



BUDGET AND TREASURY REPORT

Report as of November 30 2025

NOVEMBER 30, 2025
MOPANI DISTRICT MUNICIPALITY
Section 71 Report

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1. Executive Summary

1.1.1 Introduction

Section 71(1) of the Municipal Finance Management Act (MFMA) requires from the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the mayor and respective provincial treasury within 10 working days after the end of each month on the state of the municipality's budget for that month and for the financial year up to the end of that month. Mopani District Municipality's budget is unfunded though it is affordable through the cashflow. The municipality has a bulk water debt and is currently servicing its debt in as per the Water Debt Relief conditions.

1.1.2 Consolidated Performance

Statement of financial performance

Budget and Treasury Reporting Section-71

Limpopo: Mopani (DC33) - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M05) 30 November 2025

Description	Ref	Budget year 2025/26													
		Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	M02 Aug Actual	M03 Sept Actual	Q1 Sept Actual	M04 Oct Actual	M05 Nov Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue															
Exchange Revenue															
Service charges - Electricity															
Service charges - Water		180,278	388,360	388,360	5,725	50,365	24,807	80,897	18,394	19,146	118,436	161,817	(43,381)	(26.81)	388,360
Service charges - Waste Water Management		43,706	70,424	70,424		3,879	3,070	6,949	3,878	3,096	13,924	29,344	(15,420)	(52.55)	70,424
Service charges - Waste Management															
Sale of Goods and Rendering of Services		2,799	5,594	5,594	141	154	99	394	123	471	987	2,331	(1,343)	(57.63)	5,594
Agency services															
Interest															
Interest earned from Receivables		124,675	87,945	87,945		7,163	6,861	14,024	6,868	8,205	29,096	36,644	(7,548)	(20.60)	87,945
Interest earned from Current and Non Current Assets		29,904	20,000	20,000	2,964	3,018	2,300	8,283	1,557	1,038	10,878	8,333	2,545	30.54	20,000
Dividends															
Rent on Land															
Rental from Fixed Assets															
Licence and permits															
Special rating levies															
Operational Revenue	42,891				698	16		714	251	544	1,510		1,510		
Non-Exchange Revenue															
Property rates															
Surcharges and Taxes															
Fines, penalties and forfeits															
Licences or permits															
Transfer and subsidies - Operational	1,431,844	1,438,267	1,438,267	597,153	5,472	3,140	605,766	3,297	3,191	612,253	599,278	12,975	2.17	1,438,267	
Interest															
Fuel Levy															
Operational Revenue															
Gains on disposal of Assets															
Other Gains	1,305														
Discontinued Operations	5,036								2,915		2,915		2,915		
Total Revenue (excluding capital transfers and contributions)	1,862,437	2,010,591	2,010,591	606,682	70,067	40,278	717,027	37,283	35,690	790,000	837,746	(47,746)	(5.70)	2,010,591	
Expenditure															
Employee related costs	498,364	554,179	554,179	37,557	42,925	47,435	127,918	42,673	51,165	221,756	230,908	(9,152)	(3.96)	554,179	
Remuneration of councillors	18,085	28,427	28,427	1,529	1,624	1,520	4,674	1,489	1,531	7,694	11,845	(4,151)	(35.05)	28,427	
Bulk purchases - electricity															
Inventory consumed	572,439	416,841	416,841	3,668	38,270	51,533	93,471	36,465	27,731	157,667	173,684	(16,017)	(9.22)	416,841	
Debt impairment	905,279	68,495	68,495												
Depreciation and amortisation	300,268	316,194	316,194	17,392	17,388	16,821	51,601	17,372	16,774	85,746	131,747	(46,001)	(34.92)	316,194	
Interest	18,942	31,956	31,956	1,233	8	1,241	0	0	0	1,241	13,315	(12,074)	(90.68)	31,956	
Contracted services	368,727	324,017	324,017	32,739	31,960	35,327	100,027	43,869	34,441	178,337	135,007	43,330	32.09	324,017	
Transfers and subsidies															
Irrecoverable debts written off															
Operational costs	194,967	128,162	128,162	6,424	8,491	12,053	26,968	6,565	10,649	44,183	53,470	(9,287)	(17.37)	128,162	
Losses on disposal of Assets															
Other Losses	76														
Total Expenditure	2,877,146	1,868,269	1,868,269	99,310	141,891	164,699	405,899	148,433	142,291	696,624	778,515	(81,891)	(10.52)	1,868,269	
Surplus/(Deficit)															
(1,014,709)	142,322	142,322	507,372	(71,824)	(124,421)	311,127	(111,150)	(106,601)	93,376	59,231	34,145	57.65	142,322		
Transfers and subsidies - capital (monetary allocations)	813,382	717,509	717,509	40,147	13,470	53,617	7,302	85,655	146,574	304,900	(158,326)	(51.93)	717,509		
Transfers and subsidies - capital (in-kind)	1,749														
Surplus/(Deficit) after capital transfers and contributions	(199,578)	859,831	859,831	507,372	(31,677)	(110,951)	364,744	(103,849)	(20,946)	239,950	364,131	(124,181)	(34.10)	859,831	
Income Tax															
Surplus/(Deficit) after income tax	(199,578)	859,831	859,831	507,372	(31,677)	(110,951)	364,744	(103,849)	(20,946)	239,950	364,131	(124,181)	(34.10)	859,831	
Share of Surplus/Deficit attributable to Joint Venture															
Share of Surplus/Deficit attributable to Minorities															
Surplus/(Deficit) attributable to municipality	(199,578)	859,831	859,831	507,372	(31,677)	(110,951)	364,744	(103,849)	(20,946)	239,950	364,131	(124,181)	(34.10)	859,831	
Share of Surplus/Deficit attributable to Associate															
Intercompany/Parent subsidiary transactions															
Surplus/(Deficit) for the year	(199,578)	859,831	859,831	507,372	(31,677)	(110,951)	364,744	(103,849)	(20,946)	239,950	364,131	(124,181)	(34.10)	859,831	

REVENUE

The municipal Revenue budget for the year was approved at **R2.01 billion**, allocating funds for operational activities and **R644 million** vat exclusive for capital expenditure. As of 30 November 2025, total amount of **R952.2 million (R594 million for equitable share, R278 Million for MIG, R70 Million for WSIG 6B, R3 million for FMG, R1.8 million for RRAMS and R5.4 for EPWP)** was received from National Treasury. The **R349.5 million** received for Capital expenditure.

The total revenue received YTD from VDM amounts to **R0**, and YTD Vat refundable amount totals **R76.18 million**, the amount of **R1.2 million** was received from the Greater Letaba Local municipality. Together these revenues amount to **R77.38 million** as at 30 November 2025

The municipality is currently recognizing conditional grant such as Municipal Infrastructure Grant as liability which is the requirements with generally Accepted Accounting Practice (GRAP 23). This grant will only be recognized as revenue once they have meet conditions of those grants.

2. Financial Overview

Figure 1: Statement of Financial Performance

2.1 Statement of financial Performance

a). Operating Revenue

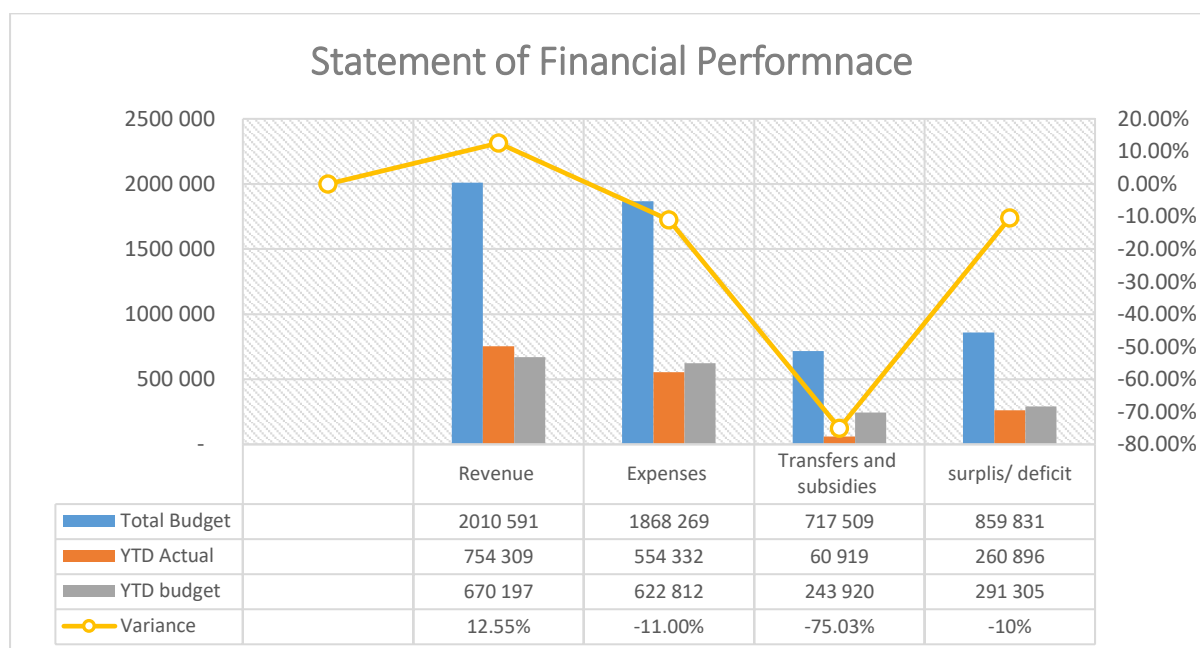
i. Service charges (GRAP 9)

The services charges for water charged to consumers is at **R118.4 million** of the YTD Actual when compared to the YTD Budget of **R161.8 million** and the variances **-26.81 %**. The service charges for sanitation is at **R13.9 million** of the YTD Actual when compared to the YTD Budget of **R29.34 million** and the variance is **-52.55 %** as at the period ending 30 November 2025.

The system vendor is in the process of uploading customer information on the system, the process of consolidating billing from local municipalities is in progress.

- i. **Transfers and Subsidies Operational**– the municipality is at **R612.3 million** of the YTD Actual when compared to the YTD Budget of **R599.2 million**, the variance is **2.17%** on operating grants and subsidies as at the end of the period ended the 30 November 2025. The variance is due to an evenly monthly allocation of the budget throughout the period by the system.
- ii. **Transfers and Subsidies Capital**– the municipality is at **R160 million** (WSIG 6B included) of the YTD Actual when compared to the YTD Budget of **R260 million**, the variance is **38.46%**. on capital grants and subsidies as at the end of the period ended the 30 November 2025. The variance is due to evenly allocation of the budget throughout the period.

- iii. **Interest earned on Current and Non-Current Assets** –Interest earned on current and non-current asset is **R10.9 million** of the YTD Actual when compared to the YTD Budget of **R8.3 million**. The variance is **30.54%** the higher favourable variance is due municipality's ability to manage cashflow and putting money in the bank for longer period.
- iv. **Sale of Goods and rendering services (Tenders)-** Sale of goods and other services including sales from Tenders is **R 987 thousand** of the YTD Actual when compared to the YTD Budget of **R2.3 million**, the variance of **-57.63%**.
- v. **Interest Earned from Receivables-** Interest earned on receivables is at **R29.0 million** of the YTD Actual when compared to the YTD budget of **R36.6 million**, the variance **-20.60%**. the YTD actual information is one month behind due to locals not submitting the information in time.



b) Operating Expenditure

- i. **Employee Related Costs** (Salaries and Wages & Social contribution) – Employee related costs expenditure it at **R221.7 million** of YTD Actual when compared to the YTD Budget of **R230.9 million** and the variance is **-3.96%** for the period ended 30 November 2025, which is lower than the expected budget.

Overtime and leave encashment have been reduced significantly and as per Mscoa classification Subsistence and Travel (S&T) is classified under operational cost.

- ii. **Councillors Remuneration** – The councillors' remuneration is at **R7.7 million** of the YTD Actual when compared to the YTD Budget of **R11.8 million** the variance is **-35.05%**. 2025/26 determination of upper limits for Councillors is not yet effected.
- iii. **Depreciation** – The depreciation is at **R85.7 million** of the YTD Actual when compared to the YTD Budget of **R131.7 million** and the variance is **-34.92%** for the period ended 30 November 2025.
- iv. **Debt Impairment**- Currently the municipality is accounting for debt impairment at year end. The municipality is planning to put revenue collection strategies to optimize the collection of debt owned by consumers through its local such as the use debt collectors, improved meter reading and other initiatives. The Municipality has a council approved Debt write-off policy which does not intend to promote the culture of non-payment and compromise the municipality future cash position, the policy is expected to assist in reducing irrecoverable debt.
- v. **Contracted services** – includes the payments for water tankers, security services, Legal Services, PMU Support, consultants assisting in preparation of AFS and MSCOA. Expenditure is at **R178.3 million** of the YTD Actual compared to the YTD Budget of **R135 million**, the variance is **32.09%** for the period ending 30 November 2025.

Segment	As at	Budget	Actual	Available
Security	July	120 000 000.00	13 463 268.72	49 459 761.51
	August		12 317 301.51	
	September		14 511 953.12	
	October		15 526 284.63	
	November		14 721 430.51	
Legal	July	20 000 000.00		11 247 404.97
	August		2 914 382.06	
	September		294 923.67	
	October		4 667 195.54	
	November		876 093.76	
Labour	July	16 000 000.00	7 246 758.26	1 906 963.58
	August		2 843 695.66	
	September		2 503 487.50	
	October		1 499 095.00	
	November			
Water Tanker	July	35 000 000.00	2 400 000.00	19 344 797.87
	August		2 976 000.00	
	September		4 111 202.13	
	October		5 424 000.00	
	November		744 000.00	
PMU support	July	16 800 000.00		10 008 985.38
	August		1 707 632.63	
	September		1 677 879.83	
	October		1 701 075.09	
	November		1 704 427.07	
AFS Support	July	7 000 000.00		2 882 240.64
	August		1 564 522.83	
	September		1 877 427.39	
	October		312 904.57	
	November		362 904.57	
mSCOA Support	July	4 000 000.00	4 358 040.06	- 1 008 964.44
	August		66 433.54	
	September		66 433.54	
	October		518 057.30	
	November			
Assets Support	September	4 961 256.00	1 720 000.00	3 241 256.00

- vi. **Inventory Consumed** - This figure includes repairs and maintenance of infrastructure and movable assets on an ad hoc basis and the purchase of bulk water purchases from Lepelle Northern Water and Department of Water and Sanitation is at **R157.7 million** of the YTD Actual compared to the YTD Budget

of **R173.7 million**, the variance is **-9.22%** for the period ending 30 November 2025. The figure includes repairs and maintenance of infrastructure and movable asset on an ad hoc basis and the purchase of bulk water purchases from Lepelle Northern Water and Department of Water and Sanitation. Invoices from LNW for month of November not yet been processed.

- vii. **Operational Costs** – Operational Costs is at **R44.2 million** of the YTD Actual compared to the YTD Budget of **R53.3 million** the variance is **-17.37%** as at the period ended 30 November 2025. The variance is due to municipality 'ability to implement cost containment strategy
- viii. **Interest Paid** – Interest paid is at **R1.2 million** of the YTD Actual compared to the YTD Budget of **R13.3 million** the variance is at **-90.68** as the period ended 30 November 2025. The high variance is due to interest written off by the creditors.

The overall operating expenditure as on the 30 November 2025 is at **R696.6 million** of the YTD Actual compared to the YTD Budget of **R778.5 million** and the variance is **-10.52%**. The operational expenditure has non-calculations of the debt impairment, and the receiving and issuing of the water inventory and other stores not using the financial system (stores module)

Detailed statement of Financial Performance

2.1 Staff benefits expenditure.

The Municipality staff and councillors' benefits to date amount to **R229.4 million** as compared to the budget of **R242.8 million**. The overall salary variance is reported at **-5.5%** as of 30 November 2025.

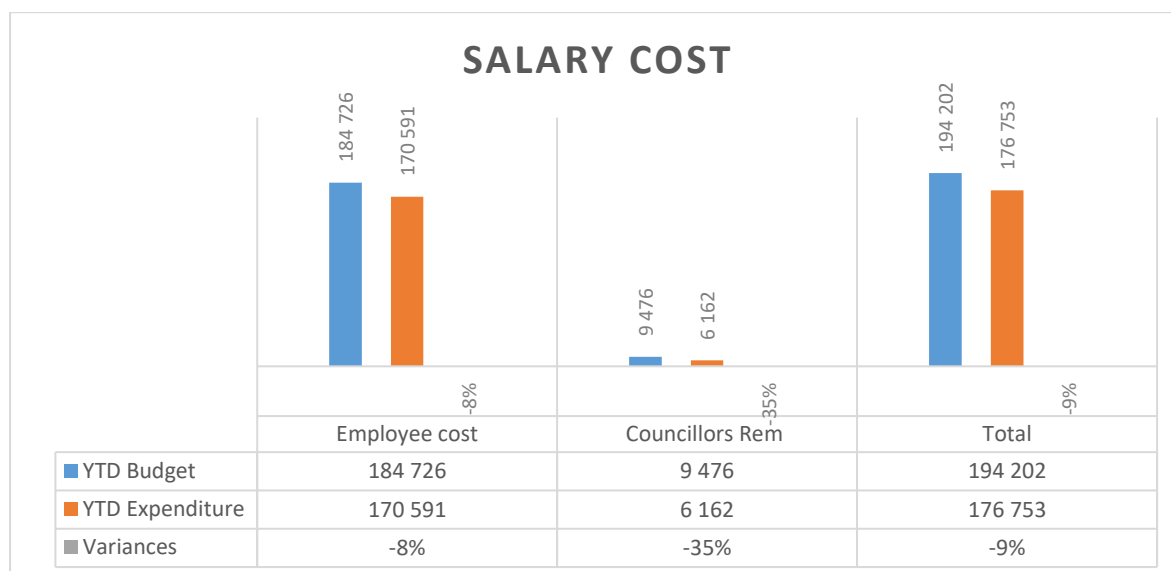


Figure Remuneration Cost

2.2 Capital expenditure

The overall capital expenditure as of 30 November 2025 is at **R171.5 million** of the YTD Actual compared to the YTD Budget of **R274.5 million** and the variance is - **37.51%**.

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Limpopo: Mopani (DC33) - Table C5 Monthly Budgeted Capital Expenditure by Functional Classification and Funding for period ending (M05) 30 November 2025

Description	Ref	2024/25	Budget year 2025/26												
		Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	M02 Aug Actual	M03 Sept Actual	Q1 Sept Actual	M04 Oct Actual	M05 Nov Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Capital Expenditure - Functional															
Municipal governance and administration		18,533	6,000	6,000	-	134	28	162	2,035	(35)	2,162	2,500	(338)	(13.54)	6,000
Executive and council															
Finance and administration		18,533	6,000	6,000		134	28	162	2,035	(35)	2,162	2,500	(338)	(13.54)	6,000
Internal audit															
Community and public safety		(5,777)	26,500	26,500	-	-	8,768	8,768	-	-	8,768	11,042	(2,274)	(20.59)	26,500
Community and social services			1,500	1,500								625	(625)	(100.00)	1,500
Sport and recreation															
Public safety		(5,777)	25,000	25,000			8,768	8,768			8,768	10,417	(1,649)	(15.83)	25,000
Housing															
Health															
Economic and environmental services		224	2,587	2,587	-	-	-	-	-	-	-	1,078	(1,078)	(100.00)	2,587
Planning and development		224	2,587	2,587								1,078	(1,078)	(100.00)	2,587
Road transport															
Environmental protection															
Trading services		614,940	609,380	609,380	5,155	28,042	19,362	52,559	41,596	66,423	160,578	259,846	(99,268)	(38.20)	609,380
Energy sources															
Water management		614,940	609,380	609,380	5,155	28,042	19,362	52,559	41,596	66,423	160,578	259,846	(99,268)	(38.20)	609,380
Waste water management															
Waste management															
Other															
Total Capital Expenditure - Functional	3	627,919	644,467	644,467	5,155	28,176	28,157	61,489	43,631	66,387	171,507	274,465	(102,959)	(37.51)	644,467
Funded by															
National Government		14,649	611,967	611,967	4,276	24,772	14,173	43,221	41,596	66,423	151,239	260,924	(109,685)	(42.04)	611,967
Provincial Government															
District Municipality		(274,771)			879	3,270	5,189	9,339			9,339		9,339		
Transfers and subsidies - capital (monetary allocations) (Nat/															
Transfers recognised - capital		(260,122)	611,967	611,967	5,155	28,042	19,362	52,559	41,596	66,423	160,578	260,924	(100,346)	(38.46)	611,967
Borrowing	6														
Internally generated funds		888,042	32,500	32,500		134	8,796	8,929	2,035	(35)	10,929	13,542	(2,612)	(19.29)	32,500
Total Capital Funding		627,919	644,467	644,467	5,155	28,176	28,157	61,489	43,631	66,387	171,507	274,465	(102,959)	(37.51)	644,467

2.3.CashFlowStatement

Limpopo: Mopani (DC33) - Table C7 Monthly Budgeted Cash Flows (All) for period ending (M05) 30 November 2025

City of Maitland (CMA) - Table 6: Monthly Budgeted Cash Flows - FY 2025/26 period ending (MO) 30 November 2025															
Description	Ref	Budget year 2025/26													
		Audited Outcome	Original Budget	Adjusted Budget	M01 July Actual	M02 Aug Actual	M03 Sept Actual	Q1 Sept Actual	M04 Oct Actual	M05 Nov Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES															
Receipts															
Property rates															
Service charges		19,211	68,818	68,818		392	536	928	352		1,280	28,674	(27,394)	(95.54)	68,818
Other revenue		10,038	201,145	201,145	163	177	114	453	3,057	541	4,051	83,811	(79,760)	(95.17)	201,145
Transfers and Subsidies - Operational	1	1,253,084	1,438,267	1,438,267	594,762	4,960		599,722	48	3,527	603,297	599,278	4,019	0.67	1,438,267
Transfers and Subsidies - Capital	1	522,677	717,509	717,509	141,662	1,827		143,489	251	138,490	282,231	298,962	(16,731)	(5.60)	717,509
Interest		29,311	33,192	33,192	2,964	3,018	2,302	8,284	1,557	1,038	10,880	13,830	(2,950)	(21.33)	33,192
Dividends															
Payments															
Suppliers and employees		(1,517,072)	(1,482,306)	(1,482,306)	(97,305)	(88,154)	(92,355)	(277,815)	(107,598)	(78,630)	(464,044)	(617,627)	153,584	(24.87)	(1,482,306)
Finance charges			(1,276)	(1,276)								(531)	531	(100.00)	(1,276)
Transfers and Subsidies	1														
NET CASH FROM/(USED) OPERATING ACTIVITIES		317,249	975,350	975,350	642,246	(77,780)	(89,403)	475,062	(102,334)	64,966	437,694	406,396	31,299	7.70	975,350
CASH FLOWS FROM INVESTING ACTIVITIES															
Receipts															
Proceeds on disposal of PPE															
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Payments															
Capital assets		(760,472)	(644,467)	(644,467)	(41,125)	(42,743)	(34,277)	(118,146)	(49,304)	(23,220)	(190,669)	(268,528)	77,859	(28.99)	(644,467)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(760,472)	(644,467)	(644,467)	(41,125)	(42,743)	(34,277)	(118,146)	(49,304)	(23,220)	(190,669)	(268,528)	77,859	(28.99)	(644,467)
CASH FLOWS FROM FINANCING ACTIVITIES															
Receipts															
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits															
Payments															
Repayment of borrowing															
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD															
		(443,224)	330,883	330,883	601,121	(120,524)	(123,681)	356,917	(151,637)	41,746	247,025	137,868	109,158	79.18	330,883
Cash/cash equivalents at the year begin:		180,739	(142,121)	(142,121)	163,823	764,944	644,420	163,823	520,740	369,102	163,823	(142,121)	305,944	(215.27)	(142,121)
Cash/cash equivalents at the year end:	2	(262,485)	188,762	188,762	764,944	644,420	520,740	520,740	369,102	410,848	410,848	(4,253)	415,101	(9,759.88)	188,762

Based on the possible non-receival of the equitable share that is due to be received in December 2025, the following is the cashflow projection made:

PROJECTION SUMMARY				
Balance as per the bank				
Opening balance	Main	212 173 893.08		
other income		-		
		212 173 893.08		
Less Expenditure		-		
Estimated payment for current month		-		
Expected bank balance		212 173 893.08		
Less : MIG GRANT		(130 398 336.09)		
		81 775 556.99		
Expected Balance as at 30 November 2025		81 775 556.99		
Salaries & third parties (DECEMBER 2025)		(51 969 342.20)		
other Creditors		-		
Balance After Expected December commitments		29 806 214.79		

2.4 Cash and Cash equivalents

MOPANI DISTRICT MUNICIPALITY CONSOLIDATED BTS FOR OCTOBER 2025				
Month	4			
Statement Description	MAIN ACCOUNT 62854372093	CALL ACCOUNTS	TOTAL	
Opening balance	1,038,535.02	225,978,369.39	227,016,904.41	
Interest capitalised	42,655.64	995,523.69	1,038,179.33	
Transfer from Main to Call	(130,000,000.00)	130,000,000.00	-	
Transfer to Main Account from call	103,800,000.00	(103,800,000.00)	-	
Current - Refunds SARS	16,750,278.81	-	16,750,278.81	
Current - Auction	-	-	-	
Current - ACB (GRANT)	154,374,093.19	-	154,374,093.19	
Current - Deposits	542,292.50	-	542,292.50	
Current - Collection from Locals	-	-	-	
Current - Refund Insurance	-	-	-	
Current - ACB	(97,106,233.07)	-	(97,106,233.07)	
Current - debit orders	(1,033,175.50)	-	(1,033,175.50)	
Current - ESKOM	(4,314,383.69)	-	(4,314,383.69)	
Current - Refund Medical aid & Pension	-	-	-	
Current - Bank Charges	(4,630.03)	-	(4,630.03)	
Current - (Salaries)	(31,238,070.57)	-	(31,238,070.57)	
Current - S & T Refund	-	-	-	
Current - Salaries - Unpaid	-	-	-	
Current - Salaries - Refund Overpayment	-	-	-	
Current ACB - Unpaid	-	-	-	
Current ACB - Unknown	-	-	-	
Closing balance	12,851,362.30	253,173,893.08	266,025,255.38	

3. Grant Management

3.1 Grant Payment Allocation

The table below depicts the amount and the date that the payments were made into the municipality's bank account.

MOPANI DISTRICT MUNICIPALITY 2025/2026 Nov-25											
	EQUITABLE SHARES	MIG	FMG	EXP PUBLIC WORKS	RURAL ROADS ASSETS MANAGEMENT GRANT	RBIG_SCHEDULE 6B	WSIG_SCHEDULE 6B	GLM PAYMENTS	VAT REFUND	SALE OF ASSETS	TOTAL
BUDGET	1,427,429,000.00	543,921,996.00	3,000,000.00	7,838,004.00	2,586,996.00	35,000,000.00	136,000,000.00	-	-		2,155,775,996.00
% RECEIVED	42%	51%	100%	70%	70%	0%	52%	#DIV/0!	#DIV/0!		
GRANT INCOME	594,762,000.00	278,910,000.00	3,000,000.00	5,487,000.00	1,811,000.00		70,941,397.57	1,279,851.59	76,180,167.79	2,581,970.50	1,034,953,387.45
Jul-25	594,762,000.00	140,964,000.00					15,902,761.66	-			751,628,761.66
Aug-25			3,000,000.00	1,960,000.00	1,811,000.00		23,348,084.25	391,897.22	25,845,519.95		56,356,501.42
Sep-25							7,191,277.55	536,352.10	18,589,554.04		26,317,183.69
Oct-25							12,142,180.92	351,602.27	14,994,814.99	2,581,970.50	30,070,568.68
Nov-25		137,946,000.00		3,527,000.00			12,357,093.19		16,750,278.81		170,580,372.00
Dec-25											-
Jan-26											-
Feb-26											-
Mar-26											-
Apr-26											-
May-26											-
Jun-26											-
TOTAL	594,762,000.00	278,910,000.00	3,000,000.00	5,487,000.00	1,811,000.00	-	70,941,397.57	1,279,851.59	76,180,167.79	2,581,970.50	1,034,953,387.45

3.2 Creditors aging analysis.

The total due to creditors above 30 days' amounts to **R28.0 million** as of 30 November 2025.

	R		R							
	0days	30days	60days	90days	120days	Total				
	R	R	R	R	R	R				
Other Creditors	75 491 473.76	854 550.17	-	228 944.37	31 517 182.80	108 092 151.10				
DWS	-	27 182 239.07	-	-	-	27 182 239.07				
Lepelle	18 198 641.81	-	-	-	-	18 198 641.81				
	93 690 115.57	28 036 789.24	-	228 944.37	31 517 182.80	153 473 031.98				
NB! Creditors above 30 days										
Municipality is adhering to the arrangement made with DWS and far the municipality has paid 10 000 000 as per the agreement and the is no invoice that is over due										
Invoice for July was not yet received										
The amountfor 27 182239.07 was overbilled on Thabina, water services is assisting on the matter										
The 2 500000 was paid on the 14 Nov 2025 as per the arrangement										
The amount include the debt from Letaba and only 102 000000will be serviced in the current financial year,for the old debt of which 34000000 is already being paid for July to October 2025										
						359 994 560.50	Lepelle			
The payment for November as per the arrangement was made on the 14 Nov 2025										

4. Revenue Management

The Municipality's revenue sources are as follows: -

- Water and sewer service charges

- Fire services charges.
- Environmental Health service charges
- Air Quality services charges
- Sale of tenders

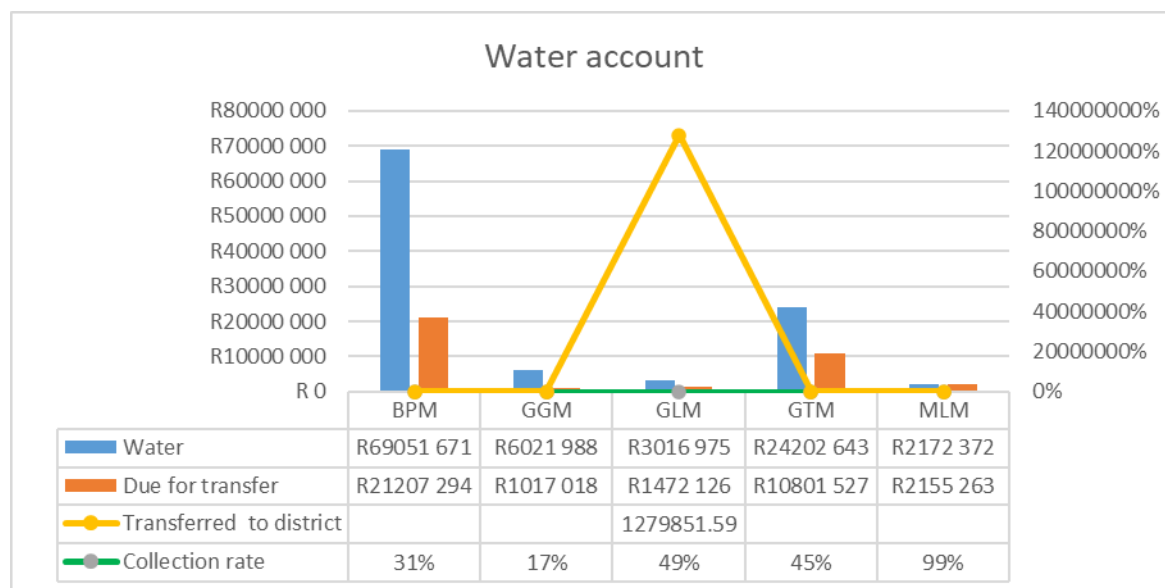
The main own revenue is water and sewer transaction that are done at the local municipalities on behalf of the District Municipality

4.1. Billing on Water and Sewer Services

All the local municipalities have not yet submitted their November 2025 reports.

a) Local Municipalities invoiced as of 30 November 2025

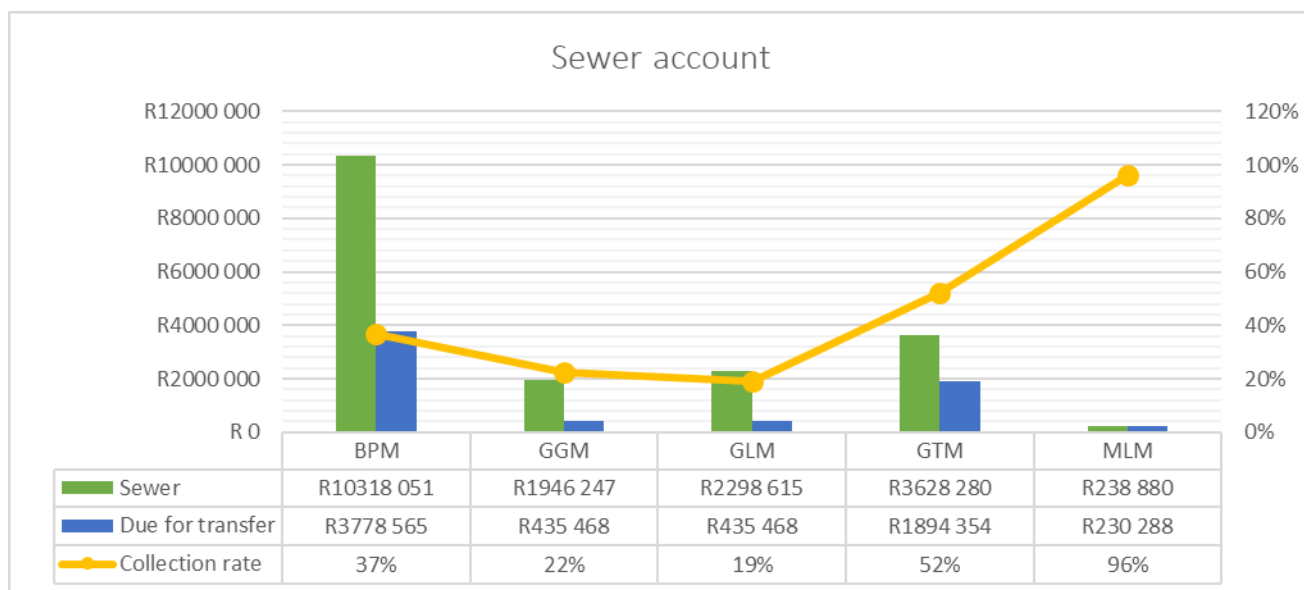
Figure 2: Water account



b) Sewer Billing

The following graph illustrate the performance of the sewer services.

Figure 3: Sewer Account



c) Local Municipalities Costs Recovery Report (Expenditures)

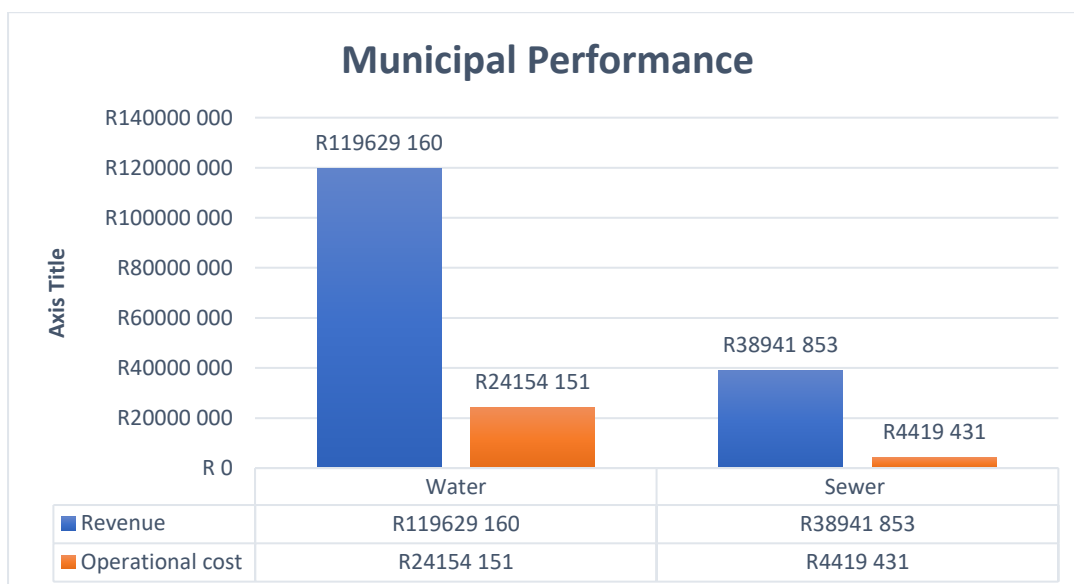


Figure 4: Cost recovery.

The revenue invoiced on water and sewer for functions performed by local municipalities as per the above two tables. All municipalities has not yet transferred the money to the district municipality with the exception of Greater Letaba Municipality which has transferred R 1 279 851.59 in the current financial year. As such further engagements with the local municipalities is critical. The local municipalities need to invoice the district on the total expenditures incurred on the water and sewer transactions.

Below is a summary of the revenue collection and expenditure expenditures incurred by the local municipalities.

SUMMARY OF INCOME/EXPENDITURE						
YEAR TO DATE	Ba-PHALABORWA	TZANEEN	MARULENG	LETABA	GIYANI	TOTAL
Water Collection	R21 083 145.06	R10 762 839.40	R2 255 707.74	R1 472 125.61	R1 017 017.56	R32 871 194.58
Sewer Collection	R3 778 562.94	R1 894 353.84		R435 467.88	R435 467.88	R5 762 964.70
Total Collection	R24 861 708.00	R12 657 193.24	R2 255 707.74	R1 907 593.49	R1 452 485.44	R38 634 159.28
Water Expenditure	-R8 650 193.51	-R10 920 414.69	-R1 387 712.86	-R2 247 769.90	-R948 059.54	-R24 154 150.50
Sewer Expenditure	-R1 679 210.09	-R1 652 531.25	-R285 541.96	-R386 049.51	-R416 098.43	-R4 419 431.24
Agency fees	-R1 243 085.40	-R632 859.66	-R112 785.39	-R95 379.67	-R72 624.27	-R2 156 734.40
Total Expenditure	-R11 572 489.00	-R13 205 805.60	-R1 786 040.21	-R2 729 199.08	-R1 436 782.24	-R30 730 316.14
Transferred to MDM	R0.00	R0.00	R0.00	R1 279 851.59	R0.00	R1 279 851.59
Profit/(loss)	R13 289 219.00	-R548 612.36	R469 667.53	-R821 605.59	R15 703.20	R7 903 843.14

4.2. DEBTORS AGE ANALYSIS

The Municipality aims to effectively implement credit control and debt collection policy specifically on businesses, currently the municipality is in the process of uploading customer information on the system.

a) Debt age analysis.

Debtors Aging Analysis November 2025			
Age Analysis	Sewerage	Water	Total
	R'000	R'000	R'000
Current	6 813 830	41 246 368	48 060 198
30 days	5 353 649	33 963 823	39 317 472
60 days	5 146 221	59 761 119	64 907 340
90 days	5 012 655	21 055 090	26 067 745
120 days	4 023 744	21 892 798	25 916 542
150 days plus	374 821 120	1 836 524 321	2 211 345 441
TOTAL	401 171 219	2 014 443 519	2 415 614 738
AGEING PER LOCAL MUNICIPALITY			
WATER		SEWER	
MUNICIPALITY	AMOUNT	MUNICIPALITY	AMOUNT
	R'000		R'000
BPM	1 568 113 371	BPM	299 722 298
GGM	54 225 094	GGM	19 033 175
GLM	43 603 825	GLM	45 146 201
GTM	187 812 040	GTM	36 649 935
MLM	3 442 427	MLM	619 609
MDM	157 246 762	MDM	-
TOTAL	2 014 443 519	TOTAL	401 171 219

b) Sale Of Goods

Month	Tender	Fire Services	EHS	Water Connection	Total
Jul-25	R60 504.35	R31 167.89	R49 809.04	R0.00	R141 481.28
Aug-25	R54 347.85	R60 488.10	R38 804.21	R0.00	R153 640.16
Sept-25	R23 043.47	R28 597.89	R47 306.68	R0.00	R98 948.04
Oct-25	R16 956.52	R67 802.63	R38 079.20	R0.00	R122 838.35
Nov-25	R371 348.76	R79 722.74	R26 101.70	R0.00	R477 173.20
Total	R526 200.95	R188 056.51	R200 100.83	R0.00	R994 081.03

5. ASSETS MANAGEMENT

Assets Management (MFMA section 63)

- Significant movable / immoveable assets under the control of the municipality.
- Continuous updates of the asset register. Depreciation for the year

NO	CLASS OF ASSETS	ACCUMULATED DEPRECIATION NOVEMBER 2025	ACCUMULATED IMPAIRMENT NOVEMBER 2025
1	Community Assets		
	Building	R3 135 534.90	R 25 256 903.42
2	Infrastructure Assets		

	Sanitation	R13 056 588.00	R 7 769 738.31
	Water	R66 411 627.00	R 28 971 265.14
3	Movables Assets		
	Computer Equipment	R748 990.85	R 290 783.32
	Furniture and Office Equipment	R912 209.60	R 423 700.24
	Machinery and Equipment	R1 967 802.85	R 921 213.35
	Motor Vehicle	R4 236 999.55	R 28 114.83
	Total	R90 469 752.75	R 63 661 718.61

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

Threshold– Other Asset Purchases		Quantity	Value
Transactions Exceeding R 1 000		1	R 149 500.00

No	Date	Cheque Number	Description Of Works	Amount
1	Nov-25	'RAI097	Supply And Delivery Of 10*16l Pressure Sprayer	R 149 500.00

Total**R 149 500.00**

Threshold– Other Asset Purchases	Quantity	Value
Transactions not Exceeding R 1 000	N/A	0

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

Threshold– Infrastructure Asset Purchases	Quantity	Value
Transactions Exceeding R 1 000	31	R52 874 872.61

No	Date	Cheque Number	Description Of Service	Amount
1	Nov-25	'Tango023	Claim 03 Lephephane Water Reticulation Phase 3b	R774 155.65
2	Nov-25	'REM-009	Claim 20 Ritavi 2 Water Scheme Phase 3	R1 872 000.00
3	Nov-25	'A414-C1	Claim 03 Ritavi 02 Water Scheme Phase 5	R11 787 134.00
4	Nov-25	'MDM2024/25-08-07	Claim 07 Ritavi 2 Rws Phase 05	R261 064.52
5	Nov-25	'MOR251125-01	Claim 03 Ritavi 2 Water Scheme Phase 5	R3 684 800.47
6	Nov-25	'045	Service Provider To Supply And Deliver 20l Microwave; 1x156l Top Freez	R16 300.00
7	Nov-25	'EF020162-0003 R-EF020162-0003 EF020168-0001	Tours Water Reticulation To 25 Villages Phase 2a	R178 795.90
8	Nov-25	'EF020162-0002 R-EF020162-0002	Claim 01 Mametja Sekoror Rws Phase 2a	R2 844 120.00
9	Nov-25	'EF020162-0005 R-EF020162-0005	Mametja Sekororo Rws Phase 2a	R2 189 050.56
10	Nov-25	'EF020166-0002 R-EF020166-0002	Claim 01 Mametja Sekororo Rws Phase 2a	R2 052 180.00
11	Nov-25	'HWA/MDM/MSRWS/P2A011	Claim 01 Mamaetja Sekororo Rws Phase 2a	R6 090 798.99
12	Nov-25	'HWA/MDM/MSRWS/P2A013	Mametja Sekororo Rws Contract C	R4 556 929.49

13	Nov-25	'HWA/MDM/NSRWS/P2A014	Mamaetja Sekororo Rws Phase 2a	R4 258 036.00
14	Nov-25	'EF020137-0001	Claim 07 Makoxa Water Reticulation Contract B	R197 483.33
15	Nov-25	'EF020141-0001	Claim 06 Mahlathiwater Reticulation Connections To 55 Villages	R141 999.77
16	Nov-25	'EF020141-0001	Claim 06 Muyexe Water Reticulation Connections To 55 Villages	R622 807.46
17	Nov-25	'EF020137-0002	Claim 07 Makoxa Water Reticulation Contract B	R252 246.71
18	Nov-25	'EF020134-0003	Claim 07 Maselapata Internal Water Supply Tzaneen	R230 119.74
19	Nov-25	'EF020137-0003	Claim 07 Makoxa Water Reticulation Contract B	R714 640.99
20	Nov-25	'EF020166-0001	Claim 15 Bode Water Reticulation	R1 215 798.29
21	Nov-25	'EF020172-0001 R-EF020172-0001	Claim 11 Bambeni Water Reticulation	R905 950.03
22	Nov-25	'EF020170-0001 R-EF020170-0001	Claim 09 Risinga View Water Reticulation Cobtract B	R406 078.39
23	Nov-25	'EF020170-0002 R-EF020170-0002	Claim 09 Risinga View Water Reticulation Contract B	R510 000.00
24	Nov-25	'EF020170-0005 R-EF020170-0005	Claim 09 Risinga View Water Reticulation Contract B	R150 645.28
25	Nov-25	'EF020170-0003 R-EF020170-0003	Claim 09 Risinga View Water Reticulation Contract B	R254 552.63
26	Nov-25	'EF020170-0004 R-EF020170-0004	Claim 09 Risinga View Water Reticulation Contract B	R623 718.40
27	Nov-25	'EF020170-0006 R-EF020170-0006	Claim 09 Risinga Water Reticulation Contract B	R353 220.00
28	Nov-25	'08-48	Claim 10 Xikukwani Water Reticulations Contract B	R85 666.67
29	Nov-25	'XCB10	Claim 10 Xikukwani Water Reticulation Contract B	R1 598 924.34
30	Nov-25	'EF020153-0001	Supply And Delivery Of Electrical Motors At Nkowankowa Water Treatment	R 2 355 000.0

31	Nov-25	'EF020155-0001	Landscaping Of The Waterworks Yard At Giyani Water Treatment Works	R1 690 655.00
	Total			R52 874 872.6

5.2 Asset Disposal Analysis Report:

This section of the report relates to the asset disposals (quantity 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.

Threshold– Asset Disposed	Value
Asset Disposals through Transfers	0
Asset Disposals through Donations	0
Asset Disposals through Tender or Sale Process	R
Total Transaction Value (Including Vat)	R 0

5.2.1. Summary Expenditure on fleet.

Period	Fuel Expenditure On Fleet	Fuel Expenditure On Borehole And Generators	Repairs And Maintenance Expenditure	Licensing Of Fleet Expenditure	Total Expenditure
Sept-25	R 666 849.00	R 159 944.97	R 818 290.71	R 112 656.00	R 1 757 740.68
Oct-25	R 665 313.88	R 227 497.31	R 1 130 386.84	R 0	R 2 023 198.03
Nov-25	R 626 963.83	R 155 344.46	R 2 315 101.54	R117 310.20	R 3 214 720.03
TOTAL	R 1 959 126.71	R 542 786.74	R 4 263 779.09	R 229 966.20	R 6 995 658.14

5.2.2. Summary listing on fleet status.

Location	Directorate	Number Of Vehicles & Plant	Operational	Non-Operational	Vehicles Involved In Accident
Tzaneen	Community Services	20	19	01	0
	Water Services	16	11	05	0
Ba-Phalaborwa	Community Services	08	05	03	0
	Water Services	12	08	04	0
Letaba	Community Services	06	05	01	0
	Water Services	16	10	06	0

Giyani	Community Services	06	05	01	0
	Water Services	40	30	09	1
Maruleng	Community Services	05	04	01	0
	Water Services	12	08	04	0
Total		141	105	35	1

Factors on non-operational fleet.

- a) 12-Vehicles at the dealership/appointed service provider for repairs and maintenance.
- b) 02- Memo not submitted by Satellite managers/Supervisors.
- c) 01- Vehicles which were previously involved in an accident are at the panel-beaters for repairs.
- d) 13- Vehicles not yet allocated for repairs and maintenance.
- e) 08- Vehicles awaiting work to be carried out by the appointed service provider.

5.2.3. List of vehicles with high fuel consumption.

Reg Num	Make	Fuel	Opening Odo	Closing Odo	Span	Litres	Total
							0

Factors on high fuel consumption.**5.2.4. Fleet with Zero/inaccurate readings on Odometers.**

Reg Num	Make	Fuel	Opening Odo	Closing Odo	Span	Litres	Total
CWT163L	NISSAN	D	465072	465072	0	192.57	R 4,190.01

6. SUPPLY CHAIN MANAGEMENT UNIT

1. SUPPLY CHAIN MANAGEMENT UNIT for November 2025

6.1 Demand Management: Supply Chain Management process	November 2025
Description	No
Bids considered / approved by BSC (SCM reg. 27)	10
Bids approved by MM for advertisement from BSC	10
New bids advertised on MDM website/notice board	10
Bids closed / opening register place on MDM website/notice board	0

6.2 Acquisition Management: Supply Chain Management process	November 2025
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Description	No
Total orders below R100 000 for November 2025	106
Total orders above R100 000 for November 2025	16
Total deviation orders processed for November 2025	5
Bid awarded / approved / appointed by MM (No. Service Providers)	6
SCM Reg. 32 Bid approved / appointed by MM	0
SCM Reg. 36 Bid approved / appointed by MM	0
Bids Awards place on Notice/website	0
Bids Awards reported to Treasury	0
Bids reported to External e.g. CIDB	0
Irregular Expenditure for November 2025	0

6.3 Orders per supplier below and Above R100 000 for November 2025

Period	Description	Number
November 2025	Order below R100 000	176
Category		Number
Travel and accommodation		65
Repairs and maintenance		63
Event Management		33
Training and conferencing		6
Professional services		0
General		9

Period	Description	Number
November 2025	Order above R100 000	8
Category		Number
Travel and accommodation		1
Repairs and maintenance		8

Event Management	0
Training and conferencing	0
Professional services	0
General goods and services	0

6.4 Total deviation orders processed in November 2025.

A detailed deviation register is attached to this report.

DEVIATION TYPE	
2. In case of an emergency	0
3. Sole supplier or single provider only or	6
4. Acquisition of special works of art or	0
5. historical objects (spec are difficult to compile)	0
6. Acquisition of animals for zoos; or	0
7. In any other exceptional case where it is impractical or impossible to follow the official procurement processes	0
Total	6

6.5 Publication of bids for November 2025

No	Bid number	Bid description	Bid advert date	Bid closing date
1	MDM 2025/26-12	Supply and delivery of Glassware and Consumables for Giyani Main Laboratory for Mopani District Municipality	9 November 2025	24 November 2025
2	MDM 2025/26-13	Supply and delivery of Pipeline fitting spares to Mopani District Municipality for the period of 12 Months	9 November 2025	24 November 2025

3	MDM 2025/26-14	Supply and delivery of 27 Printing Machines to various traditional councils in Mopani District Municipality	9 November 2025	24 November 2025
4	MDM 2025/26-15	Provision of ISO 17025 accredited Laboratory to analyse SANS 241 determinants required for Annual publication for Mopani District Municipality for a period of 12 Months.	9 November 2025	24 November 2025
5	MDM 2025/26-16	Supply and delivery of Water purification Chemicals for Mopani District Municipality for a period of 36 months	9 November 2025	10 December 2025
6	MDM 2025/26-17	Appointment of 25 Service Providers for repairs and maintenance for CIDB grading 4-6 for Mopani District Municipality for a period of 36 Months.	9 November 2025	11 December 2025
7	MDM 2025/26-18	Supply and delivery of 20 IBR Aluminium coated metal sheet shelter for Mopani District Municipality for a period of 36 Months	9 November 2025	25 November 2025
8	MDM 2025/26-19	Appointment of service provider to develop an Environmental Management framework for Mopani District Municipality for a period of 20 months	9 November 2025	02 December 2025
9	MDM 2025/26-20	Maphalle and Meidingen township establishment-Greater Letaba Municipality for period of 24 Months.	9 November 2025	10 December 2025
10	MDM 2025/26-21	Supply and delivery of laptops and desktop for a period of 36 months	9 November 2025	10 December 2025

6.6 Progress on advertised bids

Bid No.	Description	User Dept.	Advert date	Closing Date	Evaluation date	Adjudication date	Status
MDM 2025/26-01	Request for proposal for supply, delivery and		04 Jul 25	07 Aug 25	15 Sep 25	23 Oct 25	Section 33 implementation

	maintenance of Integrated Financial Management and Internal Control (MSCOA Compliant) Solution for Mopani District Municipality for a period of 60 Months.	Corporate Services					
MDM 2025/26-09	Provision of security services to Mpani District Municipality for a period of 36 Months	Office of the Municipal Manager	09 Nov 25	21 Nov 25	17 Nov 25	22 Dec 25	Appointment of bid committee member
MDM 2025/26-10	Panel of professional service providers for preparation and review of GRAP compliant annual financial statements and related financial reports for Mopani District Municipality for a period of 36 Months	Budget and Treasury Office	09 Nov 25	21 Nov 25	TBC	TBC	Appointment of bid committee member

MDM 2025/26-11	Panel of service professional service providers for review, verification and updating of fixed asset register for Mopani District Municipality for a period of 36 Months.	Budget and Treasury Office	09 Nov 25	21 Nov 25	TBC	TBC	Appointment of bid committee member
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6.7 UIFW expenditure as 30 November 2025.

*See attached register.

Expenditure type	Opening Balance 1 July 2025	Additions 2025/26	Written Off 2025/26	Closing Balance 30 November 2025
Irregular	R 1 238 822 293	-	-	R 1 238 822 293
Unauthorised	R 1 857 925 689	-		R 1 857 925 689
Fruitless & Wasteful	R 181 050 969	R1 241 253		R 182 292 222

6.8 Commitments.

*A detailed commitment register is attached for ease of reference.

Description	Opening Balance as at 01 November 2025	Closing balance as at 30 November 2025
Capital commitments	R 932,161,895	R 932,161,895

Operational Commitments	R 124,744,051	R 124,744,051
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6.9 Contract Management

Contract Register is annexed to the report.

6.9.1 Contracts near expiry and expired contracts.

- None

List of expired contracts

- None

Please see attached the 2025-26 Contract register.

6.9.2 LIST OF TERMINATED CONTRACTS

- MDM has not terminated any contract during November of 2025.

6.9.3 INVENTORY MANAGEMENT


Inventory summaries: stock on hand, movements and non-moving stock.

STOR ES	STOCK ON HAND (R)	ISSUES (R)	RECEIVED GOODS (R)	NON MOVING STOCK (R)
NSAMI	R51,389,421.83	R2,552,143.34	R18,528,725.25	R-
PHALA BORW A	R1,150,552.52	R350,000.00	R65,450.00	R-
TZANE EN	R2,037,934.94	R950,000.00	R1,315,793.74	R-
MARUL ENG	R1,419,776.00	R250,000.00	R -	R-
LETAB A	R922,330.50	R553,674.00	R634,865.00	R-
STATI ONERY	R153,150.18	R498,353.43	R362,317.25	R-


GIYAN I CAM	R-	R536,034.60	R536,034.60	R-
TOTAL S	R57,073,165.97	R5,690,205.3 7	R21,443,185 .84	R-

7.1 Water Debt Relief Guideline (Condition 7.3.1.1) – Municipality Compliance Self-Assessment

Budget and Treasury Reporting Section-71

Annexure 02 - Monthly				
 <div> Department of Water and Sanitation and National Treasury Water Debt Relief Water Debt Relief Guideline Municipal Finance Management Act No. 56 of 2003 </div>				
National Treasury				
Certificate of Compliance: Water Debt Relief Conditions				
Period	Nov-25			
National Financial Year	2025/26			
Demarcation Code of Municipality being assessed	DC33			
District	Mopani			
Demarcation Description	Mopani			
<p>I, <u>Tshepo J Mogano</u>, hereby certify that the provincial treasury monitored the municipality's compliance against the conditions of Municipal Debt Relief as set-out in the <u>Water Debt Relief Guideline</u> and that the Provincial Treasury is satisfied and certifies that the said municipality 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		Notes/Comments	
1	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): - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 7.1.</i>	Yes, fully paid	The municipality is receiving raw water from DWS and purified water from Lepelle Northern Water. The municipality is having the payment agreement with LNW and currently servicing the current debt.
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	The municipality submits the proof of payment upon the request.
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://uploadportal.treasury.gov.za by the 10th working day of the month following the invoice date (in PDF format)?	Yes	No proof of payment for bulk supplies uploaded on the LGUPLOADPORTAL.
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	
5	7.2	Accounting Treatment and mSCOA Reporting		
6	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)	
7	7.2.1	Did the municipality account for any related benefit (e.g. interest suppression, etc.) and does such align with mSCOA?	Yes	
8	7.3	Monitor and report on implementation –		
9	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)?	No	The municipality was approved in July 2025 to participate in the Water Debt Relief Program and the BFP was already adopted and it does not include the Water Debt Relief conditions.
10	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	The Section 71 statement from the municipality has not included the municipal water debt relief compliance.
11	7.3.1	Does the municipality's MFMA section 71 statement for the month being assessed -		
12	7.3.1.2	Part A: include the municipality's progress against its approved funded budget?	No	The municipality has approved an unfunded budget for 2025/26 financial year.
13	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?	Yes	The municipality had submitted the adopted budget funding plan for the unfunded budget.
14	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?	Incomplete reporting	The municipality has just started with the implementation of some of the activities, other were
15	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	The municipality did not submit monthly water losses, the information is only submitted at year-
16	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	
17	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?	Yes	water loss strategy submitted.
18	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?	No	
19	7.3.2	Municipalities with financial recovery plans (FRP)		
20	7.3.1.2	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework: Did the municipality's FRP progress report during the month being assessed, explicitly include the municipality's progress against those components of the FRP aimed to achieve water debt relief compliance as part of achieving a funded budget?	Not applicable (No FRP)	
21	7.3.1.2	- Municipalities with financial recovery plans (FRP) – Was the municipality's FRP progress report during the month being assessed, submitted to the relevant Provincial Executive?	Not applicable (No FRP)	
22	7.3.2	- If progress is slow in terms of paragraph 7.3.1, is the municipal council and senior management team's active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?	No	The municipality does not have FRP.

7.2 Water Debt Relief Performance across the period of debt relief participation

			National Treasury															Legend				
Water Debt Relief																		100%	Complied			
Water Debt Relief Guideline																		60-99%	Moderate Compliance			
Municipal Finance Management Act No. 56 of 2003																		0-59%	Not Compliant			
Monthly Performance Report																						
Municipal Details			Part A				Part B				Part C						Part D			Scoring and Rating		
			Bulk water current account				Accounting Treatment and mSCOA Reporting				Monitor and report on implementation						FRPs & Implementation progress					
Month	Code Description	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	Score	Rating
1.July 2025	Complete demarcation Code ab	Search																			0%	Not Compliant
2.August 2025	Mopani	DC33	Yes	Yes	Yes	Yes	N/A	Yes	Yes	Yes	No	Yes	No	No	N/A	No	No	N/A	N/A	No	67%	Moderate compliance
3.September 2025	Mopani	DC33	Yes	Yes	Yes	Yes	N/A	Yes	No	No	No	Yes	No	No	N/A	No	No	N/A	N/A	No	56%	Not Compliant
4.October 2025	Mopani	DC33	Yes	Yes	Yes	Yes	N/A	N/A	No	No	No	Yes	No	No	N/A	No	No	N/A	N/A	No	56%	Not Compliant
5.November 2025	Mopani	DC33	Yes	Yes	Yes	Yes	N/A	Yes	No	Yes	No	Yes	No	Yes	N/A	Yes	No	N/A	N/A	No	72%	Moderate compliance

7.3 Water production loss

The water production loss that has been incurred for the month of November 2025.

DRINKING WATER PRODUCTION NOVEMBER 25								
SYSTEM/PLANT	Qouta (Ave/M)- m ³	Plant Capacity/D (m ³)	Dam Capacity(m ³)	Dam Capacity-nett (m ³)	Raw Astructred (m ³)	Produced (m ³)	Water Loss (m ³)	Water Loss in %
TOURS WW	29166 7	2400 0	1143000 00	1154430 00	311 917	288812,0 0	23105	7%
THABINA WW	20833 3	1200 0	1143000 00	1156716 00	363 251	345466,0 0	17785	5%
THAPANE WW	37500 0	8000	6100000	6136600	45 730	36340,00	9390	21%
NKOWANKOWA WW	23333 3	1200 0	3500000	3500000	765 492	611372,0 0	15412 0	20%
NKAMBAKO WW	83333	1000	0	0	133 666	21879,00	11178 7	84%
SEMARELA WW	74016	4500	0	0	1 421	964,00	457	32%
MAPUVE WW	72500 0	7500	5440000 0	5440000 0	73615	71431	2184	3%
GIYANI WW	83333	1000	5440000 0	5440000 0	765328	723081	42247	6%

MIDLE LETABA WW	13833 3	4700	1140000 0	1151400 0	211222	154896	56326	27%
SKIMMING WW	47333 3	3600 0	2190000 0	2190000 0	1714	1543	171	10%
ZAVA WW	15000 0	4600	1720000 0	1548000	924	1119	-195	- 21%
MODJADJI WW	11102	1200 0	72000	33120	246034	238310	7724	3%
KURANTA WW					2751	2302	449	16%
NONDWENI WW	97368	300	1143000 00	1154430 00	67861	63602	4259	6%
MDM					3 001 291	2571001, 80	43028 9	14 %

8. CONCLUSION

The above is the budget and Treasury report as per the different sections.

The municipality was approved in July 2025 to participate in the Water Debt Relief Program.