | **-778%** | **56 853** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | – | 5 000 | – | – | – | 1 250 | (1 250) | -100% | 5 000 |
| Decrease (increase) in non-current receivables | | – | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | | – | – | – | – | – | – | – | | – |
| Insurance Refund - Capital | | – | – | – | – | – | – | – | | – |
| Long Term Investments | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Capital assets | | (118 953) | (140 140) | – | (29 136) | (29 136) | (35 035) | 5 899 | -17% | (140 140) |
| Retention (Capital) | | – | – | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(118 953)** | **(135 140)** | **–** | **(29 136)** | **(29 136)** | **(33 785)** | **4 649** | **(0)** | **(135 140)** |
| **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** | | **185 280** | **(78 287)** | **–** | **95 448** | **95 448** | **(19 596)** | | | **(78 287)** |
| Cash/cash equivalents at beginning: | | 288 536 | 353 352 | – | | 262 355 | 353 352 | | | 262 355 |
| Cash/cash equivalents at month/year end: | | 473 816 | 275 065 | – | | 357 803 | 333 756 | | | 184 068 |

# SUPPORTING DOCUMENTATION

## 12. 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 September 2026.

EC153 Ngquza Hills - Supporting Table SC2 Monthly Budget Statement - aged debtors - M03 - Quarter 1

| Description | NT Code | Budget Year 2026/27 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | – | – | – | – | – | – | – | – | – | – | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | – | – | – | – | – | – | – | – | – | – | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 1 373 | 817 | 26 348 | 2 832 | 4 530 | 624 | 823 | 81 994 | 119 131 | 90 593 | 20 | – |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | – | – | – | – | – | – | – | – | – | – | – | – |
| Receivables from Exchange Transactions - Waste Management | 1600 | 184 | 140 | 135 | 106 | 105 | 104 | 99 | 11 820 | 12 673 | 12 234 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | – | – | – | – | – | – | – | – | – | – | – | – |
| Interest on Arrear Debtor Accounts | 1810 | 1 053 | 868 | 938 | 881 | 884 | 881 | 885 | 22 523 | 28 913 | 28 054 | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | – | – | – | – | – | – | – | – | – | – | – | – |
| Total By Income Source | 2000 | 2 589 | 1 825 | 27 421 | 3 819 | 5 519 | 1 609 | 1 807 | 116 327 | 160 718 | 128 882 | 20 | – |
| 2025/26 - totals only | | 2 597 | 1 772 | 18 087 | 1 890 | 1 864 | 1 852 | 1 819 | 109 933 | 138 815 | 116 359 | (22) | – |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 331 | 150 | 25 792 | 2 372 | 4 076 | 174 | 178 | 8 117 | 41 189 | 14 916 | – | – |
| Commercial | 2300 | 1 619 | 1 054 | 1 019 | 854 | 852 | 850 | 848 | 63 170 | 70 266 | 66 575 | 20 | – |
| Households | 2400 | 640 | 622 | 610 | 593 | 591 | 585 | 581 | 45 040 | 49 263 | 47 391 | – | – |
| Other | 2500 | – | – | – | – | – | – | – | – | – | – | – | – |
| Total By Customer Group | 2600 | 2 589 | 1 825 | 27 421 | 3 819 | 5 519 | 1 609 | 1 807 | 116 327 | 160 718 | 128 882 | 20 | – |

### a) Debt Collection Rate

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

**September 2026 collection levels:**

The Municipality bills for Property Rates and Solid Waste Removal services, and interest is levied on outstanding accounts. For the period ending September 2026, the Municipality generated total billings of just over R35 million, of which over R22 million was collected. This represents a monthly collection rate of 64% against billed revenue.

| Category | 30-Sep | Year-to-Date |
|---|---|---|
| Rates | 1 449 033 | 32 243 647 |
| Refuse | 172 368 | 438 260 |
| Interest Levied | 1 053 048 | 2 852 262 |
| | **2 674 449** | **35 534 170** |
| Receipts | -6 581 128 | -22 775 080 |
| | **-3 906 679** | **12 759 090** |
| **Collection Rate** | **246%** | **64%** |

### 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.

## 13. CREDITORS AGE ANALYSIS

The table below shows the creditors age analysis as at the end of September 2026. The reflection is that for trade creditors, the municipality has creditors within 30 days. Management continues to monitor the payment of creditors within 30 days after receipt of a valid invoice.

EC153 Ngquza Hills - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 - Quarter 1

| Description | NT Code | Budget Year 2026/27 | | | | | | | | Prior year totals for chart (same period) |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| **Creditors Age Analysis By Customer Type** | | | | | | | | | | | |
| Bulk Electricity | 0100 | – | – | – | – | – | – | – | – | – | – |
| Bulk Water | 0200 | – | – | – | – | – | – | – | – | – | – |
| PAYE deductions | 0300 | – | – | – | – | – | – | – | – | – | – |
| VAT (output less input) | 0400 | – | – | – | – | – | – | – | – | – | – |
| Pensions / Retirement deductions | 0500 | – | – | – | – | – | – | – | – | – | – |
| Loan repayments | 0600 | – | – | – | – | – | – | – | – | – | – |
| Trade Creditors | 0700 | 1 178 | – | – | – | – | – | – | – | 1 178 | 5 891 |
| Auditor General | 0800 | – | – | – | – | – | – | – | – | – | – |
| Other | 0900 | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Type** | 1000 | 1 178 | – | – | – | – | – | – | – | 1 178 | 5 891 |

The municipality continues to make efforts to ensure that payments are made within 30 days of the receipt of a valid invoice. The following are the top 20 payments made in the first quarter of the 2026/27 financial year: -

| Creditor Name | Amount |
|---|---|
| MVUMEZA TRADING ENTERPRISE | R11 473 388.33 |
| CHARTALL CREATIONS | R5 838 964.75 |
| Lateral Unison Insurance Brokers Pty Ltd | R4 918 441.00 |
| MUNSOFT | R4 414 254.01 |
| IHEANS TRAVELLING AGENCY | R3 844 981.20 |
| JOLWANA MGIDLANA INC | R3 210 204.53 |
| MUNSOFT | R2 823 016.77 |
| ANZET TRADING | R2 505 979.09 |
| IHEANS TRAVELLING AGENCY | R2 262 781.57 |
| MVI CONSTRUCTION AND MAINTENANCE | R2 195 184.80 |
| DLANYEKA ENGINEERING | R2 093 512.29 |
| IXHANGA TRADING | R1 918 368.39 |
| ALIZOZI | R1 728 041.73 |
| SAMYSIVU | R1 723 717.00 |
| NJILO TECHNOLOGY SYSTEMS | R1 670 652.17 |
| HYGIENE HUB | R1 605 959.25 |
| ANDEV GROUP (PTY)LTD | R1 548 135.37 |
| Tswella Trading 88 | R1 490 457.96 |
| ESKOM | R1 472 173.72 |
| VITSHA TRADING | R1 392 509.17 |
| | **R60 130 723.10** |

## 14. 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 September 2026 were just over R319 million and can be tabled as follows:

| BANK | ACCOUNT TYPE | BALANCE |
|---|---|---|
| FNB | Cheque account | 74 834 291.26 |
| FNB | Call account | 290 762.26 |
| FNB | Operational Account | 82 352 394.30 |
| FNB | MIG Call Acc | 91 227.77 |
| FNB | Plant Call Acc | 147 947 954.45 |
| FNB | Call account | 87 306.71 |
| FNB | Call account | 14 061 861.69 |
| FNB | Call account | 30 709.25 |
| FNB | Call account | 24 824.58 |
| FNB | Call account | 65 209.77 |
| | | **319 786 542.04** |

# 15. ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

## A) Grants Receipts – Quarter One

The following table gives an indication of the grant receipts for the first quarter of the financial year:

EC153 Ngquza Hills - Supporting Table SC18 Monthly Budget Statement - transfers and grant receipts - M03 - Quarter 1

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Quarter 1 | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 388 957 | 344 267 | – | 143 846 | 143 846 | 86 067 | 57 779 | 67.1% | 344 267 |
| Expanded Public Works Programme Integrated Grant | | 1 716 | 1 824 | – | 456 | 456 | 456 | – | | 1 824 |
| Municipal Disaster Relief Grant | | 39 414 | – | – | – | – | – | – | | – |
| Local Government Financial Management Grant | 3 | 3 000 | 2 700 | – | 3 000 | 3 000 | 675 | 2 325 | 344.4% | 2 700 |
| Municipal Infrastructure Grant | | – | 2 808 | – | – | – | 702 | (702) | -100.0% | 2 808 |
| Equitable Share | | 344 827 | 336 935 | – | 140 390 | 140 390 | 84 234 | 56 156 | 66.7% | 336 935 |
| Provincial Government: | | 2 782 | 1 415 | – | 930 | 930 | 354 | 576 | 162.8% | 1 415 |
| Library Grant | | 1 331 | 915 | – | – | – | 229 | (229) | -100.0% | 915 |
| LG Seta Grant | | 1 450 | 500 | – | 930 | 930 | 126 | 805 | 643.6% | 500 |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| Total Operating Transfers and Grants | | 391 739 | 345 682 | – | 144 776 | 144 776 | 86 421 | 58 355 | 67.5% | 345 682 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 67 274 | 70 894 | – | 48 592 | 48 592 | 17 723 | 30 869 | 174.2% | 70 894 |
| Municipal Infrastructure Grant | | 67 274 | 70 894 | – | 48 592 | 48 592 | 17 723 | 30 869 | 174.2% | 70 894 |
| Provincial Government: | | – | 616 | – | – | – | 154 | (154) | -100.0% | 616 |
| Library Grant | | – | 616 | – | – | – | 154 | (154) | -100.0% | 616 |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| Total Capital Transfers and Grants | | 67 274 | 71 510 | – | 48 592 | 48 592 | 17 877 | 30 715 | 171.8% | 71 510 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 459 013 | 417 192 | – | 193 368 | 193 368 | 104 298 | 89 070 | 85.4% | 417 192 |

## B) Grants Expenditure – Quarter One

The following table shows the expenditures that have been incurred in each of the grants for the first quarter of the financial year: -

EC153 Ngquza Hills - Supporting Schedule SC19 Monthly Budget Statement - Expenditure on Transfers and Grants - M03 - Quarter 1

| Description | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Quarter 1 | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 34 502 | 7 332 | – | 2 756 | 2 756 | 1 833 | 923 | 50.4% | 7 332 |
| Expanded Public Works Programme Integrated Grant | | 1 716 | 1 824 | – | 1 824 | 1 824 | 456 | 1 368 | 300.0% | 1 824 |
| Municipal Disaster Relief Grant | | 26 764 | – | – | – | – | – | – | | – |
| Local Government Financial Management Grant | 3 | 3 000 | 2 700 | – | 210 | 210 | 675 | (465) | -68.9% | 2 700 |
| Municipal Infrastructure Grant | | 3 021 | 2 808 | – | 723 | 723 | 702 | 21 | 2.9% | 2 808 |
| Provincial Government: | | 2 126 | 1 415 | – | 406 | 406 | 354 | 52 | 14.7% | 1 415 |
| Library Grant | | 676 | 915 | – | – | – | 229 | (229) | -100.0% | 915 |
| LG Seta Grant | | 1 450 | 500 | – | 406 | 406 | 125 | 281 | 224.6% | 500 |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| Total Operating Transfers and Grants | | 36 628 | 8 747 | – | 3 162 | 3 162 | 2 187 | 975 | 44.6% | 8 747 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 64 843 | 70 894 | – | 20 831 | 20 831 | 17 723 | 3 107 | 17.5% | 70 894 |
| Municipal Infrastructure Grant | | 64 843 | 70 894 | – | 20 831 | 20 831 | 17 723 | 3 107 | 17.5% | 70 894 |
| Provincial Government: | | 656 | 616 | – | – | – | 154 | (154) | -100.0% | 616 |
| Library Grant | | 656 | 616 | – | – | – | 154 | (154) | -100.0% | 616 |
| District Municipality: | | – | – | – | – | – | – | – | | – |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| Total Capital Transfers and Grants | | 65 499 | 71 510 | – | 20 831 | 20 831 | 17 877 | 2 953 | 16.5% | 71 510 |
| TOTAL EXPENDITURE OF TRANSFERS & GRANTS | | 102 127 | 80 257 | – | 23 993 | 23 993 | 20 064 | 3 928 | 19.6% | 80 257 |

## 16. EMPLOYEE RELATED COSTS AND REMUNERATION OF COUNCILLORS

The following table shows the detail of the expenditure on employee related costs as well as remuneration of councillors.

The municipal salaries and remuneration of councillors are paid on the 15th of every month.

The municipality is using Payday system to process salaries and then import the Journals to the Munsoft Financial system. Management is in the process of ensuring that payroll reconciliations are performed, reviewed and where necessary, required adjustments and corrections are made.

EC153 Ngquza Hills - Supporting Table SC22 Monthly Budget Statement - councillor and staff benefits - Month DD, YYYY -

| Summary of Employee and Councillor remuneration | Ref | 2025/26 | Budget Year 2026/27 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited | Original | Adjusted | Quarter 1 | YearTD actual | YearTD budget | YTD | YTD % | Full Year |
| | 1 | A | B | C | | | | | | D |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | |
| **Allowances and Service Related Benefits** | | | | | | | | | | |
| Basic Salary | | 22 582 | 21 219 | – | 5 591 | 5 591 | 5 305 | 287 | 5% | 21 219 |
| Cell phone Allowance | | 3 008 | 3 912 | – | 749 | 749 | 978 | (229) | -23% | 3 912 |
| Housing Allowance | | 145 | 144 | – | 37 | 37 | 36 | 1 | 3% | 144 |
| In-kind Benefits | | – | – | – | – | – | – | – | | – |
| Market Related Non-pensionable Allowance | | – | – | – | – | – | – | – | | – |
| Motor Vehicle Allowance | | 2 508 | 6 564 | – | 662 | 662 | 1 641 | (979) | -60% | 6 564 |
| Office-bearer Allowance | | – | – | – | – | – | – | – | | – |
| Out of pocket Expenses | | – | – | – | – | – | – | – | | – |
| Travelling Allowance | | – | 509 | – | – | – | 127 | (127) | -100% | 509 |
| Use of Personal Facilities | | – | – | – | – | – | – | – | | – |
| **Total Allowances and Service Related Benefits** | | 28 244 | 32 347 | - | 7 039 | 7 039 | 8 087 | (1 047) | -13% | 32 347 |
| **Social Contributions** | | | | | | | | | | |
| Medial Aid Benefits | | – | – | – | – | – | – | – | | – |
| Pension Fund Contributions | | – | – | – | – | – | – | – | | – |
| **Total Social Contributions** | | - | - | - | - | - | - | - | | - |
| **Total Councillors** | | 28 244 | 32 347 | - | 7 039 | 7 039 | 8 087 | (1 047) | -13% | 32 347 |
| **% increase** | 4 | | | | | | | | | |
| **Senior Managers of the Municipality** | 2 | | | | | | | | | |
| **Salaries and Allowances** | | | | | | | | | | |
| Basic Salary | | 5 494 | 4 626 | – | 1 155 | 1 155 | 1 157 | (2) | 0% | 4 626 |
| Bonuses | | 1 622 | 148 | – | 750 | 750 | 37 | 713 | 1949% | 148 |
| **Allowance** | | | | | | | | | | |
| Accommodation, Travel and Incidental | | – | – | – | – | – | – | – | | – |
| Cellular and Telephone | 3 | 38 | 317 | – | 44 | 44 | 79 | (35) | -44% | 317 |
| Housing Benefits | 3 | – | 364 | – | 41 | 41 | 91 | (50) | -55% | 364 |
| Non-pensionable | | – | – | – | – | – | – | – | | – |
| Travel or Motor Vehicle | 3 | 990 | 1 646 | – | 271 | 271 | 411 | (141) | -34% | 1 646 |
| Voluntary Work | | – | – | – | – | – | – | – | | – |
| **Total Allowance** | | 1 028 | 2 327 | - | 356 | 356 | 582 | (226) | -39% | 2 327 |
| **Service Related Benefits** | | | | | | | | | | |
| Acting | 3 | – | – | – | – | – | – | – | | – |
| Bonus | 3 | – | – | – | – | – | – | – | | – |
| Danger Allowance | 3 | – | – | – | – | – | – | – | | – |
| Entertainment | 3 | – | – | – | – | – | – | – | | – |
| Fire Brigade | | – | – | – | – | – | – | – | | – |
| In-kind Benefits | 3 | – | – | – | – | – | – | – | | – |
| Leave Pay | 3 | – | – | – | – | – | – | – | | – |
| Lifeguard/Duty Squads | | – | – | – | – | – | – | – | | – |
| Long Service Award | | – | – | – | – | – | – | – | | – |
| Overtime | | – | – | – | – | – | – | – | | – |
| Scarcity | 3 | – | – | – | – | – | – | – | | – |
| Standby Allowance | 3 | – | – | – | – | – | – | – | | – |
| Tools Allowance | 3 | – | – | – | – | – | – | – | | – |
| Uniform/Special/Protective Clothing | 3 | – | – | – | – | – | – | – | | – |
| Leave gratuity | | – | – | – | – | – | – | – | | – |
| Long Term Service Award | | – | – | – | – | – | – | – | | – |
| **Total Service Related Benefits** | | - | - | - | - | - | - | - | | - |
| **Total Salaries and Allowances** | | 8 144 | 7 100 | - | 2 260 | 2 260 | 1 775 | 485 | 27% | 7 100 |
| **Social Contributions** | | | | | | | | | | |
| Bargaining Council | | 1 | 5 | – | – | – | 1 | (1) | -100% | 5 |
| Group Life Insurance | | – | – | – | – | – | – | – | | – |
| Medical | | – | – | – | – | – | – | – | | – |
| Pension | | – | 98 | – | – | – | – | – | | – |
| Unemployment Insurance | | 11 | 8 | – | 2 | 2 | 24 | (24) | -100% | 98 |
| **Total Social Contributions** | | 11 | 111 | - | 2 | 2 | 2 | (1) | -25% | 8 |
| **Post-retirement Benefit** | 6 | | | | | | 28 | (26) | -94% | 111 |
| Medical | | – | – | – | – | – | – | – | | – |
| Other Benefits | | – | – | – | – | – | – | – | | – |
| Pension | | – | – | – | – | – | – | – | | – |
| **Total Post-retirement Benefit** | | - | - | - | - | - | - | - | | - |
| Costs Capitalised to PPE | | – | – | – | – | – | – | – | | – |
| **Sub Total - Senior Managers of Municipality** | | 8 165 | 7 211 | - | 2 262 | 2 262 | 1 803 | 459 | 25% | 7 211 |
| **% increase** | 4 | | | | | | | | | |
| **Other Municipal Staff** | | | | | | | | | | |
| **Salaries and Allowances** | | | | | | | | | | |
| Basic Salary | | 99 776 | 114 910 | – | 25 830 | 25 830 | 28 727 | (2 898) | -10% | 114 910 |
| Bonuses | | 6 202 | 9 177 | – | 845 | 845 | 2 294 | (1 450) | -63% | 9 177 |
| **Allowance** | | | | | | | | | | |
| Accommodation, Travel and Incidental | | – | – | – | – | – | – | – | | – |
| Cellular and Telephone | 3 | 2 483 | 1 383 | – | 574 | 574 | 346 | 228 | 66% | 1 383 |
| Housing Benefits | 3 | 5 697 | 5 693 | – | 1 555 | 1 555 | 1 423 | 132 | 9% | 5 693 |
| Non-pensionable | | – | – | – | – | – | – | – | | – |
| Travel or Motor Vehicle | 3 | 11 818 | 11 456 | – | 3 258 | 3 258 | 2 864 | 394 | 14% | 11 456 |
| Voluntary Work | | – | – | – | – | – | – | – | | – |
| **Total Allowance** | | 19 998 | 18 532 | - | 5 387 | 5 387 | 4 633 | 754 | 16% | 18 532 |
| **Service Related Benefits** | | | | | | | | | | |
| Acting | 3 | 910 | 1 104 | – | 283 | 283 | 276 | 7 | 3% | 1 104 |
| Bonus | 3 | – | – | – | – | – | – | – | | – |
| Danger Allowance | 3 | – | – | – | – | – | – | – | | – |
| Entertainment | 3 | – | – | – | – | – | – | – | | – |
| Fire Brigade | | – | – | – | – | – | – | – | | – |
| In-kind Benefits | 3 | – | – | – | – | – | – | – | | – |
| Leave Pay | 3 | 1 568 | 19 | – | – | – | 5 | (5) | -100% | 19 |
| Lifeguard/Duty Squads | | – | – | – | – | – | – | – | | – |
| Long Service Award | | 448 | 209 | – | 5 | 5 | 52 | (47) | -90% | 209 |
| Overtime | | 15 356 | 10 943 | – | 3 329 | 3 329 | 2 736 | 593 | 22% | 10 943 |
| Scarcity | 3 | – | – | – | – | – | – | – | | – |
| Standby Allowance | 3 | 753 | 852 | – | 119 | 119 | 213 | (94) | -44% | 852 |
| Tools Allowance | 3 | – | – | – | – | – | – | – | | – |
| Uniform/Special/Protective Clothing | 3 | 128 | 143 | – | 128 | 128 | 36 | 92 | 259% | 143 |
| Leave gratuity | | – | 1 050 | – | 131 | 131 | 262 | (131) | -50% | 1 050 |
| Long Term Service Award | | – | 235 | – | 75 | 75 | 59 | 16 | 27% | 235 |
| **Total Service Related Benefits** | | 19 163 | 14 555 | - | 4 070 | 4 070 | 3 639 | 431 | 12% | 14 555 |
| **Total Salaries and Allowances** | | 145 139 | 157 173 | - | 36 132 | 36 132 | 39 293 | (3 162) | -8% | 157 173 |
| **Social Contributions** | | | | | | | | | | |
| Bargaining Council | | 47 | 344 | – | 13 | 13 | 86 | (74) | -85% | 344 |
| Group Life Insurance | | – | – | – | – | – | – | – | | – |
| Medical | | 10 319 | 25 765 | – | 2 718 | 2 718 | 6 441 | (3 723) | -58% | 25 765 |
| Pension | | 14 783 | 17 497 | – | 4 030 | 4 030 | 4 374 | (344) | -8% | 17 497 |
| Unemployment Insurance | | 704 | 859 | – | 179 | 179 | 215 | (36) | -17% | 859 |
| **Total Social Contributions** | | 25 852 | 44 465 | - | 6 939 | 6 939 | 11 116 | (4 177) | -38% | 44 465 |
| **Post-retirement Benefit** | 6 | | | | | | | | | |
| Medical | | – | – | – | – | – | – | – | | – |
| Other Benefits | | – | – | – | – | – | – | – | | – |
| Pension | | – | – | – | – | – | – | – | | – |
| **Total Post-retirement Benefit** | | - | - | - | - | - | - | - | | - |
| Costs Capitalised to PPE | | – | – | – | – | – | – | – | | – |
| **Sub Total - Other Municipal Staff** | | 170 992 | 201 639 | - | 43 071 | 43 071 | 50 410 | (7 339) | | 201 639 |
| **% increase** | 4 | | | | | | | | | |
| **Total Parent Municipality** | | 207 391 | 241 197 | - | 52 372 | 52 372 | 60 299 | (7 927) | -13% | 241 197 |

## 17. SARS AUDIT

SARS Conducted an Audit which was started in November 2025. During the Audit SARS issued a request for information which was submitted to them successfully. There was continuous engagement with them during this period of Audit. By the 27 May 2026 they issued their Letter of Findings which stated that the municipality is owing SARS an amount of R 10,906,001.39 because of INEP Grant which was initially not subjected to output tax, due to a change in INEP accounting treatment issued by Treasury. Also, the Library Grant which was not subjected to output VAT. The letter of Findings also indicated that the municipality has been charged penalties amounting to R 2,726,500.27

All this has been a result of the Audit which focused to the following seven period i.e. 2017-18 to 2024-2025. The Municipality was then given an opportunity to respond to the letter of findings of which the municipality responded by the 22 June 2026. By the 30 July 2026 SARS issued the final letter of findings with a revised amount of R 10,084,914.17 and the penalties of R 4,952,909.74 which totals to R 15,037,823.91.

However, the municipality subsequently received a formal communication from SARS stating that the municipality owes SARS an amount of R20,539,397.19 and its breakdown is as follows:

- Capital: R10,205,036.72
- Additional Tax: R4,952,909.70
- Interest: R4,403,067.76
- Penalty: R978,383.01

Of the total amount of R 20,539,397.19 due to SARS, the Municipality has settled R 10,321,756.34 of the capital debt through VAT returns for July and August. The July VAT return amounted to R 4,175,050.25, while the August VAT return amounted to R 6,146,706.09 and September VAT return amounted to R 684,513.01. The Municipality has formally initiated an application to SARS for the remission of the associated Additional tax, interest and penalties. The outcome of this application remains pending.

**VAT 201 Returns**

| 2026-2027 VAT RETURNS SUMMARY REPORT | | | | |
|---|---|---|---|---|
| **Month** | **VAT Output** | **VAT Input** | **VAT Receivable** | **Comment** |
| July | R 291,644.74 | R 4,466,694.99 | R 4,175,050.25 | This return has been used to pay SARS VAT Capital Debt. |
| August | R 90,897.00 | R 6,237,603.09 | R 6,146,706.09 | This return has been used to pay SARS VAT Capital Debt. |
| September | R 340,479.05 | R 1,024,992.06 | R 684,513.01 | This return has been used to pay SARS VAT Capital Debt. |

The following challenges have been identified:

- During the month of September 2026, SARS has deducted an amount of R 1,000,000.00 without any prior notification to the municipality as we had previously arranged for VAT 201's be utilised to settle the Capital Debt.

- SARS imposes strict statutory deadlines for the submission and payment of VAT returns. Failure to comply may result in additional penalties and interest.
- The SARS audit covered a significant period of approximately seven years, from 2017/18 to 2024/25.
- The audit resulted in a substantial VAT liability and penalties arising mainly from the treatment of grant funding.
- Some VAT 201 refunds during the current financial year has been utilised to settle the SARS debt, which will have an impact on the Municipality's cash flow.

## 18. UIFW EXPENDITURE

**a) Fruitless & Wasteful Expenditure as of 30 September 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 the quarter ending on 30 September 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: -

| 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: -

| | 2025 | 2024 |
|---|---|---|
| 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** |

There is also a matter relating to instances identified by the AGSA during the 2024/25 Performance Audit. These instances of either financial loss, duplication of work, poor contract

| NO. | DEPARTMENT | DESCRIPTION | SUCCESSFUL BIDDERS | Closing Balance | Reason for Fruitless and Wasteful Expenditure |
|---|---|---|---|---|---|
| 1 | Technical Services | Construction of Flagstaff Town Hall | Iqhayiya Design Workshop | R237 908.40 | There is a potential financial loss of R237 908,40 that was paid to the principal agent. This amount includes the fees for inception = R55 270,39; fees for Concept and viability = R165 811,17 and Environmental consultant R16 826,48 as per Invoice 3 of the PSP dated 09 May 2023 which was the last invoice submitted for audit |
| 2 | Technical Services | Construction of Flagstaff Town Hall | Lithubalam Projects | R1 719 711.84 | Clause 42.2.7 of the contract specify that the penalty for not reaching the agreed practical completion date shall be 4.00 cents per R100.00 of the contract sum, this works out to R 3560.48 per calendar day, the contractor was in default for 483 calendar days (15 September 2023 – 10 January 2025). The total for the penalties in this period that should have been imposed to the contractor amounts to R1 719 711,84 and no penalties were imposed by the municipality. |
| 3 | Technical Services | Construction of Flagstaff Town Hall | Lithubalam Projects | R2 985 787.83 | During the audit it was noted that the initial bill of quantities for Lithubalam Projects made a provision for budgetary allowance amounting to R400 000.00. This budgetary allowance was used on the project to offset price escalation in the construction industry. We obtained and inspected the payments certificates, it was noted that the amount paid under escalations on the BOQ summary schedule amounted to R2 985 787.83 which exceeds the initially budgeted amount by 646%. Furthermore, during enquiry with the PMU Manager, it was established that the Cost Price Adjustment (CPA) was not applicable on this project, this was also confirmed by the municipality through an RFI PA 01 response. This then means that the R2 985 787,83 was paid for services not rendered on the project. |
| 4 | Technical Services | Construction of Flagstaff Town Hall | Project Steering Committee/CLO | R178 365.00 | VO 02 was for the appointment of the Project Steering Committee (PSC), Community Liaison Officer (CLO) and student amounting to R178 365,00. These costs were not part of the priced BOQ. This was as a result of poor project planning |
| 5 | Technical Services | Construction of Flagstaff Town Hall | Lithubalam Projects | R816 074.47 | iii.VO 03 was for remedial work due to vandalism. The amount of the VO was R816 074,47 and this amount will be regarded as fruitless and wasteful expenditure. This VO could have been avoided if the contractor provided proper security on site and completed the project within the allocated project duration. It is not clear due to non-availability of information as to whether the vandalised items were from work completed by the first contractor or by the second contractor Lithubalam Projects. However, this indicates that the project was not sufficiently safeguarded |
| 6 | Technical Services | Construction of Flagstaff Town Hall | Lithubalam Projects | R67 981.58 | VO 04 was for additional building works and as part of the works there was foundation work included for an amount of R67 981,58. Foundation was already done by the first contractor, this VO could have been avoided if the contractor priced the tender document correctly |
| 7 | Technical Services | Construction of Flagstaff Town Hall | Lithubalam Projects | R650 537.00 | v.VO 05 was for re-measurement of building works. However, there was no supporting evidence to show what was the VO for. The amount of the VO was R650 537,07 and this VO could have been avoided if the client reviewed the documents through the gateway reviews to ensure that quantities are adequately measured. |
| 8 | Technical Services | Construction of Flagstaff Town Hall | Lithubalam Projects/ZZK Projects | R5 083 417.74 | During the audit it was noted that the municipality terminated the contractor Lithubalam Projects (LLP) on 10 January 2025 when the project was 90% complete with the remaining amount of R47 994,24 on the contract. The project contract value was initially R8 901 209,07 and was revised to R10 638 648,31 due to variation orders. The expenditure on the project was R10 590 654,07 when LLP was terminated |
| | Technical Services | Construction of Flagstaff Town Hall | ZZK Trading | R1 719 887.84 | The contractor failed to complete the project within the stipulated timelines and the municipality did not impose any penalties on the contractor, the project was delayed from 15 September 2025 to 10 January 2025, totalling to 483 calendar days delay. Clause 42.2.7 of the contract specify that the penalty for not reaching the agreed practical completion date shall be 4.00 cents per R100.00 of the contract sum, this works out to R 3560.48 per calendar day. Therefore, resulting in a loss of R1 719 977.84 (R3560.48 x 483 |
| | | | **TOTAL** | **R13 459 671.70** | |

management, need to be investigated and properly classified as required. The instances are as follows:

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

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

No irregular expenditure has been incurred or identified for the period of September 2026. However, there is irregular expenditure that was identified during the audit of the 2024/25 financial year which must follow council committee processes in terms of MFMA Circular 68:

| NO. | DEPARTMENT | DESCRIPTION | SUCCESSFUL BIDDERS | Current Year Expenditure | Total expenditure to date | Total expenditure/Written-Off | Closing Balance | Reason for Irregular Expenditure |
|---|---|---|---|---|---|---|---|---|
| | | Opening Balance | | | | | | |
| 1 | Planning and Development | Security Services - Demolitions | Mafoko Security Patrols | R2 002 356.00 | **R2 002 356.00** | R0.00 | R2 002 356.00 | Non-Compliance with legislation and regulations - Regulation 36 of the SCM Regulations |
| 2 | Planning and Development | Security Services - Demolitions | Red Ants | R2 111 580.14 | **R2 111 580.14** | R0.00 | R2 111 580.14 | Non-Compliance with legislation and regulations - Regulation 36 of the SCM Regulations |
| 3 | Technical Services | IHLM/137/2023-24/Roads - Roof Repairs at Lusikisiki Municipal Offices | BKKY Waste Management and Projects | R1 449 326.22 | **R1 449 326.22** | R0.00 | R1 449 326.22 | Non-Compliance with legislation and regulations - MFMA 56 of 2003 section 116 Contracts and contract management subsection (3) |
| 4 | Technical Services | IHLM/94/2023-24 - Task Order for Construction of Community hall at ward 31 | Pangwa Trading | R5 267 998.42 | **R5 267 998.42** | R0.00 | R5 267 998.42 | Non-Compliance with legislation and regulations - MFMA 56 of 2003 section 116 Contracts and contract management subsection (3) |
| 5 | Technical Services | IHLM/93/2023-24/ROADS - Task order for Installation of 100 type 1 infills | YG Solutions | R2 022 470.46 | **R2 022 470.46** | R0.00 | R2 022 470.46 | Non-Compliance with legislation and regulations - MFMA 56 of 2003 section 116 Contracts and contract management subsection (3) |
| 6 | All Departments | SCM - Quotations below R30 000 were not evaluated as required by the PPPF Act | Various Bidders | R5 155 286.39 | **R5 155 286.39** | R0.00 | R5 155 286.39 | Non-compliance with legislation and regulations SCM - Quotations below R30 000 were not evaluated as required by the PPPF Act |
| | | | **TOTAL** | **R18 009 017.63** | **R18 009 017.63** | **R0.00** | **R18 009 017.63** | |

The irregular expenditure that is currently being processed through the committees of council relates to irregular expenditure identified during the audit of the 2024/25 annual financial statements: -

| | 2026 | 2025 |
|---|---|---|
| Opening balance as previously reported | 37 851 517 | 19 842 499 |
| Add: Irregular expenditure - current | - | 18 009 018 |
| Add: Irregular expenditure - prior period | - | - |
| Less: Amount written off | - 19 842 499 | - |
| **Closing balance** | **18 009 018** | **37 851 517** |

# OTHER REPORTS

## 19. STATUS OF MSCOA (MUNICIPAL STANDARD CHART OF ACCOUNTS)

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

The municipality is scheduled to convene a quarterly meeting of the mSCOA steering committee for the first quarter of the financial year. Importantly, management attends trainings that are provided by the National and Provincial Treasuries on the new reforms that are being introduced on the mSCOA Business processes.

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. The municipality has also signed an agreement on the IDP to be captured onto the system, and this will take effect from the 1st of July 2026.

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.

## 20. THE SUPPLY CHAIN MANAGEMENT REPORT

Tabled below is the report on SCM matters to be reported for the fourth quarter ending 30 June 2026.

The municipality has a procurement plan that was developed and approved by council. This plan needs to be reviewed with the mid-term assessment and budget adjustment processes and amended to align with the SDBIP of the institution.

Report on implementation of procurement plans: The procurement plan is being implemented. There are various challenges in the implementation of the procurement plan. They range from the non-sitting of the Bid Specification Committee up to the late submissions of requisitions by user departments. To mitigate this challenge the supply chain management section prepares a procurement update report on weekly basis to assist departments to realize the importance of monitoring their projects that are in the public service.

### 19.1 SCM Policy & Procedures

19.1.1 Adoption by Council

The SCM Policy was adopted by Council on May 31, 2026, with the approval of the budget and budget related policies.

19.1.2 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. Business Processes have been developed in the past to respond to issues raised by the AG.

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

### 19.2 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.

### 19.3 Functioning of the SCM Unit

19.3.1 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. The position of the SCM Manager has remained vacant for a period of time.

19.3.2 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.

19.3.3 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.

19.3.4 Training of SCM Personnel

The SCM Officials have not been trained in the recent past, however, as a start, there is training that is planned with the Human Resource Development section on the Bid Committees. SCM Officials are encouraged to identify areas of limited capacity so that they can be trained.

The organised training is over and above the personal studies that individual employees are engaged with, most of which is funded by the municipality.

## 19.4 Functioning of Bid Committees

19.4.1 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 convening of bid committees and this has been seen in the achievement of 95% of the set targets in terms of the procurement plan.

19.4.2 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.

19.4.3 Bid Committee Terms of Reference

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

# 21. REPORTING ITEMS

## 20.1 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 |
| | | | | | | | | | |
| | | | | | | | | | |

## 20.2 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 |
| | | | | | | | |
| | | | | | | | |

### 20.3 SCM Regulation 17 Procurement – not possible to obtain at least 3 quotations

| Supplier Name | Amount | Description of Incident | Approved by | Date Approved | Department Responsible | Normal Process | Process Followed | Reason for Section 17 |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

### 20.4 Regulation 36 (Deviation from, and ratification of minor breaches of, procurement processes) October to December 2025

| Deviation no: | Amount | Approved date | Name of contract | Reason | Classification SCM policy | Name of contractor: | Directorate: |
|---|---|---|---|---|---|---|---|
| | | | | Emergency | 36.1(a)(i) | | |
| 1 | R 7 337.00 | 28/07/2026 | Advertisement | Exceptional case and it is impractical or impossible to follow the official procurement processes | 36.1(a)(v) | Ubuntu Media Holdings | Municipal Manager |
| 2 | R31 360.50 | 14/09/2026 | Advertisement | Exceptional case and it is impractical or impossible to follow the official procurement processes | 36.1(a)(v) | Ubuntu Media Holdings | Municipal Manager |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 3 | R 5 951.25 | 14/09/2026 | Advertisement | Goods or services are produced or available from a single provider | 36.1(a)(ii) | Ubuntu Media Holdings | Municipal Manager |
| | **Total R44 648.75** | | | | | | |

## 20.5 Unauthorized, Irregular, Fruitless & Wasteful Expenditure

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

| Date of Irregular EX | Date Reported | Department | Official | Description of Goods or Services | Date reported to Council | Supplier/Service Provider | Amount | Reported to PT and AGSA |
|---|---|---|---|---|---|---|---|---|
| See Paragraphs above | - | - | - | - | - | - | - | - |

ii When the instances of the UIFW have been identified, they are reported to the Provincial Treasury as part of the section 71 reporting.

iii The SCM section has reported on previous occasions to the council on the instances of UIFW and it is currently being considered by the MPAC and the MDB.

## 20.6 Unsolicited Bids (if any)

| **Description of Goods/services** | **Amount** | | **Supported** | | **Supported** |
|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | **Date Submitted to Council** | Yes | No | **Date submitted to Provincial Treasury** | Yes | No |
| None | None | None | None | None | None | None | None |

**20.7 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.

**20.8 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.
The procurement plan was then subjected to a review process by the Provincial Treasury, and a number of issues were raised which management must attend to. These will be discussed in the forthcoming management meetings and the gaps identified will be dealt with.

ii **Report on implementation of procurement plans:** The procurement plan is being implemented. There are various challenges in the implementation of the procurement plan. They range from the non-sitting of the Bid Specification Committee up to the late submissions of requisitions by user departments. To mitigate this challenge the supply chain management section prepares a procurement update report on weekly basis to assist departments to realize the importance

of monitoring their projects that are in the PP service. Below is the procurement plan template that is used by the municipality.

### 20.9 Bids Awarded >R100K (quotations register and bid registers) (Annexures)

| FUNCTION: BUDGET & TREASURY | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PROJECT | FUNDING | ITEM | TRANSACTION DATE | DOC.DATE | SERVICE DESCRIPTION | SUPPLIER NAME | FUNCTION | VALUE | STATUS | LOCALITY | RACE | GENDER | YOUTH |
| Workshops, Seminars & Subject Matter Training:Workshops | Levies | Accommodation | 03/07/2026 | 01/07/2026 | Accommodation and meals for 5 interns in Dbn | Iheans Travelling Agency | Budget & Treasury | 81 061,41 | Received | Mthatha | Black | Female | Not Youth |
| Workshops, Seminars & Subject Matter Training:Workshops | Levies | Accommodation | 23/07/2026 | 20/07/2026 | Accommodation and meals for 5 interns in Dbn from 26-30 July 2026 | Iheans Travelling Agency | Budget & Treasury | 64 849,13 | Received | Mthatha | Black | Female | Not Youth |
| Workshops, Seminars & Subject Matter Training:Workshops | Levies | Public Transport:Air Transport | 31/07/2026 | 29/07/2026 | Flights for P Dlomo from Dbn to Gqeberha | Iheans Travelling Agency | Budget & Treasury | 11 514,25 | Received | Mthatha | Black | Female | Not Youth |
| Workshops, Seminars & Subject Matter Training:Workshops | Levies | Accommodation | 31/07/2026 | 27/07/2026 | Accommodation and meals for P Dlomo in Gqeberha from 27-29 July 2026 | Iheans Travelling Agency | Budget & Treasury | 6 474,05 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Levies | Contractors:Catering Services | 31/03/2026 | 29/07/2026 | Catering for 80 people in | Likum 14 Trading | Budget & Treasury | 9 600,00 | Received | Flagstaff | Black | Female | Not Youth |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Flagstaff on 31 July 2026 | | | | | | | | |
| **TOTAL** | | | | | | | | **173 498,84** | | | | | |
| **FUNCTION-CORPORATE SERVICES & HUMAN RESOURCES** | | | | | | | | | | | | | |
| **PROJECT** | **FUNDING** | **ITEM** | **TRANSACTION DATE** | **DOC.DATE** | **SERVICE DESCRIPTION** | **SUPPLIER NAME** | **FUNCTION** | **VALUE** | **STATUS** | **LOCALITY** | **RACE** | **GENDER** | **YOUTH** |
| Human Resource Management: Recruitment & Selection | Levies | Hire Charges | 02/07/2026 | 26/06/2026 | Venue and catering for 14 people in Lusikisiki on 03 July 2026 | Iheans Travelling Agency | Human Resources | 9 787,11 | Received | Mthatha | Black | Female | Not Youth |
| Workshop. Seminar & Subject Matter Training:Training Employees | Levies | Accommodation | 09/07/2026 | 07/07.2027 | Accommodation and meals for M Ntotho in Dbn from 09-11 July 2026 | Iheans Travelling Agency | Administration | 6 484,91 | Received | Mthatha | Black | Female | Not Youth |
| Workshop. Seminar & Subject Matter Training:Training Employees | Equitable Share | Hire Charges | 16/07/2026 | 13/07/2026 | Venue for 45 employees in Lusikisiki on 20-21 July 2026 | Iheans Travelling Agency | Administration | 9 645,90 | Received | Mthatha | Black | Female | Not Youth |
| Employee Assistance Programme | Levies | Outsourced Services:Catering Services | 17/07/2026 | 22/07/2026 | Catering for 64 employees in Lusikisiki | Gcodies Enterprise | Human Resources | 11 520,00 | Received | Lusikisiki | Black | Male | Youth |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| : Employee Wellness | | | | | | | | | | | | | |
| Workshop. Seminar & Subject Matter Training:Training Employees | Levies | Accommodation | 23/07/2026 | 16/07/2026 | Accommodation and meals for Z Masumpa in Dbn from 26-30 July 2026 | Iheans Travelling Agency | Administration | 12 969,83 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Levies | Outsourced Services:Catering Services | 28/07/2026 | 22/07/2026 | Catering for 14 people in Lusikisiki on 30 July 2026 | Iheans Travelling Agency | Human Resources | 2 965,46 | Received | Mthatha | Black | Female | Not Youth |
| Workshop. Seminar & Subject Matter Training:Training Employees | Equitable Share | Outsourced Services:Catering Services | 28/07/2026 | 16/07/2026 | Catering for 120 people in Lusikisiki on 30 July 2026 | Iheans Travelling Agency | Administration | 59 569,95 | Received | Mthatha | Black | Female | Not Youth |
| Workshop. Seminar & Subject Matter Training:Training Employees | Equitable Share | Hire Charges | 28/07/2026 | 16/07/2026 | Venue for 120 people in Lusikisiki on 30 July 2026 | Iheans Travelling Agency | Administration | 19 552,50 | Received | Mthatha | Black | Female | Not Youth |
| Human Resource Management: Recruitment & Selection | Levies | Accommodation | 30/07/2026 | 22/07/2026 | Accommodation and meals for M Mdingi in Flagstaff from 03-31 August 2026 | Iheans Travelling Agency | Human Resources | 50 184,75 | Received | Mthatha | Black | Female | Not Youth |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Workshop. Seminar & Subject Matter Training:Training Employees | Levies | Accommodation | 30/07/2026 | 27/07/2026 | Accommodation and meals for M Matubatuba and C Madyaka at Wild Coast Sun from 02-05 August 2026 | Iheans Travelling Agency | Administration | 19 715,44 | Received | Mthatha | Black | Female | Not Youth |
| **TOTAL** | | | | | | | | **202 395,85** | | | | | |
| **FUNCTION:ECONOMIC DEVELOPMENT & PLANNING** | | | | | | | | | | | | | |
| **PROJECT** | **FUNDING** | **ITEM** | **TRANSACTION DATE** | **DOC.DATE** | **SERVICE DESCRIPTION** | **SUPPLIER NAME** | **FUNCTION** | **VALUE** | **STATUS** | **LOCALITY** | **RACE** | **GENDER** | **Youth** |
| Tourism Development: Tourism Annual Events | Levies | Contractors: Artists and Performers | 17/07/2026 | 24/07/2026 | Hiring of 2 local artists for Mandela Month Commemoration | Ultimate Dream Projects | Economic Development | 30 000,00 | Received | Flagstaff | Black | Female | Youth |
| Events and Organisations:LED Programmes | Current and Non-Current Assets: Bank Accounts | Outsourced Services:Catering Services | 23/07/2026 | 16/07.2026 | Catering for 100 people in Lusikisiki on 5 August 2026 | Lorna Holdings | Economic Development | 12 500,00 | Received | Lusikisiki | Black | Female | Youth |
| Events and Organisations:LED Programmes | Current and Non-Current Assets: Bank Accounts | Outsourced Services:Catering Services | 28/07/2026 | 24/07/2026 | Catering for 120 people in Lusikisiki on 28 July 2026 | Zekwande Maliwa | Economic Development | 6 600,00 | Received | Lusikisiki | Black | Female | Not Youth |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Workshops, Seminars & Subject Matter Training:Workshops | Levies | Accommodation | 31/07/2026 | 16/07/2026 | Accommodation and meals for L Fikeni at Mphekweni from 03-07 August 2026 | Iheans Travelling Agency | Economic Development | 14 908,79 | Received | Mthatha | Black | Female | Not Youth |
| Workshops, Seminars & Subject Matter Training:Workshops | Levies | Accommodation | 31/07/2026 | 16/07/2026 | Accommodation and meals for B Njilo at Mphekweni from 03-07 August 2026 | Iheans Travelling Agency | Economic Development | 14 908,79 | Received | Mthatha | Black | Female | Not Youth |
| **TOTAL** | | | | | | | | **78 917,58** | | | | | |
| **FUNCTION: ROADS: INFRASTRUCTURE & TECHNICAL SERVICES** | | | | | | | | | | | | | |
| **PROJECT** | **FUNDING** | **ITEM** | **TRANSACTION DATE** | **DOC.DATE** | **SERVICE DESCRIPTION** | **SUPPLIER NAME** | **FUNCTION** | **VALUE** | **STATUS** | **LOCALITY** | **RACE** | **GENDER** | **Youth** |
| Municipal Running Cost | Current and Non-Current Assets: Bank Accounts | Wet Fuel | 27/07/2026 | 16/07/2026 | Supply and delivery of 700 litres of diesel | Iheans Travelling Agency | Street Lighting and Signal System: Infrastructure & Technical Services | 27 111,00 | Received | Lusikisiki | Black | Female | Not Youth |
| | | | | | | | | | | | | | |
| **TOTAL** | | | | | | | | **27 111,00** | | | | | |

| FUNCTION MUNICIPAL MANAGERS & TOWN SECRETARY | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PROJECT | FUNDING | ITEM | TRANSACTION DATE | DOC.DATE | SERVICE DESCRIPTION | SUPPLIER NAME | FUNCTION | VALUE | STATUS | LOCALITY | RACE | GENDER | YOUTH |
| Municipal Running Cost | Equitable Share | Outsourced Services:Catering Services | 07/07/2026 | 02/07/2026 | Catering for 70 people in Lusikisiki on 07 July 2026 | Iheans Travelling Agency | Municipal Manager's Office | 14 827,31 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Hire Charges | 07/07/2026 | 02/07/2026 | Venue for 70 people in Lusikisiki o 07 July 2026 | Iheans Travelling Agency | Municipal Manager's Office | 4 822,95 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Outsourced Services:Catering Services | 09/07/2026 | 08/07/2026 | Catering for 26 people in Lusikisiki on 10 July 2026 | Iheans Travelling Agency | Municipal Manager's Office | 3 530,31 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Advertising, Publicity and Marketing: Tenders | 09/07/2026 | 07/07/2026 | Advert for 2026/27 SDBIP | Pondoland Times | Municipal Manager's Office | 1 050,00 | Received | Bizana | Black | Male | Not Youth |
| Community Initiative: Memorial Lecture | Equitable Share | Hire Charges | 13/07/2026 | 08/07/2026 | Catering and venue for 30 people in Lusikisiki on 14 July 2026 | Iheans Travelling Agency | Municipal Manager's Office | 10 753,88 | Received | Mthatha | Black | Female | Not Youth |
| Workshop. Seminar & Subject Matter Training:Training Employees | Equitable Share | Accommodation | 16/07/2026 | 15/07/2026 | Accommodation and meals for T Njilo and L Nomlaba in Mthatha from 17-18 July 2026 | Iheans Travelling Agency | Municipal Manager's Office | 4 225,51 | Received | Mthatha | Black | Female | Not Youth |
| Workshop. Seminar & Subject | Equitable Share | Accommodation | 17/07/2026 | 15/07/2026 | Accommodation and meals for T Njilo and L | Iheans Travelling Agency | Municipal Manager's Office | 4 225,51 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Matter Training:Training Employees | | | | | Nomlaba in Mthatha from 02-03 August 2026 | | | | | | | | |
| Workshop. Seminar & Subject Matter Training:Training Employees | Equitable Share | Accommodation | 23/07/2026 | 22/07/2026 | Accommodation and meals for V.C Makedama in Dbn from 22-23 July 2026 | Iheans Travelling Agency | Municipal Manager's Office | 3 242,46 | Received | Mthatha | Black | Female | Not Youth |
| Awareness Campaign: Mandela Day | Equitable Share | Advertising, Publicity and Marketing: Gifts and Promotional Items | 23/07/2026 | 16/07/2026 | Procurement of 93 throws for Mandela Month Commemoration | Ilanga 04 Trading Enterprise | Municipal Manager's Office | 27 900,00 | Received | Lusikisiki | Black | Male | Youth |
| Municipal Running Cost | Equitable Share | Hire Charges | 24/07/2026 | 17/07/2026 | Hiring of logistics for Mandela Month Commemoration | PBM Solutions | Municipal Manager's Office | 12 740,00 | Received | Lusikisiki | Black | Male | Not Youth |
| Municipal Running Cost | Equitable Share | Contractors: Stage and Sound Crew | 24/07/2026 | 17/07/2026 | Hiring of sound system for Mandela Month Commemoration | Mbanjwa Siblings | Municipal Manager's Office | 29 600,00 | Received | Flagstaff | Black | Male | Youth |
| Youth Development:Youth Development | Equitable Share | Outsourced Services:Catering Services | 24/07/2026 | 16/07/2026 | Catering for 200 people at Thahle Community Hall on 23 July 2026 | Iheans Travelling Agency | Municipal Manager's Office | 23 897,50 | Received | Mthatha | Black | Female | Not Youth |
| Workshop. Seminar & Subject | Equitable Share | Accommodation | 24/07/2026 | 17/07/2026 | Accommodation, meals, flights and car hire for | Iheans Travelling Agency | Municipal Manager's Office | 36 110,88 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Matter Training:Training Employees | | | | | V.C Makedama in Jhb from 20-22 July 2026 | | | | | | | | |
| Awareness Campaign: Mandela Day | Equitable Share | Advertising, Publicity and Marketing: Gifts and Promotional Items | 27/07/2026 | 20/07/2026 | Procurement of paint for Mandela Event | Delight Duo | Municipal Manager's Office | 3 400,00 | Received | Flagstaff | Black | Female | Youth |
| IDP Implementation and Monitoring:IDP Assessment | Levies | Accommodation | 29/07/2026 | 14/07/2026 | Accommodation and meals for 10 officials in East London from 30 July to 01 August 2026 | Iheans Travelling Agency | Municipal Manager's Office | 28 046,14 | Received | Mthatha | Black | Female | Not Youth |
| Gender Development: Women's Development | Equitable Share | Accommodation | 29/07/2026 | 13/07/2026 | Accommodation and meals for F Fikeni in Dbn | Iheans Travelling Agency | Municipal Manager's Office | 10 710,43 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Advertising, Publicity and Marketing: Tenders | 30/07/2026 | 24/07/2026 | Advert for Supply and Delivery of Vegetable Inputs | Your Media Today Communications | Municipal Manager's Office | 2 000,00 | Received | Kokstad | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Advertising, Publicity and Marketing: Tenders | 30/07/2026 | 24/07/2026 | Advert for Supply and Delivery of Maize Production Inputs | Group Two Media Company | Municipal Manager's Office | 1 998,70 | Received | Kokstad | Black | Male | Not Youth |

| TOTAL | | | | | | | | 223 081,58 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUNCTION: MAYOR AND COUNCIL | | | | | | | | | | | | | |
| PROJECT | FUNDING | ITEM | TRANSACTION DATE | DOC.DATE | SERVICE DESCRIPTION | SUPPLIER NAME | FUNCTION | VALUE | STATUS | LOCALITY | RACE | GENDER | YOUTH |
| Capacity Building Councillors: Training Councillors | Levies | Accommodation | 16/07/2026 | 15/07/2026 | Accommodation and meals for M.I Nkungu in Mthatha from 17-18 July 2026 | Iheans Travelling Agency | Mayor & Council | 5 371,51 | Received | Mthatha | Black | Female | Not Youth |
| Capacity Building Councillors: Training Councillors | Levies | Accommodation | 17/07/2026 | 17/06/2026 | Accommodation, meals, flights and car hire for P.N Pepping and Z Ntukuntezi in Jhb from 01-03 July 2026 | Iheans Travelling Agency | Mayor & Council | 35 574,69 | Received | Mthatha | Black | Female | Not Youth |
| Capacity Building Councillors: Training Councillors | Levies | Accommodation | 17/07/2026 | 17/06/2026 | Accommodation, meals, flights and car hire for S.B Vatsha and L Mlathai in Jhb from 01-03 July 2026 | Iheans Travelling Agency | Mayor & Council | 35 574,69 | Received | Mthatha | Black | Female | Not Youth |
| Capacity Building Councillors: Training Councillors | Levies | Accommodation | 17/07/2026 | 15/07/2026 | Accommodation and meals for M.I Nkungu in Mthatha from | Iheans Travelling Agency | Mayor & Council | 5 371,51 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 02-03 August 2026 | | | | | | | | |
| Municipal Running Cost | Equitable Share | Outsourced Services:Catering Services | 29/07/2026 | 24/07/2026 | Catering for 120 people in Lusikisiki on 30 July 2026 | Iheans Travelling Agency | Mayor & Council | 59 309,25 | Received | Mthatha | Black | Female | Not Youth |
| **TOTAL** | | | | | | | | **141 201,65** | | | | | |
| **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 & Subject Matter Training:Workshops | Current and Non-Current Assets: Bank Accounts | Accommodation | 15/07/2026 | 13/07/2026 | Accommodation and meals for Z Masumpa in East London from 15-17 July 2026 | Iheans Travelling Agency | Community Services | 4 562,25 | Received | Mthatha | Black | Female | Not Youth |
| **TOTAL** | | | | | | | | **4 562,25** | | | | | |
| **GRAND TOTAL** | | | | | | | | **823 657,75** | | | | | |
| **AUGUST** | | | | | | | | | | | | | |
| **FUNCTION: BUDGET & TREASURY** | | | | | | | | | | | | | |

| 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 | Levies | Accommodation | 2026/08/13 | 10/08/2026 | Accommodation and meals for 5 BTO interns in Dbn from 10-14 August 2026 | Iheans Travelling Agency | Budget & Treasury Office | 64 849.13 | Received | Mthatha | Black | Female | Not Youth |
| Workshops; Seminars and Subject Matter Training:Workshops | Levies | Accommodation | 2026/08/26 | 21/08/2026 | Venue and lunch for 6 officials attending AFS preparation from 26-31 August 2026 | Iheans Travelling Agency | Budget & Treasury Office | 37 975.30 | Received | Mthatha | | | |
| Workshops; Seminars and Subject Matter Training:Workshops | Levies | Accommodation | 2026/08/31 | 21/08/2026 | Accommodation and meals for 6 Employees working on Afs Reviews from 26 August to 01 September 2026 | Iheans Travelling Agency | Budget & Treasury Office | 101 281.95 | Received | Mthatha | | | |
| **TOTAL** | | | | | | | | **204 106.38** | | | | | |
| **FUNCTION-CORPORATE SERVICES & HUMAN RESOURCES** | | | | | | | | | | | | | |

| PROJECT | FUNDING | ITEM | TRANSACTION DATE | DOC.DATE | SERVICE DESCRIPTION | SUPPLIER NAME | FUNCTION | VALUE | STATUS | LOCALITY | RACE | GENDER | YOUTH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Workshop.Seminar & Subject Matter Training:Training Employees | Levies | Accommodation | 03/08/2026 | 29/07/2026 | Accommodation and meals for Z Mnyandu in Flagstaff from 03-06 August 2026 | Iheans Travelling Agency | Administration | 5 376.94 | Received | Mthatha | Black | Female | Not Youth |
| Employee Assistance Programme:Employee wellness | Levies | Hire Charges | 07/08/2026 | 03/08/2026 | Hiring of 2 large photo frames with stands and 2 standard photo frames with stands for memorial service on 06 August 2026 | Emie Trading | Human Resources | 29 000.00 | Received | Flagstaff | Black | Female | Youth |
| Employee Assistance Programme:Employee wellness | Levies | Outsourced Services:Catering Services | 07/08/2026 | 03/08/2026 | Catering for 30 family members attending memorial service at Flagstaff Town Hall on 06 August 2026 | Liyasahka Trading Enterprise | Human Resources | 9 000.00 | Received | Flagstaff | Black | Female | Youth |
| Workshops; Seminars and Subject Matter | Levies | Accommodation | 13/08/2026 | 10/08/2026 | Accommodation and meals for Z | Iheans Travelling Agency | Administration | 12 969.83 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Training:Trainings employees | | | | | Masumpa in Dbn from 10-14 August 2026 | | | | | | | | |
| Employee Assistance Programme:Employee wellness | Equitable Share | Advertising; Publicity and Marketing:Gifts and Promotional Items | 13/08/2026 | 10/08/2026 | Procurement of 44 long service certificates | Qubula Trading And Projects | Human Resources | 25 200.00 | Received | Lusikisiki | Black | Male | Youth |
| Municipal Running Cost | Current and Non-current Assets:Bank Accounts | Accommodation | 14/08/2026 | 11/08/2026 | Accommodation and meals for Mohokoto and Lombo in Lusikisiki from 13-14 August 2026 | Iheans Travelling Agency | Human Resources | 3 708.46 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Levies | Outsourced Services:Catering Services | 14/08/2026 | 11/08/2026 | Catering for 14 people attending Disciplinary Hearing in Lusikisiki on 14 August 2026 | Iheans Travelling Agency | Human Resources | 2 357.16 | Received | Mthatha | Black | Female | Not Youth |
| Workshops; Seminars and Subject Matter Training:Trainings employees | Levies | Accommodation | 18/08/2026 | 13/08/2025 | Accommodation and meals for M Ntotho and G Mguca in East London from 17- 19 August 2026 | Iheans Travelling Agency | Administration | 13 404.33 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Employee Assistance Programme:Employee wellness | Levies | Transport Provided as Part of Departmental Activities:Events | 19/08/2026 | 18/08/2026 | Transport for employees attending memorial service at Flagstaff Town Hall on 21 August 2026 | ZN Trading Company | Human Resources | 10 800.00 | Received | Flagstaff | Black | Female | Youth |
| Employee Assistance Programme:Employee wellness | Levies | Interior Decorator | 20/08/2026 | 18/08/2026 | Stage décor for memorial service at Flagstaff Town Hall | Xhasani Trading | Human Resources | 13 000.00 | Received | Lusikisiki | Black | Male | Not Youth |
| Employee Assistance Programme:Employee wellness | Levies | Interior Decorator | 21/08/2026 | 28/07/2026 | Traditional décor for Women's Day in Lusikisiki on 28 August 2026 | Iheans Travelling Agency | Human Resources | 10 802.50 | Received | Mthatha | Black | Female | Not Youth |
| Employee Assistance Programme:Employee wellness | Levies | Outsourced Services:Catering Services | 21/08/2026 | 18/08/2026 | Fruit for employees attending memorial service at Flagstaff Town Hall on 21 August 2026 | Mdaleni Tradin Enterprise | Human Resources | 4 080.00 | Received | Flagstaff | Black | Female | Not Youth |
| Employee Assistance Programme:Employee wellness | Levies | Outsourced Services:Catering Services | 21/08/2026 | 18/08/2026 | Catering for 40 family members attending memorial | Lulwango Solutions | Human Resources | 4 800.00 | Received | Flagstaff | Black | Female | Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | service at Flagstaff Town Hall on 21 August 2026 | | | | | | | | |
| Employee Assistance Programme:Employee wellness | Levies | Hire Charges | 21/08/2026 | 18/08/2026 | Hiring of podium, generator, 50 flower vases, 50 flower stands, 2 photo frames, 2 photo stands, 40 black and gold tiffany chairs and 2 tables, 4 big candles and 4 packs of small candles for a memorial service at Flagstaff Town Hall on 21 August 2026 | Ntombela Holdings | Human Resources | 27 850.00 | Received | Flagstaff | Black | Male | Youth |
| Employee Assistance Programme:Employee wellness | Levies | Stage and Sound Crew | 21/08/2026 | 18/08/2026 | Hiring of sound system for memorial service at | Buntu Action Trading | Human Resources | 12 800.00 | Received | Flagstaff | Black | Female | Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Flagstaff Town Hall on 21 August 2026 | | | | | | | | |
| Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Learnerships and Internships | 24/08/2026 | 20/08/2026 | Munsoft training for 5 municipal employees in Dbn from 08-09 September 2026 | Munsoft | Administration | 62 842.90 | Received | Gauteng | Black & White | Male & Female | Not Youth |
| Employee Assistance Programme:Employee wellness | Equitable Share | Advertising; Publicity and Marketing:Gifts and Promotional Items | 25/08/2026 | 20/08/2026 | Kindly arrange 20 beauty hampers for 20 guests attending Women's Day Event | Vumbalempongo Trading | Human Resources | 20 800.00 | Received | Lusikisiki | Black | Male | Not Youth |
| Employee Assistance Programme:Employee wellness | Equitable Share | Advertising; Publicity and Marketing:Gifts and Promotional Items | 28/08/2026 | 21/08/2026 | Grocery vouchers for two elderly guests attending women's day celebration in Lusikisiki on 28 August 2026 | Percy Nokhalpha Trading | Human Resources | 15 600.00 | Received | Lusikisiki | Black | Female | Youth |
| **TOTAL** | | | | | | | | **284 392.12** | | | | | |
| **FUNCTION: ECONOMIC DEVELOPMENT & PLANNING** | | | | | | | | | | | | | |

| 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 | Levies | Accommodation | 2026/08/13 | 10/08/2026 | Accommodation and meals for A Mashaba in Mthatha from 12-14 August 2026 | Iheans Travelling Agency | Economic Development | 8 657.41 | Received | Mthatha | Black | Female | Not Youth |
| Workshops; Seminars and Subject Matter Training:Workshops | Levies | Accommodation | 2026/08/19 | 14/08/2026 | Accommodation and meals for N Nombanga In Mthatha, Check In 13 July- Checkout 18 | Iheans Travelling Agency | Economic Development | 8 451.03 | Received | Mthatha | Black | Female | Not Youth |
| Events and Organisations:LED Programmes | Current and Non-current Assets:Bank Accounts | Outsourced Services:Catering Services | 2026/08/21 | 18/08/2026 | Catering for 100 people | Exploited Dreams (Pty) Ltd | Economic Development | 13 800.00 | Received | Lusikisiki | Black | Female | Youth |
| Workshops; Seminars and Subject Matter Training:Workshops | Levies | Accommodation | 2026/08/25 | 20/08/2026 | Accommodation and meals for H Tshumane at Wild Coast Sun from 25-26 August 2026 | Iheans Travelling Agency | Economic Development | 2 465.79 | Received | Mthatha | Black | Female | Not Youth |
| Events and Organisations:L | Current and Non-current | Outsourced Services:Catering Services | 2026/08/31 | 25/08.2026 | Catering for 110 people at | Lockit Development | Economic | 24 200.00 | Received | Flagstaff | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ED Programmes | Assets:Bank Accounts | | | | Bonginkosi Nongoma Community Hall on 31 August 2026 | | Development | | | | | | |
| Events and Organisations:LED Programmes | Current and Non-current Assets:Bank Accounts | Outsourced Services:Catering Services | 2026/09/02 | 27/08/2026 | Catering for 200 people in Lusikisiki on 03 September 2026 | B12 Trading (Pty) Ltd | Economic Development | 18 000.00 | Received | Lusikisiki | Black | Male | Not Youth |
| Events and Organisations:LED Programmes | Fines; Penalties and Forfeits | Hire Charges | 2026/09/02 | 27/08/2026 | Hiring of 4 pole tent with 200 chairs in Lusikisiki on 03 September 2026 | PBM Solutions | Economic Development | 10 500.00 | Received | Lusikisiki | Black | Male | Not Youth |
| **TOTAL** | | | | | | | | **86 074.23** | | | | | |
| **FUNCTION: ROADS: INFRASTRUCTURE & TECHNICAL SERVICES** | | | | | | | | | | | | | |
| **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 | 11/08/2026 | 05/08/2026 | Accommodation and meals for N Ntlangano in Mthatha from 11-12 August 2026 | Iheans Travelling Agency | Roads: Infrastructure & Technical Services | 3 242.46 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Workshops; Seminars and Subject Matter Training:Workshops | Current and Non-current Assets:Bank Accounts | Accommodation | 11/08/2026 | 05/08/2026 | Accommodation and meals for A Hlehliso At Mthatha from 11-13 August 2026 | Iheans Travelling Agency | Roads: Infrastructure & Technical Services | 6 484.91 | Received | Mthatha | Black | Female | Not Youth |
| Workshops; Seminars and Subject Matter Training:Workshops | Current and Non-current Assets:Bank Accounts | Accommodation | 13/08/2026 | 06/08/2026 | Accommodation and meals for B Tshitshi and N Ntlangano in Mthatha from 12-15 August 2026 | Iheans Travelling Agency | Roads: Infrastructure & Technical Services | 19 454.74 | Received | Mthatha | Black | Female | Not Youth |
| **TOTAL** | | | | | | | | **29 182.11** | | | | | |
| **FUNCTION MUNICIPAL MANAGERS & TOWN SECRETARY** | | | | | | | | | | | | | |
| **PROJECT** | **FUNDING** | **ITEM** | **TRANSACTION DATE** | **DOC.DATE** | **SERVICE DESCRIPTION** | **SUPPLIER NAME** | **FUNCTION** | **VALUE** | **STATUS** | **LOCALITY** | **RACE** | **GENDER** | **YOUTH** |
| Awareness Campaign:Awareness campaign | Equitable Share | Outsourced Services:Catering Services | 07/08/2026 | 03/08/2026 | Catering for 220 people attending Voter Education Programme at Sitshayelo on 07 August 2026 | LTL Nexus Group | Municipal Manager's Office | 26 400.00 | Received | Flagstaff | Black | Male & Female | Youth |
| Workshops; Seminars and Subject Matter | Equitable Share | Accommodation | 11/08/2026 | 05/08/2026 | Accommodationand meals for | Iheans Travelling Agency | Municipal Manager's Office | 17 314.83 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Training:Trainings employees | | | | | V.C Makedama and 2 VIP protectors in Mthatha from 04-06 August 2026 | | | | | | | | |
| Awareness Campaign:Awareness campaign | Equitable Share | Outsourced Services:Catering Services | 11/08/2026 | 07/08/2026 | Catering for 50 people attending Ingquza Hill SACC Induction Programme at Flagstaff Anglican on 12 August 2026 | Tena Projects | Municipal Manager's Office | 5 500.00 | Received | Flagstaff | Black | Female | Not Youth |
| Elderly:Elderly | Equitable Share | Hire Charges | 12/08/2026 | 07/08/2026 | Hiring of 2 pole tent, 100 plastic chairs 1 VIP Toilet and generator with Fuel on 13 August 2026 | The Middle Man | Municipal Manager's Office | 9 200.00 | Received | Bizana | Black | Male | Not Youth |
| Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 13/08/2026 | 10/08/2026 | Accommodation and meals for D Thwatshuka in Mthatha from 10-13 August 2026 | Iheans Travelling Agency | Municipal Manager's Office | 9 727.37 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Elderly:Elderly | Equitable Share | Contractors:Catering Services | 13/08/2026 | 10/08/2026 | Catering for 200 people attending Elderly Programme at New Rest on 13 August 2026 | Gcods Trading Enterprise | Municipal Manager's Office | 24 000.00 | Received | Lusikisiki | Black | Male & Female | Youth |
| Elderly:Elderly | Equitable Share | Contractors:Stage and Sound Crew | 13/08/2026 | 10/08/2026 | Hiring of sound system for Elderly Programme in Lusikisiki on 13 August 2026 | Route 7 Trading 200 | Municipal Manager's Office | 4 800.00 | Received | Lusikisiki | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 13/08/2026 | 10/08/2026 | Advert for Integrated Development Plan,, Performance Management System and Budget | Pondoland Times | Municipal Manager's Office | 1 200.00 | Received | Bizana | Black | Male | Not Youth |
| Elderly:Elderly | Current and Non-current Assets:Bank Accounts | Contractors:Interior Decorator | 13/08/2026 | 10/08/2026 | Stage draping for Elderly Programmeon 13 August 2026 | Fuze1 Trading Company | Municipal Manager's Office | 3 600.00 | Received | Lusikisiki | Black | Female | Not Youth |
| Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 17/08/2026 | 11/08/2026 | Acommodation and meas for T Qolohle in East London | Iheans Travelling Agency | Municipal Manager's Office | 1 955.25 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 17/08/2026 | 11/08/2028 | Accommodation and meals for L Nonkonyana in East London | Iheans Travelling Agency | Municipal Manager's Office | 1 955.25 | Received | Mthatha | Black | Female | Not Youth |
| Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 18/08/2026 | 13/08/2026 | Accommodation, meals, flights and car hire for V.C Makedama in Jhb from 20-22 July 2026 | Iheans Travelling Agency | Municipal Manager's Office | 36 161.89 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Communication :Radio and TV Transmissions | 18/08/2026 | 13/08/2026 | 01- Hour radio slot for the mayor on 19 August 2026 | Isajonisi Youth Radio | Municipal Manager's Office | 6 000.00 | Received | Port St Johns | Black | Male | Not Youth |
| Municipal Running Cost | Equitable Share | Communication :Radio and TV Transmissions | 18/08/2026 | 13/08/2026 | 01-Hour raio slot for the mayor on 21 August 2026 | Alfred Nzo Community Radio | Municipal Manager's Office | 6 050.00 | Received | Mt Ayliff | Black | Female | Not Youth |
| Municipal Running Cost | Levies | Outsourced Services:Catering Services | 19/08/2026 | 14/08/2026 | Catering for 60 people attending Quarterly Local Communicators Forum in Flagstaff on 20 August 2026 | Silvertron MCT Trading Project | Municipal Manager's Office | 6 900.00 | Received | Lusikisiki | Black | Female | Not Youth |

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| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 19/08/2026 | 17/08/2026 | Adbert for Supply and Delivery of Paraffin | Your Media Today Communication | Municipal Manager's Office | 2 000.00 | Received | Kokstad | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 19/08/2026 | 17/08/2026 | Advert for Bulletin No.10 Civil & Building Design | Ubuntu Media Holdings | Municipal Manager's Office | 4 364.25 | Received | Gauteng | Black & White | Male & Female | Not Youth |
| Municipal Running Cost | Equitable Share | Outsourced Services:Catering Services | 20/08/2026 | 17/08/2026 | Kindly Arrange Catering For 200 People Who Will Be Attending Xurana Wo Month Commemoration That Will Be Held At Makhosi Ndzoyiya Community Ha The 21 August 2026. | Esiphayo Projects And Trading | Municipal Manager's Office | 20 000.00 | Received | Flagstaff | Black | Male | Not Youth |
| Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 21/08/2026 | 18/08/2026 | Accommodation For Mr Zwelithini Ntukuntezi, Mr Fikisile Fekeni, Mr Lun Nomlaba | Iheans Travelling Agency | Municipal Manager's Office | 28 546.65 | Received | Mthatha | Black | Female | Not Youth |

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| | | | | | And Mr Tulani Njilo Who Will Be Accompayin g Troika To Attend Provincial Members Assembly That Will Be Held At Premier Rengent Hotel | | | | | | | | |
| Municipal Running Cost | Equitable Share | Outsourced Services:Cateri ng Services | 21/08/202 6 | 18/08/2026 | Catering for 26 managers in Flagstaff on 17 August 2026 | Iheans Travelling Agency | Municipal Manager' s Office | 4 377.5 9 | Recei ved | Mthath a | Blac k | Femal e | Not Yout h |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tend ers | 21/08/202 6 | 18/08/2026 | Advert for maintenance and servicing of backup generators at Flagstaff Municipal Offices and DLTC | Group Two Media Company | Municipal Manager' s Office | 1 998.7 0 | Recei ved | Koksta d | Blac k | Male | Not Yout h |
| Community Development Initiatives:suppo rt to traditional institutions | Equitable Share | Contractors:Ca tering Services | 24/08/202 6 | 20/08/2026 | Grocerries for the Installation Ceremony of a Headman | Luhle Civils | Municipal Manager' s Office | 29 990.0 0 | Recei ved | Lusikisi ki | Blac k | Femal e | Yout h |

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| | | | | | Ngqungqushe at Ndimakude Traditional Council on 22 Aug ust 2026 | | | | | | | | |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 24/08/2026 | 20/08/2026 | Gazetting of Resolution on Levying Property Rates Tarrifs for 2025/26 | Government Printing Works | Municipal Manager's Office | 1 008.78 | Received | Gauteng | Black & White | Male & Female | Not Youth |
| Gender Development:Gender Development | Equitable Share | Hire Charges | 24/08/2026 | 21/08/2026 | Venue for 500 people attending Women's Day Event in Lusikisiki on 28 August 2026 | Iheans Travelling Agency | Municipal Manager's Office | 69 520.00 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Communication :Radio and TV Transmissions | 25/08/2026 | 20/08/2026 | 03-Hour Live Radio Broadcast of the Women's Dialogue at Flagstaff Town Hall on 25 August 2026 | Inkonjane Community Radio | Municipal Manager's Office | 24 000.00 | Received | Flagstaff | Black | Male & Female | 60% Youth |
| Gender Development:Gender Development | Equitable Share | Contractors:Catering Services | 25/08/2026 | 20/08/2026 | Catering for 400 people attending Women's | Iheans Travelling Agency | Municipal Manager's Office | 288 616.63 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Day Event in Lusikisiki on 28 August 2028 | | | | | | | | |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 27/08/2026 | 21/08/2026 | Kindly Arrange For The Publication Of A Local Newspaper Advert For The Development Of Lambasi Precinct. | Pondoland Times | Municipal Manager's Office | 2000.00 | Received | Bizana | Black | Male | Not Youth |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 27/08/2026 | 24/08/2026 | Advert for Service provider to Consuct EIA for Proposed Development of New Town in Lusikisiki | Pondoland Times | Municipal Manager's Office | 2000.00 | Received | Bizana | Black | Male | Not Youth |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 27/08/2026 | 24/08/2026 | Kindly Arrange Publication Of A Local Newspaper Advert For An Accredit Of Training Providers For Workplace | Your Media Today Communication | Municipal Manager's Office | 2000.00 | Received | Koksta d | Black | Female | Not Youth |

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| | | | | | Skills Plan For A Period Of 02 Yea | | | | | | | | |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 27/08/2026 | 25/08/2026 | Advert for Review of Intergrated Land Use Scheme. | Izimba Projects | Municipal Manager's Office | 2 000.00 | Received | Matatiele | Black | Female | Youth |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 27/08/2026 | 25/08/2026 | Advert for delivery of mechanisms for disking of agricultural fields and planting of crops | Izimba Projects | Municipal Manager's Office | 1 900.00 | Received | Matatiele | Black | Female | Youth |
| Awareness Campaign:Awareness campaign | Equitable Share | Transport Provided as Part of Departmental Activities:Events | 27/08/2026 | 18/08/2026 | Transport for 220 people attending Womens Dialogue at Flagstaff Town Hall on 25 August 2026 | Iheans Travelling Agency | Municipal Manager's Office | 215 946.50 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 27/08/2026 | 18/08/2026 | Advert for hiring of VIP toilets for a period of 03 months | Pondoland Times | Municipal Manager's Office | 2 000.00 | Received | Bizana | Black | Male | Not Youth |
| Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 27/08/2026 | 24/08/2026 | Advert for Development of Lusikisiki and Flagstaff | Group Two Media Company | Municipal Manager's Office | 1 998.70 | Received | Kokstad | Black | Male | Not Youth |

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| | | | | | Precinct Plans | | | | | | | | |
| Municipal Running Cost | Equitable Share | Outsourced Services:Catering Services | 27/08/2026 | 24/08/2026 | Catering for 120 people at Flagstaff Town Hall on 28 August 2026 | Luxman Holdings | Municipal Manager's Office | 15 600.00 | Received | Flagstaff | Black | Male | Not Youth |
| Gender Development:Gender Development | Equitable Share | Contractors:Catering Services | 31/08/2026 | 26/08/2026 | Catering for 200 people at Hlabathi on 29 August 2026 | Nomabunjwa Trading Enterprise | Municipal Manager's Office | 24 000.00 | Received | Lusikisiki | Black | Female | Not Youth |
| Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 31/08/2026 | 26/08/2026 | Accommdation, meals, flights and car hire for V.C Makedama in Gqeberha from 12-14 August 2026 | Iheans Travelling Agency | Municipal Manager's Office | 24 885.99 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Outsourced Services:Catering Services | 31/08/2026 | 26/08/2026 | Morning tea, afternoon tea and lunch for 120 people on 02 September 2026 | Iheans Travelling Agency | Municipal Manager's Office | 103 085.13 | Received | Mthatha | Black | Female | Not Youth |
| Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 31/08/2026 | 26/08/2026 | Accommodation and meals for 50 officials at Wild Coast Sun | Iheans Travelling Agency | Municipal Manager's Office | 187 378.13 | Received | Mthatha | Black | Female | Not Youth |

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| Municipal Running Cost | Equitable Share | Outsourced Services:Catering Services | 31/08/2026 | 26/08/2026 | Catering for 63 officials at Wild Coast Sun | Iheans Travelling Agency | Municipal Manager's Office | 99 913.28 | Received | Mthatha | Black | Female | Not Youth |
| Municipal Running Cost | Equitable Share | Hire Charges | 31/08/2026 | 26/08/2026 | Conference venue for Ethics and Anti-Fraud Hotline at Wild Coast Sun | Iheans Travelling Agency | Municipal Manager's Office | 120 030.63 | Received | Mthatha | Black | Female | Not Youth |
| Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 31/08/2026 | 26/08/2026 | Accommodation and meals for 56 officials attending Ethics and Anti-Fraud Hotline launch at Wild Coast Sun | Iheans Travelling Agency | Municipal Manager's Office | 419 727.00 | Received | Mthatha | Black | Female | Not Youth |
| Awareness Campaign: Language awareness | General Revenue: Fines; Penalties and Forfeits | Outsourced Services:Catering Services | 01/09/2026 | 21/08/2026 | Morning tea, lunch and hiring of PA system for 250 people in Lusikisiki | Iheans Travelling Agency | Municipal Manager's Office | 90 973.44 | Received | Mthatha | Black | Female | Not Youth |
| **TOTAL** | | | | | | | | **1 950 625.99** | | | | | |
| **FUNCTION: MAYOR AND COUNCIL** | | | | | | | | | | | | | |

| PROJECT | FUNDING | ITEM | TRANSACTION DATE | DOC.DATE | SERVICE DESCRIPTION | SUPPLIER NAME | FUNCTION | VALUE | STATUS | LOCALITY | RACE | GENDER | YOUTH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Municipal Running Cost | Equitable Share | Outsourced Services:Catering Services | 2026/08/13 | 10/08/2026 | Catering for 20 people attending MPAC meeting at Flagstaff municipal offices | Iheans Travelling Agency | Mayor & Council | 3 910.50 | Received | Mthatha | Black | Female | Not Youth |
| Capacity Building Councillors:Training councillors | Levies | Accommodation | 2026/08/17 | 13/08/2026 | Accommodation and meals for BJ Nkani in Mthatha | Iheans Travelling Agency | Mayor & Council | 6 484.91 | Received | Mthatha | Black | Female | Not Youth |
| Capacity Building Councillors:Training councillors | Levies | Accommodation | 2026/08/21 | 18/08/2026 | Accommodation and meals for P.N Pepping and M.I Nkungu in East London from 17-20 August 2026 | Iheans Travelling Agency | Mayor & Council | 13 404.33 | Received | Mthatha | Black | Female | Not Youth |
| Capacity Building Councillors:Training councillors | Levies | Accommodation | 2026/08/31 | 26/08/2026 | Accommodation and meals for 64 councillors at Wild Coast Sun | Iheans Travelling Agency | Mayor & Council | 479 688.00 | Received | Mthatha | Black | Female | Not Youth |
| Capacity Building Councillors:Training councillors | Levies | Accommodation | 2026/08/31 | 26/08/2026 | Accommodation and meals for 13 councillors | Iheans Travelling Agency | Mayor & Council | 97 436.63 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | at Wild Coast Sun | | | | | | | | |
| **TOTAL** | | | | | | | | **600 924.37** | | | | | |
| **FUNCTION: GOVERNANCE INTERNAL AUDIT** | | | | | | | | | | | | | |
| **PROJECT** | **FUNDING** | **ITEM** | **TRANSACTION DATE** | **DOC.DATE** | **SERVICE DESCRIPTION** | **SUPPLIER NAME** | **FUNCTION** | **VALUE** | **STATUS** | **LOCALITY** | **RACE** | **GENDER** | **YOUTH** |
| Strategic Planning:Workshops and Sessions:Strategic Planning Session | Current and Non-current Assets:Bank Accounts | Public Transport:Air Transport | 2026/08/31 | 26/08/2026 | Flight for Maake from Jhb to Dbn | Iheans Travelling Agency | Internal Audit | 9 743.66 | Received | Mthatha | Black | Female | Not Youth |
| Strategic Planning:Workshops and Sessions:Strategic Planning Session | Current and Non-current Assets:Bank Accounts | Public Transport:Air Transport | 2026/08/31 | 26/08/2026 | Flight for S Nyenyiso from Gqeberha to DBn on 02-06 September 2026 | Iheans Travelling Agency | Internal Audit | 10 829.90 | Received | Mthatha | Black | Female | Not Youth |
| **TOTAL** | | | | | | | | **20 573.56** | | | | | |
| **FUNCTION:COMMUNITY SERVICES SOLID WASTE** | | | | | | | | | | | | | |
| **PROJECT** | **FUNDING** | **ITEM** | **TRANSACTION DATE** | **DOC.DATE** | **SERVICE DESCRIPTION** | **SUPPLIER NAME** | **FUNCTION** | **VALUE** | **STATUS** | **LOCALITY** | **RACE** | **GENDER** | **YOUTH** |
| Capital Spares:Boom gate at Msikaba | Transfer from Operation | Acquisitions:Outsourced | 2026/08/12 | 07/08/2026 | Procurement and | Nomvulo Consultants | Community Services | 19 000.00 | Received | Lusikisiki | Black | Male | Not Youth |

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| | al Revenue | | | | installation of Boomgate | | | | | | | | |
| Marathons; Sport and Recreation:Sport & recreation | Agency Services | Transport Provided as Part of Departmental Activities:Events | 2026/08/12 | 07/08/2026 | Transport for 25 players from Lusikisiki to PSJ on 09 August 2026 | Rocket Services | Community Services | 13 000.00 | Received | Flagstaff | Black | Male | Not Youth |
| Workshops; Seminars and Subject Matter Training:Workshops | Current and Non-current Assets:Bank Accounts | Accommodation | 2026/08/13 | 10/08/2026 | Accommodation and meals for Jojo, Sokhanyile, Raba and Jikwa in Mthatha from 12-13 August 2026 | Iheans Travelling Agency | Community Services | 12 969.83 | Received | Mthatha | Black | Female | Not Youth |
| Awareness Campaign:Road safety awareness campaign | Agency Services | Outsourced Services:Catering Services | 2026/08/19 | 13/08/2026 | Catering for 150 people in Lusikisiki on 20 August 2026 | Vuyelela Trading | Community Services | 15 750.00 | Received | Flagstaff | Black | Female | Not Youth |
| Library Programmes:Library Services | Capacity Building and Other:Specify (Add grant description) | Outsourced Services:Catering Services | 2026/08/20 | 14/08/2026 | Catering for 200 people attending International Literacy at Lusikisiki Library | Anga Investment | Community Services | 19 400.00 | Received | Lusikisiki | Black | Female | Not Youth |
| Marathons; Sport and Recreation:Sport & recreation | Agency Services | Transport Provided as Part of Departmental | 2026/08/21 | 17/08/2026 | Transport for 18 athletes from Flagstaff and | JM Trading Enterprise | Community Services | 12 330.00 | Received | Lusikisiki | Black | Female | Not Youth |

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| | | Activities:Events | | | Lusikisiki to Matatiele | | | | | | | | |
| Festivals:Arts & Culture | Agency Services | Transport Provided as Part of Departmental Activities:Events | 2026/08/24 | 17/08/2026 | Transport for people attending 2026 International Literacy Day at Lusikisiki Library on 25 August 2026 | Vingawo | Community Services | 6 000.00 | Received | Flagstaff | Black | Female | Youth |
| Library Programmes:Library Services | Capacity Building and Other:Specify (Add grant description) | Contractors:Interior Decorator | 2026/08/24 | 20/08/2026 | Stage Decor for International Library Event in Lusikisiki on 25 August 2026 | Revonia Trading and Protection | Community Services | 4 500.00 | Received | Flagstaff | Black | Male | Not Youth |
| Library Programmes:Library Services | Capacity Building and Other:Specify (Add grant description) | Hire Charges | 2026/08/25 | 20/08/2026 | Hiring of 4 pole tent, VIP toilet, 200 chairs, 4x rectangular tables for 2026 International Literacy Day Event at Lusikisiki Library on 25 August 2026 | Ikamvalam Ne Lethu Trading | Community Services | 11 600.00 | Received | Lusikisiki | Black | Male | Not Youth |

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| Library Programmes:Library Services | Capacity Building and Other:Specify (Add grant description) | Advertising; Publicity and Marketing:Gifts and Promotional Items | 2026/08/25 | 20/08/2026 | Procurement of gifts for participants during International Literacy Day Event at Lusikisiki Library on 25 August 2026 | Amaninabe Trading | Community Services | 29 050.00 | Received | Flagstaff | Black | Male | Not Youth |
| Library Programmes:Library Services | Capacity Building and Other:Specify (Add grant description) | Contractors:Stage and Sound Crew | 2026/08/25 | 20/08/2026 | Hiring of sound system for International Literacy day in Lusikisiki on 25 August 2026 | Khathula Solutions | Community Services | 7 600.00 | Received | Lusikisiki | Black | Female | Youth |
| Workshops; Seminars and Subject Matter Training:Workshops | Current and Non-current Assets:Bank Accounts | Accommodation | 2026/08/25 | 20/08/2026 | Accommodation and meals for P Makhobongwana in East London from 25-28 August 2026 | Iheans Travelling Agency | Community Services | 5 930.93 | Received | Mthatha | Black | Female | Not Youth |
| Festivals:Arts & Culture | Agency Services | Accommodation | 2026/08/25 | 20/08/2026 | Accommodation and meals for Malingozi and Thamama in East London | Iheans Travelling Agency | Community Services | 11 861.85 | Received | Mthatha | Black | Female | Not Youth |

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| | | | | | from 25-28 August 2026 | | | | | | | | |
| Festivals:Arts & Culture | Current and Non-current Assets:Bank Accounts | Contractors:Stage and Sound Crew | 2026/08/27 | 24/08/2021 | Hiring of sound system at Bonginkosi Nongoma Community Hall on 28 August 2026. | Admire Trading | Community Services | 14 800.00 | Received | Flagstaff | Black | Female | Not Youth |
| **TOTAL** | | | | | | | | **183 792.61** | | | | | |
| **GRAND TOTAL** | | | | | | | | **3 273 597.14** | | | | | |

| | FUNCTION: BUDGET & TREASURY | | | | | | | | | | | | | |
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| | **PROJECT** | **FUNDING** | **ITEM** | **TRANSACTION DATE** | **DOC. DATE** | **SERVICE DESCRIPTION** | **SUPPLIER NAME** | **FUNCTION** | **VALUE** | **STATUS** | **LOCALITY** | **RACE** | **GENDER** | **Youth** |
| | Municipal Running Cost | Equitable Share | Transport without operator: Car Rental | 01/09/2026 | 31/08/2026 | Car hire for Mayor from 01-03 September 2026 | Iheans Travelling Agency | Fleet Management | 10 270.50 | Received | Mthatha | Black | Female | Not Youth |
| | Workshops, Seminars and Subject Matter Training: Workshops | Levies | Accommodation | 03/09/2026 | 02/09/2026 | Accommodation, meals, flights and car | Iheans Travelling Agency | Budget & Treasury Office | 16 527.30 | Received | Mthatha | Black | Female | Not Youth |

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| | | | | | | hire for B Fikeni in Jhb frm 03-04 September 2026 | | | | | | | | |
| | Workshops, Seminars and Subject Matter Training: Workshops | Levies | Accommodation | 08/09/2026 | 07/09/2026 | Accommodation and meals for 4 BTO officials at Mpekweni from 10-12 September 2026 | Iheans Travelling Agency | Budget & Treasury Office | 23 256.61 | Received | Mthatha | Black | Female | Not Youth |
| | Workshops, Seminars and Subject Matter Training: Workshops | Levies | Accommodation | 08/09/2026 | 04/09/2026 | Accommodation and meals for B Fikeni at Mpekweni from 09-12 September 2026 | Iheans Travelling Agency | Budget & Treasury Office | 20 926.61 | Received | Mthatha | Black | Female | Not Youth |
| | Workshops, Seminars and Subject Matter Training: Workshops | Levies | Accommodation | 14/09/2026 | 14/09/2026 | Accommodation and meals for W Mhlongo in Dbn | Iheans Travelling Agency | Budget & Treasury Office | 6 012.41 | Received | Mthatha | Black | Female | Not Youth |

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| | | | | | | from 14-17 September 2026 | | | | | | | | |
| | Workshops, Seminars and Subject Matter Training: Workshops | Levies | Accommodation | 16/09/2026 | 14/09/2026 | Accommodation and meals for B Namathela and N Langa in Mthatha from 11-12 September 2026 | Iheans Travelling Agency | Budget & Treasury Office | 4 225.51 | Received | Mthatha | Black | Female | Not Youth |
| | Workshops, Seminars and Subject Matter Training: Workshops | Levies | Accommodation | 16/09/2026 | 14/09/2026 | Accommodation, meals, flights and car hire for B Fikeni in Jhb | Iheans Travelling Agency | Budget & Treasury Office | 17 580.96 | Received | Mthatha | Black | Female | Not Youth |
| | **TOTAL** | | | | | | | | **72 002.10** | | | | | |
| | **FUNCTION-CORPORATE SERVICES & HUMAN RESOURCES** | | | | | | | | | | | | | |
| | **PROJECT** | **FUNDING** | **ITEM** | **TRANSACTION DATE** | **DOC. DATE** | **SERVICE DESCRIPTION** | **SUPPLIER NAME** | **FUNCTION** | **VALUE** | **STATUS** | **LOCALITY** | **RACE** | **GENDER** | **YOUTH** |

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| | Employee Assistance Programme: Employee Wellness | Levies | Transport provided as part of departmental activities: Events | 04/08/2026 | 31/07/2026 | Transport for 200 employees for Flagstaff and Lusikisiki to Cosy Posy on 28 August 2026 | ANV Tradings | Human Resources | 26 000.00 | Received | Flagstaff | Black | Female | Youth |
| | Workshop, Seminar and Subject Matter Training: Training Employees | Levies | Accommodation | 07/09/2026 | 24/8/2026 | Accommodation and meals for 5 officials in DBn from 07-10 September 2026 | Iheans Travelling Agency | Administration | 53 524.97 | Received | Mthatha | Black | Female | Not Youth |
| | Employee Assistance Programme: Employee Wellness | Equitable Share | Advertising, Publicity and Marketing:Gifts and Promotional Items | 05/08/2026 | 31/07/2026 | Procurement of gifts for Women's Day celebration | Mageez Holdings | Human Resources | 24 000.00 | Received | Lusikisiki | Black | Male | Not Youth |
| | Municipal Games | Equitable Share | Advertising, Publicity and Marketing:Gifts and Promotional Items | 08/09/2026 | 14/08/2026 | Procurement of 19 tracksuits for netball team | The Best Dealership | Human Resources | 26 600.00 | Received | Lusikisiki | Black | Female | Not Youth |

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| | Workshop, Seminar and Subject Matter Training: Training Employees | Levies | Accommodation | 09/09/2026 | 04/09/2026 | Accommodation and meals for B Mbathani at Mpekweni from 09-12 September 2026 | Iheans Travelling Agency | Administration | 7 848.16 | Received | Mthatha | Black | Female | Not Youth |
| | Employee Assistance Programme: Employee Wellness | Levies | Outsourced Services: Catering Services | 18/09/2026 | 16/09/2026 | Catering for 100 people in Lusikisiki on 28 September 2026 | Iheans Travelling Agency | Human Resources | 104 280.00 | Received | Mthatha | Black | Female | Not Youth |
| | Employee Assistance Programme: Employee Wellness | Levies | Transport provided as part of departmental activities: Events | 19/09/2026 | 17/09/2026 | Transport for 30 choir members form Flagstaff and Lusikisiki to Cosy Posy on 21 September 2026 | ANV Tradings | Human Resources | 5 000.10 | Received | Flagstaff | Black | Female | Youth |
| | Workshop, Seminar and Subject Matter | Levies | Accommodation | 22/09/2026 | 04/09/2026 | Accommodation and | Iheans Travelling Agency | Administration | 37 736.33 | Received | Mthatha | Black | Female | Not Youth |

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| | Training: Training Employees | | | | | meals for M Matubatuba, B Mbathani and M Mfingwana in DBn from 20-24 September 2026 | | | | | | | | |
| | Municipal Running Cost | Levies | Outsourced Services: Catering Services | 22/09/2026 | 10/09/2026 | Catering for 15 people in Lusikisiki on 22 September 2026 | Iheans Travelling Agency | Human Resources | 3 150.13 | Received | Mthatha | Black | Female | Not Youth |
| | Municipal Running Cost | Current and Non-Current Assets:Bank Accounts | Accommodation | 21/09/2026 | 10/09/2026 | Accommodation and meals M Mahokoto and T Lambo in Lusikisiki on 21-22 September 2026 | Iheans Travelling Agency | Human Resources | 3 708.46 | Received | Mthatha | Black | Female | Not Youth |
| | Employee Assistance Programme: Employee Wellness | Equitable Share | Advertising, Publicity and Marketing:Gifts and Promotional Items | 25/09/2026 | 07/09/2026 | Procurement of medals for IMSSA | Vumile Maintenance and Supply | Human Resources | 6 355.00 | Received | Flagstaff | Black | Male | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Local Games | | | | | | | | |
| | Workshop, Seminar and Subject Matter Training: Training Employees | Levies | Accommodation | 25/09/2026 | 14/09/2026 | Accommodation and meals for M Ntotho and G Mguca in Queenstown from 28 September to 01 October 2026 | Iheans Travelling Agency | Administration | 12 383.25 | Received | Mthatha | Black | Female | Not Youth |
| | Municipal Running Cost | Current and Non-Current Assets:Bank Accounts | Accommodation | 29/09/2026 | 21/09/2026 | Accommodation and meals for M Mahokoto and T Lambo in Lusikisiki on 29-30 September 2026 | Iheans Travelling Agency | Human Resources | 3 708.46 | Received | Mthatha | Black | Female | Not Youth |
| | Workshop, Seminar and Subject Matter Training: Training Employees | Levies | Accommodation | 28/09/2026 | 17/09/2026 | Accommodation and meals for C Madyaka in East | Iheans Travelling Agency | Administration | 3 953.95 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | London from 28-30 Septemb er 2026 | | | | | | | | |
| | **TOTAL** | | | | | | | | **318 248. 81** | | | | | |
| | **FUNCTION: ECONOMIC DEVELOPMENT & PLANNING** | | | | | | | | | | | | | |
| | **PROJECT** | **FUNDING** | **ITEM** | **TRANSA CTION DATE** | **DOC. DATE** | **SERVICE DESCRIP TION** | **SUPPLIE R NAME** | **FUNCTI ON** | **VAL UE** | **STA TUS** | **LOCA LITY** | **RA CE** | **GEN DER** | **You th** |
| | Events and Organisations:L ED Programmes | Current and Non-current Assets:Bank Accounts | Outsourced Services:Catering Services | 2026/08/ 31 | 26/08/ 2026 | Catering for 110 people at Bonginko si Nongoma Communi ty Hall on 31 August 2026 | Lockit Developm ent | Econom ic Develop ment | 24 200. 00 | Rece ived | Flagst aff | Bla ck | Fema le | Yout h |
| | Events and Organisations:L ED Programmes | Current and Non-current Assets:Bank Accounts | Outsourced Services:Catering Services | 2026/09/ 02 | 31/08/ 2026 | Catering for 200 people attending Arbor Day Celebrati on in Lusikisiki on 03 Septemb er 2026 | B12 Trading (Pty) Ltd | Econom ic Develop ment | 18 000. 00 | Rece ived | Lusiki siki | Bla ck | Male | Not Yout h |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Events and Organisations:LED Programmes | General Revenue:Fines; Penalties and Forfeits | Hire Charges | 2026/09/02 | 31/08/2026 | Hiring of tent and 200 plastic chairs for Arbor Day Celebration in Lusikisiki on 03 September 2026 | PBM Solutions | Economic Development | 10 500.00 | Received | Lusikisiki | Black | Male | Not Youth |
| | Tourism Development:Tourism Annual Events | Levies | Contractors:Stage and Sound Crew | 2026/09/04 | 02/09/2026 | Hiring of sound system for Tourism Education and awareness in Lusikisiki on 21 September 2026 | Kai-Kai Enterprise | Economic Development | 27 500.00 | Received | Flagstaff | Black | Female | Youth |
| | Events and Organisations:LED Programmes | Levies | Contractors:Stage and Sound Crew | 2026/09/04 | 02/09/2026 | Hiring of sound system for Arbor Day Celebration in Lusikisiki on 03 | Phumelela Consultancy | Economic Development | 13 800.00 | Received | Mthatha | Black | Male | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | September 2026 | | | | | | | | |
| | Events and Organisations:LED Programmes | Current and Non-current Assets:Bank Accounts | Outsourced Services:Catering Services | 2026/09/08 | 04/09/2026 | Catering for 60 people in Lusikisiki on 03 September 2026 | Mzishana | Economic Development | 7 800.00 | Received | Flagstaff | Black | Female | Youth |
| | Workshops; Seminars and Subject Matter Training:Workshops | Levies | Domestic:Accommodation | 2026/09/16 | 10/09/2026 | Accommodation and meals for H Tshumane and Y Dlamini in Queenstown | Iheans Travelling Agency | Economic Development | 8 255.50 | Received | Mthatha | Black | Female | Not Youth |
| | Capacity Building Unemployed:community training | Equitable Share | Domestic:Accommodation | 2026/09/16 | 10/09/2026 | Accommodation and meals for L Lande-Fikeni and B Njilo in Queenstown | Iheans Travelling Agency | Economic Development | 13 197.94 | Received | Mthatha | Black | Female | Not Youth |
| | Tourism Development:Tourism trade shows | Interest:Receivables:Waste Management | Contractors:Event Promoters | 2026/09/18 | 15/09/2026 | Provision of 4 Tourist Guides and 3 Porters | Liya M Enterprises | Economic Development | 11 950.00 | Received | Lusikisiki | Black | Male | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | for Annual IHLM Tourism Hike on 24 September 2026 | | | | | | | | |
| | Tourism Development:Tourism trade shows | Levies | Outsourced Services:Catering Services | 2026/09/21 | 16/092026 | Catering for 100 people in Lusikisiki on 21 September 2026 | Iheans Travelling Agency | Economic Development | 45622.50 | Received | Mthatha | Black | Female | Not Youth |
| | Tourism Development:Tourism Annual Events | Levies | Contractors:Interior Decorator | 2026/09/21 | 16/09/2026 | Interior Decor for Stakeholder Reflections Development Network And Engagement Session in Lusikisiki on 21 September 2026 | Iheans Travelling Agency | Economic Development | 61373.13 | Received | Mthatha | Black | Female | Not Youth |

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| | Events and Organisations:LED Programmes | Current and Non-current Assets:Bank Accounts | Outsourced Services:Catering Services | 2026/09/21 | 16/09/2026 | Catering (Breakfast) for 50 People in Lusikisiki from 21-22 September 2026 | T and L Trading Enterprise | Economic Development | 9 500.00 | Received | Lusikisiki | Black | Female | Not Youth |
| | Events and Organisations:LED Programmes | Current and Non-current Assets:Bank Accounts | Outsourced Services:Catering Services | 2026/09/22 | 18/09/2026 | Catering for 50 people in Flagstaff on 23 September 2026 | Sathenly Trading Enterprise | Economic Development | 8 550.00 | Received | Flagstaff | Black | Female | Not Youth |
| | Tourism Development:Tourism Annual Events | Levies | Contractors:Interior Decorator | 2026/09/25 | 18/09/2026 | Interior décor for Cultural Festival and Fashion Show at Flagstaff Town Hall on 25 September 2026 | Dub3lsoft | Economic Development | 26 450.00 | Received | Flagstaff | Black | Male | Not Youth |
| | Tourism Development:Tourism Annual Events | Levies | Contractors:Stage and Sound Crew | 2026/09/25 | 18/09/2026 | Hiring of stage and sound system for Tourism event on | PP Civils | Economic Development | 28 300.00 | Received | Flagstaff | Black | Male | Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 25 September 2026 | | | | | | | | |
| | Tourism Development:Tourism trade shows | Levies | Outsourced Services:Catering Services | 21/09/2026 | 13/08/2026 | Tour packs and lunch for 50 people in Lusikisiki on 22 September 2026 | Konkechumenam | Economic Development | 11500.00 | Received | Lusikisiki | Black | 99% Female | 99% Youth |
| | Tourism Development:Tourism trade shows | Receivables:Waste Management | Contractors: Event Promoters | 22/09/2026 | 15/09/2026 | Hiring of 22 overloader vehicle | Y and Z Projects and Trading | Economic Development | 26400.00 | Received | Lusikisiki | Black | Male | Not Youth |
| | Events and Organisations:LED Programmes | Current and Non-current Assets:Bank Accounts | Outsourced Services:Catering Services | 23/09/2026 | 11/09/2026 | Catering for 150 people in Lusikisiki on 26 September 2026 | Christobel 24 Trading Enterprise | Economic Development | 14250.00 | Received | Flagstaff | Black | Female | Youth |
| | Events and Organisations:LED Programmes | Fines, Penalties and Forfeits | Hire Charges | 25/09/2026 | 01/09/2026 | Hiring of venue with stage and sound system in Lusikisiki on 21 September 2026 | Iheans Travelling Agency | Economic Development | 66261.25 | Received | Mthatha | Black | Female | Not Youth |

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| | Events and Organisations:LED Programmes | Levies | Hire Charges | 25/09/2026 | 15/09/2026 | Hiring of 03 VIP toilets | Zithuba | Economic Development | 10 500.00 | Received | Lusikisiki | Black | Female | Youth |
| | Workshops; Seminars and Subject Matter Training:Workshops | Levies | Accommodation | 28/09/2026 | 28/09/2026 | Accommodation and meals for A Jordaan in Mthatha from 28-29 September 2026 | Iheans Travelling Agency | Economic Development | 2 129.05 | Received | Mthatha | Black | Female | Not Youth |
| | **TOTAL** | | | | | | | | **119 540.30** | | | | | |
| | **FUNCTION: ROADS: INFRASTRUCTURE & TECHNICAL SERVICES** | | | | | | | | | | | | | |
| | **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 Account | Accommodation | 16/09/2026 | 10/09/2026 | Accommodation and meals for T Njekeni in East London from 16-18 September 2026 | Iheans Travelling Agency | Roads: Infrastructure & Technical Services | 4 399.31 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Workshops, Seminars and Subject Matter Training: Workshops | Current and Non-Current Assets: Bank Account | Accommodation | 28/09/2026 | 23/09/2026 | Accommodation and meals for T Njekeni, B Tshitshi and N Ntlangano in East London from 28 September to 01 October 2026 | Iheans Travelling Agency | Roads: Infrastructure & Technical Services | 20 285.72 | Received | Mthatha | Black | Female | Not Youth |
| | **TOTAL** | | | | | | | | **24 685.03** | | | | | |
| | **FUNCTION MUNICIPAL MANAGERS & TOWN SECRETARY** | | | | | | | | | | | | | |
| | **PROJECT** | **FUNDING** | **ITEM** | **TRANSACTION DATE** | **DOC. DATE** | **SERVICE DESCRIPTION** | **SUPPLIER NAME** | **FUNCTION** | **VALUE** | **STATUS** | **LOCALITY** | **RACE** | **GENDER** | **YOUTH** |
| | Awareness Campaign: Language Awareness | Fines, Penalties and Forfeits | Outsourced Services:Catering Services | 01/09/2026 | 12/08/2026 | Catering for 250 people in Lusikisiki on 02 September 2026 | Iheans Travelling Agency | Municipal Manager's Office | 90 973.44 | Received | Mthatha | Black | Female | Not Youth |
| | Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 2026/09/10 | 08/09/2026 | Accommodation and meals for | Iheans Travelling Agency | Municipal Manage | 12 605.94 | Received | Mthatha | Black | Female | Not Youth |

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| | | | | | | V.C Makedama and 2 VIP protectors in Mthatha from 09-11 September 2026 | | r's Office | | | | | | |
| | Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 2026/09/14 | 11/09/2026 | Advert for Annual Tourism Event | Ubuntu Media Holdings | Municipal Manager's Office | 31 360.50 | Received | Gauteng | Black | Male | Not Youth |
| | Community Development Initiatives:support to traditional institutions | Equitable Share | Hire Charges | 2026/09/14 | 10/07/2026 | Conference facilities for 300 people attending meeting with Traditional Leaders in Lusikisiki on the 13 July 2026 | Iheans Travelling Agency | Municipal Manager's Office | 18 466.25 | Received | Mthatha | Black | Female | Not Youth |
| | Community Development Initiatives:support to traditional institutions | Equitable Share | Contractors:Catering Services | 2026/09/14 | 10/07/2026 | High tea for 100 and catering for 300 | Iheans Travelling Agency | Municipal Manager's Office | 78 210.00 | Received | Mthatha | Black | Female | Not Youth |

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| | | | | | | people for a meeting with traditional leaders in Lusikisiki on 13 July 2026 | | | | | | | | |
| | Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 2026/09/16 | 10/09/2026 | Accommodation and meals for L Mlatha and I Mhlabeni | Iheans Travelling Agency | Municipal Manager's Office | 21 409.99 | Received | Mthatha | Black | Female | Not Youth |
| | Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 2026/09/16 | 10/09/2026 | Accommodation and meals for M Maxhayi in Queenstown from 16-18 September 2026 | Iheans Travelling Agency | Municipal Manager's Office | 6 191.63 | Received | Mthatha | Black | Female | Not Youth |
| | Municipal Running Cost | Equitable Share | Communication:Radio and TV Transmissions | 2026/09/16 | 10/09/2026 | 05-day radio advert for upcoming annual tourism event from 16- | Isajonisi Youth Radio | Municipal Manager's Office | 3 050.00 | Received | Port St Johns | Black | Male | Not Youth |

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| | | | | | | 20 September 2026 | | | | | | | | |
| | Municipal Running Cost | Equitable Share | Outsourced Services:Catering Services | 2026/09/17 | 10/09/2026 | Catering for 20 MPAC members from 15-17 September 2026 | Gqiyazana Construction | Municipal Manager's Office | 6 600.00 | Received | Lusikisiki | Black | Female | Not Youth |
| | Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 2026/09/17 | 20/08/2026 | Advert for Panel of Attorneys | Your Media Today Communication | Municipal Manager's Office | 2 000.00 | Received | Kokstad | Black | Female | Not Youth |
| | Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 2026/09/18 | 16/09/2026 | Accommodation and meals for Z Msalela, N Tshangela and N Ndodela in Mthatha from 16-18 September 2026 | Iheans Travelling Agency | Municipal Manager's Office | 12 904.65 | Received | Mthatha | Black | Female | Not Youth |
| | Workshops; Seminars and Subject Matter | Equitable Share | Accommodation | 2026/09/18 | 16/09/2026 | Accommodation and | Iheans Travelling Agency | Municipal Manage | 16 358.93 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Training:Trainings employees | | | | | meals for V.C Makedama and 2 VIP protectors in Mthatha from 16-18 September 2026 | | r's Office | | | | | | |
| | Municipal Running Cost | Equitable Share | Communication:Radio and TV Transmissions | 2026/09/21 | 17/09/2026 | 01-hour radio slot for upcoming annual tourism event on 22 & 23 September | Alfred Nzo Community Radio | Municipal Manager's Office | 12 100.00 | Received | Mount Ayliff | Black | 51% Female | Not Youth |
| | Community Development Initiatives:support to traditional institutions | Equitable Share | Contractors:Catering Services | 2026/09/22 | 18/09/2026 | Catering for 230 people in Flagstaff on 25 September 2026 | Unique Gift Traders | Municipal Manager's Office | 27 600.00 | Received | Lusikisiki | Black | Female | Youth |
| | Workshops; Seminars and Subject Matter Training:Trainings employees | Equitable Share | Accommodation | 2026/09/22 | 18/09/2026 | Accommodation and meals for N Nyenyiso | Iheans Travelling Agency | Municipal Manager's Office | 5 376.94 | Received | Mthatha | Black | Female | Not Youth |

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| | | | | | | in East London | | | | | | | | |
| | Municipal Running Cost | Equitable Share | Communication:Radio and TV Transmissions | 2026/09/22 | 18/09/2026 | 03-hour live radio broadcast of the annual IHLM tourism cultural festival on 25 September 2026 | Isajonisi Youth Radio | Municipal Manager's Office | 18 000.00 | Received | Port St Johns | Black | Male | Not Youth |
| | Municipal Running Cost | Equitable Share | Communication:Radio and TV Transmissions | 2026/09/25 | 22/09/2026 | 03-hour live streaming of annual tourism and cultural show on 25 September 2026 | Alfred Nzo Community Radio | Municipal Manager's Office | 10 000.00 | Received | Mount Ayliff | Black | 51% Female | Not Youth |
| | Municipal Running Cost | Equitable Share | Cleaning Services:Laundry Services | 2026/09/25 | 29/07/2026 | Laundry service for 08 tablecloths, 03 backstage banners,03 flag banners | Nguwemha | Municipal Manager's Office | 4 500.00 | Received | Flagstaff | Black | Female | Not Youth |

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| | | | | | | and 02 sock banners. | | | | | | | | |
| | Awareness Campaign:Awareness campaign | Equitable Share | Contractors:Stage and Sound Crew | 2026/09/25 | 21/09/2026 | Hiring of sound system for Ingquza Hill Health Practitioners African Traditional Medicine Day in Flagstaff on 24 September 2026 | Black Commune Developers | Municipal Manager's Office | 6 000.00 | Received | Flagstaff | Black | Female | Youth |
| | Municipal Running Cost | Equitable Share | Advertising; Publicity and Marketing:Tenders | 2026/09/25 | 21/09/2026 | Advert in a provincial newspaper for bulletin notice no: HR 11/09/2026 | Ubuntu Media Holdings | Municipal Manager's Office | 5 951.25 | Received | Gauteng | Black | Male | Not Youth |
| | Awareness Campaign:Awareness campaign | Equitable Share | Outsourced Services:Catering Services | 2026/09/25 | 21/09/2026 | Catering for 200 people in Flagstaff | Protsec | Municipal Manage | 27 300.00 | Received | Flagstaff | Black | Female | Youth |

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| | | | | | | on 24 Septemb er 2026 | | r's Office | | | | | | |
| | Awareness Campaign:Awar eness campaign | Equitable Share | Contractors:Interior Decorator | 2026/09/ 28 | 25/09/ 2026 | Stage décor in Flagstaff on 24 Septemb er 2026 | Wokhany o Trading And Projects | Municip al Manage r's Office | 3 200. 00 | Rece ived | Lusiki siki | Bla ck | Fema le | Not Yout h |
| | **TOTAL** | | | | | | | | **329 186. 08** | | | | | |
| | **FUNCTION: MAYOR AND COUNCIL** | | | | | | | | | | | | | |
| | **PROJECT** | **FUNDING** | **ITEM** | **TRANSA CTION DATE** | **DOC. DATE** | **SERVICE DESCRIP TION** | **SUPPLIE R NAME** | **FUNCTI ON** | **VAL UE** | **STA TUS** | **LOCA LITY** | **RA CE** | **GEN DER** | **YO UTH** |
| | Capacity Building Councillors:Train ing councillors | Levies | Accommodation | 16/09/20 26 | 11/08/ 2026 | Accommo dation and meals for S.B Vatsha in East London | Iheans Travelling Agency | Mayor & Council | 10 053. 25 | Rece ived | Mthat ha | Bla ck | Fema le | Not Yout h |
| | Capacity Building Councillors:Train ing councillors | Levies | Accommodation | 22/09/20 26 | 18/09/ 2026 | Accommo dation and meals for N.P Gagai and N Daniso in East London | Iheans Travelling Agency | Mayor & Council | 10 753. 88 | Rece ived | Mthat ha | Bla ck | Fema le | Not Yout h |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **TOTAL** | | | | | | | | **20 807. 13** | | | | | |
| | **FUNCTION:GOVERNANCE INTERNAL AUDIT** | | | | | | | | | | | | | |
| | **PROJECT** | **FUNDING** | **ITEM** | **TRANSACTION DATE** | **DOC. DATE** | **SERVICE DESCRIPTION** | **SUPPLIER NAME** | **FUNCTION** | **VALUE** | **STATUS** | **LOCALITY** | **RACE** | **GENDER** | **YOUTH** |
| | Workshops and Sessions:Strategic Planning Session | Current and Non-current Assets:Bank Accounts | Transport without Operator:Car Rental | 01/09/2026 | 26/08/2026 | Car hire for T Maake | Iheans Travelling Agency | Internal Audit | 8 624. 83 | Received | Mthatha | Black | Female | Not Youth |
| | Workshops and Sessions:Strategic Planning Session | Current and Non-current Assets:Bank Accounts | Public Transport: Air Transport | 02/09/2026 | 24/08/2026 | Flight and car hire for Y Rini | Iheans Travelling Agency | Internal Audit | 19 471. 04 | Received | Mthatha | Black | Female | Not Youth |
| | Workshops; Seminars and Subject Matter Training:Workshops | Current and Non-current Assets:Bank Accounts | Transport without Operator:Car Rental | 22/09/2026 | 16/08/2026 | Car hire for S Daniso in JHB from 29 September to 03 October | Iheans Travelling Agency | Internal Audit | 12 937. 24 | Received | Mthatha | Black | Female | Not Youth |
| | Workshops; Seminars and Subject Matter Training:Workshops | Equitable Share | Accommodation | 22/09/2026 | 12/08/2026 | Accommodation, meals and flights for S Daniso, S Magenu and L Swana in Jhb from | Iheans Travelling Agency | Risk Management | 75 749. 65 | Received | Mthatha | Black | Female | Not Youth |

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| | | | | | | 29 September to 03 October 2026 | | | | | | | | |
| | Workshops; Seminars and Subject Matter Training:Workshops | Equitable Share | Accommodation | 22/09/2026 | 16/09/2026 | Accommodation, meals and flights for S Daniso and L Swana in Jhb from 29 September to 03 October 2026 | Iheans Travelling Agency | Risk Management | 75 749.65 | Received | Mthatha | Black | Female | Not Youth |
| | **TOTAL** | | | | | | | | **192 532.41** | | | | | |
| | **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 | 2026/09/01 | 19/08/2026 | Accommodation and meals for Z Masumpa in East London | Iheans Travelling Agency | Community Services | 8 798.63 | Received | Mthatha | Black | Female | Not Youth |

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| | Workshops; Seminars and Subject Matter Training:Workshops | Current and Non-current Assets:Bank Accounts | Accommodation | 2026/09/01 | 27/08/2026 | Accommodation and meals for L Pani & S Dakwa in East London | Iheans Travelling Agency | Community Services | 17 597.25 | Received | Mthatha | Black | Female | Not Youth |
| | Awareness Campaign:Waste management awareness campaign | Current and Non-current Assets:Bank Accounts | Contractors:Stage and Sound Crew | 2026/09/16 | 10/09/2026 | Hiring of sound system at Lambasi on 18 September 2026 | Beletiano Trading | Community Services | 10 500.00 | Received | Flagstaff | Black | Male | Not Youth |
| | Awareness Campaign:Waste management awareness campaign | Agency Services | Outsourced Services:Catering Services | 2026/09/16 | 11/09/2026 | Catering for 200 people at Lambasi on 18 September 2026 | Quadrangular Camps | Community Services | 24 000.00 | Received | Lusikisiki | Black | Female | YOUTH |
| | Library Programmes:Library Services | Library Grant Operational | Outsourced Services:Catering Services | 2026/09/16 | 11/09/2026 | Catering for 30 people | Iheans Travelling Agency | Community Services | 5 865.75 | Received | Mthatha | Black | Female | Not Youth |
| | Awareness Campaign:Waste management awareness campaign | Agency Services | Outsourced Services:Catering Services | 2026/09/16 | 11/09/2026 | Catering for 50 people in Lusikisiki on 16 September 2026 | Iheans Travelling Agency | Community Services | 10 319.38 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capital Spares:Installation of Boom gate at Mkhambathi | Transfer from Operational Revenue | Construction Work-in-progress:Acquisitions:Outsourced | 2026/09/16 | 21/07/2026 | Procurement and Installation of boom gate at Mkhambathi Beach | Sizapho Holdings | Community Services | 25 650.00 | Received | Ntabankulu | Black | 51% Female | 51% Youth |
| | Municipal Running Cost | Library Grant Operational | Operational Cost:Municipal Services | 2026/09/16 | 11/08/2026 | Procurement of prepaid electricity for Ndimakude Modular Library. | Abemvana Trading Enterprise | Community Services | 9 900.00 | Received | Lusikisiki | Black | Male | Not Youth |
| | Community Initiatives:Social services | Agency Services | Outsourced Services:Catering Services | 2026/09/16 | 08/09/2026 | Catering for 20 people in Lusikisiki on 15 September 2026 | Iheans Travelling Agency | Community Services | 3 910.50 | Received | Mthatha | Black | Female | Not Youth |
| | Workshops; Seminars and Subject Matter Training:Workshops | Current and Non-current Assets:Bank Accounts | Accommodation | 2026/09/16 | 08/09/2026 | Accommodation and meals for T Njekeni in East London from 16-18 September 2026 | Iheans Travelling Agency | Community Services | 8 668.28 | Received | Mthatha | Black | Female | Not Youth |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Community Initiatives:Social services | Agency Services | Outsourced Services:Catering Services | 2026/09/22 | 15/09/2026 | Catering for 20 people in Lusikisiki on 23 September 2026 | Iheans Travelling Agency | Community Services | 3 910.50 | Received | Mthatha | Black | Female | Not Youth |
| | Moral regeneration:Inkciyo | Receivables:Waste Management | Outsourced Services:Catering Services | 2026/09/25 | 22/09/2026 | Lunch packs for 67 people attending Ingquza Hill Inkciyo in Willowvale | LTL Nexus Group (Pty) Ltd | Community Services | 8 040.00 | Received | Flagstaff | Black | Male & Female | Youth |
| | Awareness Campaign:Crime prevention campaigns | Agency Services | Outsourced Services:Catering Services | 2026/09/25 | 18/09/2026 | Catering for 200 people at Makhwaleni on 25 September 2026 | Central Intelligence Security Group | Community Services | 22 000.00 | Received | Flagstaff | Black | Male | Not Youth |
| | Community Development:Burials:Burials | Fines; Penalties and Forfeits | Outsourced Services:Burial Services | 2026/09/25 | 22/09/2026 | Procurement of one coffin | Impovane Trading | Community Services | 4 200.00 | Received | Lusikisiki | Black | Female | Not Youth |
| | **TOTAL** | | | | | | | | **163 360.29** | | | | | |
| | **GRAND TOTAL** | | | | | | | | **1 215** | | | | | |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 677.12 | | | | | |

## 20.10 FORMAL RFQ R30 000.00 – R300 000.00 July to September 2026

| | NAME OF CONTRACTOR | MAAA NUMBER | CONTRACT NUMBER | DESCRIPTION OF CONTRACT | DATE OF AWARD | CONTRACT PERIOD | CONTRACT VALUE | LOCALITY | GENDER | YOUTH AND RACE |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. | DNB Business Chain | MAAA1489801 | IHLM/208/2025-26/MM'S | Prizes for Mayoral Cup Finalists | 09-Jul-26 | Once off | R93 000,00 | Flagstaff | Female owned | Black and Youth |
| 2. | Zithuba Pty Ltd | MAAA0983911 | IHLM/01/2026-27/MM'S | Catering for 400 people for Mandela Month commemoration | 27-Jul-26 | Once off | R43 700,00 | Lusikisiki | Female owned | Black and Youth |
| 3. | Bhulu Security and Cleaning Services | MAAA1455808 | IHLM/02/2026-27/MM'S | Transport services for Mandela Month Commemoration | 27-Jul-26 | Once off | R35 850,00 | Flagstaff | Male | black and youth |

| | NAME OF CONTRACTOR | MAAA NUMBER | CONTRACT NUMBER | DESCRIPTION OF CONTRACT | DATE OF AWARD | CONTRACT PERIOD | CONTRACT VALUE | LOCALITY | GENDER | YOUTH AND RACE |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. | Snekhaya Tax and Accounting Advisory JV Promilezi | MAAA0894434/ MAAA0538503 | IHLM/04/2026-27/MM'S | Reviewal Services for AFS and APR | 14-Aug-26 | Once off | R275 000,00 | Kwa Dukuza | Male and Female owned | Black and not Youth |
| 2. | Lolwethuthando Pty Ltd | MAAA0138042 | IHLM/11/2026-27/HUMAN | Panel of speakers for women's day event | 17-Aug-26 | Once off | R94 000,00 | Flagstaff | Female owned | Black and Youth |
| 3. | Peskey Trading Enterprise | MAAA0598212 | IHLM/08/2026-27/HUMAN | Supply and delivery of goody bags for women's day event | 17-Aug-26 | Once off | R141 504,00 | Flagstaff | Female owned | Black 1 Youth and 1 not Youth |
| 4. | Achumile Amangwane Investments | MAAA1258075 | IHLM/13/2026-27/ECON | Supply and delivery of sewing machines | 20-Aug-26 | Once off | R132 600,00 | Lusikisiki | Female owned | Black and Youth |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5. | Sword Group | MAAA0447951 | IHLM/07/2026-27/ECON | Supply and delivery of Agricultural inputs | 20-Aug-26 | Once off | R44 400,00 | Flagstaff | Male and Woman | Black 1 youth and 1 not youth |
| 6. | Lolwethuthando Pty Ltd | MAAA0138042 | IHLM/16/2026-27/MM'S | Catering for 300 people for women's dialogue event | 24-Aug-26 | Once off | R28 500,00 | Flagstaff | Female owned | Black and Youth |
| 7. | DNB Business Chain | MAAA1489801 | IHLM/10/2026-27/MM'S | Provision of vouchers for 30 hawkers | 25-Aug-26 | Once off | R97 500,00 | Matatiele | Female owned | Black and Youth |
| 8. | Lolwethuthando Pty Ltd | MAAA0138042 | IHLM/12/2026-27/MM'S | Provision of artists for the womens day event | 25-Aug-26 | Once off | R176 000,00 | Flagstaff | Female owned | Black and Youth |
| 9. | Ezokhanyayo Projects | MAAA1348962 | IHLM/09/2026-27/HUMAN | Hiring of Sound System for womens day Event | 27-Aug-26 | Once off | R40 000,00 | Bizana | Male and Female owned | Black and Youth |
| 10 | Luxman Holdings Pty Ltd | MAAA1450883 | IHLM/03/2026-27/ECON | Transportation of 350 x 25kg potatoes from Ugie to Flagstaff | 27-Aug-26 | Once off | R56 000,00 | Flagstaff | Male owned | Black and Youth |
| 11 | Boiketlo Investments | MAAA1521479 | IHLM/15/2026-27/ADMIN | Supply and delivery of stationery | 27-Aug-26 | Once off | R277 405,25 | Bizana | Female owned | Black and Not Youth |

| | NAME OF CONTRACTOR | MAAA NUMBER | CONTRACT NUMBER | DESCRIPTION OF CONTRACT | DATE OF AWARD | CONTRACT PERIOD | CONTRACT VALUE | LOCALITY | GENDER | YOUTH AND RACE |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. | Bhulu Security and Cleaning Services | MAAA1455808 | IHLM/21/2026-27/MM'S | Transport services for 480 people Ingquza Hill Tourism event | 08-Sep-26 | Once off | R169 800,00 | Flagstaff | Male | black and youth |
| 2. | Achumile Amangwane Investments | MAAA1258075 | IHLM/34/2026-27/ECON | Transport Services for Annual Tourism Hike | 08-Sep-26 | Once off | R34 788,00 | Lusikisiki | Female owned | Black and Youth |
| 3. | Lolwethuthando Pty Ltd | MAAA0138042 | IHLM/20/2026-27/MM'S | Catering for 1000 people attending Cultural Festival | 08-Sep-26 | Once off | R90 000,00 | Flagstaff | Female owned | Black and Youth |
| 4. | Zanalisa Trading | MAAA1375485 | IHLM/35/2026-27/ECON | Provisionof Artists, Performers, Fashion | 08-Sep-23 | Once off | R271 000,00 | Flagstaff | Female owned | Black and Youth |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | desingers and Exhibitors for IHLM Tourism Event | | | | | | |
| 5. | Limsa | MAAA0424869 | IHLM/30/2026-27/ADMIN | Training services on first aid for 16 officials | 16-Sep-26 | Once off | R87 984,00 | Ntabankulu | Male owned | Black and not youth |
| 6. | Sword Group | MAAA0447951 | IHLM/33/2026-27/ECON | Supply and delivery of hiking gear | 17-Sep-26 | Once off | R70 000,00 | Flagstaff | Male and Woman | Black 1 youth and 1 not youth |
| 7. | B12 Trading Pty Ltd | MAAA1508264 | IHLM/32/2026-27/ECON | Catering for 200 people for annual tourism hike | 21-Sep-26 | Once off | R41 600,00 | Lusikisiki | Male owned | Black and not youth |
| 8. | Minnie Empire Innovations | MAAA1482583 | IHLM29/2026-27/ADMIN | Supply and delivery of cleaning material | 21-Sep-26 | Once off | R244 196,00 | Lusikisiki | Female owned | Black and not youth |
| 9. | Masinyane and Son | MAAA0551580 | IHLM/17/2026-27/ECON | Supply and delivery of tools of trade for informal traders | 21-Sep-26 | Once off | R175 375,00 | Flagstaff | Male and Female owned | Black youth and not youth |
| 10 | Ta-Moras Trading and Projects | MAAA0324009 | IHLM/23/2026-27/ADMIN | Supply and delivery of protective clothing for EPWP | 22-Sep-26 | Once off | R138 208,00 | Flagstaff | Male owned | Black and not youth |
| 11 | ZZN New Trade | MAAA1241545 | IHLM/22/2026-27/COMM | Supply and delivery of wet fuel and 500 two strokes | 25-Sep-26 | Once off | R200 000,00 | Flagstaff | Female owned | Black and not youth |
| 12 | Protsec | MAAA1101656 | IHLM/53/2026-27/MM'S | Catering Services for 300 people for Traditional Practitioners Madicine day | 25-Sep-26 | Once off | R27 300,00 | Flagstaff | Female owned | Black and Youth |
| 13 | Y and Z Projects & Trading | MAAA0552303 | IHLM/56/2026-27/COMM | Transport services for Inkciyo | 25-Sep-26 | Once off | R46 900,00 | Lusikisiki | Male owned | Black and not youth |
| 14 | Nkanivo Development Consultants | MAAA0670045 | IHLM/45/2026-27/PLAN | Review of Housing Sector Plan | 25-Sep-26 | 03 Months | R290 000,00 | Waterkllof | Female and Male Owned | Black and not youth |
| 15 | KC and Son Trading Enterprise | MAAA0263210 | IHLM/41/2026-27/COMM | Supply and delivery of laptops | 28-Sep-26 | Once off | R86 579,82 | Bizana | Male owned | Black and Youth |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 16 | Akhanya Amabhungane Holdings | MAAA1619242 | IHLM/26/2026-27/COMM | Supply and delivery of 500 hats and reflective vests | 28-Sep-26 | Once off | R97 905,00 | Flagstaff | Female owned | Black and youth |
| 17 | Lolwethuthando Pty Ltd | MAAA0138042 | IHLM/57/2026-27/HUMAN | Catering for 450 people for wellness day event | 29-Sep-26 | Once off | R92 925,00 | Flagstaff | Female owned | Black and Youth |

## 20.11 Bids above R300 000.00 July to September 2026

| NO | NAME OF CONTRACTOR | MAAA NUMBER | CONTRACT NUMBER | DESCRIPTION OF CONTRACT | DATE OF AWARD | CONTRACT PERIOD | CONTRACT VALUE | LOCALITY | OWNERSHIP | RACE & AGE GROUP |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. | Target Line cc | MAAA0071035 | IHLM/78/2025-26/ADMIN | Training of 47 public safety personnel on firearm competency and refresher course | 24-Jul-26 | Once off | R283 991,00 | East London | Male Owned | White and no youth |

| NO | NAME OF CONTRACTOR | MAAA NUMBER | CONTRACT NUMBER | DESCRIPTION OF CONTRACT | DATE OF AWARD | CONTRACT PERIOD | CONTRACT VALUE | LOCALITY | OWNERSHIP | RACE & AGE GROUP |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. | Indaloentle Group & Design | MAAA1215012 | IHLM/66/2025-26/PLAN | Panel of EIA Services for a period of 36 months | 18-Sep-26 | 36 Months | Rate Based | East London | Male Owned | Black and Youth |
| 2. | Ikamva Consulting | MAAA0349907 | IHLM/66/2025-26/PLAN | Panel of EIA Services for a period of 36 months | 18-Sep-26 | 36 Months | Rate Based | Umthatha | Male Owned | Black and not Youth |
| 3. | SPM Environmental Consulting | MAAA0019687 | IHLM/66/2025-26/PLAN | Panel of EIA Services for a period of 36 months | 18-Sep-26 | 36 Months | Rate Based | East London | Male and Female owned | Black and not Youth |
| 4. | FirstRand Bank Limited | MAAA0094684 | IHLM/70/2025-26/BTO | Provision of banking services for a period of 05 years | 23-Sep-26 | 05 years | Rate Based | Umthatha | Male and Female owned | Black, white and not youth |

## 20.12 Task Orders

| NO | NAME OF CONTRACTOR | CONTRACT NUMBER | DESCRIPTION OF CONTRACT | DATE OF AWARD | CONTRACT VALUE |
|---|---|---|---|---|---|
| 1. | Mesabiso Civil & Projects | IHLM/103/2024-25/ROADS | Task order for professional services for designs of Flagstaff landfill site | 23-July-26 | R2 471 350,00 |
| | Gemin Moon Trading 6 Pty Ltd | IHLM/51/2025-26/ICT | Task order for supply and installation of 48 network port switches | 31-July-26 | R166 750,00 |

| NO | NAME OF CONTRACTOR | CONTRACT NUMBER | DESCRIPTION OF CONTRACT | DATE OF AWARD | CONTRACT VALUE |
|---|---|---|---|---|---|
| 1. | MCG | IHML/112/2025-26/ROADS | Task order for re-construction of Lubala Access road | 19-Aug-26 | R2 089 046,00 |
| 2. | Anzet Trading | IHML/112/2025-26/ROADS | Task order for re-construction of Siphezini access road | 19-Aug-26 | R3 186 994,21 |
| 3. | Linokwani Construction | IHLM/53/2025-26/PLAN | Task order for re-construction of Ntokozweni Access road | 28-Aug-26 | R799 900,40 |
| 4. | Mkhwane Group | IHLM/53/2025-26/PLAN | Task order for Ndimbaneni Access road | 28-Aug-26 | R829 547,67 |
| 5. | Linokwani Construction | IHLM/53/2025-26/PLAN | Task order for Ngcungeni access road | 31-Aug-26 | R799 900,29 |

| NO | NAME OF CONTRACTOR | CONTRACT NUMBER | DESCRIPTION OF CONTRACT | DATE OF AWARD | CONTRACT VALUE |
|---|---|---|---|---|---|
| 1. | Bhewu Trading | IHLM/53/2025-26/PLAN | Task order for re-construction of Chibini Access road | 09-Sep-26 | R467 066,25 |
| 2. | Achumile Amangwane Investments | IHLM/53/2025-26/PLAN | Task order for re-construction of Mbilikati Access road | 09-Sep-26 | R357 036,75 |

| | | | | | |
|---|---|---|---|---|---|
| 3. | Uthi Bathethile Ngam | IHLM/53/2025-26/PLAN | Task order for re-construction of Malangeni Access road | **09-Sep-26** | **R424 480,88** |
| 4. | Linath H Projects | IHLM/53/2025-26/PLAN | Task order for Supply, delivery and installation of irrigation system for Khabingele Farming Project | **09-Sep-26** | **R343 883,40** |
| 5. | Likamva Geomatics | IHLM/63/2025-26/PLAN | Task order for pegging of Malizole settlement | **09-Sep-26** | **R780 804,00** |
| 6. | Likamva Geomatics | IHLM/63/2025-26/PLAN | Task order for pegging of Unity Park settlement | **09-Sep-26** | **R611 064,00** |
| 7. | Zonex Geomatics | IHLM/63/2025-26/PLAN | Task order for pegging of Zwelitsha settlement | **09-Sep-26** | **R625 000,00** |
| 8. | Mngeyane Holdings | IHML/112/2025-26/ROADS | Task order for construction of Mkhamela to makolonini access road | **15-Sep-26** | **R4 382 124,39** |

### 20.13 Municipal Bid Appeals (if applicable)

i) Bid objections and appeals

ii) Appeal status

| Bid Number | Bidder's name (Lodged Objection) | Date the objection was lodged | Appeal Status |
|---|---|---|---|
| None | | | |

### 20.14 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)<br>53 (2024-25)<br>168 (2025-26) | 223 | 01 | 01 |

| | | | |
|---|---|---|---|
| 6 (2026-27) | | | |
| Commitment amounts as at the end of **1st quarter 30 September 2026 R 90 067 507,92** | | | |

### 20.15 Variations

For the period ending 30 June 2026, there have been no reported variations.

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

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

### 20.16 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. The following is the rating scale utilized:

| PERFORMANCE WEIGHTING | | |
|---|---|---|
| 1 | POOR | Performance did not meet most contractual requirements and contains serious problem(s) for which correction actions were ineffective |
| 2 | ACCEPTABLE | Performance did not meet some contractual requirements; contractors' actions appear only marginally effective or were not fully implemented. |
| 3 | EXCELLENT | Performance meets contractual requirements with few minor problems for which corrective actions by contractor were highly effective. |

| No | Contract no. & Description | Name of Contractor | Supplier Performance Assessment Report Compiled | | Supplier performance assessment / performance rating | | | Department |
|---|---|---|---|---|---|---|---|---|
| | | | Yes | No | | | | |
| | | | | | Date of Supplier | | | |

| | | | | | Performance Rating | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | JULY 2026-26 F/Y | AUG 2026-27 F/Y | SEP 2026-27 F/Y | |
| 1 | IHLM/95/2024-25/ICT Website Revamp | Techseeds Telecommunications | Yes | N/A | N/A | Acceptable | N/A | Corporate Services |
| 2 | IHLM/32/2023-24/Roads Surfacing of 3.8km Paving Internal Street | MVI Construction | Yes | N/A | Acceptable | Acceptable | Acceptable | Infrastructure |
| 3 | IHLM/94/2025-26/ROADS Renovations of IHLM offices in Lusikisiki ward 15 | Pangwa Trading | Yes | N/A | Acceptable | Acceptable | Acceptable | Infrastructure |
| 4 | IHLM/112/2025-26/Roads Re-Construction of Ntongwana Access Road in ward 18 | Esihle Suppliers&Services | Yes | N/A | N/A | N/A | Acceptable | Infrastructure |
| 5 | IHLM/112/2025-26/Roads Re-Construction of Kanana Access Road in ward 17 | Ixhanga Trading | Yes | N/A | Acceptable | Acceptable | N/A | Infrastructure |
| 6 | IHLM/112/2025-26/Roads Rehabilitation of Mbhayi Bridge in ward 04 | Ixhanga Trading | Yes | N/A | Acceptable | N/A | N/A | Infrastructure |
| 7 | IHLM/93/2023-24/Roads Rehabilitation of Nzaka Bridge in ward 11 | Tentamount Trading | Yes | N/A | Acceptable | Acceptable | N/A | Infrastructure |
| 8 | IHLM/93/2023-24/Roads Construction of Sirhetshe to Sibuthe Access Road | Tentamount Trading | Yes | N/A | N/A | Acceptable | N/A | Infrastructure |
| 9 | IHLM/112/2025-26/Roads Maintenance | Andev Group | Yes | | Acceptable | N/A | Acceptable | Infrastructure |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | of Mbeki Access Road in ward 06 | | | N/A | | | | |
| 10 | IHLM/148/2025-26/BTO Supply and delivery of Paraffin for a period of 03 Months | Mpandla Construction | Yes | N/A | Acceptable | N/A | N/A | Budget and Treasury |
| 11 | IHLM/148/2025-26/BTO Supply and delivery of Paraffin for a period of 03 Months | Samy Sivu | Yes | N/A | Acceptable | N/A | N/A | Budget and Treasury |
| 12 | IHLM/112/2025-26/ROADS Re-Construction of Kwanene to Sikhulu Access Road in ward 03 | Dlanyeka Engineering | Yes | N/A | Acceptable | Acceptable | Acceptable | Infrastructure |
| 13 | IHLM/148/2025-26/BTO Supply and delivery of Paraffin for a period of 03 Months | Fascimba 13 Civils | Yes | N/A | Acceptable | N/A | N/A | Budget and Treasury |
| 14 | IHLM/138/2025-26/ADMIN Supply and Delivery of Office Furniture | JNW | Yes | N/A | Acceptable | N/A | N/A | Corporate Services |
| 15 | IHLM/32/2023-24/ROADS Construction of Ngonyameni Maqanyeni Access Road and Bridge | Tswella Trading | Yes | N/A | Acceptable | N/A | N/A | Infrastructure |
| 16 | IHLM/32/2023-24/Roads Surfacing and Paving of Lusikisiki Internal Street | Mvumeza Construction | Yes | N/A | Acceptable | N/A | Acceptable | Infrastructure |
| 17 | IHLM/53/2025-26/PLAN Re-Construction of Ntokozweni Access Road in Ward 31 | Linokwani Construction | Yes | N/A | Acceptable | N/A | N/A | Infrastructure |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 18 | IHLM/53/2025-26/ROADS Re-Construction of Mlangeni Access Road in ward 16 | Uthi Bathethile Ngam | Yes | N/A | N/A | N/A | Acceptable | Infrastructure |
| 19 | IHLM/17/2025-26/COMM Supply and delivery of Uniform for Traffic and Security Services | We are the Hygien Hub | Yes | N/A | N/A | Acceptable | N/A | Community Services |
| 20 | IHLM/112/2025-26/Roads Re-Construction of Dlibona Access Road in ward 9 | Alizozi PTY | Yes | N/A | N/A | N/A | Acceptable | Infrastructure |
| 21 | IHLM/112/2025-26/Roads Re-Construction of Lubala Access Road | MCG | Yes | N/A | N/A | Acceptable | N/A | Infrastructure |
| 22 | IHLM/63/2025-26/PLAN Pegging of Malzole Access Road | Likamva Geomatics | Yes | N/A | N/A | N/A | Acceptable | Planning and Developmet |
| 23 | IHLM/63/2025-26/PLAN Pegging of Zwelitsha Settlement | Zonex Geomatics | Yes | N/A | N/A | N/A | Acceptable | Planing and Development |
| 24 | IHLM/63/2025-26/PLAN Pegging of Unity Park Settlemet | Likamva | Yes | N/A | N/A | N/A | Acceptable | Planning and Developmet |
| 25 | IHLM/112/2025-26/ROADS Re-Constuction of Siphezini Access Road | Anzet Trading | Yes | N/A | N/A | N/A | Acceptable | Infrastructure |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 26 | IHLM/94/2025-26/ROADS Renovations of IHLM New Offices | Vitsha Trading | Yes | N/A | Acceptable | Acceptable | Acceptable | Infrastructure |
| 27 | IHLM/156/2025-26/PLANS Provision of Private Security Services | Mjayeli Security Services JV GAPC | Yes | N/A | N/A | N/A | Acceptable | Planning and Development |
| 28 | IHLM/77/2024-25/ICT Provision of Electronic Document Management System | Gemini Moon Trading | Yes | N/A | N/A | Acceptable | N/A | Corporate Services |

## 20.17 ONGOING CONTRACTS & TASK ORDERS

| Project Name | Financial Year | Award Value - Contractor | Project Status |
|---|---|---|---|
| Ward 26 multi-purpose Sports Field | 2020/2021 | R 11 099 397.50 | Construction Stage |
| Ward 2 multi-purpose Sports Field - Phase 2 | 2020/2021 | R 29 500 000.00 | Construction Stage |
| Flagstaff Town Hall Phase 2 | 2021/2022 | R 8 901 209.07 | Construction Stage |
| Lusikisiki Internal Streets Phase 3 | 2022/2023 | R 49 986 811.10 | Construction Stage |
| Flagstaff Internal Streets Phase 2 | 2022/2023 | R 39 223 132.42 | Construction Stage |
| Construction of Xhopozo Access Road | 2023/2024 | R 5 912 628.98 | Construction Stage |
| Rehabilitation of Ntlavukazi Bridge | 2023/2024 | R 4 203 076.36 | Construction Stage |

| | | | |
|---|---|---|---|
| Rehabilitation of Qhamangweni via Nzaka to Mbhadango Access Road | 2023/2024 | R 2 673 891.83 | Construction Stage |
| Rehabilitation of Thembeni to Kwazulu Access Road | 2023/2024 | R 1 348 129.86 | Construction Stage |
| Rehabilitation of Mayalweni Access Road | 2023/2024 | R 1 432 907.25 | Construction Stage |
| Rehabilitation of Ndazibona Access Road | 2023/2024 | R 303 300.00 | Construction Stage |
| Type 1 infills | 2023/2024 | R 1 355 867.52 | Construction Stage |
| Installation of 5 higmasts lights - Phase1 | 2023/2024 | R 4 900 948.39 | Construction Stage |
| Installation of 5 higmasts lights - Phase 2 | 2023/2024 | R 4 198 469.51 | Construction Stage |
| Construction of Ward 31 Community Hall | 2023/2024 | R 4 430 973.78 | Construction Stage |
| Construction of Ward 19 Community Hall | 2023/2024 | R 5 705 238.26 | Construction Stage |
| Construction of Galatyeni to Mfica Access Road | 2024/2025 | R 4 334 475.45 | Construction Stage |
| Construction of Mgojweni via Mvinvane to Fama Access Road | 2024/2025 | R 3 927 119.65 | Construction Stage |
| Construction of Nqaqhumbe Access Road | 2024/2025 | R 4 314 301.05 | Construction Stage |
| Sibukwa Investment | 2025/26 | R2 834 087,03 | Regravelling |
| Pangwa Trading | 2025/26 | R5 677 372,50 | Construction Stage |

| | | | |
|---|---|---|---|
| Tentamount Trading 68 | 2025/26 | R5 075 157,99 | Construction Stage |
| MNT Geomatics | 2025/26 | R380 000.00 | Construction Stage |
| Likamva Geomatics | 2025/26 | R234 935,34 | Construction Stage |
| MNT Geomatics | 2025/26 | R409 950,00 | Construction Stage |
| MNT Geomatics | 2025/26 | R198 720,00 | Construction Stage |
| Masilo Projects | 2025/26 | R4 206 450,45 | Construction Stage |
| YG Solutions | 2025/26 | R830 590,95 | Construction Stage |
| YG Solutions | 2025/26 | R4 696 017,53 | Construction Stage |

| | | | |
|---|---|---|---|
| Lumda Trading | 2025/26 | R3 197 963,17 | Construction Stage |
| Renovations of Simphiwe Mnguni Community Hall | 2025/26 | R805 613,81 | Maintenance |
| Fencing of Flagstaff Pounds | 2025/26 | R825 146,85 | Construction stage |
| RE-gravelling of ward 30 access road | 2025/26 | R496 210,00 | Maintenance |
| RE-gravelling of ward 02 access road | 2025/26 | R997 408,50 | Maintenance |
| RE-gravelling of ward 20 access road | 2025/26 | R422 647,75 | Maintenance |
| Feasibility Study for Magwa Falls | 2025/26 | R483 000,00 | Framework |
| Feasibility Study and bankable business plan for milling plant | 2025/26 | R483 000,00 | Framework |
| Land Audit Services | 2025/26 | R500 000,00 | Framework |
| Fencing for Flagstaff Farmers | 2025/26 | R626 796,39 | Construction Stage |
| Fencing for Lusikisiki Farmers | 2025/26 | R722 273,13 | Construction Stage |
| Maintenance of Public Toilets ward 19 | 2025/26 | R378 512,20 | Maintenance |
| Feasibility Study and bankable business plan for wood processing | 2025/26 | R469 775,00 | Framework |

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| Patching of potholes in Flagstaff and Lusikisiki | 2025/26 | R3 198 619,20 | Maintenance- Ongoing |
| Task order for provision of centralised SOPHO firewall security subscription and ESET protection antivirus licence for 12 months | 2025/26 | R472 020,00 | Ongoing |
| Task order for rehabilitation of Bhisana access road ward 05 | 2025/26 | R3 466 833,70 | Maintenance |
| Task order for rehabilitation of Ndzaka Bridge ward 11 | 2025/26 | R3 451 622,33 | Maintenance |
| Task order for rehabilitation of Mbhayi Bridge ward 4 | 2025/26 | R3 541 758,39 | Maintenance |
| Task order for installation of 20 Street lights | 2025/26 | R2 399 094,76 | Installation |
| Task order for Cloud based back -up solutions and support VMware hard drive | 2025/26 | R2 979 324,90 | Ongoing |
| Task order for professional services for designs of Flagstaff landfill site | 2026/27 | R2 471 350,00 | Ongoing |
| Task order for supply and installation of 48 network port switches | 2026/27 | R166 750,00 | Ongoing |
| Task order for re-construction of Lubala Access road | 2026/27 | R2 089 046,00 | Maintenance |
| Task order for re-construction of Siphezini access road | 2026/27 | R3 186 994,21 | Maintenance |

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|---|---|---|---|
| Task order for re-construction of Chibini Access road | 2026/27 | R467 066,25 | Maintenance |
| Task order for re-construction of Mbilikati Access road | 2026/27 | R357 036,75 | Maintenance |
| Task order for re-construction of Malangeni Access road | 2026/27 | R424 480,88 | Maintenance |
| Task order for Supply, delivery and installation of irrigation system for Khabingele Farming Project | 2026/27 | R343 883,40 | Ongoing |
| Task order for pegging of Malizole settlement | 2026/27 | R780 804,00 | Ongoing |
| Task order for pegging of Unity Park settlement | 2026/27 | R611 064,00 | Ongoing |
| Task order for pegging of Zwelitsha settlement | 2026/27 | R625 000,00 | Ongoing |
| Task order for construction of Mkhamela to makolonini access road | 2026/27 | R4 382 124,39 | Construction |
| Task order for Ndimbaneni Access road | 22026/27 | R829 547,67 | Maintenance |
| Task order for Ngcungeni access road | 2026/27 | R799 900,29 | Maintenance |

## 20.18 Long Term Contracts

The following are the long term contracts that the municipality is engaged in:-

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

| | | | | |
|---|---|---|---|---|
| 1. | Agreement between IHLM and<br><br>Bidvest Steiner | Provision of Hygiene Services | The Contract is expired on the 10-06-2024 | Manager ICT and Admin |
| 2. | First National Bank | Provision of Banking Services | The Contract is expiring on the 10-06-2026 | Chief Financial Officer |
| 3. | Iheans Trading t/a Iheans Travelling Agency | Provision of Travel Management Services | Contract Expiring on the 05 March 2027 | Budget and Treasury Office |
| 4. | Lateral Unison | Insurance Services for a period of 03 years | Contract Expiring on the 28-Jun-27 | Manager Asset, Fleet and Expenditure |
| 5. | 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 |
| 6. | Sky Metro | Printing services for a period of 36 Months | Contract expiring on the 19 November 2027 | Manager ICT and Admin |
| 7. | 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 |
| 8. | 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 |
| 9. | 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 |
| 10. | 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 |
| 11. | 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 |

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|---|---|---|---|---|
| 12. | 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 |
| 13. | 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 |
| 14. | 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 |
| 15. | 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 |
| 16. | 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 |
| 17. | 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 |
| 18. | 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 |
| 19. | Tech Seeds Telecommunications | Provision of Telephone System for 320 users for 36 Months | The Contract is expiring on 18-March-2028 | Manager ICT and Admin |
| 20. | MIE Pty Ltd | Provision of Background verification check for a period of 03 Years | The Contract is expiring on 14-April-2028 | Corporate Services |
| 21. | 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 |
| 22. | Tech Seeds Telecommunications | Website revamp services for a period of 24 months | The Contract is expiring on 14-May-2027 | Manager ICT and Admin |
| 23. | 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 |

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|---|---|---|---|---|
| 24. | 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 |
| 25. | Sword Group | Supply, delivery and Minor Maintenance for Municipal Facilities | The Contract is expiring on 03-July-2028 | Technical Services |
| 26. | 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 |
| 27. | 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 |
| 28. | 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 |
| 29. | 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 |
| 30. | 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 |
| 31. | 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 |
| 32. | 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 |

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| 33. | 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 |
| 34. | 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 |
| 35. | 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 |
| 36. | 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 |
| 37. | 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 |
| 38. | 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 |
| 39. | 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 |
| 40. | 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 |
| 41. | 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 |

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| 42. | 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 |
| 43. | 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 |
| 44. | 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 |
| 45. | 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 |
| 46. | 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 |
| 47. | 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 |
| 48. | Techseeds Telecommunication | Panel of ICT service providers for a period of 36 Months | Contract is expiring on 04 November 2028 | Manager ICT and Admin |
| 49. | 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 |
| 50. | MNT Geomatics | Panel of Land Surveyors for a period of 2 years | Contract is expiring on 24 March 2028 | Planning and Development |
| 51. | 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 |

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| 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. | Egxeni 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 |
| 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 |

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| 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 |
| 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 |

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| 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 |
| 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 |

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| 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 |
| 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 |

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| 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 Consctruction | Panel of contractors civil engineering services for a period of 03 years | Contract is expiring on April 2029 | Technical Services |
| 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 |

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| 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 |
| 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 |
| 111. | Gibbs Africa Peace Corp JV Mjayeli Security | Panel of Private security for a period of 12 months | Contract is expiring on June 2027 | Planning and Development |
| 112. | Gasela Protection Services | Panel of Private security for a period of 12 months | Contract is expiring on June 2027 | Planning and Development |
| 113. | Vilo Security | Panel of Private security for a period of 12 months | Contract is expiring on June 2027 | Planning and Development |
| 114. | All Black Security Services | Panel of Private security for a period of 12 months | Contract is expiring on June 2027 | Planning and Development |
| 115. | Zithuba Pty Ltd | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |

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| 116. | Bluestep Trading | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 117. | Fasimba 13 Civils and Projects | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 118. | LTDOZ | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 119. | Lingomso Iethu Capital | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 120. | Ikhwalo Nande Group | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 121. | Alika Construction | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 122. | Linokwani Costruction | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 123. | Ebhungeni Holdings | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 124. | Million Colours Group | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 125. | MAT Trading Enterprise | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |

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| 126. | Situfuza and Lwandle Pty | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 127. | Mventshane Trading Enterprise | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 128. | Athis Trading | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 129. | Fezanathi Projects Pty | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 130. | Qedanation | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 131. | Uthi Bathethile Ngam Pty | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 132. | SV Concepts | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 133. | Jeanete Group | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 134. | Bhewu Trading | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 135. | We are the Hygiene Hub | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |

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|---|---|---|---|---|
| 136. | Chia Trading | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 137. | Achumile Amangwane Investments | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 138. | LinathiH Projects | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years | Contract is expiring on June 2028 | Planning and Development |
| 139. | Glory N Snowy Construction | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years. | Contract is expiring on June 2028 | Planning and Development |
| 140. | Ngceke Construction | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years. | Contract is expiring on June 2028 | Planning and Development |
| 141. | Samysivu Pty Ltd | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years. | Contract is expiring on June 2028 | Planning and Development |
| 142. | Mkhwane Group | Incubation programme for construction, rehabilitation and maintenance for a period of 2 years. | Contract is expiring on June 2028 | Planning and Development |
| 143. | Indaloentle Group & Design | Panel of EIA Services for a period of 36 months | Contract is expiring on September 2029 | Planning and Development |
| 144. | Ikamva Consulting | Panel of EIA Services for a period of 36 months | Contract is expiring on September 2029 | Planning and Development |
| 145. | SPM Environmental Consulting | Panel of EIA Services for a period of 36 months | Contract is expiring on September 2029 | Planning and Development |
| 146. | FirstRand Bank Limited | Provision of banking services for a period of 05 years | Contract is expiring on September 2031 | BTO |

## 20.19 Local Content Procurement (Annexure)

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

## 22. IMPLEMENTATION OF ASSET, FLEET & EXPENDITURE MANAGEMENT POLICIES AS AT 30 SEPTEMBER 2026

The purpose is to report on the implementation of the Asset, Fleet and Expenditure Management Policy as required by the MFMA, Section 63, 65 and 66 for the first quarter ending 30 September 2026 of the 2026/2027 financial year.

Asset Management is the unit within the Budget and Treasury Department that is responsible for the co-ordination of asset management throughout the municipality. It is responsible for ensuring that municipal assets are managed, controlled, safeguarded and utilized in an efficient and effective manner. Fleet Management also is the unit within the Budget and Treasury department that is responsible for the management and effective utilization of municipal fleet.

### a) Work In Progress as at 30 September 2026

The following is the work-in-progress as at 30 September 2026, as updated in the asset management module as well: -

| No | Project Name | Opening Balances 01 July 2026 | Additions 2026-27 | Completed Assets | Closing Balance 30 June 2027 |
|---|---|---|---|---|---|
| 1 | New Municipal Offices Lusikisiki | 7 628 949.85 | | | 7 628 949.85 |
| 2 | Flagstaff Municipal Offices | 30 849 149.16 | 3 826 607.61 | | 34 675 756.77 |
| 3 | Taxi Rank | 2 739 544.12 | | | 2 739 544.12 |
| 4 | Ward 2 Sport Field | 23 880 888.70 | | | 23 880 888.70 |
| 5 | Ward 26 Sports field | 20 473 041.02 | | | 20 473 041.02 |
| 6 | Facelift Towns (Internal Streets Flagstaff) Phase 2 | 41 716 619.92 | 3 992 426.61 | | 45 709 046.53 |
| 7 | Facelift Towns (Internal Streets Lusikisiki) Phase 3 | 44 773 445.31 | 11 108 899.36 | - 55 882 344.67 | - |
| 8 | Construction of Qhamangweni Access Road | 272 447.47 | | | 272 447.47 |
| 9 | Construction of Sirhetshe to Sibuthe Access Road | 4 703 511.59 | 216 393.16 | | 4 919 904.75 |
| 10 | Construction of Ngonyameni Access road & Bridge | 5 939 701.42 | 1 620 063.40 | | 7 559 764.82 |
| 11 | Construction of Zone 5 Sportsfield | 12 216 825.82 | | | 12 216 825.82 |
| 12 | Refurbishment of Lusikisiki Old Offices | 1 309 536.57 | 3 909 546.42 | | 5 219 082.99 |
| 13 | Mbhayi bridge | 2 742 313.08 | 1 195 251.71 | - 3 937 564.79 | - |
| 14 | Ndzaka bridge | 2 229 435.51 | 991 955.79 | - 3 221 391.30 | - |
| 15 | CHWECHWELA ACCESS ROAD | | 457 874.48 | | 457 874.48 |
| 17 | Mkhamela to Makolonini Access road | | 384 421.98 | | 384 421.98 |
| 18 | NGIBE ACCESS ROAD | | 484 571.72 | | 484 571.72 |
| 19 | Newrest to Khonjwayo access road via France | | 439 201.93 | | 439 201.93 |
| | | **201 475 409.54** | **28 627 214.17** | **- 63 041 300.76** | **167 061 322.95** |

### b) Completed Projects

The following are the completed projects for the first quarter of 2026/27:-

| No | Project Name | Project Amount | Ward No |
|---|---|---|---|
| 1 | Facelift Towns (Internal Streets Lusikisiki) Phase 3 | - 55 882 344.67 | 19 |
| 2 | Mbhayi bridge | - 3 937 564.79 | 3 |
| 3 | Ndzaka bridge | - 3 221 391.30 | 11 |
| | | **- 63 060 300.76** | |

### c) Movables Additions

The following are the movables additions for Q4

| Summary of Movables procured and capitalised | |
|---|---|
| Furniture and Office Equipment | 184 000.00 |
| Computer Equipment | 1 815 652.18 |
| Community Assets | 19 000.00 |
| **Total** | **2 018 652.18** |

| AQUISITION D | BARCODE | DESCRIPTION | COST ADDITION | TYPE |
|---|---|---|---|---|
| 20260724 | FA008298 | L-shaped Desk | 25 000.00 | Furniture and Office Equipment |
| 20260724 | FA008299 | L-shaped Desk | 25 000.00 | Furniture and Office Equipment |
| 20260724 | FA008300 | L-shaped Desk | 25 000.00 | Furniture and Office Equipment |
| 20260724 | FA008289 | Cupboard | 15 000.00 | Furniture and Office Equipment |
| 20260724 | FA008296 | Cupboard | 15 000.00 | Furniture and Office Equipment |
| 20260724 | FA008290 | Cupboard | 15 000.00 | Furniture and Office Equipment |
| 20260724 | FA008291 | Visitors Chair | 4 500.00 | Furniture and Office Equipment |
| 20260724 | FA008294 | Visitors Chair | 4 500.00 | Furniture and Office Equipment |
| 20260724 | FA008293 | Visitors Chair | 4 500.00 | Furniture and Office Equipment |
| 20260724 | FA008292 | Visitors Chair | 4 500.00 | Furniture and Office Equipment |
| 20260724 | FA008295 | Visitors Chair | 4 500.00 | Furniture and Office Equipment |
| 20260724 | FA008401 | Visitors Chair | 4 500.00 | Furniture and Office Equipment |
| 20260724 | FA008404 | Coat Hanger | 8 000.00 | Furniture and Office Equipment |
| 20260724 | FA008405 | Coat Hanger | 8 000.00 | Furniture and Office Equipment |
| 20260724 | FA008406 | High-Back Executive Chair | 7 000.00 | Furniture and Office Equipment |
| 20260724 | FA008407 | High-Back Executive Chair | 7 000.00 | Furniture and Office Equipment |
| 20260724 | FA008408 | High-Back Executive Chair | 7 000.00 | Furniture and Office Equipment |
| 20260806 | FA008409 | 48 Port Switch | 72 500.00 | Computer Equipment |
| 20260806 | FA008410 | 48 Port Switch | 72 500.00 | Computer Equipment |
| 20260724 | FA008411 | Installation and Commissioning of UPS system | 1 670 652.18 | Computer Equipment |
| 20260821 | FA008412 | Installation of boom gate at Msikaba | 19 000.00 | Community Assets |

### d) Asset Verification

Management is currently engaged with the physical verification with the Auditors for the purpose of audit of the 2025/26 annual financial statements..

### e) Insurance of Assets

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

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

Newly procured Assets were added to the insurance

### f) Loss on assets

There has been no loss of assets in the first quarter of the financial year.

### g) Vehicle Registrations

Vehicle registration was renewed for 2 of the municipal vehicles: -

| VEHICLE | REGISTRATION NO | SERVICE PROVIDER | AMOUNT | SERVICE DESCRIPTION |
|---|---|---|---|---|
| UD Tipper Truck | HYW633EC | Department of Transport | R 6090.00 | Licensing. |
| UD Water Tanker | HZH924EC | Department of Transport | R 7191.50 | Licensing. |
| | | | **R 13 281.50** | |

## h) Repairs and Maintenance of the fleet

The following vehicles were repaired during the quarter:

| REGISTRATION NO | SERVICE PROVIDER | AMOUNT | SERVICE DESCRIPTION |
|---|---|---|---|
| JYP685EC | Halfway Toyota Shelly Beach | R 38 681.86 | Carried out service,air refiner filter,shocks,tar rod endssteering rack,bolt joints lower,pad kit disc,bolt joints upper |
| KNG173EC | Halfway Toyota Shelly Beach | R 3 216.49 | Changed front brake pads,wiper blades . |
| KMM268EC | Halfway Toyota Shelly Beach | R 12 896.94 | Carried out 100 000km service,attend rear and front brakes,disc brakes,air refiner. |
| KMM255EC | Halfway Toyota Shelly Beach | R 8 937.74 | Replaced battery,front pad dsic brake,replace light bulb. |
| JLV752EC | Halfway Toyota Shelly Beach | R 5 363.01 | Carried out Service,ari refiner,installed battery |
| KNG168EC | Halfway Toyota Shelly Beach | R 4 448.96 | Carried 20 000km services and attended front brakes,disc. |
| KMM268EC | Tyres and more Kokstad | R 27 575.29 | Fitted with 04xnew tyres, wheel alignment,and balancing. |
| KMM243EC | Halfway Toyota Shelly Beach | R 4 181.07 | Attend rear disc pads,pad kid brake disc |
| KNG171EC | Halfway Toyota Shelly Beach | R 15 033.00 | Attend to brakes,front disc,Pad disc brake,tyre,air filter refiner. |
| KNG145EC | Halfway Toyota Shelly Beach | R 5 886.75 | Replaced front disc pads and disk pads. |
| KNG162EC | Halfway Toyota Shelly Beach | R 6 204.51 | Attend front brake disc,front brake pad |
| KMM265EC | Halfway Toyota Shelly Beach | R 8 425.06 | Attend rear brakes disc pads,pad kid disc brake L/ fitting |
| JNK075EC | Hino Shelly Beach | R 25 423.77 | Carried out service,injector tube seals,repair door RH lock,LED lights,wheel alignment,fuel filter |
| HZH939EC | Thompson Motors | R 85 957.45 | Changed oil and filters, sublet charge COF, welding and grease. |
| JHK093EC | Thompson Motors | R 60 314.81 | Hydralic oil,Recondition packer ARM cylinder,remove and replace grease |
| HTZ046EC | Thompson Motors | R 27 585.14 | Sublet charge COF TEST,Fuel sender pressure,Cab tilt torsin bar, reflector tape |
| HZH924EC | Thompson Motors | R 275 979.15 | Brakes overhaul,welding repairs,hydralic oil top-up,carried out service, repalced batteries,self greasing pumps repaired,installedsite reflectors,wiper blades,auto electrical repairs carried out. done,mudflaps (rear), COF Test sublet,welding materials,vehicle paint&preservatives. |
| HYW633EC | Thompson Motors | R 249 375.97 | Chevron board,Diff oil,Battery terminal,wiper blades,pressure testing and clean repair,grease,regas,filter catridge,head lamps |
| HZH149EC | Thompson Motors | R 205 517.94 | Carried out servive,brakes skim and reline , remove front brake drums,Turbo |
| JRF244EC | Thompson Motors | R 370 000.01 | Carried out service,Hydralic valve and whinch cylinder,remove and replace shaft seal,skim and reline all round,screw conveyor system,attend electrical wiring,hydralic oil top up,filter repalcement,slacker adjustment,rear brakes and drums,A/C Pulley idler,replace LHS door handle,remove and replace front rear axle |
| | | **R 1 441,004.93** | |

## i) Accident Report

The following is the claim that is currently still being processed with the insurance company:

| VEHICLE | REGISTRATION NO | DATE OF THE ACCIDENT | PROGRESS REPORT |
|---|---|---|---|
| Toyota Hilux | KNG145EC | 18-Aug-26 | The Toyota Hilux was involved in a accident along R61 road near to Dunlop tyre centre. The VW Polo reg: CF 07 XC ZN collided with the Toyota hilux causing damage to the rear bumper and right tail lampof the Toyota Hilux KNG145EC. |

### j) Fuel Expenditure

The total fuel expenditure for the fourth quarter ended 30 June 2026 is as follows: -

| Month | Amount |
|---|---|
| July | R618 266.40 |
| Augast | R649 275.19 |
| September | R745 087.70 |
| **Total fuel expenditure for Q1 is** | **R2 012 629.29** |

## 23. 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. The municipality has acquired five handheld devices that aide with the capturing of the collected data.

| WARDS NO | INDIGENT REGISTER PER WARD | ELECTRICITY PER WARD | ALTERNATE ENERGY PER WARD |
|---|---|---|---|
| 1. | 830 | 534 | 296 |
| 2. | 785 | 568 | 217 |
| 3. | 795 | 561 | 234 |
| 4. | 660 | 367 | 293 |
| 5. | 730 | 528 | 202 |
| 6. | 1055 | 437 | 618 |
| 7. | 830 | 490 | 340 |
| 8. | 700 | 520 | 180 |
| 9. | 815 | 469 | 346 |
| 10. | 940 | 350 | 590 |
| 11. | 905 | 625 | 280 |
| 12. | 605 | 407 | 198 |

| WARDS NO | INDIGENT REGISTER PER WARD | ELECTRICITY PER WARD | ALTERNATE ENERGY PER WARD |
|---|---|---|---|
| 13. | 500 | 367 | 133 |
| 14. | 765 | 370 | 395 |
| 15. | 750 | 450 | 300 |
| 16. | 960 | 582 | 378 |
| 17. | 640 | 450 | 190 |
| 18. | 885 | 490 | 395 |
| 19. | 690 | 435 | 255 |
| 20. | 610 | 310 | 300 |
| 21. | 665 | 225 | 440 |
| 22. | 540 | 160 | 380 |
| 23. | 690 | 238 | 452 |
| 24. | 750 | 400 | 350 |
| 25. | 645 | 368 | 277 |
| 26. | 1085 | 480 | 605 |
| 27. | 630 | 333 | 297 |
| 28. | 625 | 410 | 215 |
| 29. | 790 | 345 | 445 |
| 30. | 890 | 630 | 260 |
| 31. | 695 | 490 | 205 |
| 32. | 715 | 428 | 287 |
| **TOTAL** | **24 170** | **13 817** | **10 353** |

### c. ESKOM (Electricity)

In September 2026, we had 3 767 beneficiaries claiming an amount of R516 696.60 for people who benefited from free basic electricity (FBE) on the month of August 2026, then the invoice was generated on the month of 19 September 2026, and each household receives 50 KW units from Eskom (FBE).

The invoice with an amount of R516 696.60 for 3 767 beneficiaries has been paid on the 30 September 2026.

### d. ALTERNATIVE ENERGY (Paraffin)

In September 2026, we collected the data and done the selection for the beneficiaries who will benefit in this financial year 2026-27.

The alternate energy has been advertised, and the advert has been closed on the 08 September 2026.

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

| 2025/26 | CURRENT YEAR |
|---|---|
| Opening Balance September 2026 | **R5 022 391.00** |
| Expenditure incurred September 2026 | **R516 697.00** |
| Closing balance September 2026 | **R4 505 694** |
| | |

# QUALITY CERTIFICATE

I, V.C. Makedama, Municipal Manager of Ingquza Hill Local Municipality, hereby certify that the Section 52(d) report and supporting documentation for Q04 of 2025/26 financial period, have been prepared in accordance with Municipal Finance Management Act No 56 of 2003 and the regulations made under that Act.

**PRINT NAME:** Velile Castro Makedama

Municipal Manager of Ingquza Hill Local Municipality

**SIGNATURE**_____

**DATE**_____

## MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Velile Castro Makhedama**, municipal manager of Ingquza Hill Local Municipality, hereby certify that Section 52d and supporting documents (Q1) have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act.

**Print Name**: **Velile Castro Makhedama**

Municipal Manager of Ingquza Local Municipality

**Signature**: _____

**Date**: 01/09/2026