MAKHADO LOCAL MUNICIPALITY

ANNEXURE A

FINANCE: IN YEAR MONITORING AND REPORTING: FOURTH QUARTER (Q4): 2025/2026 FINANCIAL YEAR (QUARTER ENDING 30 JUNE 2026) (6/1/1(2025/26))

1. FOURTH QUARTER SDBIP 30 JUNE 2026

MUNICIPAL FINANCIAL MANAGEMENT AND VIABILITY			
Summary of fourth quarter SDBIP (Apr , May and Jun 2026) Municipal financial management and viability			
Key Performance Indicators	**Performance Remarks**	**Quarter Target**	**Actual achieved**
Number of Household earning less than R4 620 per month with access to free electricity	Achieved	4 000	4 041
Submission of 2026/27 Final Budget on or by 30 May 2026 to council	Achieved	Final budget submitted to Council on or before 31 May 2026	Final budget submitted to Council on 28 May 2026
Developed and Submitted 2025/26 Interim Financial Statement by 30 April 2026 to IA	Achieved	Development and submission of Interim Financial Statements on or by 30 April 2026	Interim Financial Statements were developed and submitted on the 30th April 2026

Number of section 71 reports submitted to Treasury within 10 days after the end of the month by (Apr, May and Jun 2026)	Achieved	3	3
Percentage Expenditure on MIG by 30 June 2026	Achieved	100%	100%
Percentage Expenditure of Financial Management Grant by 30 June 2026	Achieved	100%	100%
Percentage Expenditure on INEP Grant by 30 June 2026	Achieved	100%	100%
Percentage of Tenders processed within 90 days by 30 June 2026 (From closing date in the advert)	Not Achieved	95%	45%
Percentage of Electricity Distribution loss by 30 June 2026	Not Achieved	10%	13%
Percentage of Invoices Paid within 30 days of receipt by 30 June 2026	Achieved	100%	100%
Percentage of Billed revenue collected for the quarter ending 30 June 2026	Not Achieved	90%	86%

2. ANALYSIS OF FOURTH QUARTER SDBIP KEY PERFOMANCE INDICATORS AND ACHIEVEMENT ENDING 30 JUNE 2026.

1. Number of Household earning less than per month with access to free electricity

   - The target was for the municipality to register 4 000 households by the end of fourth quarter. The municipality achieved the target by registering 4 041 households by the end of June 2026..

2. Submission of 2026/27 Final Budget on or by 30 May 2026 to council

   - The target was for the municipality to submit 2026/27 final budget on or before 30 May 2026. The municipality did achieve the target by tabling the 2026/27 final budget on the 28th May 2026.

3. Developed and Submitted 2025/26 Interim Financial Statement by 30 April 2026 to IA

   - The target was for the municipality to develop and submitted 2025/26 Interim Financial Statement by 30 April 2026 to IA. The municipality did achieve the target by developing and submitting Interim Financial Statements on the 30th April 2026.

4. Number of section 71 reports submitted to Treasury within 10 days after the end of the month by 30 June 2026

   - The target was for the municipality to submit section 71 reports to provincial and national treasury within ten working days after the end of each month. The target was achieved and three section 71 reports were submitted to both national and provincial Treasury during fourth quarter.

5. Percentage Expenditure of Financial Management Grant by 30 June 2026.

   - The target was to spend 100% of Financial Management Grant by 30 June 2026. The municipality achieved this target by spending 100% of the budget.

6. Percentage Expenditure of INEP Grant by 30 June 2026.

   - The target was to spend 100% of INEP grant by 30 June 2026. The municipality achieved this target by spending 100% of the budget.

7. Percentage Expenditure of Municipal Infrastructure Grant by 30 June 2026.

   - The target was to spend 100% on the Municipal Infrastructure Grant by 30 June 2026. The municipality achieved this target by spending 100% of the budget.

8. Percentage of Tenders processed within 90 days by 30 June 2026 (From closing date in the advert).

   - The target was to process 95% of the tenders within 90 days from closing date in advert. The municipality did not achieve this target as only 45% of the tenders were processed within 90 days .

9. Percentage of Electricity Distribution loss by 30 June 2026

   - The target for the municipality was to achieve less than 10% distribution loss at the end of the fourth quarter ending 30 June 2026. The municipality did not achieve the target as the distribution loss for the quarter was 13%.

10. Percentage of invoice processed within 30 days from the date of receipts of the invoice.

- The target was achieved and 100% of the invoice was paid within 30 days from the date of receipt of the invoice.

11. Percentage of Billed revenue collected per month during the quarter ending 30 June 2026.

- The target was for the municipality to achieve 90% collection rate at the end of the quarter ending 30 June 2026. The municipality did not achieve as only 86% of revenue was collected.

3. ANALYSIS FROM REPORTS FROM INCOME AND EXPENDITURE QUARTER FOUR ENDING 30 JUNE 2026

SUMMARY: INCOME AND EXPENDITURE REPORT PERFOMANCE

SUMMARY: INCOME AND EXPENDITURE REPORT PERFOMANCE

The actual operational income for the fourth quarter is R 219 607 million and actual to date is R 1 321 684 billion. The operational expenditure for the same period is R 334 566 million and actual to date is R 1 392 664 billion.

Summary overall budgeted and actual expenditure

Types of Budgets	Approved Budget	Budget Spent	Balance	% Spent
Operational	R 1 519 billion	R 1 393 billion	R 126 million	92%

Capital	R 272 million	R 212 million	R 60 million	78%
Total	**R 1 791 billion**	**R 1 605 billion**	**R 186 million**	**90%**

4. SUMMARY OF PERFORMANCE OF INCOME AND EXPENDITURE 30 JUNE 2026

Description	Budget Year 2025/26											
R thousands	Adjusted Budget	Q4 Projections	Q1 Sept 2025	Q2 Dec 2025	Q3 Mar 2026	Q4 Jun 2026	YTD	YTD varience	YTD varience %	YTD Actual/Budget	Actual vs Projecte	Full year Forecast
Revenue By Source												
Property rates	132 050 505.45	132 050 505.45	32 818 934.61	32 955 465.13	32 921 877.57	33 907 808.29	132 604 085.60	553 580.15	0%	100%	100%	132 050 505.45
Service charges - electricity revenue	700 682 385.25	700 682 385.25	153 269 435.99	115 044 451.07	133 424 250.81	135 212 727.13	536 950 865.00	-163 731 520.25	-23%	77%	77%	700 682 385.25
Service charges - refuse revenue	23 637 578.25	23 637 578.25	7 540 614.41	4 632 931.58	4 003 170.54	4 912 084.44	21 088 800.97	-2 548 777.28	-11%	89%	89%	23 637 578.25
Rental of facilities and equipment	1 105 116.80	1 105 116.80	551 600.08	252 405.37	217 642.22	232 189.62	1 253 837.29	148 720.49	13%	113%	113%	1 105 116.80
Interest earned - external investments	2 858 406.01	2 858 406.01	1 055 487.89	372 063.67	453 128.25	359 138.94	2 239 818.75	-618 587.26	-22%	78%	78%	2 858 406.01
Interest earned - outstanding debtors	43 612 056.99	43 612 056.99	10 705 020.65	11 063 674.64	11 492 452.58	11 574 041.68	44 835 189.55	1 223 132.56	3%	103%	103%	43 612 056.99
Fines, penalties and forfeits	4 991 368.28	4 991 368.28	627 861.54	413 650.60	2 015 478.78	347 169.22	3 404 160.14	-1 587 208.14	-32%	68%	68%	4 991 368.28
Licences and permits	4 422 538.61	4 422 538.61	1 033 489.69	1 176 156.29	1 133 648.32	1 087 561.63	4 430 855.93	8 317.32	0%	100%	100%	4 422 538.61
Transfers and subsidies	559 342 350.00	559 342 350.00	218 240 100.00	171 757 415.27	131 724 674.42	14 907 623.04	536 629 812.73	-22 712 537.27	-4%	96%	96%	559 342 350.00
Operational Revenue	193 104 885.00	193 104 885.00	1 811 054.33	15 162 196.71	4 206 800.46	17 066 969.73	38 247 021.23	-154 857 863.77	-80%	20%	20%	193 104 885.00
Total Revenue	**1 665 807 190.64**	**1 665 807 190.64**	**427 653 599.19**	**352 830 410.33**	**321 593 123.95**	**219 607 313.72**	**1 321 684 447.19**	**-344 122 743.45**	**-21%**	**79%**	**79%**	**1 665 807 190.64**

Operational Revenue	Q4	Up to 30 June 2026
Sale of goods and rendering of services	210 874.26	956 109.78
Sale of stands	15 444 143.96	31 958 046.46
Administrative Handling Fees	185 681.43	711 111.97
Breakages and Losses Recovered	313 065.67	682 364.47
Commission	913 204.41	3 939 388.55
VBS	-	-
TOTAL	**17 066 969.73**	**38 247 021.23**

Description	Budget Year 2025/26											
	Adjusted Budget	Q4 Projections	Q1 Sept 2025	Q2 Dec 2025	Q3 Mar 2026	Q4 Jun 2026	YTD	YTD varience	YTD varience %	YTD Actual/Budget	Actual vs Projected %	Full year Forecast
Expenditure By Source												
Employee related costs	429 824 107.52	429 824 107.52	94 172 568.04	120 884 808.30	109 246 092.85	105 423 745.36	429 727 214.55	-96 892.97	0%	100%	100%	429 824 107.52
Remuneration of councillors	34 781 061.00	34 781 061.00	7 402 435.59	7 439 243.41	8 338 352.92	7 692 521.80	30 872 553.72	-3 908 507.28	-11%	89%	89%	34 781 061.00
Debt impairment	51 813 059.00	51 813 059.00	288 776.40	44 142 059.13	12 575 956.21	1 639 140.41	58 645 932.15	6 832 873.15	13%	113%	113%	51 813 059.00
Depreciation & asset impairment	167 184 813.62	167 184 813.62	30 561 685.17	30 854 430.85	51 943 276.96	30 928 499.91	144 287 892.89	-22 896 920.73	-14%	86%	86%	167 184 813.62
Finance charges	20 659 670.99	20 659 670.99	59 284.67	1 952 125.41	2 418 336.95	166 708.22	4 596 455.25	-16 063 215.74	-78%	22%	22%	20 659 670.99
Bulk purchases	480 296 649.29	480 296 649.29	114 127 645.86	116 508 184.51	94 830 106.38	108 435 128.53	433 901 065.28	-46 395 584.01	-10%	90%	90%	480 296 649.29
Other materials	53 762 791.30	53 762 791.30	10 368 735.92	9 779 004.60	15 143 637.15	18 469 154.31	53 760 531.98	-2 259.32	0%	100%	100%	53 762 791.30
Contracted services	199 000 000.00	199 000 000.00	39 169 542.43	45 480 233.00	35 926 594.59	47 888 556.92	168 464 926.94	-30 535 073.06	-15%	85%	85%	199 000 000.00
Operational costs	81 463 792.91	81 463 792.91	17 746 386.28	13 996 002.76	22 742 251.96	13 922 311.10	68 406 952.10	-13 056 840.81	-16%	84%	84%	81 463 792.91
Total Expenditure	**1 518 785 945.63**	**1 518 785 945.63**	**313 897 060.36**	**391 036 091.97**	**353 164 605.97**	**334 565 766.56**	**1 392 663 524.86**	**-126 122 420.77**	**-8%**	**92%**	**92%**	**1 518 785 945.63**

APPROVED CONDITIONAL GRANT AS AT 30 JUNE 2026

Details of Grants allocated ,Grants Performance as at 30 JUNE 2026														
	Budget Year 2025/26													
Description	APPROVED BUDGET	Grants Received YTD R '000	Actual Received Q1 R '000	Actual Received Q2 R '000	Actual Received Q3 R '000	Actual Received Q4 R '000	Actual Q1 Expenditure R'000	Actual Q2 Expenditure R'000	Actual Q3 Expenditure R'000	Actual Q4 Expenditure R'000	Actual to date Expenditure R'000	% Spent on received	BUDGET VS ACTUAL %	Full Year Forecast
APPROVED CONDITIONAL GRANT														
Funded by:														
MIG	111 407	111 407	42 603	58 195	10 609	–	26 657	33 107	16 768	34 875	111 407	100%	100%	111 407
INEP	15 181	15 181	6 831	3 036	5 314	–	3 363	6 283	1 099	4 436	15 181	100%	100%	15 181
INEP (Roll-over)	4 545	4 545	4 545	–	–		1 382	–	–	3 163	4 545	100%	100%	4 545
FMG	2 000	2 000	2 000	–	–	–	508	532	836	125	2 000	100%	100%	2 000
EPWP	3 323	3 323	831	1 495	997	–	831	831	831	831	3 323	100%	100%	3 323
Disaster Grants	6 006	6 006	3 003	3 003	–	–	–	2 588	1 824	1 594	6 006	100%	100%	6 006
Disaster Grants - Additional	29 500	29 500	–	–	29 500	–	–	–	–	8 667	8 667	29%	29%	29 500
Total Grants	**171 962**	**171 962**	**59 813**	**65 729**	**46 420**	**-**	**32 741**	**43 340**	**21 358**	**45 023**	**151 128**	**88%**	**88%**	**171 962**

1. **Municipal infrastructure Grant (MIG)**

   The actual amount received for the fourth quarter is R 0 million and to date is R 111 407 million and actual expenditure for the fourth quarter is R 34 875 million and to date is R 111 407 million that represent 100% of expenditure against approved allocation of R 111 407 million.

2. **Integrated National Electricity Programme (INEP) – Original allocation**

   The actual amount received for the fourth quarter is R 0 million and to date is R 15 181 million and actual expenditure for the fourth quarter is R 4 436 million and to date is R 15 181 million that represents 100% of expenditure against approved allocation of R 15 181 million**.**

3. **Integrated National Electricity Programme (INEP) – Roll over**

   The actual amount for Integrated National Electricity Programme (INEP) – Roll over amount to R 4 545 million and actual expenditure for the fourth quarter is R 3 163 million and to date is R4 545 million that represents 100% of expenditure against the Integrated National Electricity Programme (INEP) Roll over from 2024/25 financial year.

4. **Financial Management Grant (FMG)**

   The amount received for the fourth quarter is R 0 million and to date is R 2 000 million and actual expenditure for the fourth quarter is R 125 thousand and to date is R 2 000 million that represents 100% against the approved allocation of R 2 000 million.

5. **Expanded Public Works Programme (EPWP)**

   The actual amount received for the fourth quarter is R 0 thousand and to date is R 3 323 million and actual expenditure for the fourth quarter is R 831 thousand and to date is R 3 323 million that represent 100% against the approved allocation of R 3 323 million.

6. **Disaster Management Grant – Original allocation**

   The actual amount received for the fourth quarter is R 0 million and to date is R 6 006 million and actual expenditure for the fourth quarter is R 1 594 and to date is R 6 006 that represent 100% against the approved allocation of R 6 006 million.

7. Disaster Management Grant – Additional allocation

The actual amount received for the fourth quarter is R 0 million and to date is R 29 500 million and actual expenditure for the fourth quarter is R 8 667 and to date is R 8 667 that represent 29% against the approved allocation of R 29 500 million.

5. **CAPITAL EXPENDITURE**.

The Actual Capital expenditure for the fourth quarter ending 30 June 2026 is R 52 960 million and to date is R 212 254 million which represents 78% spending against the approved budget of R 271 545 million.

SUMMARY PER DEPARTMENT							
CODE	DEPARTMENT	SOURCES	BUDGET	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE
SC	Technical Services	INCOME & GRANT	244 378 287.35	244 378 065.58	205 104 371.46	39 273 694.12	84%
SC	Community Services	INCOME	4 770 495.67	4 770 495.67	1 019 245.67	3 751 250.00	21%
SC	Budget and Treasury	INCOME	14 080 652.00	14 080 652.00	2 253 904.75	11 826 747.25	16%
SC	Corporate Services	INCOME	7 280 000.00	7 280 000.00	3 305 794.00	3 974 206.00	45%
SC	Regional Offices	INCOME	1 035 926.25	1 035 926.25	570 596.25	465 330.00	55%
	TOTAL		271 545 361.27	271 545 139.50	212 253 912.13	59 291 227.37	78%

Analysis of Capital budget expending per department

Department of Budget and Treasury office

The actual expenditure for the fourth quarter is R0 million and to date is R2 254 million compared with the projection of R 14 081 million which result to underspending by 84%. The expenditure incurred to date represents 16% of adjusted budget of R 14 081 million for 2025/26 financial year.

Technical Services Department

The actual expenditure for the fourth quarter is R 51 829 million and to date is R 205 104 million compared with the projection of R 244 378 million which result to underspending by 16%. The expenditure incurred to date represents 84% of adjusted budget of R 244 378 million for 2025/2026 financial year.

Department of Community services

The actual expenditure for the fourth quarter is R 763 thousand and to date is R 1 019 million compared with the projection of R 4 770 million which result to underspending by 79%. The expenditure incurred to date represents 21% of adjusted budget of R 4 770 million for 2025/26 financial year.

Department of Corporate Services

The actual expenditure for the fourth quarter is R 165 thousand and to date is R 3 306 million compared with the projection of R 7 280 million which result to underspending by 55%. The expenditure incurred to date represents 45% of adjusted budget of R 7 280 million for 2025/26 financial year.

Regional Offices

The actual expenditure for the fourth quarter is R 202 thousand and to date is R 571 thousand compared with the projection of R 1 036 million which result to underspending by 45%. The expenditure incurred to date represents 55% of adjusted budget of R 1 036 million for 2025/26 financial year.

REMARKS ON PROJECTS THAT DID NOT SPEND IN 2025/26 FINANCIAL YEAR

DEPARTMENT OF COMMUNITY SERVICES

PARKS AND RECREATION SECTION

CODE	DESCRIPTION	SOURCES	BUDGET	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE	REMARKS
SC	Purchasing and delivery of 1 Potable/mobile woodchipper machine	INCOME	300 000.00	300 000.00		300 000.00	0%	Service provider appointed but failed to deliver.Project to be re-advertised during the new financial year

MAKHADO REGION WASTE MANAGEMENT

CODE	DESCRIPTION	SOURCES	BUDGET	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE	REMARKS
SC	Purchasing and delivery of 40 skip bins and 40 skip bin cover nets	INCOME	1 500 000.00	1 500 000.00		1 500 000.00	0%	There was no qualifying bidder during the first advert. Project readvertised
SC	Purchasing of 500 Large Round Concrete Refuse Bin	INCOME	500 000.00	500 000.00		500 000.00	0%	Service provider was appointed but declined the offer. The project will be readvertised

DEPARTMENT OF BUDGET AND TREASURY

ASSETS MANAGEMENT SECTION

CODE	DESCRIPTION	SOURCES	BUDGET	FINAL BUDGET	EXPENDITUR	VARIANCE	PERCENTAGI	REMARKS
SC	Two Graders	INCOME	8 500 000.00	8 500 000.00		8 500 000.00	0%	Order issued waiting for delivery
SC	Drum compactor	INCOME	1 300 000.00	1 300 000.00		1 300 000.00	0%	In evaluation phase
SC	1 x Pedestrian roller , 1 x Tar Cutter and plate compactor	INCOME	1 000 000.00	1 000 000.00		1 000 000.00	0%	pedestrian roller and plate compator are in evaluation phase Tar cutter - order issued waiting delivery

DEPARTMENT OF CORPORATE SERVICES

UPGRADE AND ACQUISITION OF NETWORK AND COMMUNICATION SYSTEMS - ICT								Remarks
CODE	DESCRIPTION	SOURCES	BUDGET	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE	
SC	Procure Plotter for Printing GIS Maps and Images-Include 3 years Support and Maintenance	INCOME	230 000.00	230 000.00		230 000.00	0%	Appointed towards the end of Q4 and will spend in the new year
SC	Procure, License and Support Municipal Laptop Tracking solution for a period of three years	INCOME	250 000.00	250 000.00		250 000.00	0%	Not appointed, Still in Evaluation
SC	Supply and Licencing of clould AUTOCAD System for a period of three years(5 USERS)	INCOME	200 000.00	200 000.00		200 000.00	0%	Not appointed, Still in Evaluation
SC	Server Room Environmental Management System	INCOME	300 000.00	300 000.00		300 000.00	0%	Not appointed, Still in Evaluation
SC	Uniterupted Power Supply for the Server room	INCOME	800 000.00	800 000.00		800 000.00	0%	Not appointed, Still in Evaluation

HUMAN RESOURCE DIVISION								
CODE	DESCRIPTION	SOURCES	BUDGET	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE	
SC	Procure, Install license , Maintain and Support Performance Management System (PMDS)	INCOME	1 500 000.00	1 500 000.00	-	1 500 000.00	0%	In specification phase

RECORDS AND AUXLIARY SERVICES								
CODE	DESCRIPTION	SOURCES	BUDGET	FINAL BUDGET	EXPENDITURE	VARIANCE	PERCENTAGE	
SC	Update, Maintain, Support and Licensing of Exisisting Document Management System	INCOME	500 000.00	500 000.00		500 000.00		In specification phase

REGIONAL OFFICES

WATERVAL REGIONAL OFFICE								
CODE	**DESCRIPTION**	**SOURCES**	**BUDGET**	**FINAL BUDGET**	**EXPENDITURE**	**VARIANCE**	**PERCENTAGE**	**Remark**
SC	Brush cutter	INCOME	100 000.00	100 000.00		100 000.00	0%	In specification phase
SC	Concrete mix machine	INCOME	90 000.00	90 000.00		90 000.00	0%	In specification phase
SC	Jump start	INCOME	41 500.00	41 500.00		41 500.00	0%	Order issued waiting for delivery

SOURCES OF FINANCE - CAPITAL REVENUE

It should be noted that Capital Revenue represents the sources of finances of capital expenditure Section 71 Report in terms of the MFMA.

The above table show how the capital contribution has been financed and recognised during the quarter. The municipality projected to spend R 271 545 million up to the quarter ending 30 June 2026 and R 210 081 million was spent. An amount of R 125 562 million has been recognised from transfer and R 84 519 million was recognised from internally generated revenue. This represents 77% of the adjusted capital budget amount of R 271 545 million for 2025/26 financial year.

6. DEBTORS

The outstanding amount from debtors as at 30 JUNE 2026 is R 624 668 million

Aged Debtors - JUNE 2026									
Description		Budget Year 2025/26							
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	180 Days and Over	Total	Total over 90 days
Debtors Age Analysis By Income Source									
Trade and Other Receivables from Excl	1200	–	–	–	–	–	–	–	–
Trade and Other Receivables from Excl	1300	2 247	2 359	1 025	863	806	57 946	92 139	62 999
Receivables from Non-exchange Trans	1400	3 193	3 071	2 968	2 907	2 888	182 648	210 016	194 483
Receivables from Exchange Transactio	1500	–	–	–	–	–	–	–	–
Receivables from Exchange Transactio	1600	436	419	404	402	396	33 174	36 874	34 795
Receivables from Exchange Transactio	1700	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	3 774	3 725	3 690	3 638	3 567	195 966	222 122	210 585
Recoverable unauthorised, irregular, fru	1820	–	–	–	–	–	–	–	–
Other	1900	4 844	2 010	429	728	273	50 749	63 517	54 189
Total By Income Source	**2000**	**14 494**	**11 584**	**8 517**	**8 539**	**7 929**	**520 484**	**624 668**	**557 052**
Debtors Age Analysis By Customer Group									
Organs of State	2200	1 157	1 950	1 027	1 133	1 076	64 983	76 309	70 169
Commercial	2300	1 407	1 209	1 165	1 282	964	62 492	89 318	67 112
Households	2400	4 548	5 829	3 642	3 806	3 473	258 984	291 749	275 734
Other	2500	7 382	2 596	2 682	2 318	2 416	134 025	167 293	144 037
Total By Customer Group	**2600**	**14 494**	**11 584**	**8 517**	**8 539**	**7 929**	**520 484**	**624 668**	**557 052**

MAKHADO LOCAL MUNICIPALITY

Quarter 4 Debt Breakdown Analysis - 30 JUNE 2026

		Towns						
Account Type	**Total Amount**	**Farm**	**Ha-Tshikota (Vleifontein)**	**Louis Trichardt**	**Makhado A (Dzanani)**	**Tshikota**	**Villages**	**Waterval**
Agriculture	166 166 168.79	163 528 496.54	0	16 820.93	35.08	938.87	2 619 877.37	0
Businesses/ Industrial	89 318 106.74	36 433 172.12	2 360 555.10	37 692 519.07	8 822 286.33	837 606.41	1 839 887.88	1 332 079.83
Churches	956 305.22	102 908.17	118 402.36	386 885.40	49 739.12	16 002.11	72 853.28	209 514.78
Government (SOP)	67 000 078.16	64 759 652.97	0.00	996 059.93	352 288.62	10 253.83	702 631.50	179 191.31
Municipal	2 115 738.30	103 815.13	32 863.35	1 627 252.23	108 513.10	16 878.70	8 836.13	217 579.66
Public Benefit Organisation (PBO)	111 465.49	105 391.03	0	805.05	5 269.41	0	0	0
Public Service Infrustructure (PSI)	58 649.35	-143 706.51	0	202 355.86	0	0	0	0
Residential	291 749 047.94	3 534 576.11	59 623 989.96	59 478 611.19	25 273 525.23	8 393 029.50	17 402 255.92	118 043 060.03
Public Service Purpose (PSP)	7 192 906.64	16 335.63	2 347 325.13	-17 518.97	1 732 378.63	794 196.42	0.00	2 320 189.80
GRAND - TOTAL	**624 668 466.63**	**268 440 641.19**	**64 483 135.90**	**100 383 790.69**	**36 344 035.52**	**10 067 966.97**	**22 646 342.08**	**122 301 615.41**

Summary of Debt Impairment and Narration

Debtors Age Analysis By Customer Group

Customer Group	Total Debt per Customer Group	Impairment Provided	Net Debt per Customer Group
Organs of State	76 309	(70 169)	6 140
Commercial	89 318	(67 112)	22 206
Households	291 749	(275 734)	16 015
Other	167 293	(144 037)	23 256
Totals	**624 668**	**(557 052)**	**67 616**

- Allowance for debt impairment for the fourth quarter ending 30 June 2026 equals **R557 052 million.**
- The Total Consumer Debtors as at the 30 June 2026 equals **R624 668 million.**
- The Net Debt Collectible as at 30 June 2026 equals **R67 616 million.**

The table below reflects both the collection rate and the distribution loss for the fourth quarter ending 30 JUNE 2026

Collection Rate Table							
Quarter - 1		**Quarter - 2**		**Quarter – 3**		**Quarter - 4**	
Month	**Percentage**	**Month**	**Percentage**	**Month**	**Percentage**	**Month**	**Percentage**
July – 2025	105%	Oct-25	101%	January – 2026	90%	Apr-26	87%
August – 2025	69%	Nov-25	85%	Feb-26	93%	May-26	96%
Sep-25	80%	Dec-25	109%	Mar-26	89%	Jun-26	76%
Total	254		295		272		259
Average percentage for the Quarter - 1	**85.00%**	**Average percentage for the Quarter - 2**	**98%**	**Average percentage for the Quarter - 3**	**91%**	**Average Percentage for Quarter - 4**	**86%**

The fourth quarter average collection rate is 86%.

The year-to-date average collection rate is 90%.

Distribution Rate Table							
Quarter - 1		**Quarter - 2**		**Quarter – 3**		**Quarter - 4**	
Month	**Percentage**	**Month**	**Percentage**	**Month**	**Percentage**	**Month**	**Percentage**
July – 2025	18%	Oct-25	25%	January – 2026	13%	Apr-26	10%
August – 2025	12%	Nov-25	-18%	Feb-26	7%	May-26	17%
Sep-25	7%	Dec-25	8%	Mar-26	17%	Jun-26	12%
Total	37		15		37		39
Average percentage for the Quarter - 1	**12%**	**Average percentage for the Quarter - 2**	**5%**	**Average percentage for the Quarter - 3**	**12%**	**Average percentage for the Quarter - 4**	**13%**

The fourth Quarter average Distribution Loss is 13%,

The year-to-date average Distribution Loss is 11%.

CHALLENGES

- The non-existence of electricity in R293 Towns such as Dzanani, Waterval, Vleifontein, excluding Tshikota still exists as a challenge towards collection.
- Illegal connections

STRATEGIES TO IMPROVE COLLECTION

- The meters are physically checked for those customers that are not buying or buying electricity that is unreasonably or too low because they raise a suspicion of illegal connection by Technical and finance.
- Credit Control will be applied to Government and business to be implemented without compromise.
- Municipality has handed over debts that are older and which cannot be collected using internal credit control measures to appointed debt collectors who are currently working on the data provided and are monitored on a monthly basis.
- Installation of prepaid meter and replacement of conventional meters those who are no longer accurate.
- Cancellation of Madombidzha Eskom intake point and Madodonga Eskom intake point.
- Disconnection of illegal connections.
- Implementation of Revenue Protection Committee.
- Reconciliation of meters received at stores vs meters issued to electricians vs meters captured on the financial system.
- Reducing Nominal Maximum Demand (NMD) from 66 MVA to 48 MVA

SCM PROCESS

6. COMPETITIVE BIDDING PROCESSES ACTIVITY

ACTIVITY	Bids Advertised	Evaluated	Adjudicated	Awarded	RE-ADVERTISED	BALANCE
Balance B/F	25	-	-	-	-	25
1st Quarter	14	14	14	14	10	15
2nd Quarter	16	06	06	06	-	25
3rd Quarter	11	6	6	6	02	28
4th Quarter	18	12	12	12	18	16
TOTAL	**84**	**38**	**38**	**38**	**30**	
ANNEXURE	**A**	**B**	**C**	**D**		

All requests for adverts were processed. As at 30 June 2026, the following 16 bids were not awarded:

NO	BID NO	DESCRIPTION	CLOSING DATE	COMMENTS
01	13 OF 2026	Review of the local economic development strategy of the Makhado local Municipality	14-May-26	In evaluation
02	14 OF 2026	Review of Makhado spatial development framework with Maps and development of precinct plan for Louis Trichardt town	14-May-26	In evaluation
03	15 OF 2026	Land audit and cadastral development and maintenance for Makhado local Municipality	14-May-26	In evaluation
04	16 OF 2026	Request for proposal : Leasing of Munnik car park and develop the area for business purpose for period of Ten (10) years	25-May-26	In evaluation
05	18 OF 2026	Panel for provision of security services for period of three (03) years	18-Jun-26	In evaluation

06	19 OF 2026	Re-advertisement: Supply and delivery of skip bins and cover nets	26-Jun-26	In evaluation
07	20 OF 2026	Re-advertisement: Supply, delivery and installation of new weighbridge at Makhado Landfill Site	26-Jun-26	In evaluation
08	21 OF 2026	Re-advertisement: Leasing of aerodrome (air strip) situated at farm Rietvly 276 LS District Soutpansberg for a period of five (05) years	06-Jul-26	On Advert
09	22 OF 2026	Supply of spares, hauling and maintenance and repairs for municipal fleets and small equipment for the period of three (03) year	06-Jul-26	On Advert
10	23 OF 2026	Supply, Installation, Licensing and Support of latest version of AutoCAD for the period of three (03) years	06-Jul-26	On Advert
11	24 OF 2026	Supply and maintenance of electronic traffic surveillance equipment and provide administration of traffic contravention management system for the period of three (03) years	06-Jul-26	On Advert
12	25 OF 2026	Request for proposals to develop and lease portion on the remainder of portion 7 of farm Bergvliet 288-ls for the purpose of a commercial use in Makhado local municipality for the period of 75 years	16-Jul-26	On Advert
13	26 OF 2026	Supply and delivery of 1MVA 22/11kv Transformer	06-Jul-26	On Advert
14	27 OF 2026	Maintenance of 10MVA 66/22kv Transformer at Levubu Substation	06-Jul-26	On Advert
15	28 OF 2026	Panel of service provider to supply and delivery of cold mix asphalt for the period of three (03) years	27-Jul-26	On Advert
16	29 OF 2026	Supply and delivery of Mobile Road Broom Sweeper (Drivable)	17-Jul-26	On Advert

FORMAL WRITTEN QUOTATION ABOVE R30 000.00 AS AT 30 JUNE 2026

ACTIVITY	Quotations Advertised	Quotations Evaluated	Quotations Awarded	BALANCE
OPENING BALANCE	**47**	**-**	**-**	**-**
1st Quarter	20	39	39	28
2nd Quarter	23	21	21	30
3rd Quarter	18	10	10	38
4th Quarter	50	70	70	18

FORMAL WRITTEN QUOTATION BELOW R30 000.00 AS AT 30 JUNE 2026

ACTIVITY	Quotations Requested	Quotations Evaluated	Quotations Awarded	BALANCE
1st Quarter	68	68	68	0
2nd Quarter	61	61	61	0
3rd Quarter	82	82	82	0
4th Quarter	78	78	78	0

PROCUREMENT DEVIATION FIRST QUARTER REPORT

1. The number of awards made in terms of SCM regulation 36

   = 07

2. Reason(s) for deviation in terms of SCM Regulations 36

   Reason: Sole service providers and impractical to follow normal SCM process

3. Total value of deviations under R300 000.00

   = R189 178.12

4. Total value of deviations over R300 000

   = R0

5. Total number of deviations under R 300 000 is 07
6. Total number of deviations over R 300 000   is 00

7. Total value of deviations awarded through SCM Regulation 36

   = R189 178.12

C SCHEDULE AS AT 30 JUNE 2026

LIM344 Makhado - Table C1 Monthly Budget Statement Summary – M12 – June

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	125 104	132 051	132 051	11 825	132 604	132 051	554	0%	132 051
Service charges	531 063	636 520	724 320	46 581	558 040	724 320	(166 280)	-23%	724 320
Investment revenue	3 016	4 398	2 858	53	2 240	2 858	(619)	-22%	2 858
Transfers and subsidies - Operational	524 861	529 842	559 342	7 313	531 262	559 342	(28 080)	-5%	559 342
Other own revenue	64 305	252 182	247 236	17 477	92 171	247 236	(155 065)	-63%	247 236
Total Revenue (excluding capital transfers and contributions)	**1 248 349**	**1 554 993**	**1 665 807**	**83 248**	**1 316 317**	**1 665 807**	**(349 491)**	**-21%**	**1 665 807**
Employee costs	409 708	400 677	427 795	42 512	429 727	427 795	1 933	0%	427 795
Remuneration of Councillors	30 557	34 781	34 166	2 572	30 873	34 166	(3 294)	-10%	34 166
Depreciation and amortisation	157 494	167 185	167 185	9 271	144 288	167 185	(22 897)	-14%	167 185
Interest	5 573	20 058	20 100	165	4 596	20 100	(15 503)	-77%	20 100
Inventory consumed and bulk purchases	489 443	468 598	516 487	49 493	487 662	516 487	(28 826)	-6%	516 487
Transfers and subsidies	–	–	–	–	–	–	–		–
Other expenditure	288 609	271 064	353 054	21 154	295 518	353 054	(57 536)	-16%	353 054
Total Expenditure	**1 381 384**	**1 362 362**	**1 518 786**	**125 167**	**1 392 664**	**1 518 786**	**(126 122)**	**-8%**	**1 518 786**
Surplus/(Deficit)	**(133 034)**	**192 631**	**147 022**	**(41 919)**	**(76 347)**	**147 022**	**(223 368)**	**-152%**	**147 022**
Transfers and subsidies - capital (monetary allocations)	142 541	121 018	125 562	19 110	131 132	125 562	5 570	4%	125 562
Transfers and subsidies - capital (in-kind)	19 995	–	–	–	490	–	490	#DIV/0!	–
Surplus/(Deficit) after capital transfers &	**29 501**	**313 649**	**272 584**	**(22 809)**	**55 276**	**272 584**	**(217 308)**	**-80%**	**272 584**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**29 501**	**313 649**	**272 584**	**(22 809)**	**55 276**	**272 584**	**(217 308)**	**-80%**	**272 584**
Capital expenditure & funds sources									
Capital expenditure	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Capital transfers recognised	90 795	121 018	125 562	6 352	108 055	125 562	(17 507)	-14%	125 562
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**146 933**	**151 137**	**145 983**	**2 201**	**80 966**	**145 983**	**(65 018)**	**-45%**	**145 983**
Total sources of capital funds	**237 728**	**272 155**	**271 545**	**8 553**	**189 021**	**271 545**	**(82 524)**	**-30%**	**271 545**

Financial position									
Total current assets	740 637	780 378	760 514		788 524				760 514
Total non current assets	2 038 411	2 028 706	2 013 734		2 083 703				2 013 734
Total current liabilities	812 228	354 128	377 030		838 420				377 030
Total non current liabilities	154 535	145 701	145 701		165 264				145 701
Community wealth/Equity	**1 812 285**	**2 309 255**	**2 247 610**		**1 868 545**				**2 247 610**
Cash flows									
Net cash from (used) operating	82 852	292 727	291 848	(23 850)	179 254	291 848	112 594	39%	291 848
Net cash from (used) investing	241 098	(272 155)	(271 545)	(8 808)	(227 496)	(271 545)	(44 049)	16%	(271 545)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**346 739**	**60 741**	**39 891**	**–**	**(28 653)**	**39 891**	**68 545**	**172%**	**39 891**
Debtors & creditors analysis	**0-30 Days**	**31-60 Days**	**61-90 Days**	**91-120 Days**	**121-150 Dys**	**151-180 Dys**	**181 Dys-1 Yr**	**Over 1Yr**	**Total**
Debtors Age Analysis									
Total By Income Source	43 429	12 509	14 738	11 854	8 887	8 757	8 143	532 810	641 128
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

LIM344 Makhado - Table C2 Monthly Budget Statement - Financial Performance (functional classification) – M12 - June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Revenue - Functional										
Governance and administration		**699 777**	**710 247**	**730 323**	**21 732**	**694 199**	**730 323**	(36 124)	-5%	**730 323**
Executive and council		509 837	512 943	512 943	–	512 943	512 943	–		512 943
Finance and administration		189 940	197 304	217 380	21 732	181 256	217 380	(36 124)	-17%	217 380
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**401**	**519**	**614**	**23**	**332**	**614**	(282)	-46%	**614**
Community and social services		152	258	353	12	165	353	(188)	-53%	353
Sport and recreation		129	116	116	11	129	116	14	12%	116
Public safety		120	146	146	–	38	146	(108)	-74%	146
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**142 810**	**297 472**	**297 553**	**27 796**	**155 925**	**297 553**	(141 628)	-48%	**297 553**
Planning and development		2 668	162 702	162 202	12 310	32 334	162 202	(129 869)	-80%	162 202
Road transport		140 142	134 769	135 350	15 486	123 591	135 350	(11 759)	-9%	135 350
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**567 896**	**667 773**	**762 880**	**52 807**	**597 483**	**762 880**	**(165 397)**	-22%	**762 880**
Energy sources		545 201	642 882	729 222	50 586	567 987	729 222	(161 235)	-22%	729 222
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		22 696	24 890	33 658	2 221	29 497	33 658	(4 162)	-12%	33 658
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**1 410 884**	**1 676 011**	**1 791 370**	**102 358**	**1 447 939**	**1 791 370**	**(343 430)**	**-19%**	**1 791 370**

Expenditure - Functional										
Governance and administration		**615 061**	**436 571**	**552 402**	**38 433**	**517 901**	**552 402**	(34 501)	-6%	**552 402**
Executive and council		115 585	100 096	139 888	12 919	126 901	139 888	(12 988)	-9%	139 888
Finance and administration		499 477	336 475	412 513	25 514	391 000	412 513	(21 513)	-5%	412 513
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**19 243**	**25 907**	**21 253**	**2 404**	**19 296**	**21 253**	(1 957)	-9%	**21 253**
Community and social services		678	8 108	3 229	1 266	2 822	3 229	(408)	-13%	3 229
Sport and recreation		700	1 052	395	15	348	395	(47)	-12%	395
Public safety		17 384	16 148	16 717	1 049	15 250	16 717	(1 467)	-9%	16 717
Housing		–	–	–	–	–	–	–		–
Health		481	599	911	74	876	911	(35)	-4%	911
Economic and environmental services		**166 133**	**293 466**	**278 728**	**31 475**	**238 724**	**278 728**	(40 004)	-14%	**278 728**
Planning and development		46 316	59 166	55 630	3 829	47 951	55 630	(7 680)	-14%	55 630
Road transport		119 817	234 300	223 098	27 646	190 773	223 098	(32 324)	-14%	223 098
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**580 946**	**606 419**	**666 404**	**52 855**	**616 742**	**666 404**	**(49 661)**	-7%	**666 404**
Energy sources		532 724	562 612	619 062	49 365	576 423	619 062	(42 639)	-7%	619 062
Water management		168	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		48 054	43 807	47 342	3 491	40 320	47 342	(7 022)	-15%	47 342
Other		**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**
Total Expenditure - Functional	**3**	**1 381 384**	**1 362 362**	**1 518 786**	**125 167**	**1 392 664**	**1 518 786**	**(126 122)**	**-8%**	**1 518 786**
Surplus/ (Deficit) for the year		**29 501**	**313 649**	**272 584**	**(22 809)**	**55 276**	**272 584**	**(217 308)**	**-80%**	**272 584**

LIM344 Makhado - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) – M12 – June

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		515 697	619 883	700 683	45 076	536 951	700 683	(163 732)	-23%	700 683
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		15 367	16 638	23 638	1 505	21 089	23 638	(2 549)	-11%	23 638
Sale of Goods and Rendering of Services		1 843	2 876	3 219	87	956	3 219	(2 263)	-70%	3 219
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		17 215	12 748	15 511	1 436	16 395	15 511	884	6%	15 511
Interest from Current and Non Current Assets		3 016	4 398	2 858	53	2 240	2 858	(619)	-22%	2 858
Dividends		–	–	–	–	–	–	–		–
Rent on Land		129	116	116	11	129	116	14	12%	116
Rental from Fixed Assets		302	432	1 105	73	1 254	1 105	149	13%	1 105
Licence and permits		315	285	285	35	264	285	(21)	-7%	285
Special Rating Levies		–	–	–	–	–	–	–		–
Operational Revenue		6 814	190 229	189 436	12 928	37 291	189 436	(152 145)	-80%	189 436
Non-Exchange Revenue								–		
Property rates		125 104	132 051	132 051	11 825	132 604	132 051	554	0%	132 051
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		6 227	4 991	4 991	86	3 404	4 991	(1 587)	-32%	4 991
Licence and permits		3 642	3 810	4 138	348	4 167	4 138	30	1%	4 138
Transfers and subsidies - Operational		524 861	529 842	559 342	7 313	531 262	559 342	(28 080)	-5%	559 342
Interest		27 404	36 696	27 985	2 472	28 311	27 985	326	1%	27 985
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		414	–	450	–	–	450	(450)	-100%	450
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**1 248 349**	**1 554 993**	**1 665 807**	**83 248**	**1 316 317**	**1 665 807**	**(349 491)**	**-21%**	**1 665 807**

Expenditure By Type									
Employee related costs	409 708	400 677	427 795	42 512	429 727	427 795	1 933	0%	427 795
Remuneration of councillors	30 557	34 781	34 166	2 572	30 873	34 166	(3 294)	-10%	34 166
Bulk purchases - electricity	437 655	415 335	458 747	40 921	433 901	458 747	(24 846)	-5%	458 747
Inventory consumed	51 788	53 263	57 740	8 573	53 761	57 740	(3 980)	-7%	57 740
Debt impairment	26 050	38 231	51 099	–	57 007	51 099	5 907	12%	51 099
Depreciation and amortisation	157 494	167 185	167 185	9 271	144 288	167 185	(22 897)	-14%	167 185
Interest	5 573	20 058	20 100	165	4 596	20 100	(15 503)	-77%	20 100
Contracted services	161 812	165 910	208 795	16 022	168 465	208 795	(40 330)	-19%	208 795
Transfers and subsidies	–	–	–	–	–	–	–		–
Irrecoverable debts written off	0	3 878	714	299	1 639	714	925	130%	714
Operational costs	83 291	63 045	77 445	4 833	68 407	77 445	(9 038)	-12%	77 445
Losses on Disposal of Assets	16 802	–	15 000	–	–	15 000	(15 000)	-100%	15 000
Other Losses	655	–	–	–	–	–	–		–
Total Expenditure	**1 381 384**	**1 362 362**	**1 518 786**	**125 167**	**1 392 664**	**1 518 786**	**(126 122)**	**-8%**	**1 518 786**
Surplus/(Deficit)	**(133 034)**	**192 631**	**147 022**	**(41 919)**	**(76 347)**	**147 022**	**(223 368)**	**-152%**	**147 022**
Transfers and subsidies - capital (monetary allocations)	142 541	121 018	125 562	19 110	131 132	125 562	5 570	4%	125 562
Transfers and subsidies - capital (in-kind)	19 995	–	–	–	490	–	490	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	**29 501**	**313 649**	**272 584**	**(22 809)**	**55 276**	**272 584**			**272 584**
Income Tax	–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax	**29 501**	**313 649**	**272 584**	**(22 809)**	**55 276**	**272 584**			**272 584**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–		–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–		–
Surplus/(Deficit) attributable to municipality	**29 501**	**313 649**	**272 584**	**(22 809)**	**55 276**	**272 584**			**272 584**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**29 501**	**313 649**	**272 584**	**(22 809)**	**55 276**	**272 584**			**272 584**

LIM344 Makhado - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) – M12 – June

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	YTD	YTD %	Full Year
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - WASTE MANAGEMENT		–	–	–	–	–	–	–		–
Vote 3 - ROAD TRANSPORT		–	–	–	–	–	–	–		–
Vote 4 - WATER		–	–	–	–	–	–	–		–
Vote 5 - ELECTRICITY- A		–	–	–	–	–	–	–		–
Vote 6 - ELECTRICITY- B		–	–	–	–	–	–	–		–
Vote 7 - ELECTTRICITY- C		–	–	–	–	–	–	–		–
Vote 8 - ELECTRICITY- D		–	–	–	–	–	–	–		–
Vote 9 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 10 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 11 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 12 - HOUSING		–	–	–	–	–	–	–		–
Vote 13 - OTHER		–	–	–	–	–	–	–		–
Vote 14 - SPORTS AND RECREATION		–	–	–	–	–	–	–		–
Vote 15 - BUDGET AND TREASURY		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		–	–	–	–	–	–	–		–
Vote 2 - WASTE MANAGEMENT		–	–	–	–	–	–	–		–
Vote 3 - ROAD TRANSPORT		–	–	–	–	–	–	–		–
Vote 4 - WATER		–	–	–	–	–	–	–		–
Vote 5 - ELECTRICITY- A		–	–	–	–	–	–	–		–
Vote 6 - ELECTRICITY- B		–	–	–	–	–	–	–		–
Vote 7 - ELECTTRICITY- C		–	–	–	–	–	–	–		–
Vote 8 - ELECTRICITY- D		–	–	–	–	–	–	–		–
Vote 9 - CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 10 - PLANNING AND DEVELOPMENT		–	–	–	–	–	–	–		–
Vote 11 - COMMUNITY AND SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 12 - HOUSING		–	–	–	–	–	–	–		–
Vote 13 - OTHER		–	–	–	–	–	–	–		–
Vote 14 - SPORTS AND RECREATION		–	–	–	–	–	–	–		–
Vote 15 - BUDGET AND TREASURY		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	–	–	–	–	–	–		–
Total Capital Expenditure		–	–	–	–	–	–	–		–

<u>Capital Expenditure - Functional Classification</u>											
Governance and administration		**13 604**	**31 471**	**39 113**	**680**	**18 144**	**39 113**	(20 969)	-54%		**39 113**
Executive and council		4 067	–	–	(1 629)	–	–	–			–
Finance and administration		9 537	31 471	39 113	2 309	18 144	39 113	(20 969)	-54%		39 113
Internal audit		–	–	–	–	–	–	–			–
Community and public safety		**5 171**	**2 240**	**3 431**	**44**	**1 400**	**3 431**	(2 031)	-59%		**3 431**
Community and social services		261	–	396	–	440	396	44	11%		396
Sport and recreation		4 911	2 240	3 035	44	959	3 035	(2 075)	-68%		3 035
Public safety		–	–	–	–	–	–	–			–
Housing		–	–	–	–	–	–	–			–
Health		–	–	–	–	–	–	–			–
Economic and environmental services		**186 513**	**178 143**	**175 876**	**2 117**	**144 718**	**175 876**	(31 158)	-18%		**175 876**
Planning and development		–	–	–	–	–	–	–			–
Road transport		186 513	178 143	175 876	2 117	144 718	175 876	(31 158)	-18%		175 876
Environmental protection		–	–	–	–	–	–	–			–
Trading services		**42 938**	**60 301**	**53 125**	**5 786**	**24 829**	**53 125**	(28 296)	-53%		**53 125**
Energy sources		41 798	57 231	50 675	5 786	24 829	50 675	(25 846)	-51%		50 675
Water management		–	–	–	–	–	–	–			–
Waste water management		–	–	–	–	–	–	–			–
Waste management		1 140	3 070	2 450	–	–	2 450	(2 450)	-100%		2 450
Other		–	–	–	–	–	–	–			–
Total Capital Expenditure - Functional Classification	3	**248 226**	**272 155**	**271 545**	**8 626**	**189 090**	**271 545**	**(82 455)**	**-30%**		**271 545**
<u>**Funded by:**</u>											
National Government		90 795	121 018	125 562	6 352	108 055	125 562	(17 507)	-14%		125 562
Provincial Government		–	–	–	–	–	–	–			–
District Municipality		–	–	–	–	–	–	–			–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies,		–	–	–	–	–	–	–			–
Transfers recognised - capital		**90 795**	**121 018**	**125 562**	**6 352**	**108 055**	**125 562**	**(17 507)**	**-14%**		**125 562**
Borrowing	6	–	–	–	–	–	–	–			–
Internally generated funds		146 933	151 137	145 983	2 201	80 966	145 983	(65 018)	-45%		145 983
Total Capital Funding		**237 728**	**272 155**	**271 545**	**8 553**	**189 021**	**271 545**	**(82 524)**	**-30%**		**271 545**

LIM344 Makhado - Table C6 Monthly Budget Statement - Financial Position – M12 – June

Description	Ref	2024/25	Budget Year 2025/26			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash and cash equivalents		19 589	60 741	39 891	11 246	39 891
Trade and other receivables from exchange transactions		102 286	492 755	426 304	64 564	426 304
Receivables from non-exchange transactions		52 695	94 931	149 073	69 966	149 073
Current portion of non-current receivables		–	–	–	–	–
Inventory		127 605	131 951	145 245	131 402	145 245
VAT		442 456	0	0	515 682	0
Other current assets		(3 993)	–	–	(4 336)	–
Total current assets		**740 637**	**780 378**	**760 514**	**788 524**	**760 514**
Non current assets						
Investments		–	–	–	–	–
Investment property		14 641	15 707	15 707	14 265	15 707
Property, plant and equipment		2 020 362	2 008 943	1 994 386	2 066 480	1 994 386
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		2 160	2 253	2 253	2 160	2 253
Intangible assets		1 248	1 803	1 389	798	1 389
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**2 038 411**	**2 028 706**	**2 013 734**	**2 083 703**	**2 013 734**
TOTAL ASSETS		**2 779 048**	**2 809 084**	**2 774 248**	**2 872 228**	**2 774 248**

LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1 267	1 175	1 175	573	1 175
Consumer deposits		16 173	15 626	15 626	16 887	15 626
Trade and other payables from exchange transactions		341 503	291 695	315 047	272 739	315 047
Trade and other payables from non-exchange transactions		4 545	0	(0)	24 010	(0)
Provision		10 269	10 238	9 788	9 331	9 788
VAT		438 472	35 288	35 288	514 880	35 288
Other current liabilities		–	104	104	–	104
Total current liabilities		**812 228**	**354 128**	**377 030**	**838 420**	**377 030**
Non current liabilities						
Financial liabilities		573	1 919	1 919	0	1 919
Provision		24 024	19 677	19 677	25 675	19 677
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		129 938	124 106	124 106	139 589	124 106
Total non current liabilities		**154 535**	**145 701**	**145 701**	**165 264**	**145 701**
TOTAL LIABILITIES		**966 763**	**499 829**	**522 731**	**1 003 683**	**522 731**
NET ASSETS	2	**1 812 285**	**2 309 255**	**2 251 517**	**1 868 545**	**2 251 517**
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		1 812 285	2 309 255	2 247 610	1 868 545	2 247 610
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 812 285**	**2 309 255**	**2 247 610**	**1 868 545**	**2 247 610**

STATUS OF RECONCILIATIONS AS AT 30 JUNE 2026

Bank reconciliations is up to date
Grant Reconciliation is up to date
Investment Reconciliations is up to date
Assets Reconciliation is up to date
Petty Cash reconciliation is up to date
Retention reconciliation is up to date
Inventory Reconciliation is up to date
Debtors Reconciliations is up to date
Salary Reconciliation is up to date
Vat Reconciliation is done up to Month of May 2026

7. A CASH FLOW POSITION

This statement indicates the financial position as at 30 June 2026 is R 18 531 598. The municipality continues to keep a favorable balance on a monthly basis and these cash flow statements reflect positive balance of R 18 531 598 at the end of fourth quarter ending 30 June 2026.

Primary Account **R 18 531 598**

Closing balance as at 30 June 2026 **R 18 531 598**

8. PROGRESS ON THE IMPLEMENTATION OF THE mSCOA Roadmap

Below is the progress on the mSCOA Roadmap implementation as at 30 June 2026:

1.mSCOA Roadmap

									Resposble for Performing /executing the activity	Responsible for reviewing/monitoring performance		June						
												By Responsible Official					By Supervisor	
No	Pillar		Objective/Purpose	Focus Area	Activity	Frequency	Start Date	Due Date Date	Resposible Designation (Intern,Clerk,Rev Manager,Exp Manager	Oversight Designation (CFO/mSCOA Champion/ Manager/Committee	POE	Was Activity Performed	Activity Status	POE (On Implemented Activity)	POE TYPE	Commnents	Activity Evaluation (Was Activity	Comments
1	1.ICT Architecture	ICT Architecture	e.g. To ensure that the Hardware and Software capacity and capability is responsive to the mSCOA reform and its annual improvements	Hardware	Network infrastructure Refresher (Phase 3)	Annualy	01/07/2025	30/06/2026	ICT Manager	CFO/ Director: Corporate services	Appointment letter	Yes	Concluded	In Place	Project hand-over report	Project completed	Evaluated - With No Issues	None
2		ICT Architecture		Plan	Disaster Recovery Architecture	Once Off Activity	01/07/2025	30/06/2026	ICT Manager	CFO/ Director: Corporate services	Appointment letter	No	In progress	Select		SCM processes - Specification submitted to SCM	Select	
3		ICT Architecture		Hardware	Procure, License and Support AD Manager Plus and AG Audit Plus	Once Off Activity	01/07/2025	30/06/2026	ICT Manager	CFO/ Director: Corporate services	Appointment letter	No	In progress	Select		SCM processes - Specification submitted to SCM	Select	
4		ICT Architecture		Software	Install Local Area Netwok for Testing Station old Building	Once Off Activity	01/07/2025	30/06/2026	ICT Manager	CFO/ Director: Corporate services	Appointment letter	Yes	Concluded	In Place	Project hand-over report	Project completed	Evaluated - With No Issues	None
5		ICT Architecture		Software	Install Local Area Network for new Offices in Civic Centre	Once Off Activity	01/07/2025	30/06/2026	ICT Manager	CFO/ Director: Corporate services	Appointment letter	Yes	Concluded	In Place	Network refresher Project hand-over report	Project completed	Evaluated - With No Issues	None
6		ICT Architecture		Software	Procure, License and Support Municipal Laptop Tracking solution for a period of three years	Once Off Activity	01/07/2025	30/06/2026	ICT Manager	CFO/ Director: Corporate services	Appointment letter	No	In progress			SCM processes - Evaluation phase	Select	N/A
7		ICT Architecture		Software	Procure Plotter for Printing GIS Maps and Images-Include 3 years Support and Maintenance	Once Off Activity	01/07/2025	30/06/2026	ICT Manager	CFO/ Director: Corporate services	Appointment letter	Yes	Concluded	In Place	Appointment letter		Evaluated - With No Issues	None
8		ICT Architecture		Software	Supply and Licencing of cloud AUTOCAD System for a period of three years(5 USERS)	Once Off Activity	01/07/2025	30/06/2026	ICT Manager	CFO/ Director: Corporate services	Appointment letter	No	In progress	Select		SCM processes - Evaluation phase	Select	N/A
9		ICT Architecture		Software	Server Room Environmental Management System	Once Off Activity	01/07/2025	30/06/2026	ICT Manager	CFO/ Director: Corporate services	Appointment letter	No	In progress	Select		SCM processes - Evaluation phase	Select	N/A
10		Governance and Institutional Arrangements		First MSCOA steering Committee	First quarter progress reports:ending 30 September 2025. 1.Progress on utilisation of Assets Module. 2. Progress on Mscoa Roads Map 30 June 2026.	Quarterly	01/07/2025	31/10/2025	All Finance Managers CFO	CFO/ MM	Attendance register Minutes of meeting	No	Not Yet Started	Not In Place		The steering committee did not seat by the end of March 2026	Select	N/A

11	**2. Governance and Institutional Arrangements**	Governance and Institutional Arrangements	E.g. To ensure that functionality of mSCOA governance structures and Institutional Arragements	Second Mscoa Steering Committee	Second quarter progress reports ending 31 December 2025. Monthly data strings feedback by provincial treasury and Mscoa Road map progress report, Mid-year , Adjustment budget and MFMA Circular about MTREF FOR Draft 2026/2027 (Budget and IDP) e.g any changes in the Mscoa	Quarterly	01/10/2025	31/01/2026	Manager: Budget and Financial Reporting IDP Manager All managers	CFO/ All Directors/ MM	Attendance register Minutes of meeting	No	Not Yet Started	Not In Place		The steering committee did not seat by the end of March 2026	Select	N/A
12		Governance and Institutional Arrangements		Third Mscoa Steering Committee	Mscoa Monthly data strings feedback by provincial treasury and Mscoa Road map progress report, Feed back Final MTREF 2026/2027	Quarterly	01/01/2026	30/04/2026	Manager: Budget and Financial Reporting IDP Manager All managers	CFO/ MM	Attendance register Minutes of meeting	Yes	Concluded	In Place	Attendance register Minutes of meeting	Mscoa Steering Committee Meeting was held on the 7th of April 2026	Select	N/A
13	**3.System Functionality**	System Functionality	e.g. To ensure optimal system functionality and seamless integration of the 3rd party systems	HR and Payroll	Continuous monitoring of the intergration of HR and Payroll system in the core system	Monthly	01/07/2025	30/06/2026	ICT Manager	CFO/ Director: Corporate services	System report	Yes	Concluded - Ongoing Activity	Select		There's seamless intergration steering committee meetings that are held with system vendors	Evaluated - With No Issues	intergartion steering committee meeting was held on the 23rd July 2025 with the system
14		Other 2	To ensure Submission of Monthly data strings to gomun(Treasury portal) Section 71	All section 71 reports	monthly data strings on GoMun portal	Monthly	Within 10 working days after end of the month		Manager Budget and Financial Reporting	CFO	All section 71 reports	Yes	Concluded - Ongoing Activity	In Place	GoMun portal submission	None	Evaluated - With No Issues	N/A
15			PT Circular 2 monthly reports	PT Circular 2 monthly reports	PT Circular 2 monthly reports	Monthly	Within 10 working days after end of the month		Manager Budget and Financial Reporting	CFO	All reconcilliations	Yes	Concluded - Ongoing Activity	In Place	Reconciliations	None	Evaluated - With No Issues	Reconciliations are submitted to LPT on a monthly basis
16			To receive Feedback from provincial treasury on monthly data strings	Monthly data strings feedback	To receive Feedback from provincial treasury on monthly data strings	Monthly			Manager Budget and Financial Reporting	CFO	Report from PT	Yes	Concluded - Ongoing Activity		N/A	None	Evaluated - With Issues	monthly data strings and raised some issues that the
17			To ensure submission of quarterly section 52d reports	Section 52d reports	submission of quarterly section 52d reports	Quarterly	Within 30 days after end of the quarter		Manager Budget and Financial Reporting	CFO	Section 52d	Yes	Concluded	In Place	Section 52d report	None	Evaluated - With Issues	Q2 sec 52d and raised some issues that the municipality
18		Other 2	Council to adopt IDP process plan and Budget time table by 31 August 2025	Adoption of IDP process plan and Budget	Council to adopt IDP process plan and Budget time table by 31 August 2025	Annualy	01/07/2025	31/08/2025	IDP Manager Manager Budget and Financial Reporting	CFO	Council resolution	N/a	Concluded	In Place	Concluded in July	Concluded in July	Evaluated - With No Issues	Concluded in July
19	6.	Other 2	To receive the feed back from Provincial treasury on adopted IDP Process plan and budget time table	Adoption of IDP process plan and Budget	To receive the feed back from Provincial treasury on adopted IDP Process plan and budget time table	Annualy			IDP Manager Manager Budget and Financial Reporting	CFO	Report from PT	Yes	Concluded	In Place	IDP Process plan and budget time table together with the council	IDP Process plan and budget time table were submitted to LPT and no feedback received	Not Evaluated	IDP Process plan and budget time table were submitted to LPT and no

20	Business Process	Other 2	To ensure submission of AFS to Auditor General, Coghsta and Treasury on time and Pre-audit data	Submission of AFS to AG, Coghsta and Treasury and pre-audit data string	To ensure submission of AFS to Auditor General, Coghsta and Treasury on time and Pre-audit data strings	Annualy	01/07/2025	31/08/2025	Manager Budget and Financial Reporting/CFO	CFO	AFS	Yes	Concluded	In Place	Concluded in August	Concluded in August	Evaluated - With No Issues	N/A
21		Other 2	All department to submit budget adjustment input 2025/2026 and Draft budget input 2026/2027	Submssion of budget adjustment input by all departments for 2025/26 and draft budget input	All department to submit budget adjustment input 2025/2026 and Draft budget input 2026/2027	Annualy	01/12/2025	31/12/2025	Manager Budget and Financial Reporting/CFO/ All directors	CFO	Adjusted budget and 2025/26 draft budget	Yes	In progress	In Place	Submssion of budget adjustment input by all departments for 2025/26	Deadline for submisssion of inputs by all departments was the 15th of January 2026	Not Evaluated	Budgt adjustment was adopted by council on the 26th of February
22		Other 2	To ensure submission of audited data strings	Submission of audited data strings	To submit audited data strings	Annualy	30/11/2025	05/12/2025	Manager Budget and Financial Reporting/CFO	CFO	Submission report from the system	Yes	Concluded	In Place	Submission of audited data strings	Audited data strings were successfully submitted	Evaluated - With No Issues	N/A
23		Other 2	To ensure submission of approved Mid-year Assessment report to Treasury and	Submission of approved Mid-year Assessment report to Treasury and Cogsta by 25	To submit approved Mid-year Assessment report to Treasury and Cogsta by 25 January 2026	Annualy	02/02/2026	25/01/2026	Manager Budget and Financial Reporting/CFO	CFO	Submission report from the system	Yes	Concluded	In Place	Submission report from the system	The reports were submitted successfully	Evaluated - With Issues	LPT reviewed Q2 sec 52d and raised some issues that the
24		Other 2	Council to Approve the adjustment budget by 28 Feb 2026	Approval of adjustment budget by 28 Feb 2026	Council to Approve the adjustment budget by 28 Feb 2026	Annualy	26/01/2026	28/02/2026	Manager Budget and Financial Reporting/CFO	CFO/ All directors	Council resolution	Yes	Concluded	In Place	Council resolution	The council adopted the adjustment budget on the 26th February 2026	Not Evaluated	Still waiting for LPT to give feedback on
25		Other 2	To submit ADJB and PRAD Data strings within a day after the approval by council 01	Submit ADJB and PRAD Data strings within a day after the approval by council 01 March	To submit ADJB and PRAD Data strings within a day after the approval by council 01 March 2026	Annualy	28/02/2026	01/03/2026	Manager Budget and Financial Reporting/CFO	CFO/ All directors	Submission report from the system	Yes	Concluded	In Place	Submission report from the system	Not yet due	Not Evaluated	Still waiting for LPT to give feedback on adjustment
26		Other 2	To table Draft IDP and budget to council on or before 31 March 2026	Draft IDP and budget to council on or before 31 March 2026	To table Draft IDP and budget to council on or before 31 March 2026	Annualy	01/03/2026	31/03/2026	IDP Manager Manager Budget and Financial Reporting/ CFO	CFO/ All directors	Council resolution	Yes	Concluded	In Place	Council resolution	The council tabled the Draft IDP and budget on the 31st March 2026	Evaluated - With Issues	some findings on the Draft budget
27		Other 3	To submit TABB and PRTA Data strings ,all draft policies and Tarrifs to Gomuni (Treasury portal) a day after the	Submit TABB and PRTA Data strings ,all draft policies and Tarrifs to Gomuni (Treasury portal) a day after the tabling by	To submit TABB and PRTA Data strings ,all draft policies and Tarrifs to Gomuni (Treasury portal) a day after the tabling by council	Annualy	31/03/2026	01/04/2026	Manager Budget and Financial Reporting/CFO	CFO	Submission report from the system	Yes	Concluded	In Place	Submission report from the system	TABB and PRTA data strings were submitted on the 31st March 2026	Evaluated - With No Issues	N/A
28		Other 3	To attend Budget engagement to be coordinated by Provincial treasury: In this meeting budget will be presented and Provincial treasury will be give the budget assessment report whether the Municipality's budget is funded or not and overall	Budget engagement	To attend Budget engagement to be coordinated by Provincial treasury: In this meeting budget will be presented and Provincial treasury will be give the budget assessment report whether the Municipality's budget is funded or not and overall mscoa compliance assessment	Annualy	April and May 2026		CFO/All directors/MM	CFO/ MM	Attendance Register and LPT report	Yes	Concluded	In Place	Attendance Register and LPT report	Engagement was held on the 20th April 2026 with Treasury on the Draft budget , the assessment report indicated that the budget is funded	Evaluated - With No Issues	N/A
29		Other 3	Preparation and submission of Interim financial statements as at 31 March 2026 to Internal audit audit committee	Preparation and submission of Interim financial statements as at 31 March 2026 to Internal audit audit committee	Preparation and submission of Interim financial statements as at 31 March 2026 to Internal audit ,audit committee and PT	Annualy	01/04/2026	30/04/2026	Manager Budget and Financial Reporting/CFO	CFO/ All directors	Interim AFS	Yes	Concluded	In Place	Interim AFS	Interim financial statements as at 31 March 2026 were prepared and submitted to Internal audit ,audit committee and PT	Not Evaluated	N/A

30	7.Business Process	Other 3	To receive all draft IDP and Budget input from community	Draft IDP and Budget input from community	To receive all draft IDP and Budget input from community	Annualy	01/04/2026	29/04/2026	All Managers/ All Directors/ CFO/MM	All Managers/ All Directors/ CFO/MM	Inputs from community	Yes	Concluded	In Place	Inputs from community	Public participation was held on the 29th and 30th of April 2026 and	Evaluated - With No Issues	N/A
31		Other 3	To ensure submission of the Final IDP and Budget to council for approval on or	submission of the Final IDP and Budget to council for approval on or before 31 May	To submit the Final IDP and Budget to council for approval on or before 31 May 2026	Annualy	29/04/2026	31/05/2026	Municipal Manager	All Managers/ All Directors/ CFO/MM	Council resolution	Yes	Concluded	In Place	Council resolution	Final IDP and budget were approved by council on the 28th May 2026.	Evaluated - With No Issues	N/A
32		Other 3	To ensure submission ORGB and PROR Data strings to Gomuni (Treasury portal) and other relevant	Submission ORGB and PROR Data strings to Gomuni (Treasury portal) and other relevant documents	To submit ORGB and PROR Data strings to Gomuni (Treasury portal) and other relevant documents	Annualy	01/06/2026	05/06/2026	Manager Budget and Financial Reporting/CFO	CFO	All budget and IDP related documents incl. council resolution	Yes	Concluded	In Place	All budget and IDP related documents incl. council resolution	ORGB and PROR Data strings and other relevant documents were uploaded on GoMuni	Evaluated - With No Issues	N/A
33		Other 3	To attend a year end closure procedure Training by System provider (Munsoft):Segnment migration and alignment from old version to another) how to process transaction in the period 13,14 and 15 and Segment Validation)	Attend a year end closure procedure Training by System provider (Munsoft):Segnment migration and alignment from old version to another) how to process transaction in the period 13,14 and 15 and Segment Validation)	To attend a year end closure procedure Training by System provider (Munsoft):Segnment migration and alignment from old version to another) how to process transaction in the period 13,14 and 15 and Segment Validation)	Annualy	12/06/2026	13/06/2026	Finance Managers CFO	CFO	Attendance register	Yes	Concluded	In Place	Attendance register	Munsoft provided a year end system closure procedures training on the 29 and 30 th of June 2026	Evaluated - With No Issues	N/A