



# SEKHUKHUNE

## District Municipality

**August 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

876 105 767 / 808 481 157

=1.08

#### *Table (i) Current ratio*

	August 2025	July 2025
<b>Current ratio</b>	1.08: 1	1.53: 1

The municipality's current ratio was below the norm range of between 1.5 to 2:1 as at the end of August 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 R702 198 378,09

#### **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

(876 105 767- 25 911 276) / 808 481 157

= 1.05

**Table (ii) Acid-Test Ratio**

	August 2025	July 2025
<b>Acid-test ratio</b>	1.05:1	1.42:1

**B. Cash Flow and Investment Management**

The municipality’s primary bank account closed with a positive balance of about R 384 675,16 and short-term investments closed at R701 813 702,93. The combined interest earned on short investment amounts to R 4 309 503,50 as of 31<sup>st</sup> August 2025.

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

No:	Account number / description	31 <sup>st</sup> August 2025
1	FNB Account No. 62858613980	R 324 042 671,98
2	STANDARD BANK Account No. 238890708008	R 284 392 206,67
3	NEDBANK Account No. 7881071850	R 1 071 242,03
4	ABSA Account No. 9368456281	R 92 307 582,25
5	ABSA Account No. 2080786868	-
6	ABSA Account No. 2080973405	-
	<b>Total</b>	<b>R 701 813 702,93</b>

Cash flows from operating activities amounts to a positive R 123 629 728,34 during the month ending on the 31<sup>st</sup> August 2025/2026. This amount is calculated by subtracting Payments to employees and suppliers to the amount of R 279 219 298,44 from the total receipts of R 402 849 026,78.

The municipality did pay in total an amount of R 44 629 498,16 on capital projects. The municipality also reported a net decrease in cash held to an amount of R 79 000 230,18 during the month ending on the 31<sup>st</sup> August 2025.

**C. Expenditure management**

The total invoices received from suppliers were 283 during the month ending on the 31<sup>st</sup> August 2025, 194 invoices at a total rand value of R86 398 923,94 were processed and paid.

R89 637 921,64 in purchase orders, R4 484 089,37 in sundry purchases, R59 445 989,57 in capital projects and R8 878 765,11 in 3<sup>rd</sup> party payments were processed as at 31<sup>st</sup> August 2025, totalling R162 446 765,69.

The municipality incurred an expenditure to an amount of R 36 124 869,37 on employee related costs for the month of August 2025. Expenditure on council remuneration was R 1 286 864,18 for the same month.

Depreciation on non-current assets was R 16 491 133,33 as at the end of August 2025.

R 53 659 015,31 was the expenditure on contracted services for the month of August 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 490 587,00 for the month of August 2025.

R 18 369 681,16 was the expenditure on other operations expenditure programmes for the month under review.

**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

73 788 089 / 192 308 291 x100

=38%

The municipality has incurred in total R 73 788 089,05 in employee related costs to date as at end of 31<sup>st</sup> August 2025. The expenditure incurred amounts to 38% 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

62 545 964 / 192 308 291 x100

=34%

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

44 629 498 / 67 596 834 x100

=66%

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

Norm is between 95% - 100%

Actual operating expenditure/ budgeted operating expenditure x100

192 308 291 / 235 645 454 x100

=81%

Implementation on the operational expenditure budget was at 81% to date as at 31<sup>st</sup> August 2025.

#### **D. Revenue management**

A total of 6 957 water meter readings were captured as at 31<sup>st</sup> August 2025. This is a decrease of 110 meters from the previous month of August 2025.

Total revenue billing on water and sanitation services was reported at R12 071 628,53. An amount of R4 076 091,93 was collected for the month of August 2025, collection rate was recorded at 33,77% for this period, the municipality did budget to collect 60% of the own revenue sources. The revenue collected decreased by R401 291,51(8,96%) as compared to the previous month. The credit control and debt management policy was implemented from 1<sup>st</sup> 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 1<sup>st</sup> of July 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.

## **E. Supply Chain management**

The following processes of procurement were implemented as at 31<sup>st</sup> August 2025:

(i) Purchase orders equal or less than R 30 000 VAT Inclusive:

76 Quotations to a total rand value of R 891 358,26 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:

67 Quotations to a total rand value of R 5 386 581,18 were processed for the procurement of goods and services.

(iii) Purchase orders more than R 200 000 VAT Inclusive:

63 orders with a total rand value of R 205 947 272,88 were processed.

### **The following competitive bidding processes were also implemented for the month of August 2025:**

The municipality processed 4 requisitions of goods and services through the competitive bidding processes that in in specification stage in the month of August 2025. There are 8 bid processes that are still in the evaluation process, and 7 that are in the adjudication stage.

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

Irregular expenditure **R0,00**

Fruitless & wasteful expenditure **R670 950,34**

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

670 950,34 / 192 308 291,23 x100

=0% for the month of August 2025.

The unauthorized irregular, fruitless and wasteful expenditure was within the norm in terms of percentage with an amount of R 670 950,34 incurred as irregular expenditure for the month of August 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.

R 913 843,29 was the total rand value for all deviations from August 2025 to June 2026. R17 977,52 was recorded during the month of August 2025. Deviations were for services procured through processes where it was very impractical for the institution to follow the normal procurement processes.

#### **F. Asset management**

The municipality had in total **R 876 105 767,09** in current assets as at 31<sup>st</sup> August 2025 detailed as follows:

<b>Class of Asset</b>	<b>Value</b>
Cash balances	R 577 059 718,22
Inventory balances	R 25 911 275,97
VAT receivables	R 192 591 205,95
Trade receivables from exchange transactions	R 34 343 616,01
Receivables form non-exchange transactions	R 27 033 199,86
Other current assets	R 19 166 751,08
<b>Total Current Assets</b>	<b>R 876 105 767,09</b>

The municipality's non-current assets had a total of **R 5 680 956 284,00** as at 31<sup>st</sup> August 2025, the non-current assets consist of water infrastructure network and movable assets detailed as follows:

<b>Class of Asset</b>	<b>Value</b>
Land -	R 14 460 000
Plant and machinery -	R 2 108 511,00
Furniture and office equipment -	R 4 435 386,00
Transport assets -	R 30 712 716,00
IT Equipment -	R 5 444 447,00
Leasehold improvements -	(R 0,00)
Road infrastructure -	R 20 500 866,00
Community assets - Buildings	R 4 136 488,00
Wastewater network -	R 56 413 196,00
Water network -	R 4 126 053 742,00
Assets under construction -	R 1 416 690 932,00
<b>Total Non-Current Assets</b>	<b>R 5 680 956 284,00</b>

There were no additions to the municipality's infrastructure assets and movable assets respectively as at 31<sup>st</sup> August 2025. No disposal or donation of assets for the August 2025 month.

Retention amounts on capital infrastructure projects currently under construction had a combined value of **R 217 068 721,35**

The **R 1 416 690 932,00** 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 31<sup>st</sup> August 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 August 2025, the asset is the mayoral chain of the municipality.

**G. BUDGET MONITORING**

There was no overspending of any items for the month of August 2025, therefore no unauthorized expenditure at vote level is being reported for the month.

**H. GRANTS PERFORMANCE**

The overall spending on conditional grants was above 0.46% as at 31<sup>st</sup> August 2025. The FMG spending at 17% and EPWP spending at 16% while MIG and RRAMs were reported at 12.41% and 0% respectively.

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

GRANT REGISTER - 31 AUGUST 2025									
	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
	34057630420ZZZZZZWD	34057610220ZZZZZZWD	34051178910EPZZZZWD	34051259010RRZZZZHO		34051259000RBZZZZHO	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					-				
<b>TOTAL</b>	<b>2 400 000.00</b>	<b>435 063 657.26</b>	<b>8 403 000.00</b>	<b>2 737 992.00</b>	<b>448 604 649.26</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 209 760 000.00</b>
OPENING BALANCE		9 121 657.26	-	51 992.00		-		-	
APPROVED ROLLOVER	-		-			-	-	-	
UNSPEND PAID BACK		-	-			-		-	
GRANT INCOME	2 400 000.00	118 026 000.00	2 101 000.00	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					
	34057630430ZZZZZZWD	34057610230ZZZZZZWD	34057630230ZZZZZZWD	35106472420RRH27ZZ02		35106472420RRH27ZZ02			
GRANT EXPENDITURE	414 582.75	53 979 327.55	1 328 566.00	-	2 014 742.31	-	8 155 128.37	-	
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		8 155 128.37		
TOTAL UNSPENT	1 985 417.25	64 046 672.45	772 434.00	1 880 000.00	446 589 906.95	-	8 155 128.37	-	
PERCENTAGE	17	12.41	16	-	0.46	#DIV/0!	#DIV/0!	#DIV/0!	

**2. CAPITAL EXPENDITURE**

Table below shows the capital expenditure during the first quarter versus the projections as at 31<sup>st</sup> August 2025.

	AUGUST 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	-	3 000 000.00	3 000 000.00
SDM-CAPITAL REPLACEMENT RESERVE	2 083 333.33	-	2 083 333.33	1.00	25 000 000.00	-	25 000 000.00	25 000 000.00
MIG-GTLM LEBALELO SOUTH CONN PIPES&RETIC	166 666.67	-	166 666.67	1.00	2 000 000.00	-	2 000 000.00	2 000 000.00
PURCHASE OF OFFICE	125 000.00	-	125 000.00	1.00	1 500 000.00	-	1 500 000.00	1 500 000.00
RBIG - NEBO SCHEME	125 000.00	-	125 000.00	-	1 500 000.00	-	1 500 000.00	1 500 000.00
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	-	1 163 000.00	8.95	1 560 000.00	1 293 000.00	1 560 000.00	267 000.00
REFURBISHMENT - ERF 488	45 833.33	-	45 833.33	1.00	550 000.00	-	550 000.00	550 000.00
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	-	250 000.00	1.00	3 000 000.00	-	3 000 000.00	3 000 000.00
<b>SDM FUNDED</b>	<b>3 959 886.58</b>	<b>-</b>	<b>2 666 886.58</b>	<b>4.05</b>	<b>47 518 639.00</b>	<b>1 293 000.00</b>	<b>47 518 639.00</b>	<b>46 225 639.00</b>
MIG-REFURBISHMENT OF LEEUWFontein WWTW	2 687 323.17	-	2 687 323.17	1.00	32 247 878.00	-	32 247 878.00	32 247 878.00
MIG-REFURBISHMENT OF DENNILTON WWTW	3 249 324.92	-	3 249 324.92	1.00	38 991 899.00	-	38 991 899.00	38 991 899.00
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	2 068 891.38	2 039 496.04	1.00	49 300 649.00	2 068 891.38	49 300 649.00	47 231 757.62
MIG-MALEKANE REGIONAL WATER SCHEME	1 007 353.00	-	1 007 353.00	1.00	12 088 236.00	-	12 088 236.00	12 088 236.00
MIG - UPGRADING OF DE HOOP WTW	4 548 852.08	4 101 099.00	447 753.08	1.00	54 586 225.00	4 101 099.00	54 586 225.00	50 485 126.00
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P1	2 361 480.42	459 057.84	1 902 422.58	1.00	28 337 765.00	459 057.84	28 337 765.00	27 878 707.16
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P2	4 768 772.50	14 757 215.85	9 988 443.35	1.00	57 225 270.00	14 757 215.85	57 225 270.00	42 468 054.15
MIG - MAMPURU BULK WATER SCHEME	4 249 967.33	5 256 012.79	1 006 045.46	1.00	50 999 608.00	5 256 012.79	50 999 608.00	45 743 595.21
MIG- MOUTSE EAST & WEST WATER RETIC	1 816 640.08	332 698.39	1 483 941.69	1.00	21 799 681.00	332 698.39	21 799 681.00	21 466 982.61
MIG-OLIFANTSPoord SOUTH RWS PHASE 8	1 461 510.17	-	1 461 510.17	1.00	17 538 122.00	-	17 538 122.00	17 538 122.00
MIG- MOUTSE EAST & WEST WATER RETIC PH2	3 085 797.08	17 654 522.91	14 568 725.83	1.00	37 029 565.00	17 654 522.91	37 029 565.00	19 375 042.09
COMPUTERS (MIG)	20 833.33	-	20 833.33	1.00	250 000.00	-	250 000.00	250 000.00
<b>MIG</b>	<b>30 488 777.75</b>	<b>44 629 498.16</b>	<b>30 488 777.75</b>	<b>1.00</b>	<b>402 894 898.00</b>	<b>44 629 498.16</b>	<b>402 894 898.00</b>	<b>358 265 399.84</b>
RRAMS CAPITAL ACQUISITION	<b>223 833.33</b>	<b>-</b>	<b>223 833.33</b>	<b>1.00</b>	<b>2 686 000.00</b>	<b>-</b>	<b>2 686 000.00</b>	<b>2 686 000.00</b>
<b>TOTAL CAPITAL</b>	<b>34 672 497.67</b>	<b>44 629 498.16</b>	<b>33 379 497.67</b>	<b>6.05</b>	<b>453 099 537.00</b>	<b>3 826 431.89</b>	<b>453 099 537.00</b>	<b>449 273 105.11</b>

**DC47 Sekhukhune - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August**

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
<b>R thousands</b>	1.00									
<b>Multi-Year expenditure appropriation</b>	2.00									
Vote 05 - Infrastructure And Water Services		3 656 481.79	32 247 878.00	32 247 878.00	-	-	5 374 648.00	- 5 374 648.00	- 1.00	32 247 878.00
<b>Total Capital Multi-year expenditure</b>	4,7	<b>3 656 481.79</b>	<b>32 247 878.00</b>	<b>32 247 878.00</b>	<b>-</b>	<b>-</b>	<b>5 374 648.00</b>	<b>- 5 374 648.00</b>	<b>- 1.00</b>	<b>32 247 878.00</b>
<b>Single Year expenditure appropriation</b>	2.00									
Vote 04 - Budget And Treasury		8 058 967.44	9 500 000.00	9 500 000.00	-	-	1 583 334.00	- 1 583 334.00	- 1.00	9 500 000.00
Vote 05 - Infrastructure And Water Services		691 780 689.30	407 243 020.00	407 243 020.00	44 629 498.16	45 922 498.16	67 873 856.00	- 21 951 357.84	- 0.32	407 243 020.00
Vote 08 - Sekhukhune Development Angancy		-	1 058 639.00	1 058 639.00	-	-	176 444.00	- 176 444.00	- 1.00	1 058 639.00
Vote 09 - Corporate Services		996 173.24	3 050 000.00	3 050 000.00	-	-	508 334.00	- 508 334.00	- 1.00	3 050 000.00
<b>Total Capital single-year expenditure</b>	4.00	<b>700 835 829.98</b>	<b>420 851 659.00</b>	<b>420 851 659.00</b>	<b>44 629 498.16</b>	<b>45 922 498.16</b>	<b>70 141 968.00</b>	<b>- 24 219 469.84</b>	<b>- 0.35</b>	<b>420 851 659.00</b>
<b>Total Capital Expenditure</b>		<b>704 492 311.77</b>	<b>453 099 537.00</b>	<b>453 099 537.00</b>	<b>44 629 498.16</b>	<b>45 922 498.16</b>	<b>75 516 616.00</b>	<b>- 29 594 117.84</b>	<b>- 0.39</b>	<b>453 099 537.00</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>9 055 140.68</b>	<b>12 550 000.00</b>	<b>12 550 000.00</b>	<b>-</b>	<b>-</b>	<b>2 091 668.00</b>	<b>- 2 091 668.00</b>	<b>- 1.00</b>	<b>12 550 000.00</b>
Finance and administration		9 055 140.68	12 550 000.00	12 550 000.00	-	-	2 091 668.00	- 2 091 668.00	- 1.00	12 550 000.00
<b>Community and public safety</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Community and social services										
<b>Economic and environmental services</b>		<b>-</b>	<b>1 058 639.00</b>	<b>1 058 639.00</b>	<b>-</b>	<b>-</b>	<b>176 444.00</b>	<b>- 176 444.00</b>	<b>- 1.00</b>	<b>1 058 639.00</b>
Planning and development		-	1 058 639.00	1 058 639.00	-	-	176 444.00	- 176 444.00	- 1.00	1 058 639.00
<b>Trading services</b>		<b>695 437 171.09</b>	<b>439 490 898.00</b>	<b>439 490 898.00</b>	<b>44 629 498.16</b>	<b>45 922 498.16</b>	<b>73 248 504.00</b>	<b>- 27 326 005.84</b>	<b>- 0.37</b>	<b>439 490 898.00</b>
Water management		695 437 171.09	439 490 898.00	439 490 898.00	44 629 498.16	45 922 498.16	73 248 504.00	- 27 326 005.84	- 0.37	439 490 898.00
<b>Other</b>										
<b>Total Capital Expenditure - Functional Classification</b>	3.00	<b>704 492 311.77</b>	<b>453 099 537.00</b>	<b>453 099 537.00</b>	<b>44 629 498.16</b>	<b>45 922 498.16</b>	<b>75 516 616.00</b>	<b>- 29 594 117.84</b>	<b>- 0.39</b>	<b>453 099 537.00</b>

### 3. Employee Related Cost

Table below shows the salary related costs as at 31<sup>st</sup> August 2025 including the projections for the remainder of the financial year.

#### A. Municipal staff and Senior Managers

Description	AUGUST 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	23 921 958.54	3 123 415.21	0.12	324 544 485.00	47 728 254.68	101 819 002.18	276 816 230.32	85%
Cellphone Allowance	601 095.00	211 375.00	389 720.00	0.65	7 213 140.00	420 752.00	1 622 942.00	6 792 388.00	94%
Group life contribution	180 552.33	161 564.17	18 988.16	0.11	2 166 628.00	328 067.65	689 172.32	1 838 560.35	85%
Housing benefits	237 689.17	180 575.58	57 113.59	0.24	2 852 270.00	361 957.79	837 336.12	2 490 312.21	87%
Industrial Council	609 566.25	8 659.50	600 906.75	0.99	7 314 795.00	17 356.65	1 236 489.15	7 297 438.35	100%
Leave Bonus	341 749.17	-	341 749.17	1.00	4 100 990.00	135 699.82	819 198.15	3 965 290.18	97%
Medical Aid Contribution	1 490 549.50	1 366 469.95	124 079.55	0.08	17 886 594.00	2 740 386.50	5 721 485.50	15 146 207.50	85%
Acting allowance	5 861.92	-	5 861.92	1.00	163 654.00	-	27 275.67	163 654.00	100%
Annual/ Performance Bonus	43 333.33	1 161 865.68	- 1 118 532.35	- 25.81	658 438.00	3 772 387.64	3 882 127.31	- 3 113 949.64	-473%
Long Service Awards	127 133.92	520 942.75	- 393 808.83	- 3.10	1 605 851.00	932 052.48	1 199 694.31	673 798.52	42%
Overtime	1 109 436.00	1 620 209.92	- 510 773.92	- 0.46	13 313 232.00	3 348 183.83	5 567 055.83	9 965 048.17	75%
Pension Fund Contribution	4 179 100.83	3 772 057.68	407 043.15	0.10	50 149 210.00	7 552 552.48	15 910 754.15	42 596 657.52	85%
Shift Allowance	344 478.58	311 689.93	32 788.65	0.10	4 133 743.00	623 254.41	1 312 211.58	3 510 488.59	85%
Standby Allowance	346 378.00	101 225.80	245 152.20	0.71	4 156 536.00	259 515.47	952 271.47	3 897 020.53	94%
Transport Allowance	2 688 603.25	2 646 891.48	41 711.77	0.02	32 263 239.00	5 289 279.83	10 666 486.33	26 973 959.17	84%
UIF	193 259.50	139 383.39	53 876.11	0.28	2 319 114.00	278 387.82	664 906.82	2 040 726.18	88%
Uniform Allowance	14 750.75	-	14 750.75	1.00	177 009.00	-	29 501.50	177 009.00	100%
<b>Grand Total</b>	<b>39 558 911.25</b>	<b>36 124 869.37</b>	<b>3 434 041.88</b>	<b>- 23.00</b>	<b>475 018 928.00</b>	<b>73 788 089.05</b>	<b>152 957 910.38</b>	<b>401 230 838.95</b>	<b>84%</b>

#### 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	931 911.93	12 937.07	1.37	11 338 188.00	1 837 698.10	11 338 188.00	9 500 489.90	84%
CELLPHONE ALLOWANCE	130 274.00	131 055.00	- 781.00	- 0.60	1 752 274.00	262 110.00	1 752 274.00	1 490 164.00	85%
MEDICAL AID BENEFITS	23 565.83	11 951.66	11 614.17	49.28	297 919.00	23 903.32	297 919.00	274 015.68	92%
PENSION FUND CONTRIBUTIONS	55 730.08	57 467.93	- 1 737.85	- 3.12	915 239.00	114 935.87	915 239.00	800 303.13	87%
TRAVELLING ALLOWANCE	620 192.08	154 477.66	465 714.42	75.09	4 996 019.00	279 853.84	4 996 019.00	4 716 165.16	94%
<b>GRAND TOTALS</b>	<b>1 774 611.00</b>	<b>1 286 864.18</b>	<b>487 746.82</b>	<b>122.03</b>	<b>19 299 639.00</b>	<b>2 518 501.13</b>	<b>19 299 639.00</b>	<b>16 781 137.87</b>	<b>87%</b>

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

DC47 Sekhukhune - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1.00									
Basic Salaries and Wages		11 151 079.97	11 338 188.00	11 338 188.00	931 911.93	1 837 698.10	1 889 704.00	- 52 005.90	- 0.03	11 338 188.00
Pension and UIF Contributions		634 903.95	915 239.00	915 239.00	57 467.93	114 935.87	152 544.00	- 37 608.13	- 0.25	915 239.00
Medical Aid Contributions		149 347.56	297 919.00	297 919.00	11 951.66	23 903.32	49 656.00	- 25 752.68	- 0.52	297 919.00
Cellphone Allowance		1 542 909.00	1 752 274.00	1 752 274.00	131 055.00	262 110.00	292 050.00	- 29 940.00	- 0.10	1 752 274.00
Other benefits and allowances		2 823 063.80	4 996 019.00	4 996 019.00	154 477.66	279 853.84	832 672.00	- 552 818.16	- 0.66	4 996 019.00
<b>Sub Total - Councillors</b>		<b>16 301 304.28</b>	<b>19 299 639.00</b>	<b>19 299 639.00</b>	<b>1 286 864.18</b>	<b>2 518 501.13</b>	<b>3 216 626.00</b>	<b>- 698 124.87</b>	<b>- 0.22</b>	<b>19 299 639.00</b>
<b>% increase</b>	4.00		<b>0.18</b>	<b>0.18</b>						<b>0.18</b>
<b>Senior Managers of the Municipality</b>	3.00									
Basic Salaries and Wages		6 420 714.81	8 406 069.00	8 406 069.00	380 983.91	848 583.16	1 401 018.00	- 552 434.84	- 0.39	8 406 069.00
Pension and UIF Contributions		219 895.23	691 258.00	691 258.00	17 736.27	35 473.16	115 218.00	- 79 744.84	- 0.69	691 258.00
Medical Aid Contributions		124 890.96	132 741.00	132 741.00	10 693.46	21 386.92	22 126.00	- 739.08	- 0.03	132 741.00
Performance Bonus		99 320.91	110 618.00	110 618.00	-	-	18 438.00	- 18 438.00	- 1.00	110 618.00
Motor Vehicle Allowance		753 665.86	1 309 989.00	1 309 989.00	56 604.88	112 912.44	218 338.00	- 105 425.56	- 0.48	1 309 989.00
Cellphone Allowance		161 135.00	252 700.00	252 700.00	10 596.00	23 191.00	42 124.00	- 18 933.00	- 0.45	252 700.00
Housing Allowances		-	147 373.00	147 373.00	-	-	24 564.00	- 24 564.00	- 1.00	147 373.00
Other benefits and allowances		4 206.44	247 892.00	247 892.00	-	3 014.76	41 322.00	- 38 307.24	- 0.93	247 892.00
Payments in lieu of leave		-	184 480.00	184 480.00	-	-	30 748.00	- 30 748.00	- 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	-	-	27 278.00	- 27 278.00	- 1.00	163 654.00
<b>Sub Total - Senior Managers of Municipality</b>		<b>19 593 540.00</b>	<b>11 646 774.00</b>	<b>11 646 774.00</b>	<b>476 614.52</b>	<b>1 044 561.44</b>	<b>1 941 174.00</b>	<b>- 896 612.56</b>	<b>- 0.46</b>	<b>11 646 774.00</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		288 994 565.74	316 138 416.00	316 138 416.00	23 540 974.63	46 879 671.52	52 689 752.00	- 5 810 080.48	- 0.11	316 138 416.00
Pension and UIF Contributions		45 874 148.73	53 768 482.00	53 768 482.00	4 055 268.97	8 123 534.79	8 961 450.00	- 837 915.21	- 0.09	53 768 482.00
Medical Aid Contributions		16 011 838.93	17 753 853.00	17 753 853.00	1 355 776.49	2 718 999.58	2 958 984.00	- 239 984.42	- 0.08	17 753 853.00
Overtime		22 074 222.00	17 446 975.00	17 446 975.00	1 931 899.85	3 971 438.24	2 907 846.00	1 063 592.24	0.37	3 971 438.24
Performance Bonus		856 586.35	547 820.00	547 820.00	1 161 865.68	3 772 387.64	91 304.00	3 681 083.64	40.32	3 772 387.64
Motor Vehicle Allowance		31 206 554.35	30 881 081.00	30 881 081.00	2 590 286.60	5 173 352.63	5 146 862.00	26 490.63	0.01	5 173 352.63
Cellphone Allowance		2 217 206.68	6 960 440.00	6 960 440.00	200 779.00	397 561.00	1 160 084.00	- 762 523.00	- 0.66	6 960 440.00
Housing Allowances		2 148 585.50	2 704 897.00	2 704 897.00	180 575.58	361 957.79	450 830.00	- 88 872.21	- 0.20	2 704 897.00
Other benefits and allowances		1 104 296.52	4 647 829.00	4 647 829.00	109 885.30	276 872.12	774 656.00	- 497 783.88	- 0.64	4 647 829.00
Payments in lieu of leave		-	3 678 577.00	3 678 577.00	-	135 699.82	613 104.00	- 477 404.18	- 0.78	3 678 577.00
Long service awards		104 563.37	1 605 851.00	1 605 851.00	520 942.75	932 052.48	267 650.00	664 402.48	2.48	932 052.48
Post-retirement benefit obligations	2.00	-	237 933.00	237 933.00	-	-	39 660.00	- 39 660.00	- 1.00	237 933.00
<b>Sub Total - Other Municipal Staff</b>		<b>410 592 568.17</b>	<b>456 372 154.00</b>	<b>456 372 154.00</b>	<b>35 648 254.85</b>	<b>72 743 527.61</b>	<b>76 062 182.00</b>	<b>- 3 318 654.39</b>	<b>- 0.04</b>	<b>419 739 657.99</b>
<b>% increase</b>	4.00		<b>0.11</b>	<b>0.11</b>						<b>0.02</b>
<b>Total Parent Municipality</b>		<b>446 487 412.45</b>	<b>487 318 567.00</b>	<b>487 318 567.00</b>	<b>37 411 733.55</b>	<b>76 306 590.18</b>	<b>81 219 982.00</b>	<b>- 4 913 391.82</b>	<b>- 0.06</b>	<b>450 686 070.99</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>446 487 412.45</b>	<b>487 318 567.00</b>	<b>487 318 567.00</b>	<b>37 411 733.55</b>	<b>76 306 590.18</b>	<b>81 219 982.00</b>	<b>- 4 913 391.82</b>	<b>- 0.06</b>	<b>450 686 070.99</b>
<b>% increase</b>	4.00		<b>0.09</b>	<b>0.09</b>						<b>0.01</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>430 186 108.17</b>	<b>468 018 928.00</b>	<b>468 018 928.00</b>	<b>36 124 869.37</b>	<b>73 788 089.05</b>	<b>78 003 356.00</b>	<b>- 4 215 266.95</b>	<b>- 0.05</b>	<b>431 386 431.99</b>

**DC47 Sekhukhune - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August**

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								%	
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		1 881 717 579.93	1 868 201 148.00	1 868 201 148.00	79 067 782.64	598 786 748.49	311 366 830.00	287 419 918.49	0.92	598 786 748.49
Finance and administration		1 881 717 579.93	1 868 201 148.00	1 868 201 148.00	79 067 782.64	598 786 748.49	311 366 830.00	287 419 918.49	0.92	598 786 748.49
<i>Trading services</i>		5 376 941.79	-	-	426 227.63	854 096.36	-	854 096.36	#DIV/0!	854 096.36
Water management		4 446 744.00	-	-	345 662.47	692 771.45	-	692 771.45	#DIV/0!	692 771.45
Waste water management		930 197.79	-	-	80 565.16	161 324.91	-	161 324.91	#DIV/0!	161 324.91
<b>Total Revenue - Functional</b>	2.00	<b>1 887 094 521.72</b>	<b>1 868 201 148.00</b>	<b>1 868 201 148.00</b>	<b>79 494 010.27</b>	<b>599 640 844.85</b>	<b>311 366 830.00</b>	<b>288 274 014.85</b>	<b>0.93</b>	<b>599 640 844.85</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		841 492 140.54	720 643 664.00	720 643 664.00	43 951 993.48	71 501 702.61	120 107 502.00	48 605 799.39	0.40	720 643 664.00
Executive and council		223 559 349.04	244 090 933.00	244 090 933.00	17 298 946.24	25 023 192.88	40 681 942.00	15 658 749.12	0.38	244 090 933.00
Finance and administration		617 932 791.50	476 552 731.00	476 552 731.00	26 653 047.24	46 478 509.73	79 425 560.00	32 947 050.27	0.41	476 552 731.00
<i>Economic and environmental services</i>		35 119 280.26	40 352 256.00	40 352 256.00	1 649 660.39	2 797 848.60	6 725 436.00	3 927 587.40	0.58	40 352 256.00
Planning and development		35 119 280.26	40 352 256.00	40 352 256.00	1 649 660.39	2 797 848.60	6 725 436.00	3 927 587.40	0.58	40 352 256.00
<i>Trading services</i>		782 148 177.05	652 874 627.00	652 874 627.00	81 927 192.65	118 008 740.02	108 812 516.00	9 196 224.02	0.08	119 866 057.02
Water management		782 119 990.92	651 017 310.00	651 017 310.00	81 927 192.65	118 008 740.02	108 502 952.00	9 505 788.02	0.09	118 008 740.02
Waste water management		28 186.13	1 857 317.00	1 857 317.00	-	-	309 564.00	309 564.00	1.00	1 857 317.00
<b>Total Expenditure - Functional</b>	3.00	<b>1 658 759 597.85</b>	<b>1 413 870 547.00</b>	<b>1 413 870 547.00</b>	<b>127 528 846.52</b>	<b>192 308 291.23</b>	<b>235 645 454.00</b>	<b>43 337 162.77</b>	<b>0.18</b>	<b>880 861 977.02</b>
<b>Surplus/ (Deficit) for the year</b>		<b>228 334 923.87</b>	<b>454 330 601.00</b>	<b>454 330 601.00</b>	<b>- 48 034 836.25</b>	<b>407 332 553.62</b>	<b>75 721 376.00</b>	<b>331 611 177.62</b>	<b>4.38</b>	<b>- 281 221 132.17</b>

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

DC47 Sekhukhune - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Water		97 211 863.58	102 107 777.00	102 107 777.00	7 418 087.92	13 724 016.78	17 017 958.00	- 3 293 941.22	-19%	102 107 777.00
Service charges - Waste Water Management		16 109 252.81	16 994 001.00	16 994 001.00	1 512 143.46	2 957 624.65	2 832 332.00	125 292.65	4%	2 957 624.65
Sale of Goods and Rendering of Services		2 008 818.01	2 703 940.00	2 703 940.00	175 202.36	259 475.91	450 650.00	- 191 174.09	-42%	2 703 940.00
Interest earned from Receivables		37 374 823.23	26 324 803.00	26 324 803.00	3 204 890.21	6 482 520.66	4 387 466.00	2 095 054.66	48%	6 482 520.66
Interest from Current and Non Current Assets		57 242 592.43	63 719 050.00	63 719 050.00	4 309 503.50	6 819 131.17	10 619 840.00	- 3 800 708.83	-36%	63 719 050.00
Operational Revenue		165 854.60	17 285.00	17 285.00	597.76	597.76	2 878.00	- 2 280.24	-79%	17 285.00
<b>Non-Exchange Revenue</b>										
Surcharges and Taxes		-	3 747.00	3 747.00	-	-	624.00	- 624.00	-100%	3 747.00
Fines, penalties and forfeits		890 111.96	1 434 845.00	1 434 845.00	5 106.48	8 802.17	239 136.00	- 230 333.83	-96%	1 434 845.00
Transfers and subsidies - Operational		1 169 254 705.01	1 246 860 100.00	1 246 860 100.00	2 383 811.10	508 465 553.41	207 810 014.00	300 655 539.41	145%	508 465 553.41
Interest		1 850 096.58	-	-	156 504.67	314 650.44	-	314 650.44	#DIV/0!	314 650.44
Operational Revenue		3 103 721.79	-	-	269 722.96	539 445.92	-	539 445.92	#DIV/0!	539 445.92
Gains on disposal of Assets		131 486.50	704 700.00	704 700.00	-	-	117 450.00	- 117 450.00	-100%	704 700.00
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 385 343 326.50</b>	<b>1 460 870 248.00</b>	<b>1 460 870 248.00</b>	<b>19 435 570.42</b>	<b>539 571 818.87</b>	<b>243 478 348.00</b>	<b>296 093 470.87</b>	<b>122%</b>	<b>689 451 139.08</b>
<b>Expenditure By Type</b>										
Employee related costs		430 186 108.17	468 018 928.00	468 018 928.00	36 124 869.37	73 788 089.05	78 003 356.00	- 4 215 266.95	-5%	468 018 928.00
Remuneration of councillors		16 301 304.28	19 299 639.00	19 299 639.00	1 286 864.18	2 518 501.13	3 216 626.00	- 698 124.87	-22%	19 299 639.00
Inventory consumed		208 719 680.37	134 146 561.00	134 146 561.00	18 088 416.50	25 062 336.95	22 357 778.00	2 704 558.95	12%	25 062 336.95
Depreciation and amortisation		149 163 646.95	98 946 800.00	98 946 800.00	-	-	16 491 134.00	- 16 491 134.00	-100%	98 946 800.00
Interest		26 459 696.80	115 320.00	115 320.00	-	-	19 220.00	- 19 220.00	-100%	115 320.00
Contracted services		477 589 198.72	415 916 479.00	415 916 479.00	53 659 015.31	62 545 963.92	69 319 476.00	- 6 773 512.08	-10%	415 916 479.00
Transfers and subsidies		3 176 182.00	20 000 000.00	20 000 000.00	-	-	3 333 334.00	- 3 333 334.00	-100%	20 000 000.00
Irrecoverable debts written off		99 298 033.77	5 742 000.00	5 742 000.00	-	-	957 000.00	- 957 000.00	-100%	5 742 000.00
Operational costs		238 819 222.19	251 684 820.00	251 684 820.00	18 369 681.16	28 393 400.18	41 947 530.00	- 13 554 129.82	-32%	251 684 820.00
Losses on Disposal of Assets		9 046 524.60	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 658 759 597.85</b>	<b>1 413 870 547.00</b>	<b>1 413 870 547.00</b>	<b>127 528 846.52</b>	<b>192 308 291.23</b>	<b>235 645 454.00</b>	<b>43 337 162.77</b>	<b>-18%</b>	<b>1 304 786 322.95</b>
<b>Surplus/(Deficit)</b>		<b>- 273 416 271.35</b>	<b>46 999 701.00</b>	<b>46 999 701.00</b>	<b>- 108 093 276.10</b>	<b>347 263 527.64</b>	<b>7 832 894.00</b>	<b>339 430 633.64</b>	<b>4333%</b>	<b>- 615 335 183.87</b>
Transfers and subsidies - capital (monetary allocations)		499 702 746.74	407 330 900.00	407 330 900.00	60 058 439.85	60 069 025.98	67 888 482.00	- 7 819 456.02	-12%	407 330 900.00
Transfers and subsidies - capital (in-kind)		2 048 448.48	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>228 334 923.87</b>	<b>454 330 601.00</b>	<b>454 330 601.00</b>	<b>- 48 034 836.25</b>	<b>407 332 553.62</b>	<b>75 721 376.00</b>	<b>331 611 177.62</b>	<b>438%</b>	<b>208 004 283.87</b>

**DC47 Sekhukhune - Table C6 Monthly Budget Statement - Financial Position - M02 August**

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1.00					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		391 481 179.95	623 379 871.00	623 379 871.00	577 059 718.22	623 379 871.00
Trade and other receivables from exchange transactions		20 168 024.39	300 991 465.00	300 991 465.00	34 343 616.01	300 991 465.00
Receivables from non-exchange transactions		26 378 486.15	-	-	27 033 199.86	27 033 199.86
Inventory		35 774 898.64	253 541 645.00	253 541 645.00	25 911 275.97	253 541 645.00
VAT		171 331 267.96	56 273 366.00	56 273 366.00	192 591 205.95	192 591 205.95
Other current assets		19 159 509.84	81 982 217.00	81 982 217.00	19 166 751.08	81 982 217.00
<b>Total current assets</b>		<b>664 293 366.93</b>	<b>1 316 168 564.00</b>	<b>1 316 168 564.00</b>	<b>876 105 767.09</b>	<b>1 479 519 603.81</b>
<b>Non current assets</b>						
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	5 635 794 664.65	5 661 545 219.00
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
<b>Total non current assets</b>		<b>5 593 618 968.46</b>	<b>5 661 595 219.00</b>	<b>5 661 595 219.00</b>	<b>5 639 541 466.62</b>	<b>5 665 292 020.97</b>
<b>TOTAL ASSETS</b>		<b>6 257 912 335.39</b>	<b>6 977 763 783.00</b>	<b>6 977 763 783.00</b>	<b>6 515 647 233.71</b>	<b>7 144 811 624.78</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Consumer deposits		5 920 219.04	4 923 085.00	4 923 085.00	6 015 765.74	4 923 085.00
Trade and other payables from exchange transactions		818 528 565.98	388 440 538.00	388 440 538.00	597 528 769.86	388 440 538.00
Trade and other payables from non-exchange transactions		9 173 647.06	106 000 000.00	106 000 000.00	77 858 170.76	106 000 000.00
Provision		17 529 091.69	-	-	17 529 091.69	-
VAT		106 927 288.29	-	-	109 549 358.71	-
<b>Total current liabilities</b>		<b>958 078 812.06</b>	<b>499 363 623.00</b>	<b>499 363 623.00</b>	<b>808 481 156.76</b>	<b>499 363 623.00</b>
<b>Non current liabilities</b>						
Financial liabilities		218 683.59	-	-	218 683.59	-
Provision		32 301 473.50	52 278 291.00	52 278 291.00	32 301 473.50	52 278 291.00
<b>Total non current liabilities</b>		<b>32 520 157.09</b>	<b>52 278 291.00</b>	<b>52 278 291.00</b>	<b>32 520 157.09</b>	<b>52 278 291.00</b>
<b>TOTAL LIABILITIES</b>		<b>990 598 969.15</b>	<b>551 641 914.00</b>	<b>551 641 914.00</b>	<b>841 001 313.85</b>	<b>551 641 914.00</b>
<b>NET ASSETS</b>	2.00	<b>5 267 313 366.24</b>	<b>6 426 121 869.00</b>	<b>6 426 121 869.00</b>	<b>5 674 645 919.86</b>	<b>6 593 169 710.78</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		5 524 320 343.70	5 971 791 268.00	5 971 791 268.00	5 674 645 919.86	5 971 791 268.00
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2.00	<b>5 524 320 343.70</b>	<b>5 971 791 268.00</b>	<b>5 971 791 268.00</b>	<b>5 674 645 919.86</b>	<b>5 971 791 268.00</b>

**DC47 Sekhukhune - Table C7 Monthly Budget Statement - Cash Flow - M02 August**

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1.00									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Service charges		61 080 077.13	71 427 437.00	71 427 437.00	4 993 742.27	10 320 978.30	11 904 572.84	- 1 583 594.54	-13%	71 427 437.00
Other revenue		491 610 168.00	95 144 806.00	95 144 806.00	269 851 225.60	780 773 710.64	15 857 467.66	764 916 242.98	4824%	780 773 710.64
Transfers and Subsidies - Operational		1 152 420 000.00	1 246 860 100.00	1 246 860 100.00	4 501 000.00	508 568 000.00	207 810 016.66	300 757 983.34	145%	508 568 000.00
Transfers and Subsidies - Capital		423 228 000.00	407 330 900.00	407 330 900.00	119 906 000.00	119 906 000.00	67 888 483.32	52 017 516.68	77%	119 906 000.00
Interest		53 676 318.70	58 464 000.00	58 464 000.00	3 597 058.91	6 124 051.30	9 744 000.00	- 3 619 948.70	-37%	58 464 000.00
<b>Payments</b>										
Suppliers and employees		- 1 741 502 535.27	- 1 176 835 323.00	- 1 176 835 323.00	- 279 219 298.44	- 494 154 028.42	- 196 139 220.52	298 014 807.90	-152%	- 1 176 835 323.00
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>440 512 028.56</b>	<b>702 391 920.00</b>	<b>702 391 920.00</b>	<b>123 629 728.34</b>	<b>931 538 711.82</b>	<b>117 065 319.96</b>	<b>- 814 473 391.86</b>	<b>-696%</b>	<b>362 303 824.64</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		131 486.50	704 700.00	704 700.00	-	-	117 450.00	- 117 450.00	-100%	704 700.00
<b>Payments</b>										
Capital assets		- 704 492 311.77	- 453 099 537.00	- 453 099 537.00	- 44 629 498.16	- 45 922 498.16	- 75 516 589.50	- 29 594 091.34	39%	- 45 922 498.16
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>- 704 360 825.27</b>	<b>- 452 394 837.00</b>	<b>- 452 394 837.00</b>	<b>- 44 629 498.16</b>	<b>- 45 922 498.16</b>	<b>- 75 399 139.50</b>	<b>- 29 476 641.34</b>	<b>39%</b>	<b>- 45 217 798.16</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>- 263 848 796.71</b>	<b>249 997 083.00</b>	<b>249 997 083.00</b>	<b>79 000 230.18</b>	<b>885 616 213.66</b>	<b>41 666 180.46</b>			<b>317 086 026.48</b>
Cash/cash equivalents at beginning:		552 766 149.13	442 034 283.00	442 034 283.00	1 198 097 163.43	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	1 277 097 393.61	1 277 097 393.61	483 700 463.46			708 567 206.43

**Primary Bank Balances**

Name of institution	Cash in the bank on 31 <sup>st</sup> August 2025
Standard Bank	R 874 691,15

	<b>R</b>
Bank statement balance (closing balance per B/S before adjusting to C/B)	384 675.16
Reconciling items:	
uncashed cheques	-
uncashed ACBs	- 123 211 636.45
Undeposited receipts	450 240.48
Partially undeposited receipt	477 588.02
Miscellaneous charge	424 263.53
unreconciled on statement Deposit	- 2 475 196.79
Partially unreconciled on statement ACBs	
unreconciled on statement transfers	
Adjusted statement C/F	<b>- 123 950 066.05</b>
cashbook account B/F	- 218 265 116.87
reconciled bank Charges	93 510 030.11
cashbook account C/F	<b>- 124 755 086.76</b>
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	<b>- 124 755 086.76</b>
<b>Difference</b>	<b>805 020.71</b>

The R805 020,71 variance will be investigated and corrected in September.



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

DC47 Sekhukhune - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August												
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 <sup>3</sup>	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	306 616 565.82	1 816 061.50	-	15 610 044.66	324 042 671.98
STANDARD BANK		Call Account	Short term	No	Fixed	8.25	Call Account	397 454 314.35	1 937 892.32	- 115 000 000.00	-	284 392 206.67
NEDBANK		Call Account	Short term	No	Fixed	7.20	Call Account	1 064 955.85	6 286.18	-	-	1 071 242.03
ABSA BANK		Call Account	Short term	No	Fixed	7.65	Call Account	1 607 318.75	549 263.50	- 11 700 000.00	101 851 000.00	92 307 582.25
<b>TOTAL INVESTMENTS AND INTEREST</b>	2.00							<b>706 743 154.77</b>	<b>4 309 503.50</b>	<b>- 126 700 000.00</b>	<b>117 461 044.66</b>	<b>701 813 702.93</b>

**4. EXPENDITURE MANAGEMENT**

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

Month: August 2025	Total Number of valid and complete invoices Received	Total Number of paid invoices	Variance
Number of Invoices	194	194	0
Percentage	100%	100%	0%

The above table shows that invoices 194 received for the month of August 2025 were valid and complete invoices and were paid within 30 days.

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

Months	Rand value of amount paid	No. of items paid
August	R	
Invoices 283		
Value of R 128 477 103,42	R 86 398 923,94	194
100%	67%	96%

*Table 15: Invoices Paid within 30 days.*

Month: August 2025	Total Number of valid and complete invoices Received	Total Number of valid and complete invoices paid within 30 days
Invoices received	283	194
Percentage	100%	69%

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



Invoices paid within  
30 days.xlsx

*Table 16: Unpaid invoices*

<b>Month: August 2025</b>	<b>Total number of invoices Received</b>	<b>Total Number of invalid and Incomplete invoices</b>
<b>Overall Invoices received</b>	<b>283</b>	<b>87</b>
<b>Percentage</b>	<b>100%</b>	<b>30%</b>

A total number of invalid, and incomplete invoices were (87) 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 31<sup>st</sup> August 2025**



Total outstanding invoices as at 31 August 2025

TOTAL VALUE OF INVOICES RECEIVED	TOTAL VALUE OF INVALID AND INCOMPLETE INVOICES THAT WERE NOT PAID
<b>Invoices: 283</b>	<b>Invoices: 87</b>
<b>Value of R 128 477 103,42</b>	<b>Value of R 38 839 181,78</b>
<b>100%</b>	<b>30%</b>

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

Payment Method	Value	Number
Purchase Orders	89 637 921,64	192
Sundry Purchases	4 484 089,37	75
Projects	59 445 989,57	33
Third Parties	8 878 765,11	23
<b>Total</b>	<b>R 162 446 765,69</b>	<b>323</b>

AGE ANALYSIS REPORT DATED 31<sup>st</sup> August 2025

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CRR07002          ** SEKHUKHUNE SOCA PRODUCTION **          01 September 2025          06:04:39
HR191          Creditor Age Analysis for Selected Date          Page          6
-----
Company Type: A From Supplier No:          Company .....:          Analyse As At Date: 20250831 Start Period: 202507 End Period: 202508
Report Type: D To Supplier No.:          Report Sequence: T          File Name.....: cred_age.txt          Year End:
Detail Work File.:          File Y/N.....:          HDR:
Orders.....: X GRN's>Returns...: X          Invoices.....: X          Debit/Credit Notes: X          Payment Vouchers: X          Location Code:
-----
Deliveries
-----
Supplier No and Name          Current          30 Days          60 Days          90 Days+          Total
-----
TEM006 TE MAROBANE PTY LTD (2018/615400/07)          26100.00          0.00          0.00          0.00          26100.00
00042279
-----
THE002 THE AUDITOR GENERAL          2668.00          0.00          0.00          0.00          2668.00
00042139          00042218          00042225          00042226          00042227
00042246
-----
VER003 VERVEEN ATTORNEYS          380167.05          0.00          0.00          0.00          380167.05
-----
Total Deliveries          Count:          26 :          17158464.28          7000.00          0.00          0.00          17165464.28
-----
Grand Total :          43350870.89          1452602.65          0.00          0.00          44803473.54
-----
Accrual Tot :          17158464.28          7000.00          0.00          0.00          17165464.28
-----
CRR07002          ***          E N D   O F   R E P O R T          ***          01 September 2025          06:05:24
Creditor Age Analysis for Selected Date

```

BULK PURCHASES AGE ANALYSIS AS AT 31<sup>st</sup> August 2025

BULK WATER AGE ANALYSIS REPORT DATED 31 AUGUST 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	
<b>BULK WATER CONSUMPTION</b>											
1	NMS LEPELLE NORTHERN WATER	319 096 387.22	(33 561 646.05)	-	285 534 741.17	-	14 279 293.63	-	-	14 279 293.63	299 814 034.80
2	WATER & SANITATION DEPARTMENT	34 632 512.93	(3 029 985.69)	-	31 602 527.24	-	304 177.10	-	-	304 177.10	31 906 704.34
3	NJ VAN DER WAL	152 669.28	(152 669.28)	-	-	-	-	-	-	-	-
4	WINTERBACH ATTORNEYS (MADELEEN)	352 515.58	(352 515.58)	-	-	-	-	-	-	-	-
5	DR JS MOROKA LOCAL MUNICIPALITY	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL BULK WATER CONSUMPTION</b>	<b>354 234 085.01</b>	<b>(37 096 816.60)</b>	-	<b>317 137 268.41</b>	-	<b>14 583 470.73</b>	-	-	<b>14 583 470.73</b>	<b>331 720 739.14</b>
<b>OPERATIONS &amp; MAINTENANCE</b>											
6	NMS LEPELLE NORTHERN WATER (O&M)	72 400 228.99	-	-	72 400 228.99	-	-	-	-	-	72 400 228.99
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>72 400 228.99</b>	-	-	<b>72 400 228.99</b>	-	-	-	-	-	<b>72 400 228.99</b>
<b>TANKERING</b>											
7	NGOATO LE NAREADI	7 648 151.27	(7 648 151.27)	-	-	908 173.77	-	-	-	908 173.77	908 173.77
8	KGWADI YA MADIBA GEN TRD & PRO 11	1 489 908.64	(1 489 908.64)	-	-	-	-	-	-	-	-
9	NKOTO CATERING & PROJECTS	4 828 476.25	(4 828 476.25)	-	-	2 126 551.25	-	-	-	2 126 551.25	2 126 551.25
	<b>TOTAL BULK WATER REPORT</b>	<b>440 600 850.16</b>	<b>(51 063 352.76)</b>	-	<b>389 537 497.40</b>	<b>3 034 725.02</b>	<b>14 583 470.73</b>	-	-	<b>14 583 470.73</b>	<b>404 120 968.13</b>

**5. REVENUE MANAGEMENT**

**EXPLANATION OF REVENUE PROJECTION: SEE THE ABOVE TABLE:**

**METER READING STATUS REPORT**

*Table B: Meter reading status report*

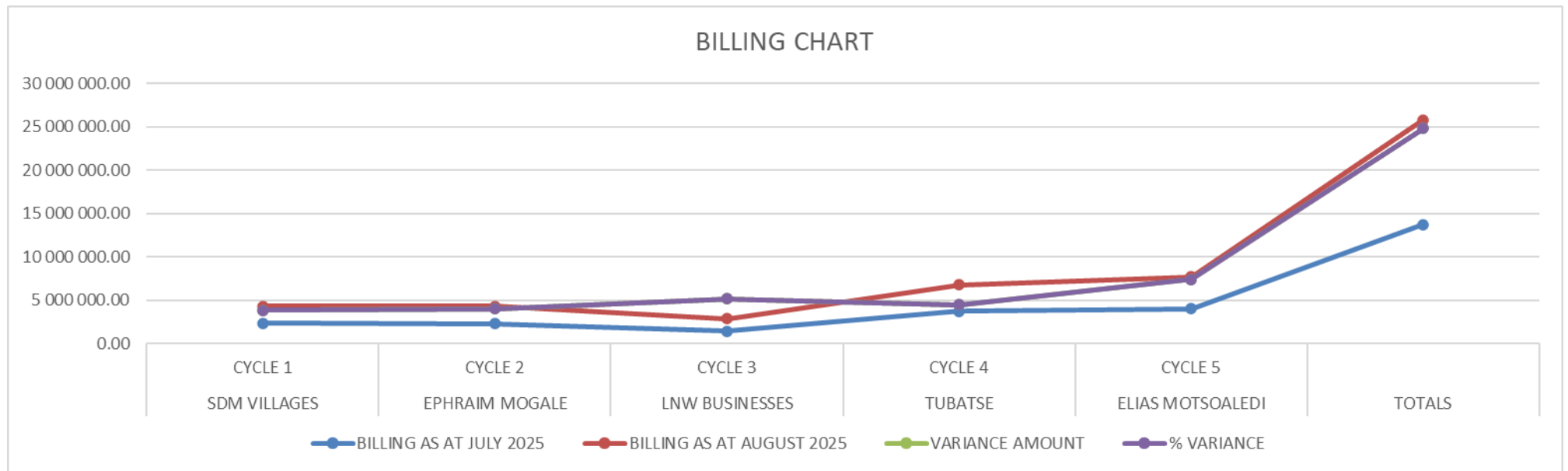
**METER READING STATUS REPORT: THE REASONS OF VARIANCES:**

Cycle	Meter Book			Meters read			% Read		Meters Not Accessed	
	25-Jun	25-Jul	25-Aug	25-Jun	25-Jul	25-Aug	Obtained Readings AUGUST-25	% Read AUGUST 2025	Qty	%
1	86	86	86	37	37	41	41	47,67%	45	52,33%
2	1265	1251	1261	1157	1147	1139	1139	90,33%	122	9,67%
3	1293	1289	1493	688	715	710	710	47,56%	783	52,44%
4	4357	4316	4360	2830	2867	2758	2758	63,26%	1602	36,74%
5	2952	287	2866	2309	2301	2309	2309	80,57%	557	19,43%
<b>Total</b>	<b>9953</b>	<b>7229</b>	<b>10066</b>	<b>7021</b>	<b>7067</b>	<b>6957</b>	<b>6957</b>	<b>69,11%</b>	<b>3109</b>	<b>30,89%</b>

Meter reading report for period of August 2025	6 957meters were read for the month of august 2025 and 7 067 in July 2025. There was a slight drop in cycle 2 ,3 & 4 in the number of meters read.	<ul style="list-style-type: none"> <li>• Lack of water/ shortages In the Areas</li> <li>• Lack of material to replace /repair faulty meters</li> <li>• Meters are stolen in various areas</li> </ul>	<ul style="list-style-type: none"> <li>• Increase water capacity provision to some areas</li> <li>• Fast track the procurement of spares</li> <li>• Replace the Copper meters with plastic meters</li> </ul>
--	--	--	--

**VARIANCES FOR BILLING**

TOWN/ MUNICIPALITY	CYCLE	BILLING AS AT JULY 2025	BILLING AS AT AUGUST 2025	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	2 347 558,02	1 914 180,08	-433 377,94	-18%
EPHRAIM MOGALE	CYCLE 2	2 259 877,39	2 003 156,95	-256 720,44	-11%
LNW BUSINESSES	CYCLE 3	1 396 928,49	1 422 703,49	2 299 117,07	165%
TUBATSE	CYCLE 4	3 735 185,65	3 035 542,45	-2 312 482,16	-62%
ELIAS MOTSOALEDI	CYCLE 5	3 982 709,62	3 696 045,56	-286 664,06	-7%
<b>TOTALS</b>	<b>CYCLE 0</b>	<b>13 722 259,17</b>	<b>12 071 628,53</b>	<b>-990 127,53</b>	<b>-7%</b>

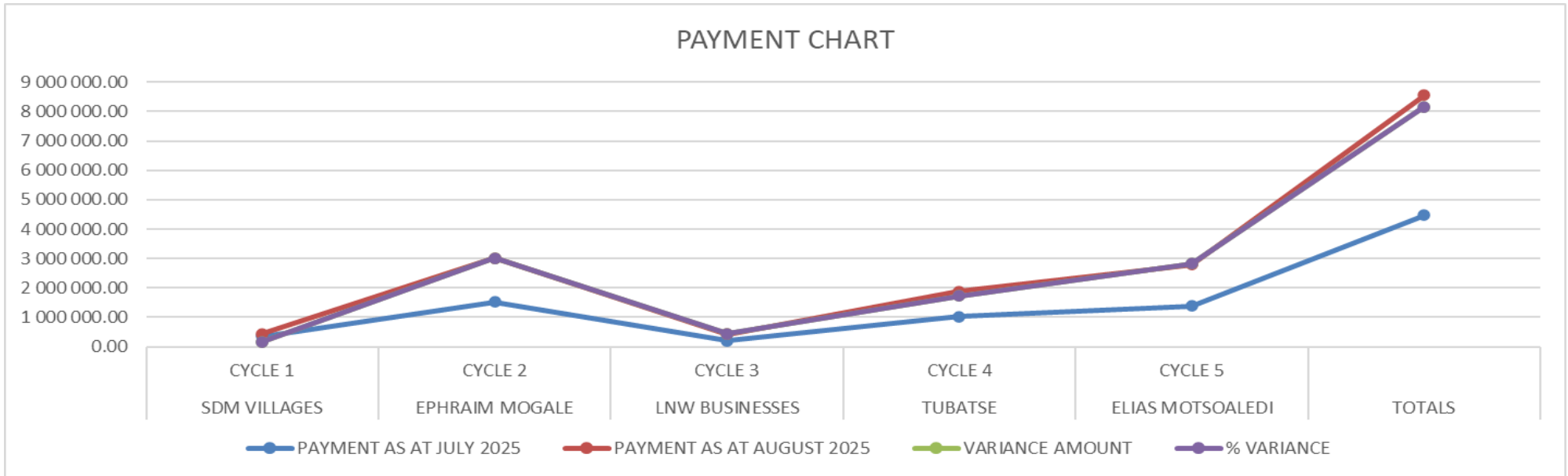


Description	Explanation of report	Challenges	Remedial action
Billing report for period of August 2025	Billing overall has decreased by R990 127.53 from R13 722 259.17 in July 2025 to R12 071 628.53 in August 2025. There is a decrease in billing in cycle 1, 2 ,4 & 5.	<ul style="list-style-type: none"> <li>• Billing of average where meters could not be read</li> <li>• Faulty and stolen meters</li> <li>• residents in some areas are refusing meter readers to take the readings</li> </ul>	<ul style="list-style-type: none"> <li>• Fast track taking of actual readings in accessible areas</li> <li>• Replace coper meters with plastic meters</li> <li>• Political intervention required</li> </ul>

## RECEIPTS REPORT

### THE REASONS FOR VARIANCES

TOWN/ MUNICIPALITY	CYCLE	PAYMENT AS AT JULY 2025	PAYMENT AS AT AUGUST 2025	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	351 184,08	83 331,87	-267 852,21	-76,27%
EPHRAIM MOGALE	CYCLE 2	1 515 520,58	1 505 212,26	-10 308,32	-0,68%
LNW BUSINESSES	CYCLE 3	203 551,93	215 205,85	11 653,92	5,73%
TUBATSE	CYCLE 4	1 022 641,08	863 082,57	-159 558,51	-15,60%
ELIAS MOTSOLEDI	CYCLE 5	1 384 485,77	1 409 259,38	24 773,61	1,79%
<b>TOTALS</b>	<b>CYCLE 0</b>	<b>4 477 383,44</b>	<b>4 076 091,93</b>	<b>-401 291,51</b>	<b>-8,96%</b>

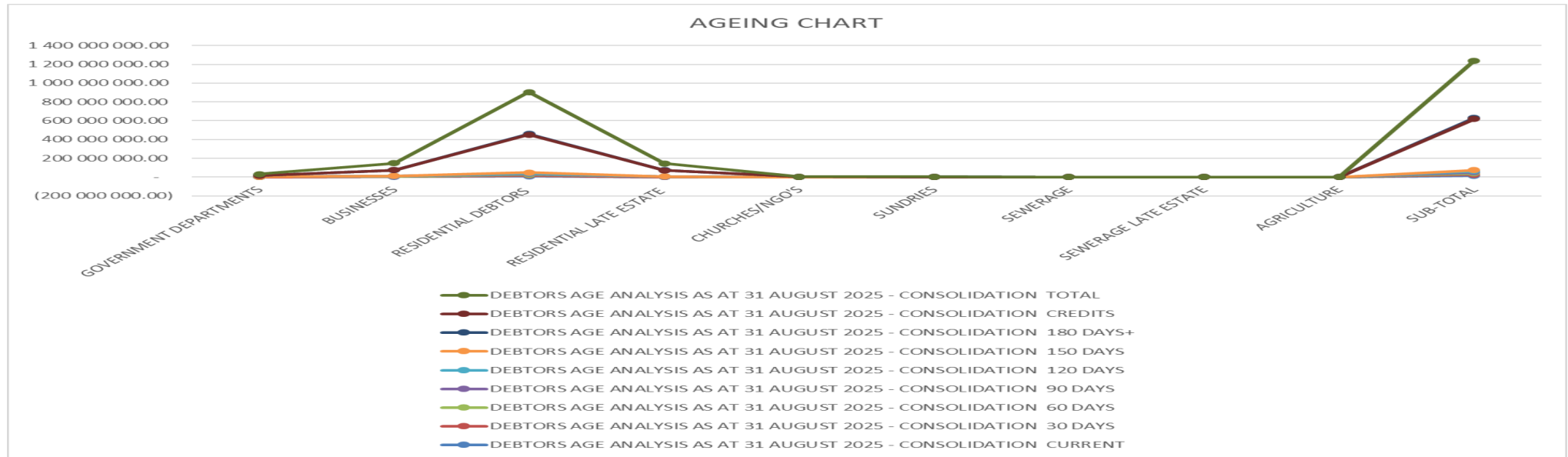


Description	Explanation of report	Challenges	Remedial action
Receipts/payment report for period of August 2025	Receipts have decreased by R401 291 from R4 477 383 in July 2025 to R4 076 091 in August 2025. Cycle 1 ,2 & 4 showed a drop in collection	<ul style="list-style-type: none"> <li>• Culture of non-payment in most areas</li> <li>• Lack of internal capacity to effect the disconnections</li> <li>• Uncleansed Customer data</li> </ul>	<ul style="list-style-type: none"> <li>• Outreach consultations with customers, and convenient payment methods</li> <li>• scope of appointed provider for meter reading includes disconnections and reconnections</li> <li>• Perform data cleansing</li> </ul>

**AGE ANALYSIS VARIANCES**

**THE REASONS FOR VARIANCES**

TOWN/ MUNICIPALITY	CYCLES	2025 JULY	2025 AUGUST	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	160 982 649,68	162 838 290,93	1 855 641,25	1,15%
EPHRAIM MOGALE	CYCLE 2	52 059 303,53	52 554 193,25	494 889,72	0,95%
LNW BUSINESSES	CYCLE 3	74 548 410,40	75 755 908,04	1 207 497,64	1,62%
TUBATSE	CYCLE 4	123 750 092,13	125 919 100,73	2 169 008,60	1,75%
ELIAS MOTSOLEDI	CYCLE 5	195 422 589,58	197 723 173,54	2 300 583,96	1,18%
<b>TOTALS</b>	<b>CYCLE 0</b>	<b>606 763 045,32</b>	<b>614 790 666,49</b>	<b>8 027 621,17</b>	<b>1,32%</b>



Description	Explanation of report	Challenges	Remedial action
Age analysis report for end of August 2025	The ageing report has increased by R8 027 621 due adjustments and billing of the month.	<ul style="list-style-type: none"> <li>• Culture of non-payments in the village</li> <li>• Lack of internal Capacity to do restrictions/disconnections</li> </ul>	Outreach consultation with customers The scope of meter readers to do disconnections

**MATTERS OF INTEREST AS AT END AUGUST 2025**

**OTHER MATTERS RELATING TO STRENGTHENING OF REVENUE COLLECTION PROCESSES**

- **SITA** 8 607 email statements were issued in July 2025, 5 452 smses were sent out in July 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 insulation with MMC IWS and MMC BTO
- As at end of JULY 2025 debtors were 70 844.

**5. Supply Chain Management**

**A. Deviation Register as at 31<sup>st</sup> August 2025**

Deviation Register as at 31 August 2025							
Financial Year / Period of Incident	Description ( What was paid for)	Contractor / Service provider	Contract number	Invoice date	Invoice number	Amount	Payment batch number
<b>Regulation 36 (1) (a) (i) A supply chain management policy may allow the accounting</b>							
						-	
						-	
						-	
<b>Regulation 36 (1) (a) (b) (ii) A supply chain management policy may allow the accounting</b>							
						-	
						-	
						-	
<b>Regulation 36 (1) (a) (v) A supply chain management policy may allow the accounting</b>							
2025/2026	Renewal of caseware working papers licence	Adaptit Pty Ltd		20250730		861981.02	55035979
2025/2026	Training	Safety Cloud (NOSA)		20250730		33884.75	55036136
2025/2026	Unlawful and illegal Occupaints	Sheriff		20250815		7563.01	55036141
2025/2026	Membership Fees	IRMSA		20250815		3900.8	55036253
2025/2026	Insurance Excess	PG GLASS GROBLERSDAL		20250820		2500	55036051
2025/2026	Insurance Excess	PG GLASS GROBLERSDAL		20250808		2921.18	55036052
2025/2026	Insurance Excess	PG GLASS GROBLERSDAL		20250808		1 092.53	55036053
						<b>913 843.29</b>	

**Deviations for the month ended 31<sup>st</sup> August 2025 = R913 843,29**

**B. Unauthorized, Irregular, Fruitless and Wasteful Expenditure**

Irregular Expenditure for the Month of August 2025 = R670 950,34

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	20250813	55036080	R 152 669.28	NJ Van Der Wal (Supply of water)	IWS	Irregular Expenditure	X	
2	20250815	55036135	R 165 765.48	NJ Van Der Wal (Supply of water)	IWS	Irregular Expenditure	X	
3	20250819	55036146	R 352 515.58	Winterbach Familie Trust(Supply of water)	IWS	Irregular Expenditure	X	
	<b>TOTAL AMOUNT</b>		<b>R 670 950.34</b>					

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

Unauthorised Exepnditure listing as at 31 August 2025							
Financial Year/Perio d of Incident	Invoice number	Amount	Date of Discovery	Date reported to Accouting officer	Date of payment	Payment number	UP
None	None	-	None	None	None	None	
	<b>TOTAL AMOUNT</b>	<b>-</b>					

**Fruitless and wasteful Expenditure for the month of August 2025 = R0,00**

Name of Municipality: <b>SEKHUKHUNE DISTRICT MUNICIPALITY</b>							
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 Exp	X
2					CPS	Fruitless & Wasteful Exp	X
3					CPS	Fruitless & Wasteful Exp	X
<b>TOTAL AMOUNT</b>			<b>R</b>	<b>-</b>			

**C. The Competitive Bidding Processes**

The municipality processed 4 requisitions of goods and services through the competitive bidding processes that are in the specification stage in the month of August 2025. There are 8 bid processes that are still in the evaluation process, and 7 that are in the adjudication stage.

Bids Specifications					
No.	Bid No.	Description of Service	Specifications Date	Advertisement Date	Closing Date of Advert
1	SK8/3/1-06/2025/2026	Panel of Contractors, for Small Scheme and Civil Works within SDM Areas	18/08/2025	25/08/2025	29/09/2025
2	SK8/3/1-04/2025/2026	Travelling and Accommodation Services for a Period of Three (03) Years.	28/07/2025	08/08/2025	11/09/2025
3	SK8/3/1-03/2025/2026	Skills Development Providers for the Establishment of a Database for Skills Provid	28/07/2025	08/08/2025	11/09/2025
4	SK8/3/1-02/2025/2026	Panel of Service Providers for Supply and Delivery of Disaster Relief Materials for	28/07/2025	08/08/2025	11/09/2025

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Bids Evaluation					
No.	No.	Description of Service	Evaluation received	Date Received	Date Completed
1	SK8/3/1-53/2024/2025	Procurement of a vending system for prepared meters (smart meters)for three years	Yes	28/07/2025	In-progress
2	SK8/3/1-54/2024/2025	Appointment of service provider for procurement of working tools/equipmentfor communication unit (once off)	Yes	17/07/2025	In-progress
3	SK8/3/1-55/2025/2026	Procurement of a Performance Management System for a Period of Three (03) Years	Yes	20/06/2025	In-progress
4	SK8/3/1-46/2024/2026	Municipal facilities for Sekhukhune District Municipality for period of three years	Yes	20/06/2025	Re-advert
5	SK8/3/1-47/2024/2026	hardware computer equipment and peripheral for a period of three years.	Yes	20/06/2025	In-progress
6	SK8/3/1-48/2024/2026	Appointment of Service provider to provide internet services and domain hosting for a period of three years.	Yes	20/06/2025	In-progress
7	SK8/3/1-05/2025/2026	Supply, Delivery and Assemble of Office Equipment and Furniture (Once-Off).	01/08/2025	25/08/2025	In-progress
8	SK8/3/1-01/2025/2026	Supply and Delivery of Personnel Protective Equipment Bags (Once-Off).	28/07/2025	25/08/2025	In-progress

Bids Adjudication					
No.	No.	Description of Service	Adjudication received	Date Received	Date Completed
1	SK8/3/1-49/2024/2025	Lebalelo Central Water Supply Scheme: 1A Contract A	Yes	13/08/2025	In-progress
2	SK8/3/1-50/2024/2025	Lebalelo Central Water Supply Scheme: 1A Contract B	Yes	13/08/2025	In-progress
3	SK8/3/1-51/2024/2025	Lebalelo Central Water Supply Scheme: 1A Contract C	Yes	13/08/2025	In-progress
4	SK8/3/1-52/2024/2025	Mampuru Bulk Water Scheme: Phase 1A-Reservoirs	Yes	13/08/2025	In-progress
5	SK8/3/1-26/2024/2025	Development of Fully Integrated Municipality Geographic System for a Three Years	Yes	23/12/2024	In-progress
6	SK8/3/1-45/2024/2025	Lease of a New Vehicle and Full Maintanance for a Perion of Three Years	Yes	12/06/2025	In-progress
7	SK8/3/1-44/2024/2025	Term contract for Auction Services for Period of Three (03) years	Yes	12/06/2025	In-progress

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Purchase Orders less than R 30 000

REQUEST FOR QOUTATIONS - Less Than R 30 000						
No.	Supplier Name	Description	Date Received By SCM	Order Status	OrderNo.	Order Item Amt
1	Elias motsoaledi municipality	SDA er+488 land property rates from Elias Motsoaledi Municipality	20250813	Fully Recieved	1034876	R498.06
2	Sfmd properties (2017/303092/07)	Rental for Matlerekeng office july 2025	20250808	Fully Recieved	1034858	R500.00
3	Elias motsoaledi municipality	Water and electricity	20250821	Fully Recieved	1034958	R1 610.59
4	Algamated lebone travel services and projects pty	Accommodation for ms madiseng a at Greater Tzaneentocal Municipality.	20250813	Outstanding Delivery	1034883	R2 040.00
5	The auditor general	Payment of agsa for the work done july invoice427798	20250829	Fully Recieved	1035062	R2 668.00
6	Modipadi embroidery (2022/584364/07)	Catering for mpac district forum for 15 peoplein fetakgomo	20250827	Fully Recieved	1035035	R3 300.00
7	Nape wa maletsiri trading pty ltd	Lunch forevaluation committees	20250822	Fully Recieved	1034980	R3 420.00
8	Kdm travel express	Lunch for evaluation committe workshop	20250819	Outstanding Delivery	1034915	R3 434.40
9	Ngwana wa pheladi(pty)ltd (2018/384018/07)	Lunch for iws portfolio mommittee meeting	20250822	Fully Recieved	1034982	R3 690.00
10	Algamated lebone travel services and projects pty	Accommodation for isaac mahlakwane at burgersfort(thaba moshate)	20250813	Outstanding Delivery	1034894	R3 854.40
11	The institute of risk management south africa	Payment for members fees for michael mohlamonyane(institute of risk management south africa)	20250814	Fully Recieved	1034900	R3 900.80
12	Loskop alarms	Security alarm monitoring services on sdm officesand armed response personnel during intrusionand repairs	20250811	Fully Recieved	1034866	R3 915.00
13	Algamated lebone travel services and projects pty	Accommodation for lucy nkabinde to attend bathopele center for public service innovationconference from 24	20250826	Outstanding Delivery	1035017	R4 428.00
14	Lexis nexis	Qualification verification	20250819	Outstanding Delivery	1034923	R4 533.30
15	Kkm 556 holdings	Catering for a meeting	20250820	Outstanding Delivery	1034934	R5 019.00
16	Ellance holdings (pty)ltd	Payment of catering for speakers forum meeting	20250805	Fully Recieved	1034837	R5 250.00
17	Algamated lebone travel services and projects pty	Accommodation for ms mahlangu at bela-bela	20250814	Outstanding Delivery	1034903	R5 508.00
18	Fidelity cash solutions pty ltd	Insurance liability excess paymnet to kunenemakopo risk solutions for third party	20250821	Fully Recieved	1034951	R5 870.29
19	Fidelity cash solutions pty ltd	2 x weekly services 627 insurance	20250821	Fully Recieved	1034952	R5 870.29
20	Fidelity cash solutions pty ltd	2x weekly deposit service 627 insurance a bagsenevelopes barcoded industry initiativecontribution marlehat	20250821	Fully Recieved	1034953	R5 870.29
21	Fidelity cash solutions pty ltd	2 x weekly deposit services 627 insurance a bagenvelopes barcoded industry initiative contributioin groblersda	20250821	Fully Recieved	1034954	R5 870.29
22	Fidelity cash solutions pty ltd	2 x weekly deposit services	20250821	Fully Recieved	1034955	R5 870.29
23	Batlokwa travelptyltd	Accomodation for 3 delegates going to polokwane	20250825	Fully Recieved	1034988	R6 273.00
24	Mongwai business solutions (2019/499111/07)	Payment of bottled 500ml water for sportsworkshop	20250826	Fully Recieved	1035030	R6 500.00
25	Be for sunset trading and projects 134	Lunch for igr meeting	20250828	Outstanding Delivery	1035054	R6 690.00
26	Kdm travel express	Accomodation for ms mahlangu mg to attendinfrastructure monthly sector meeting	20250828	Outstanding Delivery	1035046	R6 762.00
27	Verveen attorneys	Sekhukhune district municipality versus dynamiquegeohy.dro	20250805	Outstanding Delivery	1034830	R7 400.25
28	Verveen attorneys	Sekhukhune district municipality versus dynamiquegeohy.dro	20250826	Fully Recieved	1035002	R7 400.25
29	Nms lepelle northern water	Water research fund.	20250827	Fully Recieved	1035038	R7 770.67
30	Ashcor travels pty ltd	Accomodation for officials	20250820	Outstanding Delivery	1034928	R8 445.60
31	Nape wa maletsiri trading pty ltd	Catering for municipal disaster relief grantallocation.	20250828	Outstanding Delivery	1035048	R8 500.00
32	Kdm travel express	Accommodation for mr g shivambu and mr ml maditsiat polokwane	20250814	Outstanding Delivery	1034897	<b>R8 832.00</b>
33	Nms lepelle northern water	Water research fund.	20250827	Fully Recieved	1035039	R9 191.95
34	Verveen attorneys	Sekhukhune district municipality versus maadimarisk capital.	20250805	Outstanding Delivery	1034832	R9 329.38
35	Verveen attorneys	Sekhukhune district municipality versus maadimarisk capital.	20250826	Fully Recieved	1035001	R9 329.38
36	Kunene makopo risk solutions	Payment for car rental on insurance claim number907448 for speakers office.	20250813	Fully Recieved	1034875	R9 865.67
37	Stadio (pty)ltd 2004/031722/07	Study fees in respect of choma p.r an internalbursary holder	20250811	Fully Recieved	1034865	R10 260.00
38	Kdm travel express	Accommodation in respect of In chilwane and mnlnkabinde	20250813	Outstanding Delivery	1034893	R10 460.40
39	Kdm travel express	Accomodation for officials in o.r tambo from 2729 august 2025	20250827	Outstanding Delivery	1035032	R10 608.75
40	Elias motsoaledi municipality	Propety tax	20250821	Fully Recieved	1034936	R10 869.93

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41	Walk ahead trading (2019/401187/07)	110mm u/g sabs 6,110mm a/g 87,110mm u/g 45d pvc r/eye,pvc s/v pipe 2m x110mm	20250827	Outstanding Delivery	1035031	R11 135.05
42	Batlokwa travelptyltd	Delegation to the provincial batho pele forumon the 25 and 27 june 2025	20250822	Fully Recieved	1034979	R11 291.40
43	Mlothano events and tourism	Supply and delivery of (500mlx1000) of water forfun walk.	20250826	Outstanding Delivery	1035005	R12 500.00
44	Ashcor travels pty ltd	Accomodation to attend human resource practitionerworking group meeting .	20250805	Fully Recieved	1034833	R12 978.90
45	Verveen attorneys	Disbursement	20250825	Fully Recieved	1034987	R13 010.34
46	Dr Ig nemukongwe inc	Payment for second medical opinion regardingapplication for permanent incapacity ill healthin respect of	20250828	Fully Recieved	1035050	R13 110.00
50	Ephraim mogale local municipality	Electricity and refuse for ephraim mogale officesat 825 ficus street in july 2025	20250828	Fully Recieved	1035040	R13 327.44
51	Sfmd properties (2017/303092/07)	Rental for offices at matlerekeng september 2025	20250826	Fully Recieved	1035015	R14 624.00
52	Mash st holdings (2020/857269/07)	286mm-304mm aqualock	20250828	Outstanding Delivery	1035053	R14 800.00
53	Mash st holdings (2020/857269/07)	302-318 aqualocks	20250828	Outstanding Delivery	1035053	R15 000.00
54	Image travel and tours	Accomodation for officials to municipalinfrastructure planning and delivery workshop for2025/26 financia	20250818	Outstanding Delivery	1034911	R15 055.20
55	Agang batau general trading(2017/061081/07)	Advertisement of projects on national newspaper	20250812	Fully Recieved	1034870	R16 361.63
56	Nape wa maletsiri trading pty ltd	Supply wellness logistics	20250820	Outstanding Delivery	1034932	R16 780.00
57	Mongwai business solutions (2019/499111/07)	Memorial service for mr matlou	20250820	Outstanding Delivery	1034933	R17 250.00
58	Ashcor travels pty ltd	Accomodation for em	20250813	Outstanding Delivery	1034882	R17 988.30
59	Kgobokanang business projects	Supply and delivery of diesel 210l x 1 andunleaded petrol 210l x 1 for nebo boreholes engine	20250828	Outstanding Delivery	1035043	R18 054.50
60	Lefa la bokangthato (2021/859216/07)	Memorial service for me tejana	20250820	Outstanding Delivery	1034931	R18 760.00
61	Elias motsoaledi municipality	Water and electricity	20250821	Fully Recieved	1034959	R19 040.24
62	Dikgole malesolo trading and projects	Combat windbreaker jackets for environmentalhealth practitioner	20250813	Outstanding Delivery	1034878	R19 043.80
63	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for vehicle cnc 338l replace wiring andwheel bearings (white fleet)	20250826	Fully Recieved	1035021	R19 248.13
64	Makgorwane construction pty ltd 2024/278463/07	Catering for a meeting	20250827	Outstanding Delivery	1035037	R20 000.00
65	Algamated lebone travel services and projects pty	Accomodation for 2 officials and shuttle to theschool school around jhb .	20250826	Outstanding Delivery	1035018	R20 400.00
66	Makgonatsohle trading enterprise (2007/138668/23)	Repairs and maintenance on vehicle dnn 317l forfront brake pads shoe lining and travelling perkm (jane fu	20250821	Fully Recieved	1034949	R20 504.50
67	Kgobokanang business projects	Supply and delivery of diesel 210l x 3 forgamanoke	20250828	Outstanding Delivery	1035042	R23 792.00
68	Te marobane pty ltd (2018/615400/07)	Lunch for youth day celebration	20250829	Fully Recieved	1035063	R26 100.00
69	Double barell security services cc	Office rental for ephraim mogale august 2025	20250808	Fully Recieved	1034859	R26 405.12
70	Ashcor travels pty ltd	Accommodation for executive mayor cllr bm maitula	20250815	Outstanding Delivery	1034909	R27 820.80
71	Ashcor travels pty ltd	Accommodation for cllrs attending mfmp	20250822	Outstanding Delivery	1034974	R28 152.00
72	Elias motsoaledi municipality	Electricity for ab sikhosana fire station at bankstreet 45	20250821	Fully Recieved	1034935	R28 563.01
73	Kdm travel express	Accommodation for accounting officer mr mm kgwaleat durban	20250813	Outstanding Delivery	1034891	R29 171.67
74	Tonia tonia (pty)ltd (2017/390077/07)	50mm x1 groove drive head pulley	20250814	Outstanding Delivery	1034895	R29 800.00
75	Marakeng m enterprise (2018/416460/07)	Supply and delivery of 500ml bottled water forspeakers office	20250819	Outstanding Delivery	1034916	R29 890.00
76	The black brothers (pty)ltd (2023/269587/07)	Supply and delivery 500ml bottled water	20250819	Outstanding Delivery	1034917	R29 990.00

**R891 358.26**

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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	Kdm travel express	Accomodation for me lentsoane and ms v nxumalofor aforementioned project	20250819	Outstanding Delive	1034914	R30 100.56
2	Tladi and associates consulting pty ltd	Disbursment	20250805	Outstanding Delive	1034828	R30 450.00
3	Makgonatsohle trading enterprise (2007/138668/23)	Repairs and maintenance on vehicle dnn 294l forimmobiliser box remote	20250821	Fully Recieved	1034943	R30 840.13
4	Kdm travel express	Accommodation	20250813	Outstanding Delive	1034892	R31 426.78
5	Makgonatsohle trading enterprise (2007/138668/23)	Repairs and maintenance on vehicle dnn 324l forfront brake pads	20250821	Fully Recieved	1034950	R200.00
6	Kdm travel express	Car hire	20250811	Fully Recieved	1034868	R33 280.46
7	Nosa pty ltd	Payment for training in introduction to samtrac & samtrac course in respect of doctor franse tlou	20250805	Fully Recieved	1034825	R33 884.75
8	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for fmf865l	20250826	Fully Recieved	1035022	R35 227.38
9	Ashcor travels pty ltd	Accommodation for 01 official in sda to preparethe annual financial statements for the financialy	20250814	Outstanding Delive	1034901	R35 811.00
10	Makgonatsohle trading enterprise (2007/138668/23)	Repairs and maintenance on vehicle drr 975l forstarter replacement and wiring done	20250821	Fully Recieved	1034948	R36 153.13
11	Kdm travel express	Venue for bid evaluation committee members	20250814	Outstanding Delive	1034907	R37 922.40
12	Ashcor travels pty ltd	Accomodation for officials to attend mcpfboard meeting and workshop in johannesburg	20250813	Outstanding Delive	1034882	R38 191.50
13	Makgonatsohle trading enterprise (2007/138668/23)	Repairs and maintenance on vehicle dnn 298l for skid pump service	20250821	Fully Recieved	1034944	R40 285.65
14	Jobafrik consulting (2011/118078/07)	Implementation of a national certificate: localeconomic development for 20 employees (learners	20250813	Fully Recieved	1034886	R40 700.00
15	Makgonatsohle trading enterprise (2007/138668/23)	Repairs of fkc 049l replacement of left springand left and right mirror (white fleet)	20250826	Fully Recieved	1035014	R40 856.63
16	Kdm travel express	Conference package for bid evaluation committeemembers.	20250813	Outstanding Delive	1034890	R41 400.00
17	Nkoto catering and project	Supply and delivery of water through tankeringtrucks at ephraim mogale clinics	20250805	Fully Recieved	1034836	R42 550.00
18	Hot stone pprojects development	Supply and delivery of 210l of diesel drums x 6and 5 litres of diesel oils x 6 for masemola depot	20250825	Fully Recieved	1034990	R46 293.00
19	Makgonatsohle trading enterprise (2007/138668/23)	Repairs and maintenance on vehicle dnn 309l forskid pump services battrey per km (fetakgomo)	20250821	Fully Recieved	1034945	R46 295.55
20	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for fmd495l repalcement of ignition	20250826	Fully Recieved	1035013	R46 940.13
21	State information technology agency pty ltd	Govtech registrations for 3 officials	20250827	Fully Recieved	1035034	R51 000.00
22	Makgonatsohle trading enterprise (2007/138668/23)	Repairs and maintenance on vehicle drz 201l forkey coding battery and travelling per km(jane furse)	20250821	Fully Recieved	1034942	R52 077.75
23	Makgonatsohle trading enterprise (2007/138668/23)	Repairs and maintenance on vehicle dax 365 l forbrakes adjustment	20250821	Fully Recieved	1034946	R52 276.13
24	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for frc 153l repairs water tank	20250826	Fully Recieved	1035024	R53 299.63
25	Vuka malangeni (pty)ltd (2016/089530/07)	7 x supply of 210l diesel,transportation to schoonoord borehole,	20250822	Outstanding Delive	1034977	R54 009.32
26	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for fkb 954l starter replacement	20250826	Fully Recieved	1035023	R62 887.75
27	Blacksky investmens and holdings	Lunch for sa national council for blind capacitybuilding workshop	20250822	Outstanding Delive	1034973	R63 250.00
28	Kdm travel express	Accomodation for the newly appointed staff memberms rg maisela	20250826	Fully Recieved	1035006	R63 342.00
29	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for fgw 448l repairs computer box wiringherness and service (white fleet)	20250826	Fully Recieved	1035012	R65 044.00
30	Kgobokanang business projects	Supply of diesel 210l x 8 and unleaded petrol210l x 2 for fetakgomo villages	20250828	Outstanding Delive	1035045	R65 983.00
31	Image travel and tours	Accomodation	20250818	Outstanding Delive	1034910	R66 149.40
32	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for vehicle fkb 961l repalcement of 3xyres	20250826	Fully Recieved	1035020	R66 258.40
33	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for fpp 747l repalcement of 2 tyreshydraulic pipe recon and hydraulic oil refill(white fleet)	20250826	Fully Recieved	1035008	R66 823.63
34	T selona trading	Hth granules 25kg	20250806	Fully Recieved	1034846	R67 601.60
35	Conlog (pty) ltd (1982/011895/087)	Supply project based services	20250828	Outstanding Delive	1035051	R69 000.00
36	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for vehicle fgw 376l turbo recon serviceand replace wash phys (white fleet)	20250826	Fully Recieved	1035007	R73 762.15
37	Kdm travel express	Accommodation for intructors attending theeexecutive mayors cup capacity builing .	20250827	Fully Recieved	1035033	R81 059.68
38	Samancor chrome limited	Supply of electricity for month of july	20250813	Fully Recieved	1034884	R83 185.41
39	Verveen attorneys	Legal services for the case between sekhukhunedistrict municipality versus maadima	20250825	Fully Recieved	1034986	R83 555.18
40	Pheladi noko b1 funerals	Supply and delivery of chlorine cyinders 925 kgfor vergelegen wtw	20250829	Outstanding Delive	1035065	R83 950.00

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41	Eskom	Deposit for new connection for brooklyn acc:7090366193,supply of electricity for brooklyn (new connection	20250805	Fully Recieved	1034827	R84 580.00
42	Vuka malangeni (pty)ltd (2016/089530/07)	11 x 210l diesel at tsokung	20250822	Outstanding Delive	1034978	R87 418.71
43	Verveen attorneys	Sekhukhune district municipality versus ethokgaconsulting	20250805	Outstanding Delive	1034831	R87 431.65
44	Verveen attorneys	Sekhukhune district municipality versus ethokgaconsulting	20250826	Fully Recieved	1035000	R87 431.65
45	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for vehicle fgw 382l repair computerbox wiring harness and key locking (white fleet)	20250826	Fully Recieved	1035019	R87 654.15
46	Samancor chrome limited	Electricity supply to water treatment works forjuly and aug 2025	20250825	Fully Recieved	1034985	R90 929.09
47	Makgonatsohle trading enterprise (2007/138668/23)	Repairs for fky 358l cylinder leash recon replaceprop shaft water pump and water trap (white fleet)	20250826	Fully Recieved	1035009	R92 399.63
48	Makgonatsohle trading enterprise (2007/138668/23)	Repairs of fsk 001l replacement of 3 tyres propshaft bowl trap and water type (white fleet)	20250826	Fully Recieved	1035010	R100 153.50
49	Kgobokanang business projects	Supply and delivery of diesel 210l x 14 andunleaded petrol 210l x 2 for mapodile depot	20250828	Outstanding Delive	1035044	R107 824.00
50	Agang batau general trading(2017/061081/07)	Purchase 3 local radio stations advert fordistrict film workshop and graduation ceremonydated 31 july 2025.	20250814	Outstanding Delive	1034904	R122 475.00
51	Pheladi noko b1 funerals	Hth granular chlorine for boskloof purification plant	20250829	Outstanding Delive	1035064	R122 912.00
52	Hot stone prprojects development	Request for the purchase of 14 drums x210l ofdiesel for kopi(a)	20250825	Fully Recieved	1034989	R123 502.00
53	Makgonatsohle trading enterprise (2007/138668/23)	Repairs of fgw 482l replacement of 4 tyresservice and linning and shinning of all 4 wheelswhite fleets	20250826	Fully Recieved	1035011	R125 252.25
54	Kgwadi ya madiba general trading and projects 11	Supply and delivery of water through tankeringtrucks to variuos clinics at makhuduthamaga	20250806	Fully Recieved	1034840	R127 650.00
56	Makgonatsohle trading enterprise (2007/138668/23)	Repairs and maintenance on vehicle drz 501l forprogramming gearbox transfer thelma and labour	20250821	Fully Recieved	1034941	R127 766.15
57	Ashcor travels pty ltd	Conference package	20250815	Outstanding Delive	1034908	R131 652.00
58	Makgonatsohle trading enterprise (2007/138668/23)	Repairs and maintenance on vehicle dtx 185l forprop shaft serviced and gear box tranfer thelmaconsumables	20250821	Fully Recieved	1034940	R135 323.38
59	Dikgole malesolo trading and projects	Procurement of personal protective clothingfor environmental health practitioners.	20250822	Fully Recieved	1034981	R147 557.65
60	Legobole group pty ltd (2020/542293/07)	Artist & transport for youth graduates	20250821	Outstanding Delive	1034962	R151 259.98
61	African meter reading	Maintanance for july 2025	20250826	Fully Recieved	1034999	R156 303.56
62	Matupunuka ict pty ltd	Ict network support	20250813	Fully Recieved	1034885	R159 170.07
63	Nj van der wal	Supply of water at ohrigstad town	20250813	Fully Recieved	1034871	R165 765.48
64	Ashcor travels pty ltd	Logistics to conduct district film workshop andgraduation ceremony	20250811	Outstanding Delive	1034869	R169 464.00
65	Tagane holdings 2022/235896/07	Payment for contruction of brick wall at absikhosana fire station	20250826	Fully Recieved	1035029	R175 000.00
66	Verveen attorneys	Sekhukhune district municipality versus betrams	20250805	Fully Recieved	1034829	R179 440.25
67	Yetsagala pty ltd	Door signange,name tags,interns name tags	20250813	Fully Recieved	1034888	R196 940.95
						<b>R5 386 581.18</b>

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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	Tladi and associates consulting pty ltd	Outsource regularity audit projects (review of adsfor sda)	20250819	Outstanding Delivery	20250805	R203 000.00
2	Agang bateau general trading(2017/061081/07)	Advert for em womans day celebration5 x local radio staion	20250805	Outstanding Delivery	20250825	R204 125.00
3	Nkoto catering and project	Supply and delivery of water through tankeringtrucks at elias motsolaedi clinics	20250821	Fully Recieved	20250811	R212 750.00
4	T selona trading	Supply	20250813	Fully Recieved	20250806	R227 580.40
5	Khumo and anati civils (2018/296306/07)	32mm x 100m hdpe pipe,40mm x 100m hdpe pipe cl 10,50mm x 100m hdpe pipe class 10,160mm upvc coupling ct16	20250821	Fully Recieved	20250807	R231 483.50
6	Conlog (pty) ltd (1982/011895/087)	Supply and deliver pipes and fitting and user ballvalve (to be used to install item rt29-02-022)	20250811	Outstanding Delivery	20250828	R238 063.94
7	Kulasisebenze trading and projects	Supply and delivery of disaster relief material	20250805	Fully Recieved	20250821	R255 852.00
8	Blacksky investmens and holdings	Construction of pump house at ga-mogashoa	20250826	Outstanding Delivery	20250827	R262 635.28
9	Maunyatlala shakwana pty ltd	Construction of pump house at ga-makgeru	20250814	Outstanding Delivery	20250828	R262 635.28
10	Tj rasimeni chartered accountants (2017/053372/07)	Consolidation review of annual financial statementfor 2024-2025 financial year	20250821	Outstanding Delivery	20250805	R278 217.39
11	Winterbach family trust	Bulk water supply at burgersfort town for july2025	20250814	Fully Recieved	20250825	R284 580.60
12	Nms lepelle northern water	Bulk water supply at ga-nkwana (july 2025),water research fund.	20250813	Fully Recieved	20250814	R292 349.25
13	Precious malatji advisory and constructing pty ltd	63mm upvc coupling,32mmx32mm plasson male adaptor,50mm x50mm plasson male adaptor,63mm plasson socke	20250821	Fully Recieved	20250805	R302 461.50
14	Hlabirwa-boleke trading (2012/009803/07)	Appointment of term contractor to supply	20250813	Fully Recieved	20250805	R313 840.17
15	Mothakge phadima construction and sanitary works	Supply & delivery of flocculant sudfloc 3850 fprfor leeufontein transport	20250826	Fully Recieved	20250806	R313 840.17
16	Ashcor travels pty ltd	Accommodation for 12 btoofficials to prepare 2024/2025 annual financialstatements at groblersdal	20250813	Outstanding Delivery	20250815	R320 160.00
17	T4 reasons	40mmx20mm jojo reducer	20250805	Outstanding Delivery	20250813	R331 752.23
18	Tubatse art designer cc	40mmx20mm jojo reducer	20250825	Outstanding Delivery	20250813	<b>R331 752.23</b>
19	Matupunuka ict pty ltd	Network cabling at cabling at disaster recoverysite tubatse fire station server room	20250821	Outstanding Delivery	20250821	R345 000.00
20	Blacksky investmens and holdings	Civic assistance to tradition leaders	20250826	Fully Recieved	20250813	R378 698.45
21	Tj rasimeni chartered accountants (2017/053372/07)	Outsource regularity audit projectsb review ofafas	20250827	Outstanding Delivery	20250805	R393 000.00
22	Ngoato le nareadi construction	Supply of water at mashilabele village	20250821	Fully Recieved	20250813	R397 573.77
23	Anaka group pty ltd	Rental payment per copy for july 2025	20250821	Fully Recieved	20250814	R419 268.76
24	Minatlou trading 450 cc (2010/138534/23)	Tracking of municipal vehicles for the month ofjuly 2025	20250826	Fully Recieved	20250806	R431 947.57
25	African meter reading	Meter reading service for the month of august 2025	20250822	Fully Recieved	20250826	R499 461.56
26	Kgwadi ya madiba general trading and projects 11	Supply and delivery of water through tankeringtrucks at makhuduthamaga clinics	20250826	Fully Recieved	20250806	R510 600.00
27	Ngoato le nareadi construction	Supply and delivery of water through tankeringtrucks to fetakgomo-tubatse	20250822	Fully Recieved	20250813	R510 600.00
28	Matupunuka ict pty ltd	Network monitoring software	20250826	Outstanding Delivery	20250821	R561 200.00
29	Conlog (pty) ltd (1982/011895/087)	Supply hes license	20250826	Outstanding Delivery	20250828	R598 107.82
30	Mphegolle trading enterprise (2015/343501/07)	Appointment of term contractor to handle & deliver10 tons sudfloc for groblersdal water tretmentworks.	20250828	Fully Recieved	20250806	R627 680.35
31	Kgwadi ya madiba general trading and projects 11	Water tankering at st ritas hospital	20250818	Fully Recieved	20250821	R851 000.00
32	Elias motsolaedi municipality	Supply of electricity at sdm water purificationplant and sewage plant	20250826	Fully Recieved	20250821	R892 098.35
33	Meta a kanyane trading enterprise	Supply and deliver 15 000 tons flocculent 3850	20250826	Outstanding Delivery	20250828	R941 520.53
34	Maunyatlala shakwana pty ltd	3ml resevoir seal leaking water storage atmanganeng	20250806	Fully Recieved	20250806	R990 372.41
35	Nms lepelle northern water	Bulk water supply at hlogotlou (july 2025)	20250828	Fully Recieved	20250821	R1 021 079.17
36	Conlog (pty) ltd (1982/011895/087)	Supply and deliver smart metering licenses andultrasonic smart water meter	20250826	Outstanding Delivery	20250828	R1 126 797.60
37	Ben structural steel erection and project	Installation of 3 portable mobile office containers for mashilabele fire station and leboeng depot	20250827	Fully Recieved	20250806	R1 163 271.00
38	Nms lepelle northern water	Bulk water supply at marblehall (july 2025)	20250813	Fully Recieved	20250821	R1 221 078.78
39	Pk legodi inc (2020/803031/21)	Mpac investigation versus sekhukhune districtmunicipality	20250825	Fully Recieved	20250821	R1 247 128.00
40	Precious malatji advisory and constructing pty ltd	Drilling and equipping for 3 borehole at manapyanevillage	20250829	Outstanding Delivery	20250819	R1 286 424.64

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41	Ditlou suppliers and services (2006/043378/23)	Drilling and equipping one borehole at phokwane(bh06-4114)	20250805	Outstanding Delivery	20250828	R1 288 095.15
42	Ditlou suppliers and services (2006/043378/23)	Drilling and equipping of 1 borehole at manapyanevillage sekhutlong (phokwane bh06-4113)	20250822	Outstanding Delivery	20250828	R1 288 958.81
43	Precious malatji advisory and constructing pty ltd	Drilling and equipping of 1 borehole at manapyanevillage 1 sekhutlong	20250805	Outstanding Delivery	20250819	R1 294 451.63
44	Precious malatji advisory and constructing pty ltd	Drilling and equipping borehole for manapyane 2moshongoville	20250826	Outstanding Delivery	20250819	R1 297 510.85
45	Sibeko engineering and projects (2014/104208/07)	Develop new borehole at lukau village (phosasection)	20250826	Outstanding Delivery	20250825	R1 297 754.84
46	Sibeko engineering and projects (2014/104208/07)	Develop new borehole at lukau village	20250825	Outstanding Delivery	20250825	R1 297 754.84
47	Sibeko engineering and projects (2014/104208/07)	Develop new borehole at lukau village	20250826	Outstanding Delivery	20250825	R1 297 754.84
48	Putuku trading and projects (pty)ltd	Develop new borehole at tafelkop village(makororong section)	20250826	Outstanding Delivery	20250825	R1 299 939.84
49	Putuku trading and projects (pty)ltd	Develop new borehole at tafelkop (mashemongsection)	20250828	Outstanding Delivery	20250825	R1 299 939.84
50	Nms lepelle northern water	Bulk water supply at malomanye village (july 2025)	20250814	Fully Recieved	20250821	R1 689 548.84
51	Nkoto catering and project	Water tankering at philadelphia hospital	20250829	Fully Recieved	20250828	R1 998 901.25
52	Yetsagala pty ltd	Supply and delivery external newsletter	20250825	Fully Recieved	20250814	R1 999 823.63
53	Nms lepelle northern water	Supply of water supply at mooihoeek final (july)	20250826	Fully Recieved	20250827	R2 095 580.89
54	Tubatse security services	Cluster 1 rendering of security for month of july2025	20250806	Fully Recieved	20250811	R2 165 250.18
55	Nms lepelle northern water	Bulk water supply at burgersfort plant(july)	20250821	Fully Recieved	20250827	R2 627 226.75
56	Kgwadi ya madiba general trading and projects 11	Supply and delivery of water through tankeringtrucks to st ritas hospital in makhuduthamaga	20250815	Fully Recieved	20250806	R2 799 790.00
57	Nmp trading projects (pty) ltd (2013/226136/07)	Leased vehicles for the month of july 2025	20250821	Fully Recieved	20250821	R3 439 040.29
58	Nms lepelle northern water	Bulk water supply at dichoung (flag boshielo)july 2025	20250822	Fully Recieved	20250821	R3 481 216.59
59	Kgwadi ya madiba general trading and projects 11	Supply of water through tankering trucks to covid19 water tanks at makhuduthamaga	20250821	Fully Recieved	20250806	R3 530 016.31
60	Kgwadi ya madiba general trading and projects 11	Water tankering to civid 19 jojo tanks	20250826	Fully Recieved	20250821	R3 530 016.31
61	Ngoato le nareadiconstruction cc	Water tankering at jane furse hospital	20250813	Outstanding Delivery	20250821	R4 498 610.25
62	Ngoato le nareadi construction	Water tankering at jane furse hospital	20250813	Fully Recieved	20250826	R4 498 610.25
63	Nms lepelle northern water	Bulk water supply at nkadimeng outlet (july 2025)	20250811	Fully Recieved	20250821	R134 650 493.00
						<b>R205 947 272.88</b>

**6. 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.

<b>OTHER ASSET PURCHASES</b>	<b>QUANTITY</b>	<b>CLASSIFICATION</b>	<b>August 2025</b>
Movables Assets additions	0	Computer Equipment	R0.00
	0	Machinery and Office Equipment	R0.00
	0	Transport Assets	R0.00
Intangible assets	0	Intangible Assets	R0.00

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

<b>INFRASTRUCTURE ASSET PURCHASES</b>	<b>QUANTITY</b>	<b>FACILITY CLASS</b>	<b>VALUE</b>
Infrastructure additions -Water Supply (New and replacement assets)	00	Water Supply	R0,00
- 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	-	-	<b>R NIL</b>
<b>TOTAL TRANSACTION VALUE (Including VAT)</b>	-	-	<b>R nil</b>

**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 August amounts to **R44 629 498,16**

**PHYSICAL VERIFICATION OF WIP AND COMPLETED CAPITAL PROJECTS**

0 WIP and completed projects were visited during the month of August 2025..

**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	5 470 077.88	5 470 077.88	76 345 728.25	79 984 510.80	60 738 482.30	3 281 963.57	2 750 919.46	217 068 721.35

**ACHIEVEMENTS**

1. The FAR was updated during the month of August.
2. 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.

**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.

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Fixed Assets Register Reconciliation- 31 August 2025												
	Vote Description Opening Cost	AFS Opening Balance	Restated Opening Balance	Additions	Transfers	Closing Balance	Vote Description Opening Acc Dep	AFS Opening Balance	Restated Opening Balance	Current Year Depreciation 31 Aug 2025	Closing Balance	Carrying Value
		Rand	Rand	Rand	Rand	Rand			Rand	Rand	Rand	Rand
<b>Movable Assets</b>												
Computer Equipment		27 398 907	27 398 907			27 398 907		21 223 312	21 223 312	731 148	21 954 460	5 444 447
	35106470010ZZZZZZWD						39056470210ZZZZZZWD					
Furniture and Office Equipment		11 377 506	11 377 506			11 377 506		6 823 187	6 823 187	118 933	6 942 120	4 435 386
	39056460010ZZZZZZWD											
Leasehold Improvements		7 309 495	7 309 495			7 309 495		7 309 495	7 309 495	-	7 309 495	-
	39056457010ZZZZZZWD						39056457210ZZZZZZWD					
Machinery and Equipment		11 435 232	10 187 806			10 187 806		7 582 918	7 582 918	496 377	8 079 295	2 108 511
	39056456010ZZZZZZWD						39056456310ZZZZZZWD					
Transport Assets		65 545 992	65 545 992			65 545 992		34 070 381	34 070 381	762 895	34 833 276	30 712 716
	35106420410ZZZZZZWD						35106420610ZZZZZZWD					
		123 067 132	121 819 706	-	-	121 819 706		77 009 293	77 009 293	2 109 353	79 118 646	42 701 060
<b>Infrastructure</b>												
Road Transport		66 882 669	66 882 669	-	-	66 882 669		46 147 892	46 147 892	233 911	46 381 803	20 500 866
	35056472410ZZZZZZWD						35056472610ZZZZZZWD					
Sewage Treatment		109 529 875	109 529 875	-	-	109 529 875		52 666 041	52 666 041	450 638	53 116 680	56 413 196
	35156449410ZZZZZZWD						35106449610ZZZZZZWD					
Water Network		5 536 881 727	5 536 881 727	-	-	5 536 881 727		1 386 761 299	1 386 761 299	24 066 686	1 410 827 985	4 126 053 742
Water Network		-	-	-	-	-		-	-	-	-	-
	35106446010ZZZZZZWD						35106444610ZZZZZZWD					
Water Supply		-	-	-	-	-		-	-	-	-	-
	35106445010ZZZZZZWD						35106445210ZZZZZZWD					
		5 713 294 271	5 713 294 271	-	-	5 713 294 271	-	1 485 575 233	1 485 575 233	24 751 235	1 510 326 468	4 202 967 804
<b>Community Assets</b>												
Buildings		26 142 912	26 142 912	-	-	26 142 912		21 924 261	21 924 261	82 163	22 006 424	4 136 488
	37056474010ZZZZZZWD						37056473610ZZZZZZWD					
	39056473510ZZZZZZWD											
Land		14 460 000	14 460 000	-	-	14 460 000		-	-	-	-	14 460 000
	37056473510ZZZZZZWD						39056473610ZZZZZZWD					
		40 602 912	40 602 912	-	-	40 602 912	-	21 924 261	21 924 261	82 163	22 006 424	18 596 488
<b>Grant Total FAR</b>		<b>5 753 897 183</b>	<b>5 753 897 183</b>	<b>-</b>	<b>-</b>	<b>5 753 897 183</b>	<b>-</b>	<b>1 507 499 494</b>	<b>1 507 499 494</b>	<b>24 833 397</b>	<b>1 532 332 892</b>	<b>4 221 564 291</b>
<b>Work in progress (WIP)</b>												
		1 316 987 437	1 316 987 437	44 629 498.16	55 073 997	1 416 690 932	-	-	-	-	-	1 416 690 932
	35106680010ZZZZZZWD					1 316 987 437						
		1 316 987 437	1 316 987 437			1 316 987 437						
<b>Grand Total</b>		<b>#####</b>	<b>7 192 704 326.79</b>	<b>44 629 498.16</b>	<b>55 073 996.82</b>	<b>7 292 407 821.77</b>	<b>-</b>	<b>1 584 508 787.40</b>	<b>1 584 508 787.40</b>	<b>26 942 750.11</b>	<b>1 611 451 537.51</b>	<b>5 680 956 284.26</b>

**7. ABBREVIATIONS**

<b>Abbreviation</b>	<b>Description</b>
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