



SEKHUKHUNE
District Municipality

December 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

976 444 386.37 / 975 789 893.29

=1.00

Table (i) Current ratio

| | December 2025 | November 2025 |
|----------------------|---------------|---------------|
| Current ratio | 1.00: 1 | 0.69: 1 |

The municipality's current ratio was below the norm range of between 1.5 to 2:1 as at the end of December 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 R 312 556 293,82.

Acid-Test Ratio

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

The ratio computation was as follows:

(current assets – inventory) / current liabilities

(976 444 386.37 - 18 840 366.55) / 975 789 893.29

= 0.98

Table (ii) Acid-Test Ratio

| | December 2025 | November 2025 |
|-----------------|---------------|---------------|
| Acid-test ratio | 0.98:1 | 0.67:1 |

1. Cash Flow and Investment Management

The municipality's primary bank account closed with a positive balance of about R 23 561 471.42 and short-term investments closed at R 549 438 184,90. The combined interest earned on short investment amounts to R 2 143 973,68 as of 31st December 2025.

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

| No: | Account number / description | 31 st December 2025 |
|--------------|--|--------------------------------|
| 1 | FNB Account No. 62858613980 | R 203 599 379,09 |
| 2 | STANDARD BANK Account No. 238890708008 | R 300 995 495,51 |
| 3 | NEDBANK Account No. 7881071850 | R 1 096 038,62 |
| 4 | ABSA Account No. 9368456281 | R 43 747 271,68 |
| 5 | ABSA Account No. 2080786868 | - |
| 6 | ABSA Account No. 2080973405 | - |
| Total | | R 549 438 184,90 |

Cash flows from operating activities amounts to a positive R 719 147 080.11 during the month ending on the 31st December 2025. This amount is calculated by subtracting Payments to employees and suppliers to the amount of R 167 012 861.11 from the total receipts of R886 159 941.22.

The municipality did pay in total an amount of R 63 853 344.16 on capital projects. The municipality also reported a net increase in cash held to an amount of R 655 293 735.95 during the month ending on the 31st December 2025.

2. Expenditure management

The total invoices received from suppliers were 244 during the month ending on the 31st of December 2025, 207 invoices at a total rand value of R 119 369 262.09 were processed and paid.

R68 292 246.28 in purchase orders, R 170 675.00 in sundry purchases, R50 906 340.81 in capital projects and R8 950 323.48 in 3rd party payments were processed as at 31st December 2025, totalling R 128 319 583.57

The municipality incurred an expenditure to an amount of R 35 452 336.36 on employee related costs for the month of December 2025. Expenditure on council remuneration was R 1 275 608.94 for the same month.

Depreciation on non-current assets was R 49 473 400.00 as at the end of December 2025.

R 41 274 264.57 was the expenditure on contracted services for the month of December 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 445 155,17 for the month of December 2025.

R 20 139 279.79 was the expenditure on other operations expenditure programmes for the month under review.

3. Water Debt Relief

The municipality' budget for Bulk water supply is fully funded through the equitable share. Currently the municipality as a Water Authority has an agreement with 3 bulk water suppliers namely, Lepelle Northern Water (LNW), Dr JS Moroka and Department of Water and Sanitation (DWS). The municipality has budgeted to collect 60% of the billed revenue on service charges and has collected 33% of the billed R12 226 854,83 for the month of December 2025. An amount of R4 123 605,27 was collected. The year-to-date actual revenue on service charges is R 48 732 217,12 out of the year-to-date budgeted revenue of R 59 550 870 which is 81%.

Currently as at 31st December the Municipality has paid all invoices received as per the payment arrangement entered with Lepelle Northern Water and Dr JS Moroka to service the current accounts except for few disputed invoices from Lepelle Northern Water where our technical team went on site for verification and found problems on the sites. Therefore, they did not agree with the invoice amounts, and they couldn't sign off on them. Therefore, only 71.27% of the invoice were paid. The municipality has paid a total of R108 950 776.41 for Lepelle Northern

Water, R1 278 740.31 for DWS and R9 382 359.58 in servicing their current account as at 31st December 2025. The municipality has incurred R 6 444 914.52 (1 158 956.00 kl) in water losses as at the December 2025. The municipality's strategy to reduce the water losses is currently in progress and being applied to reduce the amount of water losses to an acceptable level of 15% to 30% as per MFMA circular 71.

Financial ratios on operational expenditure:

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

Norm is between 25% – 40%

Employee related costs/ Total operating expenditure x100

217 088 279.33 / 733 216 214.34 x100

=30%

The municipality has incurred in total R 217 088 279.33 in employee related costs to date as at end of 31st December 2025. The expenditure incurred amounts to 30% 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

260 929 102.97 / 733 216 214.34 x100

=36%

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

244 616 225.32 / 226 549 848.00 x100

=108%

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

Norm is between 95% - 100%

Actual operating expenditure/ budgeted operating expenditure x100

733 216 214.34 / 706 936 362.00 x100

=104%

Implementation on the operational expenditure budget was at 104% to date as at 31st December 2025.

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

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

Actual Service Charges Revenue / Budgeted Service Charges Revenue x 100

48 732 217.12 / 59 550 870 x 100

=82%

4. Revenue management

A total of 7 216 water meter readings were captured as at 31st December 2025. This is an increase of 0 meters from the previous month of November 2025.

Total revenue billing on water and sanitation services was reported at R12 226 854,83. An amount of R4 123 605,27 was collected for the month of December 2025, collection rate was recorded at 33% for this period, the municipality did budget to collect 60% of the own revenue sources. The revenue collected decreased by R590 081,97(12.52%) as compared to the previous month. The credit control and debt management policy was implemented from 1st July 2024, notices of disconnections were issued to all government departments with arrear accounts, businesses with arrear accounts were also swerved with notices and disconnections of water supply were implemented subsequently. Most revenue was collected around the areas of Tubatse Fetakgomo collected from the mines alone through disconnections of illegal connections. We continue to implement the credit control policy to other areas like Elias Motsoaledi, Ephraim Mogale and Makhuduthamaga.

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

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

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

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

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

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

The revenue unit will embark on four revenue enhancement and collection campaigns within the district starting from 1st of December 2025 , procurement of the promotional material already has started. The campaign will promote payment of basic services, discourage illegal water connections, invitation of the applications as indigents and collection of data for purposes of automation of the billing data.

5. Supply Chain management

The following processes of procurement were implemented as at 31st December 2025:

- (i) Purchase orders equal or less than R 30 000 VAT Inclusive:
37 Quotations to a total rand value of R457 149.64 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:
69 Quotations to a total rand value of R6 796 205.63 were processed for the procurement of goods and services.
- (iii) Purchase orders more than R 200 000 VAT Inclusive:
67 orders with a total rand value of R72 652 988.18 were processed.

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

The municipality processed 19 requisitions of goods and services through the competitive bidding processes as at the month of December 2025. There are 11 bid processes that are still in the in progress, 5 on advert and 3 have been referred for re-advert. 17 tenders have been awarded as at 31st December 2025.

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

Irregular expenditure **R 522 706.42**

Fruitless & wasteful expenditure **R0,00**

Unauthorised expenditure **R0,00**

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

Norm is 0%

UIFW expenditure/ Total operating expenditure x100

522 706.42 / 782 689 614.34 x100

=0,00% for the month of December 2025.

The unauthorized irregular, fruitless and wasteful expenditure was within the norm in terms of percentage with an amount of R 522 706.42 incurred as irregular expenditure for the month of December 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.

R0,00 was the total rand value for all deviations as at 31st December 2025. Deviations were for services procured through processes where it was very impractical for the institution to follow the normal procurement processes.

UIFW RECONCILIATION

| IRREGULAR EXPENDITURE | | | | | |
|--|------------------------------|--|--|---|-------------------------|
| Recon for 2025/2026 Financial Year | | | | | |
| | Month - December 2025 | | | | Amount |
| GL Opening balance as at 01 July 2025 | | | | | 1 593 144 100.12 |
| Prior year adjustment | 2022/2023FY | | | - | 106 548 665.18 |
| | 2023/2024FY | | | - | 74 904 123.30 |
| | 2023/2024FY | | | - | 60 601 230.64 |
| | | | | | 1 351 090 081.00 |
| Incurred in Current year - as at 31 December 2025 | | | | | 35 012 847.98 |
| | | | | | 1 386 102 928.98 |
| Write-off by council | | | | - | 1 076 049 995.36 |
| | RBIG PROJECTS 2014 | | | - | 24 928 095.87 |
| | 2024 to 2025 FY | | | - | 1 051 121 899.49 |
| Closing balance as at 31 December 2025 | | | | | 310 052 933.62 |

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| FRUITLESS & BWASTEFUL EXPENDITURE | | | |
|---|------------------------------|--|-----------------------|
| Recon for 2025/2026 Financial Year | | | |
| | Month - December 2025 | | Amount |
| GL Opening balance as at 01 July 2025 | | | 126 048 532.00 |
| Prior year adjustment | | | - |
| | | | 126 048 532.00 |
| Incurred in Current year - December 2025 | | | - |
| | | | 126 048 532.00 |
| Write-off by council | | | - |
| Closing balance as at 30 December 2025 | | | 126 048 532.00 |

| UNAUTHORISED EXPENDITURE | | | |
|---|------------------------------|--|-----------------------|
| Recon for 2025/2026 Financial Year | | | |
| | Month - December 2025 | | Amount |
| GL Opening balance as at 01 July 2025 | | | 575 298 144.00 |
| Prior year adjustment | | | - |
| | | | 575 298 144.00 |
| Incurred in Current year - December 2025 | | | - |
| | | | 575 298 144.00 |
| Write-off by council | | | - |
| Closing balance as at 30 December 2025 | | | 575 298 144.00 |

6. Asset management

The municipality had in total **R 976 444 386,37** in current assets as at 31st December 2025 detailed as follows:

| Class of Asset | Value |
|--|-------------------------|
| Cash balances | R 570 785 766,52 |
| Inventory balances | R 18 840 366,55 |
| VAT receivables | R 273 643 665,58 |
| Trade receivables from exchange transactions | R 65 472 958,57 |
| Receivables form non-exchange transactions | R 28 542 250,05 |
| Other current assets | R 19 159 379,10 |
| Total Current Assets | R 976 444 386,37 |

The municipality's non-current assets had a total of **R 5 603 850 012,15** as at 31st December 2025, the non-current assets consist of water infrastructure network and movable assets detailed as follows:

| Class of Asset | Value |
|----------------------------------|---------------------------|
| Land - | R 14 460 000 |
| Plant and machinery - | R 1 384 588,00 |
| Furniture and office equipment - | R 4 214 226,00 |
| Transport assets - | R 29 211 537,00 |
| IT Equipment - | R 4 161 665,00 |
| Leasehold improvements - | (R 0,00) |
| Road infrastructure - | R 20 040 589,00 |
| Community assets - Buildings | R 3 974 813,00 |
| Wastewater network - | R 55 531 088,00 |
| Water network - | R 4 172 932 697,00 |
| Assets under construction - | R 1 297 938 808,00 |
| Total Non-Current Assets | R 5 603 850 012,15 |

There were R1 708 722.80 assets additions to the municipality's infrastructure assets and movable assets respectively as at 31st December 2025. No disposal or donation of assets for the December 2025 month.

Retention amounts on capital infrastructure projects currently under construction had a combined value of **R 228 765 703.86**.

The **R1 297 938 808,00** total cost on assets under construction includes the following projects which are taking a significant amount of time to complete and those that were stalled as at 31st December 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 December 2025 , the asset is the mayoral chain of the municipality.

7. BUDGET MONITORING

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

| Typ | Votenumbr | Description | Budget | Curr Mth Exp | Commitment | YTD Movement | Unspend Bud | Perc |
|-----|--|-----------------------------------|-----------------------|----------------------|-----------------|-----------------------|-----------------------|---------------|
| P | 34052260380EQP04ZZHO | OS: B&A PROJECT MANAGEMENT - SMEC | 3 000 000.00 | 836 620.00 | - | 3 610 620.23 | - 610 620.23 | 120.35 |
| | Budget & Reporting Office | | 3 000 000.00 | 836 620.00 | - | 3 610 620.23 | - 610 620.23 | 120.35 |
| | | | | | | | | |
| P | 35102326600WTMRCZZWD | INVENTORY - WATER | 100 000 000.00 | 20 441 640.09 | 3 585.00 | 101 075 002.49 | - 1 075 002.49 | 101.07 |
| | Infrastructure & Water Services | | 100 000 000.00 | 20 441 640.09 | 3 585.00 | 101 075 002.49 | - 1 075 002.49 | 101.07 |

8. ANNEXURE A: C-SCHEDULE/ SCHEDULES

A. GRANTS PERFORMANCE

The overall spending on conditional grants was above 40.33% as at 31st December 2025. The FMG spending at 28% and EPWP spending at 54% while MIG and RRAMs were reported at 55,98% and 16% respectively.

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

| GRANT REGISTER -DECEMBER 2025/2026 | | | | | | | | | |
|------------------------------------|----------------------------|---|---------------------------------|------------------------------------|----------------|-----------------------------|---------------------|--------|---------------------|
| | CONDITIONAL GRANTS | | | | | | | | UNCONDITIONAL GRANT |
| | DIRECT CONDITIONAL GRANTS | | | | | INDIRECT CONDITIONAL GRANTS | | | |
| | FINANCIAL MANAGEMENT GRANT | MUNICIPAL INFRASTRUCTURE GRANT | EXPANDED PUBLIC WORKS PROGRAMME | RURAL ROAD ASSET MANAGEMENT SYSTEM | TOTALS | RBIG | WSIG | TOTALS | EQUITABLE SHARE |
| | 34051178950FMZZZZWD | 35101258940MGZZZZWD AND 35101178970MIZZZZWD | 35101178910EPZZZZWD | 35101259010RRZZZZHO | | 35101259000RBZZZZHO | 34051259030WSZZZZHO | | 34051179100EQZZZZWD |
| BUDGET | 2 400 000.00 | 425 942 000.00 | 8 403 000.00 | 2 686 000.00 | 439 431 000.00 | | | - | 1 209 760 000.00 |
| UNSPENT GRANT AS AT 01 JULY 2025 | - | 9 121 657.26 | - | 51 992.00 | 9 173 649.26 | - | | - | |
| ROLLOVER DENIED | - | 9 121 657.26 | - | | 9 121 657.26 | - | | - | |
| AMOUNT RECEIVED AS PER B/S | | | | | - | | | | |
| TOTAL | 2 400 000.00 | 425 942 000.00 | 8 403 000.00 | 2 737 992.00 | 439 482 992.00 | - | - | - | 1 209 760 000.00 |
| OPENING BALANCE | | 9 121 657.26 | - | 51 992.00 | | - | | - | |
| APPROVED ROLLOVER | - | | - | | | - | | - | |
| UNSPEND PAID BACK | | 9 121 657.26 | - | | | - | | - | |
| GRANT INCOME | 2 400 000.00 | 327 596 000.00 | 5 882 000.00 | 1 880 000.00 | | - | | - | 898 198 000.00 |
| JUL | - | | - | - | - | - | | - | 504 067 000.00 |
| AUG | 2 400 000.00 | 118 026 000.00 | 2 101 000.00 | 1 880 000.00 | | | | | |
| SEPT | | | | | | | | | |
| OCT | | 112 764 000.00 | | | | | | | |
| NOV | | | 3 781 000.00 | | | | | | |
| DEC | | 96 806 000.00 | | | | | | | 394 131 000.00 |
| | 34057630430FMZZZZWD | 34057630730MGZZZZWD AND 34057610230MIZZZZWD | 34057630230EPZZZZWD | 34057610430RRZZZZWD | | | | | |
| GRANT EXPENDITURE | 667 460.14 | 238 451 405.87 | 4 553 663.17 | 430 151.66 | 177 224 873.57 | 5 698 787.06 | 12 594 695.65 | - | |
| JUL | 333 892.80 | 1 038 617.51 | 642 232.00 | - | 2 014 742.31 | | | - | - |
| AUG | 80 689.95 | 52 940 710.04 | 684 242.68 | - | 53 705 642.67 | | | | |
| SEPT | 128 460.51 | 28 789 188.21 | 803 476.00 | - | 29 721 124.72 | | | | |
| OCT | 58 499.95 | 38 281 426.80 | 812 052.32 | 144 563.21 | 39 296 542.28 | 5 698 787.06 | | | |
| NOV | 8 499.99 | 51 667 108.90 | 811 212.70 | - | 52 486 821.59 | | 12 594 695.65 | | |
| DEC | 57 416.94 | 65 734 354.41 | 800 447.47 | 285 588.45 | | | | | |
| TOTAL UNSPENT | 1 732 539.86 | 187 490 594.13 | 1 328 336.83 | 1 449 848.34 | 262 258 118.43 | 5 698 787.06 | 12 594 695.65 | - | |
| PERCENTAGE | 28 | 55.98 | 54 | 16 | 40.33 | | | | |

B. CAPITAL EXPENDITURE

Table below shows the capital expenditure during the first quarter versus the projections as at 31st December 2025 .

| | DECEMBER 2025 | | | | PROJECTIONS | | | |
|--|-------------------------|----------------------|-----------------------|--------------|-----------------------|--------------------------|-----------------------|-----------------------|
| | Monthly Cashflow Budget | Monthly Expenditure | Variance | | Annual Budget | Year-to-date Expenditure | Annual projections | Variance |
| | R | R | R | % | R | R | R | R |
| MACHINARY AND EQUIPMENT | 416 666.67 | - | 416 666.67 | 1.00 | 5 000 000.00 | - | 5 000 000.00 | 5 000 000.00 |
| MOTOR VEHICLE 10 SEATER FOR REV MAN TEAM | 125 000.00 | - | 125 000.00 | 1.00 | 1 500 000.00 | - | 1 500 000.00 | 1 500 000.00 |
| OFFICE EQUIPMENT | 250 000.00 | - | 250 000.00 | 1.00 | 3 000 000.00 | 1 013 713.04 | 3 000 000.00 | 1 986 286.96 |
| SDM-CAPITAL REPLACEMENT RESERVE | 2 083 333.33 | 7 912 512.00 | - 5 829 178.67 | 1.00 | 25 000 000.00 | 17 530 449.24 | 25 000 000.00 | 7 469 550.76 |
| MIG-GTLM LEBALELO SOUTH CONN PIPES&RETIC | 166 666.67 | 2 247 493.34 | - 2 080 826.67 | 1.00 | 2 000 000.00 | 5 337 759.82 | 2 000 000.00 | - 3 337 759.82 |
| PURCHASE OF OFFICE | 125 000.00 | - | 125 000.00 | 1.00 | 1 500 000.00 | 190 000.00 | 1 500 000.00 | 1 310 000.00 |
| RBIG - NEBO SCHEME | 125 000.00 | 1 248 695.02 | - 1 123 695.02 | - | 1 500 000.00 | 4 825 328.24 | 1 500 000.00 | - 3 325 328.24 |
| PHOKWANE WATER SUPPLY | 29 166.67 | - | 29 166.67 | 1.00 | 350 000.00 | - | 350 000.00 | 350 000.00 |
| GIS EQ PLOTTER 2DESKTOPS SERVER COORDS | 166 666.67 | - | 166 666.67 | 1.00 | 2 000 000.00 | - | 2 000 000.00 | 2 000 000.00 |
| MHS EQUIPMENT | 130 000.00 | - | 130 000.00 | - 8.95 | 1 560 000.00 | 132 064.26 | 1 560 000.00 | 1 427 935.74 |
| REFURBISHMENT - ERF 488 | 45 833.33 | - | 45 833.33 | 1.00 | 550 000.00 | 1 306 000.00 | 550 000.00 | - 756 000.00 |
| OFFICE EQUIPMENT | 20 833.33 | - | 20 833.33 | 1.00 | 250 000.00 | - | 250 000.00 | 250 000.00 |
| COMPUTER | 21 553.25 | - | 21 553.25 | 1.00 | 258 639.00 | - | 258 639.00 | 258 639.00 |
| DISASTER RECOVERY SYSTEM | 4 166.67 | - | 4 166.67 | 1.00 | 50 000.00 | - | 50 000.00 | 50 000.00 |
| COMPUTER | 250 000.00 | - | 250 000.00 | 1.00 | 3 000 000.00 | - | 3 000 000.00 | 3 000 000.00 |
| SDM FUNDED | 3 959 886.58 | 11 408 700.36 | - 7 448 813.78 | 4.05 | 47 518 639.00 | 30 335 314.60 | 47 518 639.00 | 17 183 324.40 |
| MIG-REFURBISHMENT OF LEEUWVONTEIN WWTW | 2 687 323.17 | 2 173 844.56 | 513 478.61 | 1.00 | 32 247 878.00 | 2 513 308.23 | 32 247 878.00 | 32 247 878.00 |
| MIG-REFURBISHMENT OF DENNILTON WWTW | 3 249 324.92 | 3 394 889.23 | - 145 564.31 | 1.00 | 38 991 899.00 | 3 691 544.61 | 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 | 6 592 355.78 | - 2 483 968.36 | 1.00 | 49 300 649.00 | 15 499 321.61 | 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 | 2 623 604.40 | 12 088 236.00 | 12 088 236.00 |
| MIG - UPGRADING OF DE HOOP WTW | 4 548 852.08 | 8 079 034.57 | - 3 530 182.49 | 1.00 | 54 586 225.00 | 24 042 254.65 | 54 586 225.00 | 50 485 126.00 |
| MIG - UPGRADING OF GROBLERSDAL-LUCKAU P1 | 2 361 480.42 | 2 145 271.11 | 216 209.31 | 1.00 | 28 337 765.00 | 4 028 329.09 | 28 337 765.00 | 27 878 707.16 |
| MIG - UPGRADING OF GROBLERSDAL-LUCKAU P2 | 4 768 772.50 | 5 433 776.38 | - 665 003.88 | 1.00 | 57 225 270.00 | 36 004 635.72 | 57 225 270.00 | 42 468 054.15 |
| MIG - MAMPURU BULK WATER SCHEME | 4 249 967.33 | 7 028 071.87 | - 2 778 104.54 | 1.00 | 50 999 608.00 | 23 168 983.31 | 50 999 608.00 | 45 743 595.21 |
| MIG- MOUTSE EAST & WEST WATER RETIC | 1 816 640.08 | - 5 817 149.49 | 7 633 789.57 | 1.00 | 21 799 681.00 | 10 974 548.76 | 21 799 681.00 | 21 466 982.61 |
| MIG-OLIFANTSPOORT SOUTH RWS PHASE 8 | 1 461 510.17 | 3 441 876.40 | - 1 980 366.23 | 1.00 | 17 538 122.00 | 9 489 814.05 | 17 538 122.00 | 17 538 122.00 |
| MIG- MOUTSE EAST & WEST WATER RETIC PH2 | 3 085 797.08 | 19 532 715.38 | -16 446 918.30 | 1.00 | 37 029 565.00 | 60 365 207.04 | 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 |
| MIG | 33 574 574.83 | 52 004 685.79 | -18 430 110.96 | 13.00 | 402 894 898.00 | 192 401 551.47 | 402 894 898.00 | 358 265 399.84 |
| RRAMS CAPITAL ACQUISITION | 223 833.33 | 249 968.01 | - 26 134.68 | 1.00 | 2 686 000.00 | 376 500.36 | 2 686 000.00 | 2 309 499.64 |
| TOTAL CAPITAL | 37 758 294.75 | 63 663 354.16 | -25 905 059.41 | 18.05 | 453 099 537.00 | 223 113 366.43 | 453 099 537.00 | 377 758 223.88 |

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

DC47 Sekhukhune - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|------------------------|----------------|-----------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1.00 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2.00 | | | | | | | | | |
| Vote 05 - Infrastructure And Water Services | | 3 656 481.79 | 32 247 878.00 | 32 247 878.00 | 2 173 844.56 | 2 513 308.23 | 16 123 944.00 | - 13 610 635.77 | - 0.84 | 32 247 878.00 |
| Total Capital Multi-year expenditure | 4,7 | 3 656 481.79 | 32 247 878.00 | 32 247 878.00 | 2 173 844.56 | 2 513 308.23 | 16 123 944.00 | - 13 610 635.77 | - 0.84 | 32 247 878.00 |
| Single Year expenditure appropriation | 2.00 | | | | | | | | | |
| Vote 04 - Budget And Treasury | | 8 058 967.44 | 9 500 000.00 | 9 500 000.00 | - | 1 013 713.04 | 4 750 002.00 | - 3 736 288.96 | - 0.79 | 9 500 000.00 |
| Vote 05 - Infrastructure And Water Services | | 691 780 689.30 | 407 243 020.00 | 407 243 020.00 | 61 489 509.60 | 240 737 534.05 | 203 621 568.00 | 37 115 966.05 | 0.18 | 240 737 534.05 |
| Vote 08 - Sekhukhune Development Angancy | | - | 1 058 639.00 | 1 058 639.00 | - | - | 529 332.00 | - 529 332.00 | - 1.00 | 1 058 639.00 |
| Vote 09 - Corporate Services | | 996 173.24 | 3 050 000.00 | 3 050 000.00 | 189 990.00 | 351 670.00 | 1 525 002.00 | - 1 173 332.00 | - 0.77 | 3 050 000.00 |
| Total Capital single-year expenditure | 4.00 | 700 835 829.98 | 420 851 659.00 | 420 851 659.00 | 61 679 499.60 | 242 102 917.09 | 210 425 904.00 | 31 677 013.09 | 0.15 | 254 346 173.05 |
| Total Capital Expenditure | | 704 492 311.77 | 453 099 537.00 | 453 099 537.00 | 63 853 344.16 | 244 616 225.32 | 226 549 848.00 | 18 066 377.32 | 0.08 | 286 594 051.05 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 9 055 140.68 | 12 550 000.00 | 12 550 000.00 | 189 990.00 | 1 365 383.04 | 6 275 004.00 | - 4 909 620.96 | - 0.78 | 12 550 000.00 |
| Finance and administration | | 9 055 140.68 | 12 550 000.00 | 12 550 000.00 | 189 990.00 | 1 365 383.04 | 6 275 004.00 | - 4 909 620.96 | - 0.78 | 12 550 000.00 |
| Economic and environmental services | | - | 1 058 639.00 | 1 058 639.00 | - | - | 529 332.00 | - 529 332.00 | - 1.00 | 1 058 639.00 |
| Planning and development | | - | 1 058 639.00 | 1 058 639.00 | - | - | 529 332.00 | - 529 332.00 | - 1.00 | 1 058 639.00 |
| Trading services | | 695 437 171.09 | 439 490 898.00 | 439 490 898.00 | 63 663 354.16 | 243 250 842.28 | 219 745 512.00 | 23 505 330.28 | 0.11 | 243 250 842.28 |
| Water management | | 695 437 171.09 | 439 490 898.00 | 439 490 898.00 | 63 663 354.16 | 243 250 842.28 | 219 745 512.00 | 23 505 330.28 | 0.11 | 243 250 842.28 |
| Total Capital Expenditure - Functional Classification | 3.00 | 704 492 311.77 | 453 099 537.00 | 453 099 537.00 | 63 853 344.16 | 244 616 225.32 | 226 549 848.00 | 18 066 377.32 | 0.08 | 256 859 481.28 |
| Funded by: | | | | | | | | | | |
| National Government | | 436 361 334.62 | 405 580 898.00 | 405 580 898.00 | 52 254 653.80 | 213 929 240.72 | 202 790 502.00 | 11 138 738.72 | 0.05 | 213 929 240.72 |
| Transfers recognised - capital | | 436 361 334.62 | 405 580 898.00 | 405 580 898.00 | 52 254 653.80 | 213 929 240.72 | 202 790 502.00 | 11 138 738.72 | 0.05 | 213 929 240.72 |
| Internally generated funds | | 268 130 977.15 | 47 518 639.00 | 47 518 639.00 | 11 598 690.36 | 30 686 984.60 | 23 759 346.00 | 6 927 638.60 | 0.29 | 30 686 984.60 |
| Total Capital Funding | | 704 492 311.77 | 453 099 537.00 | 453 099 537.00 | 63 853 344.16 | 244 616 225.32 | 226 549 848.00 | 18 066 377.32 | 0.08 | 244 616 225.32 |

C. Employee Related Cost

Table below shows the salary related costs as at 31st December 2025 including the projections for the remainder of the financial year.

A. Municipal staff and Senior Managers

| Description | DECEMBER 2025 | | | | PROJECTIONS | | | | |
|---------------------------|----------------------|----------------------|---------------------|---------------|-----------------------|--------------------------|-----------------------|-----------------------|-------------|
| | Monthly Budget | Expenditure | Variance | | Annual Budget | Year-to-date Expenditure | Annual projections | Variance | |
| | R | R | R | % | R | R | R | R | % |
| Basic Salary | 27 045 373.75 | 24 189 816.38 | 2 855 557.37 | 0.12 | 324 544 485.00 | 144 378 262.30 | 101 819 002.18 | 180 166 222.70 | 0.85 |
| Cellphone Allowance | 601 095.00 | 212 772.00 | 388 323.00 | 0.65 | 7 213 140.00 | 1 266 846.00 | 1 622 942.00 | 5 946 294.00 | 0.94 |
| Group life contribution | 180 552.33 | 158 485.32 | 22 067.01 | 0.11 | 2 166 628.00 | 961 902.90 | 689 172.32 | 1 204 725.10 | 0.85 |
| Housing benefits | 237 689.17 | 178 598.72 | 59 090.45 | 0.24 | 2 852 270.00 | 1 080 669.99 | 837 336.12 | 1 771 600.01 | 0.87 |
| Industrial Council | 609 566.25 | 8 697.15 | 600 869.10 | 0.99 | 7 314 795.00 | 52 044.85 | 1 236 489.15 | 7 262 750.15 | 1.00 |
| Leave Bonus | 341 749.17 | - | 341 749.17 | 1.00 | 4 100 990.00 | 102 755.02 | 819 198.15 | 3 998 234.98 | 0.97 |
| Medical Aid Contribution | 1 490 549.50 | 1 387 022.60 | 103 526.90 | 0.08 | 17 886 594.00 | 8 236 441.07 | 5 721 485.50 | 9 650 152.93 | 0.85 |
| Acting allowance | 13 637.83 | - | 13 637.83 | 1.00 | 163 654.00 | - | 27 275.67 | 163 654.00 | 1.00 |
| Annual/ Performance Bonus | 54 869.83 | 601 110.70 | - 546 240.87 | -25.81 | 658 438.00 | 11 692 856.50 | 3 882 127.31 | - 11 034 418.50 | -4.73 |
| Long Service Awards | 133 820.92 | - | 133 820.92 | - 3.10 | 1 605 851.00 | 46 874.96 | 1 199 694.31 | 1 558 976.04 | 0.42 |
| Overtime | 1 109 436.00 | 1 643 748.90 | - 534 312.90 | - 0.46 | 13 313 232.00 | 8 637 596.06 | 5 567 055.83 | 4 675 635.94 | 0.75 |
| Pension Fund Contribution | 4 179 100.83 | 3 793 591.15 | 385 509.68 | 0.10 | 50 149 210.00 | 22 689 584.32 | 15 910 754.15 | 27 459 625.68 | 0.85 |
| Shift Allowance | 344 478.58 | 304 931.10 | 39 547.48 | 0.10 | 4 133 743.00 | 1 873 536.24 | 1 312 211.58 | 2 260 206.76 | 0.85 |
| Standby Allowance | 346 378.00 | 138 384.71 | 207 993.29 | 0.71 | 4 156 536.00 | 646 243.59 | 952 271.47 | 3 510 292.41 | 0.94 |
| Transport Allowance | 2 688 603.25 | 2 692 481.94 | - 3 878.69 | 0.02 | 32 263 239.00 | 14 572 343.80 | 10 666 486.33 | 17 690 895.20 | 0.84 |
| UIF | 193 259.50 | 142 695.69 | 50 563.81 | 0.28 | 2 319 114.00 | 850 321.73 | 664 906.82 | 1 468 792.27 | 0.88 |
| Uniform Allowance | 14 750.75 | - | 14 750.75 | 1.00 | 177 009.00 | - | 29 501.50 | 177 009.00 | 1.00 |
| Grand Total | 39 558 911.25 | 35 452 336.36 | 4 132 574.31 | -23.00 | 475 018 928.00 | 217 088 279.33 | 152 957 910.38 | 257 930 648.67 | 9.12 |

B. Councillors

| Description | Dec-25 | | | | 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 | 926 907.83 | 17 941.17 | 1.37 | 11 338 188.00 | 5 573 918.42 | 11 338 188.00 | 5 764 269.58 | 50.84 |
| CELLPHONE ALLOWANCE | 146 022.83 | 132 755.00 | 13 267.83 | - 0.60 | 1 752 274.00 | 791 430.00 | 1 752 274.00 | 960 844.00 | 54.83 |
| MEDICAL AID BENEFITS | 24 826.58 | 12 155.95 | 12 670.63 | 49.28 | 297 919.00 | 71 914.25 | 297 919.00 | 226 004.75 | 75.86 |
| PENSION FUND CONTRIBUTIONS | 76 269.92 | 57 439.45 | 18 830.47 | - 3.12 | 915 239.00 | 344 778.96 | 915 239.00 | 570 460.04 | 62.33 |
| TRAVELLING ALLOWANCE | 416 334.92 | 146 350.71 | 269 984.21 | 75.09 | 4 996 019.00 | 713 999.88 | 4 996 019.00 | 4 282 019.12 | 85.71 |
| GRAND TOTALS | 1 774 611.00 | 1 275 608.94 | 499 002.06 | 122.03 | 19 299 639.00 | 7 496 041.51 | 19 299 639.00 | 11 803 597.49 | 329.57 |

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

DC47 Sekhukhune - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

| 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 |
| Councillors (Political Office Bearers plus Other) | 1.00 | | | | | | | | | |
| Basic Salaries and Wages | | 11 151 079.97 | 11 338 188.00 | 11 338 188.00 | 926 907.83 | 5 573 918.42 | 5 669 112.00 | - 95 193.58 | - 0.02 | 11 338 188.00 |
| Pension and UIF Contributions | | 634 903.95 | 915 239.00 | 915 239.00 | 57 439.45 | 344 778.96 | 457 632.00 | - 112 853.04 | - 0.25 | 915 239.00 |
| Medical Aid Contributions | | 149 347.56 | 297 919.00 | 297 919.00 | 12 155.95 | 71 914.25 | 148 968.00 | - 77 053.75 | - 0.52 | 297 919.00 |
| Cellphone Allowance | | 1 542 909.00 | 1 752 274.00 | 1 752 274.00 | 132 755.00 | 791 430.00 | 876 150.00 | - 84 720.00 | - 0.10 | 1 752 274.00 |
| Other benefits and allowances | | 2 823 063.80 | 4 996 019.00 | 4 996 019.00 | 146 350.71 | 713 999.88 | 2 498 016.00 | - 1 784 016.12 | - 0.71 | 4 996 019.00 |
| Sub Total - Councillors | | 16 301 304.28 | 19 299 639.00 | 19 299 639.00 | 1 275 608.94 | 7 496 041.51 | 9 649 878.00 | - 2 153 836.49 | - 0.22 | 19 299 639.00 |
| Senior Managers of the Municipality | 3.00 | | | | | | | | | |
| Basic Salaries and Wages | | 6 420 714.81 | 8 406 069.00 | 8 406 069.00 | 381 771.81 | 2 373 305.60 | 4 203 054.00 | - 1 829 748.40 | - 0.44 | 8 406 069.00 |
| Pension and UIF Contributions | | 219 895.23 | 691 258.00 | 691 258.00 | 17 707.98 | 106 389.95 | 345 654.00 | - 239 264.05 | - 0.69 | 691 258.00 |
| Medical Aid Contributions | | 124 890.96 | 132 741.00 | 132 741.00 | 10 897.75 | 64 365.05 | 66 378.00 | - 2 012.95 | - 0.03 | 132 741.00 |
| Performance Bonus | | 99 320.91 | 110 618.00 | 110 618.00 | 94 441.69 | 94 441.69 | 55 314.00 | 39 127.69 | 0.71 | 94 441.69 |
| Motor Vehicle Allowance | | 753 665.86 | 1 309 989.00 | 1 309 989.00 | 48 464.14 | 256 743.97 | 655 014.00 | - 398 270.03 | - 0.61 | 1 309 989.00 |
| Cellphone Allowance | | 161 135.00 | 252 700.00 | 252 700.00 | 10 596.00 | 65 575.00 | 126 372.00 | - 60 797.00 | - 0.48 | 252 700.00 |
| Housing Allowances | | - | 147 373.00 | 147 373.00 | - | - | 73 692.00 | - 73 692.00 | - 1.00 | 147 373.00 |
| Other benefits and allowances | | 4 206.44 | 247 892.00 | 247 892.00 | - | 3 014.76 | 123 966.00 | - 120 951.24 | - 0.98 | 247 892.00 |
| Payments in lieu of leave | | - | 184 480.00 | 184 480.00 | - | - | 92 244.00 | - 92 244.00 | - 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 | - | - | 81 834.00 | - 81 834.00 | - 1.00 | 163 654.00 |
| Sub Total - Senior Managers of Municipality | | 19 593 540.00 | 11 646 774.00 | 11 646 774.00 | 563 879.37 | 2 963 836.02 | 5 823 522.00 | - 2 859 685.98 | - 0.49 | 11 630 597.69 |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 288 994 565.74 | 316 138 416.00 | 316 138 416.00 | 23 808 044.57 | 142 004 956.70 | 158 069 256.00 | - 16 064 299.30 | - 0.10 | 316 138 416.00 |
| Pension and UIF Contributions | | 45 874 148.73 | 53 768 482.00 | 53 768 482.00 | 4 077 064.18 | 24 395 419.00 | 26 884 350.00 | - 2 488 931.00 | - 0.09 | 53 768 482.00 |
| Medical Aid Contributions | | 16 011 838.93 | 17 753 853.00 | 17 753 853.00 | 1 376 124.85 | 8 172 076.02 | 8 876 952.00 | - 704 875.98 | - 0.08 | 17 753 853.00 |
| Overtime | | 22 074 222.00 | 17 446 975.00 | 17 446 975.00 | 1 948 680.00 | 10 511 132.30 | 8 723 538.00 | 1 787 594.30 | 0.20 | 10 511 132.30 |
| Performance Bonus | | 856 586.35 | 547 820.00 | 547 820.00 | 506 669.01 | 11 598 414.81 | 273 912.00 | 11 324 502.81 | 41.34 | 11 598 414.81 |
| Motor Vehicle Allowance | | 31 206 554.35 | 30 881 081.00 | 30 881 081.00 | 2 644 017.80 | 14 312 585.07 | 15 440 586.00 | - 1 128 000.93 | - 0.07 | 30 881 081.00 |
| Cellphone Allowance | | 2 217 206.68 | 6 960 440.00 | 6 960 440.00 | 202 176.00 | 1 201 271.00 | 3 480 252.00 | - 2 278 981.00 | - 0.65 | 6 960 440.00 |
| Housing Allowances | | 2 148 585.50 | 2 704 897.00 | 2 704 897.00 | 178 598.72 | 1 080 669.99 | 1 352 490.00 | - 271 820.01 | - 0.20 | 2 704 897.00 |
| Other benefits and allowances | | 1 104 296.52 | 4 647 829.00 | 4 647 829.00 | 147 081.86 | 698 288.44 | 2 323 968.00 | - 1 625 679.56 | - 0.70 | 4 647 829.00 |
| Payments in lieu of leave | | - | 3 678 577.00 | 3 678 577.00 | - | 102 755.02 | 1 839 312.00 | - 1 736 556.98 | - 0.94 | 3 678 577.00 |
| Long service awards | | 104 563.37 | 1 605 851.00 | 1 605 851.00 | - | 46 874.96 | 802 950.00 | - 756 075.04 | - 0.94 | 1 605 851.00 |
| Post-retirement benefit obligations | 2.00 | - | 237 933.00 | 237 933.00 | - | - | 118 980.00 | - 118 980.00 | - 1.00 | 237 933.00 |
| Sub Total - Other Municipal Staff | | 410 592 568.17 | 456 372 154.00 | 456 372 154.00 | 34 888 456.99 | 214 124 443.31 | 228 186 546.00 | - 14 062 102.69 | - 0.06 | 460 486 906.11 |
| Total Parent Municipality | | 446 487 412.45 | 487 318 567.00 | 487 318 567.00 | 36 727 945.30 | 224 584 320.84 | 243 659 946.00 | - 19 075 625.16 | - 0.08 | 491 417 142.80 |
| Board Members of Entities | | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 446 487 412.45 | 487 318 567.00 | 487 318 567.00 | 36 727 945.30 | 224 584 320.84 | 243 659 946.00 | - 19 075 625.16 | - 0.08 | 491 417 142.80 |
| % increase | 4.00 | | 0.09 | 0.09 | | | | | | 0.10 |
| TOTAL MANAGERS AND STAFF | | 430 186 108.17 | 468 018 928.00 | 468 018 928.00 | 35 452 336.36 | 217 088 279.33 | 234 010 068.00 | - 16 921 788.67 | - 0.07 | 472 117 503.80 |

DC47 Sekhukhune - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|------|------------------|---------------------|------------------|----------------|------------------|----------------|----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1.00 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 1 881 717 579.93 | 1 868 201 148.00 | 1 868 201 148.00 | 408 374 515.71 | 998 162 723.56 | 934 100 490.00 | 64 062 233.56 | 0.07 | 998 162 723.56 |
| Finance and administration | | 1 881 717 579.93 | 1 868 201 148.00 | 1 868 201 148.00 | 408 374 515.71 | 998 162 723.56 | 934 100 490.00 | 64 062 233.56 | 0.07 | 998 162 723.56 |
| Trading services | | 5 376 941.79 | - | - | 69 349 830.20 | 277 851 969.57 | - | 277 851 969.57 | #DIV/0! | 277 851 969.57 |
| Water management | | 4 446 744.00 | - | - | 69 268 665.37 | 277 366 569.54 | - | 277 366 569.54 | #DIV/0! | 277 366 569.54 |
| Waste water management | | 930 197.79 | - | - | 81 164.83 | 485 400.03 | - | 485 400.03 | #DIV/0! | 485 400.03 |
| Total Revenue - Functional | 2.00 | 1 887 094 521.72 | 1 868 201 148.00 | 1 868 201 148.00 | 477 724 345.91 | 1 276 014 693.13 | 934 100 490.00 | 341 914 203.13 | 0.37 | 1 276 014 693.13 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 841 492 140.54 | 720 643 664.00 | 720 643 664.00 | 51 670 701.36 | 268 815 823.03 | 360 322 506.00 | 91 506 682.97 | 0.25 | 720 643 664.00 |
| Executive and council | | 223 559 349.04 | 244 090 933.00 | 244 090 933.00 | 22 718 908.82 | 110 153 010.21 | 122 045 826.00 | 11 892 815.79 | 0.10 | 244 090 933.00 |
| Finance and administration | | 617 932 791.50 | 476 552 731.00 | 476 552 731.00 | 28 951 792.54 | 158 662 812.82 | 238 276 680.00 | 79 613 867.18 | 0.33 | 476 552 731.00 |
| Economic and environmental services | | 35 119 280.26 | 40 352 256.00 | 40 352 256.00 | 1 980 042.02 | 12 533 423.30 | 20 176 308.00 | 7 642 884.70 | 0.38 | 40 352 256.00 |
| Planning and development | | 35 119 280.26 | 40 352 256.00 | 40 352 256.00 | 1 980 042.02 | 12 533 423.30 | 20 176 308.00 | 7 642 884.70 | 0.38 | 40 352 256.00 |
| Trading services | | 782 148 177.05 | 652 874 627.00 | 652 874 627.00 | 67 637 605.67 | 451 866 968.01 | 326 437 548.00 | 125 429 420.01 | 0.38 | 453 724 285.01 |
| Water management | | 782 119 990.92 | 651 017 310.00 | 651 017 310.00 | 67 637 605.67 | 451 866 968.01 | 325 508 856.00 | 126 358 112.01 | 0.39 | 451 866 968.01 |
| Waste water management | | 28 186.13 | 1 857 317.00 | 1 857 317.00 | - | - | 928 692.00 | 928 692.00 | 1.00 | 1 857 317.00 |
| Total Expenditure - Functional | 3.00 | 1 658 759 597.85 | 1 413 870 547.00 | 1 413 870 547.00 | 121 288 349.05 | 733 216 214.34 | 706 936 362.00 | 26 279 852.34 | 0.04 | 1 214 720 205.01 |
| Surplus/ (Deficit) for the year | | 228 334 923.87 | 454 330 601.00 | 454 330 601.00 | 356 435 996.86 | 542 798 478.79 | 227 164 128.00 | 315 634 350.79 | 1.39 | 61 294 488.12 |

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

DC47 Sekhukhune - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|-----|-------------------------|-------------------------|-------------------------|-----------------------|-------------------------|-----------------------|-----------------------|----------------|-------------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Water | | 97 211 863.58 | 102 107 777.00 | 102 107 777.00 | 6 217 904.20 | 40 337 423.12 | 51 053 874.00 | 10 716 450.88 | 0.21 | 102 107 777.00 |
| Service charges - Waste Water Management | | 16 109 252.81 | 16 994 001.00 | 16 994 001.00 | 1 258 791.31 | 8 394 794.00 | 8 496 996.00 | 102 202.00 | 0.01 | 16 994 001.00 |
| Sale of Goods and Rendering of Services | | 2 008 818.01 | 2 703 940.00 | 2 703 940.00 | 40 703.86 | 618 992.96 | 1 351 950.00 | 732 957.04 | 0.54 | 2 703 940.00 |
| Interest earned from Receivables | | 37 374 823.23 | 26 324 803.00 | 26 324 803.00 | 3 364 165.34 | 19 804 577.75 | 13 162 398.00 | 6 642 179.75 | 0.50 | 19 804 577.75 |
| Interest from Current and Non Current Assets | | 57 242 592.43 | 63 719 050.00 | 63 719 050.00 | 2 187 373.59 | 18 252 390.21 | 31 859 520.00 | 13 607 129.79 | 0.43 | 63 719 050.00 |
| Operational Revenue | | 165 854.60 | 17 285.00 | 17 285.00 | - | 896.72 | 8 634.00 | 7 737.28 | 0.90 | 17 285.00 |
| Non-Exchange Revenue | | | | | | | | | | |
| Surcharges and Taxes | | - | 3 747.00 | 3 747.00 | - | - | 1 872.00 | 1 872.00 | 1.00 | 3 747.00 |
| Fines, penalties and forfeits | | 890 111.96 | 1 434 845.00 | 1 434 845.00 | - | 24 121.61 | 717 408.00 | 693 286.39 | 0.97 | 1 434 845.00 |
| Transfers and subsidies - Operational | | 1 169 254 705.01 | 1 246 860 100.00 | 1 246 860 100.00 | 397 823 822.42 | 916 605 004.05 | 623 430 042.00 | 293 174 962.05 | 0.47 | 916 605 004.05 |
| Interest | | 1 850 096.58 | - | - | 159 512.83 | 951 859.27 | - | 951 859.27 | #DIV/0! | 951 859.27 |
| Operational Revenue | | 3 103 721.79 | - | - | 269 722.96 | 1 618 337.76 | - | 1 618 337.76 | #DIV/0! | 1 618 337.76 |
| Gains on disposal of Assets | | 131 486.50 | 704 700.00 | 704 700.00 | - | - | 352 350.00 | 352 350.00 | 1.00 | 704 700.00 |
| Other Gains | | - | - | - | - | 345 000.00 | - | 345 000.00 | #DIV/0! | 345 000.00 |
| Total Revenue (excluding capital transfers and contributions) | | 1 385 343 326.50 | 1 460 870 248.00 | 1 460 870 248.00 | 411 321 996.51 | 1 006 953 397.45 | 730 435 044.00 | 276 518 353.45 | 0.38 | 1 127 010 123.83 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 430 186 108.17 | 468 018 928.00 | 468 018 928.00 | 35 452 336.36 | 217 088 279.33 | 234 010 068.00 | 16 921 788.67 | 0.07 | 468 018 928.00 |
| Remuneration of councillors | | 16 301 304.28 | 19 299 639.00 | 19 299 639.00 | 1 275 608.94 | 7 496 041.51 | 9 649 878.00 | 2 153 836.49 | 0.22 | 19 299 639.00 |
| Inventory consumed | | 208 719 680.37 | 134 146 561.00 | 134 146 561.00 | 23 146 859.39 | 123 140 698.04 | 67 073 334.00 | 56 067 364.04 | 0.84 | 123 140 698.04 |
| Depreciation and amortisation | | 149 163 646.95 | 98 946 800.00 | 98 946 800.00 | - | - | 49 473 402.00 | 49 473 402.00 | 1.00 | 98 946 800.00 |
| Interest | | 26 459 696.80 | 115 320.00 | 115 320.00 | - | - | 57 660.00 | 57 660.00 | 1.00 | 115 320.00 |
| Contracted services | | 477 589 198.72 | 415 916 479.00 | 416 934 917.00 | 41 274 264.57 | 260 929 102.97 | 208 063 037.50 | 52 866 065.47 | 0.25 | 260 929 102.97 |
| Transfers and subsidies | | 3 176 182.00 | 20 000 000.00 | 20 000 000.00 | - | 12 335 668.50 | 10 000 002.00 | 2 335 666.50 | 0.23 | 12 335 668.50 |
| Irrecoverable debts written off | | 99 298 033.77 | 5 742 000.00 | 5 742 000.00 | - | - | 2 871 000.00 | 2 871 000.00 | 1.00 | 5 742 000.00 |
| Operational costs | | 238 819 222.19 | 251 684 820.00 | 250 666 382.00 | 20 139 279.79 | 112 226 423.99 | 125 737 980.50 | 13 511 556.51 | 0.11 | 250 666 382.00 |
| Losses on Disposal of Assets | | 9 046 524.60 | - | - | - | - | - | - | - | - |
| Total Expenditure | | 1 658 759 597.85 | 1 413 870 547.00 | 1 413 870 547.00 | 121 288 349.05 | 733 216 214.34 | 706 936 362.00 | 26 279 852.34 | 0.04 | 1 239 194 538.51 |
| Surplus/(Deficit) | | - 273 416 271.35 | 46 999 701.00 | 46 999 701.00 | 290 033 647.46 | 273 737 183.11 | 23 498 682.00 | 250 238 501.11 | 10.65 | - 112 184 414.68 |
| Transfers and subsidies - capital (monetary) | | 499 702 746.74 | 407 330 900.00 | 407 330 900.00 | 66 402 349.40 | 269 061 295.68 | 203 665 446.00 | 65 395 849.68 | 0.32 | 269 061 295.68 |
| Transfers and subsidies - capital (in-kind) | | 2 048 448.48 | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 228 334 923.87 | 454 330 601.00 | 454 330 601.00 | 356 435 996.86 | 542 798 478.79 | 227 164 128.00 | 315 634 350.79 | 1.39 | 156 876 881.00 |

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

DC47 Sekhukhune - Table C6 Monthly Budget Statement - Financial Position - M06 December

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | |
|---|------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1.00 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 391 481 179.95 | 623 379 871.00 | 623 379 871.00 | 570 785 766.52 | 623 379 871.00 |
| Trade and other receivables from exchange transactions | | 20 168 024.39 | 300 991 465.00 | 300 991 465.00 | 65 472 958.57 | 300 991 465.00 |
| Receivables from non-exchange transactions | | 26 378 486.15 | - | - | 28 542 250.05 | 28 542 250.05 |
| Inventory | | 35 774 898.64 | 253 541 645.00 | 253 541 645.00 | 18 840 366.55 | 253 541 645.00 |
| VAT | | 171 331 267.96 | 56 273 366.00 | 56 273 366.00 | 273 643 665.58 | 273 643 665.58 |
| Other current assets | | 19 159 509.84 | 81 982 217.00 | 81 982 217.00 | 19 159 379.10 | 81 982 217.00 |
| Total current assets | | 664 293 366.93 | 1 316 168 564.00 | 1 316 168 564.00 | 976 444 386.37 | 1 562 081 113.63 |
| Non current assets | | | | | | |
| Investments | | 0.47 | - | - | 0.47 | 0.47 |
| Property, plant and equipment | | 5 589 872 166.49 | 5 661 545 219.00 | 5 661 545 219.00 | 5 834 488 391.81 | 5 834 488 391.81 |
| Heritage assets | | 746 801.50 | - | - | 746 801.50 | 746 801.50 |
| Intangible assets | | 3 000 000.00 | 50 000.00 | 50 000.00 | 3 000 000.00 | 3 000 000.00 |
| Total non current assets | | 5 593 618 968.46 | 5 661 595 219.00 | 5 661 595 219.00 | 5 838 235 193.78 | 5 838 235 193.78 |
| TOTAL ASSETS | | 6 257 912 335.39 | 6 977 763 783.00 | 6 977 763 783.00 | 6 814 679 580.15 | 7 400 316 307.41 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Consumer deposits | | 5 920 219.04 | 4 923 085.00 | 4 923 085.00 | 6 240 679.93 | 4 923 085.00 |
| Trade and other payables from exchange transactions | | 818 528 565.98 | 388 440 538.00 | 388 440 538.00 | 763 047 313.34 | 388 440 538.00 |
| Trade and other payables from non-exchange transactions | | 9 173 647.06 | 106 000 000.00 | 106 000 000.00 | 75 629 579.00 | 106 000 000.00 |
| Provision | | 17 529 091.69 | - | - | 16 312 305.51 | - |
| VAT | | 106 927 288.29 | - | - | 114 560 015.51 | - |
| Total current liabilities | | 958 078 812.06 | 499 363 623.00 | 499 363 623.00 | 975 789 893.29 | 499 363 623.00 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 218 683.59 | - | - | 218 683.59 | - |
| Provision | | 32 301 473.50 | 52 278 291.00 | 52 278 291.00 | 28 559 158.24 | 52 278 291.00 |
| Total non current liabilities | | 32 520 157.09 | 52 278 291.00 | 52 278 291.00 | 28 777 841.83 | 52 278 291.00 |
| TOTAL LIABILITIES | | 990 598 969.15 | 551 641 914.00 | 551 641 914.00 | 1 004 567 735.12 | 551 641 914.00 |
| NET ASSETS | 2.00 | 5 267 313 366.24 | 6 426 121 869.00 | 6 426 121 869.00 | 5 810 111 845.03 | 6 848 674 393.41 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated surplus/(deficit) | | 5 524 320 343.70 | 5 971 791 268.00 | 5 971 791 268.00 | 5 810 111 845.03 | 5 971 791 268.00 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2.00 | 5 524 320 343.70 | 5 971 791 268.00 | 5 971 791 268.00 | 5 810 111 845.03 | 5 971 791 268.00 |

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

DC47 Sekhukhune - Table C7 Monthly Budget Statement - Cash Flow - M06 December

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|--|------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|---------------------------|----------------|-------------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1.00 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Service charges | | 61 080 077.13 | 71 427 437.00 | 71 427 437.00 | 4 632 706.37 | 29 768 305.67 | 35 713 718.52 | - 5 945 412.85 | - 0.17 | 71 427 437.00 |
| Other revenue | | 491 610 168.00 | 95 144 806.00 | 95 144 806.00 | 388 434 235.34 | 1 726 624 496.38 | 47 572 402.98 | 1 679 052 093.40 | 35.29 | 1 726 624 496.38 |
| Transfers and Subsidies - Operational | | 1 152 420 000.00 | 1 246 860 100.00 | 1 246 860 100.00 | 394 131 000.00 | 906 480 000.00 | 623 430 049.98 | 283 049 950.02 | 0.45 | 906 480 000.00 |
| Transfers and Subsidies - Capital | | 423 228 000.00 | 407 330 900.00 | 407 330 900.00 | 96 806 000.00 | 329 476 000.00 | 203 665 449.96 | 125 810 550.04 | 0.62 | 329 476 000.00 |
| Interest | | 53 676 318.70 | 58 464 000.00 | 58 464 000.00 | 2 155 999.51 | 17 236 797.68 | 29 232 000.00 | - 11 995 202.32 | - 0.41 | 58 464 000.00 |
| Payments | | | | | | | | | | |
| Suppliers and employees | | - 1 741 502 535.27 | - 1 176 835 323.00 | - 1 176 835 323.00 | - 167 012 861.11 | - 1 071 101 231.97 | - 588 417 661.56 | 482 683 570.41 | - 0.82 | - 1 176 835 323.00 |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 440 512 028.56 | 702 391 920.00 | 702 391 920.00 | 719 147 080.11 | 1 938 484 367.76 | 351 195 959.88 | - 1 587 288 407.88 | - 4.52 | 1 915 636 610.38 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 131 486.50 | 704 700.00 | 704 700.00 | - | - | 352 350.00 | - 352 350.00 | - 1.00 | 704 700.00 |
| Payments | | | | | | | | | | |
| Capital assets | | - 704 492 311.77 | - 453 099 537.00 | - 453 099 537.00 | - 63 853 344.16 | - 244 616 225.32 | - 226 549 768.50 | 18 066 456.82 | - 0.08 | - 453 099 537.00 |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | - 704 360 825.27 | - 452 394 837.00 | - 452 394 837.00 | - 63 853 344.16 | - 244 616 225.32 | - 226 197 418.50 | 18 418 806.82 | - 0.08 | - 452 394 837.00 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | - | - | - | - | - | - | - | | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | - 263 848 796.71 | 249 997 083.00 | 249 997 083.00 | 655 293 735.95 | 1 693 868 142.44 | 124 998 541.38 | | | 1 463 241 773.38 |
| Cash/cash equivalents at beginning: | | 552 766 149.13 | 442 034 283.00 | 442 034 283.00 | 1 430 055 586.44 | 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 | 2 085 349 322.39 | 2 085 349 322.39 | 567 032 824.38 | | | 1 854 722 953.33 |

D. Primary Bank Balances

| Name of institution | Cash in the bank on 31st December 2025 |
|---------------------|--|
| Standard Bank | R 23 561 471.42 |

| | R |
|--|-------------------------|
| Bank statement balance (closing balance per B/S before adjusting to C/B) | 23 561 471.42 |
| Reconciling items: | |
| uncashed cheques | - |
| uncashed ACBs | - 202 212.97 |
| Undeposited receipts | 417 138.82 |
| Partially undeposited receipt | 310 007.32 |
| Miscellaneous charge | 423 227.44 |
| unreconciled on statement Deposit | - 3 106 928.75 |
| Partially unreconciled on statement ACBs | |
| unreconciled on statement transfers | |
| Adjusted statement C/F | 21 402 703.28 |
| cashbook account B/F | 236 605 784.69 |
| reconciled bank Charges | |
| cashbook account C/F | - 215 259 220.52 |
| In Cashbook not GL -Already reconciled ACBs | 21 346 564.17 |
| 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 | 21 346 564.17 |
| Difference | 56 139.11 |

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

| DC47 Sekhukhune - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December | | | | | | | | | | | | |
|---|------|-------------------------|-----------------------|-----------------------------------|---------------------------------------|-------------------------------|------------------------------|-----------------------|----------------------------|--|-----------------------|-----------------------|
| Investments by maturity Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate ³ | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
| R thousands | | Yrs/Months | | | | | | | | | | |
| Municipality | | | | | | | | | | | | |
| FNB | | 6 Months | Short Term | No | Fixed | 6.85 | Call Account | 187 920 655.51 | 1 090 316.03 | - | 14 588 407.55 | 203 599 379.09 |
| STANDARD BANK | | Call Account | Short Term | No | Fixed | 8.25 | Call Account | 272 749.43 | 722 746.08 | - | 300 000 000.00 | 300 995 495.51 |
| NEDBANK | | Call Account | Short Term | No | Fixed | 6.95 | Call Account | 1 089 837.07 | 6 201.55 | - | - | 1 096 038.62 |
| ABDSA | | Call Account | Short Term | No | Fixed | 7.65 | Call Account | 82 422 561.66 | 324 710.02 | -39 000 000.00 | - | 43 747 271.68 |
| TOTAL INVESTMENTS AND INTEREST | 2.00 | | | | | | | 271 705 803.67 | 2 143 973.68 | -39 000 000.00 | 314 588 407.55 | 549 438 184.90 |

I. EXPENDITURE MANAGEMENT

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

| Month: November 2025 | Total Number of valid and complete invoices Received | Total Number of paid invoices | Variance |
|-----------------------------|---|--------------------------------------|-----------------|
| Number of Invoices | 207 | 207 | 0 |
| Percentage | 100% | 100% | 0% |

The above table shows that invoices 207 received for the month of December 2025 were valid and complete invoices and were paid within 30 days.

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

| Months | Rand value of amount paid | No. of items paid |
|-------------------------------|----------------------------------|--------------------------|
| November | R | |
| Invoices 244 | | |
| Value of R 143 932 855 | R119 369 262.09 | 207 |
| 100% | 84% | 84% |

Table 15: Invoices Paid within 30 days.

| Month: November 2025 | Total Number of valid and complete invoices Received | Total Number of valid and complete invoices paid within 30 days |
|-----------------------------|---|--|
| Invoices received | 244 | 207 |

| | | |
|-------------------|-------------|------------|
| Percentage | 100% | 84% |
|-------------------|-------------|------------|

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



Invoices paid within
30days as 31st Decem

Table 16: Unpaid invoices

| Month: November 2025 | Total number of invoices Received | Total Number of invalid and Incomplete invoices |
|----------------------------------|--|--|
| Overall Invoices received | 244 | 39 |
| Percentage | 100% | 16% |

A total number of invalid, and incomplete invoices were (39) 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 31st December 2025



Outstanding Invoices
as of 31st December :

| TOTAL VALUE OF INVOICES RECEIVED | TOTAL VALUE OF INVALID AND INCOMPLETE INVOICES THAT WERE NOT PAID |
|---|--|
| Invoices: 244 | Invoices: 39 |
| Value of R 143 932 854.74 | Value of R 24 563 592.65 |
| 100% | 16% |

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

| Payment Method | Value | Number |
|-----------------------|-----------------------|---------------|
| Purchase Orders | 68 292 246.28 | 192 |
| Sundry Purchases | 170 675.00 | 10 |
| Projects | 50 906 340.81 | 42 |
| Third Parties | 8 950 323.48 | 23 |
| Total | 128 319 583.57 | 267 |

II. REVENUE MANAGEMENT

EXPLANATION OF REVENUE PROJECTION: SEE THE ABOVE TABLE:

METER READING STATUS REPORT

Table B: Meter reading status report

METER READING STATUS REPORT: THE REASONS OF VARIANCES:

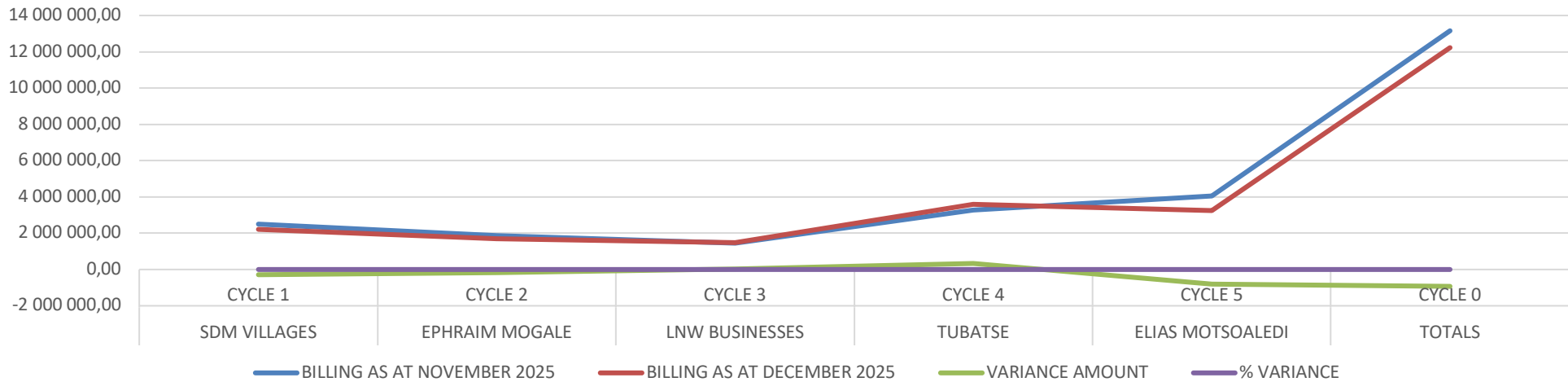
| Meter Book | | | Meters read | | | % Read | | Meters Not Accessed | |
|--------------|--------------|--------------|-------------|-------------|-------------|-------------------------------|----------------------|---------------------|---------------|
| 25-Oct | 25-Nov | 25-Dec | 25-Oct | 25-Nov | 25-Dec | Obtained Readings DECEMBER-25 | % Read DECEMBER 2025 | Qty | % |
| 86 | 86 | 86 | 40 | 40 | 40 | 40 | 46,51% | 46 | 53,49% |
| 1253 | 1244 | 1244 | 1153 | 1154 | 1154 | 1154 | 92,77% | 90 | 7,23% |
| 1492 | 1492 | 1492 | 744 | 753 | 753 | 753 | 50,47% | 739 | 49,53% |
| 4358 | 4246 | 4246 | 2873 | 2937 | 2937 | 2937 | 69,17% | 1309 | 30,83% |
| 2846 | 2996 | 2996 | 2333 | 2332 | 2332 | 2332 | 77,84% | 664 | 22,16% |
| 10035 | 10064 | 10064 | 7143 | 7216 | 7216 | 7216 | 71,70% | 2848 | 28,30% |

| Description | Explanation of report | Challenges | Remedial action |
|--|--|--|--|
| Meter reading report for period of December 2025 | 7 216 meters were read for the month of December 2025 and 7 216 in November 2025. There was no change in all cycles for meters read. | <ul style="list-style-type: none"> Lack of water/ shortages in the Areas Lack of material to replace /repair faulty meters Meters are stolen in various areas | <ul style="list-style-type: none"> Increase water capacity provision to some areas Fast track the procurement of spares Replace the Copper meters with plastic meters |

VARIANCES FOR BILLING

| TOWN/ MUNICIPALITY | CYCLE | BILLING AS AT NOVEMBER 2025 | BILLING AS AT DECEMBER 2025 | VARIANCE AMOUNT | % VARIANCE |
|--------------------|----------------|-----------------------------|-----------------------------|--------------------|------------|
| SDM VILLAGES | CYCLE 1 | 2 512 642,16 | 2 211 116,11 | -301 526,05 | -12% |
| EPHRAIM MOGALE | CYCLE 2 | 1 872 462,10 | 1 696 563,87 | -175 898,23 | -9% |
| LNW BUSINESSES | CYCLE 3 | 1 450 979,27 | 1 479 764,58 | 28 785,31 | 2% |
| TUBATSE | CYCLE 4 | 3 264 702,62 | 3 597 017,03 | 332 314,41 | 10% |
| ELIAS MOTSOLEDI | CYCLE 5 | 4 055 960,59 | 3 242 393,24 | -813 567,35 | -20% |
| TOTALS | CYCLE 0 | 13 156 745,74 | 12 226 854,83 | -929 890,91 | -7% |

Billing chart for December 2025



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

| Description | Explanation of report | Challenges | Remedial action |
|--|---|--|---|
| Billing report for period of December 2025 | Billing overall has decreased by R575 268 from R13 156 745 in November 2025 to R12 226 854 in December 2025. There is a decrease in billing in cycle 1,2 and 5. | <ul style="list-style-type: none"> Billing of average where meters could not be read Faulty and stolen meters residents in some areas are refusing meter readers to take the readings | <ul style="list-style-type: none"> Fast track taking of actual readings in accessible areas Replace coper meters with plastic meters Political intervention required |

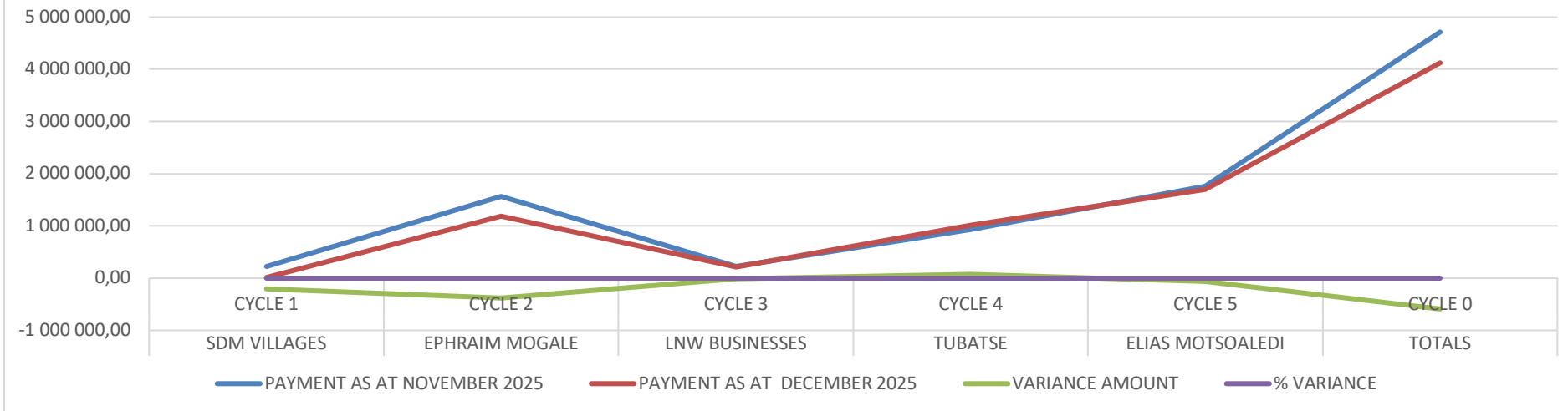
RECEIPTS REPORT

THE REASONS FOR VARIANCES

| TOWN/ MUNICIPALITY | CYCLE | PAYMENT AS AT NOVEMBER 2025 | PAYMENT AS AT DECEMBER 2025 | VARIANCE AMOUNT | % VARIANCE |
|--------------------|----------------|-----------------------------|-----------------------------|--------------------|----------------|
| SDM VILLAGES | CYCLE 1 | 223 434,39 | 13 028,03 | -210 406,36 | -94,17% |
| EPHRAIM MOGALE | CYCLE 2 | 1 564 887,49 | 1 185 040,22 | -379 847,27 | -24,27% |
| LNW BUSINESSES | CYCLE 3 | 228 444,96 | 217 228,58 | -11 216,38 | -4,91% |
| TUBATSE | CYCLE 4 | 936 040,55 | 1 009 703,78 | 73 663,23 | 7,87% |
| ELIAS MOTSOLEDI | CYCLE 5 | 1 760 879,85 | 1 698 604,66 | -62 275,19 | -3,54% |
| TOTALS | CYCLE 0 | 4 713 687,24 | 4 123 605,27 | -590 081,97 | -12,52% |

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

Receipts chart for December 2025



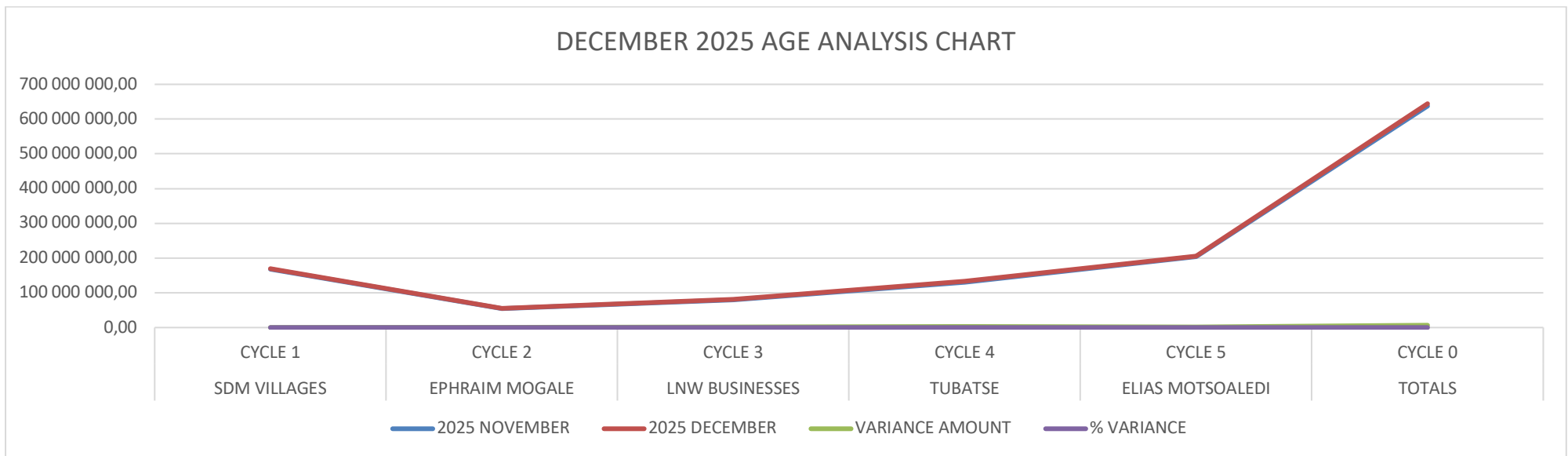
| Description | Explanation of report | Challenges | Remedial action |
|---|---|--|--|
| Receipts report for period of December 2025 | Receipts have decreased by R590 081.97 from R4 713 687.24 in November 2025 to R4 123 065 in December 2025. Cycle 1, 2, 3 and 5 showed a drop in collection. | <ul style="list-style-type: none"> • Culture of non-payment in most areas • Lack of internal capacity to effect the disconnections • Uncleansed Customer data | <ul style="list-style-type: none"> • Outreach consultations with customers, and convenient payment methods • scope of appointed provider for meter reading includes disconnections and reconnections • Perform data cleansing |

AGE ANALYSIS VARIANCES

THE REASONS FOR VARIANCES

| TOWN/ MUNICIPALITY | CYCLES | 2025 NOVEMBER | 2025 DECEMBER | VARIANCE AMOUNT | % VARIANCE |
|--------------------|----------------|-----------------------|-----------------------|---------------------|--------------|
| SDM VILLAGES | CYCLE 1 | 168 186 986,15 | 168 912 154,14 | 725 167,99 | 0,43% |
| EPHRAIM MOGALE | CYCLE 2 | 54 530 794,93 | 55 173 737,30 | 642 942,37 | 1,18% |
| LNW BUSINESSES | CYCLE 3 | 79 644 490,41 | 80 904 979,78 | 1 260 489,37 | 1,58% |
| TUBATSE | CYCLE 4 | 130 744 228,33 | 133 357 052,89 | 2 612 824,56 | 2,00% |
| ELIAS MOTSOALEDI | CYCLE 5 | 204 460 243,09 | 205 959 396,24 | 1 499 153,15 | 0,73% |
| TOTALS | CYCLE 0 | 637 596 742,91 | 644 307 320,35 | 6 710 577,44 | 1,05% |

DECEMBER 2025 AGE ANALYSIS CHART



| Description | Explanation of report | Challenges | Remedial action |
|--|--|---|---|
| Age analysis report for end of December 2025 | The ageing report has increased by R6 710 577.44 due adjustments and billing of the month. | <ul style="list-style-type: none"> • Culture of non-payments in the village • Lack of internal Capacity to do restrictions/disconnections | Outreach consultation with customers The scope of meter readers to do disconnections |

MATTERS OF INTEREST AS AT END DECEMBER 2025

OTHER MATTERS RELATING TO STRENGTHENING OF REVENUE COLLECTION PROCESSES

- **SITA** 8 750 email statements were issued in December 2025, 5 424 smses were sent out in December 2025 .
- Africa Meter reading has been appointed for meter reading and maintenance started working in January 2024.
- There are fourteen areas that were identified and will be billed at flat rate as soon as data collections is in Progress.
- There are two of the fourteen areas (Mapodile and Elansdooring) remaining for Stakeholders consultation.

and dates are to be rescheduled consultation with MMC IWS and MMC BTO
- As at end of December 2025 debtors were 70 977.

F. Unauthorized, Irregular, Fruitless and Wasteful Expenditure

Irregular Expenditure for the Month of December 2025 = R522 706.42

| Name of Municipality: SEKHUKHUNE DISTRICT MUNICIPALITY | | | | | | | | |
|--|---------------------|----------------|--------------|---|-----|--|--------------------------------|--------|
| No | Transaction details | | | | | Person Liabe (Official or Political Office Bearer) | Type of Prohibited Expenditure | Status |
| | Date of Payment | Payment Number | Amount | Description of Incident | UI | | | |
| 1 | 20251210 | 55037022 | R 174 867.12 | NJ Van Der Wal (Supply of water) | IWS | Irregular Expenditure | X | |
| 2 | 20251222 | 55037145 | R 347 839.30 | Winterbach Familie Trust(Supply of water) | IWS | Irregular Expenditure | X | |
| | | | 522 706.42 | | | | | |

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

| Unauthorised Exepnditure listing as at 31 December 2025 | | | | | | | |
|---|----------------|--------|-------------------|-------------------------------------|-----------------|----------------|----|
| Financial Year/Period of Incident | Invoice number | Amount | Date of Discovery | Date reported to Accounting officer | Date of payment | Payment number | UP |
| None | None | - | None | None | None | None | |
| TOTAL AMOUNT | | - | | | | | |

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

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

B. The Competitive Bidding Processes

The municipality processed 19 requisitions of goods and services through the competitive bidding processes as at the month of December 2025. There are 11 bid processes that are still in the in progress, 5 on advert and 3 have been referred for re-advert. 17 tenders have been awarded as at 31st December 2025.

| Bids Specifications | | | | | |
|---------------------|----------------------|--|---------------------|--------------------|------------------------|
| No. | Bid No. | Description of Service | Specifications Date | Advertisement Date | Closing Date of Advert |
| 1 | SK8/3/1-17/2025/2026 | Laptop and Bags, Desktops and Projector (once-off) | | | 21/01/2026 |
| 2 | SK8/3/1-18/2025/2026 | Appointment of a panel for gardening,debushing,and maintainance of Municipal facilities for Sekhukhune District Municipality for period of three years | | | 04/02/2026 |
| 3 | SK8/3/1-19/2025/2026 | Sucking, Emptying and Cleaning Of 400 VIP toilets units for Matlerekeng RDP | | | 15/01/2026 |
| 4 | SK8/3/1-20/2025/2026 | Sucking, Emptying and Cleaning Of 599 VIP toilets units for Mafisheng of Ephraim Mogale Region | | | 15/01/2026 |
| 5 | SK8/3/1-21/2025/2026 | Sucking, Emptying and Cleaning Of 1075 VIP toilets units for Walter Sisulu RDP(ward 09) of Elias Motsoaledi Region | | | 15/01/2026 |
| | | | | | |

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

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Bids Adjudication

| No. | No. | Description of Service | Adjudication received | Date Received | Date Completed |
|-----|----------------------|--|-----------------------|---------------|----------------|
| 2 | SK8/3/1-26/2024/2025 | Years | Yes | 23/12/2024 | Re-Advert |
| 3 | SK8/3/1-44/2024/2025 | Term contract for Auction Services for Period of Three (03) years | Yes | 12/06/2025 | In-progress |
| 4 | SK8/3/1-46/2024/2025 | Appointment of a panel for gardening,debushing,and maintainance of Municipal | Yes | 05/02/2025 | Re-Adverty |

| Awarded Tenders | | | | | | |
|-----------------|----------------------|---|------------------|-------------------|--------------|--|
| No. | No. | Description of Service | Awarded received | Adjudication Date | Date Awarded | Awarded Bidder |
| 1 | SK8/3/1-01/2025/2026 | Procurement of Personal Protective Equipment Bags | Yes | 10/10/2025 | 13/10/2025 | Tokollo Investment |
| 2 | SK8/3/1-05/2025/2026 | Procurement of Office Equipment & Furniture | Yes | 16/09/2024 | 29/09/2024 | Tadi Enterprise T/A TE Technologies |
| 3 | SK8/3/1-09/2025/2026 | Procurement of Laptops and Printers (Once-Off) | Yes | 10/10/2025 | 13/10/2025 | Collaborated Networks 48 |
| 4 | SK8/3/1-49/2024/2025 | Lebalelo Central Water Supply Scheme: 1A Contract A | Yes | 18/08/2025 | 27/08/2025 | Diff |
| 5 | SK8/3/1-50/2024/2025 | Lebalelo Central Water Supply Scheme: 1A Contract B | Yes | 18/08/2025 | 27/08/2025 | Bothlabatsatsi |
| 6 | SK8/3/1-51/2024/2025 | Lebalelo Central Water Supply Scheme: 1A Contract C | Yes | 18/08/2025 | 27/08/2025 | Blanko Investment |
| 7 | SK8/3/1-52/2024/2025 | Mampuru Bulk Water Scheme: Phase 1A-Reservoirs | Yes | 18/08/2025 | 27/08/2025 | Murray and Dickson |
| 8 | SK8/3/1-53/2024/2025 | Procurement of Vending System for Prepared Meters for 3 Years | Yes | 16/09/2025 | 29/09/2025 | Conlog (pty) ltd |
| 9 | SK8/3/1-54/2024/2025 | Procurement of Working Tools/Equipment for 3 Years | Yes | 03/10/2025 | 15/10/2025 | Dev Dev (pty) ltd |
| 10 | SK8/3/1-55/2025/2026 | Procurement of Performance Management System for 3 Years | Yes | 29/10/2025 | 31/10/2025 | Innovation Government Software |
| 11 | SK8/3/1-45/2024/2025 | Lease of a New Vehicle and Full Maintanance for a Perion of Three Years | Yes | 18/08/2025 | 27/08/2025 | |
| 12 | SK8/3/1-07/2025/2026 | Refurbishment of Leeufontein WWTW | Yes | 01/12/2025 | 19/12/2025 | Fito and Son |
| 13 | SK8/3/1-08/2025/2026 | Refurbishment of Dennilton WWTW | Yes | 01/12/2025 | 19/12/2025 | Munyatlala Shakwana |
| 14 | SK8/3/1-02/2025/2026 | Panel of Travelling and Accommodation Services for 3 Years | Yes | 01/12/2025 | 15/12/2025 | 1. Dirane Trading , 2. Reakgona Travel, 3. KDM Travel, 4. Ashcor Travel, 5. Masa M Travel |
| 15 | SK8/3/1-04/2025/2026 | Procurement of Disaster Relief Materials for 3 Years | Yes | 01/12/2025 | 15/12/2025 | Tshwane Engineering and Hydraulic Suppliers, Unathi Catering and cleaning services, Rena Batswako Transport, whiterock 75 Investment and Holdings, Morwaswe General Trading Towing and Projects, Mashigwana Projects (PTY) LTD |
| 16 | SK8/3/1-06/2025/2026 | Panel of Small Scheme Civil Contractor for 3 Years | Yes | 05/12/2025 | 19/12/2025 | Appointed Panel |
| 17 | SK8/3/1-12/2025/2026 | Renewal of Antivirus Software License for 12 Months. | Yes | 26/11/2025 | 04/12/2025 | PMH Group of Companies |

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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 | Kunene makopo risk solutions | Payment on insurance | 20251204 | Fully Recieved | 1035926 | R504.00 |
| 2 | Elias motsoaledi municipality | Refuse | 20251212 | Fully Recieved | 1036053 | R1 610.59 |
| 3 | Department of water and sanitation | Water research fund. | 20251205 | Fully Recieved | 1035966 | R2 114.71 |
| 4 | Blacksky investmens and holdings | Lunch for interview panel | 20251204 | Fully Recieved | 1035932 | R2 162.00 |
| 5 | Kunene makopo risk solutions | Exess Payment on Insurance for Repairs done onvehicle | 20251205 | Fully Recieved | 1035951 | R2 500.00 |
| 6 | Kunene makopo risk solutions | Execess payment on insurance for repair done onon lenovo laptop | 20251205 | Fully Recieved | 1035954 | R2 500.00 |
| 7 | Ntantabela trading and projects(pty)ltd | Catering for ten (10) imssa provincial executivecatering (pec) | 20251223 | Fully Recieved | 1036114 | R3 720.00 |
| 8 | Lefa la bokangthato (2021/859216/07) | Lunch for mpac task team | 20251212 | Outstanding Delivery | 1036069 | R4 692.00 |
| 9 | Lefa la bokangthato (2021/859216/07) | Lunch for m & e district session | 20251212 | Outstanding Delivery | 1036068 | R4 945.00 |
| 10 | Elias motsoaledi municipality | Refuse | 20251212 | Fully Recieved | 1036061 | R5 754.55 |
| 11 | Fidelity cash solutions pty ltd | Payment for 2 x Weekly Deposit Service | 20251204 | Fully Recieved | 1035918 | R5 870.29 |
| 12 | Fidelity cash solutions pty ltd | Payment for Cash Collection | 20251204 | Fully Recieved | 1035919 | R5 870.29 |
| 13 | Fidelity cash solutions pty ltd | Payment for 2 Weekly Deposit Service | 20251205 | Fully Recieved | 1035946 | R5 870.29 |
| 14 | State information technology agency ptyl | Payment for Laser Printing Services | 20251205 | Fully Recieved | 1035948 | R7 456.01 |
| 15 | State information technology agency ptyl | Payment for Transactions EDD-15 Oct to Nov | 20251205 | Fully Recieved | 1035947 | R8 212.84 |
| 16 | Lexis nexis | Verication | 20251210 | Outstanding Delivery | 1036034 | R9 755.45 |
| 17 | Elias motsoaledi municipality | Electrycity bill | 20251212 | Fully Recieved | 1036054 | R10 761.34 |
| 18 | Department of water and sanitation | Water research fund. | 20251205 | Fully Recieved | 1035965 | R10 944.81 |
| 19 | Department of water and sanitation | Water research fund. | 20251205 | Fully Recieved | 1035967 | R10 944.81 |
| 20 | Department of water and sanitation | Water research fund. | 20251212 | Fully Recieved | 1036060 | R10 944.81 |
| 21 | Elias motsoaledi municipality | Refuse | 20251212 | Fully Recieved | 1036054 | R11 088.78 |
| 22 | Ephraim mogale local municipality | Electrycity bill | 20251211 | Fully Recieved | 1036047 | R12 412.91 |
| 23 | Sfmd properties (2017/303092/07) | Rental for matlerekeng office on januar 2026 | 20251218 | Outstanding Delivery | 1036099 | R14 624.00 |
| 24 | Makgonatsohle trading enterprise (2007/ | Payment for repair and Maintenance on vehiclehds878l | 20251208 | Fully Recieved | 1035999 | R14 639.50 |
| 25 | Agang batau general trading(2017/06108 | Advert for tender in sowetan newspaper | 20251210 | Fully Recieved | 1036036 | R14 878.13 |
| 26 | Agang batau general trading(2017/06108 | Advert for gardening | 20251211 | Fully Recieved | 1036044 | R14 878.13 |
| 27 | Tubatse security services | Security services for the month of september 2025at fetakgomo tu | 20251208 | Fully Recieved | 1035977 | R15 224.44 |
| 28 | Blacksky investmens and holdings | ldp rep forum lunch | 20251204 | Fully Recieved | 1035931 | R17 192.50 |
| 29 | Pheladi noko b1 funerals | Lunch for communicators forum dgch | 20251210 | Outstanding Delivery | 1036037 | R18 595.50 |
| 30 | Ntlokwa trading and projects (2018/3832 | 500ml bottled water for corporate services | 20251209 | Fully Recieved | 1036025 | R19 200.00 |
| 31 | Ntlokwa trading and projects (2018/3832 | Bottled water for shortlisting and interviewmeetings within corppor | 20251218 | Outstanding Delivery | 1036100 | R19 200.00 |
| 32 | Elias motsoaledi municipality | Electrycity bill | 20251212 | Fully Recieved | 1036058 | R24 551.84 |
| 33 | Double barell security services cc | Security services for rental at 825 ficus streetin marblehall for dece | 20251209 | Fully Recieved | 1036016 | R26 405.12 |
| 34 | Legobole group pty ltd (2020/542293/07) | Logistics for gbv awareness walk | 20251204 | Outstanding Delivery | 1035938 | R27 800.00 |
| 35 | Maskaoto and diphego project investmer | Transport for 2025 netball championship tournament | 20251209 | Fully Recieved | 1036024 | R29 500.00 |
| 36 | Marumo a tubatse solution and construc | Bottled Water 500ML x2500 | 20251231 | Outstanding Delivery | 1036123 | R29 875.00 |
| 37 | Ntantabela trading and projects(pty)ltd | Supply and delivery of 500ml bottle water | 20251230 | Outstanding Delivery | 1036120 | R29 950.00 |

R457 149.64

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Purchase Orders Less than R 200 000

| REQUEST FOR QOUTATIONS - Less Than R 200 000 | | | | | | |
|--|---|---|----------------------|-----------------|-----------|--------------|
| | Supplier Name | Description of Service | Date Received By SCM | Order Status | Order No. | Order Amount |
| 1 | Elias motsoaledi municipality | Licensing of municipal vehicle (water tanker flp649 l) | 20251218 | Fully Recieved | 1036101 | R32 358.00 |
| 2 | Putuku trading and projects (pty)ltd | Cascade clamp 109-115 | 20251204 | Outstanding Del | 1035922 | R36 570.00 |
| 3 | Business connexions pty ltd | Payment for Revenue Support | 20251210 | Fully Recieved | 1036039 | R38 835.50 |
| 4 | Makgonatsohle trading enterprise (2007/138668/23) | Payment for repair and maintenance on vehiclecnc358l | 20251208 | Fully Recieved | 1035997 | R39 233.98 |
| 5 | Makgonatsohle trading enterprise (2007/138668/23) | Payment for repair and maintenance on vehiclefny720l | 20251208 | Fully Recieved | 1035991 | R41 753.63 |
| 6 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintenance on vehicle dnn 315l forsundries drivers sea | 20251208 | Fully Recieved | 1035992 | R42 568.40 |
| 7 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintenance on vehicle drz 201l forfire hose with coupli | 20251208 | Fully Recieved | 1035989 | R43 044.50 |
| 8 | Makgonatsohle trading enterprise (2007/138668/23) | Payment for Repair and Maintenance on vehicledsx365l | 20251208 | Fully Recieved | 1035985 | R43 717.25 |
| 9 | Makgonatsohle trading enterprise (2007/138668/23) | Repirs and maintenance on vehicle drz 975 l forstarter electrical wiri | 20251208 | Fully Recieved | 1036002 | R44 910.38 |
| 10 | Business connexions pty ltd | Payment for Expenditure Support | 20251210 | Fully Recieved | 1036040 | R44 999.50 |
| 11 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintenance on vehicle dnn 309 l forclutch kit main cra | 20251208 | Fully Recieved | 1035994 | R46 233.45 |
| 12 | The auditor general | Payment for audit work done in november 2025 | 20251215 | Fully Recieved | 1036086 | R49 394.80 |
| 13 | Tubatse security services | Security services for the month of october 2025at fetakgomo tubats | 20251208 | Fully Recieved | 1035976 | R50 748.05 |
| 14 | Tubatse security services | Securuty services for the month of november 2025at fetakgomo tuba | 20251208 | Fully Recieved | 1035978 | R50 748.05 |
| 15 | Temotlaka (pty) ltd (2019/169882/07) | Mayoral outreach at moses mabotha | 20251204 | Outstanding Del | 1035929 | R52 727.50 |
| 16 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintenance on vehicle fsk 004 l fordiesel pipe sundries | 20251208 | Fully Recieved | 1036000 | R53 239.25 |
| 17 | Makgonatsohle trading enterprise (2007/138668/23) | Payment for Repair and Maintenance on vehicledtk506l | 20251208 | Fully Recieved | 1035995 | R54 708.95 |
| 18 | Moon and earth trading and projects 218 | A3 occurrence book | 20251210 | Outstanding Del | 1036038 | R55 179.50 |
| 19 | Makgonatsohle trading enterprise (2007/138668/23) | Payment for Repair and Maintenance on vehiclefmd495l | 20251208 | Fully Recieved | 1035987 | R56 042.38 |
| 20 | Makgonatsohle trading enterprise (2007/138668/23) | Payment for Repair and Maintenance on Vehicle | 20251208 | Fully Recieved | 1036001 | R58 053.73 |
| | Makgonatsohle trading enterprise | Payment for Repair and Maintance on vehicledrz978l | 20251208 | Fully Recieved | 1035983 | R59 518.25 |
| 22 | projects | Hth granular | 20251205 | Outstanding Del | 1035961 | R61 456.00 |
| 23 | Samancor chrome limited | Payment for Electricity Supply for Water worksplant | 20251212 | Fully Recieved | 1036067 | R62 025.12 |
| 24 | Temotlaka (pty) ltd (2019/169882/07) | Mayoral outreach at moses mabotha | 20251219 | Fully Recieved | 1036106 | R62 157.50 |
| 25 | Samancor chrome limited | Payment for Electricity Supply for Water worksplant | 20251212 | Fully Recieved | 1036070 | R62 613.46 |
| 26 | Makgonatsohle trading enterprise (2007/138668/23) | Payment of Repair and Maintenance on vehiclefkb961l | 20251208 | Fully Recieved | 1035996 | R63 416.75 |
| 27 | Makgonatsohle trading enterprise (2007/138668/23) | Payment for Repair and Maintenance on vehicledtk517l | 20251208 | Fully Recieved | 1035993 | R65 775.40 |
| 28 | Ephraim mogale local municipality | Electricity payment | 20251212 | Fully Recieved | 1036059 | R67 045.10 |
| 29 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintenance on vehicle dtk 189lfor pto service brokes adjustment electrical wirin | 20251208 | Fully Recieved | 1035986 | R67 806.30 |
| 30 | Conlog (pty) ltd (1982/011895/087) | Setup | 20251215 | Fully Recieved | 1036080 | R69 000.00 |

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| | | | | | | |
|----|---|---|----------|-----------------|---------|-------------|
| 31 | Conlog (pty) ltd (1982/011895/087) | configuration only | 20251215 | Fully Recieved | 1036081 | R69 000.00 |
| 32 | Makgonatsohle trading enterprise (2007/138668/23) | Payment for Repair and Maintenance on vehiclefsk001l | 20251208 | Fully Recieved | 1035988 | R69 120.75 |
| 33 | Ben structural steel erection and project | Bricks | 20251204 | Fully Recieved | 1035920 | R71 760.00 |
| 34 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintenance on vehicle fny 358l forwiring harness starter replacement lining all 4wheels | 20251208 | Fully Recieved | 1035998 | R78 001.63 |
| 35 | Muratho laboratory services and counsulting | Analysis of food and water samples | 20251212 | Fully Recieved | 1036063 | R78 323.50 |
| 36 | Thangwane trading and enterprise pty ltd | Maintenance and service on a bauer compressor | 20251230 | Outstanding Del | 1036119 | R79 344.29 |
| 37 | Kamano trade vest holdings 2022/228481/07 | Supply | 20251209 | Outstanding Del | 1036022 | R80 000.00 |
| 38 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintenance on vehicle faw 376 lfor engine oil service kit engine mount kitand brake pads | 20251208 | Fully Recieved | 1035984 | R81 489.00 |
| 39 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintenance on vehicle fny 455l for tyres replacement repairs 18000l water tank | 20251208 | Fully Recieved | 1035982 | R85 509.40 |
| 40 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintenance on vehicle flp 649l for radiator repair tyres replacement | 20251208 | Fully Recieved | 1035980 | R92 457.13 |
| 41 | (2007/138668/23) | Payment for Repair and Maintenance on vehicleflp656l | 20251208 | Fully Recieved | 1035990 | R98 095.00 |
| 42 | African meter reading | Maintenance for november 2025 | 20251218 | Fully Recieved | 1036094 | R107 550.90 |
| 43 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintenance on vehicle frj 178l waterpipe generator booster shiming all 4 wheels andbattery | 20251208 | Fully Recieved | 1035981 | R108 266.18 |
| 44 | Seriti sa basotho trading | Hard broom | 20251222 | Outstanding Del | 1036110 | R109 790.00 |
| 45 | Mahube training and development (2002/014068/23) | Fourth tranche in respect of mohube training anddevelopment for april plumber programme 18 | 20251218 | Fully Recieved | 1036091 | R113 699.10 |
| 46 | Mzansi lisetta media and printing cc | Intrnet services for dec 202 | 20251218 | Outstanding Del | 1036093 | R113 699.10 |
| 47 | Tubatse art designer cc | Diesel generator 7kva 200a | 20251209 | Fully Recieved | 1036030 | R119 600.00 |
| 48 | Jobafrik consulting (2011/118078/07) | Payment of the second tranche for theimplementation of local economic development saqa | 20251215 | Fully Recieved | 1036083 | R122 100.00 |
| 49 | Vuka malangeni (pty)ltd (2016/089530/07) | Fuel | 20251205 | Fully Recieved | 1035971 | R122 543.80 |
| 50 | Pheladi noko b1 funerals | Civic assistance at groblerdal agricultural hall | 20251204 | Fully Recieved | 1035939 | R129 662.50 |
| 51 | Tj machete attorneys inc (2016\406572\21) | Payment for disbursement | 20251209 | Fully Recieved | 1036017 | R133 400.00 |
| 52 | Pheladi noko b1 funerals | Civic assistance at ga masemola | 20251204 | Fully Recieved | 1035936 | R134 083.10 |
| 53 | Makgonatsohle trading enterprise (2007/138668/23) | Repairs and maintetnace on vehicle flp 642l forbooster air pipe exhaust system lining all 4 wheel | 20251208 | Fully Recieved | 1035979 | R146 872.25 |
| 54 | Future and joy trading (pty)ltd (2018/336025/07) | 40mmx3m mono columns pipe | 20251209 | Fully Recieved | 1036027 | R148 000.00 |
| 55 | Mogoshadi holdings (2019/587814/07) | Installation of palisade panles at tjate heritagesite fencing project in fetakgomo tubatse | 20251212 | Fully Recieved | 1036075 | R149 800.00 |
| 56 | Ntlokwa trading and projects (2018/383280/07) | Supply and installation of secure socket layer(ssl) certificate | 20251212 | Fully Recieved | 1036071 | R150 000.00 |
| 57 | Kgotsikgotsi projects and catering cc | services | 20251217 | Outstanding Del | 1036088 | R157 990.00 |
| 58 | Lefa trading business pty ltd | PROCUREMENT OF INSPIRON 2-IN-1 INTEL CORE i7laptops FOR SDA OFFICIALS | 20251217 | Outstanding Del | 1036089 | R160 000.00 |
| 59 | Mahube training and development (2002/014068/23) | Payment of the Fouth Tranche in the Implementationof ARPL Plumber Programme 18.2 for 27 unemployedlearners Tuition. | 20251219 | Fully Recieved | 1036104 | R164 835.00 |
| 60 | Nj van der wal | Bulk Water Supply at Ohrigstad Town - Nov 2025 | 20251205 | Fully Recieved | 1035944 | R174 867.12 |

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| | | | | | | |
|----|--|--|----------|-----------------|---------|-----------------------------|
| 61 | Qdv holdings (2013/166551/07) | Supply and delivery of laptops | 20251209 | Fully Recieved | 1036010 | R189 990.00 |
| 62 | Maunyatlala shakwana pty ltd | 40mmx3m mono columns pipe | 20251209 | Outstanding Del | 1036029 | R193 706.00 |
| 63 | Pmh group of companies 2023/910293/07 | Payment for renewal of antivirus license | 20251222 | Fully Recieved | 1036107 | R195 718.00 |
| 64 | Bumazi properties pty ltd | Water & electricity usage at bareki mall officefor november 2025 | 20251209 | Fully Recieved | 1036021 | R196 671.90 |
| 65 | Ntshiana trading enterprise (2007/219216/23) | 10 000l storage tank | 20251205 | Fully Recieved | 1035962 | R198 375.00 |
| 66 | Ben structiral steel erection and project | 10 000l storage tank | 20251205 | Fully Recieved | 1035974 | R198 375.00 |
| 67 | Ephraim mogale local municipality | Electricity payment | 20251212 | Fully Recieved | 1036055 | R198 779.30 |
| 68 | Mogoshadi holdings (2019/587814/07) | Pipe cutter copper | 20251222 | Outstanding Del | 1036109 | R199 400.00 |
| 69 | Two rhino general training pty ltd | | 20251218 | Outstanding Del | 1036096 | R199 450.00 |
| | | | | | | |
| | | | | | | <u>R6 796 205.63</u> |

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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 | Conlog (pty) ltd (1982/011895/087) | Procurement of smart metering licenses and smartmeter solutions. | 20251215 | Fully Recieved | 1036079 | R219 471.23 |
| 2 | Temotlaka (pty) ltd (2019/169882/07) | Civic assistance at driekop | 20251204 | Outstanding Delivery | 1035940 | R225 386.20 |
| 3 | Conlog (pty) ltd (1982/011895/087) | Installaion and commissioning and installation of60-inch tv | 20251215 | Fully Recieved | 1036082 | R228 562.50 |
| 4 | Bogoshi magoshi trading and projects | 10 000l storage tank | 20251209 | Fully Recieved | 1036033 | R230 000.00 |
| 5 | African meter reading | Payment for the Delivery of Invoices of September in October 2025 | 20251205 | Fully Recieved | 1035963 | R238 525.47 |
| 6 | African meter reading | Delivery of October Statement in November 2025 | 20251209 | Fully Recieved | 1036011 | R238 826.43 |
| 7 | Snj vehicle testing station | Road worthy testing for municipal owned vehicles | 20251218 | Outstanding Delivery | 1036090 | R240 000.00 |
| 8 | Legobole group pty ltd (2020/542293/07) | Lunch and breakfast for aids campain | 20251204 | Fully Recieved | 1035937 | R249 500.00 |
| 9 | Mahube training and development (2002/014068/23) | Third tranche in respect of mohube training and development for implem | 20251218 | Fully Recieved | 1036092 | R252 525.00 |
| 10 | Nkoto catering and project | Supply and delivery of water to moutse west(keerom and spitspunt) | 20251223 | Fully Recieved | 1036112 | R255 300.00 |
| 11 | Temotlaka (pty) ltd (2019/169882/07) | Civic assistance at tau mankotsana royal house | 20251205 | Fully Recieved | 1035960 | R260 590.00 |
| 12 | Department of water and sanitation | Payment for Water Use | 20251205 | Fully Recieved | 1035968 | R266 534.50 |
| 13 | Business connexions pty ltd | Payment for Expenditure Support | 20251210 | Fully Recieved | 1036041 | R270 725.81 |
| 14 | Tj machete attorneys inc (2016\406572\21) | Assisting sekhukhune district municipality in acquiring servitude for bu | 20251209 | Fully Recieved | 1036017 | R273 071.43 |
| 15 | Lk centrix solutions | Access to Online System October and November 2025 | 20251209 | Fully Recieved | 1036008 | R280 800.00 |
| 16 | Department of water and sanitation | Water research fund. | 20251205 | Fully Recieved | 1035959 | R293 232.29 |
| 17 | Nkoto catering and project | Supply and delivery of water to elias motswalediclinics (marapong | 20251223 | Fully Recieved | 1036113 | R297 850.00 |
| 18 | Department of water and sanitation | Payment for Water Use | 20251205 | Fully Recieved | 1035969 | R309 871.80 |
| 19 | Putuku trading and projects (pty)ltd | 18-25a overload relay | 20251209 | Fully Recieved | 1036031 | R312 289.00 |
| 20 | Tau lucid (pty)ltd | Sudfloc 3850 chemicals at magukubjane | 20251205 | Fully Recieved | 1035949 | R313 839.60 |
| 21 | Segokgome trading and projects | 3850 sudfloc flocculant for leeufontein packageplant | 20251204 | Fully Recieved | 1035923 | R313 840.18 |
| 22 | Winterbach family trust | Bulk water supply at burgersfort purificationscheme (nov2025) | 20251218 | Fully Recieved | 1036095 | R347 839.30 |
| 23 | Matupunuka ict pty ltd | Payment for ICT Network Support | 20251219 | Fully Recieved | 1036103 | R352 836.41 |
| 24 | Tj machete attorneys inc (2016\406572\21) | Payment for disbursement | 20251209 | Fully Recieved | 1036026 | R353 088.70 |
| 25 | Department of water and sanitation | Payment for Water Use | 20251205 | Fully Recieved | 1035970 | R374 152.60 |
| 26 | Anaka group pty ltd | November 2025 COST PER COPY AND RENTAL | 20251205 | Fully Recieved | 1035953 | R391 059.86 |
| 27 | Matupunuka ict pty ltd | Payment for ICT Network Support | 20251211 | Fully Recieved | 1036052 | R394 581.41 |
| 28 | Ngoato le nareadi construction | Bulk water supply at mashilabele village | 20251204 | Fully Recieved | 1035943 | R397 573.77 |
| 29 | Business connexions pty ltd | Payment for Expenditure Support | 20251210 | Fully Recieved | 1036042 | R412 821.83 |
| 30 | Nms lepelle northern water | Payment for Bulk Water Supply at Ga-Nkwana 1 for november 2025 | 20251209 | Fully Recieved | 1036020 | R421 895.90 |

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| | | | | | | |
|----|--|--|----------|----------------------|---------|------------------------------|
| 31 | Temotlaka (pty) ltd (2019/169882/07) | Mayoral outreach at phahlamohlaka traditional authority | 20251204 | Fully Recieved | 1035933 | R468 337.50 |
| 32 | Ngoato le nareadi construction | Water tankering at tubatse clinics | 20251204 | Fully Recieved | 1035930 | R510 600.00 |
| 33 | Business connexions pty ltd | Payment for Solar Implementation (License and maintenance) | 20251212 | Fully Recieved | 1036065 | R527 486.19 |
| 34 | Fito and sons construction and projects | 2kw 1 phase motor | 20251205 | Fully Recieved | 1035958 | R528 937.90 |
| 35 | Nms lepelle northern water | Payment for Bulk Water Supply at Steelpoort for november 2025 | 20251209 | Fully Recieved | 1036019 | R549 977.70 |
| 36 | Elias motsoaledi municipality | Electricty bill | 20251212 | Fully Recieved | 1036064 | R559 508.38 |
| 37 | Maunyatlala shakwana pty ltd | Hire high pressure jetting truck for marble halltown | 20251209 | Outstanding Delivery | 1036032 | R605 483.05 |
| 38 | Blacksky investmens and holdings | Mayoral outreach at ga mampuru | 20251204 | Fully Recieved | 1035935 | R830 990.00 |
| 39 | Bumazi properties pty ltd | Payment for rental | 20251211 | Fully Recieved | 1036043 | R861 981.00 |
| 40 | Bumazi properties pty ltd | Payment for Cost Recovery Sewerage and Refuse including Parking | 20251205 | Fully Recieved | 1035952 | R861 981.01 |
| 41 | Dr lg nemukongwe inc | Surveillance programme for officials | 20251205 | Outstanding Delivery | 1035950 | R885 327.50 |
| 42 | Limcounts (2018/539631/07) | Asset audit support | 20251204 | Fully Recieved | 1035941 | R962 113.00 |
| 43 | Khumo and anati civils (2018/296306/07) | Repair pipe leakage at motetema | 20251204 | Fully Recieved | 1035924 | R991 810.31 |
| 44 | Kgwadi ya madiba general trading and projects 11 | Water supply to makhuduthamaga clinics | 20251204 | Fully Recieved | 1035942 | R999 925.00 |
| 45 | Maunyatlala shakwana pty ltd | Concrete pump house for malwana | 20251204 | Fully Recieved | 1035925 | R1 050 541.10 |
| 46 | Ngoato le nareadi construction | Water tankering at jane furse hospital | 20251204 | Fully Recieved | 1035928 | R1 050 686.00 |
| 47 | Conlog (pty) ltd (1982/011895/087) | Hydrus agb box solution | 20251215 | Fully Recieved | 1036078 | R1 230 037.91 |
| 48 | Tubatse security services | Provision of physical security personnel on sdm operational sites of infra | 20251211 | Fully Recieved | 1036049 | R1 285 617.29 |
| 49 | Tubatse security services | Provision of physical security personnel on sdm operational sites of infra | 20251212 | Fully Recieved | 1036056 | R1 302 533.31 |
| 50 | Deus deus pty ltd (2024/522887/07) | Working tools/equipment for communication unit(camera | 20251209 | Fully Recieved | 1036009 | R1 362 732.80 |
| 51 | Matupunuka ict pty ltd | Procurement of new server equipment | 20251205 | Outstanding Delivery | 1035972 | R1 476 616.70 |
| 52 | Tubatse security services | Physial security personnel on sdm operational sites of infrastructure wa | 20251212 | Fully Recieved | 1036057 | R1 488 609.50 |
| 53 | Nms lepelle northern water | Bulk Water Supply at Nkadimeng/Malekana for Nov 25 | 20251209 | Fully Recieved | 1036012 | R1 691 585.00 |
| 54 | Nms lepelle northern water | Payment for Bulk Water Supply at Marble Hall Nov25 | 20251209 | Fully Recieved | 1036013 | R1 746 760.00 |
| 55 | Nms lepelle northern water | Payment for Bulk Water Supply at fetakgomovillages for Nov 2025 | 20251209 | Fully Recieved | 1036015 | R1 865 110.00 |
| 56 | Nkoto catering and project | Water tankering at philadelphia hospital | 20251231 | Fully Recieved | 1036122 | R1 998 901.25 |
| 57 | Democratic construction & sec | Remove and replace the worn gravity sands forfor boschkloof wtw | 20251212 | Fully Recieved | 1036062 | R2 146 199.00 |
| 58 | Tubatse security services | Provision of physical security personnel on sdm operational sites of infra | 20251211 | Fully Recieved | 1036048 | R2 165 250.18 |
| 59 | Ngoato le nareadi construction | Water tankering to jane furse hospital | 20251223 | Fully Recieved | 1036111 | R2 701 764.00 |
| 60 | Putuku trading and projects (pty) ltd | Refurbishment of waalkraal pump station | 20251204 | Fully Recieved | 1035916 | R3 010 741.40 |
| 61 | Nms lepelle northern water | Payment for Bulk Water Supply at Mooihoek | 20251209 | Fully Recieved | 1036018 | R3 181 792.00 |
| 62 | Nmp trading projects (pty) ltd (2013/226136/07) | Rental of leased vehicles for the month of novemembr 2025 | 20251215 | Fully Recieved | 1036076 | R3 439 040.29 |
| 63 | Kgwadi ya madiba general trading and projects 11 | Water tankering to covid-19 jojo tanks | 20251204 | Fully Recieved | 1035927 | R3 530 016.31 |
| 64 | Kgwadi ya madiba general trading and projects 11 | Supply of water through tankering trucks to covid 19 jojo tanks at makh | 20251222 | Fully Recieved | 1036108 | R3 530 016.31 |
| 65 | Nms lepelle northern water | Payment for Bulk Water Supply at Burgersfort for nov 2025 | 20251209 | Fully Recieved | 1036014 | R3 630 738.00 |
| 66 | The auditor general | Payment to Auditor General (SA) for the work done in November 2025 | 20251219 | Fully Recieved | 1036102 | R3 783 766.27 |
| 67 | Maunyatlala shakwana pty ltd | Replace vandalised equipment at motetema (dipuding) booster pump sta | 20251212 | Fully Recieved | 1036072 | R4 822 883.80 |
| | | | | | | <u>R72 652 988.18</u> |

IV. ASSET MANAGEMENT

A. MONTHLY PERFORMANCE ANALYSIS REPORTS:

ASSET PROCUREMENT ANALYSIS REPORT:

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

| OTHER ASSET PURCHASES | QUANTITY | CLASSIFICATION | December 2025 |
|------------------------------|-----------------|--------------------------------|----------------------|
| Movables Assets additions | 0 | Computer Equipment | R1 708 722.80 |
| | 0 | Machinery and Office Equipment | R14 800,00 |
| | 0 | Transport Assets | R0.00 |
| Intangible assets | 0 | Intangible Assets | R0.00 |

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

| INFRASTRUCTURE ASSET PURCHASES | QUANTITY | FACILITY CLASS | VALUE |
|---|-----------------|-----------------------|--------------|
| Infrastructure additions -Water Supply (New and replacement assets) | 00 | Water Supply | 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 | - | - | R NIL |
| TOTAL TRANSACTION VALUE (Including VAT) | - | - | R nil |

PROPERTIES

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

WIP ADDITIONS

The total Work in Progress additions for the month of November amounts to R38 980 317.27

PHYSICAL VERIFICATION OF WIP AND COMPLETED CAPITAL PROJECTS

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

G. RETENTION ANALYSIS

| Opening Balance | 2025/2026 Raised YTD | 2025/2026 Retention Raised July | 1 years | 2 years | 3 years + | 2025/2026 Retention Paid YTD | 2025/2026 Retention Paid July | Closing Balance 2025/2026 YTD |
|-----------------|----------------------|---------------------------------|---------------|---------------|---------------|------------------------------|-------------------------------|-------------------------------|
| 214 880 607.04 | 19 927 071.72 | 5 066 137.30 | 60 348 765.19 | 88 675 919.08 | 79 741 019.59 | 6 041 974.90 | 0.00 | 228 765 703.86 |

ACHIEVEMENTS

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

PROJECTS IN THE ASSETS MANAGEMET UNIT THAT ARE CURRENTLY UNDERWAY

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

CHALLENGES


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

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| Fixed Assets Register Reconciliation Month end 31 December 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 until 31 December 2025 | Closing Balance | Carrying Value |
| | | Rand | Rand | Rand | Rand | Rand | | | Rand | Rand | Rand | Rand |
| Movable Assets | | | | | | | | | | | | |
| Computer Equipment | 35106470010ZZZZZZWD 38056470010ZZZZZZWD 39056470010ZZZZZZWD 39056470410ZZZZZZWD 34056470010ZZZZZZWD | 27 398 908 | 27 398 908 | 156 000.00 | | 27 554 908 | 39056470210ZZZZZZWD 39056470310ZZZZZZWD | 21 223 312 | 21 223 312 | 2 169 931 | 23 393 243 | 4 161 665 |
| Furniture and Office Equipment | 39056460010ZZZZZZWD 35106460010ZZZZZZWD 34056460010ZZZZZZWD | 11 377 506 | 11 377 506 | | | 11 377 506 | 39056460210ZZZZZZWD 39056460310ZZZZZZWD 39056460710ZZZZZZWD | 6 823 187 | 6 823 187 | 340 093 | 7 163 280 | 4 214 226 |
| Leasehold Improvements | 39056457010ZZZZZZWD | 7 309 495 | 7 309 495 | | | 7 309 495 | 39056457210ZZZZZZWD 39056457310ZZZZZZWD 39056657210ZZZZZZWD 39056654610ZZZZZZWD | 7 309 495 | 7 309 495 | - | 7 309 495 | - |
| Machinery and Equipment | 39056456010ZZZZZZWD | 11 435 232 | 10 187 806 | | | 10 187 806 | 39056456210ZZZZZZWD 39056456310ZZZZZZWD | 7 582 918 | 7 582 918 | 1 220 300 | 8 803 218 | 1 384 588 |
| Transport Assets | 35106420410ZZZZZZWD 35106420410ZZZZZZWD 39056420410ZZZZZZWD 34056420420CFJ18ZZHO 34056420410ZZZZZZWD | 65 545 992 | 65 545 992 | - | | 65 545 992 | 35106420610ZZZZZZWD 35106420610ZZZZZZWD 39056420610ZZZZZZWD 35106420710ZZZZZZWD | 34 070 381 | 34 070 381 | 2 264 074 | 36 334 455 | 29 211 537 |
| Infrastructure | | 123 067 133 | 121 819 707 | 156 000.00 | - | 121 975 707 | | 77 009 293 | 77 009 293 | 5 994 398 | 83 003 691 | 38 972 016 |
| Road Transport | 35056472410ZZZZZZWD 35106472410ZZZZZZWD | 66 882 669 | 66 882 669 | - | - | 66 882 669 | 35056472610ZZZZZZWD 35056472610ZZZZZZWD 35056472710ZZZZZZWD | 46 147 892 | 46 147 892 | 694 188 | 46 842 080 | 20 040 589 |
| Sewage Treatment | 35156449410ZZZZZZWD | 109 529 875 | 109 529 875 | - | - | 109 529 875 | 35106449610ZZZZZZWD 35156449610ZZZZZZWD 35156449710ZZZZZZWD | 52 665 060 | 52 665 060 | 1 333 727 | 53 998 787 | 55 531 088 |
| Water Network | 35106448010ZZZZZZWD 34056446010ZZZZZZWD 35106444410ZZZZZZWD 35106446020CFG94ZZWD 35102280300EQP53ZZWD | 5 536 881 727 | 5 536 881 727 | 94 771 825.29 | - | 5 631 653 552 | 35106444610ZZZZZZWD 35106445210ZZZZZZWD 35106446210ZZZZZZWD 35106446310ZZZZZZWD 35106446610ZZZZZZWD 35106447210ZZZZZZWD 35106448210ZZZZZZWD 37056447210ZZZZZZWD | 1 386 652 176 | 1 386 652 176 | 72 068 679 | 1 458 720 855 | 4 172 932 697 |
| Water Supply | 35106445010ZZZZZZWD | 5 713 294 271 | 5 713 294 271 | 189 543 650.58 | - | 5 808 066 097 | | 1 485 465 128 | 1 485 465 128 | 74 096 594 | 1 559 561 722 | 4 248 504 375 |
| Community Assets | | | | | | | | | | | | |
| Buildings | 37056474010ZZZZZZWD 37056475010ZZZZZZWD | 26 142 912 | 26 142 912 | - | - | 26 142 912 | 37056473610ZZZZZZWD 37056473710ZZZZZZWD 37056474210ZZZZZZWD 39056473610ZZZZZZWD 35056475210ZZZZZZWD 37056475210ZZZZZZWD 39056473710ZZZZZZWD 39056475210ZZZZZZWD | 21 924 261 | 21 924 261 | 243 837 | 22 168 099 | 3 974 813 |
| Land | 37056473510ZZZZZZWD | 14 460 000 | 14 460 000 | - | - | 14 460 000 | | - | - | - | - | 14 460 000 |
| | | 40 602 912 | 40 602 912 | - | - | 40 602 912 | | 21 924 261 | 21 924 261 | 243 837 | 22 168 099 | 18 434 813 |
| Grant Total FAR | | 5 753 897 183 | 5 753 897 183 | 189 543 650.58 | - | 5 848 669 009 | - | 1 584 398 683 | 1 507 389 390 | 74 340 431 | 1 581 729 821 | 4 266 939 188 |
| Work in progress (WIP) | | | | | | | | | | | | |
| | 35106680010ZZZZZZWD | 1 297 938 808 | 1 297 938 808 | | | 1 297 938 808 | | - | - | - | - | 1 297 938 808 |
| | | 1 297 938 808 | 1 297 938 808 | 205 687 868.96 | 55 073 997 | 1 448 552 680 | | | | | | |
| | 35106446020MGH91ZZWD 35106446020MGH92ZZWD 35106446020MGH93ZZWD 35106446020MGH94ZZWD 35106446020MGH95ZZWD 35106444420MGJ63ZZWD 3510644420MGJ64ZZWD 35106445020MGJ41ZZWD 35106446020MGJ24ZZWD 35106444420MGJ64ZZWD 35106445020RBJ57ZZWD 35106445020WAJ38ZZWD 35106445020WAJ58ZZWD 35106446020MGJ25ZZWD | | | 52 040 338.27 1 883 057.98 30 570 859.34 16 140 911.44 16 791 698.25 339 463.67 296 655.38 38 679 972.81 6 047 937.65 296 655.38 5 698 787.06 7 109 090.32 260 634.53 31 531 806.88 | | | | | | | | |
| Grand Total | | 7 174 903 124.62 | 7 173 655 698.47 | 189 699 650.58 | 55 073 997 | 7 268 583 523.76 | - | 1 584 398 682.70 | 1 584 398 682.70 | 80 334 828.92 | 1 664 733 511.61 | 5 603 850 012.15 |

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

A. MFMA Circular 124 – Municipality Compliance Self-Assessment

| | |
|--|---|
| Annexure 02 - Monthly | |
|  | Department of Water and Sanitation and National Treasury |
| | Water Debt Relief |
| | Water Debt Relief Guideline |
| | Municipal Finance Management Act No. 56 of 2003 |
| Municipality Self-Assessment | |
| Certificate of Compliance: Water Debt Relief Conditions | |
| Period | Dec-25 |
| National Financial Year | 2025/26 |
| Demarcation Code of Municipality being assessed | DC47 |
| District | Sekhukhune |
| Demarcation Description | Sekhukhune |
| <p>I, Meshack Kgwale, hereby certify that the Municipality monitored its compliance against the conditions of Municipal Debt Relief as set-out in the Water Debt Relief Guideline and that the Municipality is satisfied and certifies that it fully complies with the conditions as set-out in the table below:</p> | |

Water Debt Relief Conditions (Monthly reporting)

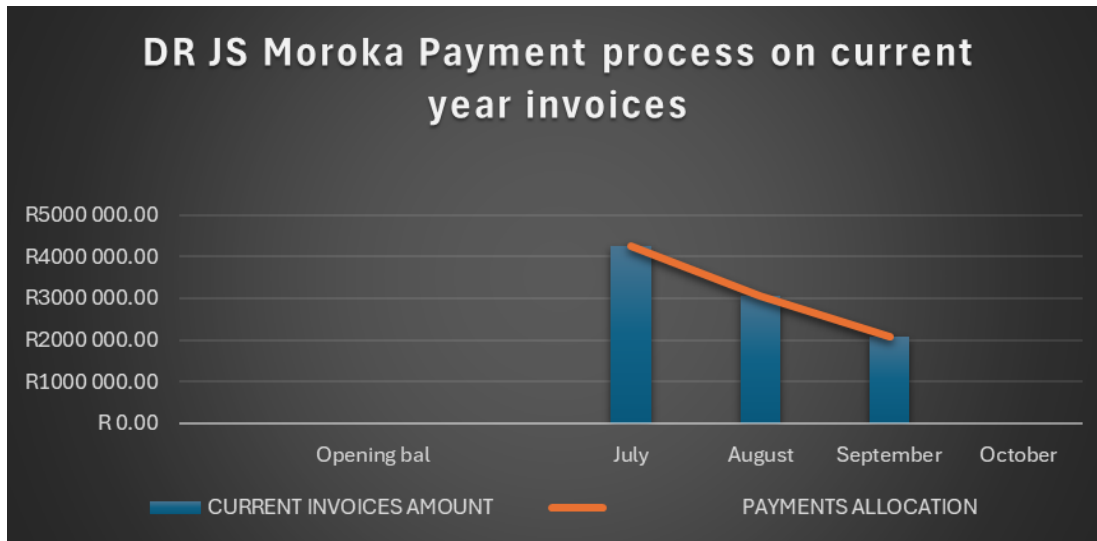
Choose from drop down list

| Condition | 7.1 | Maintaining the bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption that was due and payable during the month being assessed): | | Notes/Comments |
|-----------|---------|--|---|---|
| 1 | 7.1. | - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 7.1.</i> | No or only partial payment | Our technical team went on site for verification, and found problems on the sites. Therefore they did not agree with the invoice amounts and they couldn't sign off on them. Hence we paid only 71.27% of the |
| 2 | 7.1.1 | - Has the municipality submitted the supporting evidence of the bulk water current account payment(s) to the relevant Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA) within 1 day of making any such payment (in PDF format)? | Yes | |
| 3 | 7.1.2 | - Has the municipality submitted the consolidated proof of payments to the respective bulk suppliers to the National Treasury GoMuni Upload portal https://iguploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)? | Yes | |
| 4 | 7.1.2 | - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)? | Yes | |
| | 7.2 | Accounting Treatment and mSCOA Reporting | | |
| 5 | 7.2.1 | Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Water arrear debt (debt existing as on 30 September 2024) as per any written instruction of the National Treasury: Office of the Accountant General and NT: CD: Local Government Budget Analysis issued for Water Debt Relief to date? | N/A (No write-off yet) | |
| 6 | 7.2.1 | Did the municipality account for any related benefit (e.g. interest suppression, etc.) and does such align with mSCOA? | N/A (No benefit yet) | |
| | 7.3 | Monitor and report on implementation – | | |
| 7 | 7.3.1 | MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the Water Debt Relief Conditions as part of the implementation of the municipality's funded budget (and Budget Funding Plan where relevant)? | Yes | |
| 8 | 7.3.1.1 | Does the municipality's MFMA section 71 statement for the month being assessed include the municipality's water debt relief compliance self-assessment (signed by the Municipal Manager) - in the format of the Water Debt Relief compliance certificate (Annexure 02 of the Water Debt Relief Guideline)? | Yes | |
| 9 | 7.3.1.2 | Part A: Does the municipality's MFMA section 71 statement for the month being assessed - | | |
| 10 | 7.3.1.2 | Part A: include the municipality's progress against its approved funded budget? | Yes | |
| 11 | 7.3.1.2 | Part B: If the municipality's budget was assessed as unfunded by any of the Treasuries, the municipality include the progress against approved Budget Funding Plan? | N/A (Budget is Funded) | |
| 12 | 7.3.1.2 | Does the municipality's progress report envisaged in Part A and B above clearly demonstrate that the municipality is achieving the required Water Debt Relief compliance? | Yes | |
| 13 | 7.3.1.3 | - Include the municipality's water losses (both in Rand value and kilolitres) for the month being assessed? (MFMA Circular 71) | Yes | |
| 14 | 7.3.1.3 | - Include the municipality's energy losses (both in Rand value and kilowatt hours) for the month being assessed? (MFMA Circular 71) | Does not have the function | |
| 15 | 7.3.1.3 | - If the municipality is unable to calculate and report on its water and/or energy losses, did the municipality make any progress in terms of its loss calculation/ reporting strategy towards calculating and reporting on such losses? | N/A (able to calculate/ report on losses) | |
| 16 | 7.3.1.3 | - Include the progress made to reduce the municipality's reported water and/ or energy losses against its water-and energy losses reduction strategy? | Yes | |
| | | Municipalities with financial recovery plans (FRP) | | |
| 17 | 7.3.1.2 | - Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework: Did the municipality's FRP progress report during the month being assessed, explicitly include the municipality's progress against those components of the FRP aimed to achieve water debt relief | Yes | |
| 18 | 7.3.2 | - Municipalities with financial recovery plans (FRP) – Was the municipality's FRP progress report during the month being assessed, submitted to the relevant Provincial Executive? | Yes | |
| 19 | 7.3.2 | - If progress is slow in terms of paragraph 7.3.1, is the municipal council and senior management team's active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system. | Yes | |

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

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

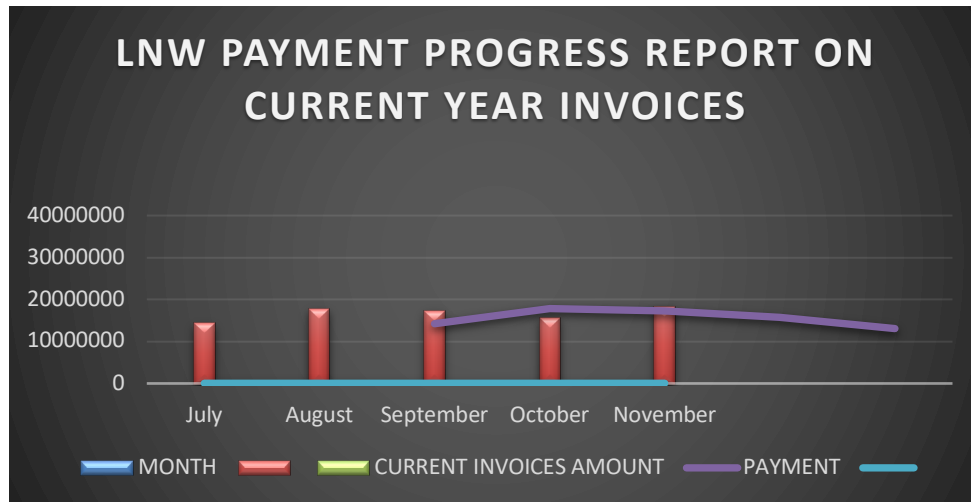
NOTE
As at 30th of November, we have not received October invoices from DR JS Moroka Local Municipality.



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

| BULK WATER SUPPLY RECONCILIATION (LEPELLE NORTHERN WATER) | | | | | | | | |
|---|-------------------------|-----------------------|-----------------------|------------------------|-----------|--------------|-----------------------------|-------------------------|
| MONTH | CURRENT INVOICES AMOUNT | REPAYMENT ARRANGEMENT | INTEREST | PAYMENTS ALLOCATION | | | | CUMMULATIVE OUTSTANDING |
| | | | | PAYMENT | PAYMENT % | PAYMENT DATE | OUTSANDING CURRENT INVOICES | |
| Opening bal | 269 186 062.02 | | | R30 795 325.21 | | 2025/12/22 | | R238 390 736.81 |
| July | R14 279 293.63 | R14 279 293.63 | R2 272 642.74 | R14 279 293.63 | 100.00% | 2025/09/10 | R0.00 | R240 663 379.55 |
| August | R17 840 521.83 | R17 840 521.83 | R2 042 892.49 | R17 840 521.83 | 100.00% | 2025/09/15 | R0.00 | R242 706 272.04 |
| September | R17 237 687.58 | R17 237 687.58 | R1 980 684.06 | R17 237 687.58 | 100.00% | 2025/10/24 | R0.00 | R244 686 956.10 |
| October | R15 722 704.28 | R15 722 704.28 | R2 003 825.64 | R15 722 704.28 | 100.00% | 2025/11/18 | R0.00 | R246 690 781.74 |
| November | R18 230 313.95 | R18 230 313.95 | R1 922 256.79 | R13 075 243.88 | 71.72% | 2025/12/22 | R0.00 | R253 768 108.60 |
| December | | | | | | | | |
| TOTAL | R83 310 521.27 | R83 310 521.27 | R10 222 301.72 | R108 950 776.41 | | | R0.00 | R253 768 108.60 |

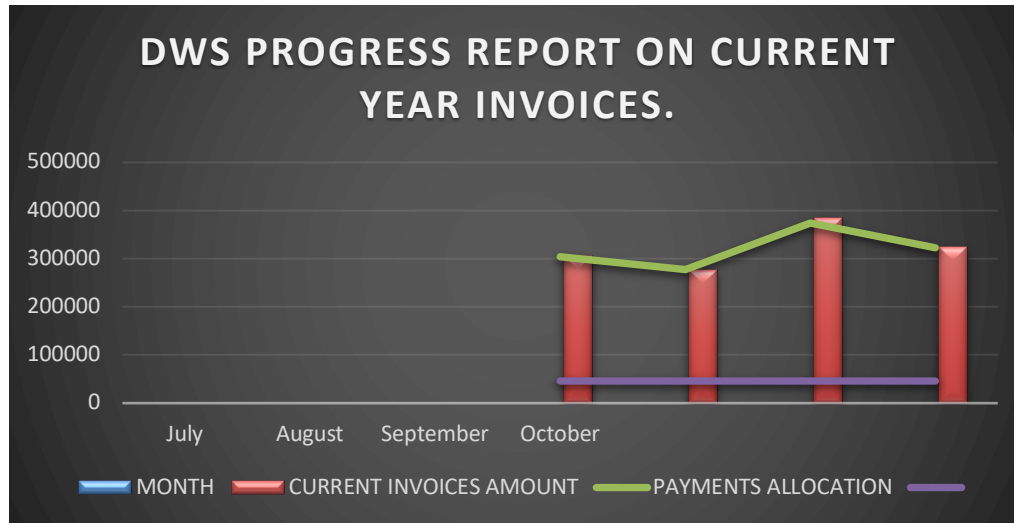
Note: Our technical team went on site for verification, and found problems on the sites. Therefore they did not agree with the invoice amounts and they couldn't sign off on them. Hence we paid only 71.27% of the invoices.



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

| BULK WATER SUPPLY RECONCILIATION (DEPARTMENT OF WATER AND SANITATION) | | | | | | | | |
|---|-------------------------|-----------------------------|--------------|----------------------|-----------|--------------|-----------------------------|-------------------------|
| MONTH | CURRENT INVOICES AMOUNT | REPAYMENT ARRANGEMENT(100%) | INTEREST | PAYMENTS ALLOCATION | | | | CUMMULATIVE OUTSTANDING |
| | | | | PAYMENT | PAYMENT % | PAYMENT DATE | OUTSANDING CURRENT INVOICES | |
| Opening bal | | | | | | | | R31 602 527.24 |
| July | R304 177.10 | R304 177.10 | R0.00 | R304 177.10 | 100.00% | 2025/12/12 | R0.00 | R31 602 527.24 |
| August | R277 479.29 | R277 479.29 | R0.00 | R277 479.29 | 100.00% | 2025/12/12 | R0.00 | R31 602 527.24 |
| September | R385 097.61 | R385 097.61 | R0.00 | R374 152.60 | 97.16% | 2025/12/09 | R10 945.01 | R31 613 472.25 |
| October | R322 931.32 | R322 931.32 | R0.00 | R322 931.32 | 100.00% | 2025/12/12 | R0.00 | R31 613 472.25 |
| November | | | | | | | | |
| December | | | | | | | | |
| TOTAL | R1 289 685.32 | R1 289 685.32 | R0.00 | R1 278 740.31 | | | R0.00 | R31 613 472.25 |

NOTE: As 31st of December 2025, we have not received November invoices



C. Maintaining the Water Bulk Current account & Water losses

| Water Losses for the Period ending 31 December 2025 | | | | | |
|--|--------------------------|-----------------------------------|------------------------------|---------------------------------|----------------------------|
| Technical Losses (Kilolitres) | Technical Losses (Rands) | Non-Technical Losses (Kilolitres) | Non-Technical Losses (Rands) | Total Water Losses (Kilolitres) | Total Water Losses (Rands) |
| 1 158 956.00 | | 6 444 914.52 | | 1 158 956.00 | 6 444 914.52 |

10. ABBREVIATIONS

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