



SEKHUKHUNE
District Municipality

November 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

652 068 232.86 / 943 481 225.10

=0.69

Table (i) Current ratio

	November 2025	October 2025
Current ratio	0.69: 1	0.77: 1

The municipality's current ratio was below the norm range of between 1.5 to 2:1 as at the end of November 2025, the cash and short-term investments balances contributed quite significantly to the unfavourable current ratio for this period with a combined closing balance of R312 556 293,82.

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

(652 068 232.86 - 17 062 073.97) / 943 481 225.10

= 0.67

Table (ii) Acid-Test Ratio

	November 2025	October 2025
Acid-test ratio	0.67:1	0.75:1

1. Cash Flow and Investment Management

The municipality’s primary bank account closed with a positive balance of about R 40 850 490,15 and short-term investments closed at R 271 705 803,67. The combined interest earned on short investment amounts to R 2 198 933,83 as of 30th November 2025.

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

No:	Account number / description	30 th November 2025
1	FNB Account No. 62858613980	R 187 920 655,51
2	STANDARD BANK Account No. 238890708008	R 272 749,43
3	NEDBANK Account No. 7881071850	R 1 089 837,07
4	ABSA Account No. 9368456281	R 82 422 561,66
5	ABSA Account No. 2080786868	-
6	ABSA Account No. 2080973405	-
Total		R 271 705 803,67

Cash flows from operating activities amounts to a positive R 217 180 695.51 during the month ending on the 30th November 2025. This amount is calculated by subtracting Payments to employees and suppliers to the amount of R39 583 803.26 from the total receipts of R256 764 498,77.

The municipality did pay in total an amount of R39 723 961.98 on capital projects. The municipality also reported a net increase in cash held to an amount of R 177 456 733.53 during the month ending on the 30th November 2025.

2. Expenditure management

The total invoices received from suppliers were 276 during the month ending on the 30th of November 2025, 198 invoices at a total rand value of R130 268 339,29 were processed and paid.

R93 318 601,28 in purchase orders, R211 855,04 in sundry purchases, R29 247 670,54 in capital projects and R8 845 788,66 in 3rd party payments were processed as at 30th November 2025, totalling R131 623 915,52.

The municipality incurred an expenditure to an amount of R 37 231 453,36 on employee related costs for the month of November 2025. Expenditure on council remuneration was R 1 300 808,27 for the same month.

Depreciation on non-current assets was R 41 227 833,33 as at the end of November 2025.

R 40 132 465,64 was the expenditure on contracted services for the month of November 2025. Contracted services include amongst others the security services operational fleet expenses, photocopying machines and vehicle tracking services.

Expenditure on transfers and subsidies was R 763 986,45 for the month of November 2025.

R 20 077 149,67 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), Dr JS Moroka and Department of Water and Sanitation (DWS). The municipality has budgeted to collect 60% of the billed revenue on service charges and has collected 35,82% of the billed R13 156 745,74 for the month of November 2025. An amount of R4 713 687,24 was collected. The year-to-date actual revenue on service charges is R 41 255 521.61 out of the year-to-date budgeted revenue of R 49 625 725.00 which is 83,13%.

Currently as an 30th November the Municipality has paid all invoices received as per the payment arrangement entered with Lepelle Northern Water and Dr JS Moroka to service the current accounts. The municipality has spent R 99 993 838.65 out of the budgeted R 55 894 445.00 for inventory consumed and Bulk Purchases as at 30 November 2025 which is 178,90% spending of the budget to date. The municipality has incurred

R6 437 966,45 (1 156 532,48 kl) in water losses as at the November 2025. 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.

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

181 635 942,97 / 611 927 865,29 x100

=29,68%

The municipality has incurred in total R 181 635 942,97 in employee related costs to date as at end of 30th November 2025. The expenditure incurred amounts to 29,68% of the total operational expenditure.

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

Norm is between 2% - 5%

Contracted services/ Total operating expenditure x100

219 654 838,40 / 611 927 865,29 x100

=35,90%

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) **Capital expenditure budget implementation indicator:**

Norm is between 95% - 100%

Actual capital expenditure/ Budgeted capital expenditure x100

180 762 881,16 / 188 791 540,00 x100

=95,75%

(iv) **Operating expenditure budget implementation indicator:**

Norm is between 95% - 100%

Actual operating expenditure/ budgeted operating expenditure x100

611 927 865,29 / 589 113 635,00 x100

=103,87%

Implementation on the operational expenditure budget was at 103,87% to date as at 30th November 2025.

(v) **Service Charges Revenue Budget Implementation Indicator**

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

Actual Service Charges Revenue / Budgeted Service Charges Revenue x 100

4 713 687.24 / (13 156 745.74 x 60%) x 100

=59,71%

4. Revenue management

A total of 7 216 water meter readings were captured as at 30th November 2025. This is an increase of 73 meters from the previous month of November 2025.

Total revenue billing on water and sanitation services was reported at R13 156 745,74. An amount of R4 713 687,24 was collected for the month of November 2025, collection rate was recorded at 35,82% for this period, the municipality did budget to collect 60% of the own revenue sources. The revenue collected increased by R95 498,44(2,07%) 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 November 2025, 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 November 2025:

- (i) Purchase orders equal or less than R 30 000 VAT Inclusive:
49 Quotations to a total rand value of R654 385,55 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:
54 Quotations to a total rand value of R5 319 089,33 were processed for the procurement of goods and services.
- (iii) Purchase orders more than R 200 000 VAT Inclusive:
79 orders with a total rand value of R95 017 503,59 were processed.

The following competitive bidding processes were also implemented for the month of November 2025:

The municipality processed 22 requisitions of goods and services through the competitive bidding processes as at the month of November 2025. There are 18 bid processes that are still in the in progress, and 2 on re-advert. 10 tenders have been awarded as at 30th November 2025.

The municipality's UIF&W expenditure was as follows as at the month of November 2025:

Irregular expenditure **R499 785,77**

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

499 785,77 /611 927 865,29 x100

=0,08% for the month of November 2025.

The unauthorized irregular, fruitless and wasteful expenditure was within the norm in terms of percentage with an amount of R 499 785,77 incurred as irregular expenditure for the month of November 2025. 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.

R3 043,48 was the total rand value for all deviations as at 30th November 2025. 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 - November 2025			Amount
GL Opening balance as at 01 July 2025				1 593 144 100.12
Prior year adjustment	2022/2023FY		-	106 548 665.18
	2023/2024FY		-	74 904 123.30
	2023/2024FY		-	60 601 230.64
				1 351 090 081.00
Incurred in Current year - November 2025				499 785.77
				1 351 589 866.77
Write-off by council			-	392 959 903.71
	RBIG PROJECTS 2014		-	24 928 095.87
	2024 / 2025 FY		-	368 031 807.84
Closing balance as at 30 November 2025				958 629 963.06

FRUITLESS & B WASTEFUL EXPENDITURE	
Recon for 2025/2026 Financial Year	
	Amount
Month - November 2025	
GL Opening balance as at 01 July 2025	126 048 532.00
Prior year adjustment	-
	126 048 532.00
Incurred in Current year - November 2025	-
	126 048 532.00
Write-off by council	-
Closing balance as at 30 November 2025	126 048 532.00
UNAUTHORISED EXPENDITURE	
Recon for 2025/2026 Financial Year	
	Amount
Month - November 2025	
GL Opening balance as at 01 July 2025	575 298 144.00
Prior year adjustment	-
	575 298 144.00
Incurred in Current year - November 2025	-
	575 298 144.00
Write-off by council	-
Closing balance as at 30 November 2025	575 298 144.00

6. Asset management

The municipality had in total **R 652 068 232,86** in current assets as at 30th November 2025 detailed as follows:

Class of Asset	Value
Cash balances	R 276 920 852,43
Inventory balances	R 17 062 073,97
VAT receivables	R 252 826 063,12
Trade receivables from exchange transactions	R 57 988 647,73
Receivables form non-exchange transactions	R 28 111 216,51
Other current assets	R 19 159 379,10
Total Current Assets	R 652 068 232,86

The municipality's non-current assets had a total of **R 5 607 256 611,00** as at 30th November 2025, the non-current assets consist of water infrastructure network and movable assets detailed as follows:

Class of Asset	Value
Land -	R 14 460 000
Plant and machinery -	R 1 590 182,00
Furniture and office equipment -	R 4 271 525,00
Transport assets -	R 29 592 984,00
IT Equipment -	R 4 527 236,00
Leasehold improvements -	(R 0,00)
Road infrastructure -	R 20 157 545,00
Community assets - Buildings	R 4 015 895,00
Wastewater network -	R 55 755 792,00
Water network -	R 4 174 946 645,00
Assets under construction -	R 1 297 938 808,00
Total Non-Current Assets	R 5 607 256 611,00

There were R16 199 836,97 assets additions to the municipality's infrastructure assets and movable assets respectively as at 30th November 2025. No disposal or donation of assets for the November 2025 month.

Retention amounts on capital infrastructure projects currently under construction had a combined value of **R 223 699 566,56**.

The **R1 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 November 2025.

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. Mahlokwenwa 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 November 2025, the asset is the mayoral chain of the municipality.

7. BUDGET MONITORING

There was no overspending of any items for the month of November 2025, 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 40,20% as at 30th November 2025. The FMG spending at 25% and EPWP spending at 45% while MIG and RRAMs were reported at 39,57% and 5% respectively.

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

GRANT REGISTER - NOVEMEBR 2025/2026									
	CONDITIONAL GRANTS							UNCONDITIONAL GRANT	
	DIRECT CONDITIONAL GRANTS				INDIRECT CONDITIONAL GRANTS				
	FINANCIAL MANAGEMENT GRANT	MUNICIPAL INFRASTRUCTURE GRANT	EXPANDED PUBLIC WORKS PROGRAMME	RURAL ROAD ASSET MANAGEMENT SYSTEM	TOTALS	RBIG	WSIG	TOTALS	EQUITABLE SHARE
	34051178950FMZZZZWD	35101258940MGZZZZWD AND 35101178970MIZZZZWD	35101178910EPZZZZWD	35101259010RRZZZZHO		35101259000RBZZZZHO	34051259030WSZZZZHO		34051179100EQZZZZWD
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	-	9 121 657.26	-	51 992.00	9 173 649.26	-		-	
ROLLOVER DENIED	-		-		-	-		-	
AMOUNT RECEIVED AS PER B/S					-				
TOTAL	2 400 000.00	435 063 657.26	8 403 000.00	2 737 992.00	448 604 649.26	-	-	-	1 209 760 000.00
OPENING BALANCE		9 121 657.26	-	51 992.00		-		-	
APPROVED ROLLOVER	-		-			-		-	
UNSPEND PAID BACK		-	-			-		-	
GRANT INCOME	2 400 000.00	230 790 000.00	5 882 000.00	1 880 000.00		-		-	504 067 000.00
JUL	-		-	-	-	-		-	504 067 000.00
AUG	2 400 000.00	118 026 000.00	2 101 000.00	1 880 000.00					
SEPT									
OCT		112 764 000.00							
NOV			3 781 000.00						
	34057630430FMZZZZWD	34057630730MGZZZZWD AND 34057610230MIZZZZWD	34057630230EPZZZZWD	34057610430RRZZZZWD					
GRANT EXPENDITURE	610 043.20	172 147 601.17	3 756 435.74	144 563.21	176 658 643.32	5 698 787.06	12 594 695.65	-	
JUL	333 892.80	1 038 617.51	642 232.00	-	2 014 742.31			-	-
AUG	80 689.95	52 940 710.04	686 334.00	-	53 707 733.99				
SEPT	128 460.51	28 789 188.21	803 476.00	-	29 721 124.72				
OCT	58 499.95	37 711 976.51	812 052.32	144 563.21	38 727 091.99	5 698 787.06			
NOV	8 499.99	51 667 108.90	812 341.42	-	52 487 950.31		12 594 695.65		
TOTAL UNSPENT	1 789 956.80	58 642 398.83	2 125 564.26	1 735 436.79	271 946 005.94	5 698 787.06	12 594 695.65	-	
PERCENTAGE	25	39.57	45	5	40.20				

B. CAPITAL EXPENDITURE

Table below shows the capital expenditure during the first quarter versus the projections as at 30th November 2025.

	NOVEMBER 2025				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	-	5 000 000.00	5 000 000.00
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	1 013 713.04	3 000 000.00	1 986 286.96
SDM-CAPITAL REPLACEMENT RESERVE	2 083 333.33	652 599.24	1 430 734.09	1.00	25 000 000.00	9 617 937.24	25 000 000.00	15 382 062.76
MIG-GTLM LEBALELO SOUTH CONN PIPES&RETIC	166 666.67	-	166 666.67	1.00	2 000 000.00	3 090 266.48	2 000 000.00	- 1 090 266.48
PURCHASE OF OFFICE	125 000.00	190 000.00	- 65 000.00	1.00	1 500 000.00	190 000.00	1 500 000.00	1 310 000.00
RBIG - NEBO SCHEME	125 000.00	-	125 000.00	-	1 500 000.00	3 576 633.22	1 500 000.00	- 2 076 633.22
PHOKWANE WATER SUPPLY	29 166.67	-	29 166.67	1.00	350 000.00	-	350 000.00	350 000.00
GIS EQ PLOTTER 2DESKTOPS SERVER COORDS	166 666.67	-	166 666.67	1.00	2 000 000.00	-	2 000 000.00	2 000 000.00
MHS EQUIPMENT	130 000.00	-	130 000.00	- 8.95	1 560 000.00	132 064.26	1 560 000.00	1 427 935.74
REFURBISHMENT - ERF 488	45 833.33	-	45 833.33	1.00	550 000.00	1 306 000.00	550 000.00	- 756 000.00
OFFICE EQUIPMENT	20 833.33	-	20 833.33	1.00	250 000.00	-	250 000.00	250 000.00
COMPUTER	21 553.25	-	21 553.25	1.00	258 639.00	-	258 639.00	258 639.00
DISASTER RECOVERY SYSTEM	4 166.67	-	4 166.67	1.00	50 000.00	-	50 000.00	50 000.00
COMPUTER	250 000.00	161 680.00	88 320.00	1.00	3 000 000.00	161 680.00	3 000 000.00	2 838 320.00
SDM FUNDED	3 959 886.58	1 004 279.24	2 955 607.34	4.05	47 518 639.00	19 088 294.24	47 518 639.00	28 430 344.76
MIG-REFURBISHMENT OF LEEUWVONTEIN WWTW	2 687 323.17	-	2 687 323.17	1.00	32 247 878.00	339 463.67	32 247 878.00	31 908 414.33
MIG-REFURBISHMENT OF DENNILTON WWTW	3 249 324.92	-	3 249 324.92	1.00	38 991 899.00	296 655.38	38 991 899.00	38 695 243.62
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P3	208 333.33	-	208 333.33	1.00	2 500 000.00	-	2 500 000.00	2 500 000.00
MIG - LEBALELO CENTRAL SUBSCHEME 1A	4 108 387.42	6 838 074.45	- 2 729 687.03	1.00	49 300 649.00	8 906 965.83	49 300 649.00	40 393 683.17
MIG-MALEKANE REGIONAL WATER SCHEME	1 007 353.00	-	1 007 353.00	1.00	12 088 236.00	2 623 604.40	12 088 236.00	9 464 631.60
MIG - UPGRADING OF DE HOOP WTW	4 548 852.08	4 252 483.03	296 369.05	1.00	54 586 225.00	15 963 220.08	54 586 225.00	38 623 004.92
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P1	2 361 480.42	-	2 361 480.42	1.00	28 337 765.00	1 883 057.98	28 337 765.00	26 454 707.02
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P2	4 768 772.50	5 978 847.96	- 1 210 075.46	1.00	57 225 270.00	30 570 859.34	57 225 270.00	26 654 410.66
MIG - MAMPURU BULK WATER SCHEME	4 249 967.33	4 659 339.91	- 409 372.58	1.00	50 999 608.00	16 140 911.44	50 999 608.00	34 858 696.56
MIG- MOUTSE EAST & WEST WATER RETIC	1 816 640.08	2 727 504.66	- 910 864.58	1.00	21 799 681.00	16 791 698.25	21 799 681.00	5 007 982.75
MIG-OLIFANTSPOORT SOUTH RWS PHASE 8	1 461 510.17	2 365 676.30	- 904 166.13	1.00	17 538 122.00	6 047 937.65	17 538 122.00	11 490 184.35
MIG- MOUTSE EAST & WEST WATER RETIC PH2	3 085 797.08	9 300 684.78	- 6 214 887.70	1.00	37 029 565.00	40 832 491.66	37 029 565.00	- 3 802 926.66
COMPUTERS (MIG)	20 833.33	-	20 833.33	1.00	250 000.00	-	250 000.00	250 000.00
MIG	33 574 574.83	36 122 611.09	- 2 548 036.26	13.00	402 894 898.00	140 396 865.68	402 894 898.00	262 498 032.32
RRAMS CAPITAL ACQUISITION	223 833.33	-	223 833.33	1.00	2 686 000.00	126 532.35	2 686 000.00	2 559 467.65
TOTAL CAPITAL	37 758 294.75	37 126 890.33	631 404.42	18.05	453 099 537.00	159 611 692.27	453 099 537.00	293 487 844.73

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

DC47 Sekhukhune - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

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 - Infrastructure And Water Services		3 656 481.79	32 247 878.00	32 247 878.00	-	339 463.67	13 436 620.00	-13 097 156.33	- 0.97	32 247 878.00
Total Capital Multi-year expenditure	4,7	3 656 481.79	32 247 878.00	32 247 878.00	-	339 463.67	13 436 620.00	-13 097 156.33	- 0.97	32 247 878.00
Single Year expenditure appropriation	2.00									
Vote 04 - Budget And Treasury		8 058 967.44	9 500 000.00	9 500 000.00	-	1 013 713.04	3 958 335.00	- 2 944 621.96	- 0.74	9 500 000.00
Vote 05 - Infrastructure And Water Services		691 780 689.30	407 243 020.00	407 243 020.00	39 562 281.98	179 248 024.45	169 684 640.00	9 563 384.45	0.06	179 248 024.45
Vote 08 - Sekhukhune Development Angancy		-	1 058 639.00	1 058 639.00	-	-	441 110.00	- 441 110.00	- 1.00	1 058 639.00
Vote 09 - Corporate Services		996 173.24	3 050 000.00	3 050 000.00	161 680.00	161 680.00	1 270 835.00	- 1 109 155.00	- 0.87	3 050 000.00
Total Capital single-year expenditure	4.00	700 835 829.98	420 851 659.00	420 851 659.00	39 723 961.98	180 423 417.49	175 354 920.00	5 068 497.49	0.03	192 856 663.45
Total Capital Expenditure		704 492 311.77	453 099 537.00	453 099 537.00	39 723 961.98	180 762 881.16	188 791 540.00	- 8 028 658.84	- 0.04	225 104 541.45
Capital Expenditure - Functional Classification										
Governance and administration		9 055 140.68	12 550 000.00	12 550 000.00	161 680.00	1 175 393.04	5 229 170.00	- 4 053 776.96	- 0.78	12 550 000.00
Finance and administration		9 055 140.68	12 550 000.00	12 550 000.00	161 680.00	1 175 393.04	5 229 170.00	- 4 053 776.96	- 0.78	12 550 000.00
Economic and environmental services		-	1 058 639.00	1 058 639.00	-	-	441 110.00	- 441 110.00	- 1.00	1 058 639.00
Planning and development		-	1 058 639.00	1 058 639.00	-	-	441 110.00	- 441 110.00	- 1.00	1 058 639.00
Trading services		695 437 171.09	439 490 898.00	439 490 898.00	39 562 281.98	179 587 488.12	183 121 260.00	- 3 533 771.88	- 0.02	439 490 898.00
Energy sources								-		
Water management		695 437 171.09	439 490 898.00	439 490 898.00	39 562 281.98	179 587 488.12	183 121 260.00	- 3 533 771.88	- 0.02	439 490 898.00
Total Capital Expenditure - Functional Classification	3.00	704 492 311.77	453 099 537.00	453 099 537.00	39 723 961.98	180 762 881.16	188 791 540.00	- 8 028 658.84	- 0.04	453 099 537.00
Funded by:										
National Government		436 361 334.62	405 580 898.00	405 580 898.00	38 719 682.74	161 674 586.92	168 992 085.00	- 7 317 498.08	- 0.04	405 580 898.00
Transfers recognised - capital		436 361 334.62	405 580 898.00	405 580 898.00	38 719 682.74	161 674 586.92	168 992 085.00	- 7 317 498.08	- 0.04	405 580 898.00
Internally generated funds		268 130 977.15	47 518 639.00	47 518 639.00	1 004 279.24	19 088 294.24	19 799 455.00	- 711 160.76	- 0.04	47 518 639.00
Total Capital Funding		704 492 311.77	453 099 537.00	453 099 537.00	39 723 961.98	180 762 881.16	188 791 540.00	- 8 028 658.84	- 0.04	453 099 537.00

C. Employee Related Cost

Table below shows the salary related costs as at 30th November 2025 including the projections for the remainder of the financial year.

A. Municipal staff and Senior Managers

Description	NOVEMBER 2025				PROJECTIONS				
	Monthly Budget	Expenditure	Variance		Annual Budget	Year-to-date Expenditure	Annual projections	Variance	
	R	R	R	%	R	R	R	R	%
Basic Salary	27 045 373.75	24 154 778.47	2 890 595.28	0.12	324 544 485.00	120 188 445.92	101 819 002.18	204 356 039.08	0.85
Cellphone Allowance	601 095.00	212 772.00	388 323.00	0.65	7 213 140.00	1 054 074.00	1 622 942.00	6 159 066.00	0.94
Group life contribution	180 552.33	157 616.23	22 936.10	0.11	2 166 628.00	803 417.58	689 172.32	1 363 210.42	0.85
Housing benefits	237 689.17	179 768.95	57 920.22	0.24	2 852 270.00	902 071.27	837 336.12	1 950 198.73	0.87
Industrial Council	609 566.25	8 697.15	600 869.10	0.99	7 314 795.00	43 347.70	1 236 489.15	7 271 447.30	1.00
Leave Bonus	341 749.17	-	341 749.17	1.00	4 100 990.00	102 755.02	819 198.15	3 998 234.98	0.97
Medical Aid Contribution	1 490 549.50	1 368 870.21	121 679.29	0.08	17 886 594.00	6 849 418.47	5 721 485.50	11 037 175.53	0.85
Acting allowance	5 861.92	-	5 861.92	1.00	163 654.00	-	27 275.67	163 654.00	1.00
Annual/ Performance Bonus	43 333.33	2 545 689.14	-2 502 355.81	- 25.81	658 438.00	11 091 745.80	3 882 127.31	- 10 433 307.80	- 4.73
Long Service Awards	127 133.92	42 410.86	84 723.06	- 3.10	1 605 851.00	46 874.96	1 199 694.31	1 558 976.04	0.42
Overtime	1 109 436.00	1 399 977.30	- 290 541.30	- 0.46	13 313 232.00	6 993 847.16	5 567 055.83	6 319 384.84	0.75
Pension Fund Contribution	4 179 100.83	3 797 938.53	381 162.30	0.10	50 149 210.00	18 895 993.17	15 910 754.15	31 253 216.83	0.85
Shift Allowance	344 478.58	326 575.55	17 903.03	0.10	4 133 743.00	1 568 605.14	1 312 211.58	2 565 137.86	0.85
Standby Allowance	346 378.00	188 095.25	158 282.75	0.71	4 156 536.00	507 858.88	952 271.47	3 648 677.12	0.94
Transport Allowance	2 688 603.25	2 871 916.14	- 183 312.89	0.02	32 263 239.00	12 682 177.97	10 666 486.33	19 581 061.03	0.84
UIF	193 259.50	143 470.29	49 789.21	0.28	2 319 114.00	707 626.04	664 906.82	1 611 487.96	0.88
Uniform Allowance	14 750.75	-	14 750.75	1.00	177 009.00	-	29 501.50	177 009.00	1.00
Grand Total	39 558 911.25	37 398 576.07	2 160 335.18	- 23.00	475 018 928.00	182 438 259.08	152 957 910.38	292 580 668.92	9.12

B. Councillors

Description					PROJECTIONS				
	Monthly Budget	Monthly Expenditure	Variance		Annual Budget	Year-to-date Expenditure	Annual projections	Variance	
	R	R	R	%	R	R	R	R	%
BASIC SALARY	944 849.00	946 463.22	- 1 614.22	1.37	11 338 188.00	4 647 010.59	11 338 188.00	6 691 177.41	59.01
CELLPHONE ALLOWANCE	130 274.00	132 755.00	- 2 481.00	- 0.60	1 752 274.00	658 675.00	1 752 274.00	1 093 599.00	62.41
MEDICAL AID BENEFITS	23 565.83	11 951.66	11 614.17	49.28	297 919.00	59 758.30	297 919.00	238 160.70	79.94
PENSION FUND CONTRIBUTIONS	55 730.08	57 467.88	- 1 737.80	- 3.12	915 239.00	287 339.51	915 239.00	627 899.49	68.60
TRAVELLING ALLOWANCE	620 192.08	152 170.51	468 021.57	75.09	4 996 019.00	567 649.17	4 996 019.00	4 428 369.83	88.64
GRAND TOTALS	1 774 611.00	1 300 808.27	473 802.73	122.03	19 299 639.00	6 220 432.57	19 299 639.00	13 079 206.43	358.61

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

DC47 Sekhukhune - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration R thousands	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1.00	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 151 079.97	11 338 188.00	11 338 188.00	946 463.22	4 647 010.59	4 724 260.00	- 77 249.41	- 0.02	11 338 188.00
Pension and UIF Contributions		634 903.95	915 239.00	915 239.00	57 467.88	287 339.51	381 360.00	- 94 020.49	- 0.25	915 239.00
Medical Aid Contributions		149 347.56	297 919.00	297 919.00	11 951.66	59 758.30	124 140.00	- 64 381.70	- 0.52	297 919.00
Cellphone Allowance		1 542 909.00	1 752 274.00	1 752 274.00	132 755.00	658 675.00	730 125.00	- 71 450.00	- 0.10	1 752 274.00
Other benefits and allowances		2 823 063.80	4 996 019.00	4 996 019.00	152 170.51	567 649.17	2 081 680.00	- 1 514 030.83	- 0.73	4 996 019.00
Sub Total - Councillors		16 301 304.28	19 299 639.00	19 299 639.00	1 300 808.27	6 220 432.57	8 041 565.00	- 1 821 132.43	- 0.23	19 299 639.00
% 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	8 406 069.00	380 983.91	1 991 533.79	3 502 545.00	- 1 511 011.21	- 0.43	8 406 069.00
Pension and UIF Contributions		219 895.23	691 258.00	691 258.00	17 736.27	88 681.97	288 045.00	- 199 363.03	- 0.69	691 258.00
Medical Aid Contributions		124 890.96	132 741.00	132 741.00	10 693.46	53 467.30	55 315.00	- 1 847.70	- 0.03	132 741.00
Performance Bonus		99 320.91	110 618.00	110 618.00	-	-	46 095.00	- 46 095.00	- 1.00	110 618.00
Motor Vehicle Allowance		753 665.86	1 309 989.00	1 309 989.00	48 243.90	208 279.83	545 845.00	- 337 565.17	- 0.62	1 309 989.00
Cellphone Allowance		161 135.00	252 700.00	252 700.00	10 596.00	54 979.00	105 310.00	- 50 331.00	- 0.48	252 700.00
Housing Allowances		-	147 373.00	147 373.00	-	-	61 410.00	- 61 410.00	- 1.00	147 373.00
Other benefits and allowances		4 206.44	247 892.00	247 892.00	-	3 014.76	103 305.00	- 100 290.24	- 0.97	247 892.00
Payments in lieu of leave		-	184 480.00	184 480.00	-	-	76 870.00	- 76 870.00	- 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	-	-	68 195.00	- 68 195.00	- 1.00	163 654.00
Sub Total - Senior Managers of Municipality		19 593 540.00	11 646 774.00	11 646 774.00	468 253.54	2 399 956.65	4 852 935.00	- 2 452 978.35	- 0.51	11 646 774.00
Other Municipal Staff										
Basic Salaries and Wages		288 994 565.74	316 138 416.00	316 138 416.00	23 773 794.56	118 196 912.13	131 724 380.00	-13 527 467.87	- 0.10	316 138 416.00
Pension and UIF Contributions		45 874 148.73	53 768 482.00	53 768 482.00	4 081 288.78	20 318 354.82	22 403 625.00	- 2 085 270.18	- 0.09	53 768 482.00
Medical Aid Contributions		16 011 838.93	17 753 853.00	17 753 853.00	1 358 176.75	6 795 951.17	7 397 460.00	- 601 508.83	- 0.08	17 753 853.00
Overtime		22 074 222.00	17 446 975.00	17 446 975.00	1 726 552.85	8 562 452.30	7 269 615.00	1 292 837.30	0.18	8 562 452.30
Performance Bonus		856 586.35	547 820.00	547 820.00	2 545 689.14	11 091 745.80	228 260.00	10 863 485.80	47.59	11 091 745.80
Motor Vehicle Allowance		31 206 554.35	30 881 081.00	30 881 081.00	2 656 549.53	11 668 567.27	12 867 155.00	- 1 198 587.73	- 0.09	30 881 081.00
Cellphone Allowance		2 217 206.68	6 960 440.00	6 960 440.00	202 176.00	999 095.00	2 900 210.00	- 1 901 115.00	- 0.66	6 960 440.00
Housing Allowances		2 148 585.50	2 704 897.00	2 704 897.00	179 768.95	902 071.27	1 127 075.00	- 225 003.73	- 0.20	2 704 897.00
Other benefits and allowances		1 104 296.52	4 647 829.00	4 647 829.00	196 792.40	551 206.58	1 936 640.00	- 1 385 433.42	- 0.72	4 647 829.00
Payments in lieu of leave		-	3 678 577.00	3 678 577.00	-	102 755.02	1 532 760.00	- 1 430 004.98	- 0.93	3 678 577.00
Long service awards		104 563.37	1 605 851.00	1 605 851.00	42 410.86	46 874.96	669 125.00	- 622 250.04	- 0.93	1 605 851.00
Post-retirement benefit obligations	2.00	-	237 933.00	237 933.00	-	-	99 150.00	- 99 150.00	- 1.00	237 933.00
Sub Total - Other Municipal Staff		410 592 568.17	456 372 154.00	456 372 154.00	36 763 199.82	179 235 986.32	190 155 455.00	-10 919 468.68	- 0.06	458 031 557.10
Total Parent Municipality		446 487 412.45	487 318 567.00	487 318 567.00	38 532 261.63	187 856 375.54	203 049 955.00	-15 193 579.46	- 0.07	488 977 970.10
TOTAL SALARY, ALLOWANCES & BENEFITS		446 487 412.45	487 318 567.00	487 318 567.00	38 532 261.63	187 856 375.54	203 049 955.00	-15 193 579.46	- 0.07	488 977 970.10
% increase	4.00		0.09	0.09						0.10
TOTAL MANAGERS AND STAFF		430 186 108.17	468 018 928.00	468 018 928.00	37 231 453.36	181 635 942.97	195 008 390.00	-13 372 447.03	- 0.07	469 678 331.10

DC47 Sekhukhune - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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											
<i>Governance and administration</i>		1 881 717 579.93	1 868 201 148.00	1 868 201 148.00	14 955 743.89	589 788 207.85	778 417 075.00	-188 628 867.15	-	0.24	1 869 026 426.49
Finance and administration		1 881 717 579.93	1 868 201 148.00	1 868 201 148.00	14 955 743.89	589 788 207.85	778 417 075.00	-188 628 867.15	-	0.24	1 869 026 426.49
<i>Trading services</i>		5 376 941.79	-	-	65 503 780.72	208 502 139.37	-	208 502 139.37	▲	#DIV/0!	208 502 139.37
Water management		4 446 744.00	-	-	65 422 426.87	208 097 904.17	-	208 097 904.17	▲	#DIV/0!	208 097 904.17
Total Revenue - Functional	2.00	1 887 094 521.72	1 868 201 148.00	1 868 201 148.00	80 459 524.61	798 290 347.22	778 417 075.00	19 873 272.22	▲	0.03	2 077 528 565.86
Expenditure - Functional											
<i>Governance and administration</i>		841 492 140.54	720 643 664.00	720 643 664.00	47 296 953.21	217 145 121.67	300 268 755.00	- 83 123 633.33	-	0.28	720 643 664.00
Executive and council		223 559 349.04	244 090 933.00	244 090 933.00	22 564 319.96	87 434 101.39	101 704 855.00	- 14 270 753.61	-	0.14	244 090 933.00
Finance and administration		617 932 791.50	476 552 731.00	476 552 731.00	24 732 633.25	129 711 020.28	198 563 900.00	- 68 852 879.72	-	0.35	476 552 731.00
<i>Economic and environmental services</i>		35 119 280.26	40 352 256.00	40 352 256.00	2 800 334.46	10 553 381.28	16 813 590.00	- 6 260 208.72	-	0.37	40 352 256.00
Planning and development		35 119 280.26	40 352 256.00	40 352 256.00	2 800 334.46	10 553 381.28	16 813 590.00	- 6 260 208.72	-	0.37	40 352 256.00
<i>Trading services</i>		782 148 177.05	652 874 627.00	652 874 627.00	85 828 449.26	384 229 362.34	272 031 290.00	112 198 072.34	▲	0.41	386 086 679.34
Water management		782 119 990.92	651 017 310.00	651 017 310.00	85 828 449.26	384 229 362.34	271 257 380.00	112 971 982.34	▲	0.42	384 229 362.34
Waste water management		28 186.13	1 857 317.00	1 857 317.00	-	-	773 910.00	- 773 910.00	-	1.00	1 857 317.00
Total Expenditure - Functional	3.00	1 658 759 597.85	1 413 870 547.00	1 413 870 547.00	135 925 736.93	611 927 865.29	589 113 635.00	22 814 230.29	▲	0.04	1 147 082 599.34
Surplus/ (Deficit) for the year		228 334 923.87	454 330 601.00	454 330 601.00	- 55 466 212.32	186 362 481.93	189 303 440.00	- 2 940 958.07	▲	0.02	930 445 966.52

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

DC47 Sekhukhune - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Water		97 211 863.58	102 107 777.00	102 107 777.00	6 853 108.31	34 119 518.92	42 544 895.00	- 8 425 376.08	- 0.20	102 107 777.00
Service charges - Waste Water Management		16 109 252.81	16 994 001.00	16 994 001.00	1 543 123.94	7 136 002.69	7 080 830.00	55 172.69	0.01	7 136 002.69
Sale of Goods and Rendering of Services		2 008 818.01	2 703 940.00	2 703 940.00	100 023.95	578 289.10	1 126 625.00	- 548 335.90	- 0.49	2 703 940.00
Interest earned from Receivables		37 374 823.23	26 324 803.00	26 324 803.00	3 306 558.08	16 440 412.41	10 968 665.00	5 471 747.41	0.50	16 440 412.41
Interest from Current and Non Current Assets		57 242 592.43	63 719 050.00	63 719 050.00	2 275 447.71	16 065 016.62	26 549 600.00	-10 484 583.38	- 0.39	63 719 050.00
Operational Revenue		165 854.60	17 285.00	17 285.00	-	896.72	7 195.00	- 6 298.28	- 0.88	17 285.00
Non-Exchange Revenue										
Surcharges and Taxes		-	3 747.00	3 747.00	-	-	1 560.00	- 1 560.00	- 1.00	3 747.00
Fines, penalties and forfeits		890 111.96	1 434 845.00	1 434 845.00	10 212.96	24 121.61	597 840.00	- 573 718.39	- 0.96	1 434 845.00
Transfers and subsidies - Operational		1 169 254 705.01	1 246 860 100.00	1 246 860 100.00	3 574 788.38	518 781 181.63	519 525 035.00	- 743 853.37	- 0.00	1 246 860 100.00
Interest		1 850 096.58	-	-	161 040.51	792 346.44	-	792 346.44	#DIV/0!	792 346.44
Operational Revenue		3 103 721.79	-	-	269 722.96	1 348 614.80	-	1 348 614.80	#DIV/0!	1 348 614.80
Gains on disposal of Assets		131 486.50	704 700.00	704 700.00	-	-	293 625.00	- 293 625.00	- 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	1 460 870 248.00	18 094 026.80	595 631 400.94	608 695 870.00	-13 064 469.06	- 0.02	1 443 613 820.34
Expenditure By Type										
Employee related costs		430 186 108.17	468 018 928.00	468 018 928.00	37 231 453.36	181 635 942.97	195 008 390.00	-13 372 447.03	- 0.07	468 018 928.00
Remuneration of councillors		16 301 304.28	19 299 639.00	19 299 639.00	1 300 808.27	6 220 432.57	8 041 565.00	- 1 821 132.43	- 0.23	19 299 639.00
Inventory consumed		208 719 680.37	134 146 561.00	134 146 561.00	27 659 765.66	99 993 838.65	55 894 445.00	44 099 393.65	0.79	99 993 838.65
Depreciation and amortisation		149 163 646.95	98 946 800.00	98 946 800.00	-	-	41 227 835.00	-41 227 835.00	- 1.00	98 946 800.00
Interest		26 459 696.80	115 320.00	115 320.00	-	-	48 050.00	- 48 050.00	- 1.00	115 320.00
Contracted services		477 589 198.72	415 916 479.00	415 534 917.00	40 132 465.64	219 654 838.40	173 250 994.75	46 403 843.65	0.27	219 654 838.40
Transfers and subsidies		3 176 182.00	20 000 000.00	20 000 000.00	9 524 094.33	12 335 668.50	8 333 335.00	4 002 333.50	0.48	12 335 668.50
Irrecoverable debts written off		99 298 033.77	5 742 000.00	5 742 000.00	-	-	2 392 500.00	- 2 392 500.00	- 1.00	5 742 000.00
Operational costs		238 819 222.19	251 684 820.00	252 066 382.00	20 077 149.67	92 087 144.20	104 916 520.25	-12 829 376.05	- 0.12	252 066 382.00
Losses on Disposal of Assets		9 046 524.60	-	-	-	-	-	-	-	-
Total Expenditure		1 658 759 597.85	1 413 870 547.00	1 413 870 547.00	135 925 736.93	611 927 865.29	589 113 635.00	22 814 230.29	0.04	1 176 173 414.55
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary)		499 702 746.74	407 330 900.00	407 330 900.00	62 365 497.81	202 658 946.28	169 721 205.00	32 937 741.28	0.19	202 658 946.28
Transfers and subsidies - capital (in-kind)		2 048 448.48	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		228 334 923.87	454 330 601.00	454 330 601.00	- 55 466 212.32	186 362 481.93	189 303 440.00	- 2 940 958.07	- 0.02	470 099 352.07

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

DC47 Sekhukhune - Table C1 Monthly Budget Statement Summary - M05 November									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Service charges	113 321 116.39	119 101 778.00	119 101 778.00	8 396 232.25	41 255 521.61	49 625 725.00	- 8 370 203.39	- 0.17	109 243 779.69
Investment revenue	57 242 592.43	63 719 050.00	63 719 050.00	2 275 447.71	16 065 016.62	26 549 600.00	- 10 484 583.38	- 0.39	63 719 050.00
Transfers and subsidies - Operational	1 169 254 705.01	1 246 860 100.00	1 246 860 100.00	3 574 788.38	518 781 181.63	519 525 035.00	- 743 853.37	- 0.00	1 246 860 100.00
Other own revenue	45 524 912.67	31 189 320.00	31 189 320.00	3 847 558.46	19 529 681.08	12 995 510.00	6 534 171.08	0.50	23 790 890.65
Total Revenue (excluding capital transfers and contributions)	1 385 343 326.50	1 460 870 248.00	1 460 870 248.00	18 094 026.80	595 631 400.94	608 695 870.00	- 13 064 469.06	- 0.02	1 443 613 820.34
Employee costs	430 186 108.17	468 018 928.00	468 018 928.00	37 231 453.36	181 635 942.97	195 008 390.00	- 13 372 447.03	- 0.07	468 018 928.00
Remuneration of Councillors	16 301 304.28	19 299 639.00	19 299 639.00	1 300 808.27	6 220 432.57	8 041 565.00	- 1 821 132.43	- 0.23	19 299 639.00
Depreciation and amortisation	149 163 646.95	98 946 800.00	98 946 800.00	-	-	41 227 835.00	- 41 227 835.00	- 1.00	98 946 800.00
Interest	26 459 696.80	115 320.00	115 320.00	-	-	48 050.00	- 48 050.00	- 1.00	115 320.00
Inventory consumed and bulk purchases	208 719 680.37	134 146 561.00	134 146 561.00	27 659 765.66	99 993 838.65	55 894 445.00	44 099 393.65	0.79	99 993 838.65
Transfers and subsidies	3 176 182.00	20 000 000.00	20 000 000.00	9 524 094.33	12 335 668.50	8 333 335.00	4 002 333.50	0.48	12 335 668.50
Other expenditure	824 752 979.28	673 343 299.00	673 343 299.00	60 209 615.31	311 741 982.60	280 560 015.00	31 181 967.60	0.11	477 463 220.40
Total Expenditure	1 658 759 597.85	1 413 870 547.00	1 413 870 547.00	135 925 736.93	611 927 865.29	589 113 635.00	22 814 230.29	0.04	1 176 173 414.55
Surplus/(Deficit)	- 273 416 271.35	46 999 701.00	46 999 701.00	- 117 831 710.13	- 16 296 464.35	19 582 235.00	- 35 878 699.35	- 1.83	267 440 405.79
Transfers and subsidies - capital (monetary allocations)	499 702 746.74	407 330 900.00	407 330 900.00	62 365 497.81	202 658 946.28	169 721 205.00	32 937 741.28	0.19	202 658 946.28
Transfers and subsidies - capital (in-kind)	2 048 448.48	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	228 334 923.87	454 330 601.00	454 330 601.00	- 55 466 212.32	186 362 481.93	189 303 440.00	- 2 940 958.07	- 0.02	470 099 352.07
Capital expenditure & funds sources									
Capital expenditure	704 492 311.77	453 099 537.00	453 099 537.00	39 723 961.98	180 762 881.16	188 791 540.00	- 8 028 658.84	- 0.04	225 104 541.45
Capital transfers recognised	436 361 334.62	405 580 898.00	405 580 898.00	38 719 682.74	161 674 586.92	168 992 085.00	- 7 317 498.08	- 0.04	405 580 898.00
Internally generated funds	268 130 977.15	47 518 639.00	47 518 639.00	1 004 279.24	19 088 294.24	19 799 455.00	- 711 160.76	- 0.04	47 518 639.00
Total sources of capital funds	704 492 311.77	453 099 537.00	453 099 537.00	39 723 961.98	180 762 881.16	188 791 540.00	- 8 028 658.84	- 0.04	453 099 537.00

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

DC47 Sekhukhune - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	623 379 871.00	276 920 852.43	623 379 871.00
Trade and other receivables from exchange transactions		20 168 024.39	300 991 465.00	300 991 465.00	57 988 647.73	300 991 465.00
Receivables from non-exchange transactions		26 378 486.15	-	-	28 111 216.51	28 111 216.51
Inventory		35 774 898.64	253 541 645.00	253 541 645.00	17 062 073.97	253 541 645.00
VAT		171 331 267.96	56 273 366.00	56 273 366.00	252 826 063.12	252 826 063.12
Other current assets		19 159 509.84	81 982 217.00	81 982 217.00	19 159 379.10	81 982 217.00
Total current assets		664 293 366.93	1 316 168 564.00	1 316 168 564.00	652 068 232.86	1 540 832 477.63
Non current assets						
Investments		0.47	-	-	0.47	0.47
Property, plant and equipment		5 589 872 166.49	5 661 545 219.00	5 661 545 219.00	5 770 635 047.65	5 770 635 047.65
Heritage assets		746 801.50	-	-	746 801.50	746 801.50
Intangible assets		3 000 000.00	50 000.00	50 000.00	3 000 000.00	3 000 000.00
Total non current assets		5 593 618 968.46	5 661 595 219.00	5 661 595 219.00	5 774 381 849.62	5 774 381 849.62
TOTAL ASSETS		6 257 912 335.39	6 977 763 783.00	6 977 763 783.00	6 426 450 082.48	7 315 214 327.25
LIABILITIES				0.67		
Current liabilities						
Consumer deposits		5 920 219.04	4 923 085.00	4 923 085.00	6 229 231.02	4 923 085.00
Trade and other payables from exchange transactions		818 528 565.98	388 440 538.00	388 440 538.00	759 515 038.70	388 440 538.00
Trade and other payables from non-exchange transactions		9 173 647.06	106 000 000.00	106 000 000.00	48 027 934.30	106 000 000.00
Provision		17 529 091.69	-	-	16 312 305.51	-
VAT		106 927 288.29	-	-	113 396 715.57	-
Total current liabilities		958 078 812.06	499 363 623.00	499 363 623.00	943 481 225.10	499 363 623.00
Non current liabilities						
Financial liabilities		218 683.59	-	-	218 683.59	-
Provision		32 301 473.50	52 278 291.00	52 278 291.00	29 074 325.62	52 278 291.00
Total non current liabilities		32 520 157.09	52 278 291.00	52 278 291.00	29 293 009.21	52 278 291.00
TOTAL LIABILITIES		990 598 969.15	551 641 914.00	551 641 914.00	972 774 234.31	551 641 914.00
NET ASSETS	2.00	5 267 313 366.24	6 426 121 869.00	6 426 121 869.00	5 453 675 848.17	6 763 572 413.25
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 524 320 343.70	5 971 791 268.00	5 971 791 268.00	5 453 675 848.17	5 971 791 268.00
TOTAL COMMUNITY WEALTH/EQUITY	2.00	5 524 320 343.70	5 971 791 268.00	5 971 791 268.00	5 453 675 848.17	5 971 791 268.00

DC47 Sekhukhune - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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	71 427 437.00	5 352 936.65	25 135 599.30	29 761 432.10	- 4 625 832.80	- 0.16	71 427 437.00
Other revenue		491 610 168.00	95 144 806.00	95 144 806.00	245 419 877.78	1 338 190 261.04	39 643 669.15	1 298 546 591.89	32.76	1 338 190 261.04
Transfers and Subsidies - Operational		1 152 420 000.00	1 246 860 100.00	1 246 860 100.00	3 781 000.00	512 349 000.00	519 525 041.65	- 7 176 041.65	- 0.01	1 246 860 100.00
Transfers and Subsidies - Capital		423 228 000.00	407 330 900.00	407 330 900.00	-	232 670 000.00	169 721 208.30	62 948 791.70	0.37	232 670 000.00
Interest		53 676 318.70	58 464 000.00	58 464 000.00	2 210 684.34	15 080 798.17	24 360 000.00	- 9 279 201.83	- 0.38	58 464 000.00
Payments										
Suppliers and employees		-1 741 502 535.27	-1 176 835 323.00	-1 176 835 323.00	- 39 583 803.26	- 904 088 370.86	-490 348 051.30	413 740 319.56	- 0.84	-1 176 835 323.00
NET CASH FROM/(USED) OPERATING ACTIVITIES		440 512 028.56	702 391 920.00	702 391 920.00	217 180 695.51	1 219 337 287.65	292 663 299.90	- 926 673 987.75	- 3.17	1 770 776 475.04
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		131 486.50	704 700.00	704 700.00	-	-	293 625.00	- 293 625.00	- 1.00	704 700.00
Payments										
Capital assets		- 704 492 311.77	- 453 099 537.00	- 453 099 537.00	- 39 723 961.98	- 180 762 881.16	-188 791 473.75	- 8 028 592.59	0.04	- 180 762 881.16
NET CASH FROM/(USED) INVESTING ACTIVITIES		- 704 360 825.27	- 452 394 837.00	- 452 394 837.00	- 39 723 961.98	- 180 762 881.16	-188 497 848.75	- 7 734 967.59	0.04	- 180 058 181.16
NET INCREASE/ (DECREASE) IN CASH HELD		- 263 848 796.71	249 997 083.00	249 997 083.00	177 456 733.53	1 038 574 406.49	104 165 451.15			1 590 718 293.88
Cash/cash equivalents at beginning:		552 766 149.13	442 034 283.00	442 034 283.00	1 252 598 852.91	391 481 179.95	442 034 283.00			391 481 179.95
Cash/cash equivalents at month/year end:		288 917 352.42	692 031 366.00	692 031 366.00	1 430 055 586.44	1 430 055 586.44	546 199 734.15			1 982 199 473.83

D. Primary Bank Balances

Name of institution	Cash in the bank on 30 th November 2025
Standard Bank	R 40 850 490,15

	R
Bank statement balance (closing balance per B/S before adjusting to C/B)	40 850 490.15
Reconciling items:	
uncashed cheques	-
uncashed ACBs	- 34 300 951.22
Undeposited receipts	405 338.82
Partially undeposited receipt	227 284.87
Miscellaneous charge	423 227.44
unreconciled on statement Deposit	- 2 330 848.24
Partially unreconciled on statement ACBs	
unreconciled on statement transfers	
Adjusted statement C/F	5 274 541.82
cashbook account B/F	- 124 379 009.42
reconciled bank Charges	129 593 040.73
cashbook account C/F	5 214 031.31
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	5 214 031.31
Difference	60 510.51

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

DC47 Sekhukhune - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November												
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										
Municipality												
FNB		6 Months	Short Term	No	Fixed	6.85	Call Account	351 825 479.69	1 695 175.82	- 180 600 000.00	15 000 000.00	187 920 655.51
STANDARD BANK		Call Account	Short Term	No	Fixed	8.25	Call Account	271 155.92	1 593.51	-	-	272 749.43
NEDBANK		Call Account	Short Term	No	Fixed	6.95	Call Account	1 083 720.77	6 116.30	-	-	1 089 837.07
ABSA		Call Account	Short Term	No	Fixed	7.65	Call Account	81 926 513.46	496 048.20	-	-	82 422 561.66
TOTAL INVESTMENTS AND INTEREST	2.00							435 106 869.84	2 198 933.83	- 180 600 000.00	15 000 000.00	271 705 803.67

I. EXPENDITURE MANAGEMENT

Hereunder is an analysis of creditor’s payments for the month of November 2025, 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 - **November 2025***

Month: November 2025	Total Number of valid and complete invoices Received	Total Number of paid invoices	Variance
Number of Invoices	198	198	0
Percentage	100%	100%	0%

The above table shows that invoices 198 received for the month of November 2025 were valid and complete invoices and were paid within 30 days.

*Table 14: Overall Summary of paid invoices in rand value- **November 2025***

Months	Rand value of amount paid	No. of items paid
November	R	
Invoices 276		
Value of R 188 812 613.17	R130 268 339.29	198
100%	69%	72%

Table 15: Invoices Paid within 30 days.

Month: November 2025	Total Number of valid and complete invoices Received	Total Number of valid and complete invoices paid within 30 days
Invoices received	276	198
Percentage	100%	72%

Refer to attached **ANNEXURE A** for a list of invoices paid within 30 days in the month of November 2025.



Invoices paid within
30 days .xlsx

Table 16: Unpaid invoices

Month: November 2025	Total number of invoices Received	Total Number of invalid and Incomplete invoices
Overall Invoices received	276	78
Percentage	100%	28%

A total number of invalid, and incomplete invoices were (49) 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 November 2025



Outstanding invoices
as of 30th November

TOTAL VALUE OF INVOICES RECEIVED	TOTAL VALUE OF INVALID AND INCOMPLETE INVOICES THAT WERE NOT PAID
Invoices: 276	Invoices: 78
Value of R 188 812 613.71	Value of R 58 544 274.42
100%	31%

Table 17: Number of Purchase Order Payment v/s Sundry Payment/ Third parties and Projects (November 2025)

Payment Method	Value	Number
Purchase Orders	93 318 601.28	198
Sundry Purchases	211 855.04	13
Projects	29 247 670.54	16
Third Parties	8 845 788.66	23
Total	131 623 915.52	250

CREDITORS AGE ANALYSIS REPORT DATED 30th November 2025

CREDITOR AGE ANALYSIS REPORT DATED 30th NOVEMBER 2025

CRR07002 HR191		** SEKHKHUNE SCOA PRODUCTION **		30 November 2025	18:29:17		
		Creditor Age Analysis for Selected Date		Page	4		
Company Type: A From Supplier No:		Company.....:	Analyse As At Date: 20251130	Start Period: 202507	End Period: 202511		
Report Type: D To Supplier No...:		Report Sequence: T	File Name.....:	cred_age.txt			
Detail Work File...: hr191.txt		File Y/M.....:	Y	Year End:			
Orders.....: X GRN's>Returns...: X		Invoices.....:	X	Debit/Credit Notes: X	Payment Vouchers: X		
				Location Code:			
Orders							
Supplier No and Name		Current	30 Days	60 Days	90 Days+	Total	
PAP004 PAPAV LODGE AND CONFERENCE PTY LTD 2024/164		0.00	98000.00	0.00	0.00	98000.00	
0001035065	0001035704		0001035793		0001035794		
PHE007 PHELADI NOKO B1 FUNERALS		109687.92	0.00	0.00	83950.00	193637.92	
0001035253							
PRE009 PRECIOUS MALATJI ADVISORY AND CONSTRUCTING P		0.00	0.00	98095.00	0.00	98095.00	
0001035714	0001035895						
PUT002 PUTUKU TRADING AND PROJECTS (PTY)LTD		42147.50	0.00	0.00	0.00	42147.50	
0001035731	0001035777		0001035814				
SOG001 SOGANE BUSINESS ENTERPRISES		1387727.15	0.00	0.00	0.00	1387727.15	
0001035645	0001035647		0001035648		0001035649		
STA004 STATE INFORMATION TECHNOLOGY AGENCY PTY LTD		0.00	28718.44	0.00	0.00	28718.44	
0001035911							
SUP010 SUPREME AUTOBODY BESIGHEIDSTRUST		5000.00	0.00	0.00	0.00	5000.00	
0001035842							
TAD001 TADI ENTERPRISE (2013/084130/07)		1634889.96	0.00	0.00	0.00	1634889.96	
0001035716	0001035719		0001035720		0001035721	0001035723	
0001035724							
TEM010 TEMOTLAKA (PTY) LTD (2019/169882/07)		239062.00	0.00	0.00	0.00	239062.00	
0001035527							
THE01 THEBE YA NKWE TRADING (2018/414629/07)		0.00	124750.00	0.00	0.00	124750.00	
0001035283							
TOY001 TOYOTA SOUTH AFRICA MOTORS PTY LTD (1961/001		0.00	0.00	766130.00	0.00	766130.00	
0001035290							
TUB004 TUBATSE ART DESIGNER CC		0.00	0.00	80730.00	0.00	80730.00	
0001034810	0001034811		0001034812				
Deliveries							
Supplier No and Name		Current	30 Days	60 Days	90 Days+	Total	
PUT002 PUTUKU TRADING AND PROJECTS (PTY)LTD		25219.50	0.00	0.00	0.00	25219.50	
00043045							
SUB002 SUBRINO SUPPLIES (2023/763826/07)		189978.00	0.00	0.00	0.00	189978.00	
00043092							
Total Deliveries	Count:	15 :	3200943.91	0.00	0.00	0.00	3200943.91

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

BULK PURCHASES AGE ANALYSIS AS AT 30th November 2025

BULK WATER AGE ANALYSIS REPORT DATED 30 NOVEMBER 2025

Count	Supplier Name	PRIOR- YEAR INVOICES AGEING				CURRENT YEAR INVOICES (2025/26) AGEING					Closing Bal
		OPENING	PAYMENT	ADJ/INT	BAL	Current	30 Days	60 Days	90 Days+	Total	
BULK WATER CONSUMPTION											
1	NMS LEPELLE NORTHERN WATER	319 096 387.22	(33 561 646.05)	-	285 534 741.17	-	-	-	-	-	285 534 741.17
2	WATER & SANITATION DEPARTMENT	34 632 512.93	(3 029 985.69)	-	31 602 527.24	322 931.32	385 097.61	277 479.29	304 177.10	1 289 685.32	32 892 212.56
3	NJ VAN DER WAL	152 669.28	(152 669.28)	-	-	174 867.12	-	-	-	174 867.12	174 867.12
4	WINTERBACH ATTORNEYS (MADELEEN)	352 515.58	(352 515.58)	-	-	-	-	-	-	-	-
5	DR JS MOROKA LOCAL MUNICIPALITY	423 500 814.29	-	-	423 500 814.29	-	-	-	-	-	423 500 814.29
TOTAL BULK WATER CONSUMPTION		777 734 899.30	(37 096 816.60)	-	740 638 082.70	497 798.44	385 097.61	277 479.29	304 177.10	1 464 552.44	742 102 635.14
OPERATIONS & MAINTENANCE											
6	NMS LEPELLE NORTHERN WATER (O&M)	72 400 228.99	-	-	72 400 228.99	1 772 402.87	1 745 711.52	1 549 591.74	1 424 606.93	6 492 313.06	78 892 542.05
TOTAL OPERATIONS & MAINTENANCE		72 400 228.99	-	-	72 400 228.99	1 772 402.87	1 745 711.52	1 549 591.74	1 424 606.93	6 492 313.06	78 892 542.05
TANKERING											
7	NGOATO LE NAREADI	7 648 151.27	(7 648 151.27)	-	-	-	-	-	-	-	-
8	KGWADI YA MADIBA GEN TRD & PRO 11	1 489 908.64	(1 489 908.64)	-	-	1 999 925.00	-	-	-	1 999 925.00	1 999 925.00
9	NKOTO CATERING & PROJECTS	4 828 476.25	(4 828 476.25)	-	-	-	-	-	-	-	-
		13 966 536.16	(13 966 536.16)	-	-	1 999 925.00				1 999 925.00	1 999 925.00
TOTAL BULK WATER REPORT AS AT 30 NOV'25		864 101 664.45	(51 063 352.76)	-	813 038 311.69	4 270 126.31	2 130 809.13	1 827 071.03	1 728 784.03	9 956 790.50	822 995 102.19

II. REVENUE MANAGEMENT

EXPLANATION OF REVENUE PROJECTION: SEE THE ABOVE TABLE:

METER READING STATUS REPORT

Table B: Meter reading status report

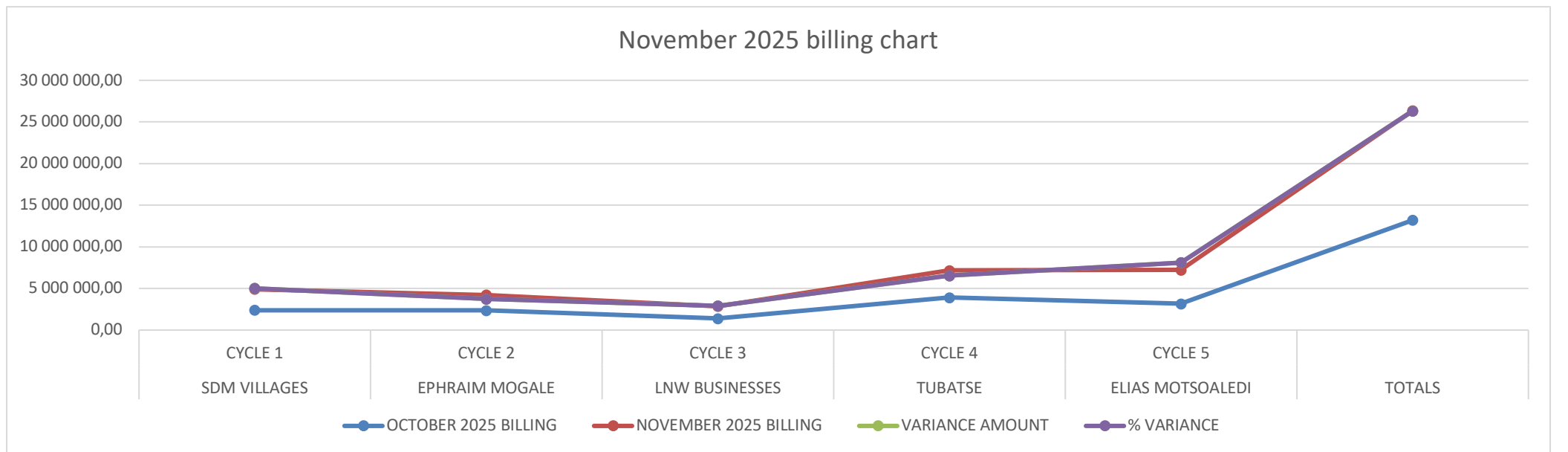
METER READING STATUS REPORT: THE REASONS OF VARIANCES:

Cycle	Meter Book				Meters read				% Read		Meters Not Accessed	
	25-Aug	25-Sept	25-Oct	25-Nov	25-Aug	25-Sept	25-Oct	25-Nov	Obtained Readings NOVEMBER-25	% Read NOVEMBER2025	Qty	%
1	86	86	86	86	41	37	40	40	40	46.51%	46	53.49%
2	1261	1253	1253	1244	1139	1142	1153	1154	1154	92.77%	90	7.23%
3	1493	1492	1492	1492	710	729	744	753	753	50.47%	739	49.53%
4	4360	4384	4358	4246	2758	2852	2873	2937	2937	69.17%	1309	30.83%
5	2866	2848	2846	2996	2309	2267	2333	2332	2332	77.84%	664	22.16%
Total	10066	10063	10035	10064	6957	7027	7143	7216	7216	71.70%	2848	28.30%

Description	Explanation of report	Challenges	Remedial action
Meter reading report for period of November 2025	7 216 meters were read for the month of November 2025 and 7 143 in October 2025. There was no in all cycles for meters read.	<ul style="list-style-type: none"> Lack of water/ shortages In the Areas Lack of material to replace /repair faulty meters Meters are stolen in various areas 	<ul style="list-style-type: none"> 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	OCTOBER 2025 BILLING	NOVEMBER 2025 BILLING	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	2 387 365.38	2 512 642.16	125 276.78	5%
EPHRAIM MOGALE	CYCLE 2	2 349 204.01	1 872 462.10	-476 741.91	-20%
LNW BUSINESSES	CYCLE 3	1 399 937.66	1 450 979.27	51 041.61	4%
TUBATSE	CYCLE 4	3 905 438.06	3 264 702.62	-640 735.44	-16%
ELIAS MOTSOALEDI	CYCLE 5	3 151 949.23	4 055 960.59	904 011.36	29%
TOTALS		13 193 894.34	13 156 745.74	-37 147.60	0%



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

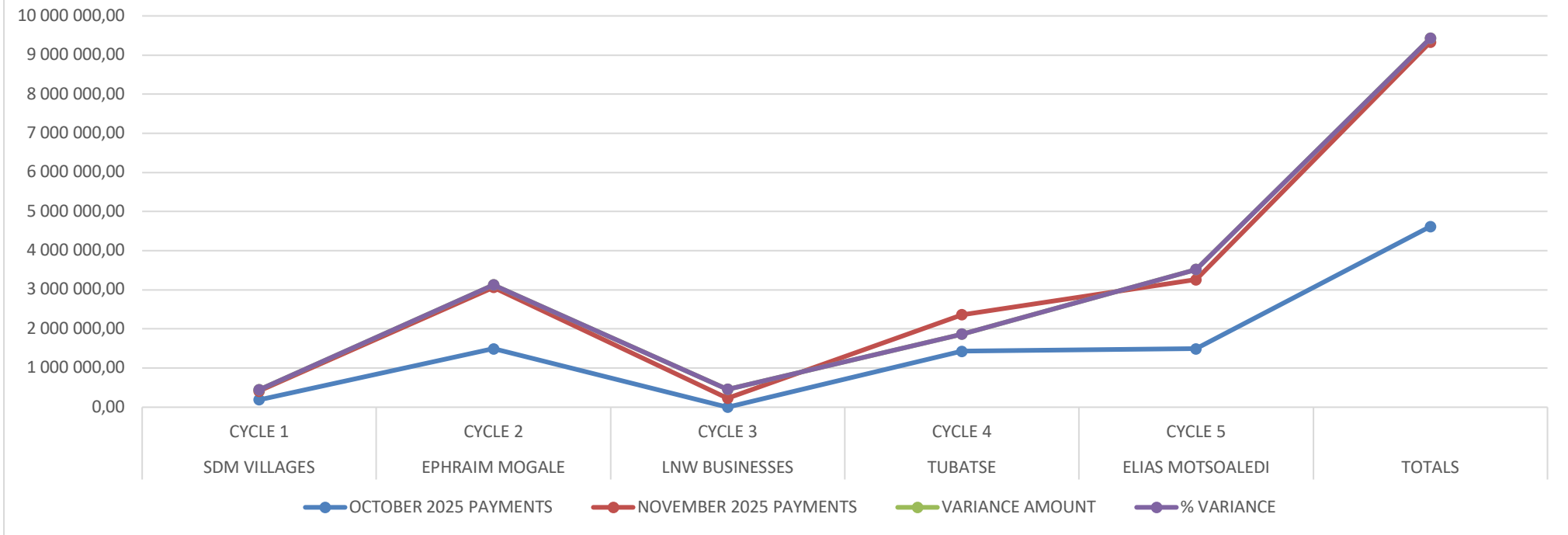
Description	Explanation of report	Challenges	Remedial action
Billing report for period of November 2025	Billing overall has decreased by R37 147.60 from R13 193 894.34 in October 2025 to R13 156 745.74 in November 2025. There is a decrease in billing in cycle 2 and 4.	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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	OCTOBER 2025 PAYMENTS	NOVEMBER 2025 PAYMENTS	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	192 241.70	223 434.39	31 192.69	16.23%
EPHRAIM MOGALE	CYCLE 2	1 496 946.14	1 564 887.49	67 941.35	4.54%
LNW BUSINESSES	CYCLE 3	500.00	228 444.96	227 944.96	45588.99%
TUBATSE	CYCLE 4	1 431 002.72	936 040.55	-494 962.17	-34.59%
ELIAS MOTSOLEDI	CYCLE 5	1 497 498.24	1 760 879.85	263 381.61	17.59%
TOTALS		4 618 188.80	4 713 687.24	95 498.44	2.07%

November 2025 receipts charts

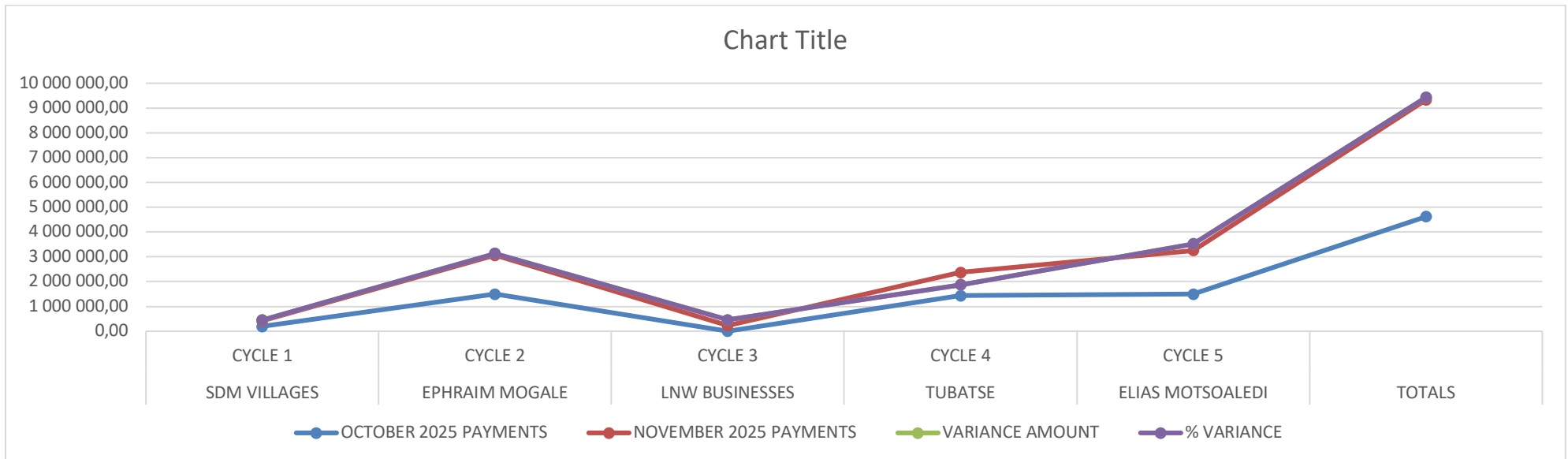


Description	Explanation of report	Challenges	Remedial action
Receipts report for period of November 2025	Receipts have increased by R95 498.44 from R4 618 188.80 in October 2025 to R4 713 687.24 in November 2025. Cycle 3 showed a drop in collection	<ul style="list-style-type: none"> • Culture of non-payment in most areas • Lack of internal capacity to effect the disconnections • Uncleansed Customer data 	<ul style="list-style-type: none"> • 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	2025 OCTOBER	2025 NOVEMBER	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	165 792 759,28	168 186 986,15	2 394 226.87	1.44%
EPHRAIM MOGALE	CYCLE 2	54 148 063,27	54 530 794,93	382 731.66	0.71%
LNW BUSINESSES	CYCLE 3	78 426 234,58	79 644 490,41	1 218 255.83	1.55%
TUBATSE	CYCLE 4	129 090 128,37	130 774 228,33	1 684 099.96	1,30%
ELIAS MOTSOLEDI	CYCLE 5	202 309 322,67	204 460 243,09	2 150 920.42	1,06%
TOTALS		629 766 508,17	637 596 742.91	7 830 234.74	1,24%



Description	Explanation of report	Challenges	Remedial action
Age analysis report for end of November 2025	The ageing report has increased by R7 415 039 due adjustments and billing of the month.	<ul style="list-style-type: none"> • 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 NOVEMBER 2025

OTHER MATTERS RELATING TO STRENGTHENING OF REVENUE COLLECTION PROCESSES

- **SITA** 8 750 email statements were issued in November 2025, 5 424 smses were sent out in November 2025.
- Africa Meter reading has been appointed for meter reading and maintenance started working in 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 November 2025 debtors were 70 977.

F. Unauthorized, Irregular, Fruitless and Wasteful Expenditure

Irregular Expenditure for the Month of November 2025 = R499 785,77

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	13/11/2025		R 180 639.96	NJ Van Der Wal (Supply of water)	IWS	Irregular Expenditure		X
2	21/11/2025		R 319 145.81	Winterbach Familie Trust(Supply of water)	IWS	Irregular Expenditure		X
			499 785.77					

Unauthorized Expenditure for the month of November 2025 = R0,00

Unauthorised Exepnditure listing as at 30 November 2025							
Financial Year/Period of Incident	Invoice number	Amount	Date of Discovery	Date reported to Accounting officer	Date of payment	Payment number	UP
None	None	-	None	None	None	None	
	TOTAL AMOUNT	-					

Fruitless and wasteful Expenditure for the month of November 2025 = 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 -					

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B. The Competitive Bidding Processes

The municipality processed 34 requisitions of goods and services through the competitive bidding processes as at the month of November 2025. There are 23 bid processes that are still in the in progress, and 1 on advert. 7 tenders have be awarded as at 30th November 2025.

Bids Specifications					
No.	Bid No.	Description of Service	Specifications Date	Advertisement Date	Closing Date of Advert
1	SK8/3/1-16/2025/2026	Electronic Records Management System for a Period of Three (3) Years.	21/10/2025	30/10/2025	02/12/2025
Bids Evaluation					
No.	No.	Description of Service	Evaluation received	Date Received	Date Completed
1	SK8/3/1-03/2025/2026	Establishment of a Database for Skills Development Providers for 3 Years	Yes	11/09/2025	In-progress
2	SK8/3/1-07/2025/2026	Refurbishment of Leeufontein WWTW	Yes	27/10/2025	In-progress
3	SK8/3/1-08/2025/2026	Refurbishment of Dennilton WWTW	Yes	27/10/2025	In-progress
4	SK8/3/1-10/2025/2026	Panel of General Building Construction for 3 Years	Yes	28/10/2025	In-progress
5	SK8/3/1-11/2025/2026	Panel of Water Tenkering for 3 Years	Yes	07/11/2025	In-progress
6	SK8/3/1-13/2025/2026	Servicing, Replacement, and Installation of Fire Extinguishers	Yes	21/11/2025	In-progress
7	SK8/3/1-14/2025/2026	GIS Equipment.	Yes	17/11/2025	In-progress
8	SK8/3/1-15/2025/2026	ARCGIS Drone Devices and Its Software Licenses.	Yes	17/11/2025	In-progress
9	SK8/3/1-46/2024/2026	Appointment of a panel for gardening,debushing,and maintanance of Municipal facilities for Sekhukhune District Municipality for period of three years	Yes	20/06/2025	Re-advert
10	SK8/3/1-47/2024/2026	Procurement of hardware computer equipment and peripheral for a period of three years.	Yes	20/06/2025	In-progress
11	SK8/3/1-48/2024/2026	Procurement of internet services and domain hosting for a period of three years.	Yes	20/06/2025	In-progress
12	SK8/3/1-03/2025/2026	Establishment of a Database for Skills Development Providers for 3 Years	Yes	12/09/2025	In-progress
13	SK8/3/1-47/2024/2025	Procurement of hardware computer equipment and peripheral for a period of three years.	Yes	20/06/2025	In-progress
14	SK8/3/1-48/2024/2025	Procurement of internet services and domain hosting for a period of three years.	Yes	20/06/2025	In-progress

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

Bids Adjudication						
No.	No.	Description of Service	Adjudication received	Date Received	Date Completed	
1	SK8/3/1-02/2025/2026	Panel of Travelling and Accommodation Services for 3 Years	Yes	12/09/2025		In-progress
2	SK8/3/1-04/2025/2026	Procurement of Disaster Relief Materials for 3 Years	Yes	12/09/2025		In-progress
3	SK8/3/1-06/2025/2026	Panel of Small Scheme Civil Contractor for 3 Years	Yes			In-progress
4	SK8/3/1-12/2025/2026	Renewal of Antivirus Software License for 12 Months.	Yes	26/11/2025		In-progress
5	SK8/3/1-26/2024/2025	Development of Fully Integrated Municipality Geographic System for a Three Years	Yes	23/12/2024		Re-Advert
6	SK8/3/1-44/2024/2025	Term contract for Auction Services for Period of Three (03) years	Yes	12/06/2025		In-progress
7	SK8/3/1-46/2024/2025	Appointment of a panel for gardening,debushing,and maintainance of Municipal fa	Yes	05/02/2025		Re-Adverty

Awarded Tenders						
No.	No.	Description of Service	Awarded received	Adjudication Date	Date Awarded	Awarded Bidder
1	SK8/3/1-01/2025/2026	Procurement of Personal Protective Equipment Bags	Yes	10/10/2025	13/10/2025	Tokollo Investment
2	SK8/3/1-05/2025/2026	Procurement of Office Equipment & Furniture	Yes	16/09/2024	29/09/2024	Tadi Enterprise T/A TE Technologies
3	SK8/3/1-09/2025/2026	Procurement of Laptops and Printers (Once-Off)	Yes	10/10/2025	13/10/2025	Collaborated Networks 48
4	SK8/3/1-49/2024/2025	Lebalelo Central Water Supply Scheme: 1A Contract A	Yes	18/08/2025	27/08/2025	Diff
5	SK8/3/1-50/2024/2025	Lebalelo Central Water Supply Scheme: 1A Contract B	Yes	18/08/2025	27/08/2025	Bothlabatsatsi
6	SK8/3/1-51/2024/2025	Lebalelo Central Water Supply Scheme: 1A Contract C	Yes	18/08/2025	27/08/2025	Blanko Investment
7	SK8/3/1-52/2024/2025	Mampuru Bulk Water Scheme: Phase 1A-Reservoirs	Yes	18/08/2025	27/08/2025	Murray and Dickson
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	SK8/3/1-54/2024/2025	Procurement of Working Tools/Equipment for 3 Years	Yes	03/10/2025	15/10/2025	Dev Dev (pty) ltd
10	SK8/3/1-55/2025/2026	Procurement of Performance Management System for 3 Years	Yes	29/10/2025	31/10/2025	Innovation Government Software
11	SK8/3/1-45/2024/2025	Lease of a New Vehicle and Full Maintanance for a Perion of Three Year	Yes	18/08/2025	27/08/2025	

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

Purchase Orders less than R 30 000

REQUEST FOR QOUTATIONS - Less Than R 30 000						
No.	Supplier Name	Description	Date Received By	Order Status	OrderNo.	Order Item Amt
1	SFMD PROPERTIES (2017/303092/07)	ELECTRICITY USAGE AT MATLEREKENG OFFICE FORNOVEMBER	20251119	Fully Paid Order	1035846	R500.00
2	LEXIS NEXIS	QUALIFICATION VERIFICATION SDA FINANCE MANAGER X1	20251126	Outstanding Order	1035894	R629.05
3	SABCTV LICENCE	TV LICENCE FOR SDM TV SETS FOR EXECUTIVE MAYORFOR NOV	20251112	Fully Paid Order	1035786	R1 060.00
4	JANE FURSEMEMORIAL FUND	ELECTRICITY FOR MAKHUDUTHAMAGA OFFICES IN JANEFURSE	20251106	Fully Paid Order	1035713	R2 000.00
5	NAPE WA MALETSIRI TRADING PTY LTD	PROCUREMENT OF LUNCH FOR MUNICIPAL PUBLIC ACCOUNT	20251111	Fully Paid Order	1035745	R2 550.00
6	NAPE WA MALETSIRI TRADING PTY LTD	LUNCH, ASSORTED DRINKS AND BOTTLED WATER FOR CMSPO	20251111	Fully Paid Order	1035746	R2 595.00
7	LOSKOP ALARMS	PROVISION OF SECURITY ALARM MONITORING SERVICES ONSD	20251113	Fully Paid Order	1035802	R2 992.50
8	IMAGE TRAVEL AND TOURS	ACCOMMODATION THEMBI MATLALA IN PHALABORWA LOCALN	20251112	Fully Paid Order	1035785	R3 763.80
9	EPHRAIM MOGALE LOCAL MUNICIPALITY	Electricity Payment	20251128	Outstanding Order	1035910	R3 932.88
10	NAPE WA MALETSIRI TRADING PTY LTD	CATERING FOR TEN PEOPLE ON 21 AUGUST 2025 ANDFIFTEEN	20251111	Fully Paid Order	1035769	R4 325.00
11	BLACKSKY INVESTMENS AND HOLDINGS	LUNCH FOR PEOPLE ATTENDING MPAC WORKING SESSION	20251112	Outstanding Order	1035796	R4 398.75
12	ALGAMATED LEBONE TRAVEL SERVICES AND PROJECTS PTY	ACCOMMODATION FOR MS MAHLANGU M.G GOING TO VENDA	20251105	Outstanding Order	1035696	R4 472.20
13	SUPREME AUTOBODY BESIGHEIDSTRUST	Excess Payment on insurance for Repairs done onVehicle DNN3	20251128	Outstanding Order	1035911	R5 000.00
14	PHELADI NOKO B1 FUNERALS	LUNCH FOR NATIONAL FIRE SAFETY AND PREVENTIONCAPACIT	20251112	Fully Paid Order	1035795	R5 313.00
15	LEGOBOLE GROUP PTY LTD (2020/542293/07)	LUNCH FOR 25 PEOPLE WHO WILL BE ATTENDING THENATIONA	20251110	Fully Paid Order	1035733	R5 875.00
16	ELIAS MOTSOALEDI MUNICIPALITY	PAYMENT OF ELECTRICITY FOR MAYORS HOUSE AT HOEPHOE	20251112	Fully Paid Order	1035788	R6 933.98
17	STATE INFORMATION TECHNOLOGY AGENCY PTYLTD	LASER PRINING SERVICES	20251113	Fully Paid Order	1035798	R7 405.43
18	ALGAMATED LEBONE TRAVEL SERVICES AND PROJECTS PTY	ACCOMODATION FOR 4 PEOPLE FROM COMMUNITY SERVICES	20251105	Outstanding Order	1035693	R8 024.00
19	FETAKGOMO LOCAL MUNICIPALITY	Payment for Property Rates	20251111	Fully Paid Order	1035743	R8 167.04
20	STATE INFORMATION TECHNOLOGY AGENCY PTYLTD	TRANSACTIONS EDD-15 SEPT TO OCT 2025	20251113	Fully Paid Order	1035803	R8 202.26
21	KDM TRAVEL EXPRESS	ACCOMMODATION FOR TWO OFFICIALS	20251106	Outstanding Order	1035703	R8 998.75
22	LEGOBOLE GROUP PTY LTD (2020/542293/07)	PROCUREMENT OF CATERING FOR THE SEKHUKHUNE IGRFORU	20251110	Fully Paid Order	1035739	R9 555.00
23	MAKGONATSOHLE TRADING ENTERPRISE (2007/138668/23)	Payment for repair and maintenance on vehicleHFL372L	20251111	Fully Paid Order	1035751	R13 601.63
24	PUTUKU TRADING AND PROJECTS (PTY)LTD	63MM UPVC COUPLING	20251106	Outstanding Order	1035714	R13 627.50
25	SOUTHERN AFRICAN EMERGENCY SERVICES INSTITUTE	ANNUAL LICENCE FEE FOR 2026 TO THE SOUTHERNAFRICAN E	20251113	Fully Paid Order	1035808	R13 641.00
26	THE AUDITOR GENERAL	AUDIT FEES FOR SDA.	20251113	Fully Paid Order	1035800	R14 248.50
27	SFMD PROPERTIES (2017/303092/07)	RENTAL FOR MATLEREKENG OFFICE FOR DECEMBER 2025	20251119	Fully Paid Order	1035843	R14 624.00
28	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035872	R15 605.06
29	ASHCOR TRAVELS PTY LTD	CONFERENCE PACKAGE FOR X5BID EVALUATION COMMITTEEM	20251105	Fully Paid Order	1035697	R17 250.00
30	ASHCOR TRAVELS PTY LTD	CONFERENCE PACKAGE FOR X 5 EVALUATION COMMITTEMEME	20251105	Fully Paid Order	1035698	R17 250.00
31	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035866	R17 358.81
32	ELIAS MOTSOALEDI MUNICIPALITY	PAYMENT OF ELECTRICITY .	20251112	Fully Paid Order	1035790	R17 590.03
33	DR JS MOROKA LOCAL MUNICIPALITY	Purchase of Water for Council Activities	20251121	Fully Paid Order	1035870	R18 508.58
34	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035869	R18 853.81
36	PHELADI NOKO B1 FUNERALS	LUNCH FOR ORDINARY COUNCIL MEETING	20251111	Fully Paid Order	1035742	R21 160.00
37	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035873	R21 355.06
38	ELIAS MOTSOALEDI MUNICIPALITY	PAYMENT OF ELECTRICITY	20251112	Fully Paid Order	1035784	R21 683.99
39	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035865	R24 345.06
40	LSPINC (PTY) LTD (2016/258106/07)	professional Services Consultation	20251114	Fully Paid Order	1035823	R24 564.00
41	PUTUKU TRADING AND PROJECTS (PTY)LTD		20251106	Fully Paid Order	1035706	R25 219.50
42	MAKGONATSOHLE TRADING ENTERPRISE (2007/138668/23)	Repair and Maintenance on Vehicle FRC049L	20251111	Fully Paid Order	1035748	R26 067.63
43	DOUBLE BARELL SECURITY SERVICES CC	SECURITY SERVICES FOR EPHRAIM MOGALE IWS REGIONALOFF	20251110	Fully Paid Order	1035737	R26 405.12
44	TEMOTLAKA (PTY) LTD (2019/169882/07)	CATERING FOR PUBLIC HEARING FOR MUNICIPAL HEALTHSERV	20251106	Outstanding Order	1035719	R26 565.00
45	TEMOTLAKA (PTY) LTD (2019/169882/07)	CATERING FOR PUBLIC HEARING FOR MUNICIPAL HEALTH SSEF	20251106	Outstanding Order	1035721	R26 565.00
46	TEMOTLAKA (PTY) LTD (2019/169882/07)	CATERING FOR PUBLIC HEARING FOR MUNICIPAL HEALTHSERV	20251106	Outstanding Order	1035724	R26 565.00
47	MAKGONATSOHLE TRADING ENTERPRISE (2007/138668/23)	Payment for Repair and maintenance on VehicleFNY934L	20251111	Fully Paid Order	1035747	R26 757.63
48	PUTUKU TRADING AND PROJECTS (PTY)LTD	100MM GATE VALVE CAPTOP SOCKETED VALVE	20251126	Outstanding Order	1035895	R28 520.00
49	KJ MALOA HOLDINGS PT LTD	CATERING FOR SEKHUKHUNE DISTRICT DDMSESSION	20251113	Outstanding Order	1035805	R29 760.00

R654 385.55

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Purchase Orders Less than R 200 000

REQUEST FOR QOUTATIONS - Less Than R 200 000						
No.	Supplier Name	Description of Service	Date Received	Order Status	Order No.	Order Amount
1	PHELADI NOKO B1 FUNERALS	CATERING FOR 2025/2026 QUATER1 PERFORMANCELEKGOTLA ON THE 13 NOVE	20251106	Outstanding Order	1035704	R30 348.50
2	MAKGONATSOHLE TRADING ENTERPRISE (2	Payment for Repair and Maintenance on VehicleFPP747L, Brakes adjustment F&R	20251111	Fully Paid Order	1035755	R31 294.38
3	TEMOTLAKA (PTY) LTD (2019/169882/07)	CATERING FOR MUNICIPAL HEALTH SERVICES BYLAWS INFETAKGOMO BURGERSI	20251106	Outstanding Order	1035720	R35 650.00
4	TEMOTLAKA (PTY) LTD (2019/169882/07)	CATERING FOR PUBLIC HEARING FOR MUNICIPAL HEALTHSERVICES BYLAWS IN F	20251106	Outstanding Order	1035723	R35 650.00
5	LEGOBOLE GROUP PTY LTD (2020/542293/0	PROCURE ITEMS FOR JOB PREPAREDNESS AND EDUCATIONINDABA	20251110	Fully Paid Order	1035734	R35 800.00
6	JOBAFRIK CONSULTING (2011/118078/07)	Payment for the Implementation of A Skills Programin National Certificate: Local G	20251128	Outstanding Order	1035912	R37 000.00
7	MAKGONATSOHLE TRADING ENTERPRISE (2	Payment for repair and maintenance for VehicleFRJ178L, water pump, Generator F	20251111	Fully Paid Order	1035754	R37 778.65
8	PHELADI NOKO B1 FUNERALS	LUNCH FOR SPEAKERS OUTREACH PROGRAMME (MENS PARLIAMENT)	20251112	Outstanding Order	1035793	R39 100.00
9	NTSHIANA TRADING ENTERPRISE (2007/219	160MM UPVC STRAIGHT COUPLING	20251107	Outstanding Order	1035732	R39 388.66
10	PHELADI NOKO B1 FUNERALS	MEMORIAL SERVICE FOR LATE MR MANDLA JOHANNESMKHWANAZI	20251112	Outstanding Order	1035794	R40 239.42
11	MAKGONATSOHLE TRADING ENTERPRISE (2	Payment for Repair and Maintenance on VehicleFNL495L	20251111	Fully Paid Order	1035763	R43 781.65
12	MAKGONATSOHLE TRADING ENTERPRISE (2	Payment for Repair and Maintenance on VehicleFLP656L	20251111	Fully Paid Order	1035758	R45 350.25
13	MAKGONATSOHLE TRADING ENTERPRISE (2	Payment for repair and maintenance on VehicleFKY358L, Replace Tires, Battery ar	20251111	Fully Paid Order	1035759	R47 917.63
14	MAKGONATSOHLE TRADING ENTERPRISE (2	Payment for Repair and Maintenance for VehicleFGW389L, replace Rim and Whee	20251111	Fully Paid Order	1035757	R48 088.40
15	THE AUDITOR GENERAL	AUDIT FEES FOR SDA	20251113	Fully Paid Order	1035801	R48 682.38
16	MAKGONATSOHLE TRADING ENTERPRISE (2	Payment for repair and maintenance for VehicleFMD495L, starter replacement, fu	20251111	Fully Paid Order	1035753	R50 269.38
17	MAKGONATSOHLE TRADING ENTERPRISE (2	Payment for Repair and Maintenance for VehicleDNN324L, timing gears, clutch kit	20251111	Fully Paid Order	1035756	R51 324.50
18	MAKGONATSOHLE TRADING ENTERPRISE (2	Payment for Repair and Maintenance on VehicleDRZ975L, Sundries, tyres, travellir	20251111	Fully Paid Order	1035766	R52 652.75
19	HOT STONE PROROJECTS DEVELOPMENT	7 X SUPPLY OF 210L DIESEL FOR SCHOONOORD DEPOT	20251112	Fully Paid Order	1035792	R53 228.00
20	MOON AND EARTH TRADING AND PROJECTS 218	SUPPLY OF A3 OCCURENCE BOOKS FOR THE CALL CENTREOPERATORS AND RECEPTIONISTS	20251113	Outstanding Order	1035807	R55 179.50
21	MAKGONATSOHLE TRADING ENTERPRISE	Payment for Repair and Maintenance on VehicleFKB954L	20251111	Fully Paid Order	1035761	R55 557.65
22	PROJECT	250MM UPVC PIPES CLASS 20	20251126	Outstanding Order	1035896	R56 824.67
23	MAKGONATSOHLE TRADING ENTERPRISE (2007/138668/23)	Payment for Repair and Maintenance on VehicleDSX365L, heavy duty hose reel shelf, PTO servicerepair water tank, labour and sundries.	20251111	Fully Paid Order	1035762	R58 305.00
24	MAKGONATSOHLE TRADING ENTERPRISE (2007/138668/23)	Payment for Repair and Maintenance on VehicleDNN298L, Skid Pump Sevice, Brake Pads(front) andHead Lights L&R	20251111	Fully Paid Order	1035764	R66 338.90
25	IMAGE TRAVEL AND TOURS	ACCOMODATION, FLIGHTS AND CAR HIRE FOR OFFICIALS TO ATTEND AFRICA TRAVEL INDABA	20251117	Outstanding Order	1035833	R69 682.38

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

Purchase Orders more than R 200 000

REQUEST FOR QOUTATIONS - R200 000 and Above						
No.	Supplier Name	Description of Service	Date Received By SCM	Order Status	Order No.	Order Amount
1	THE AUDITOR GENERAL	AUDIT FEES FOR SDA	20251113	Fully Paid Order	1035799	R206 535.63
2	ASHCOR TRAVELS PTY LTD	ACCOMODATION FOR OFFICIALS TO PREPARE AFS	20251117	Fully Paid Order	1035832	R209 626.55
3	AFRICAN METER READING	Payment for Delivery of August Statements	20251126	Fully Paid Order	1035893	R238 057.31
4	MURATHO LABORATORY SERVICES AND COUNSULTING	MICROBIOLOGY ANALYSIS OF FOOD SAMPLING	20251105	Fully Paid Order	1035695	R252 915.40
5	NGOATO LE NAREADI CONSTRUCTION	WATER TANKERING AT TUBATSE CLINICS	20251114	Fully Paid Order	1035822	R255 300.00
6	MATUPUNUKA ICT PTY LTD	ICT NETWORK SUPPORT	20251112	Fully Paid Order	1035781	R264 395.07
7	DR JS MOROKA LOCAL MUNICIPALITY	SUPPLY OF WATER SUPPLY AT DOORLAGTE AUGUST 2025	20251121	Fully Paid Order	1035871	R270 358.81
8	MADYABYVILA TRADING 05 (2017/301669/07)	BUCKET & WRINGER ECONO DOUBLE	20251125	Fully Paid Order	1035885	R270 572.20
9	LEGOBOLE GROUP PTY LTD (2020/542293/07)	HIRE CHARGE	20251106	Fully Paid Order	1035728	R283 229.34
10	SOGANE BUSINESS ENTERPRISES	UPVC PIPES CLASS 16 200MM	20251107	Outstanding Order	1035731	R295 254.45
11	NGOATO LE NAREADI CONSTRUCTION	WATER TANKERING AT JANE FURSE	20251114	Fully Paid Order	1035824	R300 196.00
12	WINTERBACH FAMILY TRUST	BULK WATER SUPPLY	20251121	Fully Paid Order	1035863	R319 145.81
13	BOGOSHI MAGOSHI TRADING AND PROJECTS	HTH GRANULAR	20251118	Outstanding Order	1035834	R323 312.00
14	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035855	R335 908.81
15	ANAKA GROUP PTY LTD	RENTAL FOR COPY MACHINES AND COST PER COPY FOROCTOBER	20251112	Fully Paid Order	1035779	R385 792.90
16	MINATLOU TRADING 450 CC (2010/138534/23)	Payment for Tracking Municipal Vehicles forNovember 2025	20251128	Outstanding Order	1035913	R431 947.57
17	BLACKSKY INVESTMENS AND HOLDINGS	2,2KW 1 PHASE PUMP	20251110	Fully Paid Order	1035741	R437 533.60
18	NMS LEPELLE NORTHERN WATER	BULK WATER SUPPLY AT STEELPOORT PORTABLE OCT 2025	20251113	Fully Paid Order	1035818	R459 618.46
19	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035867	R460 108.81
20	BLACKSKY INVESTMENS AND HOLDINGS	CATERING FOR WOMEN HERITAGE SEMINOR	20251112	Fully Paid Order	1035789	R482 242.04
21	NMS LEPELLE NORTHERN WATER	BULK WATER SUPPLY AT GA-NKWANA OCT 2025	20251113	Fully Paid Order	1035819	R490 523.94
22	BEN STRUCTIRAL STEEL ERECTION AND PROJECT	110MM UPVC PIPE CL 12	20251121	Outstanding Order	1035864	R492 329.33
23	BLACKSKY INVESTMENS AND HOLDINGS	PAYMENT FOR DE HOOP DAM RMP PUBLIC PARTICIPATION	20251118	Outstanding Order	1035835	R492 976.91
24	SOGANE BUSINESS ENTERPRISES	REPAIR THREE BOREHOLES IN UITSPANNING VILLAGE	20251111	Outstanding Order	1035777	R498 639.95
25	AFRICAN METER READING	METER READING FOR THE MONTH OF OCTOBER 2025	20251105	Fully Paid Order	1035700	R498 946.48
26	AFRICAN METER READING	Payment for Meter Reading and Maintenance	20251125	Fully Paid Order	1035881	R499 435.43
27	MARWASHE ATTORNEYS	SEKHUKHUNE DISTRICT MUNICIPALITY VERSUS NKHOLOJOSHUA MO	20251124	Fully Paid Order	1035879	R507 965.06
28	EPHRAIM MOGALE LOCAL MUNICIPALITY	COST OF REPAIRS TO HOUSE NO 549 RONANKEL STREETIN MARBLEH	20251119	Outstanding Order	1035845	R511 750.00
29	YETSAGALA PTY LTD	NEWSLETTER FOR PRINTING EXTERNAL NEWSLETTER 25/26	20251113	Fully Paid Order	1035806	R520 375.00
30	BEN STRUCTIRAL STEEL ERECTION AND PROJECT	250MM UPVC PIPES CLASS 20	20251126	Outstanding Order	1035900	R593 349.98

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31	SOGANE BUSINESS ENTERPRISES	160MM CAST IRON FLANGE ADAPTOR	20251113	Outstanding Order	1035814	R593 832.75
32	LEGOBOLE GROUP PTY LTD (2020/542293/07)	LOGISTICS FOR CHILDREN DAY ROADSHOW	20251117	Fully Paid Order	1035831	R647 350.00
33	KEEWAVE TRADING 334	CENTRIFUGAL CLUTCH	20251121	Outstanding Order	1035874	R652 912.50
34	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035854	R725 988.81
35	NMS LEPELLE NORTHERN WATER	BULK WATER SUPPLY AT HLOGOTLOU OCT 2025	20251113	Fully Paid Order	1035810	R865 572.31
36	BUMAZI PROPERTIES PTY LTD	PROPERTIES FOR R AND COST RECOVERY FORBAREKI MALL FOR NOV	20251105	Fully Paid Order	1035701	R870 471.03
37	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035859	R1 026 426.31
38	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035860	R1 053 508.81
39	MAKGOSHI TRADING 84 JV TRYMPH CONSTRUCTION AND P	15 TON SUDFLOC CHEMICALS FOR GROBLERSDAL WTW	20251127	Fully Paid Order	1035909	R1 067 056.60
40	ELIAS MOTSOLEDI MUNICIPALITY	Payment for Bulk Electricity	20251125	Fully Paid Order	1035882	R1 077 344.85
41	SOGANE BUSINESS ENTERPRISES	EQIP EXISTING BOREHOLE AT MPHEPHISHENG A	20251111	Fully Paid Order	1035775	R1 153 825.53
42	SOGANE BUSINESS ENTERPRISES	EQUIPPING EXISTING BOREHOLE AT MPHEPHISHENG (B)VILLAGES UN	20251117	Fully Paid Order	1035829	R1 153 825.53
43	BLACKSKY INVESTMENS AND HOLDINGS	EQUIPPING OF BOREHOLE AND CONSTRUCTION OF PIPELINEAT MOS	20251106	Fully Paid Order	1035726	R1 283 360.89
44	TUBATSE SECURITY SERVICES	RENDERING OF SECURITY SERVICE FOR THE MONTH OFOCTOBER 20	20251106	Fully Paid Order	1035710	R1 285 617.29
45	NTSHIANA TRADING ENTERPRISE (2007/219216/23)	SURVEY, DRILLING, TESTING, EQUIPING OF BOREHOLE ATGA-MAKGE	20251120	Fully Paid Order	1035850	R1 294 722.96
46	MAUNYATLALA SHAKWANA PTY LTD	SURVEY, DRILLING, TESTING, EQUIPING OF BOREHOLE ATMOSHATE M	20251120	Fully Paid Order	1035852	R1 297 056.65
47	NTSHIANA TRADING ENTERPRISE (2007/219216/23)	SURVEY, DRILLING, TESTING, EQUIPING OF BOREHOLE ATGA-MAKGE	20251120	Fully Paid Order	1035849	R1 298 355.06
48	KHUMO AND ANATI CIVILS (2018/296306/07)	DRILLING,TEST AND EQUIPPING OF BOREHOLE INSTALLAT GA-MAEPA	20251111	Fully Paid Order	1035776	R1 298 639.74
49	LEFATSHE MINERALS AND CONSULTING (2015/025310/07)	DRILL & EQUIP BOREHOLE FOR DEVELOPMENT OFBOREHOLE FOR G	20251127	Outstanding Order	1035908	R1 298 749.20
50	MAUNYATLALA SHAKWANA PTY LTD	SURVEY, DRILLING, TESTING, EQUIPING OF BOREHOLE ATMOSHATE C	20251120	Fully Paid Order	1035853	R1 299 005.10
51	KHUMO AND ANATI CIVILS (2018/296306/07)	SURVEY, DRILLING, TESTING, EQUIPING OF BOREHOLE ATMADISENG	20251120	Fully Paid Order	1035851	R1 299 629.32
52	NTSHIANA TRADING ENTERPRISE (2007/219216/23)	SURVEY, DRILLING, TESTING, EQUIPING OF BOREHOLE ATGA-RATAU	20251106	Fully Paid Order	1035717	R1 299 768.76
53	KHUMO AND ANATI CIVILS (2018/296306/07)	DRILL,EQUIP AND TEST BOREHOLE AT MAHLWAKWENA 2VILLAGE WI	20251111	Fully Paid Order	1035773	R1 299 785.43
54	KHUMO AND ANATI CIVILS (2018/296306/07)	DRILL,TEST & EQUIP MAHLWAKWENA NO1 VILLAGE WITHINFETAKGO	20251111	Fully Paid Order	1035774	R1 299 888.36
55	TUBATSE SECURITY SERVICES	RENDERING OF SECURITY SERVICE FOR THE MONTH OFOCTOBER 20	20251106	Fully Paid Order	1035711	R1 302 533.31

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56	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035862	R1 302 886.31
57	KEEWAVE TRADING 334	DRILLING AND EQUIPPING OF BOREHOLE AT APEL	20251106	Fully Paid Order	1035725	R1 307 008.44
58	NMS LEPELLE NORTHERN WATER	BULK WATER SUPPLY AT MALOMANYE VILLAGE OCT 2025	20251113	Fully Paid Order	1035817	R1 486 204.37
59	TUBATSE SECURITY SERVICES	RENDERING OF SECURITY SERVICES FOR THE MONTH OF OCTOBER 2	20251106	Fully Paid Order	1035709	R1 488 609.50
60	NMS LEPELLE NORTHERN WATER	BULK WATER SUPPLY AT MARBLE HALL OCT 2025	20251113	Fully Paid Order	1035820	R1 514 836.41
61	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035858	R1 533 633.81
62	PK LEGODI INC (2020/803031/21)	SEKHUKHUNE DISTRICT MUNICIPALITY VERSUS MPAC	20251117	Fully Paid Order	1035828	R1 620 703.00
63	TADI ENTERPRISE (2013/084130/07)	OFFICE EQUIPMENT AND FURNITURE FOR SDM OFFICIALS	20251119	Outstanding Order	1035842	R1 634 889.96
64	PK LEGODI INC (2020/803031/21)	LEGAL FEES FOR SDM VERSUS MPAC INVESTIGATION	20251127	Fully Paid Order	1035905	R1 741 366.00
65	NKOTO CATERING AND PROJECT	SUPPLY AND DELIVERY OF WATER TO PHILADELPHIA HOSPITAL (DENI	20251124	Fully Paid Order	1035877	R1 998 901.25
66	DR JS MOROKA LOCAL MUNICIPALITY	BULK WATER SUPPLY	20251121	Fully Paid Order	1035857	R2 118 983.81
67	TUBATSE SECURITY SERVICES	PROVISION OF PHYSICAL SECURITY PERSONNEL ON SDM OPERATION	20251106	Fully Paid Order	1035705	R2 165 250.18
68	NMS LEPELLE NORTHERN WATER	WATER SUPPLY AT NKADIMENG OUTLET FOR OCT 2025	20251113	Fully Paid Order	1035811	R2 165 977.92
69	NMS LEPELLE NORTHERN WATER	SUPPLY OF WATER SUPPLY AT OHRIGSTAD TOWN	20251113	Fully Paid Order	1035812	R2 403 368.15
70	MAKHUDUTHAMAGA LOCAL MUNICIPALITY (LIM473)	Payment for Repair and Maintenance of Reticulation Network @ Ga-Mc	20251119	Fully Paid Order	1035847	R2 460 539.08
71	MAKHUDUTHAMAGA LOCAL MUNICIPALITY (LIM473)	Payment for Repair and Maintenance of Reticulation Network @ Tsata	20251119	Fully Paid Order	1035844	R2 485 437.50
72	MAKHUDUTHAMAGA LOCAL MUNICIPALITY (LIM473)	Payment for Repair and Maintenance of Reticulation Network @ Tsata	20251119	Fully Paid Order	1035848	R2 544 235.85
73	AGANG BATAU GENERAL TRADING (2017/061081/07)	A4 DIARIES	20251106	Outstanding Order	1035707	R2 966 787.25
74	NMS LEPELLE NORTHERN WATER	BULK WATER SUPPLY AT DICHOUNG INLET (OCT 2025)	20251113	Fully Paid Order	1035816	R3 097 021.24
75	NGOATO LE NAREADI CONSTRUCTION	SUPPLY WATER TO JANE FURSE HOSPITAL	20251124	Fully Paid Order	1035880	R3 152 058.00
76	NMS LEPELLE NORTHERN WATER	BULK WATER SUPPLY AT BURGERSFORT PLANT OCT 2025	20251113	Fully Paid Order	1035815	R3 239 581.48
77	NMP TRADING PROJECTS (PTY) LTD (2013/226136/07)	PAYMENT FOR LEASED MUNICIPAL VEHICLES FOR OCT 2025	20251105	Fully Paid Order	1035694	R3 439 040.29
78	KGWADI YA MADIBA GENERAL TRADING AND PROJECTS 11	SUPPLY OF WATER TO COVID 19 JOJO WATERTANKS	20251124	Fully Paid Order	1035878	R3 530 016.31
79	THE AUDITOR GENERAL	PAYMENT OF AGSA FOR WORK DONE IN OCTOBER 2025	20251112	Fully Paid Order	1035780	R4 286 597.54
						<u>R95 017 503.59</u>

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	November 2025
Movables Assets additions	0	Computer Equipment	R161 680,00
	0	Machinery and Office Equipment	R14 800,00
	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)	00	Water Supply	R16 199 836,97
- Completed Projects	00	Water and Sanitation	R0,00

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 November amounts to R38 980 317.27

PHYSICAL VERIFICATION OF WIP AND COMPLETED CAPITAL PROJECTS

4 WIP and completed projects were visited during the month of November 2025..

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	14 860 934.42	3 201 471.75	81 895 332.10	89 422 743.20	52 382 491.26	6 041 974.90	0.00	223 699 566.56

ACHIEVEMENTS

1. The FAR was updated during November 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
-

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Fixed Assets Register Reconciliation Month end 30 November 2025											
Movable Assets	Vote Description Opening Cost	AFS Opening Balance	Restated Opening Balance	Additions	Closing Balance	Vote Description Opening Acc Dep	AFS Opening Balance	Restated Opening Balance	Current Year Depreciation until 30 November 2025	Closing Balance	Carrying Value
		Rand	Rand	Rand	Rand		Rand	Rand	Rand	Rand	Rand
Computer Equipment	35106470010ZZZZZZZWD 38056470010ZZZZZZZWD 39056470010ZZZZZZZWD 39056470410ZZZZZZZWD 34056470010ZZZZZZZWD	27 398 908	27 398 908	156 000.00	27 554 908	39056470210ZZZZZZZWD 39056470310ZZZZZZZWD	21 223 312	21 223 312	1 804 361	23 027 672	4 527 236
Furniture and Office Equipment	39056460010ZZZZZZZWD 35106460010ZZZZZZZWD 34056460010ZZZZZZZWD	11 377 506	11 377 506		11 377 506	39056460210ZZZZZZZWD 39056460310ZZZZZZZWD 39056460710ZZZZZZZWD	6 823 187	6 823 187	282 794	7 105 981	4 271 525
Leasehold Improvements	39056457010ZZZZZZZWD	7 309 495	7 309 495		7 309 495	39056457210ZZZZZZZWD 39056457310ZZZZZZZWD 39056657210ZZZZZZZWD 39056654610ZZZZZZZWD	7 309 495	7 309 495	-	7 309 495	-
Machinery and Equipment	39056456010ZZZZZZZWD	11 435 232	10 187 806		10 187 806	39056456210ZZZZZZZWD 39056456310ZZZZZZZWD	7 582 918	7 582 918	1 014 706	8 597 624	1 590 182
Transport Assets	35106420410ZZZZZZZWD 35106420410ZZZZZZZWD 39056420410ZZZZZZZWD 34056420420CFJ18ZZHO 34056420410ZZZZZZZWD	65 545 992	65 545 992	-	65 545 992	35106420610ZZZZZZZWD 35106420610ZZZZZZZWD 39056420610ZZZZZZZWD 35106420710ZZZZZZZWD	34 070 381	34 070 381	1 882 627	35 953 008	29 592 984
Infrastructure		123 067 133	121 819 707	156 000.00	121 975 707		77 009 293	77 009 293	4 984 488	81 993 781	39 981 926
Road Transport	35056472410ZZZZZZZWD 35106472410ZZZZZZZWD	66 882 669	66 882 669	-	66 882 669	35056472610ZZZZZZZWD 35156450210ZZZZZZZWD 35056472610ZZZZZZZWD 35056472710ZZZZZZZWD	46 147 892	46 147 892	577 232	46 725 124	20 157 545
Sewage Treatment	35156449410ZZZZZZZWD	109 529 875	109 529 875	-	109 529 875	35106449610ZZZZZZZWD 35156449610ZZZZZZZWD 35156449710ZZZZZZZWD	52 665 060	52 665 060	1 109 023	53 774 083	55 755 792
Water Network	35106446010ZZZZZZZWD 34056446010ZZZZZZZWD 35106444410ZZZZZZZWD 35106446020CFG94ZZWD 35102280300EQP53ZZWD	5 536 881 727	5 536 881 727	84 643 766.96	5 621 525 494	35106444610ZZZZZZZWD 35106445210ZZZZZZZWD 35106446210ZZZZZZZWD 35106446310ZZZZZZZWD 35106446610ZZZZZZZWD 35106447210ZZZZZZZWD 35106448210ZZZZZZZWD 37056447210ZZZZZZZWD	1 386 652 176	1 386 652 176	59 926 673	1 446 578 849	4 174 946 645
Water Supply	35106445010ZZZZZZZWD										
Community Assets		5 713 294 271	5 713 294 271	169 287 533.92	5 797 938 038		1 485 465 128	1 485 465 128	61 612 928	1 547 078 057	4 250 859 982
Buildings	37056474010ZZZZZZZWD 37056475010ZZZZZZZWD	26 142 912	26 142 912	-	26 142 912	37056473610ZZZZZZZWD 37056473710ZZZZZZZWD 37056474210ZZZZZZZWD 39056473610ZZZZZZZWD 35056475210ZZZZZZZWD 37056475210ZZZZZZZWD 39056473710ZZZZZZZWD 39056475210ZZZZZZZWD	21 924 261	21 924 261	202 756	22 127 017	4 015 895
Land	37056473510ZZZZZZZWD	14 460 000 40 602 912	14 460 000 40 602 912	- -	14 460 000 40 602 912		- -	- -	202 756	- -	14 460 000 18 475 895
Grant Total FAR		5 753 897 183	5 753 897 183	169 287 533.92	5 838 540 950		1 584 398 683	1 507 389 390	61 815 684	1 569 205 074	4 269 335 876
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	153 405 642.49	1 451 344 450						
	35106446020MCH91ZZWD 35106446020MCH92ZZWD 35106446020MCH93ZZWD 35106446020MCH94ZZWD 35106446020MCH95ZZWD 35106444420MGJ63ZZWD 35106444420MGJ64ZZWD 35106445020MGJ41ZZWD 35106446020MGJ24ZZWD 35106444420MGJ64ZZWD 35106445020RBJ57ZZWD 35106445020WVJ38ZZWD 35106445020WVJ58ZZWD 35106446020MGJ25ZZWD			20 693 044.33 1 883 057.98 30 570 859.34 16 140 911.44 16 791 698.25 339 463.67 296 655.38 15 745 040.28 6 047 937.65 296 655.38 5 698 787.06 7 109 090.32 260 634.53 31 531 806.88							
Grand Total		7 174 903 124.62	7 173 655 698.47	169 443 533.92	7 258 455 465.43		1 584 398 682.70	1 584 398 682.70	66 800 172.21	1 651 198 854.91	5 607 256 610.52

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

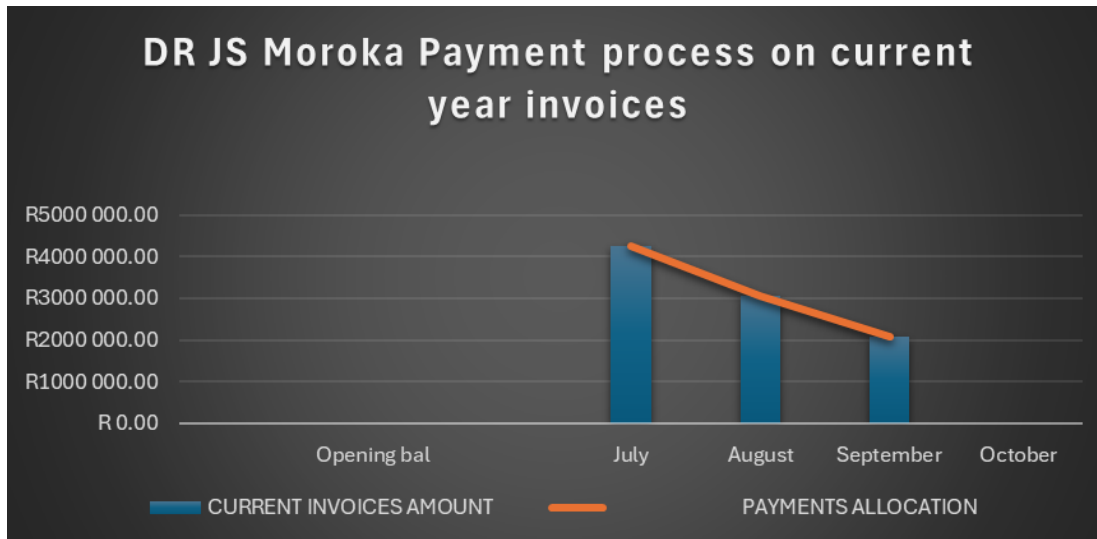
A. MFMA Circular 124 – Municipality Compliance Self-Assessment

Annexure 02 - Monthly			
			
Department of Water and Sanitation and National Treasury Water Debt Relief Water Debt Relief Guideline Municipal Finance Management Act No. 56 of 2003			
Municipality Self-Assessment			
Certificate of Compliance: Water Debt Relief Conditions			
Period	Nov-25		
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)			
			<i>Choose from drop down list</i>
Condition	7.1	Maintaining the bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed):	
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)? <i>Note - refer condition 7.1.</i>	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://guploadportal.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
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	7.3.1.3	- 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

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

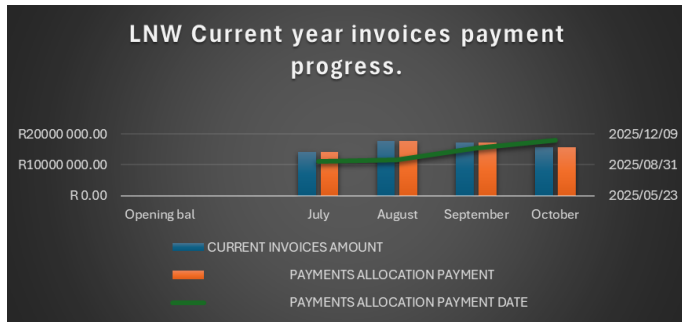
BULK WATER SUPPLY RECONCILIATION (DR JS MOROKA LM)								
BULK WATER SUPPLY 2025/26								
MONTH	CURRENT INVOICES AMOUNT	REPAYMENT ARRANGEMENT	INTEREST	PAYMENTS ALLOCATION			OUTSANDING CURRENT INVOICES	CUMMULATIVE OUTSTANDING
				PAYMENT	PAYMENT %	PAYMENT DATE		
Opening bal								R418 828 938.06
July	R4 264 302.64	R4 264 302.64	R3 101 685.08	R4 264 302.64	100.00%	2025/11/21	R0.00	R421 930 623.14
August	R3 053 527.83	R3 053 527.83	R3 144 312.03	R3 053 527.83	100.00%	2025/11/21	R0.00	R425 074 935.17
September	R2 064 529.11	R2 064 529.11	R3 174 848.48	R2 064 529.11	100.00%	2025/11/21	R0.00	R428 249 783.65
October								
November								
December								
January								
February								
March								
April								
May								
June								
TOTAL	R9 382 359.58	R9 382 359.58	R9 420 845.59	R9 382 359.58			R0.00	R428 249 783.65

NOTE
As at 30th of November, we have not received October invoices from DR JS Moroka Local Municipality.



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

BULK WATER SUPPLY RECONCILIATION (LEPELLE NORTHERN WATER)								
BULK WATER SUPPLY 2025/26								
MONTH	CURRENT INVOICES AMOUNT	REPAYMENT ARRANGEMENT	INTEREST	PAYMENTS ALLOCATION			OUTSANDING CURRENT INVOICES	CUMMULATIVE OUTSTANDING
				PAYMENT	PAYMENT %	PAYMENT DATE		
Opening bal								R269 186 062.02
July	R14 279 293.63	R14 279 293.63	R2 272 642.74	R14 279 293.63	100.00%	2025/09/10	R0.00	R271 458 704.76
August	R17 840 521.83	R17 840 521.83	R2 042 892.49	R17 840 521.83	100.00%	2025/09/15	R0.00	R273 501 597.25
September	R17 237 687.58	R17 237 687.58	R1 980 684.06	R17 237 687.58	100.00%	2025/10/24	R0.00	R275 482 281.31
October	R15 722 704.28	R15 722 704.28	R2 003 825.64	R15 722 704.28	100.00%	2025/11/18	R0.00	R277 486 106.95
November								
December								
January								
February								
March								
April								
May								
June								
TOTAL	R65 080 207.32	R65 080 207.32	R8 300 044.93	R65 080 207.32			R0.00	R277 486 106.95



BULK WATER SUPPLY RECONCILIATION (DEPARTMENT OF WATER AND SANITATION)								
BULK WATER SUPPLY 2025/26								
MONTH	CURRENT INVOICES AMOUNT	REPAYMENT ARRANGEMENT (100%)	INTEREST	PAYMENTS ALLOCATION			OUTSANDING CURRENT INVOICES	CUMMULATIVE OUTSTANDING
				PAYMENT	PAYMENT %	PAYMENT DATE		
Opening bal								R31 602 527.24
July	R304 177.10	R304 177.10	R0.00	R0.00	0.00%	-	R304 177.10	R31 906 704.34
August	R277 479.29	R277 479.29	R0.00	R0.00	0.00%	-	R277 479.29	R32 184 183.63
September	R385 097.61	R385 097.61	R0.00	R0.00	0.00%	-	R385 097.61	R32 569 281.24
October	R322 931.32	R322 931.32	R0.00	R0.00	0.00%	-	R322 931.32	R32 892 212.56
November								
December								
January								
February								
March								
April								
May								
June								
TOTAL								

NOTE
As at 30th of November, we have not received October invoices from DR JS Moroka Local Municipality.

C. Maintaining the Water Bulk Current account & Water losses

Water Losses for the period ending 30 November 2025					
Technical Losses (Kilolitres)	Technical Losses (Rands)	Non-Technical Losses (Kilolitres)	Non-Technical Losses (Rands)	Total Water Losses(Kilolitres)	Total Water Losses(Rands)
1 156 532.48	6 437 966.45	-	-	1 156 532.48	6 437 966.45

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