RE YA AGA SIYAKHA

SEKHUKHUNE
District Municipality

June 2025/2026

Section 71 Financial Report

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1. Executive Summary

A. Liquidity Measurement

The current ratio is measuring the short-term solvency of the municipality. It measures the extent to which the municipality's current assets cover its current liabilities. The ratio format divides the total current assets by the total current liabilities as the time or reporting and the norm is that the municipality's current assets will cover its current liabilities by **the norm range between 1.5 to 2:1** as per MFMA Circular no.71.

The ratio computation was as follows:

Current assets/current liabilities

423 544 734,18 / 685 431 782,57

=0.62

Table (i) Current ratio

	June 2026	May 2026
Current ratio	0.62: 1	0.78: 1

The municipality's current ratio was below the norm range of between 1.5 to 2:1 as at the end of June 2026, the cash and short-term investments balances contributed quite significantly to the unfavourable current ratio for this period with a combined closing balance of R 117 947 710,60.

Acid-Test Ratio

The acid-test ratio compares the municipality's "quick assets" (cash and accounts receivable) to its current liabilities. It is used to determine short-term liquidity of the municipality. The ratio format considers the total current assets less inventory items which will normally be difficult to liquidate though the municipality is not trading entity and divide by the total current assets as at the reporting date with a good ratio considered to be 1:1 as a norm.

The ratio computation was as follows:

(current assets – inventory) / current liabilities

[423 544 734,18 – (-5 039 851,81)]/ 685 431 782,57 = 0,62

Table (ii) Acid-Test Ratio

	June 2026	May 2026
Acid-test ratio	0.62:1	0.78:1

1. **Cash Flow and Investment Management**

The municipality's primary bank account closed with a positive balance of about R 3 051 760,11 and short-term investments closed at R 114 895 950,49. The combined interest earned on short investment amounts to R 909 074,44 as of 30th June 2026.

Below is a breakdown of the short-term investment accounts per the banking Institution:

No:	Account number / description	30th June 2026
1	FNB Account No. 62858613980	R 104 447 924,16
2	STANDARD BANK Account No. 238890708008	R 8 111 776,36
3	NEDBANK Account No. 7881071850	R 1 133 042,19
4	ABSA Account No. 9368456281	R 1 203 207,78
5	ABSA Account No. 2080786868	-
6	ABSA Account No. 2080973405	-
	Total	**R 114 895 950,49**

Cash flows from operating activities amounts to a positive R 33 418 226,66 during the month ending on the 30th June 2026. This amount is calculated by subtracting Payments to employees and suppliers to the amount of R126 915 037,70 from the total receipts of R160 333 264,36.

The municipality did pay in total an amount of R19 789 729,98 on capital projects. The municipality also reported a net increase in cash held to an amount of R 13 628 496,68 during the month ending on the 30th June 2026.

2. Expenditure management

The total invoices received from suppliers were 265 during the month ending on the 30th June 2026, 89 invoices at a total rand value of R39 530 042,65 were processed and paid.

R37 864 399,47 in purchase orders, R3 368,68 in sundry purchases, R1 662 274,50 in capital projects and R9 460 233,74 in 3rd party payments were processed as at 30th June 2026, totalling R48 990 276,39.

The municipality incurred an expenditure to an amount of R 42 521 368,12 on employee related costs for the month of June 2026. Expenditure on council remuneration was R 1 271 250,40 for the same month.

Depreciation on non-current assets was R 98 946 800 as at the end of June 2026.

R 8 182 045,18 was the expenditure on contracted services for the month of June 2026. Contracted services include amongst others the security services operational fleet expenses, photocopying machines and vehicle tracking services.

Expenditure on transfers and subsidies was R312 474,45 for the month of June 2026.

R 20 392 087,36 was the expenditure on other operations expenditure programmes for the month under review.

3. Water Debt Relief

The municipality' budget for Bulk water supply is fully funded through the equitable share. Currently the municipality as a Water Authority has an agreement with 3 bulk water suppliers namely, Lepelle Northern Water (LNW) and Department of Water and Sanitation (DWS). The municipality has budgeted to collect 60% of the billed revenue on service charges and has collected 60% % of the billed R15 062 664,58 for the month of June 2026. An amount of R 9 086 924,51 was collected. The budgeted revenue on service charges is R108 101 778,00,00 with a year-to-date actual revenue of R 97 214 352,81 which is 90%.

Currently as at 30th June 2026, the Municipality has paid all invoices received as per the payment arrangement entered with Lepelle Northern Water to service the current account. The municipality has paid a total of R 224 183 703,37 for Lepelle Northern Water and R 2 720 775,86 for DWS in servicing their current account as at 30th June 2026. The municipality has incurred R 5 697 724,45 (940 588 kl) in water losses as at the June 2026. The municipality's strategy to reduce the water losses is currently in progress and being applied to reduce the amount of water losses to an acceptable level of 15% to 30% as per MFMA circular 71.

The municipality is voluntarily, on monthly basis preparing the FRP in terms of Chapter 13 of the Municipal Finance Management Act (Act No. 56, 2003) and currently is on the Rescue phase. Furthermore, the municipality is submitting the FRP to Provincial Treasury and upload the report.

Financial ratios on operational expenditure:

(i) **Employee related cost as % of total operational expenditure:**

Norm is between 25% – 40%
Employee related costs/ Total operating expenditure x100
443 599 819,08 / 1 277 808 803,42 x100
=34%

The municipality has incurred in total R443 599 819,08 in employee related costs to date as at end of 30^{th} June 2026. The expenditure incurred amounts to 34% of the total operational expenditure.

(ii) **Contracted services as a % of total operational expenditure:**

Norm is between 2% - 5%
Contracted services/ Total operating expenditure x 100
336 695 521,82 / 1 277 808 803,42 x 100
=26%

The expenditure on contracted services is currently above the 5% required norm on contracted services currently include amongst others the security services, operating leases on office buildings and photocopying machinery, and municipal fleet.

(iii) <u>Capital expenditure budget implementation indicator:</u>

Norm is between 95% - 100%

Actual capital expenditure/ Budgeted capital expenditure x100

610 668 958,94 / 456 595 438,00 x100

=134%

(iv) <u>Operating expenditure budget implementation indicator:</u>

Norm is between 95% - 100%

Actual operating expenditure/ budgeted operating expenditure x100

1 277 808 803,42 / 1 486 318 095,00 x100

=86%

Implementation on the operational expenditure budget was at 86% to date as at 30th June 2026.

(v) <u>Service Charges Revenue Budget Implementation Indicator</u>

The norm range between **95% and 100%**

Actual Service Charges Revenue / Budgeted Service Charges Revenue x 100

97 214 352,81 / 108 101 778 x 100

=90%

4. Revenue management

A total of 7 556 water meter readings were captured as at 30th June 2026. This is an increase of 175 meters from the previous month of May 2026.

Total revenue billing on water and sanitation services was reported at R15 062 664,58. An amount of R9 086 924,51 was collected for the month of June 2026, collection rate was recorded at 60% for this period, the municipality did budget to collect 60% of the own revenue sources. The revenue collected increased by R3 208 434,61(54,58%) as compared to the previous month. The credit control and debt management policy was implemented from 1st July 2024, notices of disconnections were issued to all government departments with arrear accounts, businesses with arrear accounts were also swerved with notices and disconnections of water supply were implemented subsequently. Most revenue was collected around the areas of Tubatse Fetakgomo collected from the mines alone through disconnections of illegal connections. We continue to implement the credit control policy to other areas like Elias Motsoaledi, Ephraim Mogale and Makhuduthamaga.

We've successfully obtained permission from the National Treasury to participate in the RT29 transversal contract on prepaid smart water metering. All companies appointed under the RT29 were invited to the municipality for individual presentations on the contract, four of the seven companies responded and presentations were made to the revenue enhancement committee for evaluation in terms of the required specifications suitable to address the revenue related issues of the municipality, we're at an advanced stage to finalize the appointment of a suitable provider during the second quarter of the financial year.

The plan to implement the installation and maintenance of the smart water meters is outlined as follows in a process flow:

- The business community has been identified as the targeted customer group for piloting purposes.
- Greater FetakgomoTubatse will be our first area for installations given the larger business community in the area.
- Elias Motsoaledi will be second, followed by Ephraim Mogale and lastly Makhuduthamaga.
- Government departments will be second in terms of the targeted customer group for installations.
- Engagements already initiated with the departments as awareness on the smart pre-paid water meters.
- Households will be the third and last targeted customer group for installations with about 14 areas already identified for potential revenue growth.
- Installation of the bulk smart water meters at all off take points operated by the Lepelle Northern Water and some of the residential estates already identified.

The following processes will unfold during the implementation of the smart water metering:

- Establishment of satellite offices in each sub region as our technical support centre.
- Local municipal offices are to be used as satellite offices, Tubatse & Ephraim Mogale office spaces already secured.
- Training of staff and awareness campaigns to customers on how to utilise the new smart water meter system and request support.
- Establishment of a call centre facility for technical support.
- Installation of the vending points in various convenient stores.
- A one-month trial period is to be implemented in FetakgomoTubatse to test the efficiency of the system.

Notices of disconnection were also served to the government departments, and payments for services have since improved with the exception of two departments (Provincial Public Works & Education), the provincial department of Coghsta is currently discussions between the municipality and the two departments with reconciliations of the outstanding amounts at an advanced stage. The two departments visited the municipal offices for reconciliation of the amounts.

The revenue unit will embark on four revenue enhancement and collection campaigns within the district starting from 1st of May 2026 , procurement of the promotional material already has started. The campaign will promote payment of basic services, discourage illegal water connections, invitation of the applications as indigents and collection of data for purposes of automation of the billing data.

5. Supply Chain management

The following processes of procurement were implemented as at 30th June 2026:

(i) Purchase orders equal or less than R 30 000 VAT Inclusive:
26 Quotations to a total rand value of R277 965,94 were processed for the procurement of goods and services.

(ii) Purchase orders more than R 30 000 but less than R 200 000 VAT Inclusive:
32 Quotations to a total rand value of R3 093 212,75 were processed for the procurement of goods and services.

(iii) Purchase orders more than R 200 000 VAT Inclusive:
45 orders with a total rand value of R57 033 474,11 were processed.

The following competitive bidding processes were also implemented for the month of June 2026:

The municipality processed 14 requisitions of goods and services through the competitive bidding processes as at the month of June 2026. There are 06 bid processes that are still in the in progress and 08 have been referred for re-advert. 33 tenders have been awarded as at 30th June 2026.

The municipality's UIF&W expenditure was as follows as at the month of June 2026:

Irregular expenditure **R 555 314,83**
Fruitless & wasteful expenditure **R0,00**
Unauthorised expenditure **R0,00**

Unauthorized Irregular Fruitless and Wasteful expenditure as a % of total operational expenditure:
Norm is 0%

UIFW expenditure/ Total operating expenditure x100

555 314,83 / 1 277 808 803,42 x100

=0,00% for the month of June 2026.

The unauthorized irregular, fruitless and wasteful expenditure was within the norm in terms of percentage with an amount of R555 314,83 incurred as irregular expenditure for the month of June 2026. The increased UIFW from the amounts reported in the previous month is noted that the amount incurred as irregular prompts corrective measures to be implemented to remedy the root causes of the expenditure incurred.

R61 745,70 was the total rand value for all deviations as at 30th June 2026. Deviations were for services procured through processes where it was very impractical for the institution to follow the normal procurement processes.

UIFW RECONCILIATION

	IRREGULAR EXPENDITURE	
Recon for 2025/2026 Financial Year		
	Month - June 2026	
		Amount
GL Opening balance as at 01 July 2025		1 593 144 100,12
Prior year adjustment	**Financial Year 2022/2023FY**	- 106 548 665,18
	Financial Year 2023/2024FY	- 74 904 123,30
	Financial Year 2023/2024FY	- 60 601 230,64
		1 351 090 081,00
Incurred in Current year - June 2026		**68 311 672,92**
		1 419 401 753,92
Write-off by council		**- 1 419 401 753,92**
	Financial Year 2013/2014	- 104 826 926,00
	Financial Year 2017/2018	- 499 526 968,00
	Financial Year 2024/2025	- 99 624 677,87
	Financial Year 2024/2025	- 368 031 807,84
	RBIG PROJECTS 2014	- 24 928 095,87
	Financial Year 2014/2015	- 114 919 785,00
	Financial Year 2015/2016	- 357 980 404,84
	Financial Year 2016/2017	- 103 429 584,00
	Financial Year 2018/2019	- 91 413 830,73
	Financial Year 2019/2020	- 6 594 201,13
	Financial Year 2020/2021	- 175 915 848,44
Closing balance as at 30 June 2026		**68 311 672,92**

FRUITLESS & WASTEFUL EXPENDITURE		
Recon for 2025/2026 Financial Year		
	Month - June 2026	
		Amount
GL Opening balance as at 01 July 2025		**126 048 532,00**
Prior year adjustment		-
		126 048 532,00
Incurred in Current year - May 2026		**27 989,02**
		126 076 521,02
Write-off by council		- **126 048 532,00**
	Financial Year 2013/2014	- **227 708,00**
	Financial Year 2017/2018	- **4 096 751,00**
Closing balance as at 30 June 2026		**27 989,02**

UNAUTHORISED EXPENDITURE		
Recon for 2025/2026 Financial Year		
	Month - June 2026	
		Amount
GL Opening balance as at 01 July 2025		**575 298 144,00**
Prior year adjustment		-
		575 298 144,00
Incurred in Current year - June 2026		-
		575 298 144,00
Write-off by council		- **575 298 144,00**
	Financial Year 2024/2025	- **142 974 883,52**
	Financial Year 2014/2015	- **32 423 782,00**
	Financial Year 2018/2019	- **194 744 628,00**
Closing balance as at 30 June 2026		-

6. Asset management

The municipality had in total **R 423 544 734,18** in current assets as at 30th June 2026 detailed as follows:

Class of Asset	Value
Cash and cash equivalents	R 116 974 581,32
Trade and other receivables from exchange transactions	R 104 136 653,73
Receivables from non-exchange transactions	R 30 702 020,18
Inventory	(R 5 039 851,81)
VAT	R 157 731 225,33
Other current assets	R 19 040 105,43
Total Current Assets	**R 423 544 734,18**

The municipality's non-current assets had a total of **R 5 575 250 740,65** as at 30th June 2026, the non-current assets consist of water infrastructure network and movable assets detailed as follows:

Class of Asset	Value
Land -	R 14 650 000
Plant and machinery -	R 2 945 604,00
Furniture and office equipment -	R 6 279 161,00
Transport assets -	R 23 595 353,00
IT Equipment -	R 6 056 632,00
Leasehold improvements -	R 7 309 495,40
Road infrastructure -	R 19 357 720,00
Community assets - Buildings	R 3 734 952,00
Wastewater network -	R 54 219 107,00
Water network -	R 4 146 473 405,00
Assets under construction -	R 1 297 938 808,00
Total Non-Current Assets	**R 5 575 250 740,65**

There were no assets additions to the municipality's infrastructure assets and movable assets respectively as at 30th June 2026. No disposal or donation of assets for the June 2026 month.
Retention amounts on capital infrastructure projects currently under construction had a combined value of **R240 595 424,57.**

The **R 1 297 938 808,00** total cost on assets under construction includes the following projects which are taking a significant amount of time to complete and those that were stalled as at 30th June 2026.

Property, plant and equipment taking a significant amount of time to complete than expected:

1. De Hoop/Nebo Plateau/Schoonoord villages water scheme/ concrete reservoirs, R 68 679 128.39
2. De Hoop/Nebo Plateau/Senkgapudi & Manamane concrete reservoirs, R 65 235 249.64
3. Motlailana/Makgemeng village water supply, R 32 390 286.72

Property, plant and equipment where construction or development has been halted either during the current or previous periods

1. Jane Furse to Lobethal bulk water supply/De Hoop Augmentation, R 55 893 245.70
2. Rutseng water intervention, R 2 254 727.79
3. Ga-Maphopha command reservoir, R 41 554 264.76
4. Flag Boshielo: Letebejane water meter installation, R 10 846 497.73
5. Lebalelo south villages connector pipes and reticulation phase 2, R 25 401 835.41
6. Mooihoek/Tuibatse bulk water supply phase 4, R 2 429 695.00
7. Mahlokwena water supply, R 3 432 148.82
8. Legolaneng water supply, R 767 925.29
9. Mapodile water conservation and demand management, R 433 318.52

The municipality had a heritage asset valued at **R 746 801,50** as at end of June 2026, the asset is the mayoral chain of the municipality.

7. BUDGET MONITORING

There was no overspending of items for the month of June 2026, therefore no unauthorized expenditure at vote level is being reported for the month.

8. ANNEXURE A: C-SCHEDULE/ SCHEDULES

A. GRANTS PERFORMANCE

The overall spending on conditional grants was above 100% as at 30th June 2026. The FMG spending at 100% and EPWP spending at 100% while MIG and RRAMs were reported at 100% and 100% respectively.

The details of the conditional grants are illustrated in Table 1 below.

GRANT REGISTER - 30 JUNE 2025/2026									
	CONDITIONAL GRANTS								UNCONDITIONAL GRANT
	DIRECT CONDITIONAL GRANTS					INDIRECT CONDITIONAL GRANTS			
	FINANCIAL MANAGEMENT GRANT	MUNICIPAL INFRUSTRACTURE GRANT	EXPANDED PUBLIC WORKS PROGRAMME	RURAL ROAD ASSET MANAGEMENT SYSTEM	TOTALS	RBIG	WSIG	TOTALS	EQUITABLE SHARE
	34051178950FMZZZZZWD	35101258940MGZZZZZWD AND 35101178970MIZZZZZWD	35101178910EPZZZZZWD	35101259010RRZZZZZHO		35101259000RBZZZZZHO	34051259030WSZZZZZHO		34051179100EQZZZZZWD
BUDGET	2 400 000,00	425 942 000,00	8 403 000,00	2 686 000,00	**439 431 000,00**			-	**1 209 760 000,00**
UNSPENT GRANT AS AT 01 JULY 2025	-	9 121 637,00	-	51 992,00	**9 173 629,00**	-		-	
ROLLOVER DENIED	-	9 121 637,00	-		**9 121 637,00**	-		-	
AMOUNT RECEIVED AS PER B/S					-				
TOTAL	**2 400 000,00**	**425 942 000,00**	**8 403 000,00**	**2 737 992,00**	**439 482 992,00**	-	-	-	**1 209 760 000,00**
OPENING BALANCE		**9 121 637,00**	-	**51 992,00**		-		-	
APPROVED ROLLOVER	-		-			-	-	-	
UNSPEND PAID BACK		**9 121 637,00**	-			-		-	
GRANT INCOME	**2 400 000,00**	**425 942 000,00**	**8 403 000,00**	**2 686 000,00**	**439 431 000,00**	-	-	-	**1 200 638 000,00**
					-				
JUL	-		-	-	-	-	-	-	504 067 000,00
AUG	2 400 000,00	118 026 000,00	2 101 000,00	1 880 000,00	**124 407 000,00**				
SEPT					-				
OCT		112 764 000,00			**112 764 000,00**				
NOV			3 781 000,00		**3 781 000,00**				
DEC		96 806 000,00			**96 806 000,00**				394 131 000,00
JAN					-				
FEB			2 521 000,00		**2 521 000,00**				
MAR		98 346 000,00		806 000,00	**99 152 000,00**				302 440 000,00
	34057630430FMZZZZZWD	34057630730MGZZZZZWD AND 34057610230MIZZZZZWD	34057630230EPZZZZZWD	34057610430RRZZZZZWD					
GRANT EXPENDITURE	**2 400 000,00**	**425 942 000,00**	**8 403 000,00**	**2 686 000,00**	**438 424 097,03**	**8 761 625,44**	**45 134 773,54**	-	
JUL	333 892,80	1 038 617,51	642 232,00	-	**2 014 742,31**			-	-
AUG	80 689,95	52 940 710,04	684 012,50	-	**53 705 412,49**				
SEPT	128 460,51	28 789 188,21	803 476,00	-	**29 721 124,72**			-	
OCT	58 499,95	38 281 426,80	812 052,32	144 563,21	**39 296 542,28**	5 698 787,06		-	
NOV	8 499,99	51 667 108,90	811 212,70	-	**52 486 821,59**		12 594 695,65		
DEC	57 416,94	65 734 354,41	800 447,47	285 588,45	**66 877 807,27**				
JAN	948 999,94	38 380 646,25	794 031,91	-	**40 123 678,10**				
FEB	106 931,95	52 105 153,45	845 647,56	-	**53 057 732,96**		24 191 238,26		
MAR	352 499,95	66 899 720,45	842 618,16	674 279,72	**68 769 118,28**		174 698,35		
APR	64 862,95	30 105 073,98	842 618,16	-	**31 012 555,09**		4 710 407,73		
MAY	66 299,95	-	524 651,22	767 610,77	**1 358 561,94**	3 062 838,38	3 463 733,55		
JUNE	192 945,12	-	-	813 957,85					
TOTAL UNSPENT	**-**	**-**	**-**	**-**	**1 058 894,97**	**- 8 761 625,44**	**- 45 134 773,54**	**-**	
PERCENTAGE	**100**	**100,00**	**100**	**100**	**99,77**				

B. CAPITAL EXPENDITURE

Table below shows the capital expenditure during the month of June 2026 versus the projections.

	JUNE 2026				PROJECTIONS			
	Monthly Cashflow Budget	Monthly Expenditure	Variance		Annual Budget	Year-to-date Expenditure	Annual projections	Variance
	R	R	R	%	R	R	R	R
MACHINARY AND EQUIPMENT	**416 666,67**	**-**	**416 666,67**	**1,00**	5 000 000,00	1 727 950,00	5 000 000,00	3 272 050,00
MOTOR VEHICLE 10 SEATER FOR REV MAN TEAM	**125 000,00**	**-**	**125 000,00**	**1,00**	1 500 000,00	-	1 500 000,00	1 500 000,00
OFFICE EQUIPMENT	**250 000,00**	**-**	**250 000,00**	**1,00**	3 000 000,00	2 808 434,38	3 000 000,00	191 565,62
BUILDING STRUCTURES	**-**	**-**	**-**	**-**	-	-	-	-
BUILDING STRUCTURES	**-**	**-**	**-**	**-**	5 000 000,00	4 623 213,36	5 000 000,00	376 786,64
WATER RETICULATION PROJECT	**-**	**9 301 168,87**	**- 9 301 168,87**	**-**	-	9 301 168,87	-	- 9 301 168,87
SDM-O&M MANAGEMENT PLAN	**-**	**4 866 626,65**	**- 4 866 626,65**	**-**	-	119 647 351,67	-	- 119 647 351,67
SDM-CAPITAL REPLACEMENT RESERVE	**2 083 333,33**	**166 902,07**	**1 916 431,26**	**0,92**	25 000 000,00	24 991 821,23	25 000 000,00	8 178,77
MIG-GTLM LEBALELO SOUTH CONN PIPES&RETIC	**166 666,67**	**-**	**166 666,67**	**-**	2 000 000,00	5 337 759,82	2 000 000,00	- 3 337 759,82
PURCHASE OF OFFICE	**125 000,00**	**-**	**125 000,00**	**-**	1 500 000,00	190 000,00	1 500 000,00	1 310 000,00
SDM - MOUTSE EAST&WEST WATER RETIC PH1	**-**	**-**	**-**	**-**	-	332 698,39	-	- 332 698,39
SDM - LEBALELO SOUTH CONN PIPES&RETIC	**-**	**-**	**-**	**-**	-	4 825 328,24	-	- 4 825 328,24
SDM - MASHAMOTHANE & EXT WATER SUPPY	**-**	**-**	**-**	**-**	-	4 887 205,54	-	- 4 887 205,54
RBIG - NEBO SCHEME	**-**	**-**	**-**	**-**	-	-	-	-
PHOKWANE WATER SUPPLY	**29 166,67**	**-**	**29 166,67**	**-**	350 000,00	-	350 000,00	350 000,00
RUTSENG WATER SUPPLY	**-**	**-**	**-**	**-**	-	-	-	-
SDM - MOUTSE EAST&WEST WATER RETIC PH2	**-**	**6 148 948,99**	**- 6 148 948,99**	**-**	-	18 596 043,56	-	- 18 596 043,56
GIS EQ PLOTTER 2DESKTOPS SERVER COORDS	**38 635,75**	**-**	**38 635,75**	**1,00**	463 629,00	463 628,52	463 629,00	0,48
MHS EQUIPMENT	**130 000,00**	**-**	**130 000,00**	**-**	1 560 000,00	1 306 000,00	1 560 000,00	254 000,00
GIS EQUIP/PLOTTER/PCX2/SERVER/COORDNTS	**128 030,92**	**-**	**128 030,92**	**-**	1 536 371,00	857 210,00	1 536 371,00	679 161,00
REFURBISHMENT - ERF 488	**-**	**-**	**-**	**-**	-	-	-	-
OFFICE EQUIPMENT	**-**	**-**	**-**	**-**	-	-	-	-
COMPUTER	**13 500,00**	**-**	**13 500,00**	**1,00**	162 000,00	160 000,00	162 000,00	2 000,00
REFURBISHMENT - ERF 488		**-**			100 000,00	-		
OFFICE EQUIPMENT		**-**			50 000,00	-		
COMPUTER		**-**			96 639,00	-		
DISASTER RECOVERY SYSTEM	**4 166,67**	**-**	**4 166,67**	**1,00**	50 000,00	-	50 000,00	50 000,00
COMPUTER	**279 305,83**	**512 153,51**	**- 232 847,68**	**- 0,83**	3 351 670,00	863 823,51	3 351 670,00	2 487 846,49
SDM FUNDED	**3 789 472,50**	**20 995 800,09**	**- 17 206 327,59**	**6,09**	**50 720 309,00**	**200 919 637,09**	**50 473 670,00**	**- 150 445 967,09**
MIG-REFURBISHMENT OF LEEUWFONTEIN WWTW	1 357 323,17	179 892,74	1 177 430,43	0,87	16 287 878,00	11 315 590,63	16 287 878,00	4 972 287,37
MIG-REFURBISHMENT OF DENNILTON WWTW	1 752 658,25	- 1 218 145,05	2 970 803,30	1,70	21 031 899,00	10 631 074,27	21 031 899,00	10 400 824,73
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P3	208 333,33	-	208 333,33	1,00	2 500 000,00	2 833 819,71	2 500 000,00	- 333 819,71
MIG - LEBALELO CENTRAL SUBSCHEME 1A	4 108 387,42	1 095 536,34	3 012 851,08	0,73	49 300 649,00	65 615 786,79	49 300 649,00	- 16 315 137,79
MIG-MALEKANE REGIONAL WATER SCHEME	456 313,17	-	456 313,17	1,00	5 475 758,00	3 784 691,36	5 475 758,00	1 691 066,64
MIG - UPGRADING OF DE HOOP WTW	3 207 966,08	544 000,00	2 663 966,08	0,83	38 495 593,00	37 626 434,43	38 495 593,00	869 158,57
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P1	2 361 480,42	-	2 361 480,42	1,00	28 337 765,00	8 288 399,35	28 337 765,00	20 049 365,65
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P2	4 768 772,50	1 521 532,72	3 247 239,78	0,68	57 225 270,00	44 506 042,63	57 225 270,00	12 719 227,37
MIG - MAMPURU BULK WATER SCHEME	6 020 991,17	- 4 547 031,91	10 568 023,08	1,76	72 251 894,00	49 880 163,31	72 251 894,00	22 371 730,69
MIG- MOUTSE EAST & WEST WATER RETIC	1 816 640,08	-	1 816 640,08	1,00	21 799 681,00	20 907 936,08	21 799 681,00	891 744,92
MIG-OLIFANTSPOORT SOUTH RWS PHASE 8	1 461 510,17	-	1 461 510,17	1,00	17 538 122,00	11 619 330,27	17 538 122,00	5 918 791,73
MIG- MOUTSE EAST & WEST WATER RETIC PH2	6 057 885,00	-	6 057 885,00	1,00	72 694 620,00	85 865 662,07	72 694 620,00	- 13 171 042,07
COMPUTERS (MIG)	20 833,33	-	20 833,33	1,00	250 000,00	121 297,99	250 000,00	128 702,01
MIG	**33 599 094,08**	**- 2 424 215,16**	**36 023 309,24**	**13,56**	**403 189 129,00**	**352 996 228,89**	**403 189 129,00**	**50 192 900,11**
RRAMS CAPITAL ACQUISITION	**223 833,33**	**-**	**223 833,33**	1,00	**2 686 000,00**	**1 638 548,93**	**2 686 000,00**	**1 047 451,07**
TOTAL CAPITAL	**37 612 399,92**	**18 571 584,93**	**19 040 814,99**	**20,65**	**456 595 438,00**	**555 554 414,91**	**456 348 799,00**	**- 99 205 615,91**

DC47 Sekhukhune - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1,00									
Multi-Year expenditure appropriation	2,00									
Vote 05 - Infrustracture And Water Services		3 656 481,79	32 247 878,00	16 287 878,00	179 892,74	14 779 324,18	16 287 878,00	- 1 508 553,82	- 0,09	16 287 878,00
Total Capital Multi-year expenditure	4,7	**3 656 481,79**	**32 247 878,00**	**16 287 878,00**	**179 892,74**	**14 779 324,18**	**16 287 878,00**	**- 1 508 553,82**	**- 0,09**	**16 287 878,00**
Single Year expenditure appropriation	2,00									
Vote 04 - Budget And Treasury		8 058 967,44	9 500 000,00	14 500 000,00	-	9 159 597,74	14 500 000,00	- 5 340 402,26	- 0,37	14 500 000,00
Vote 05 - Infrustracture And Water Services		691 780 689,30	407 243 020,00	420 460 880,00	19 097 683,73	584 849 003,51	420 460 880,00	164 388 123,51	0,39	584 849 003,51
Vote 06 - Planning And Economic Development		-	-	1 536 371,00	-	857 210,00	1 536 371,00	- 679 161,00	- 0,44	1 536 371,00
Vote 08 - Sekhukhune Development Angancy		-	1 058 639,00	408 639,00	-	160 000,00	408 639,00	- 248 639,00	- 0,61	408 639,00
Vote 09 - Corporate Services		996 173,24	3 050 000,00	3 401 670,00	512 153,51	863 823,51	3 401 670,00	- 2 537 846,49	- 0,75	3 401 670,00
Total Capital single-year expenditure	4,00	700 835 829,98	420 851 659,00	440 307 560,00	19 609 837,24	595 889 634,76	440 307 560,00	**155 582 074,76**	**0,35**	604 695 683,51
Total Capital Expenditure		**704 492 311,77**	**453 099 537,00**	**456 595 438,00**	**19 789 729,98**	**610 668 958,94**	**456 595 438,00**	**154 073 520,94**	**0,34**	**620 983 561,51**
Capital Expenditure - Functional Classification										
Governance and administration		**9 055 140,68**	**12 550 000,00**	**17 901 670,00**	**512 153,51**	**10 023 421,25**	**17 901 670,00**	- 7 878 248,75	- 0,44	**17 901 670,00**
Finance and administration		9 055 140,68	12 550 000,00	17 901 670,00	512 153,51	10 023 421,25	17 901 670,00	- 7 878 248,75	- 0,44	17 901 670,00
Economic and environmental services		**-**	**1 058 639,00**	**1 945 010,00**	**-**	**1 017 210,00**	**1 945 010,00**	- 927 800,00	- 0,48	**1 945 010,00**
Planning and development		-	1 058 639,00	1 945 010,00	-	1 017 210,00	1 945 010,00	- 927 800,00	- 0,48	1 945 010,00
Trading services		**695 437 171,09**	**439 490 898,00**	**436 748 758,00**	**19 277 576,47**	**599 628 327,69**	**436 748 758,00**	162 879 569,69	0,37	**599 628 327,69**
Water management		695 437 171,09	439 490 898,00	436 748 758,00	19 277 576,47	599 628 327,69	436 748 758,00	162 879 569,69	0,37	599 628 327,69
Total Capital Expenditure - Functional Classification	3,00	**704 492 311,77**	**453 099 537,00**	**456 595 438,00**	**19 789 729,98**	**610 668 958,94**	**456 595 438,00**	**154 073 520,94**	**0,34**	**619 475 007,69**
Funded by:										
National Government		436 361 334,62	405 580 898,00	405 875 129,00	- 1 206 070,11	409 749 321,85	405 875 129,00	3 874 192,85	0,01	409 749 321,85
Transfers recognised - capital		**436 361 334,62**	**405 580 898,00**	**405 875 129,00**	**- 1 206 070,11**	**409 749 321,85**	**405 875 129,00**	**3 874 192,85**	**0,01**	**409 749 321,85**
Internally generated funds		268 130 977,15	47 518 639,00	50 720 309,00	20 995 800,09	200 919 637,09	50 720 309,00	150 199 328,09	2,96	200 919 637,09
Total Capital Funding		**704 492 311,77**	**453 099 537,00**	**456 595 438,00**	**19 789 729,98**	**610 668 958,94**	**456 595 438,00**	**154 073 520,94**	**0,34**	**610 668 958,94**

C. Employee Related Cost

Table below shows the salary related costs as at 30th June 2026 including the projections for the remainder of the financial year.

A. Municipal staff and Senior Managers

Description	JUNE 2026				PROJECTIONS				
	Monthly Budget	Expenditure	Variance		Annual Budget	Year-to-date Expenditure	Annual projections	Variance	
	R	R	R	%	R	R	R	R	%
Basic Salary	24 869 889,30	29 419 261,61	-4 549 372,31	- 0,18	296 717 245,00	298 438 671,63	296 717 245,00	- 1 721 426,63	- 0,01
Cellphone Allowance	215 609,08	269 594,00	- 53 984,92	- 0,25	7 156 503,00	2 587 309,00	7 156 503,00	4 569 194,00	0,64
Group life contribution	159 322,64	162 612,31	- 3 289,67	- 0,02	2 261 628,00	1 911 871,66	2 261 628,00	349 756,34	0,15
Housing benefits	177 863,13	175 292,77	2 570,36	0,01	2 902 270,00	2 134 357,59	2 902 270,00	767 912,41	0,26
Industrial Council	411 455,78	8 621,85	402 833,93	0,98	7 232 857,00	4 937 469,36	7 232 857,00	2 295 387,64	0,32
Leave Bonus	8 562,92	-	8 562,92	1,00	2 566 510,00	102 755,02	2 566 510,00	2 463 754,98	0,96
Medical Aid Contribution	1 412 575,36	1 453 960,05	- 41 384,69	- 0,03	17 781 594,00	16 950 904,27	17 781 594,00	830 689,73	0,05
Acting allowance	-	-	-	-	163 654,00	-	163 654,00	163 654,00	1,00
Annual/ Performance Bonus	1 558 468,82	1 761 645,77	- 203 176,95	- 0,13	15 315 199,00	18 701 625,79	15 315 199,00	- 3 386 426,79	- 0,22
Long Service Awards	3 906,25	-	3 906,25	1,00	1 945 851,00	46 874,96	1 945 851,00	1 898 976,04	0,98
Overtime	1 693 518,61	1 882 201,58	- 188 682,97	- 0,11	13 043 912,00	20 322 223,31	13 043 912,00	- 7 278 311,31	- 0,56
Pension Fund Contribution	3 832 850,31	4 156 163,79	- 323 313,48	- 0,08	47 699 210,00	45 994 203,74	47 699 210,00	1 705 006,26	0,04
Shift Allowance	309 726,83	307 124,18	2 602,65	0,01	4 158 743,00	3 716 721,93	4 158 743,00	442 021,07	0,11
Standby Allowance	130 394,33	146 207,02	- 15 812,69	- 0,12	3 706 536,00	1 564 731,93	3 706 536,00	2 141 804,07	0,58
Transport Allowance	2 441 880,68	2 644 200,29	- 202 319,61	- 0,08	33 114 391,00	29 302 568,20	33 114 391,00	3 811 822,80	0,12
UIF	143 396,65	145 068,32	- 1 671,67	- 0,01	2 120 623,00	1 720 759,75	2 120 623,00	399 863,25	0,19
Uniform Allowance	-	- 10 585,42	10 585,42	-	177 009,00	-	177 009,00	177 009,00	1,00
Grand Total	**37 369 420,68**	**42 521 368,12**	**-5 151 947,44**	**1,98**	**458 063 735,00**	**448 433 048,14**	**458 063 735,00**	**9 630 686,86**	**5,60**

B. Councillors

Description	Jun-26				PROJECTIONS				
	Monthly Budget	Monthly Expenditure	Variance		Annual Budget	Year-to-date Expenditure	Annual projections	Variance	
	R	R	R	%	R	R	R	R	%
BASIC SALARY	1 032 349,00	938 195,86	94 153,14	0,09	12 388 188,00	11 504 421,94	12 388 188,00	883 766,06	0,07
CELLPHONE ALLOWANCE	146 022,83	128 838,00	17 184,83	0,12	1 752 274,00	1 579 462,62	1 752 274,00	172 811,38	0,10
MEDICAL AID BENEFITS	24 826,58	13 137,55	11 689,03	0,47	297 919,00	150 739,55	297 919,00	147 179,45	0,49
PENSION FUND CONTRIBUTIONS	76 269,92	57 923,62	18 346,30	0,24	915 239,00	693 785,90	915 239,00	221 453,10	0,24
TRAVELLING ALLOWANCE	324 668,25	133 155,37	191 512,88	0,59	3 896 019,00	1 416 751,88	3 896 019,00	2 479 267,12	0,64
GRAND TOTALS	**1 604 136,58**	**1 271 250,40**	**332 886,18**	**1,51**	**19 249 639,00**	**15 345 161,89**	**19 249 639,00**	**3 904 477,11**	**1,54**

DC47 Sekhukhune - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1,00	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 151 079,97	11 338 188,00	12 388 188,00	938 195,86	11 504 421,94	12 388 188,00	- 883 766,06	- 0,07	12 388 188,00
Pension and UIF Contributions		634 903,95	915 239,00	915 239,00	57 923,62	693 785,90	915 239,00	- 221 453,10	- 0,24	915 239,00
Medical Aid Contributions		149 347,56	297 919,00	297 919,00	13 137,55	150 739,55	297 919,00	- 147 179,45	- 0,49	297 919,00
Cellphone Allowance		1 542 909,00	1 752 274,00	1 752 274,00	128 838,00	1 579 462,62	1 752 274,00	- 172 811,38	- 0,10	1 752 274,00
Other benefits and allowances		2 823 063,80	4 996 019,00	3 896 019,00	133 155,37	1 416 751,88	3 896 019,00	- 2 479 267,12	- 0,64	3 896 019,00
Sub Total - Councillors		**16 301 304,28**	**19 299 639,00**	**19 249 639,00**	**1 271 250,40**	**15 345 161,89**	**19 249 639,00**	**- 3 904 477,11**	**- 0,20**	**19 249 639,00**
% increase	4,00		**0,18**	**0,18**						**0,18**
Senior Managers of the Municipality	3,00									
Basic Salaries and Wages		6 420 714,81	8 406 069,00	8 056 069,00	2 455 147,73	7 556 726,61	8 056 069,00	- 499 342,39	- 0,06	8 056 069,00
Pension and UIF Contributions		219 895,23	691 258,00	691 258,00	142 584,22	337 512,85	691 258,00	- 353 745,15	- 0,51	691 258,00
Medical Aid Contributions		124 890,96	132 741,00	132 741,00	11 364,55	132 552,35	132 741,00	- 188,65	- 0,00	132 741,00
Performance Bonus		99 320,91	110 618,00	110 618,00	-	94 441,69	110 618,00	- 16 176,31	- 0,15	110 618,00
Motor Vehicle Allowance		753 665,86	1 309 989,00	1 309 989,00	53 591,39	577 881,59	1 309 989,00	- 732 107,41	- 0,56	1 309 989,00
Cellphone Allowance		161 135,00	252 700,00	252 700,00	58 592,00	176 747,00	252 700,00	- 75 953,00	- 0,30	252 700,00
Housing Allowances		-	147 373,00	147 373,00	-	-	147 373,00	- 147 373,00	- 1,00	147 373,00
Other benefits and allowances		4 206,44	247 892,00	247 892,00	-	3 014,76	247 892,00	- 244 877,24	- 0,99	247 892,00
Payments in lieu of leave		-	184 480,00	184 480,00	-	-	184 480,00	- 184 480,00	- 1,00	184 480,00
Post-retirement benefit obligations	2,00	11 712 000,00	-	-	-	-	-	-		-
Acting and post related allowance		97 710,79	163 654,00	163 654,00	-	-	163 654,00	- 163 654,00	- 1,00	163 654,00
Sub Total - Senior Managers of Municipality		**19 593 540,00**	**11 646 774,00**	**11 296 774,00**	**2 721 279,89**	**8 878 876,85**	**11 296 774,00**	**- 2 417 897,15**	**- 0,21**	**11 296 774,00**
Other Municipal Staff										
Basic Salaries and Wages		288 994 565,74	316 138 416,00	288 661 176,00	26 964 113,88	290 881 945,02	288 661 176,00	2 220 769,02	0,01	290 881 945,02
Pension and UIF Contributions		45 874 148,73	53 768 482,00	51 214 991,00	4 321 260,20	49 289 322,30	51 214 991,00	- 1 925 668,70	- 0,04	51 214 991,00
Medical Aid Contributions		16 011 838,93	17 753 853,00	17 648 853,00	1 442 595,50	16 818 351,92	17 648 853,00	- 830 501,08	- 0,05	17 648 853,00
Overtime		22 074 222,00	17 446 975,00	17 202 655,00	2 189 325,76	24 038 945,24	17 202 655,00	6 836 290,24	0,40	24 038 945,24
Performance Bonus		856 586,35	547 820,00	15 204 581,00	1 761 645,77	18 607 184,10	15 204 581,00	3 402 603,10	0,22	18 607 184,10
Motor Vehicle Allowance		31 206 554,35	30 881 081,00	31 732 233,00	2 590 608,90	28 721 671,85	31 732 233,00	- 3 010 561,15	- 0,09	31 732 233,00
Cellphone Allowance		2 217 206,68	6 960 440,00	6 903 803,00	211 002,00	2 410 562,00	6 903 803,00	- 4 493 241,00	- 0,65	6 903 803,00
Housing Allowances		2 148 585,50	2 704 897,00	2 754 897,00	175 292,77	2 134 357,59	2 754 897,00	- 620 539,41	- 0,23	2 754 897,00
Other benefits and allowances		1 104 296,52	4 647 829,00	4 115 891,00	144 243,45	1 668 972,23	4 115 891,00	- 2 446 918,77	- 0,59	4 115 891,00
Payments in lieu of leave		-	3 678 577,00	2 428 577,00	-	102 755,02	2 428 577,00	- 2 325 821,98	- 0,96	2 428 577,00
Long service awards		104 563,37	1 605 851,00	1 945 851,00	-	46 874,96	1 945 851,00	- 1 898 976,04	- 0,98	1 945 851,00
Post-retirement benefit obligations	2,00	-	237 933,00	137 933,00	-	-	137 933,00	- 137 933,00	- 1,00	137 933,00
Sub Total - Other Municipal Staff		**410 592 568,17**	**456 372 154,00**	**439 951 441,00**	**39 800 088,23**	**434 720 942,23**	**439 951 441,00**	**- 5 230 498,77**	**- 0,01**	**452 411 103,36**
Total Parent Municipality		**446 487 412,45**	**487 318 567,00**	**470 497 854,00**	**43 792 618,52**	**458 944 980,97**	**470 497 854,00**	**-11 552 873,03**	**- 0,02**	**482 957 516,36**
TOTAL SALARY, ALLOWANCES & BENEFITS		**446 487 412,45**	**487 318 567,00**	**470 497 854,00**	**43 792 618,52**	**458 944 980,97**	**470 497 854,00**	**-11 552 873,03**	**- 0,02**	**482 957 516,36**
TOTAL MANAGERS AND STAFF		**430 186 108,17**	**468 018 928,00**	**451 248 215,00**	**42 521 368,12**	**443 599 819,08**	**451 248 215,00**	**- 7 648 395,92**	**- 0,02**	**463 707 877,36**

DC47 Sekhukhune - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1,00								%	
Revenue - Functional										
Governance and administration		**1 881 717 579,93**	**1 868 201 148,00**	**1 860 201 148,00**	**8 847 911,42**	**1 389 728 123,06**	**1 860 201 148,00**	-470 473 024,94	- 0,25	**1 863 493 406,36**
Finance and administration		1 881 717 579,93	1 868 201 148,00	1 860 201 148,00	8 847 911,42	1 389 728 123,06	1 860 201 148,00	-470 473 024,94	- 0,25	1 863 493 406,36
Trading services		**5 376 941,79**	**-**	**-**	**443 635,27**	**537 111 329,44**	**-**	**537 111 329,44**	#DIV/0!	**537 111 329,44**
Water management		4 446 744,00	-	-	359 826,38	536 130 497,51	-	536 130 497,51	#DIV/0!	536 130 497,51
Waste water management		930 197,79	-	-	83 808,89	980 831,93	-	980 831,93	#DIV/0!	980 831,93
Total Revenue - Functional	2,00	**1 887 094 521,72**	**1 868 201 148,00**	**1 860 201 148,00**	**9 291 546,69**	**1 926 839 452,50**	**1 860 201 148,00**	**66 638 304,50**	**0,04**	**2 400 604 735,80**
Expenditure - Functional										
Governance and administration		**841 492 140,54**	**720 643 664,00**	**715 176 015,00**	**51 465 644,82**	**548 213 413,01**	**715 176 015,00**	-166 962 601,99	- 0,23	**715 176 015,00**
Executive and council		223 559 349,04	244 090 933,00	250 490 933,00	21 595 112,46	219 364 260,38	250 490 933,00	- 31 126 672,62	- 0,12	250 490 933,00
Finance and administration		617 932 791,50	476 552 731,00	464 685 082,00	29 870 532,36	328 849 152,63	464 685 082,00	-135 835 929,37	- 0,29	464 685 082,00
Economic and environmental services		**35 119 280,26**	**40 352 256,00**	**37 102 253,00**	**3 935 332,08**	**32 033 431,46**	**37 102 253,00**	- 5 068 821,54	- 0,14	**37 102 253,00**
Planning and development		35 119 280,26	40 352 256,00	37 102 253,00	3 935 332,08	32 033 431,46	37 102 253,00	- 5 068 821,54	- 0,14	37 102 253,00
Trading services		**782 148 177,05**	**652 874 627,00**	**734 039 827,00**	**40 518 514,93**	**697 561 958,95**	**734 039 827,00**	**- 36 477 868,05**	- 0,05	**734 039 827,00**
Water management		782 119 990,92	651 017 310,00	732 182 510,00	40 518 514,93	697 561 958,95	732 182 510,00	- 34 620 551,05	- 0,05	732 182 510,00
Waste water management		28 186,13	1 857 317,00	1 857 317,00	-	-	1 857 317,00	- 1 857 317,00	- 1,00	1 857 317,00
Total Expenditure - Functional	**3,00**	**1 658 759 597,85**	**1 413 870 547,00**	**1 486 318 095,00**	**95 919 491,83**	**1 277 808 803,42**	**1 486 318 095,00**	**-208 509 291,58**	**- 0,14**	**1 486 318 095,00**
Surplus/ (Deficit) for the year		**228 334 923,87**	**454 330 601,00**	**373 883 053,00**	**-86 627 945,14**	**649 030 649,08**	**373 883 053,00**	**275 147 596,08**	**0,74**	**914 286 640,80**

DC47 Sekhukhune - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Water		97 211 863,58	102 107 777,00	91 107 777,00	5 990 439,46	83 704 255,73	91 107 777,00	- 7 403 521,27	- 0,08	91 107 777,00
Service charges - Waste Water Management		16 109 252,81	16 994 001,00	16 994 001,00	- 1 889 228,38	13 510 097,08	16 994 001,00	- 3 483 903,92	- 0,21	16 994 001,00
Sale of Goods and Rendering of Services		2 008 818,01	2 703 940,00	2 103 940,00	184 075,60	1 216 257,77	2 103 940,00	- 887 682,23	- 0,42	2 103 940,00
Interest earned from Receivables		37 374 823,23	26 324 803,00	45 724 803,00	3 574 700,59	40 417 628,17	45 724 803,00	- 5 307 174,83	- 0,12	45 724 803,00
Interest from Current and Non Current Assets		57 242 592,43	63 719 050,00	48 719 050,00	946 698,59	31 643 052,70	48 719 050,00	- 17 075 997,30	- 0,35	48 719 050,00
Operational Revenue		165 854,60	17 285,00	17 285,00	299,13	1 195,85	17 285,00	- 16 089,15	- 0,93	17 285,00
Non-Exchange Revenue								-		
Surcharges and Taxes		-	3 747,00	3 747,00	-	-	3 747,00	- 3 747,00	- 1,00	3 747,00
Fines, penalties and forfeits		890 111,96	1 434 845,00	634 845,00	32 151,43	244 545,00	634 845,00	- 390 300,00	- 0,61	634 845,00
Transfers and subsidies - Operational		1 169 254 705,01	1 246 860 100,00	1 246 860 100,00	-	1 246 189 963,84	1 246 860 100,00	- 670 136,16	- 0,00	1 246 860 100,00
Interest		1 850 096,58	-	-	173 967,39	1 950 680,71	-	1 950 680,71	#DIV/0!	1 950 680,71
Operational Revenue		3 103 721,79	-	-	269 667,88	3 236 620,44	-	3 236 620,44	#DIV/0!	3 236 620,44
Gains on disposal of Assets		131 486,50	704 700,00	704 700,00	-	-	704 700,00	- 704 700,00	- 1,00	704 700,00
Other Gains		-	-	-	-	345 000,00	-	345 000,00	#DIV/0!	345 000,00
Total Revenue (excluding capital transfers and contributions)		**1 385 343 326,50**	**1 460 870 248,00**	**1 452 870 248,00**	**9 282 771,69**	**1 422 459 297,29**	**1 452 870 248,00**	**- 30 410 950,71**	**- 0,02**	**1 458 402 549,15**
Expenditure By Type										
Employee related costs		430 186 108,17	468 018 928,00	451 248 215,00	42 521 368,12	443 599 819,08	451 248 215,00	- 7 648 395,92	- 0,02	451 248 215,00
Remuneration of councillors		16 301 304,28	19 299 639,00	19 249 639,00	1 271 250,40	15 345 161,89	19 249 639,00	- 3 904 477,11	- 0,20	19 249 639,00
Inventory consumed		208 719 680,37	134 146 561,00	163 526 002,00	40 054 581,13	234 278 138,86	163 526 002,00	70 752 136,86	0,43	234 278 138,86
Depreciation and amortisation		149 163 646,95	98 946 800,00	98 946 800,00	-	-	98 946 800,00	- 98 946 800,00	- 1,00	98 946 800,00
Interest		26 459 696,80	115 320,00	115 320,00	-	-	115 320,00	- 115 320,00	- 1,00	115 320,00
Contracted services		477 589 198,72	415 916 479,00	489 006 458,00	- 8 182 045,18	336 695 521,82	489 006 458,00	-152 310 936,18	- 0,31	489 006 458,00
Transfers and subsidies		3 176 182,00	20 000 000,00	20 000 000,00	- 137 750,00	19 139 854,73	20 000 000,00	- 860 145,27	- 0,04	20 000 000,00
Irrecoverable debts written off		99 298 033,77	5 742 000,00	5 742 000,00	-	-	5 742 000,00	- 5 742 000,00	- 1,00	5 742 000,00
Operational costs		238 819 222,19	251 684 820,00	238 483 661,00	20 392 087,36	228 750 307,04	238 483 661,00	- 9 733 353,96	- 0,04	238 483 661,00
Losses on Disposal of Assets		9 046 524,60	-	-	-	-	-	-		-
Total Expenditure		**1 658 759 597,85**	**1 413 870 547,00**	**1 486 318 095,00**	**95 919 491,83**	**1 277 808 803,42**	**1 486 318 095,00**	**-208 509 291,58**	**- 0,14**	**1 557 070 231,86**
Surplus/(Deficit)		**- 273 416 271,35**	**46 999 701,00**	**- 33 447 847,00**	**-86 636 720,14**	**144 650 493,87**	**- 33 447 847,00**	**178 098 340,87**	**- 5,32**	**- 98 667 682,71**
Transfers and subsidies - capital (monetary allocations)		499 702 746,74	407 330 900,00	407 330 900,00	-	502 854 347,91	407 330 900,00	95 523 447,91	**0,23**	502 854 347,91
Transfers and subsidies - capital (in-kind)		2 048 448,48	-	-	8 775,00	1 525 807,30	-	1 525 807,30	**#DIV/0!**	1 525 807,30
Surplus/ (Deficit) for the year		**228 334 923,87**	**454 330 601,00**	**373 883 053,00**	**-86 627 945,14**	**649 030 649,08**	**373 883 053,00**	**275 147 596,08**	**0,74**	**405 712 472,50**

DC47 Sekhukhune - Table C6 Monthly Budget Statement - Financial Position - M12 June						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1,00					
ASSETS						
Current assets						
Cash and cash equivalents		391 481 179,95	623 379 871,00	860 903 813,00	116 974 581,32	860 903 813,00
Trade and other receivables from exchange transactions		20 168 024,39	300 991 465,00	281 418 465,00	104 136 653,73	281 418 465,00
Receivables from non-exchange transactions		26 378 486,15	-	-	30 702 020,18	30 702 020,18
Inventory		35 774 898,64	253 541 645,00	224 212 002,00	- 5 039 851,81	224 212 002,00
VAT		171 331 267,96	56 273 366,00	56 273 366,00	157 731 225,33	157 731 225,33
Other current assets		19 159 509,84	81 982 217,00	81 982 217,00	19 040 105,43	81 982 217,00
Total current assets		**664 293 366,93**	**1 316 168 564,00**	**1 504 789 863,00**	**423 544 734,18**	**1 636 949 742,51**
Non current assets						
Property, plant and equipment		5 589 872 166,49	5 661 545 219,00	5 666 242 790,00	6 201 305 473,26	6 201 305 473,26
Heritage assets		746 801,50	-	-	746 801,50	746 801,50
Intangible assets		3 000 000,00	50 000,00	50 000,00	-	50 000,00
Total non current assets		**5 593 618 968,46**	**5 661 595 219,00**	**5 666 292 790,00**	**6 202 052 275,23**	**6 202 102 275,23**
TOTAL ASSETS		**6 257 912 335,39**	**6 977 763 783,00**	**7 171 082 653,00**	**6 625 597 009,41**	**7 839 052 017,74**
LIABILITIES						
Current liabilities						
Consumer deposits		5 920 219,04	4 923 085,00	4 923 085,00	6 485 349,77	4 923 085,00
Trade and other payables from exchange transactions		818 528 565,98	388 440 538,00	646 284 944,00	575 781 462,35	646 284 944,00
Trade and other payables from non-exchange transactions		9 173 647,06	106 000 000,00	20 000 000,00	- 33 829 938,69	33 829 938,69
Provision		17 529 091,69	-	-	14 627 349,35	-
VAT		106 927 288,29	-	-	122 367 559,79	-
Other current liabilities		-	-	-	-	-
Total current liabilities		**958 078 812,06**	**499 363 623,00**	**671 208 029,00**	**685 431 782,57**	**685 037 967,69**
Non current liabilities						
Financial liabilities		218 683,59	-	-	218 683,59	-
Provision		32 301 473,50	52 278 291,00	52 278 291,00	25 810 619,41	52 278 291,00
Total non current liabilities		**32 520 157,09**	**52 278 291,00**	**52 278 291,00**	**26 029 303,00**	**52 278 291,00**
TOTAL LIABILITIES		**990 598 969,15**	**551 641 914,00**	**723 486 320,00**	**711 461 085,57**	**737 316 258,69**
NET ASSETS	2,00	**5 267 313 366,24**	**6 426 121 869,00**	**6 447 596 333,00**	**5 914 135 923,84**	**7 101 735 759,05**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 267 313 366,24	5 971 791 268,00	6 073 713 280,00	6 000 763 868,98	6 073 713 280,00
TOTAL COMMUNITY WEALTH/EQUITY	2,00	**5 267 313 366,24**	**5 971 791 268,00**	**6 073 713 280,00**	**6 000 763 868,98**	**6 073 713 280,00**

DC47 Sekhukhune - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1,00								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Service charges		61 080 077,13	71 427 437,00	52 000 437,00	1 202 984,01	57 074 621,34	52 000 437,00	5 074 184,34	0,10	57 074 621,34
Other revenue		532 626 591,38	95 144 806,00	2 926 806,00	158 207 246,78	868 165 609,21	2 926 806,00	865 238 803,21	295,63	868 165 609,21
Transfers and Subsidies - Operational		1 152 420 000,00	1 246 860 100,00	1 246 860 100,00	-	1 384 067 438,78	1 246 860 100,00	137 207 338,78	0,11	1 384 067 438,78
Transfers and Subsidies - Capital		423 228 000,00	407 330 900,00	407 330 900,00	-	483 976 739,04	407 330 900,00	76 645 839,04	0,19	483 976 739,04
Interest		53 676 318,70	58 464 000,00	48 464 000,00	923 033,57	30 132 654,36	48 464 000,00	- 18 331 345,64	- 0,38	48 464 000,00
Payments										
Suppliers and employees		-1 700 480 390,67	-1 176 835 323,00	-1 181 990 917,00	-126 915 037,70	-1 677 434 030,61	-1 181 990 917,00	495 443 113,61	- 0,42	-1 181 990 917,00
NET CASH FROM/(USED) OPERATING ACTIVITIES		**522 550 596,54**	**702 391 920,00**	**575 591 326,00**	**33 418 226,66**	**1 145 983 032,12**	**575 591 326,00**	**-570 391 706,12**	**- 0,99**	**1 659 757 491,37**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		131 486,50	704 700,00	704 700,00	-	-	704 700,00	- 704 700,00	- 1,00	704 700,00
Payments										
Capital assets		- 704 492 311,77	- 453 099 537,00	- 456 595 438,00	- 19 789 729,98	- 610 668 958,94	- 456 595 438,00	154 073 520,94	- 0,34	- 456 595 438,00
NET CASH FROM/(USED) INVESTING ACTIVITIES		**- 704 360 825,27**	**- 452 394 837,00**	**- 455 890 738,00**	**- 19 789 729,98**	**- 610 668 958,94**	**- 455 890 738,00**	**154 778 220,94**	**- 0,34**	**- 455 890 738,00**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Increase (decrease) in consumer deposits		- 5 721,22	-	-	-	-	-	-		-
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		**- 5 721,22**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
NET INCREASE/ (DECREASE) IN CASH HELD		**- 181 815 949,95**	**249 997 083,00**	**119 700 588,00**	**13 628 496,68**	**535 314 073,18**	**119 700 588,00**			**1 203 866 753,37**
Cash/cash equivalents at beginning:		552 766 149,13	442 034 283,00	741 203 225,00	913 166 756,45	391 481 179,95	741 203 225,00			391 481 179,95
Cash/cash equivalents at month/year end:		370 950 199,18	692 031 366,00	860 903 813,00	926 795 253,13	926 795 253,13	860 903 813,00			1 595 347 933,32

D. Primary Bank Balances

Name of institution	Cash in the bank on 30th June 2026
Standard Bank	R 3 051 760,11

`		R
Bank statement balance (closing balance per B/S before adjusting to C/B)		3 051 760,11
Reconciling items:		
uncashed cheques		-
uncashed ACBs		-
Undeposited receipts		405 338,82
Partially undeposited receipt		77 859,58
Miscellaneous charge		423 227,44
unreconciled on statement Deposit	-	1 876 834,11
Partially unreconciled on statement ACBs		
unreconciled on statement transfers		
Adjusted statement C/F		**2 081 351,84**
cashbook account B/F	-	92 998 335,23
reconciled bank Charges		95 075 947,74
cashbook account C/F		**2 077 612,51**
In Cashbook not GL -Already reconciled ACBs		
In Cashbook Not GL - Already reconciled Cheques		
In cashbbook not GL -ACBs		
In Cashbook Not GL - CANCELED ACBs		
In GL Not Cashbook -ACBs		
In Cashbook Not GL - Deleted ACBs		
adjusted cashbook Account C/F		**2 077 612,51**
Difference		**3 739,33**

E. Short-term Investment Register

INVESTMENT REGISTER - 30 JUNE 2026											
	RATE	ACCOUNT NUMBER				JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
FNB	6,85	62858613980		OLD	NEW						
	6,6		OPENING	34056772610ZZZZZZZWD	34055053310ZZZZZZZWD	203 599 379,09	228 780 177,79	240 487 515,63	251 912 356,47	280 040 300,03	232 703 099,91
			ADDITIONS	34056772620ZZZZZZZWD	34055053320ZZZZZZZWD	23 991 805,88	10 543 301,29	10 040 482,22	26 746 896,03	-	-
			WITHDRAWAL	34056772630ZZZZZZZWD	34055053330ZZZZZZZWD	-				- 48 800 000,00	- 129 100 000,00
			SERVICE FEE		34055053350ZZZZZZZWD	-				-	
			INTEREST	34056772640ZZZZZZZWD	34055053340ZZZZZZZWD	1 188 992,82	1 164 036,55	1 384 358,62	1 381 047,53	1 462 799,88	844 824,25
						228 780 177,79	**240 487 515,63**	**251 912 356,47**	**280 040 300,03**	**232 703 099,91**	**104 447 924,16**
	RATE	ACCOUNT NUMBER		VOTE NUMBER							
STANDARD BANK	8,25	238 890 708 008		OLD	NEW						
	6,75		OPENING	34056772510ZZZZZZZWD	34055053010ZZZZZZZWD	300 995 495,51	182 648 424,48	86 504 416,32	225 624 941,64	80 208 397,82	18 061 189,47
			ADDITIONS	34056772520ZZZZZZZWD	34055053020ZZZZZZZWD	-	-	267 000 000,00	-	-	-
			WITHDRAWAL	34056772530ZZZZZZZWD	34055053030ZZZZZZZWD	- 120 000 000,00	- 96 900 000,00	- 129 000 000,00	- 146 400 000,00	- 62 400 000,00	- 10 000 000,00
			INTEREST	34056772540ZZZZZZZWD	34055053040ZZZZZZZWD	1 652 928,97	755 991,84	1 120 525,32	983 456,18	252 791,65	50 586,89
						182 648 424,48	**86 504 416,32**	**225 624 941,64**	**80 208 397,82**	**18 061 189,47**	**8 111 776,36**
	RATE	ACCOUNT NUMBER		VOTE NUMBER							
NEDBANK BANK	7,2	03/7881071850		OLD	NEW						
	6,95		OPENING	34056772710ZZZZZZZWD	34055053110ZZZZZZZWD	1 096 038,62	1 102 275,51	1 107 941,03	1 114 212,37	1 120 302,37	1 126 652,79
	6,7		ADDITIONS	34056772720ZZZZZZZWD	34055053120ZZZZZZZWD	-	-	-	-	-	-
	6,6		WITHDRAWAL	34056772730ZZZZZZZWD	34055053130ZZZZZZZWD	-	-	-	-	-	-
			INTEREST	34056772740ZZZZZZZWD	34055053140ZZZZZZZWD	6 236,89	5 665,52	6 271,34	6 090,00	6 350,42	6 389,40
						1 102 275,51	**1 107 941,03**	**1 114 212,37**	**1 120 302,37**	**1 126 652,79**	**1 133 042,19**
	RATE	ACCOUNT NUMBER		VOTE NUMBER							
ABSA BANK	7,65	9368456281		OLD	NEW						
			OPENING	34056772810ZZZZZZZWD	34055053210ZZZZZZZWD	43 747 271,68	44 014 789,24	1 174 614,13	1 181 747,09	1 188 691,88	1 195 933,88
			ADDITIONS	34056772820ZZZZZZZWD	34055053220ZZZZZZZWD	-		-	-	-	-
			WITHDRAWAL	34056772830ZZZZZZZWD	34055053230ZZZZZZZWD	-	- 43 030 000,00	-	-	-	-
			SERVICE FEE		34055053250ZZZZZZZWD	-		-	-	-	-
			INTEREST	34056772840ZZZZZZZWD	34055053240ZZZZZZZWD	267 517,56	189 824,89	7 132,96	6 944,79	7 242,00	7 273,90
						44 014 789,24	**1 174 614,13**	**1 181 747,09**	**1 188 691,88**	**1 195 933,88**	**1 203 207,78**
				Interest		**3 115 676,24**	**2 115 518,80**	**2 518 288,24**	**2 377 538,50**	**1 729 183,95**	**909 074,44**
				Short -term investment inclusive of int		**456 545 667,02**	**329 274 487,11**	**479 833 257,57**	**362 557 692,10**	**253 086 876,05**	**114 895 950,49**

DC47 Sekhukhune - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June												
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months										
<u>Municipality</u>												
FNB		6 Months	Short Term	No	Fixed	6.6	Call Account	232 703 099,91	844 824,25	- 129 100 000,00	-	**104 447 924,16**
STANDARD BANK		Call Account	Short Term	No	Fixed	6.75	Call Account	18 061 189,47	50 586,89	- 10 000 000,00	-	**8 111 776,36**
NEDBANK		Call Account	Short Term	No	Fixed	6.6	Call Account	1 126 652,79	6 389,40	-	-	**1 133 042,19**
ABSA		Call Account	Short Term	No	Fixed	7.65	Call Account	1 195 933,88	7 273,90	-	-	**1 203 207,78**
												-
												-
TOTAL INVESTMENTS AND INTEREST	2,00							**253 086 876,05**	**909 074,44**	**- 139 100 000,00**	**-**	**114 895 950,49**

I. EXPENDITURE MANAGEMENT

Hereunder is an analysis of creditor's payments for the month of June 2026, the quantity of the invoices, their percentage and the total amount in rand value, the creditors' age analysis report and third-party payments.

*Table 13: SDM Total Payment Summary and Overall performance of paid and unpaid invoices in quantity - **June 2026***

Month: June 2026	Total Number of valid and complete invoices Received	Total Number of paid invoices	Variance
Number of Invoices	89	89	0
Percentage	100%	100%	0%

The above table shows that invoices 89 received for the month of June 2026 were valid and complete invoices and were paid within 30 days.

*Table 14: Overall Summary of paid invoices in rand value- **June 2026***

Months	Rand value of amount paid	No. of items paid
June	R	
Invoices 265 Value of R 98,066,694,47	R39,530,042,65	89
100%	40%	34%

Table 15: Invoices Paid within 30 days.

Month: June 2026	Total Number of valid and complete invoices Received	Total Number of valid and complete invoices paid within 30 days
Invoices received	265	89
Percentage	100%	34%

Refer to attached **ANNEXURE A** for a list of invoices paid within 30 days in the month of June 2026.

Invoices paid within
30 days as of 30 June

Table 16: Unpaid invoices

Month: June 2026	**Total number of invoices Received**	**Total Number of invalid and Incomplete invoices**
Overall Invoices received	**265**	**176**
Percentage	**100%**	**66%**

A total number of invalid, and incomplete invoices were (176) and as such, were not paid for reasons such as requests for payment not yet signed, GRN's not generated, and invoices related queries. Refer to a list of such invoices below and the reasons thereof:

SEE THE ATTACHED ANNEXURE B

INVOICE TRACKER REPORT: OUTSTANDING INVOICES AS AT 30th June 2026

Outstanding Invoices as of 30th June 2026.:

TOTAL VALUE OF INVOICES RECEIVED	TOTAL VALUE OF INVALID AND INCOMPLETE INVOICES THAT WERE NOT PAID
Invoices: 265 **Value of R 98,066,694,47**	**Invoices: 176** **Value of R 61,179,179,32**
60%	**66%**

*Table 17: Number of Purchase Order Payment v/s Sundry Payment/ Third parties and Projects (**June 2026)***

Payment Method	Value	Number
Purchase Orders	R37 864 399,47	85
Sundry Purchases	R3 368,68	3
Projects	R1 662 274,50	1
Third Parties	R9 460 233,74	21
Total	**R48 990 276,39**	**110**

CREDITORS AGE ANALYSIS REPORT DATED 30th June 2026

Supp-Code	Supp-Name	Supp-Own-Ref	Supp-Own-Dat	Expense-Vote	Vote_Description	Trans-Ref	Trans-Type	Voucher-No	Current	30-Days	60-Days	90 Days	120 Days	150 Days	180 Days	210+ Days
LEP006	NMS LEPELLE NC	LNW750	20250630	35102272460EQP4	C&PS: I&P ENGIN	LNW750	Sundry Payments	SEKA006449	-	-	-	-	-	-	-	689 358,99
LEP006	NMS LEPELLE NC	LNW750MAN FEE	20250630	35102272460EQP4	C&PS: I&P ENGIN	LNW750MAN FEE	Sundry Payments	SEKA006449	-	-	-	-	-	-	-	103 403,85
LEP006	NMS LEPELLE NC	LNW750 VAT	20250630	35102272460EQP4	C&PS: I&P ENGIN	LNW750 VAT	Sundry Payments	SEKA006449	-	-	-	-	-	-	-	15 510,58
LEP006	NMS LEPELLE NC	LNW710	20240831	35102272460EQP4	C&PS: I&P ENGIN	LNW710	Sundry Payments	SEKA006458	-	-	-	-	-	-	-	501 652,30
LEP006	NMS LEPELLE NC	LNW710 MAN FEI	20240831	35102272460EQP4	C&PS: I&P ENGIN	LNW710 MAN FEI	Sundry Payments	SEKA006458	-	-	-	-	-	-	-	75 247,84
LEP006	NMS LEPELLE NC	LNW710VAT ON I	20240831	35102272460EQP4	C&PS: I&P ENGIN	LNW710VAT ON I	Sundry Payments	SEKA006458	-	-	-	-	-	-	-	11 287,18
LEP006	NMS LEPELLE NC	LNW742	20250430	35102272460EQP4	C&PS: I&P ENGIN	LNW742	Sundry Payments	SEKA006462	-	-	-	-	-	-	-	919 836,85
LEP006	NMS LEPELLE NC	LNW742 MAN FEI	20250430	35102272460EQP4	C&PS: I&P ENGIN	LNW742 MAN FEI	Sundry Payments	SEKA006462	-	-	-	-	-	-	-	137 975,53
LEP006	NMS LEPELLE NC	LNW742VAT ON I	20250430	35102272460EQP4	C&PS: I&P ENGIN	LNW742VAT ON I	Sundry Payments	SEKA006462	-	-	-	-	-	-	-	20 696,33
LEP006	NMS LEPELLE NC	LNW 738	20250331	35102272460EQP4	C&PS: I&P ENGIN	LNW 738	Sundry Payments	SEKA006465	-	-	-	-	-	-	-	1 008 490,50
LEP006	NMS LEPELLE NC	LNW 738MANAGI	20250331	35102272460EQP4	C&PS: I&P ENGIN	LNW 738MANAGI	Sundry Payments	SEKA006465	-	-	-	-	-	-	-	151 273,58
LEP006	NMS LEPELLE NC	LNW 738VAT	20250331	35102272460EQP4	C&PS: I&P ENGIN	LNW 738VAT	Sundry Payments	SEKA006465	-	-	-	-	-	-	-	22 691,04
LEP006	NMS LEPELLE NC	LNW737	20250228	35102272460EQP4	C&PS: I&P ENGIN	LNW737	Sundry Payments	SEKA006472	-	-	-	-	-	-	-	405 323,52
LEP006	NMS LEPELLE NC	LNW737 FEE	20250228	35102272460EQP4	C&PS: I&P ENGIN	LNW737 FEE	Sundry Payments	SEKA006472	-	-	-	-	-	-	-	60 798,53
LEP006	NMS LEPELLE NC	LNW737VAT	20250228	35102272460EQP4	C&PS: I&P ENGIN	LNW737VAT	Sundry Payments	SEKA006472	-	-	-	-	-	-	-	9 119,78
LEP006	NMS LEPELLE NC	90033100	20241130	34052263610EQMI	OS: METER MANA	90033100	Sundry Payments	SEKA006591	-	-	-	-	-	-	-	1 362 665,34
LEP006	NMS LEPELLE NC	90033100VAT	20241130	34052263610EQMI	OS: METER MANA	90033100VAT	Sundry Payments	SEKA006591	-	-	-	-	-	-	-	204 399,80
LEP006	NMS LEPELLE NC	90033100WRF	20241130	34052263610EQMI	OS: METER MANA	90033100WRF	Sundry Payments	SEKA006591	-	-	-	-	-	-	-	5 879,30
LEP006	NMS LEPELLE NC	LNW714	20240930	35102272460EQP4	C&PS: I&P ENGIN	LNW714	Sundry Payments	SEKA006598	-	-	-	-	-	-	-	875 107,83
LEP006	NMS LEPELLE NC	LNW714 MAN FEI	20240930	35102272460EQP4	C&PS: I&P ENGIN	LNW714 MAN FEI	Sundry Payments	SEKA006598	-	-	-	-	-	-	-	131 266,17
LEP006	NMS LEPELLE NC	LNW714VAT ON I	20240930	35102272460EQP4	C&PS: I&P ENGIN	LNW714VAT ON I	Sundry Payments	SEKA006598	-	-	-	-	-	-	-	19 689,93
LEP006	NMS LEPELLE NC	90035398	20260429	34055683020ZZZZ	INPUT VAT GENE	1035976	Invoices	INVI011546	-	-	1 465 181,31	-	-	-	-	-
									-	-	**1 465 181,31**	-	-	-	-	**6 731 674,77**

BULK PURCHASES AGE ANALYSIS AS AT 30th June 2026

BULK WATER AGE ANALYSIS REPORT DATED 30 JUNE 2026													
		PRIOR- YEAR INVOICES AGEING				CURRENT YEAR INVOICES (2025/26) AGEING							
Count	Supplier Name	OPENING	PAYMENT	ADJ/INT	BAL	Current	30 Days	60 Days	90 Days+	ADJ/INT	Total	Closing Bal
	BULK WATER CONSUMPTION											
1	NMS LEPELLE NORTHERN WATE	319 016 387,32	- 111 187 177,83	-	**207 829 209,49**	-	17 519 513,31	15 613 333,00	13 201 438,64	18 354 108,61	**64 688 393,56**	**272 517 603,05**
2	WATER & SANITATION DEPARTN	34 632 512,93	- 3 033 570,69	-	**31 598 942,24**	-	354 703,56	285 620,96	36 419,03	-	**676 743,55**	**32 275 685,79**
3	NJ VAN DER WAL	152 669,28	- 152 669,28	-	-	205 754,49	-	-	-	-	**205 754,49**	**205 754,49**
4	WINTERBACH ATTORNEYS (MAI	352 515,58	- 352 515,58	-	-	-	-	-	-	-	-	-
5	DR JS MOROKA LOCAL MUNICII	417 828 936,68	-	-	**417 828 936,68**	379 431,09	457 428,88	5 169 110,25	12 822 639,04	39 713 476,68	**58 542 085,94**	**476 371 022,62**
	TOTAL BULK WATER CONSUM	**771 983 021,79**	**- 114 725 933,38**	-	**657 257 088,41**	**585 185,58**	**18 331 645,75**	**21 068 064,21**	**26 060 496,71**	**58 067 585,29**	**124 112 977,54**	**781 370 065,95**
	OPERATIONS & MAINTENANCE											
6	NMS LEPELLE NORTHERN WATE	72 400 228,99	- 15 601 252,24	-	**56 798 976,75**	-	1 835 029,30	1 911 367,24	11 127 175,94	-	**14 873 572,48**	**71 672 549,23**
	TOTAL OPERATIONS & MAINTI	**72 400 228,99**	**- 15 601 252,24**	-	**56 798 976,75**	-	**1 835 029,30**	**1 911 367,24**	**11 127 175,94**	-	**14 873 572,48**	**71 672 549,23**
	TANKERING											
7	NGOATO LE NAREADI	7 648 151,27	- 7 648 151,27	-	-	339 303,75	-	-	-	-	**339 303,75**	**339 303,75**
8	KGWADI YA MADIBA GEN TRD &	1 489 908,64	- 1 489 908,64	-	-	-	-	-	-	-	-	-
9	NKOTO CATERING & PROJECTS	4 828 476,25	- 4 828 476,25	-	-	-	-	-	-	-	-	-
10	DIKGALE AND SEBEGO	-	-	-	-	-	-	-	-	-	-	-
11	FITO & SONS	-	-	-	-	1 340 325,00	-	-	-	-	**1 340 325,00**	**1 340 325,00**
		13 966 536,16	**- 13 966 536,16**	-	-	**1 679 628,75**	-	-	-	-	**1 679 628,75**	**1 679 628,75**
TOTAL BULK WATER REPORT AS AT		**858 349 786,94**	**- 144 293 721,78**	-	**714 056 065,16**	**2 264 814,33**	**20 166 675,05**	**22 979 431,45**	**37 187 672,65**	**58 067 585,29**	**140 666 178,77**	**854 722 243,93**

II. REVENUE MANAGEMENT

EXPLANATION OF REVENUE PROJECTION: SEE THE ABOVE TABLE:

METER READING STATUS REPORT

Table B: Meter reading status report

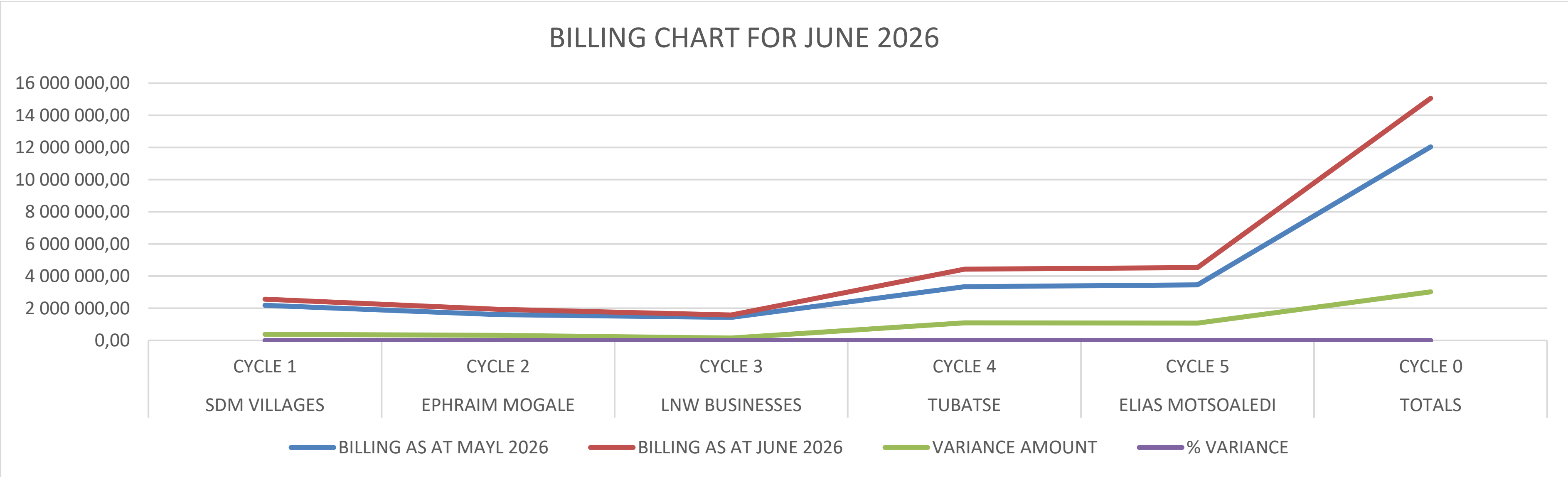
METER READING STATUS REPORT: THE REASONS OF VARIANCES:

Cycle	Meter Book			Meters read			% Read		Meters Not Accessed	
	26-Apr	26-May	26-Jun	26-Apr	26-May	26-Jun	Obtained Readings JUNE-26	% Read JUNE 2026	Qty	%
1	85	85	85	38	39	39	39	0,91%	4263	99,09%
2	1228	1241	1234	1145	1161	1148	1148	93,03%	86	6,97%
3	1492	1492	1492	787	794	802	802	53,75%	690	46,25%
4	4260	4266	4302	3035	3077	3212	3212	74,66%	1090	25,34%
5	2804	2808	2831	2324	2310	2355	2355	83,19%	476	16,81%
Total	**9784**	**9807**	**9859**	**7329**	**7381**	**7556**	**7556**	**76,64%**	**2303**	**23,36%**

Description	Explanation of report	Challenges	Remedial action
Meter reading report for period of June 2026	7 556 meters were read for the month of June 2026 and 7 381 in May 2026. There was a slight increase in cycles 3,4 & 5 for meters read.	• Lack of water/ shortages In the Areas • Lack of material to replace /repair faulty meters • Meters are stolen in various areas	• Increase water capacity provision to some areas • Fast track the procurement of spares • Replace the Copper meters with plastic meters

VARIANCES FOR BILLING

TOWN/ MUNICIPALITY	CYCLE	BILLING AS AT MAY 2026	BILLING AS AT JUNE 2026	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	2 189 534,55	2 573 032,06	383 497,51	18%
EPHRAIM MOGALE	CYCLE 2	1 612 608,07	1 937 249,98	324 641,91	20%
LNW BUSINESSES	CYCLE 3	1 432 770,38	1 582 438,85	149 668,47	10%
TUBATSE	CYCLE 4	3 345 028,41	4 438 336,22	1 093 307,81	33%
ELIAS MOTSOALEDI	CYCLE 5	3 459 876,85	4 531 607,47	1 071 730,62	31%
TOTALS	**CYCLE 0**	**12 039 818,26**	**15 062 664,58**	**3 022 846,32**	25%

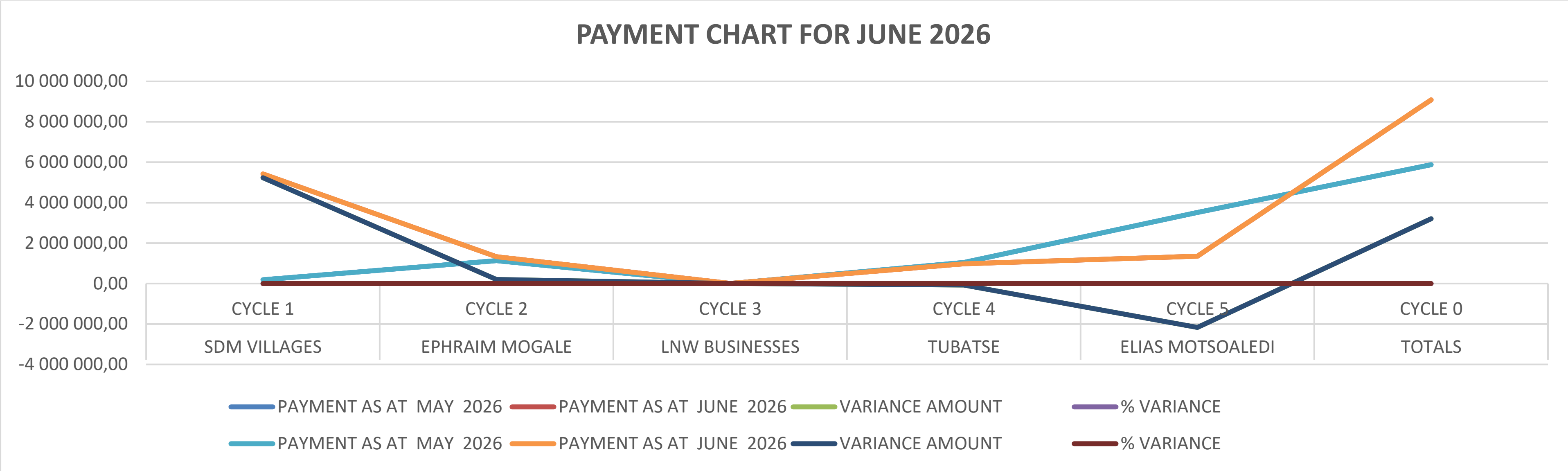


Description	Explanation of report	Challenges	Remedial action
Billing report for period of June 2026	Billing overall has increased by R3 022 846 from R12 039 818 in May 2026 to R15 062 664 in June 2026. There is an increase in billing in all cycles.	• Billing of average where meters could not be read • Faulty and stolen meters • residents in some areas are refusing meter readers to take the readings	• Fast track taking of actual readings in accessible areas • Replace coper meters with plastic meters • Political intervention required

RECEIPTS REPORT

THE REASONS FOR VARIANCES

TOWN/ MUNICIPALITY	CYCLE	PAYMENT AS AT MAY 2026	PAYMENT AS AT JUNE 2026	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	183 203,27	2 081 114.98	5 234 570,25	2857,25%
EPHRAIM MOGALE	CYCLE 2	1 129 151,14	1 332 903,08	203 751,94	18,04%
LNW BUSINESSES	CYCLE 3	300,00	7 677,81	7 377,81	2459,27%
TUBATSE	CYCLE 4	1 045 586,42	4 313 741.54	-68 503,42	-6,55%
ELIAS MOTSOALEDI	CYCLE 5	3 520 249,07	1 351 487,10	-2 168 761,97	-61,61%
TOTALS	**CYCLE 0**	**5 878 489,90**	**9 086 924,51**	**3 208 434,61**	**54,58%**

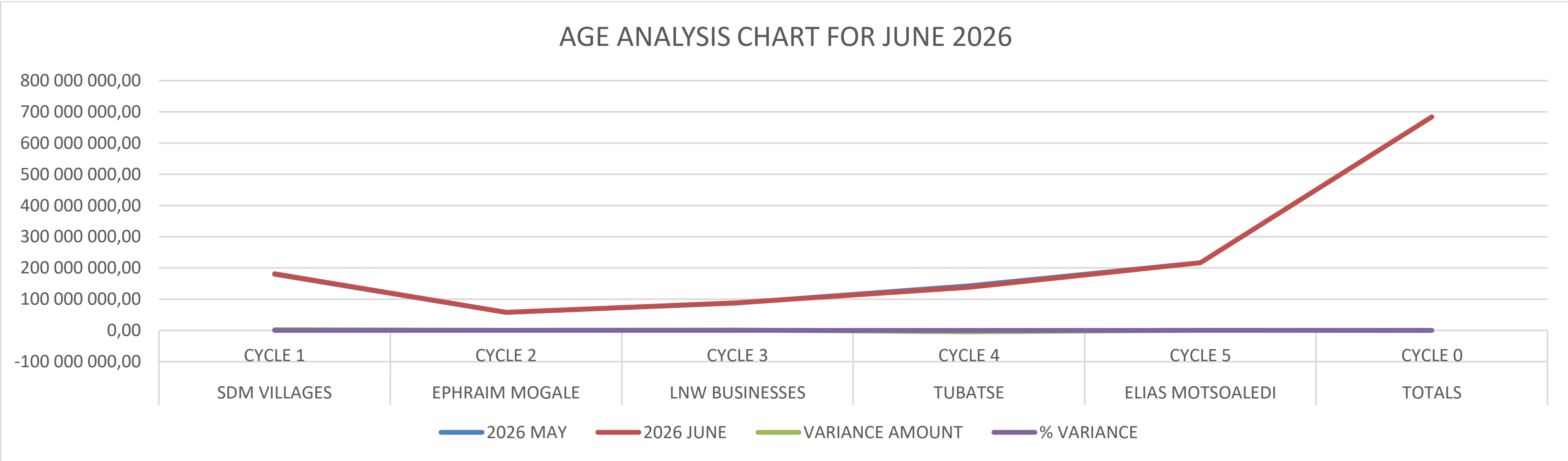


Description	Explanation of report	Challenges	Remedial action
Receipts report for period of June 2026	Receipts have increased by R3 208 434 from R5 878 489 in May 2026 to R9 086 924 in June 2026. Cycle 5 showed a drop in collection. R3 336 658.54 was paid by Valtera alone.	• Culture of non-payment in most arears • Lack of internal capacity to effect the disconnections • Uncleansed Customer data	• Outreach consultations with customers, and convenient payment methods • scope of appointed provider for meter reading includes disconnections and reconnections • Perform data cleansing

AGE ANALYSIS VARIANCES

THE REASONS FOR VARIANCES

TOWN/ MUNICIPALITY	CYCLES	2026 MAY	2026 JUNE	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	179 384 496,70	181 778 850,29	2 394 353,59	1,33%
EPHRAIM MOGALE	CYCLE 2	57 557 095,32	57 940 787,06	383 691,74	0,67%
LNW BUSINESSES	CYCLE 3	87 464 337,28	88 801 843,48	1 337 506,20	1,53%
TUBATSE	CYCLE 4	142 985 557,18	138 210 063,21	-4 775 493,97	-3,34%
ELIAS MOTSOALEDI	CYCLE 5	216 374 289,70	217 015 760,14	641 470,44	0,30%
TOTALS	**CYCLE 0**	**683 765 776,18**	**683 747 304,18**	**-18 472,00**	**0,00%**



Description	Explanation of report	Challenges	Remedial action
Age analysis report for end of June 2026	The ageing report has decreased by R18 472 due high collection and adjustments for the month.	• Culture of non-payments in the village • Lack of internal Capacity to do restrictions/disconnections	Outreach consultation with customers The scope of meter readers to do disconnections

MATTERS OF INTEREST AS AT END JUNE 2026

OTHER MATTERS RELATING TO STRENGTHENING OF REVENUE COLLECTION PROCESSES

- **SITA** there were no electronic statements sent for the month of June 2026 at the time of compiling this report, delay was caused by end end procedures as billing took place at the last day of the month as opposed to the normally 25th.
- Africa Meter reading has been reading and doing maintenance since January 2024.
- There are fourteen areas that were identified and will be billed at flat rate as soon as data collections is in Progress.
- There are two of the fourteen areas (Mapodile and Elansdooring) remaining for Stakeholders consultation.

  and dates are to be rescheduled consultation with MMC IWS and MMC BTO
- As at end of June 2026 debtors were 71 136.

III. Supply Chain Management

A. Deviation Register as at 30th June 2026

Deviation Register as at 30 June 2026							
Financial Year / Period of Incident	Description (What was paid for)	Contractor / Service provider	Contract number	Invoice date	Invoice number	Amount	Payment batch number
Regulation 36 (1) (a) (i) A supply chain management policy may allow the accounting							
						-	
						-	
						-	
Regulation 36 (1) (a) (b) (ii) A supply chain management policy may allow the accounting							
						-	
						-	
						-	
Regulation 36 (1) (a) (v) A supply chain management policy may allow the accounting officer, in any other exceptional case where it is impractical or impossible to follow the official procurement processes							
2025/2026	Registration Fee	Health professions council of south africa (HPCSA)		20260608	9TB-628	R61 745,70	55037396
			TOTAL Deviations			R61 745,70	

Deviations for the month ended 30th June 2026 = R61 745,70

F. Unauthorized, Irregular, Fruitless and Wasteful Expenditure

Irregular Expenditure for the Month of June 2026 = R555 314,83

Name of Municipality: SEKHUKHUNE DISTRICT MUNICIPALITY							
No	Transaction details				Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status
	Date of Payment	Payment Number	Amount	Description of Incident			UI
3	20260610	55038226	R204 812,16	**NJ Van Der Wal**	**IWS**	Irregular Expenditure	**X**
6	20260610	55038230	R350 502,67	**Winterbach Familie Trust(Supply of water)**	**IWS**	Irregular Expenditure	**X**
			555 314,83				

Unauthorized Expenditure for the month of June 2026 = R0,00

Name of Municipality: SEKHUKHUNE DISTRICT MUNICIPALITY							
No	Transaction details				Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Sta
	Date of Payment	Payment Number	Amount	Description of Incident			UI
1	None	None	R -	None	**None**	**None**	**X**
			R -				

Fruitless and wasteful Expenditure for the month of June 2026 = R0,00

Name of Municipality: SEKHUKHUNE DISTRICT MUNICIPALITY							
No	Transaction details				Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status
	Date of Payment	Payment Number	Amount	Description of Incident			UI
1					**CPS**	Fruitless & Wasteful Expenditure	**X**
	TOTAL AMOUNT		**R -**				

B. The Competitive Bidding Processes

The municipality processed 14 requisitions of goods and services through the competitive bidding processes as at the month of June 2026. There are 06 bid processes that are still in the in progress and 08 have been referred for re-advert. 33 tenders have been awarded as at 30th June 2026.

COMPETITIVE BIDDING PROCESSES					
Bids Specifications					
No.	**Bid No.**	**Description of Service**	**Specifications Date**	**Advertisement Date**	**Closing Date of Advert**
Bids Evaluation					
No.	**No.**	**Description of Service**	**Evaluation received**	**Date Received**	**Date Completed**
1	SK8/3/1-34/2025/2026	GRAP 104 Complaint Expected Credit Loss Model for Receivables and Other Financial Instrument Related to MAFS for 3 Years	Yes	24/06/2026	In-progress
2	SK8/3/1-35/2025/2026	Absestos removal from Elokshini at JS Moroka 5 portion 6 farm, Trasportation Replacement and Disposal	Yes	22/06/2026	In-progress
3	SK/8/3/1-30/2025/2026	Database for Skills Development Providers for 3 Years.	Yes	18/05/2026	In-progress
4	SK8/3/1-29/2025/2026	Supply and Delivery of 400 SDM Logo Stickers for Recycling Bin (Once-Off).	Yes	28/04/2026	In-progress
5	SK8/3/1-37/2025/2026	Supply, Delivery, and Installation of CCTV Cameras Security Services in all Municipal Offices (once-off).	Yes	29/06/2026	In-progress
6	SK8/3/1-36/2025/2026	Supply, Delivery, and Installation of Security Fencing at Jane Furse RDP Sewege Ponds (once-off).	Yes	29/06/2026	In-progress
Bids Adjudication					
No.	**No.**	**Description of Service**	**Adjudication received**	**Date Received**	**Date Completed**
1	SK8/3/1-33/2025/2026	Provision of Fuel and Lubricants for Diesel- and Petrol-Driven Water Infrastructure in the O&M Division for 3 years	Yes	25/06/2026	Re-Advert
2	SK8/3/1-32/2025/2026	Laboratory Services to Analyse Water and Food Samples for 3 years	Yes	25/06/2026	Re-Advert
3	SK8/3/1-17/2025/2026	Laptop and Bags, Desktops and Projector (once-off)	Yes	12/02/2026	Re-Advert
4	SK8/3/1-18/2025/2026	Development of Fully Integrated Municipality Geographic System for a Three Years	Yes	23/12/2024	Re-Advert
5	SK8/3/1-10/2025/2026	Panel of General Building Construction for 3 Years	Yes	28/10/2025	Re-advert
6	SK8/3/1-15/2025/2026	ARCGIS Drone Devices and Its Software Licenses (Once Off).	Yes	17/11/2025	Re-advert
7	SK8/3/1-47/2024/2025	Procurement of hardware computer equipment and peripheral for a period of three years.	Yes	20/06/2025	Re-advert
8	SK8/3/1-16/2025/2026	Electronic Records Management System for a Period of Three (3) Years.	Yes	02/12/2025	Re-advert

MFMA Section 71 financial reporting – June 2025/2026 financial year

		Awarded Tenders				
No.	**No.**	**Description of Service**	**Awarded received**	**Adjudication Date**	**Date Awarded**	**Awarded Bidder**
1	SK8/3/1-44/2024/2025	Term contract for Auction Services for Period of Three (03) years	Yes	05/08/2025	10/08/2025	Five Star Trading Enterprise
2	SK8/3/1-50/2024/2025	Lebalelo Central Water Supply Scheme: 1A Contract B	Yes	18/08/2025	27/08/2025	Bothlabatsatsi
3	SK8/3/1-51/2024/2025	Lebalelo Central Water Supply Scheme: 1A Contract C	Yes	18/08/2025	27/08/2025	Blanko Investment
4	SK8/3/1-52/2024/2025	Mampuru Bulk Water Scheme: Phase 1A-Reservoirs	Yes	18/08/2025	27/08/2025	Murray and Dickson
5	SK8/3/1-45/2024/2025	Lease of a New Vehicle and Full Maintanance for a Perion of Three Years	Yes	18/08/2025	27/08/2025	Fleet Horizon
6	SK8/3/1-48/2024/2025	Procurement of internet services and domain hosting for a period of three years.	Yes	11/09/2025	17/09/2025	Lakayla Investment (Pty) Ltd
7	SK8/3/1-05/2025/2026	Procurement of Office Equipment & Furniture	Yes	16/09/2024	29/09/2024	Tadi Enterprise T/A TE Technologies
8	SK8/3/1-53/2024/2025	Procurement of Vending System for Prepared Meters for 3 Years	Yes	16/09/2025	29/09/2025	Conlog (pty) ltd
9	SK8/3/1-09/2025/2026	Procurement of Laptops and Printers (Once-Off)	Yes	10/10/2025	13/10/2025	Collaborated Networks 48
10	SK8/3/1-01/2025/2026	Procurement of Personal Protective Equipment Bags	Yes	10/10/2025	13/10/2025	Tokollo Investment
11	SK8/3/1-54/2024/2025	Procurement of Working Tools/Equipment for 3 Years	Yes	03/10/2025	15/10/2025	Deus Deus (pty) ltd
12	SK8/3/1-55/2025/2026	Procurement of Performance Management System for 3 Years	Yes	29/10/2025	31/10/2025	Innovation Government Software
13	SK8/3/1-12/2025/2026	Renewal of Antivirus Software License for 12 Months.	Yes	26/11/2025	04/12/2025	PMH Group of Companies
14	SK8/3/1-02/2025/2026	Panel of Travelling and Accommodation Services for 3 Years	Yes	01/12/2025	15/12/2025	1. Dirane Trading , 2. Reakgona Travel, 3. KDM Travel, 4. Ashcor Travel, 5. Masa M Travel
15	SK8/3/1-04/2025/2026	Procurement of Disaster Relief Materials for 3 Years	Yes	01/12/2025	15/12/2025	1.Tshwane Engineering and Hydraulic Suppliers, 2. Unathi Catering and cleaning services, 3. Rena Batswako
16	SK8/3/1-07/2025/2026	Refurbushment of Leeufontein WWTW	Yes	01/12/2025	19/12/2025	Fito and Son
17	SK8/3/1-08/2025/2026	Refurbishment of Dennilton WWTW	Yes	01/12/2025	19/12/2025	Munyatlala Shakwana
18	SK8/3/1-06/2025/2026	Panel of Small Scheme Civil Contractor for 3 Years	Yes	05/12/2025	19/12/2025	*Blanko Investment *Amibase *Democratic Constructions & Security *Nkogodi Trading Enterprise *Bra Mesh Group (pty) ltd *Boikano Ditheto Business & Projects *Thulare and Mahlako Suppliers *Ben Structural Steel *Kgathola Project Management *Ngoato le Nareadi *Sibeko Engineering & Projects *Khumo & Anati Civis *Leloba Bright Trading (pty) ltd *Nomshado & Setatanana Construction *Temotlaka (pty) ltd *Tau Lucid (pty) ltd *Picabiz 367 cc *Tonia Tonia (pty) ltd *Tshwane Engineering & Hydraulic *SMBC Group (pty) ltd *Kotlolo Engineering *Morithi General Trading *Maunyatlala Shakwana (pty) ltd *Pheladi Noko B1 Funeral *Phemelelo KebTirishano (pty) ltd *Bogoshi Magoshi Trading & Projects *Mmege Construction & Projects *Ntshiana Trading Enterprise *Sogane Business Enterprise *Deunice Trading (pty) ltd *Tubatse GK Group *Fito & Sons Construction *Tswoako (pty) ltd *Putuku Trading & Projects *Pheladi Chuene Maintenance *SMBC Group (pty) ltd *Casnan Civils *Truminded Enterprises *Keewave Trading 334 *Morithi General Trading *Mogoshadi Holdings (pty) ltd *Jem Corporates *Tubatse Art Designer *Devet Management Solutions *Nkazimulo Resources (pty) ltd
19	SK8/3/1-13/2025/2026	Servicing, Replacement, and Installation of Fire Extinguishers	Yes	21/01/2026	22/01/2026	Sgehlembe Projects & Services
20	SK8/3/1-14/2025/2026	GIS Equipment.	Yes	17/11/2025	22/01/2026	Segokgome Trading & Projects
21	SK8/3/1-19/2025/2026	Sucking, Emptying and Cleaning 0f 400 VIP toilets units for Matlerekeng RDP	Yes	29/01/2026	09/02/2026	Botepu Group
22	SK8/3/1-20/2025/2026	Sucking, Emptying and Cleaning 0f 599 VIP toilets units for Mafisheng of Ephraim Mogale Region	Yes	29/01/2026	09/02/2026	Blacksky Investment and Holding
23	SK8/3/1-21/2025/2026	Sucking, Emptying and Cleaning 0f 1075 VIP toilets units for Walter Sisulu RDP(ward 09) of Elias	Yes	29/01/2026	09/02/2026	lets of Mach
24	SK8/3/1-11/2025/2026	Panel of Water Tenkering for 3 Years	Yes	13/02/2026	20/02/2026	1. Dikgale and Sebego Energies, 2. Nkoto Catering, 3. Fito & Son Construction, 4. Ngoato Le Nareadi Construction
25	SK8/3/1-29/2025/2026	Panel for gardening, debushing,and maintanance of Municipal facilities for 3 years	Yes	13/04/2026	14/04/2026	1. Izamukelo Civils & Projects, 2. Silamo Skylink, 3. White Rock 75 Investment, 4. Kulasisebenze Trading
26	SK8/3/1-27/2025/2026	Laptops, Printers and Mobile WIFI Routers (Once-Off).	Yes	13/04/2026	17/04/2026	Monoka Hardware
27	SK8/3/1-25/2025/2026	Physical Security Services for Cluster 4: Makhuduthamaga Local Muni for 3 years	Yes	28/04/2026	30/04/2026	Tshepho NW Holdings
28	SK8/3/1-24/2025/2026	Physical Security Services for Cluster 3: Groblersdal Town Local Muni for 3 years	Yes	28/04/2026	30/04/2026	Leloba Bright Trading
29	SK8/3/1-23/2025/2026	Physical Security Services for Cluster 2: Elias Motsoaledi/Ephraim Mogale Local for 3 years	Yes	28/04/2026	30/04/2026	Euromo Trading
30	SK8/3/1-22/2025/2026	Physical Security Services for Cluster 1: Fetakgomo/Tubatse Local for 3 years	Yes	28/04/2026	30/04/2026	Tubatse Security Services (pty) ltd
31	SK8/3/1-26/2025/2026	Self-Contained Breathing Apparatus (SCBA) Face Masks for Fire fighters Personnel (Once-Off).	Yes	28/04/2026	18/05/2026	Mems Enterprise
32	SK8/3/1-31/2025/2026	Re-Advert: Supply and Delivery of Laptops, Desktops, Printer, Projector and Laptop Bags (Once-O	Yes	19/06/2026	22/06/2026	Mogaung Enterprise
33	SK8/3/1-28/2025/2026	Production Equipment's and Inputs for Support SMMEs and Cooperatives Projects (Once-Off).	Yes	19/06/2026	23/06/2026	Done Deal Holdings

Purchase Orders less than R 30 000

RFQ Register less thna R 30 000.xlsx

Purchase Orders Less than R 200 000

RFQ Register Less than R 200 000.xlsx

Purchase Orders more than R 200 000

RFQ Register R200 000 & Above.xlsx

IV. ASSET MANAGEMENT

A. MONTHLY PERFORMANCE ANALYSIS REPORTS:

ASSET PROCUREMENT ANALYSIS REPORT:

This section of the report relates to the asset spend analysis (quantum and rand value) during the past month for all asset transactions.

OTHER ASSET PURCHASES	QUANTITY	CLASSIFICATION	May 2026
Movables Assets additions	**37**	Computer Equipment	**R1 420 000.00**
	0	Machinery and Office Equipment	**R0.00**
	0	Transport Assets	**R0.00**
Intangible assets	**0**	Intangible Assets	**R0.00**

The various values in the table above, determines the nature of the asset as well as the appropriate accounting treatment as follows:

INFRASTRUCTURE ASSET PURCHASES	QUANTITY	FACILITY CLASS	VALUE
Infrastructure additions -Water Supply (New and replacement assets) - Completed Projects	**00**	Water Supply	**R0.00**
	02	Water and Sanitation	**R35 624 667.37**

NB. Water infrastructure projects are capitalised upon completion as and when we obtain all relevant documentation from IWS.

ASSET DISPOSAL ANALYSIS REPORT:

This section of the report relates to the asset disposals (quantum and rand value) that occurred during the past month for all disposal transactions by means of a transfer, donation, and tender or competitive sale process.

ASSET PURCHASES	QUANTITY	CLASSIFICATION	VALUE
Asset Disposals through Transfers	-	-	R NIL
Asset Disposals through Donations	-	-	R NIL
Asset Disposals through Tender or Sale Process	**-**	**-**	**R NIL**
TOTAL TRANSACTION VALUE (Including VAT)	**-**	**-**	**R nil**

PROPERTIES

ASSET PURCHASES	QTY	CLASSIFICATION	EXTENSION	VALUE
Properties Transfers In	-		-	R 0.00
Properties Transfers Out	-		-	R 0.00

WIP ADDITIONS

The total Work in Progress additions for the month of June to R4 942 878,88 and R441 968 509,88

PHYSICAL VERIFICATION OF WIP AND COMPLETED CAPITAL PROJECTS

02 WIP and completed projects were visited during the month of June 2026.

G. RETENTION ANALYSIS

Opening Balance	2025/2026 Raised YTD	2025/2026 Retention Raised July	1 years	2 years	3 years +	2025/2026 Retention Paid YTD	2025/2026 Retention Paid July	Closing Balance 2025/2026 YTD
214 880 607.04	36 476 551.62	112 271.28	90 733 872.20	87 419 882.19	62 441 670.18	10 761 734.09	202 042.17	240 595 424.57

ACHIEVEMENTS

1. The FAR was updated during May month.
2. WIP and Assets Additions, Retention, Commitment and WIP registers were reviewed and updated.

PROJECTS IN THE ASSETS MANAGEMET UNIT THAT ARE CURRENTLY UNDERWAY

1. SOLAR Asset Management Module activation and training by BCX Consultant.
2.Tagging O &M materials and CRR at depots continuous.
3. Collection of new Immovable assets coordinates to continue during monthly verifications.
4. Update the Asset Module with monthly additions.
5. Additional CRR verifications continues.
6. Planning of Mid-year verification

CHALLENGES

1. Late submission of relevant unbundling documentations for completed infrastructure capital projects by the user department-IWS.
2. Overdue Stagnant/slow moving WIP projects.
3. Movement of assets by user departments (Facility, IT and IWS) without involvement of Assets Unit.
4. Lack/ Inadequate documentation for halted and slow-moving projects

MFMA Section 71 financial reporting – June 2025/2026 financial year

Fixed Assets Register Reconciliation Month end 30 June 2026													
	Vote Description Opening Cost	AFS Opening Balance	Restated Opening Balance	Additions	Transfers	Closing Balance	Vote Description Opening Acc Dep	AFS Opening Balance	Restated Opening Balance	Current Year Depreciation until 30 June 2026	Impairment	Closing Balance	Carrying Value
Movable Assets		Rand	Rand	Rand	Rand	Rand			Rand	Rand	Rand	Rand	Rand
Computer Equipment		27 398 908	27 398 908	4 328 163,80		31 727 072		21 223 312	21 223 312	4 447 128	-	25 670 440	6 056 632
	35106470010ZZZZZZZWD						39056470210ZZZZZZZWD						
	38056470010ZZZZZZZWD						39056470310ZZZZZZZWD						
	39056470010ZZZZZZZWD												
	39056470410ZZZZZZZWD												
	34056470010ZZZZZZZWD												
Furniture and Office Equipment		11 377 506	11 377 506	2 515 356,48		13 892 862		6 823 187	6 823 187	790 515	-	7 613 702	6 279 161
	39056460010ZZZZZZZWD						39056460210ZZZZZZZWD						
	35106460010ZZZZZZZWD						39056460310ZZZZZZZWD						
	34056460010ZZZZZZZWD						39056460710ZZZZZZZWD						
Leasehold Improvements	39056457010ZZZZZZZWD	7 309 495	7 309 495			7 309 495		7 309 495	7 309 495	-	-	7 309 495	-
							39056457210ZZZZZZZWD						
							39056457310ZZZZZZZWD						
							39056657210ZZZZZZZWD						
							39056654610ZZZZZZZWD						
Machinery and Equipment	39056456010ZZZZZZZWD	11 435 232	11 435 232			11 435 232		7 582 918	7 582 918	906 710	-	8 489 628	2 945 604
							39056456210ZZZZZZZWD						
							39056456310ZZZZZZZWD						
Transport Assets	35106420410ZZZZZZZWD	65 545 992	65 545 992			65 545 992	35106420610ZZZZZZZWD	34 070 381	34 070 381	7 880 258	-	41 950 639	23 595 353
	35106420410ZZZZZZZWD						35106420610ZZZZZZZWD						
	39056420410ZZZZZZZWD						39056420610ZZZZZZZWD						
	34056420420CFJ18ZZHO			-			35106420710ZZZZZZZWD						
	34056420410ZZZZZZZWD												
		123 067 133	**123 067 133**	**6 843 520,28**	**-**	**129 910 654**		**77 009 293**	**77 009 293**	**14 024 611**	**-**	**91 033 904**	**38 876 750**
Infrastructure													
Road Transport		66 882 669	66 882 669	-	-	66 882 669	35056472610ZZZZZZZWD	46 147 892	46 147 892	1 377 057	-	47 524 949	19 357 720
							35156450210ZZZZZZZWD						
	35056472410ZZZZZZZWD						35056472610ZZZZZZZWD						
	35106472410ZZZZZZZWD						35056472710ZZZZZZZWD						
Sewage Treatment		109 529 875	109 529 875	-	-	109 529 875		52 665 060	52 665 060	2 645 709	-	55 310 769	54 219 107
	35156449410ZZZZZZZWD						35106449610ZZZZZZZWD						
							35156449610ZZZZZZZWD						
							35156449710ZZZZZZZWD						
Water Network		5 536 881 727	5 536 881 727	147 854 727,29	-	5 684 736 454		1 386 652 176	1 386 652 176	149 612 600	1 998 273	1 538 263 049	4 146 473 405
Water Network	35106446010ZZZZZZZWD	-	-				35106444610ZZZZZZZWD	-	-	-	-	-	-
	34056446010ZZZZZZZWD						35106445210ZZZZZZZWD						
	35106444410ZZZZZZZWD						35106446210ZZZZZZZWD						
	35106446020CFG94ZZWD						35106446310ZZZZZZZWD						
	35102280300EQP53ZZWD			-			35106446610ZZZZZZZWD						
							35106447210ZZZZZZZWD						
							35106448210ZZZZZZZWD						
							37056447210ZZZZZZZWD						
Water Supply	35106445010ZZZZZZZWD											-	
		5 713 294 271	**5 713 294 271**	**147 854 727,29**	**-**	**5 861 148 999**	**-**	**1 485 465 128**	**1 485 465 128**	**153 635 366**	**1 998 273**	**1 641 098 767**	**4 220 050 231**
Community Assets													
Buildings		26 142 912	26 142 912	-		26 142 912		21 924 261	21 924 261	483 699		22 407 960	3 734 952
	37056474010ZZZZZZZWD						37056473610ZZZZZZZWD						
	37056475010ZZZZZZZWD						37056473710ZZZZZZZWD						
							37056474210ZZZZZZZWD						
							39056473610ZZZZZZZWD						
							35056475210ZZZZZZZWD						
							37056475210ZZZZZZZWD						
							39056473710ZZZZZZZWD						
							39056475210ZZZZZZZWD						
							39056474210ZZZZZZZWD						
	39056473510ZZZZZZZWD												
Land	37056473510ZZZZZZZWD	14 460 000	14 460 000	190 000,00		14 650 000	-	-	-			-	14 650 000
		40 602 912	**40 602 912**	**190 000,00**	**-**	**40 792 912**	**-**	**21 924 261**	**21 924 261**	**483 699**	**-**	**22 407 960**	**18 384 952**
Grant Total FAR		**5 753 897 183**	**5 753 897 183**	**148 044 727,29**	**-**	**5 901 941 911**	**-**	**1 584 398 683**	**1 507 389 390**	**154 119 065**		**1 663 506 728**	**4 238 435 183**
Work in progress (WIP)		1 297 938 808	1 297 938 808			1 297 938 808	-	-	-			-	1 297 938 808
	35106680010ZZZZZZZWD	1 297 938 808	1 297 938 808	440 518 974,14	**64 193 893**	1 802 651 675			-			-	
	35106444420MGJ63ZZWD			11 315 590,63		11 315 591		-	-		-	-	
	35106444420MGJ64ZZWD			11 849 219,32		11 849 219		-	-		-	-	
	35106445020MGJ22ZZWD			2 833 819,71		2 833 820		-	-		-	-	
	35106445020MGJ41ZZWD			64 520 250,45		64 520 250		-	-		-	-	
	35106445020RBJ57ZZWD			5 698 787,06		5 698 787		-	-		-	-	
	35106445020WAJ38ZZWD			-		-		-	-		-	-	
	35106445020WAJ58ZZWD			-		-		-	-		-	-	
	35106445020WAJ59ZZWD			-		-		-	-		-	-	
	35106445020WSJ38ZZWD			23 979 092,17		23 979 092		-	-		-	-	
	35106445020WSJ58ZZWD			1 755 197,75		1 755 198		-	-		-	-	
	35106445020WSJ59ZZWD			15 441 603,52		15 441 604		-	-		-	-	
	35106446020CFH03ZZWD			5 337 759,82		5 337 760		-	-		-	-	
	35106446020CFH80ZZWD			190 000,00		190 000		-	-		-	-	
	35106446020CFJ47ZZWD			332 698,39		332 698		-	-		-	-	
	35106446020CFJ48ZZWD			4 825 328,24		4 825 328		-	-		-	-	
	35106446020CFJ49ZZWD			4 887 205,54		4 887 206		-	-		-	-	
	35106446020CFJ80ZZWD			12 447 094,57		12 447 095		-	-		-	-	
	35106446020MGH07ZZWD			3 784 691,36		3 784 691		-	-		-	-	
	35106446020MGH91ZZWD			37 082 434,43		37 082 434		-	-		-	-	
	35106446020MGH92ZZWD			8 288 399,35		8 288 399		-	-		-	-	
	35106446020MGH93ZZWD			44 506 042,63		44 506 043		-	-		-	-	
	35106446020MGH94ZZWD			56 029 112,30		56 029 112		-	-		-	-	
	35106446020MGH95ZZWD			20 907 936,08		20 907 936		-	-		-	-	
	35106446020MGJ24ZZWD			11 619 330,27		11 619 330		-	-		-	-	
	35106446020MGJ25ZZWD			85 865 662,07		85 865 662		-	-		-	-	
	35106446020RBG76ZZWD			3 062 838,38									
	35106446020WAG43ZZWD			-									
	35106446020WAJ10ZZWD			-									
	35106446020WAJ13ZZWD			-									
	35106446020WSG43ZZWD			495 146,55									
	35106446020WSJ05ZZWD			211 247,50									
	35106446020WSJ10ZZWD			2 266 987,35									
	35106446020WSJ13ZZWD			985 498,70									
Grand Total		**7 174 903 124,62**	**7 174 903 124,62**	**154 888 247,57**	**64 193 892,96**	**7 329 791 372,19**	**-**	**1 584 398 682,70**	**1 584 398 682,70**	**168 143 675,82**	**-**	**1 754 540 631,54**	**5 575 250 740,65**

9. ANNEXURE B: COMPLIANCE WITH THE CONDITIONS FOR MUNICIPAL DEBT RELIEF

A. MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure 02 - Monthly

Department of Water and Sanition and National Treasury
Water Debt Relief
Water Debt Relief Guideline
Municipal Finance Management Act No. 56 of 2003

National Treasury

Certificate of Compliance: Water Debt Relief Conditions

Period	Jun-26
National Financial Year	2025/26
Demarcation Code of Municipality being assessed	DC47
District	Sekhukhune
Demarcation Description	Sekhukhune

I, Meshack Kgwale , hereby certify that the Municipality monitored its compliance against the conditions of Municipal Debt Relief as set-out in the Water Debt Relief Guideline and that the Municipality is satisfied and certifies that it fully complies with the conditions as set-out in the table below:

Water Debt Relief Conditions (Monthly reporting)

Choose from drop down list

Condition	7.1	Maintaining the bulk water current account – [illegible]	
1	7.1	- Has the municipality paid its ***bulk water current account*** within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? ***Note*** *- refer condition 7.1.*	Yes, fully paid
2	7.1.1	- Has the municipality submitted the supporting evidence of the bulk water current account payment(s) to the relevant Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)within 1 day of making any such payment (in PDF format)?	Yes
3	7.1.2	- Has the municipality submitted the **consolidated** proof of payments to the respective bulk suppliers to the National Treasury GoMuni Upload portal https://lguploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)?	Yes
4	7.1.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)?	Yes
	7.2	Accounting Treatment and mSCOA reporting	
5	7.2.1	**Accounting Treatment** - has the municipality fully accounted for and correctly reported on the write-off of its Water arrear debt (debt existing as on 30 September 2024) as per any written instruction of the National Treasury: Office of the Accountant General and NT: CD: Local Government Budget Analysis issued for Water Debt Relief to date?	N/A (No write-off yet)
6	7.2.1	Did the municipality account for any related benefit (e.g. interest suppression, etc.) and does such align with mSCOA?	N/A (No benefit yet)
	7.3	Monitor and report on implementation –	
7	7.3.1	**MFMA section 71 reporting** – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the Water Debt Relief Conditions as part of the implementation of the municipality's funded budget (and Budget Funding Plan where relevant)?	Yes
8	7.3.1.1	Does the municipality's MFMA section 71 statement for the month being assessed include the municipality's water debt relief compliance self-assessment (signed by the Municipal Manager) - in the format of the Water Debt Relief compliance certificate (Annexure 02 of the Water Debt Relief Guideline)?	Yes
	7.3.1	Does the municipality's MFMA section 71 statement for the month being assessed -	
9	7.3.1.2	**Part A:** include the municipality's progress against its approved funded budget?	Yes
10	7.3.1.2	**Part B:** If the municipality's budget was assessed as unfunded by any of the Treasuries, the municipality include the progress against approved Budget Funding Plan?	N/A (Budget is Funded)
11	7.3.1.2	- Does the municipality's progress report envisaged in **Part A and B** above clearly demonstrate that the municipality is achieving the required Water Debt Relief compliance?	Yes
12	7.3.1.3	- Include the municipality's water losses (both in Rand value and kilolitres) for the month being assessed? (MFMA Circular 71)	Yes
13	7.3.1.3	- Include the municipality's energy losses (both in Rand value and kilowatt hours) for the month being assessed? (MFMA Circular 71)	Does not have the function
14	7.3.1.3	- **If the municipality is unable to calculate and report** on its water and/or energy losses, did the municipality make any **progress in terms of its loss calculation/ reporting strategy** towards *calculating and reporting on such losses?*	N/A (able to calculate/ report on losses)
15	7.3.1.2	- Include the *progress made* to reduce the municipality's reported water and/ or energy losses against its **water-and energy losses reduction strategy?**	Yes
		Municipalities with financial recovery plans (FRP)	
16	7.3.1.2	- **Municipalities with financial recovery plans (FRP)** – if the municipality has a FRP as envisaged in the prevailing local government legislative framework: Did the municipality's FRP progress report during the month being assessed, explicitly include the municipality's progress against those components of the FRP aimed to achieve water debt relief compliance as part of achieving a funded budget?	Yes
17	7.3.1.2	- **Municipalities with financial recovery plans (FRP)** – Was the municipality's FRP progress report during the month being assessed, submitted to the relevant Provincial Executive?	Yes
18	7.3.2	- If progress is slow in terms of paragraph 7.3.1, is the municipal council and senior management team's active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?	Yes

PT: HOD/ NT/ MM Name: MM Kgwale

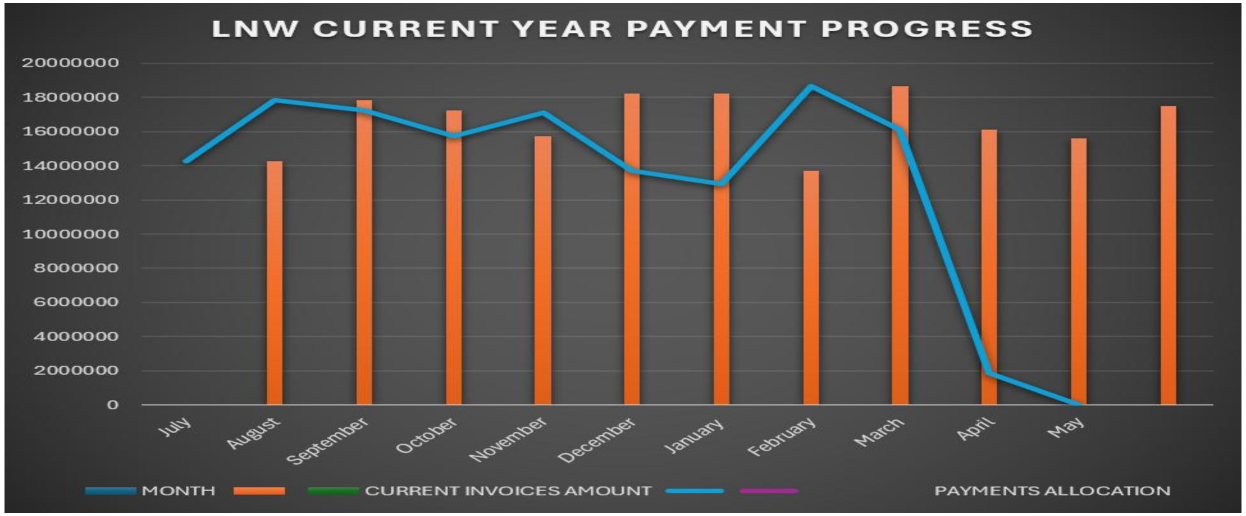
Signature of PT: HOD/ NT/ MM:

Date:

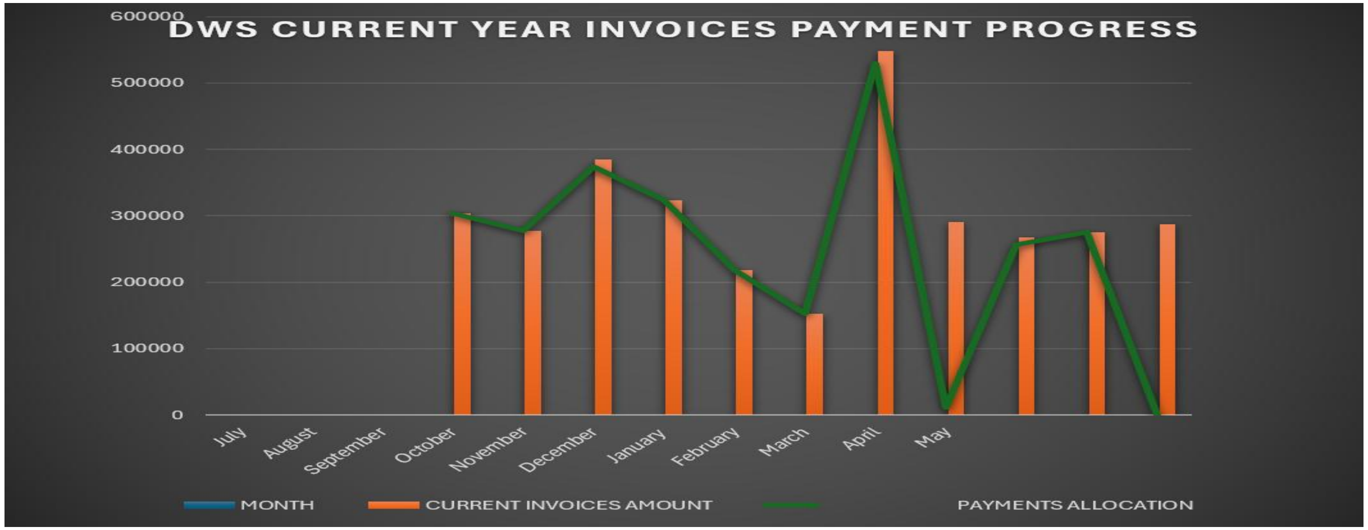
*** Note – If the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procuration of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.*

B. Municipal Debt Relief Performance across the period of debt relief participation

BULK WATER SUPPLY RECONCILIATION (LEPELLE NORTHERN WATER)								
MONTH	CURRENT INVOICES AMOUNT	REPAYMENT ARRANGEMENT	INTEREST	PAYMENTS ALLOCATION				CUMMULATIVE OUTSTANDING
				PAYMENT	PAYMENT %	PAYMENT DATE	OUTSANDING CURRENT INVOICES	
Opening bal	269 186 062,02			R78 698 474,41		2026/06/04		R190 487 587,61
July	R14 279 293,63	R14 279 293,63	R2 272 642,74	R14 279 293,63	100,00%	2025/09/10	R0,00	R192 760 230,35
August	R17 840 521,83	R17 840 521,83	R2 042 892,49	R17 840 521,83	100,00%	2025/09/15	R0,00	R194 803 122,84
September	R17 237 687,58	R17 237 687,58	R1 980 684,06	R17 237 687,58	100,00%	2025/10/24	R0,00	R196 783 806,90
October	R15 722 704,28	R15 722 704,28	R2 003 825,64	R15 722 704,28	100,00%	2025/11/18	R0,00	R198 787 632,54
November	R18 230 313,95	R18 230 313,95	R1 922 256,79	R17 111 987,58	93,87%	2025/12/22	R1 118 326,37	R201 828 215,70
December	R18 223 930,53	R18 223 930,53	R1 878 283,05	R13 713 558,16	75,25%	2026/01/30	R4 510 372,37	R208 216 871,12
January	R13 703 942,71	R13 703 942,71	R1 732 903,21	R12 925 417,73	94,32%	2026/02/12	R778 524,98	R210 728 299,31
February	R18 664 298,82	R18 664 298,82	R1 600 668,00	R18 664 298,82	100,00%	2026/03/24	R0,00	R212 328 967,31
March	R16 125 753,29	R16 125 753,29	R1 731 491,11	R16 125 753,29	100,00%	2026/05/19	R0,00	R214 060 458,42
April	R15 613 333,00	R15 613 333,00	R1 487 988,53	R1 864 006,06	11,94%	2026/06/04	R13 749 326,94	R229 297 773,89
May	R17 519 513,31	R17 519 513,31	R1 622 729,78	R0,00	0,00%		R17 519 513,31	R248 440 016,98
June								
TOTAL	**R452 347 354,95**	**R183 161 292,93**	**R20 276 365,40**	**R224 183 703,37**			**R37 676 063,97**	**R248 440 016,98**
	NOTE: We paid 17 420 905, 29 on the 4th of June 2026 in relation to prior bulk water invoices							



BULK WATER SUPPLY RECONCILIATION (DEPARTMENT OF WATER AND SANITATION)								
MONTH	CURRENT INVOICES AMOUNT	REPAYMENT ARRANGEMEN T(100%)	INTEREST	PAYMENTS ALLOCATION				CUMMULATIVE OUTSTANDING
				PAYMENT	PAYMENT %	PAYMENT DATE	OUTSANDING CURRENT INVOICES	
Opening bal								R31 602 527,24
July	R304 177,10	R304 177,10	R0,00	R304 177,10	100,00%	2025/12/12	R0,00	R31 602 527,24
August	R277 479,29	R277 479,29	R0,00	R277 479,29	100,00%	2025/12/12	R0,00	R31 602 527,24
September	R385 097,61	R385 097,61	R0,00	R374 152,60	97,16%	2025/12/09	R10 945,01	R31 613 472,25
October	R322 931,32	R322 931,32	R0,00	R322 931,32	100,00%	2025/12/12	R0,00	R31 613 472,25
November	R218 179,57	R218 179,57	R0,00	R218 179,57	100,00%	2026/01/30	R0,00	R31 613 472,25
December	R152 563,29	R152 563,29	R0,00	R152 563,29	100,00%	2026/02/27	R0,00	R31 613 472,25
January	R548 146,55	R548 146,55	R0,00	R529 114,18	96,53%	2026/03/31	R19 032,37	R31 632 504,62
February	R290 069,33	R290 069,33	R0,00	R10 944,81	3,77%	2026/03/26	R279 124,52	R31 911 629,14
March	R266 965,26	R266 965,26	R0,00	R256 020,45	95,90%	2026/05/27	R10 944,81	R31 922 573,95
April	R275 213,25	R275 213,25	R0,00	R275 213,25	100,00%	2026/05/27	R0,00	R31 922 573,95
May	R287 577,95	R287 577,95	R0,00	R0,00	0,00%		R287 577,95	R32 210 151,90
June								
TOTAL	**R3 328 400,52**	**R3 328 400,52**	**R0,00**	**R2 720 775,86**			**R607 624,66**	**R32 210 151,90**
NOTE:As at 30 June 2026, we have not received June invoices.								



C. Maintaining the Water Bulk Current account & Water losses

Water Losses for the Period ending 30 June 2026					
Technical Losses (Kilolitres)	Technical Losses (Rands)	Non-Technical Losses (Kilolitres)	Non-Technical Losses (Rands)	Total Water Losses (Kilolitres)	Total Water Losses (Kilolitres)
940 588,00	5 697 724,45	-	-	940 588,00	5 697 724,45

10. ABBREVIATIONS

Abbreviation	**Description**
BAC	Bid Adjudication Committee
BEC	Bid Evaluation Committee
UD	User Department
CS	Corporate Services
CFO	Chief Financial Officer
SCMU	Supply Chain Management Unit
BSC	Bid Specification Committee
CK	Company Registration
MFMA	Municipal Finance Management Act
SCMP	Supply Chain Management Policy
S.D.M	Sekhukhune District Municipality
NT	National Treasury
BO	Buy Order
RF	Requisition Form
BF	Bid File
CIDB	Construction Industry Development Board
SP	Service Provider
MM/AC	Municipal Manager/Accounting Officer
BCM	Bid Committee Member
TCC	Tax Clearance Certificate