



SEKHUKHUNE
District Municipality

April 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

665 918 939,45 / 727 650 961,75

=0.92

Table (i) Current ratio

	April 2026	March 2026
Current ratio	0.92: 1	1.02: 1

The municipality’s current ratio was below the norm range of between 1.5 to 2:1 as at the end of April 2026, the cash and short-term investments balances contributed quite significantly to the unfavourable current ratio for this period with a combined closing balance of R 367 429 716,36.

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

(665 918 939,45 - 3 952 613,19) / 727 650 961,75 = 0.91

Table (ii) Acid-Test Ratio

	April 2026	March 2026
Acid-test ratio	0.91:1	1.01:1

1. Cash Flow and Investment Management

The municipality's primary bank account closed with a positive balance of about R 4 872 024,26 and short-term investments closed at R 362 557 692,10. The combined interest earned on short investment amounts to R 2 377 538,50 as of 30th April 2026.

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

No:	Account number / description	30th April 2026
1	FNB Account No. 62858613980	R 280 040 300,03
2	STANDARD BANK Account No. 238890708008	R 80 208 397,82
3	NEDBANK Account No. 7881071850	R 1 120 302,37
4	ABSA Account No. 9368456281	R 1 188 691,88
5	ABSA Account No. 2080786868	-
6	ABSA Account No. 2080973405	-
Total		R 362 557 692,10

Cash flows from operating activities amounts to a positive R 112 725 007,95 during the month ending on the 30th April 2026. This amount is calculated by subtracting Payments to employees and suppliers to the amount of R 97 388 375,64 from the total receipts of R210 113 383,59.

The municipality did pay in total an amount of R 54 839 333,89 on capital projects. The municipality also reported a net increase in cash held to an amount of R 57 885 674,06 during the month ending on the 30th April 2026.

2. Expenditure management

The total invoices received from suppliers were 188 during the month ending on the 30th April 2026, 70 invoices at a total rand value of R66 956 502,04 were processed and paid.

R35 604 122,05 in purchase orders, R52 638,29 in sundry purchases, R31 299 741,70 in capital projects and R8 845 788,66 in 3rd party payments were processed as at 30th April 2026, totalling R75 802 290,70.

The municipality incurred an expenditure to an amount of R 37 332 700,20 on employee related costs for the month of March 2026. Expenditure on council remuneration was R1 338 813,96 for the same month.

Depreciation on non-current assets was R 82 455 666,67 as at the end of April 2026.

R 16 176 915,13 was the expenditure on contracted services for the month of April 2026. Contracted services include amongst others the security services operational fleet expenses, photocopying machines and vehicle tracking services.

Expenditure on transfers and subsidies was R 747 357,13 for the month of April 2026.

R 31 633 231,76 was the expenditure on other operations expenditure programmes for the month under review.

3. Water Debt Relief

The municipality' budget for Bulk water supply is fully funded through the equitable share. Currently the municipality as a Water Authority has an agreement with 3 bulk water suppliers namely, Lepelle Northern Water (LNW) and Department of Water and Sanitation (DWS). The municipality has budgeted to collect 60% of the billed revenue on service charges and has collected 32% % of the billed R14 627 611,43 for the month of April 2026. An amount of R 4 728 112,26 was collected. The budgeted revenue on service charges is R108 101 778,00,00 with a year-to-date actual revenue of R 84 457 237,22 which is 78%.

Currently as at 30th April 2026, the Municipality has paid all invoices received as per the payment arrangement entered with Lepelle Northern Water 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. The matter has not been as at 30th April 2026. The municipality has paid a total of R 181 978 823,85 for Lepelle Northern Water and R 2 178 597,35

for DWS in servicing their current account as at 30th April 2026. The municipality has incurred R 4 615 775,97 (889 022 kl) in water losses as at the April 2026. The municipality's strategy to reduce the water losses is currently in progress and being applied to reduce the amount of water losses to an acceptable level of 15% to 30% as per MFMA circular 71.

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

Financial ratios on operational expenditure:

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

Norm is between 25% – 40%

Employee related costs/ Total operating expenditure x100

363 466 948,50 / 1 111 711 186,07 x100

=33%

The municipality has incurred in total R363 466 948,50 in employee related costs to date as at end of 30th April 2026. The expenditure incurred amounts to 33% of the total operational expenditure.

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

Norm is between 2% - 5%

Contracted services/ Total operating expenditure x 100

352 806 394,85 / 1 111 711 186,07 x 100

=32%

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

544 042 592,22 / 456 595 438,00 x100

=119%

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

Norm is between 95% - 100%

Actual operating expenditure/ budgeted operating expenditure x100

1 111 711 186,07 / 1 486 318 095,00 x100

=75%

Implementation on the operational expenditure budget was at 75% to date as at 30th April 2026.

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

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

Actual Service Charges Revenue / Budgeted Service Charges Revenue x 100

84 457 237,22 / 108 101 778 x 100

=78%

4. Revenue management

A total of 7 329 water meter readings were captured as at 30th April 2026. This is an increase of 53 meters from the previous month of March 2026.

Total revenue billing on water and sanitation services was reported at R14 627 611,43. An amount of R4 728 112,26 was collected for the month of April 2026, collection rate was recorded at 32% for this period, the municipality did budget to collect 60% of the own revenue sources. The revenue collected decreased by R3 493 456,35 (-42,49%) 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 April 2026 , procurement of the promotional material already has started. The campaign will promote payment of basic services, discourage illegal water connections, invitation of the applications as indigents and collection of data for purposes of automation of the billing data.

5. Supply Chain management

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

- (i) Purchase orders equal or less than R 30 000 VAT Inclusive:
57 Quotations to a total rand value of R670 308,81 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:
55 Quotations to a total rand value of R4 445 315,27 were processed for the procurement of goods and services.
- (iii) Purchase orders more than R 200 000 VAT Inclusive:
47 orders with a total rand value of R61 721 122,83 were processed.

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

The municipality processed 14 requisitions of goods and services through the competitive bidding processes as at the month of April 2026. There are 05 bid processes that are still in the in progress and 05 have been referred for re-advert. 30 tenders have been awarded as at 30th April 2026.

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

Irregular expenditure **R 320 839,35**

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

320 839,35 / 1 111 711 186,07 x100

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

The unauthorized irregular, fruitless and wasteful expenditure was within the norm in terms of percentage with an amount of R320 839,35 incurred as irregular expenditure for the month of April 2026. The increased UIFW from the amounts reported in the previous month is noted that the amount incurred as irregular prompts corrective measures to be implemented to remedy the root causes of the expenditure incurred.

R37 100,00 was the total rand value for all deviations as at 30th April 2026. Deviations were for services procured through processes where it was very impractical for the institution to follow the normal procurement processes.

UIFW RECONCILIATION

		IRREGULAR EXPENDITURE		
Recon for 2025/2026 Financial Year				
	Month - April 2026			Amount
GL Opening balance as at 01 July 2025				1 593 144 100,12
Prior year adjustment	Financial Year 2022/2023FY		-	106 548 665,18
	Financial Year 2023/2024FY		-	74 904 123,30
	Financial Year 2023/2024FY		-	60 601 230,64
				1 351 090 081,00
Incurred in Current year - April 2026				320 839,35
				1 351 410 920,35
Write-off by council			-	1 243 213 557,85
	RBIG PROJECTS 2014		-	24 928 095,87
	Financial Year 2024/2025		-	368 031 807,84
	Financial Year 2014/2015		-	114 919 785,00
	Financial Year 2015/2016		-	357 980 404,84
	Financial Year 2016/2017		-	103 429 584,00
	Financial Year 2018/2019		-	91 413 830,73
	Financial Year 2019/2020		-	6 594 201,13
	Financial Year 2020/2021		-	175 915 848,44
Closing balance as at 30 April 2026				108 197 362,50

FRUITLESS & WASTEFUL EXPENDITURE				
Recon for 2025/2026 Financial Year				
	Month - April 2026			Amount
GL Opening balance as at 01 July 2025				126 048 532,00
Prior year adjustment				-
				126 048 532,00
Incurred in Current year - April 2026				-
				126 048 532,00
Write-off by council				-
Closing balance as at 30 April 2026				126 048 532,00

UNAUTHORISED EXPENDITURE				
Recon for 2025/2026 Financial Year				
	Month - April 2026			Amount
GL Opening balance as at 01 July 2025				575 298 144,00
Prior year adjustment				-
				575 298 144,00
Incurred in Current year - April 2026				-
				575 298 144,00
Write-off by council				-
Closing balance as at 30 April 2026				575 298 144,00

6. Asset management

The municipality had in total **R 665 918 939,45** in current assets as at 30th April 2026 detailed as follows:

Class of Asset	Value
Cash and cash equivalents	R 353 321 543,48
Trade and other receivables from exchange transactions	R 97 072 444,48
Receivables from non-exchange transactions	R 30 008 966,63
Inventory	R 3 952 613,19
VAT	R 162 412 917,18
Other current assets	R 19 150 454,49
Total Current Assets	R 665 918 939,45

The municipality's non-current assets had a total of **R 5 605 249 995,38** as at 30th April 2026, the non-current assets consist of water infrastructure network and movable assets detailed as follows:

Class of Asset	Value
Land -	R 14 650 000
Plant and machinery -	R 1 836 166,00
Furniture and office equipment -	R 6 433 295,00
Transport assets -	R 27 291 578,00
IT Equipment -	R 6 797 980,00
Leasehold improvements -	R 7 309 495,40
Road infrastructure -	R 19 587 858,00
Community assets - Buildings	R 3 815 789,00
Wastewater network -	R 54 661 266,00
Water network -	R 4 172 237 254,00
Assets under construction -	R 1 297 938 808,00
Total Non-Current Assets	R 5 605 249 995,38

There were no assets additions to the municipality's infrastructure assets and movable assets respectively as at 30th April 2026. No disposal or donation of assets for the April 2026 month.

Retention amounts on capital infrastructure projects currently under construction had a combined value of **R 239 843 039,67**.

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

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

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

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

1. Jane Furse to Lobethal bulk water supply/De Hoop Augmentation, R 55 893 245.70
2. Rutseng water intervention, R 2 254 727.79
3. Ga-Maphopha command reservoir, R 41 554 264.76
4. Flag Boshielo: Letebejane water meter installation, R 10 846 497.73
5. Lebalelo south villages connector pipes and reticulation phase 2, R 25 401 835.41
6. Mooihoek/Tuibatse bulk water supply phase 4, R 2 429 695.00
7. 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 April 2026, the asset is the mayoral chain of the municipality.

7. BUDGET MONITORING

There following was the overspending of items for the month of April 2026, therefore unauthorized expenditure at vote level is being reported for the month.

Typ	Votenummer	Description	Budget	Curr Mth Exp	Commitment	YTD Movement	Unspend Bud	Perc
P	34052260380EQP04ZZHO	OS: B&A PROJECT MANAGEMENT -	3 000 000,00	-	-	3 610 620,23	- 610 620,23	120,35
	Budget & Reporting Office		3 000 000,00	-	-	3 610 620,23	- 610 620,23	120,35
P	35102266400EQMRCZZWD	OS: WATER TANKERS	110 000 000,00	22 842 351,42	-	113 495 036,07	- 3 495 036,07	103,17
P	35102303610EQMRCZZWD	OC: MUNICIPAL SERVICES - ESKOM OW	68 000 000,00	5 265 736,86	-	73 037 016,64	- 5 037 016,64	107,40
P	35102326600WTMRCZZWD	INVENTORY - WATER	130 000 000,00	2 798 650,00	3 585,00	135 303 134,55	- 5 303 134,55	104,07
	Infrastructure & Water Services		308 000 000,00	30 906 738,28	3 585,00	321 835 187,26	-13 835 187,26	104,01
P	39052301790EQMRCZZHO	OC: EXT COM SERV PROV-SPEC SOFTW	7 500 000,00	2 361 732,35	-	8 604 376,39	- 1 104 376,39	114,72
	Corporate Service (Including Capex)		7 500 000,00	2 361 732,35	-	8 604 376,39	- 1 104 376,39	114,72

8. ANNEXURE A: C-SCHEDULE/ SCHEDULES

A. GRANTS PERFORMANCE

The overall spending on conditional grants was above 92,41% as at 30th April 2026. The FMG spending at 89% and EPWP spending at 94% while MIG and RRAMs were reported at 100% and 41% respectively.

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

GRANT REGISTER - 30 APRIL 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 35101178970MIZZZZZWD	35101178910EPZZZZWD	35101259010RRZZZZHO		35101259000RBZZZZHO	34051259030WSZZZZHC		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	-	9 121 637,00	-	51 992,00	9 173 629,00	-	-	-	-
ROLLOVER DENIED	-	9 121 637,00	-	-	9 121 637,00	-	-	-	-
AMOUNT RECEIVED AS PER B/S					-				
TOTAL	2 400 000,00	425 942 000,00	8 403 000,00	2 737 992,00	439 482 992,00	-	-	-	1 209 760 000,00
OPENING BALANCE		9 121 637,00	-	51 992,00		-	-	-	
APPROVED ROLLOVER	-	-	-	-	-	-	-	-	-
UNSPEND PAID BACK		9 121 637,00	-	-	-	-	-	-	-
GRANT INCOME	2 400 000,00	425 942 000,00	8 403 000,00	2 686 000,00	439 431 000,00	-	-	-	1 200 638 000,00
JUL	-				-	-	-	-	504 067 000,00
AUG	2 400 000,00	118 026 000,00	2 101 000,00	1 880 000,00	124 407 000,00				
SEPT					-				
OCT		112 764 000,00			112 764 000,00				
NOV			3 781 000,00		3 781 000,00				
DEC		96 806 000,00			96 806 000,00				394 131 000,00
JAN					-				
FEB			2 521 000,00		2 521 000,00				
MAR		98 346 000,00		806 000,00	99 152 000,00				302 440 000,00
	34057630430FMZZZZWD	34057630730MGZZZZWD AND 34057610230MIZZZZZWD	34057630230EPZZZZWD	34057610430RRZZZZWD					
GRANT EXPENDITURE	2 141 878,13	425 942 000,00	7 878 578,96	1 104 431,38	406 061 821,38	5 698 787,06	41 671 039,99	-	
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	66 877 807,27				
JAN	948 999,94	38 380 646,25	794 031,91	-	40 123 678,10				
FEB	106 931,95	52 105 153,45	845 647,56	-	53 057 732,96		24 191 238,26		
MAR	361 111,15	66 899 720,45	842 618,16	674 279,72	68 777 729,48		174 698,35		
APR	57 374,95	30 105 073,98	842 618,16	-	31 005 067,09		4 710 407,73		
TOTAL UNSPENT	258 121,87	-	524 421,04	1 581 568,62	33 421 170,62	5 698 787,06	41 671 039,99	-	
PERCENTAGE	89	100,00	94	41	92,41				

B. CAPITAL EXPENDITURE

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

	APRIL 2026				PROJECTIONS			
	Monthly Cashflow Budget	Monthly Expenditure	Variance		Annual Budget	Year-to-date Expenditure	Annual projections	Variance
	R	R	R	%	R	R	R	R
MACHINARY AND EQUIPMENT	416 666,67	-	416 666,67	1,00	5 000 000,00	1 727 950,00	5 000 000,00	3 272 050,00
MOTOR VEHICLE 10 SEATER FOR REV MAN TEAM	125 000,00	-	125 000,00	1,00	1 500 000,00	-	1 500 000,00	1 500 000,00
OFFICE EQUIPMENT	250 000,00	195 500,00	54 500,00	0,22	3 000 000,00	2 710 856,48	3 000 000,00	289 143,52
BUILDING STRUCTURES	416 666,67	4 623 213,36	- 4 206 546,69	-	5 000 000,00	4 623 213,36	5 000 000,00	376 786,64
SDM-CAPITAL REPLACEMENT RESERVE	2 083 333,33	337 962,00	1 745 371,33	0,84	25 000 000,00	23 548 879,06	25 000 000,00	1 451 120,94
MIG-GTLM LEBALELO SOUTH CONN PIPES&RETIC	166 666,67	-	166 666,67	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
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	38 635,75	-	38 635,75	-	463 629,00	463 628,52	463 629,00	0,48
MHS EQUIPMENT	130 000,00	-	130 000,00	-	1 560 000,00	1 306 000,00	1 560 000,00	254 000,00
GIS EQUIP/PLOTTER/PCX2/SERVER/COORDNTS	128 030,92	-	128 030,92	-	1 536 371,00	857 210,00	1 536 371,00	679 161,00
COMPUTER	13 500,00	-	13 500,00	1,00	162 000,00	160 000,00	162 000,00	2 000,00
REFURBISHMENT - ERF 488	8 333,33	-	8 333,33	-	100 000,00	-	100 000,00	100 000,00
OFFICE EQUIPMENT	4 166,67	-	4 166,67	-	50 000,00	-	50 000,00	50 000,00
COMPUTER	8 053,25	-	8 053,25	1,00	96 639,00	-	96 639,00	96 639,00
DISASTER RECOVERY SYSTEM	4 166,67	-	4 166,67	1,00	50 000,00	-	50 000,00	50 000,00
COMPUTER	279 305,83	-	279 305,83	1,00	3 351 670,00	351 670,00	3 351 670,00	3 000 000,00
SDM FUNDED	4 226 692,42	5 156 675,36	- 929 982,94	10,06	50 720 309,00	41 277 167,24	50 720 309,00	9 443 141,76
MIG-REFURBISHMENT OF LEEUWFOONTEIN WWTW	1 357 323,17	3 891 915,08	- 2 534 591,91	- 1,87	16 287 878,00	11 135 697,89	16 287 878,00	5 152 180,11
MIG-REFURBISHMENT OF DENNILTON WWTW	1 752 658,25	2 950 150,00	- 1 197 491,75	- 0,68	21 031 899,00	10 631 074,27	21 031 899,00	10 400 824,73
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P3	208 333,33	-	208 333,33	1,00	2 500 000,00	2 833 819,71	2 500 000,00	- 333 819,71
MIG - LEBALELO CENTRAL SUBSCHEME 1A	4 108 387,42	12 501 534,35	- 8 393 146,93	- 2,04	49 300 649,00	64 520 250,45	49 300 649,00	- 15 219 601,45
MIG-MALEKANE REGIONAL WATER SCHEME	456 313,17	-	456 313,17	1,00	5 475 758,00	3 784 691,36	5 475 758,00	1 691 066,64
MIG - UPGRADING OF DE HOOP WTW	3 207 966,08	7 164 972,58	- 3 957 006,50	- 1,23	38 495 593,00	40 356 520,31	38 495 593,00	- 1 860 927,31
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P1	2 361 480,42	1 583 705,23	777 775,19	0,33	28 337 765,00	8 288 399,35	28 337 765,00	20 049 365,65
MIG - UPGRADING OF GROBLERSDAL-LUCKAU P2	4 768 772,50	1 501 242,78	3 267 529,72	0,69	57 225 270,00	42 984 509,91	57 225 270,00	14 240 760,09
MIG - MAMPURU BULK WATER SCHEME	6 020 991,17	1 090 735,68	4 930 255,49	0,82	72 251 894,00	48 278 246,23	72 251 894,00	23 973 647,77
MIG- MOUTSE EAST & WEST WATER RETIC	1 816 640,08	-	1 816 640,08	1,00	21 799 681,00	20 907 936,08	21 799 681,00	891 744,92
MIG-OLIFANTSPOORT SOUTH RWS PHASE 8	1 461 510,17	167 926,72	1 293 583,45	0,89	17 538 122,00	11 619 330,27	17 538 122,00	5 918 791,73
MIG- MOUTSE EAST & WEST WATER RETIC PH2	6 057 885,00	3 095 343,67	2 962 541,33	0,49	72 694 620,00	85 865 662,07	72 694 620,00	- 13 171 042,07
COMPUTERS (MIG)	20 833,33	-	20 833,33	1,00	250 000,00	121 297,99	250 000,00	128 702,01
MIG	33 599 094,08	33 947 526,09	- 348 432,01	1,38	403 189 129,00	351 327 435,89	403 189 129,00	51 861 693,11
RRAMS CAPITAL ACQUISITION	223 833,33	-	223 833,33	1,00	2 686 000,00	966 679,55	2 686 000,00	1 719 320,45
TOTAL CAPITAL	38 049 619,83	39 104 201,45	- 1 054 581,62	12,44	456 595 438,00	393 571 282,68	456 595 438,00	63 024 155,32

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

DC47 Sekhukhune - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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	16 287 878,00	3 891 915,08	11 135 697,89	17 297 240,00	- 6 161 542,11	- 0,36	16 287 878,00
Total Capital Multi-year expenditure	4,7	3 656 481,79	32 247 878,00	16 287 878,00	3 891 915,08	11 135 697,89	17 297 240,00	- 6 161 542,11	- 0,36	16 287 878,00
Single Year expenditure appropriation	2,00									
Vote 04 - Budget And Treasury		8 058 967,44	9 500 000,00	14 500 000,00	4 818 713,36	9 062 019,84	10 916 670,00	- 1 854 650,16	- 0,17	14 500 000,00
Vote 05 - Infrastructure And Water Services		691 780 689,30	407 243 020,00	420 460 880,00	46 128 705,45	522 475 994,49	347 299 996,00	175 175 998,49	0,50	522 475 994,49
Vote 06 - Planning And Economic Development		-	-	1 536 371,00	-	857 210,00	921 822,60	- 64 612,60	- 0,07	1 536 371,00
Vote 08 - Sekhukhune Development Angancy		-	1 058 639,00	408 639,00	-	160 000,00	492 220,00	- 332 220,00	- 0,67	408 639,00
Vote 09 - Corporate Services		996 173,24	3 050 000,00	3 401 670,00	-	351 670,00	2 752 672,00	- 2 401 002,00	- 0,87	3 401 670,00
Total Capital single-year expenditure	4,00	700 835 829,98	420 851 659,00	440 307 560,00	50 947 418,81	532 906 894,33	362 383 380,60	170 523 513,73	0,47	542 322 674,49
Total Capital Expenditure		704 492 311,77	453 099 537,00	456 595 438,00	54 839 333,89	544 042 592,22	379 680 620,60	164 361 971,62	0,43	558 610 552,49
Capital Expenditure - Functional Classification										
Governance and administration		9 055 140,68	12 550 000,00	17 901 670,00	4 818 713,36	9 413 689,84	13 669 342,00	- 4 255 652,16	- 0,31	17 901 670,00
Finance and administration		9 055 140,68	12 550 000,00	17 901 670,00	4 818 713,36	9 413 689,84	13 669 342,00	- 4 255 652,16	- 0,31	17 901 670,00
Economic and environmental services		-	1 058 639,00	1 945 010,00	-	1 017 210,00	1 414 042,60	- 396 832,60	- 0,28	1 945 010,00
Planning and development		-	1 058 639,00	1 945 010,00	-	1 017 210,00	1 414 042,60	- 396 832,60	- 0,28	1 945 010,00
Trading services		695 437 171,09	439 490 898,00	436 748 758,00	50 020 620,53	533 611 692,38	364 597 236,00	169 014 456,38	0,46	533 611 692,38
Water management		695 437 171,09	439 490 898,00	436 748 758,00	50 020 620,53	533 611 692,38	364 597 236,00	169 014 456,38	0,46	533 611 692,38
Total Capital Expenditure - Functional Classification	3,00	704 492 311,77	453 099 537,00	456 595 438,00	54 839 333,89	544 042 592,22	379 680 620,60	164 361 971,62	0,43	553 458 372,38
Funded by:										
National Government		436 361 334,62	405 580 898,00	405 875 129,00	38 657 933,82	402 916 428,54	338 160 708,60	64 755 719,94	0,19	402 916 428,54
Transfers recognised - capital		436 361 334,62	405 580 898,00	405 875 129,00	38 657 933,82	402 916 428,54	338 160 708,60	64 755 719,94	0,19	402 916 428,54
Internally generated funds		268 130 977,15	47 518 639,00	50 720 309,00	16 181 400,07	141 126 163,68	41 519 912,00	99 606 251,68	2,40	141 126 163,68
Total Capital Funding		704 492 311,77	453 099 537,00	456 595 438,00	54 839 333,89	544 042 592,22	379 680 620,60	164 361 971,62	0,43	544 042 592,22

C. Employee Related Cost

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

A. Municipal staff and Senior Managers

Description	APRIL 2026				PROJECTIONS				
	Monthly Budget	Expenditure	Variance		Annual Budget	Year-to-date Expenditure	Annual projections	Variance	
	R	R	R	%	R	R	R	R	%
Basic Salary	20 319 508,41	25 544 962,65	- 5 225 454,24	0,12	296 717 245,00	243 834 100,95	296 717 245,00	52 883 144,05	0,85
Cellphone Allowance	175 770,00	208 475,00	- 32 705,00	0,65	7 156 503,00	2 109 240,00	7 156 503,00	5 047 263,00	0,94
Group life contribution	132 718,61	156 359,18	- 23 640,57	0,11	2 261 628,00	1 592 623,33	2 261 628,00	669 004,67	0,85
Housing benefits	148 647,67	173 758,94	- 25 111,27	0,24	2 902 270,00	1 783 772,05	2 902 270,00	1 118 497,95	0,87
Industrial Council	7 249,72	8 646,95	- 1 397,23	0,99	7 232 857,00	86 996,60	7 232 857,00	7 145 860,40	1,00
Leave Bonus	8 562,92	-	8 562,92	1,00	2 566 510,00	102 755,02	2 566 510,00	2 463 754,98	0,97
Medical Aid Contribution	1 170 654,03	1 454 410,10	- 283 756,07	0,08	17 781 594,00	14 047 848,32	17 781 594,00	3 733 745,68	0,85
Acting allowance	-	-	-	1,00	163 654,00	-	163 654,00	163 654,00	1,00
Annual/ Performance Bonus	1 303 521,45	915 164,03	388 357,42	- 25,81	15 315 199,00	15 642 257,39	15 315 199,00	- 327 058,39	- 4,73
Long Service Awards	3 906,25	-	3 906,25	- 3,10	1 945 851,00	46 874,96	1 945 851,00	1 898 976,04	0,42
Overtime	1 332 487,61	1 997 702,36	- 665 214,75	- 0,46	13 043 912,00	15 989 851,32	13 043 912,00	- 2 945 939,32	0,75
Pension Fund Contribution	3 170 487,60	3 813 063,73	- 642 576,13	0,10	47 699 210,00	38 045 851,25	47 699 210,00	9 653 358,75	0,85
Shift Allowance	258 064,97	307 124,18	- 49 059,21	0,10	4 158 743,00	3 096 779,66	4 158 743,00	1 061 963,34	0,85
Standby Allowance	105 970,32	146 577,37	- 40 607,05	0,71	3 706 536,00	1 271 643,80	3 706 536,00	2 434 892,20	0,94
Transport Allowance	2 018 224,14	2 461 650,21	- 443 426,07	0,02	33 114 391,00	24 218 689,63	33 114 391,00	8 895 701,37	0,84
UIF	119 240,31	144 805,50	- 25 565,19	0,28	2 120 623,00	1 430 883,70	2 120 623,00	689 739,30	0,88
Uniform Allowance	-	-	-	1,00	177 009,00	-	177 009,00	177 009,00	1,00
Grand Total	30 275 014,00	37 332 700,20	- 7 057 686,20	- 23,00	458 063 735,00	363 300 167,98	458 063 735,00	94 763 567,02	9,12

B. Councillors

Description	Apr-26				PROJECTIONS				
	Monthly Budget	Monthly Expenditure	Variance		Annual Budget	Year-to-date Expenditure	Annual projections	Variance	
	R	R	R	%	R	R	R	R	%
BASIC SALARY	1 032 349,00	950 031,13	82 317,87	1,37	12 388 188,00	9 616 713,48	12 388 188,00	2 771 474,52	22,37
CELLPHONE ALLOWANCE	146 022,83	132 091,62	13 931,21	- 0,60	1 752 274,00	1 321 786,62	1 752 274,00	430 487,38	24,57
MEDICAL AID BENEFITS	24 826,58	13 137,55	11 689,03	49,28	297 919,00	124 464,45	297 919,00	173 454,55	58,22
PENSION FUND CONTRIBUTIONS	76 269,92	58 899,80	17 370,12	- 3,12	915 239,00	577 938,66	915 239,00	337 300,34	36,85
TRAVELLING ALLOWANCE	324 668,25	184 653,86	140 014,39	75,09	3 896 019,00	1 166 997,04	3 896 019,00	2 729 021,96	70,05
GRAND TOTALS	1 604 136,58	1 338 813,96	265 322,62	122,03	19 249 639,00	12 807 900,25	19 249 639,00	6 441 738,75	212,06

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

DC47 Sekhukhune - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1,00									
Basic Salaries and Wages		11 151 079,97	11 338 188,00	12 388 188,00	950 031,13	9 616 713,48	10 078 520,00	- 461 806,52	- 0,05	12 388 188,00
Pension and UIF Contributions		634 903,95	915 239,00	915 239,00	58 899,80	577 938,66	762 720,00	- 184 781,34	- 0,24	915 239,00
Medical Aid Contributions		149 347,56	297 919,00	297 919,00	13 137,55	124 464,45	248 280,00	- 123 815,55	- 0,50	297 919,00
Cellphone Allowance		1 542 909,00	1 752 274,00	1 752 274,00	132 091,62	1 321 786,62	1 460 250,00	- 138 463,38	- 0,09	1 752 274,00
Other benefits and allowances		2 823 063,80	4 996 019,00	3 896 019,00	184 653,86	1 166 997,04	3 503 360,00	- 2 336 362,96	- 0,67	3 896 019,00
Sub Total - Councillors		16 301 304,28	19 299 639,00	19 249 639,00	1 338 813,96	12 807 900,25	16 053 130,00	- 3 245 229,75	- 0,20	19 249 639,00
Senior Managers of the Municipality	3,00									
Basic Salaries and Wages		6 420 714,81	8 406 069,00	8 056 069,00	448 106,94	4 522 199,20	6 795 090,00	- 2 272 890,80	- 0,33	8 056 069,00
Pension and UIF Contributions		219 895,23	691 258,00	691 258,00	17 707,99	177 221,27	576 090,00	- 398 868,73	- 0,69	691 258,00
Medical Aid Contributions		124 890,96	132 741,00	132 741,00	11 364,55	109 823,25	110 630,00	- 806,75	- 0,01	132 741,00
Performance Bonus		99 320,91	110 618,00	110 618,00	-	94 441,69	92 190,00	2 251,69	0,02	94 441,69
Motor Vehicle Allowance		753 665,86	1 309 989,00	1 309 989,00	63 596,34	465 072,80	1 091 690,00	- 626 617,20	- 0,57	1 309 989,00
Cellphone Allowance		161 135,00	252 700,00	252 700,00	10 496,00	107 659,00	210 620,00	- 102 961,00	- 0,49	252 700,00
Housing Allowances		-	147 373,00	147 373,00	-	-	122 820,00	- 122 820,00	- 1,00	147 373,00
Other benefits and allowances		4 206,44	247 892,00	247 892,00	-	3 014,76	206 610,00	- 203 595,24	- 0,99	247 892,00
Payments in lieu of leave		-	184 480,00	184 480,00	-	-	153 740,00	- 153 740,00	- 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	-	-	136 390,00	- 136 390,00	- 1,00	163 654,00
Sub Total - Senior Managers of Municipality		19 593 540,00	11 646 774,00	11 296 774,00	551 271,82	5 479 431,97	9 495 870,00	- 4 016 438,03	- 0,42	11 280 597,69
Other Municipal Staff										
Basic Salaries and Wages		288 994 565,74	316 138 416,00	288 661 176,00	25 096 855,71	239 311 901,75	246 962 416,00	- 7 650 514,25	- 0,03	288 661 176,00
Pension and UIF Contributions		45 874 148,73	53 768 482,00	51 214 991,00	4 096 520,42	40 892 235,39	43 275 155,40	- 2 382 920,01	- 0,06	51 214 991,00
Medical Aid Contributions		16 011 838,93	17 753 853,00	17 648 853,00	1 443 045,55	13 938 025,07	14 731 920,00	- 793 894,93	- 0,05	17 648 853,00
Overtime		22 074 222,00	17 446 975,00	17 202 655,00	2 304 826,54	19 136 767,65	14 392 638,00	4 744 129,65	0,33	19 136 767,65
Performance Bonus		856 586,35	547 820,00	15 204 581,00	915 164,03	15 663 062,47	9 250 576,60	6 412 485,87	0,69	15 663 062,47
Motor Vehicle Allowance		31 206 554,35	30 881 081,00	31 732 233,00	2 398 053,87	23 750 602,07	26 245 001,20	- 2 494 399,13	- 0,10	31 732 233,00
Cellphone Allowance		2 217 206,68	6 960 440,00	6 903 803,00	197 979,00	2 001 581,00	5 766 437,80	- 3 764 856,80	- 0,65	6 903 803,00
Housing Allowances		2 148 585,50	2 704 897,00	2 754 897,00	173 758,94	1 783 772,05	2 284 150,00	- 500 377,95	- 0,22	2 754 897,00
Other benefits and allowances		1 104 296,52	4 647 829,00	4 115 891,00	155 224,32	1 359 939,10	3 554 117,20	- 2 194 178,10	- 0,62	4 115 891,00
Payments in lieu of leave		-	3 678 577,00	2 428 577,00	-	102 755,02	2 315 520,00	- 2 212 764,98	- 0,96	2 428 577,00
Long service awards		104 563,37	1 605 851,00	1 945 851,00	-	46 874,96	1 542 250,00	- 1 495 375,04	- 0,97	1 945 851,00
Post-retirement benefit obligations	2,00	-	237 933,00	137 933,00	-	-	138 300,00	- 138 300,00	- 1,00	137 933,00
Sub Total - Other Municipal Staff		410 592 568,17	456 372 154,00	439 951 441,00	36 781 428,38	357 987 516,53	370 458 482,20	- 12 470 965,67	- 0,03	442 344 035,12
Total Parent Municipality		446 487 412,45	487 318 567,00	470 497 854,00	38 671 514,16	376 274 848,75	396 007 482,20	- 19 732 633,45	- 0,05	472 874 271,81
TOTAL SALARY, ALLOWANCES & BENEFITS		446 487 412,45	487 318 567,00	470 497 854,00	38 671 514,16	376 274 848,75	396 007 482,20	- 19 732 633,45	- 0,05	472 874 271,81
TOTAL MANAGERS AND STAFF		430 186 108,17	468 018 928,00	451 248 215,00	37 332 700,20	363 466 948,50	379 954 352,20	- 16 487 403,70	- 0,04	453 624 632,81

DC47 Sekhukhune - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1,00								%	
Revenue - Functional										
<i>Governance and administration</i>		1 881 717 579,93	1 868 201 148,00	1 860 201 148,00	26 108 165,81	1 375 702 554,24	1 552 034 150,00	- 176 331 595,76	0,11	1 862 512 839,37
Finance and administration		1 881 717 579,93	1 868 201 148,00	1 860 201 148,00	26 108 165,81	1 375 702 554,24	1 552 034 150,00	- 176 331 595,76	0,11	1 862 512 839,37
<i>Trading services</i>		5 376 941,79	-	-	44 183 222,03	517 955 815,26	-	517 955 815,26	#DIV/0!	517 955 815,26
Water management		4 446 744,00	-	-	44 100 538,00	517 141 732,80	-	517 141 732,80	#DIV/0!	517 141 732,80
Waste water management		930 197,79	-	-	82 684,03	814 082,46	-	814 082,46	#DIV/0!	814 082,46
Total Revenue - Functional	2,00	1 887 094 521,72	1 868 201 148,00	1 860 201 148,00	70 291 387,84	1 893 658 369,50	1 552 034 150,00	341 624 219,50	0,22	2 380 468 654,63
Expenditure - Functional										
<i>Governance and administration</i>		841 492 140,54	720 643 664,00	715 176 015,00	55 186 806,90	456 405 021,62	597 256 920,60	- 140 851 898,98	0,24	715 176 015,00
Executive and council		223 559 349,04	244 090 933,00	250 490 933,00	17 786 959,41	182 888 341,59	207 249 710,00	- 24 361 368,41	0,12	250 490 933,00
Finance and administration		617 932 791,50	476 552 731,00	464 685 082,00	37 399 847,49	273 516 680,03	390 007 210,60	- 116 490 530,57	0,30	464 685 082,00
<i>Economic and environmental services</i>		35 119 280,26	40 352 256,00	37 102 253,00	3 687 812,24	24 242 252,98	31 677 178,20	- 7 434 925,22	0,23	37 102 253,00
Planning and development		35 119 280,26	40 352 256,00	37 102 253,00	3 687 812,24	24 242 252,98	31 677 178,20	- 7 434 925,22	0,23	37 102 253,00
<i>Trading services</i>		782 148 177,05	652 874 627,00	734 039 827,00	32 543 595,56	631 063 911,47	592 761 700,00	38 302 211,47	0,06	632 921 228,47
Water management		782 119 990,92	651 017 310,00	732 182 510,00	32 543 595,56	631 063 911,47	591 213 880,00	39 850 031,47	0,07	631 063 911,47
Waste water management		28 186,13	1 857 317,00	1 857 317,00	-	-	1 547 820,00	- 1 547 820,00	1,00	1 857 317,00
Total Expenditure - Functional	3,00	1 658 759 597,85	1 413 870 547,00	1 486 318 095,00	91 418 214,70	1 111 711 186,07	1 221 695 798,80	- 109 984 612,73	0,09	1 385 199 496,47
Surplus/ (Deficit) for the year		228 334 923,87	454 330 601,00	373 883 053,00	- 21 126 826,86	781 947 183,43	330 338 351,20	451 608 832,23	1,37	995 269 158,16

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

DC47 Sekhukhune - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	91 107 777,00	8 768 645,64	70 513 618,88	78 489 790,00	- 7 976 171,12	- 0,10	91 107 777,00
Service charges - Waste Water Management		16 109 252,81	16 994 001,00	16 994 001,00	1 269 522,86	13 943 618,34	14 161 660,00	- 218 041,66	- 0,02	16 994 001,00
Sale of Goods and Rendering of Services		2 008 818,01	2 703 940,00	2 103 940,00	62 870,29	2 403 123,83	1 893 250,00	509 873,83	0,27	2 403 123,83
Interest earned from Receivables		37 374 823,23	26 324 803,00	45 724 803,00	3 501 320,98	33 379 723,67	33 577 330,00	- 197 606,33	- 0,01	45 724 803,00
Interest from Current and Non Current Assets		57 242 592,43	63 719 050,00	48 719 050,00	2 572 401,75	28 902 898,70	44 099 200,00	- 15 196 301,30	- 0,34	48 719 050,00
Non-Exchange Revenue										
Surcharges and Taxes		-	3 747,00	3 747,00	-	-	3 120,00	- 3 120,00	- 1,00	3 747,00
Fines, penalties and forfeits		890 111,96	1 434 845,00	634 845,00	18 847,39	196 872,19	715 680,00	- 518 807,81	- 0,72	634 845,00
Transfers and subsidies - Operational		1 169 254 705,01	1 246 860 100,00	1 246 860 100,00	11 570 223,63	1 241 529 043,52	1 039 050 070,00	202 478 973,52	0,19	1 241 529 043,52
Interest		1 850 096,58	-	-	166 767,28	1 608 168,54	-	1 608 168,54	#DIV/0!	1 608 168,54
Operational Revenue		3 103 721,79	-	-	269 722,96	2 697 229,60	-	2 697 229,60	#DIV/0!	2 697 229,60
Gains on disposal of Assets		131 486,50	704 700,00	704 700,00	-	-	587 250,00	- 587 250,00	- 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)		1 385 177 471,90	1 460 852 963,00	1 452 852 963,00	28 200 322,78	1 395 519 297,27	1 212 577 350,00	182 941 947,27	0,15	1 452 471 488,49
Expenditure By Type										
						0,32				
Employee related costs		430 186 108,17	468 018 928,00	451 248 215,00	37 332 700,20	363 466 948,50	379 954 352,20	- 16 487 403,70	- 0,04	451 248 215,00
Remuneration of councillors		16 301 304,28	19 299 639,00	19 249 639,00	1 338 813,96	12 807 900,25	16 053 130,00	- 3 245 229,75	- 0,20	19 249 639,00
Inventory consumed		208 719 680,37	134 146 561,00	163 526 002,00	5 088 553,65	164 337 426,27	129 416 554,60	34 920 871,67	0,27	164 337 426,27
Depreciation and amortisation		149 163 646,95	98 946 800,00	98 946 800,00	-	-	82 455 670,00	- 82 455 670,00	- 1,00	98 946 800,00
Interest		26 459 696,80	115 320,00	115 320,00	82 455 666,67	-	96 100,00	- 96 100,00	- 1,00	115 320,00
Contracted services		477 589 198,72	415 916 479,00	480 486 458,00	16 176 915,13	352 806 394,85	385 177 133,10	- 32 370 738,25	- 0,08	480 486 458,00
Transfers and subsidies		3 176 182,00	20 000 000,00	20 000 000,00	- 152 000,00	19 277 604,73	16 666 670,00	2 610 934,73	0,16	19 277 604,73
Irrecoverable debts written off		99 298 033,77	5 742 000,00	5 742 000,00	-	-	4 785 000,00	- 4 785 000,00	- 1,00	5 742 000,00
Operational costs		238 819 222,19	251 684 820,00	247 003 661,00	31 633 231,76	199 014 911,47	207 091 188,90	- 8 076 277,43	- 0,04	247 003 661,00
Losses on Disposal of Assets		9 046 524,60	-	-	-	-	-	-	-	-
Total Expenditure		1 658 759 597,85	1 413 870 547,00	1 486 318 095,00	173 873 881,37	1 111 711 186,07	1 221 695 798,80	- 109 984 612,73	- 0,09	1 486 407 124,00
Surplus/(Deficit)		- 273 582 125,95	46 982 416,00	- 33 465 132,00	- 145 673 558,59	283 808 111,20	- 9 118 448,80	292 926 560,00	- 32,12	- 33 935 635,51
Transfers and subsidies - capital (monetary)		499 702 746,74	407 330 900,00	407 330 900,00	41 481 915,06	496 939 893,21	339 442 410,00	157 497 483,21	0,46	496 939 893,21
Transfers and subsidies - capital (in-kind)		2 048 448,48	-	-	609 150,00	1 198 282,30	-	1 198 282,30	#DIV/0!	1 198 282,30
Surplus/ (Deficit) for the year		228 169 069,27	454 313 316,00	373 865 768,00	- 103 582 493,53	781 946 286,71	330 323 961,20	451 622 325,51	1,37	464 202 540,00

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

DC47 Sekhukhune - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1,00					
ASSETS						
Current assets						
Cash and cash equivalents		391 481 179,95	623 379 871,00	860 903 813,00	353 321 543,48	860 903 813,00
Trade and other receivables from exchange transactions		20 168 024,39	300 991 465,00	281 418 465,00	97 072 444,48	281 418 465,00
Receivables from non-exchange transactions		26 378 486,15	-	-	30 008 966,63	30 008 966,63
Current portion of non-current receivables						
Inventory		35 774 898,64	253 541 645,00	224 212 002,00	3 952 613,19	224 212 002,00
VAT		171 331 267,96	56 273 366,00	56 273 366,00	162 412 917,18	162 412 917,18
Other current assets		19 159 509,84	81 982 217,00	81 982 217,00	19 150 454,49	81 982 217,00
Total current assets		664 293 366,93	1 316 168 564,00	1 504 789 863,00	665 918 939,45	1 640 938 380,81
Non current assets						
Property, plant and equipment		5 589 872 166,49	5 661 545 219,00	5 666 242 790,00	6 134 679 106,54	6 134 679 106,54
Heritage assets		746 801,50	-	-	746 801,50	746 801,50
Intangible assets		3 000 000,00	50 000,00	50 000,00	-	50 000,00
Total non current assets		5 593 618 968,46	5 661 595 219,00	5 666 292 790,00	6 135 425 908,51	6 135 475 908,51
TOTAL ASSETS		6 257 912 335,39	6 977 763 783,00	7 171 082 653,00	6 801 344 847,96	7 776 414 289,32
LIABILITIES						
Current liabilities						
Consumer deposits		5 920 219,04	4 923 085,00	4 923 085,00	6 356 771,14	4 923 085,00
Trade and other payables from exchange transactions		818 528 565,98	388 440 538,00	646 284 944,00	658 903 635,12	646 284 944,00
Trade and other payables from non-exchange transactions		9 173 647,06	106 000 000,00	20 000 000,00	72 921 038,00	72 921 038,00
Provision		17 529 091,69	-	-	14 964 480,53	-
VAT		106 927 288,29	-	-	120 347 112,96	-
Total current liabilities		958 078 812,06	499 363 623,00	671 208 029,00	727 650 961,75	724 129 067,00
Non current liabilities						
Financial liabilities		218 683,59	-	-	218 683,59	-
Provision		32 301 473,50	52 278 291,00	52 278 291,00	26 422 744,43	52 278 291,00
Total non current liabilities		32 520 157,09	52 278 291,00	52 278 291,00	26 641 428,02	52 278 291,00
TOTAL LIABILITIES		990 598 969,15	551 641 914,00	723 486 320,00	754 292 389,77	776 407 358,00
NET ASSETS	2,00	5 267 313 366,24	6 426 121 869,00	6 447 596 333,00	6 047 052 458,19	7 000 006 931,32
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		5 267 313 366,24	5 971 791 268,00	6 073 713 280,00	6 047 052 458,19	6 073 713 280,00
TOTAL COMMUNITY WEALTH/EQUITY	2,00	5 267 313 366,24	5 971 791 268,00	6 073 713 280,00	6 047 052 458,19	6 073 713 280,00

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

DC47 Sekhukhune - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	Budget Year 2025/26								
		2024/25	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1,00									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Service charges		61 080 077,13	71 427 437,00	52 000 437,00	5 100 967,96	49 188 033,03	43 333 697,50	5 854 335,53	0,14	49 188 033,03
Other revenue		532 626 591,38	95 144 806,00	2 926 806,00	193 492 514,95	635 394 269,88	2 439 004,90	632 955 264,98	259,51	635 394 269,88
Transfers and Subsidies - Operational		1 152 420 000,00	1 246 860 100,00	1 246 860 100,00	9 122 000,00	1 384 067 438,78	1 039 050 083,30	345 017 355,48	0,33	1 384 067 438,78
Transfers and Subsidies - Capital		423 228 000,00	407 330 900,00	407 330 900,00	-	428 628 000,00	339 442 416,60	89 185 583,40	0,26	428 628 000,00
Interest		53 676 318,70	58 464 000,00	48 464 000,00	2 397 900,68	27 456 443,27	40 386 666,60	- 12 930 223,33	- 0,32	48 464 000,00
Payments										
Suppliers and employees		- 1 700 480 390,67	- 1 176 835 323,00	- 1 181 990 917,00	- 97 388 375,64	- 1 482 055 374,52	- 984 992 430,90	497 062 943,62	- 0,50	- 1 181 990 917,00
NET CASH FROM/(USED) OPERATING ACTIVITIES		522 550 596,54	702 391 920,00	575 591 326,00	112 725 007,95	1 042 678 810,44	479 659 438,00	- 563 019 372,44	- 1,17	1 363 750 824,69
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		131 486,50	704 700,00	704 700,00	-	-	587 250,00	- 587 250,00	- 1,00	704 700,00
Payments										
Capital assets		- 704 492 311,77	- 453 099 537,00	- 456 595 438,00	- 54 839 333,89	- 544 042 592,22	- 380 496 198,50	163 546 393,72	- 0,43	- 456 595 438,00
NET CASH FROM/(USED) INVESTING ACTIVITIES		- 704 360 825,27	- 452 394 837,00	- 455 890 738,00	- 54 839 333,89	- 544 042 592,22	- 379 908 948,50	164 133 643,72	- 0,43	- 455 890 738,00
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Increase (decrease) in consumer deposits		- 5 721,22	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		- 5 721,22	-	-	-	-	-	-		-
NET INCREASE/ (DECREASE) IN CASH HELD		- 181 815 949,95	249 997 083,00	119 700 588,00	57 885 674,06	498 636 218,22	99 750 489,50			907 860 086,69
Cash/cash equivalents at beginning:		552 766 149,13	442 034 283,00	741 203 225,00	832 231 724,11	391 481 179,95	741 203 225,00			391 481 179,95
Cash/cash equivalents at month/year end:		370 950 199,18	692 031 366,00	860 903 813,00	890 117 398,17	890 117 398,17	840 953 714,50			1 299 341 266,64

D. Primary Bank Balances

Name of institution	Cash in the bank on 30th April 2026
Standard Bank	R 4 872 024,26

	R
Bank statement balance (closing balance per B/S before adjusting to C/B)	4 872 024,26
Reconciling items:	
uncashed cheques	
uncashed ACBs	- 13 084 906,18
Undeposited receipts	405 338,82
Partially undeposited receipt	72 073,00
Miscellaneous charge	423 227,44
unreconciled on statement Deposit	- 1 921 184,08
Partially unreconciled on statement ACBs	
unreconciled on statement transfers	
Adjusted statement C/F	- 9 233 426,74
cashbook account B/F	- 88 499 369,23
reconciled bank Charges	79 262 203,16
cashbook account C/F	- 9 237 166,07
In Cashbook not GL -Already reconciled ACBs	
In Cashbook Not GL - Already reconciled Cheques	
In cashbbook not GL -ACBs	
In Cashbook Not GL - CANCELED ACBs	
In GL Not Cashbook -ACBs	
In Cashbook Not GL - Deleted ACBs	
adjusted cashbook Account C/F	- 9 237 166,07
Difference	3 739,33

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

DC47 Sekhukhune - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April												
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	6,60	Call Account	251 912 356,47	1 381 047,53	-	26 746 896,03	280 040 300,03
STANDARD BANK		Call Account	Short Term	No	Fixed	6,75	Call Account	225 624 941,64	983 456,18	- 146 400 000,00	-	80 208 397,82
NEDBANK		Call Account	Short Term	No	Fixed	6,60	Call Account	1 114 212,37	6 090,00	-	-	1 120 302,37
ABSA		Call Account	Short Term	No	Fixed	7,65	Call Account	1 181 747,09	6 944,79	-	-	1 188 691,88
ABSA		Call Account	Short Term	No	Fixed		Call Account					-
TOTAL INVESTMENTS AND INTEREST	2,00							479 833 257,57	2 377 538,50	- 146 400 000,00	26 746 896,03	362 557 692,10

I. EXPENDITURE MANAGEMENT

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

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

Month: April 2026	Total Number of valid and complete invoices Received	Total Number of paid invoices	Variance
Number of Invoices	70	70	0
Percentage	100%	100%	0%

The above table shows that invoices 70 received for the month of April 2026 were valid and complete invoices and were paid within 30 days.

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

Months	Rand value of amount paid	No. of items paid
April	R	
Invoices 188		
Value of R 146 307 552,95	R66 956 502,04	70
100%	46%	37%

Table 15: Invoices Paid within 30 days.

Month: April 2026	Total Number of valid and complete invoices Received	Total Number of valid and complete invoices paid within 30 days
Invoices received	188	70
Percentage	100%	37%

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



Invoices paid within
30days as of 30th Apr

Table 16: Unpaid invoices

Month: April 2026	Total number of invoices Received	Total Number of invalid and Incomplete invoices
Overall Invoices received	188	118
Percentage	100%	63%

A total number of invalid, and incomplete invoices were (118) and as such, were not paid for reasons such as requests for payment not yet signed, GRN's not generated, and invoices related queries. Refer to a list of such invoices below and the reasons thereof:

SEE THE ATTACHED ANNEXURE B

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



Outstanding Invoices
as of 30th April 2026:

TOTAL VALUE OF INVOICES RECEIVED	TOTAL VALUE OF INVALID AND INCOMPLETE INVOICES THAT WERE NOT PAID
Invoices: 188	Invoices: 118
Value of R 146 307 552,95	Value of R 79 351 050,91
100%	54%

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

Payment Method	Value	Number
Purchase Orders	35 604 122,05	45
Sundry Purchases	52 638,29	10
Projects	31 299 741,70	16
Third Parties	8 845 788.66	23
Total	R75 802 290,70	94

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

CREDITORS AGE ANALYSIS REPORT DATED 30th April 2026

Deliveries							
Supplier No and Name			Current	30 Days	60 Days	90 Days+	Total
00044174	00044196						
MAS011 MASA M PROJECTS PTY LTD			128243.40	0.00	0.00	0.00	128243.40
00043384							
OMF001 CIGFARO			0.00	0.00	0.00	18296.00	18296.00
00044178							
POT003 POTSISO ALLEL (2020/467752/07)			10080.00	0.00	0.00	0.00	10080.00
00043993	00044015	00044077		00044172			
REA008 REAKGONA TRAVEL SERICES AND PROJECTS			269831.40	17560.50	0.00	0.00	287391.90
00044035							
STA009 STADIO (PTY)LTD 2004/031722/07			0.00	11560.00	0.00	0.00	11560.00
00044200							
THE012 THE INSTITUTE OF RISK MANAGEMENT SOUTH AFRIC			2638.10	0.00	0.00	0.00	2638.10
00044142							
UFS001 UNIVERSITY OF THE FREE STATE			30000.00	0.00	0.00	0.00	30000.00
00043871	00043884	00043892					
UNI002 UNISA			0.00	23280.00	0.00	0.00	23280.00
00044061							
UNI005 UNIVERSITY OF PRETORIA			0.00	30000.00	0.00	0.00	30000.00
00044175							
URB002 URBAN GLOBAL SERVICES (2023/155518/07)			2400.00	0.00	0.00	0.00	2400.00
00043740							
WHI002 WHITE ROCK 75 INVESTMENT AND HOLDING			0.00	0.00	82450.84	0.00	82450.84
Total Deliveries	Count:	34 :	960749.44	162100.50	429834.17	71056.53	1623740.64

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

BULK PURCHASES AGE ANALYSIS AS AT 30th April 2026

BULK WATER AGE ANALYSIS REPORT DATED 30 th APRIL 2026												
Count	Supplier Name	PRIOR- YEAR INVOICES AGEING				CURRENT YEAR INVOICES (2025/26) AGEING						Closing Bal
		OPENING	PAYMENT	ADJ/INT	BAL	Current	30 Days	60 Days	90 Days+	ADJ/INT	Total	
	BULK WATER CONSUMPTION											
1	NMS LEPELLE NORTHERN WATER	319 016 387,32	- 111187177,83	-	- 207 829 210,32	-	3 535 996,16	4 510 372,38	5 155 070,10	11 911 231,19	25 112 669,92	232 941 880,15
2	WATER & SANITATION DEPARTMENT	34 632 512,93	- 3 029 985,69	-	- 31 602 527,24	-	19 032,37	-	10 944,81	-	-	31 632 504,42
3	NJ VAN DER WAL	152 669,28	- 152 669,28	-	- -	-	-	-	-	-	-	-
4	WINTERBACH ATTORNEYS (MADELEEN)	352 515,58	- 352 515,58	-	- -	-	-	-	-	-	-	-
5	DR JS MOROKA LOCAL MUNICIPALITY	417 828 936,68	- -	-	- 417 828 936,68	-	5 169 110,25	-	12 822 639,04	25 535 250,91	43 527 053,33	461 355 963,88
	TOTAL BULK WATER CONSUMPTION	771 983 021,79	- 114 722 348,38	-	657 260 701,24	-	8 724 138,78	4 510 372,38	17 988 653,95	37 446 482,10	68 639 723,25	725 930 348,45

II. REVENUE MANAGEMENT

EXPLANATION OF REVENUE PROJECTION: SEE THE ABOVE TABLE:

METER READING STATUS REPORT

Table B: Meter reading status report

METER READING STATUS REPORT: THE REASONS OF VARIANCES:

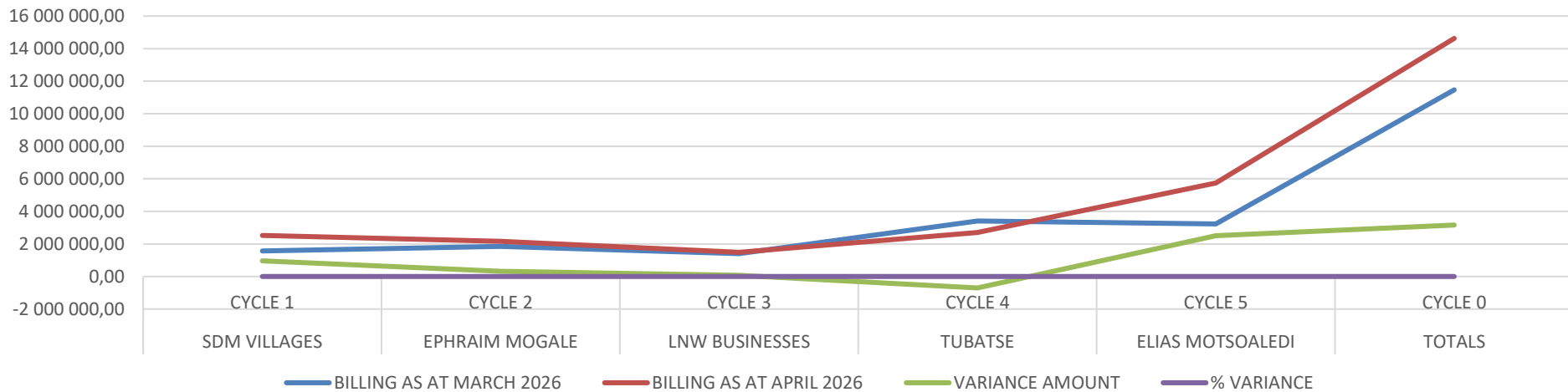
Cycle	Meter Book			Meters read			% Read		Meters Not Accessed	
	26-Feb	26-Mar	26-Apr	26-Feb	26-Mar	26-Apr	Obtained Readings APRIL-26	% Read APRIL 2026	Qty	%
1	85	76	85	36	29	38	38	0,89%	4222	99,11%
2	1221	1237	1228	1133	1150	1145	1145	93,24%	83	6,76%
3	1492	1492	1492	771	782	787	787	52,75%	705	47,25%
4	4174	4183	4260	2968	3001	3035	3035	71,24%	1225	28,76%
5	2813	2807	2804	2311	2314	2324	2324	82,88%	480	17,12%
Total	9700	9719	9784	7219	7276	7329	7329	74,91%	2455	25,09%

Description	Explanation of report	Challenges	Remedial action
Meter reading report for period of April 2026	7 329 meters were read for the month of April 2026 and 7 276 in March 2026. There was a slight increase in cycles 1,4 & 5 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 MARCH 2026	BILLING AS AT APRIL 2026	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	1 576 080,02	2 529 631,42	953 551,40	61%
EPHRAIM MOGALE	CYCLE 2	1 848 292,70	2 165 891,12	317 598,42	17%
LNW BUSINESSES	CYCLE 3	1 403 697,69	1 485 112,67	81 414,98	6%
TUBATSE	CYCLE 4	3 403 932,83	2 699 969,72	-703 963,11	-21%
ELIAS MOTSOALEDI	CYCLE 5	3 235 210,18	5 747 006,50	2 511 796,32	78%
TOTALS	CYCLE 0	11 467 213,42	14 627 611,43	3 160 398,01	28%

BILLING CHART FOR APRIL 2026



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

Description	Explanation of report	Challenges	Remedial action
Billing report for period of April 2026	Billing overall has increased by R3 160 398 from R11 467 213 in March 2026 to R14 627 611 in April 2026. There is a decrease in billing in cycle 4.	<ul style="list-style-type: none"> • Billing of average where meters could not be read • Faulty and stolen meters • residents in some areas are refusing meter readers to take the readings 	<ul style="list-style-type: none"> • Fast track taking of actual readings in accessible areas • Replace coper meters with plastic meters • Political intervention required

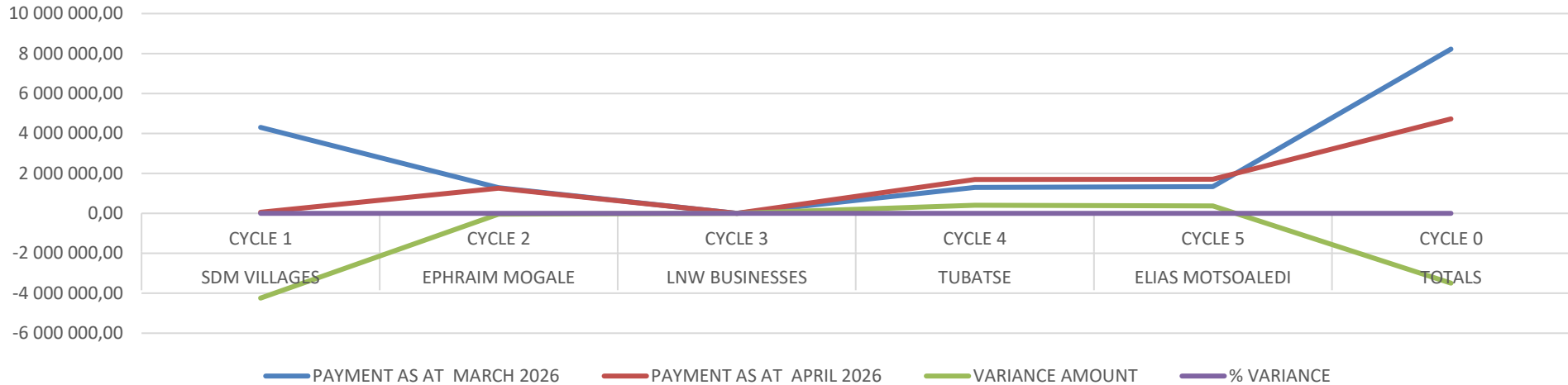
RECEIPTS REPORT

THE REASONS FOR VARIANCES

TOWN/ MUNICIPALITY	CYCLE	PAYMENT AS AT MARCH 2026	PAYMENT AS AT APRIL 2026	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	4 298 012,49	55 888,40	-4 242 124,09	-98,70%
EPHRAIM MOGALE	CYCLE 2	1 290 883,94	1 258 194,54	-32 689,40	-2,53%
LNW BUSINESSES	CYCLE 3	333,00	2 224,51	1 891,51	568,02%
TUBATSE	CYCLE 4	1 295 783,59	1 701 533,92	405 750,33	31,31%
ELIAS MOTSOALEDI	CYCLE 5	1 336 555,59	1 710 270,89	373 715,30	27,96%
TOTALS	CYCLE 0	8 221 568,61	4 728 112,26	-3 493 456,35	-42,49%

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

COLLECTIONS CHART FOR APRIL 2026



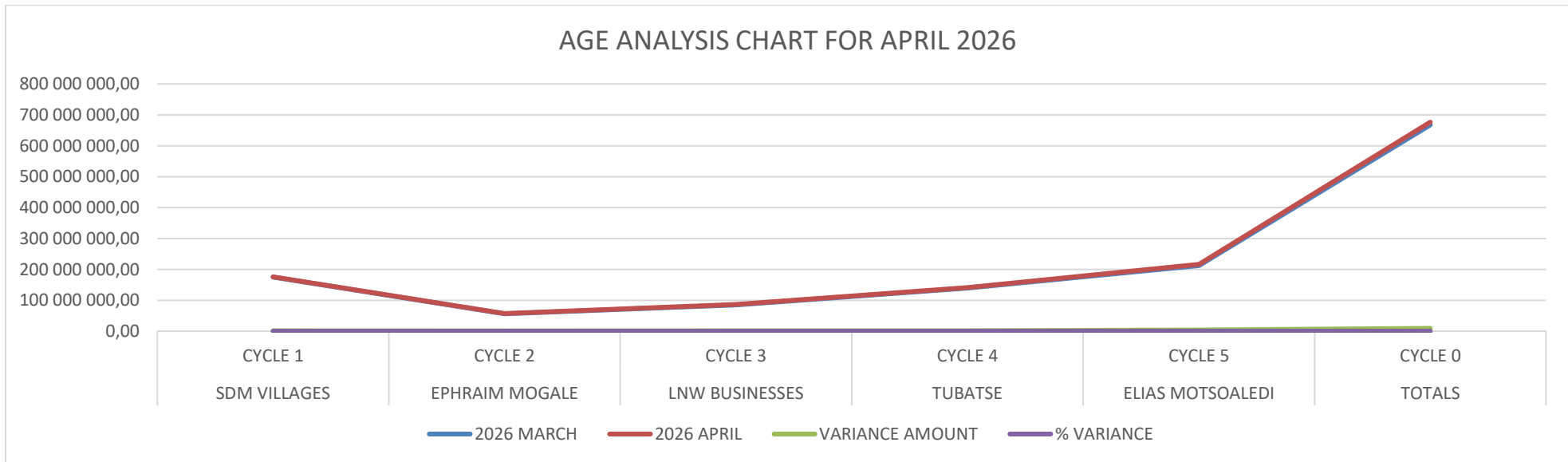
Description	Explanation of report	Challenges	Remedial action
Receipts report for period of April 2026	Receipts have decreased by R3 493 456 from R8 221 568 in March 2026 to R4 728 112 in April 2026. Cycles 1 & 2 showed a drop in collection.	<ul style="list-style-type: none"> • Culture of non-payment in most arears • 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	2026 MARCH	2026 APRIL	VARIANCE AMOUNT	% VARIANCE
SDM VILLAGES	CYCLE 1	174 700 050,66	176 147 238,97	1 447 188,31	0,83%
EPHRAIM MOGALE	CYCLE 2	56 150 950,99	57 084 640,98	933 689,99	1,66%
LNW BUSINESSES	CYCLE 3	84 803 944,71	86 287 207,35	1 483 262,64	1,75%
TUBATSE	CYCLE 4	139 664 866,05	140 734 319,51	1 069 453,46	0,77%
ELIAS MOTSOLEDI	CYCLE 5	212 090 848,14	216 280 665,92	4 189 817,78	1,98%
TOTALS	CYCLE 0	667 410 660,55	676 534 072,73	9 123 412,18	1,37%

AGE ANALYSIS CHART FOR APRIL 2026



Description	Explanation of report	Challenges	Remedial action
Age analysis report for end of April 2026	The ageing report has increased by R9 123 412.18 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 APRIL 2026

OTHER MATTERS RELATING TO STRENGTHENING OF REVENUE COLLECTION PROCESSES

- **SITA** 8 930 email statements were issued in April 2026, 5 410 smses were sent out in April 2026.
- Africa Meter reading have been reading and doing maintenance since January 2024.
- There are fourteen areas that were identified and will be billed at flat rate as soon as data collections is in Progress.
- There are two of the fourteen areas (Mapodile and Elansdooring) remaining for Stakeholders consultation.
 and dates are to be rescheduled consultation with MMC IWS and MMC BTO
- As at end of April 2026 debtors were 71 070.

F. Unauthorized, Irregular, Fruitless and Wasteful Expenditure

Irregular Expenditure for the Month of April 2026 = R320 839,35

Name of Municipality: SEKHUKHUNE DISTRICT MUNICIPALITY								
No	Transaction details				Person Liable (Official or Political Office Bearer)	Type of Prohibited Expenditure	Status	
	Date of Payment	Payment Number	Amount	Description of Incident			UI	
2	20260410	55037706	R 320 839,35	Winterbach Familie Trust(Supply of water)	IWS	Irregular Expenditure		X
			320 839,35					

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

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

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

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

B. The Competitive Bidding Processes

The municipality processed 14 requisitions of goods and services through the competitive bidding processes as at the month of April 2026. There are 05 bid processes that are still in the in progress and 05 have been referred for re-advert. 30 tenders have been awarded as at 30th April 2026.

Bids Specifications					
No.	Bid No.	Description of Service	Specifications Date	Advertisement Date	Closing Date of Advert
1	SK8/3/1-33/2025/2026	Provision of Fuel and Lubricants for Diesel- and Petrol-Driven Water Infrastructure in the O&M Division for 3 years	14/04/2026	24/04/2026	28/05/2026
2	SK8/3/1-32/2025/2026	Laboratory Services to Analyse Water and Food Samples for 3 years	09/04/2026	24/04/2026	28/05/2026
3	SK8/3/1-31/2025/2026	Re-Advert: Supply and Delivery of Laptops, Desktops, Printer, Projector and Laptop Bags (Once-Off).	14/04/2026	24/04/2026	12/05/2026
4	SK8/3/1-30/2025/2026	Re-Advert: Skills Development Providers for the Establishment of a Database of Skills Providers for 3 years	09/04/2026	10/04/2026	18/05/2026
Bids Evaluation					
No.	No.	Description of Service	Evaluation received	Date Received	Date Completed
1	SK8/3/1-28/2025/2026	Production Equipment's and Inputs for Support SMMEs and Cooperatives Projects (Once-Off).	Yes	28/04/2026	In-progress
2	SK8/3/1-29/2025/2026	Supply and Delivery of 400 SDM Logo Stickers for Recycling Bin (Once-Off).	Yes	28/04/2026	In-progress
3	SK8/3/1-10/2025/2026	Panel of General Building Construction for 3 Years	Yes	28/10/2025	Re-advert
4	SK8/3/1-15/2025/2026	ARCGIS Drone Devices and Its Software Licenses (Once Off).	Yes	17/11/2025	Re-advert
5	SK8/3/1-47/2024/2025	Procurement of hardware computer equipment and peripheral for a period of three years.	Yes	20/06/2025	Re-advert
6	SK8/3/1-16/2025/2026	Electronic Records Management System for a Period of Three (3) Years.	Yes	02/12/2025	Re-advert
Bids Adjudication					
No.	No.	Description of Service	Adjudication received	Date Received	Date Completed
1	SK8/3/1-26/2025/2026	Face masks for fire fighters personnel (once-off)	Yes	08/04/2026	In-progress
2	SK8/3/1-27/2025/2026	Laptops, Printers and Mobile Wifi Routers (once-off)	Yes	08/04/2026	In-progress
3	SK8/3/1-17/2025/2026	Laptop and Bags, Desktops and Projector (once-off)	Yes	12/02/2026	In-progress
4	SK8/3/1-18/2025/2026	Development of Fully Integrated Municipality Geographic System for a Three Years	Yes	23/12/2024	Re-Advert

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

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 Maintenance for a Period of Three Years	Yes	18/08/2025	27/08/2025	Fleet Horizon
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	1. Tshwane Engineering and Hydraulic Suppliers, 2. Unathi Catering and cleaning services, 3. Rena Batswako Transport, 4. Whiterock 75 Investment and Holdings, 5. Monwaswe General Trading Towing and
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
18	SK8/3/1-13/2025/2026	Servicing, Replacement, and Installation of Fire Extinguishers	Yes	21/01/2026	22/01/2026	Sghelembe Projects & Services
19	SK8/3/1-14/2025/2026	GIS Equipment.	Yes	17/11/2025	22/01/2026	Segokgome Trading & Projects
20	SK8/3/1-44/2024/2025	Term contract for Auction Services for Period of Three (03) years	Yes	05/08/2025	10/08/2025	Five Star Trading Enterprise
21	SK8/3/1-19/2025/2026	Sucking, Emptying and Cleaning Of 400 VIP toilets units for Matlerekeng RDP	Yes	29/01/2026	09/02/2026	Botepu Group
22	SK8/3/1-20/2025/2026	Sucking, Emptying and Cleaning Of 599 VIP toilets units for Mafisheng of Ephraim Mogale Region	Yes	29/01/2026	09/02/2026	Blacksky Investment and Holding
23	SK8/3/1-21/2025/2026	Sucking, Emptying and Cleaning Of 1075 VIP toilets units for Walter Sisulu RDP(ward 09) of Elias Motsoaledi Region	Yes	29/01/2026	09/02/2026	lets of Mach
24	SK8/3/1-11/2025/2026	Panel of Water Tenkering for 3 Years	Yes	13/02/2026	20/02/2026	1. Dikgale and Sebege Energies, 2. Nkoto Catering, 3. Fito & Son Construction, 4. Nqato Le Nareadi
25	SK8/3/1-48/2024/2025	Procurement of internet services and domain hosting for a period of three years.	Yes	11/09/2025	17/09/2025	Lakayla Investment (Pty) Ltd
26	SK8/3/1-29/2025/2026	Panel for gardening, debushing, and maintenance of Municipal facilities for 3 years	Yes	13/04/2026	14/04/2026	1. Izamukelo Civils & Projects, 2. Silamo Skylink, 3. White Rock 75 Investment, 4. Kulaisisebenze Trading
27	SK8/3/1-25/2025/2026	Physical Security Services for Cluster 4: Makhuduthamaga Local Muni for 3 years	Yes	28/04/2026	30/04/2026	Tshepho NW Holdings
28	SK8/3/1-24/2025/2026	Physical Security Services for Cluster 3: Groblersdal Town Local Muni for 3 years	Yes	28/04/2026	30/04/2026	Leloba Bright Trading
29	SK8/3/1-23/2025/2026	Physical Security Services for Cluster 2: Elias Motsoaledi/Ephraim Mogale Local for 3 years	Yes	28/04/2026	30/04/2026	Euromo Trading
30	SK8/3/1-22/2025/2026	Physical Security Services for Cluster 1: Fetakgomo/Tubatse Local for 3 years	Yes	28/04/2026	30/04/2026	Tubatse Security Services (pty) ltd

Purchase Orders less than R 30 000



RFQ Register less
than R 30 000.xlsx

Purchase Orders Less than R 200 000



RFQ Register less
than R 200 000.xlsx

Purchase Orders more than R 200 000



RFQ Register R200
000 and Above.xlsx

IV. ASSET MANAGEMENT

A. MONTHLY PERFORMANCE ANALYSIS REPORTS:

ASSET PROCUREMENT ANALYSIS REPORT:

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

OTHER ASSET PURCHASES	QUANTITY	CLASSIFICATION	April 2026
Movables Assets additions	0	Computer Equipment	R0.00
	0	Machinery and Office Equipment	R0.00
	0	Transport Assets	R0.00
Intangible assets	0	Intangible Assets	R0.00

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

INFRASTRUCTURE ASSET PURCHASES	QUANTITY	FACILITY CLASS	VALUE
Infrastructure additions -Water Supply (New and replacement assets)	08	Water Supply	R2 973 110,30
- 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 April to R42 724 649,28 and R429 658 537,56

PHYSICAL VERIFICATION OF WIP AND COMPLETED CAPITAL PROJECTS

7 WIP and completed projects were visited during the month of April 2026.

G. RETENTION ANALYSIS

Opening Balance	2025/2026 Raised YTD	2025/2026 Retention Raised July	1 years	2 years	3 years +	2025/2026 Retention Paid YTD	2025/2026 Retention Paid July	Closing Balance 2025/2026 YTD
214 880 607.04	35 522 124.55	3 208 248.06	79 548 103.55	88 977 144.20	71 317 791.93	10 559 691.92	0.00	239 843 039.67

ACHIEVEMENTS

1. The FAR was updated during April 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
-

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 Guidelines Municipal Finance Management Act No. 56 of 2003			
National Treasury			
Certificate of Compliance: Water Debt Relief Conditions			
Period	Apr-26		
National Financial Year	2025/26		
Demarcation Code of Municipality being assessed	DC47		
District	Sekhukhune		
Demarcation Description	Sekhukhune		
I, Meshack Kgwaile, hereby certify that the Municipality monitored its compliance against the conditions of Municipal Debt Relief as set-out in the Water Debt Relief Guidelines and that the Municipality is satisfied and certifies that it fully complies with the conditions as set-out in the table below:			
Water Debt Relief Conditions (Monthly reporting)			
Continue	Condition	Compliance	Notes/Comments
1	7.1 Maintaining the bulk water current account – (unless waived for the purpose of this certificate where the account for a single month's consumption that was due and payable during the month being assessed)		
1.1	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 7.1	Yes, fully paid	
1.1.1	- 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 5 days of making any such payments (in PDF format)?	Yes	
1.1.2	- Has the municipality submitted the consolidated proof of payments to the respective bulk suppliers to the National Treasury GoMAn. Upload portal: https://gobalnationaltreasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)?	Yes	
1.1.3	- 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 43(2) MFMA statement of the Water Board (WB) and/ or Water Trading Entity (WTE) and / or Water User Association (WUA)?	Yes	
2	7.2 Accounting Treatment and mSCOA Reporting		
2.1	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Water arrest debt (date 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)	
2.2	Did the municipality file accounts for any related benefits (e.g. interest submission, etc.) and does such align with mSCOA?	N/A (No benefit yet)	
3	7.3 Monitor and report on implementation –		
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	
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 Guidelines)?	Yes	
3.1.2	Does the municipality's MFMA section 71 statement for the month being assessed –		
3.1.2.1	Part A: include the municipality's progress against its approved funded budget?	Yes	
3.1.2.2	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)	
3.1.2.3	- 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	
3.1.2.4	- Include the municipality's water losses (both in Rand value and kilolitres) for the month being assessed (MFMA Circular 71)?	Yes	
3.1.2.5	- 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	
3.1.2.6	- 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)	
3.1.2.7	- Include the progress made to reduce the municipality's reported water and/ or energy losses against its water and energy losses reduction strategy?	Yes	
3.1.2.8	Municipalities with financial recovery plans (FRP)		
3.1.2.8.1	- Municipalities with financial recovery plans (FRP) - If the municipality has a FRP as envisaged in the prevailing local government legislative framework: Did the municipality's FRP progress report during the month being assessed, explicitly include the municipality's progress against those components of the FRP aimed to achieve water debt relief compliance as part of achieving a funded budget?	Yes	
3.1.2.8.2	- 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	
3.1.2.8.3	- If progress is slow in terms of paragraph 7.3.1, is the municipal council and senior management team's active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?	Yes	

PT: HOD/ NT/ MH Name:

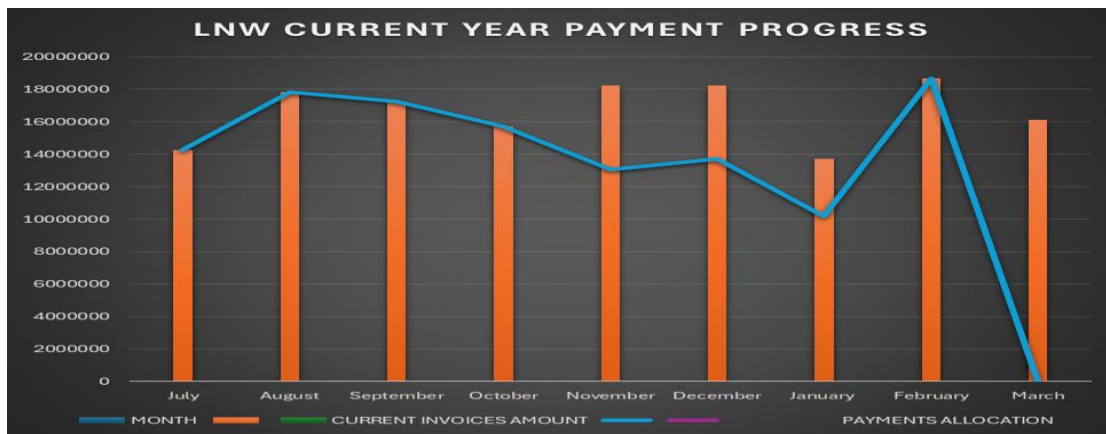
Signature of PT: HOD/ NT/ MH:

Date:

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

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

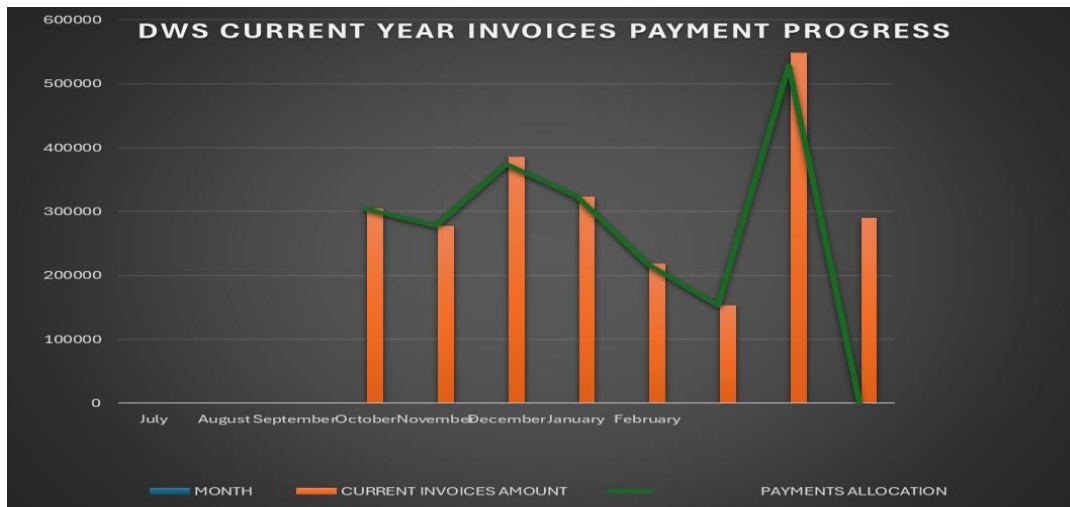
BULK WATER SUPPLY RECONCILIATION (LEPELLE NORTHERN WATER)								
MONTH	CURRENT INVOICES AMOUNT	REPAYMENT ARRANGEMENT	INTEREST	PAYMENTS ALLOCATION				CUMMULATIVE OUTSTANDING
				PAYMENT	PAYMENT %	PAYMENT DATE	OUTSANDING CURRENT INVOICES	
Opening bal	269 186 062,02			R61 277 569,12		2025/12/22		R207 908 492,90
July	R14 279 293,63	R14 279 293,63	R2 272 642,74	R14 279 293,63	100,00%	2025/09/10	R0,00	R210 181 135,64
August	R17 840 521,83	R17 840 521,83	R2 042 892,49	R17 840 521,83	100,00%	2025/09/15	R0,00	R212 224 028,13
September	R17 237 687,58	R17 237 687,58	R1 980 684,06	R17 237 687,58	100,00%	2025/10/24	R0,00	R214 204 712,19
October	R15 722 704,28	R15 722 704,28	R2 003 825,64	R15 722 704,28	100,00%	2025/11/18	R0,00	R216 208 537,83
November	R18 230 313,95	R18 230 313,95	R1 922 256,79	R13 075 243,88	71,72%	2025/12/22	R5 155 070,07	R223 285 864,69
December	R18 223 930,53	R18 223 930,53	R1 878 283,05	R13 713 558,16	75,25%	2026/01/30	R4 510 372,37	R229 674 520,11
January	R13 703 942,71	R13 703 942,71	R1 732 903,21	R10 167 946,55	74,20%	2026/02/12	R3 535 996,16	R234 943 419,48
February	R18 664 298,82	R18 664 298,82	R1 600 668,00	R18 664 298,82	100,00%	2026/03/24	R0,00	R236 544 087,48
March	R16 125 753,29	R16 125 753,29	R1 731 491,11	R0,00	0,00%	-	R16 125 753,29	R254 401 331,88
April								
TOTAL	R419 214 508,64	R150 028 446,62	R17 165 647,09	R181 978 823,85			R29 327 191,89	R254 401 331,88



MFMA Section 71 financial reporting – April 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	R218 179,57	R218 179,57	R0,00	R218 179,57	100,00%	2026/01/30	R0,00	R31 613 472,25
December	R152 563,29	R152 563,29	R0,00	R152 563,29	100,00%	2026/02/27	R0,00	R31 613 472,25
January	R548 146,55	R548 146,55	R0,00	R529 114,18	96,53%	2026/03/31	R19 032,37	R31 632 504,62
February	R290 069,33	R290 069,33	R0,00	R0,00	0,00%	-	R290 069,33	R31 922 573,95
March								
April								
TOTAL	R2 498 644,06	R2 498 644,06	R0,00	R2 178 597,35			R320 046,71	R31 922 573,95

NOTE:As at 30 April 2026, we have not received March invoices.



C. Maintaining the Water Bulk Current account & Water losses

Water Losses for the Period ending 30 APRIL 2026					
Technical Losses (Kilolitres)	Technical Losses (Rands)	Non-Technical Losses (Kilolitres)	Non-Technical Losses (Rands)	Total Water Losses (Kilolitres)	Total Water Losses (Kilolitres)
889 022,00	4 615 775,97	-	-	889 022,00	4 615 775,97

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