

DC47 SEKHUKHUNE DISTRICT MUNICIPALITY



Annual Draft Budget Narrative Report 2025-26 MTREF

Abbreviations and Acronyms

BPC	Budget Planning Committee
CFO	Chief Financial Officer
MM	Municipal Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DoRA	Division of Revenue Act
EE	Employment Equity
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	General Recognized Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information Technology
KM	Kilometer
DFS	Government Financial Statistics
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
IGF	Internally Generated Funds
MIG	Municipal Infrastructure Grant
MPRA	Municipal Property Rates Act
MSA	Municipal Systems Act
MTREF	Medium Term Revenue and Expenditure Framework
NGO	Non-Government Organizations
NKPI's	National Key Performance Indicators
OHS	Occupational Health and Safety
PMS	Performance Management System
PPE	Property, Plant and Equipment
PPP	Public Private Partnership
RG	Restructuring Grant
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
DOE	Department of Energy
CBR	Cash Backed Reserves
FY	Full Year
LNW	Lepelle Northern Water

PART 1 – 2025/2026 MTREF Annual Draft Budget Narratives

1.1 Executive Mayor's Report

FOREWORD BY HER WORSHIP EXECUTIVE MAYOR Cllr MAITULA B.M, ON THE 2025/2026 MTREF DRAFT ANNUAL BUDGET

The honourable speaker of council, the chief whip of council, the leader of executive business, members of the mayoral committee, MPAC chairperson, the Chair of chairpersons, the leader of official opposition, honourable councillors, the administration lead by the Municipal Manager and members of the gallery, my very warm greetings to you all.

In line with section 16 (2) of the Municipal Finance Management Act, the Municipal Budgeting and Reporting Regulations, also guided by the budget circular 129 of the Municipal Finance Management Act as issued by the National Treasury, please allow me honourable speaker to present in detail the 2025/26 MTREF draft budget for our municipality.

As the Sekhukhune District Municipality we're very responsible to ensuring that the people of Sekhukhune are provided with good quality drinking water and sanitation services. As such the provision of water and sanitation services remain our core function and a main focus area in terms of the preparation and implementation our budgets.

We're pleased to report such a significant improvement in the spending of conditional grants both in the 2023/24 audited financial year and the 2024/25 current financial year. We also have noted with appreciation the improvements in the collection of own revenue during the first half of the current financial year.

Honourable speaker, though we've seen some improvements on collection of own revenue, we remain heavily dependent on the government grants and subsidies in terms of our funding model both on the service delivery programs and the administration. The revenue unit of the municipality is currently in a process on intensifying the revenue collection measures that have proved to be very effective in ensuring that there is payment for services by clients. We also have plans in place to ensure that the municipality's revenue base growth even further to reduce the dependency on government grants and transfers.

The municipality has already appointed a service provider for the supply and installation of the smart pre-paid meters.

Honourable speaker, we also took into consideration and as a matter of compliance the budget allocations by the National Treasury to the municipality through the Division of Revenue Bill issued immediately after the tabling of the national budget on the 12th of March 2025 by the Minister of Finance in the National Assembly.

Honourable speaker, the National Treasury have made the following allocations in a form of grants and transfers to the Sekhukhune District Municipality for implementation in the 2025/26 financial year.

- Equitable Share R 1.2 billion
- Expanded Public Works Grant R 8.4 billion
- Municipal Infrastructure Grant R 425 million
- Finance Management Grant R 2.4 million

Honourable speaker, the National Treasury has also allocated to our municipality the following indirect conditional grants for implementation through the provincial department of water and sanitation for implementation in the 2025/26 financial year.

- Municipal Infrastructure Grant R 142 million
- Regional Bulk Infrastructure Grant R 100 million
- Water Services Infrastructure Grant R 70 million

Honourable speaker, we've also projected a 6% salary increase for the 2025/26 financial year. The increase is aligned to the current and effective collective agreement and the Consumer Price Index rates in both the 2023/24 & 2024/25 financial years.

Annual budget on council remuneration is based on the actual annual increases on the upper limits of council members as gazetted by the minister.

Depreciation amounts are annual projections on the loss in use or lifespan on both the municipality's water infrastructure network and movable assets. The expenditure is non-cash in nature honourable speaker however our budget processes do require that all expenditure items be provided sufficient budget to avoid any instances of unauthorized expenditure.

Contracted services contributes largely to the total annual operational budget in the 2025/26 annual financial year and both the 2026/27 & 2027/28 outer years. The following services are contracted on a thirty six month basis and as such budget provisions were made on each service type:

- Security services
- Fleet services (Heavy and Light Vehicles)
- Maintenance of vehicles (White & Red Fleet)
- Vehicle tracking services
- Asset insurance services
- Asset Management Support services
- Printing and publications
- Water meter reading services
- Bulk water supply
- Operating leases

The total annual operational expenditure on contracted services alone amounts to 30% of the municipality's total annual operational expenditure in the 2025/2026 financial year (31% & 32% in the 2026/2027 & 2027/2028 outer years). The municipality is currently implementing a strategy to gradually reduce the contracted service expenditure to an acceptable 5% norm in the future.

The transfers and subsidies are the amounts budgeted in terms of the memorandum of understanding our district municipality has already signed with the three of our local municipalities (Makhuduthamaga Local Municipality, Elias Motsoaledi Local Municipality and Ephraim Mogale Local Municipality), on the devolution of powers wherein some of the operational maintenance functions are performed on behalf of our municipality by the local municipalities as agreed upon.

Other operational expenditure votes includes in detail any other operational expenditure votes budgeted for in the in the 2025/2026 financial year and the two outer years, the budget on other operational expenditure amounts to 18% of the annual operational expenditure budget in the 2024/2025 financial year (17% & 17% in both the 2026/2027 & 2027/2028 outer years).

Honourable speaker, we're also presenting before this honourable council the annual capital budget of the municipality for the 2025/2026 financial year and the two outer years as detailed. The draft annual capital budget includes projects funded through the equitable share allocation and those funded through the conditional grants, below are the details of our municipality's annual capital budget:

Water infrastructure projects funded through the equitable share, these are the old projects of the municipality (either stagnant or slow moving) that currently part of the service delivery backlogs that the municipality is going to unlock going into the 2025/2026 MTREF.

Capital Replacement (Refurbishments)	R 25 million	R 20 000 000	R 20 000 000
Rutseng Water Supply	R 1.5 million	R 0.00	R 0.00
Phokwane Water Supply	R 350 thousand	R 0.00	R 0.00
GIS Equipment	R 2.5 million	R 0.00	R 0.00

Water infrastructure projects funded through the Municipal Infrastructure Grant

Lebalelo South Connector Pipes Reticulation	R 5.6 million	R 0.00	R 0.00
Lebalelo Central Sub-Scheme 1A	R 65.9 million	R 156 617 347	R 57 811 290
Lebalelo Central Scheme 2A	R 0.00	R 0.00	R 100 000 000
Lebalelo Central Scheme 3A	R 0.00	R 0.00	R 100 000 000
Upgrading of De-Hoop Water Treatment Works	R 52.8 million	R 0.00	R 0.00
Upgrading of Groblersdal-Lukau Phase 1	R 4.9 million	R 0.00	R 0.00
Upgrading of Groblersdal-Lukau Phase 2	R 57.2 million	R 0.00	R 0.00
Upgrading of Groblersdal-Lukau Phase 3	R 2.5 million	R 120 031 333	R 5 000 000
Upgrading of Groblersdal-Lukau Phase 4	R 0.00	R 26 028 784	R 122 614 340
Mampuru Bulk Water Scheme	R 74.4 million	R 19 084 868	R 0.00
Moutse East & West Water Retic Phase 1	R 6 million	R 46 911 393	R 0.00
Moutse East & West Water Retic Phase 2	R 37 million	R 55 576 256	R 0.00
Olifantspoort Regional Water Supply Phs 8	R 17.5 million	R 90 000 000	R 40 357 140
Refurbishment of Leefontein WWTW	R 32.2 million	R 18 099 585	R 14 900 414

Refurbishment of Dennilton WWTW	R 38.9 million	R 0.00	R 0.00
Malekane Regional Water Scheme	R 12 million	R 0.00	R 0.00
Refurbishment of Penge	R 2.5 million	R 17 136 890	R 40 000 000

Water infrastructure projects funded through the Water Services Infrastructure Grant

Eenzaam Water Supply Package 1	R 20 million	R 15 000 000	R 0.00
Eenzaam Water Supply Package 2	R 0.00	R 0.00	R 20 000 000
Commissioning of Moutse Bulk Line	R 34.9 million	R 33 220 000	R 0.00
Kgotlopong Water Project Package 1	R 15 million	R 15 000 000	R 0.00
Kgotlopong Water Project Package 2	R 0.00	R 0.00	R 20 000 000
Tsopaneng Water Supply	R 0.00	R 0.00	R 26 881 000

Water infrastructure projects funded through the Regional Bulk Infrastructure Grant

Nebo Phase 1 Commissioning	R 49.6 million	R 0.00	R 0.00
Moutse Bulk Water Supply 13 &14	R 28.4 million	R 0.00	R 0.00
Moutse Bulk Water 7 -12	R 22.1 million	R 0.00	R 0.00

Acquisition of items of property, plant & equipment

Machinery and Equipment	R 7.5 million	R 5 200 000	R 5 408 000
IT Equipment	R 5 million	R 2 000 000	R 0.00
IT Equipment (MIG)	R 250 thousand	R 0.00	R 0.00
Vehicles	R 1.5 million	R 0.00	R 0.00
Acquisition of land	R 2 million	R 2 500 000	R 3 125 000

Honourable speaker, I therefore presents before this council the 2025/26 financial year and medium term revenue and expenditure draft annual budget for noting and consultations with various stakeholders.

I thank you honourable speaker

Cllr Maitula B.M

1.2 Council Resolutions

- That the municipal council notes and adopts the 2025/2026 MTREF draft annual budget for consultation with relevant stakeholders.
- That the council also notes the 2025/2026 draft budget related policies.

1.3 The Executive Summary

Legislative Background

In line with section 34 of the Municipal Systems Act (2000), a Municipal Council –

(a) must review its integrated development plan –

- (i) annually in accordance with an assessment of its performance measurements in terms of section 4(i), and
- (ii) to the extent that changing circumstances so demand, and

(b) may amend its integrated development plan in accordance with a prescribed process.

Municipalities are also required, in terms of chapter 4, section 16 (2) of the Municipal Finance Management Act, to table an annual budget at least 90 days before the start of the budget year. The municipality has prepared a draft annual budget for the 2025/26 financial year and the Medium Term and Revenue Budget in line with the applicable municipal budgeting and reporting regulations together with circulars 129 of the Municipal Finance Management Act as issued by the National Treasury.

The budget preparation process did take into consideration the provisions of section 17 (1) (a) (b) (c) (d) of the Municipal Finance Management Act, by adopting an A schedule format of preparation and reporting. The draft annual budget is also divided into both the operational and capital budgets as per the section 17 (2) of the Municipal Finance Management Act, *see the attached A schedule*.

Amendments to the 2025/26 draft budget related policies will also be accompanying the draft annual budget for noting by the municipal council before consultations with various stakeholders.

DISCUSSIONS

In preparation of the 2025/2026 medium-term revenue and expenditure budget, the following considerations were made having taken into account various legislated publications by the National Treasury as guidance on how municipal budgets are to be compiled for the 2025/26 MTREF.

Annual Revenue Budget Projections and Assumptions

Government grants and subsidies, the annual revenue on government grants and subsidies is as per the Division of Revenue Bill published in Government Gazette No.52061 of the 7th February 2025 following the tabling of the national budget by the finance minister on the 12th of March 2025.

Tariffs on service charges, the municipality has set and budgeted for a 4.4% cost reflective annual tariff increment. The tariff increased is aligned with the consumer price index for the 2025/2026 financial year. The 2026/2027 and 2027/2028 annual were both set at 4.5% and 2.5% having considered the consumer price index projections in both the two outer financial years.

Interest on short-term investments, the annual revenue budget on interest from short-term investment projections were informed by both the actual and interim interest earnings on short-term investments as at 31 and the 2022/ December 2024 and the audited annual total interest earnings on short-term investments as at 30th June 2024.

Interest in outstanding debtors, the total cumulative debt book balances as at 28 February were the determining factors having considered also the payment history on individual debt balances to-date.

Other Income, other income projections were informed mainly by the sales of tender documents in the current year as well as fines and penalties charged by the municipality at mid-year of the 2024/25 financial year and 2023/24 financial year as audited.

Table. 1: Draft Annual Revenue Budget 2025/2026 and MTREF

Sekhukhune District Municipality					
Draft Annual Budget 2025/26 MTREF					
ANNUAL OPERATING REVENUE BUDGET					
Operating Revenue		Annual Adjusted Budget 2024/25	Draft Annual Budget 2025/26	Draft Annual Budget 2026/27	Draft Annual Budget 2027/28
	Service Charges - Water Services	- 114 082 164.00	- 119 101 779.22	- 124 461 359.28	- 127 572 893.26
	Interest income - Short-term Investments	- 61 033 573.00	- 63 719 050.21	- 66 586 407.47	- 68 251 067.66
	Interest income - Outstanding debtors	- 25 215 328.32	- 26 324 802.77	- 27 509 418.89	- 28 197 154.36
	Other revenue	- 4 659 501.00	- 4 864 519.04	- 5 083 422.40	- 5 210 507.96
	Operational Grants	- 1 183 956 750.00	- 1 246 860 100.00	- 1 364 765 540.00	- 1 464 186 450.00
Total		- 1 388 947 316.32	- 1 460 870 251.24	- 1 588 406 148.04	- 1 693 418 073.24
ANNUAL CAPITAL REVENUE BUDGET (Schedule 5B Direct Grants)					
Capital Revenue		Annual Adjusted Budget 2024/25	Draft Annual Budget 2025/26	Draft Annual Budget 2026/27	Draft Annual Budget 2027/28
	Municipal Infrastructure Grant	- 521 127 250.11	- 404 644 900.00	- 549 486 460.00	- 538 572 550.00
	Approved Rollover Municipal Infrastructure Grant	- 40 503 664.85			
	Rural Road Asset Management Systems	- 2 571 000.00	- 2 686 000.00	- 2 809 000.00	- 2 935 000.00
	Regional Bulk Infrastructure Grant	-	-		
	Water Services Infrastructure Grant	- 43 963 000.00	-	-	-
Total		- 608 164 914.96	- 407 330 900.00	- 552 295 460.00	- 541 507 550.00
ANNUAL CAPITAL REVENUE BUDGET (Schedule 6B Indirect Grants)					
Capital Revenue		Annual Adjusted Budget 2024/25	Draft Annual Budget 2025/26	Draft Annual Budget 2026/27	Draft Annual Budget 2027/28
	Municipal Infrastructure Grant	-	- 142 798 000.00	-	-
	Regional Bulk Infrastructure Grant	-	- 100 000 000.00	-	-
	Water Services Infrastructure Grant	-	- 70 000 000.00	- 63 220 000.00	- 66 881 000.00
Total		-	- 312 798 000.00	- 63 220 000.00	- 66 881 000.00
Total Annal Revenue Budget		- 1 997 112 231.28	- 1 868 201 151.24	- 2 140 701 608.04	- 2 234 925 623.24

The municipality's total annual revenue budget amounts to R 1.8 billion for the 2025/2026 financial year, the total annual revenue increases to R 2.1 billion in 2026/2027 and R 2.2 billion in 2027/2028 financial years respectively, the total annual revenue budget for each financial year excludes the schedule 6B allocations on the Municipal Infrastructure Grant, Regional Bulk Infrastructure Grant and Water Services Infrastructure Grant.

Included in the R 1.8 billion annual revenue budget for the 2025/26 financial year is R 1.4 billion in total operational revenue and R 720 million in capital conditional grants, of the R 407 million total on capital conditional grants R 404 million is the total annual allocation for the municipal infrastructure grant and rural road asset management grant.

The annual operational revenue budget amounts include in them the following operational grants over the 2025/26 MTREF:

	2025/26	2026/27	2027/28
Equitable Share	R 1.2 billion	R 1.3 billion	R 1.3 billion
Extended Public Works Program	R 8.4 million	R 0.00	R 0.00
LG SETA	R 5 million	R 5 million	R 5 million
Finance Management Grant	R 2.4 million	R 2.5 million	R 2.6 million
Total	R 1.2 billion	R 1.3 billion	R 1.4 billion

The total operational revenue also includes the following own sources of revenue:

	2025/26	2026/27	2027/28
Service charges (Water & Sanitation)	R 119 million	R 124 million	R 127 million
Interest on outstanding debtors	R 26 million	R 27.5 million	R28.1million
Interest on short-term investments	R 63.7 million	R 66.5 million	R68.2million
Other income	R 4.8 million	R 5 million	R 5.2 million
Total	R 213.5 million	R 223 million	R 228.5 million

The municipality's capital revenue budget consists of the following direct conditional grants and subsidies:

	2025/26	2026/27	2027/28
Municipal Infrastructure Grant	R 425 million	R 620.8 million	R 651 million
Rural Road Asset Management Grant	R 2.6 million	R 2.8 million	R 2.9 million
Total	R 427.6 million	R 623 million	R 653.9 million

The National Treasury has also allocated to the municipality the following indirect grants for the 2025/26 MTREF:

	2025/26	2026/27	2027/28
Municipal Infrastructure Grant	R 142.7 million	R 0.00	R 0.00
Regional Bulk Infrastructure Grant	R 100 million	R 0.00	R 0.00
Water Services Infrastructure Grant	R 70 million	R 63.2 million	R66.8million
Total	R 312 million	R 63.2 million	R 66.8 million

The indirect grants are conditional grants allocated to the municipality under the co-ordination and supervision by the Provincial Department of Water and Sanitation as the implementing agent wherein the

municipality only gets to claim the expenditure already incurred on projects relating to the two grants and only within the limits of the annual allocated amounts.

Annual Operational Expenditure Budget Projections

The municipality did budget in total R 1.3 billion of operational expenditure in the 2025/26 financial year. Below is a breakdown of the total annual operational budget into various departmental votes for the 2025/26 financial year and the two outer years:

ANNUAL OPERATING EXPENDITURE BUDGET (Per Vote)					
Operating expenditure		Annual Adjusted Budget 2024/25	Draft Annual Budget 2025/26	Draft Annual Budget 2026/27	Draft Annual Budget 2027/28
	Executive Council - Speaker's office	50 977 302.00	54 756 191.83	57 460 325.90	60 240 371.06
	Executive Mayor's office	61 383 729.00	65 745 904.59	71 507 470.18	77 058 328.78
	Municipal Manager's office	111 803 504.00	126 049 995.40	140 934 573.92	145 141 156.60
	Budget and Treasury	195 159 850.00	208 314 490.66	214 020 996.06	226 337 986.88
	Infrastructure and Water Services	621 266 882.36	647 874 627.55	743 190 794.95	808 559 516.42
	Planning and Econ Development	34 564 880.00	27 705 575.48	31 167 238.62	34 412 883.34
	Community services	81 198 397.00	90 418 314.47	94 976 748.65	100 744 706.21
	Sekhukhune Development Agency	12 178 754.80	10 471 522.57	11 372 693.57	11 912 357.83
	Corporate Services	180 283 833.37	182 331 925.18	190 746 411.00	196 989 218.53
Total		1 348 817 132.53	1 413 668 547.74	1 555 377 252.84	1 661 396 525.65

The Speaker's office annual operational budget allocations include the following over the 2025/26 MTREF:

	2025/26	2026/27	2027/28
Bargaining council	R 7 million	R 7.3 million	R 7.5 million
MPAC Support	R 900 thousand	R 1 million	R 1 million
Hire charges and catering	R 5.3 million	R 5.6 million	R 5.7 million
Accommodation	R 1.5 million	R 1.6 million	R 1.6 million
Transport charges	R 561 thousand	R 586 thousand	R 600 thousand
Employee related cost	R 39. 4million	R 41.31 million	R 43.8 million

Executive mayor's office is annual operational budget allocations include the following over the 2025/26 MTREF:

	2025/26	2026/27	2027/28
Special programs	R 7.9 million	R 9.2 million	R 10.5 million
Outreach programs	R 9.5 million	R 9.1 million	R 9.7 million
Publications	R 10.7 million	R 13 million	R 14.1million
Travel and accommodation	R 3.2 million	R 3.9 million	R 4.5 million
Employee related cost	R 34.4 million	R 36.3 million	R 38.2 million

The municipal manager's office annual operational budget includes the following operational activities:

2025/26	2026/27	2027/28
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Security services	R 68 million	R 80 million	R 82 million
Legal services	R 8 million	R 8.5 million	R 8.7 million
External audit service	R 9.3 million	R 9.8 million	R 10 million
Insurance premiums	R 9.5 million	R 9.9 million	R 10.1 million
Audit committee fees	R 2 million	R 2.1 million	R 2.2 million
Internal audit support	R 3.1 million	R 3.2 million	R 3.2 million
Employee related cost	R 26.1 million	R 27.4 million	R 28.9 million

The Budget and Treasury's annual operational budget allocations include the following over the 2025/26 MTREF:

	2025/26	2026/27	2027/28
Depreciation and amortization	R 98.8 million	R 103 million	R 107.7 million
Smart metering	R 18 million	R 15 million	R 18 million
Consumables (Spare parts)	R 2.1 million	R 2.2 million	R 2.3 million
Asset Management Support	R 6.2 million	R 6.5 million	R 6.8 million
Bank charges	R 2.2 million	R 2.3 million	R 2.5 million
Meter reading and cost recovery	R 10.9 million	R 11.4 million	R 11.9 million
Employee related cost	R 69.8 million	R 73.6 million	R 76.8 million

The infrastructure and water services department's total operational budget amounts include the following operational activities over the 2025/26 MTREF:

	2025/26	2026/27	2027/28
Municipal services (Electricity)	R 68 million	R 72 million	R 75 million
VIP Toilets (Equitable Share)	R 50 million	R 32 million	R 28 million
VIP Toilets (MIG)	R 0.00	R 40 million	R 80 million
Bulk Water Supply	R 100 million	R 125 million	R 128 million
Boreholes (Drilling & Equipment)	R 80 million	R 80 million	R 109 million
Water Treatment Chemicals	R 9 million	R 9.7 million	R 9.9 million
Operating Maintenance	R 29.4 million	R 30.8 million	R 31.5 million
Protective Clothing	R 5 million	R 6.2 million	R 6.5 million
Employee related cost	R 306.4 million	R 347 million	R 340.6 million

The Planning & Economic Development's annual operational budget amounts include the following operational activities over the MTREF:

	2025/26	2026/27	2027/28
Strategic Planning	R 1 million	R 1.3 million	R 1.3 million
EPWP (Grant)	R 8.4 million	R 0.00	R 0.00
EPWP (Equitable Share)	R 5.7 million	R 6 million	R 6.4 million
SMME Support	R 1.8 million	R 2.5 million	R 3.2 million
Professional fees	R 2 million	R 2 million	R 2 million
Land survey expenses	R 400 thousand	R 420 thousand	R 450 thousand
Travel & accommodation	R 700 thousand	R 1 million	R 1.2 million
GIS Strategy	R 300 thousand	R 0.00	R 0.00
Land survey	R 560 thousand	R 560 thousand	R 560 thousand
Employee related cost	R 6.7 million	R 7.1 million	R 7.5 million

The Community Services department's annual operational budget amounts include the following operational activities over the 2025/26 MTREF:

	2025/26	2026/27	2027/28
Consumables	R 600 thousand	R 650 thousand	R 680 million
Protective Clothing	R 5 million	R 5.2 million	R 5.3 million
Laboratory services	R 800 thousand	R 825 thousand	R 858 thousand
Travel & accommodation	R 200 thousand	R 216 thousand	R 224 thousand
Employee related cost	R 83.8 million	R 87.9 million	R 93.8 million

The Corporate Services department's annual budget amounts include the following items over the 2025/26 MTREF:

	2025/26	2026/27	2027/28
Fuel & lubricants	R 18.7 million	R 19.6 million	R 20 million
Vehicle Tracking	R 36.8 million	R 38.5 million	R 39.4 million

Department of labor (COIDA)	R 4.2 million	R 4.3 million	R 4.4 million
Operating Leases	R 14.8 million	R 15.4 million	R 15.8 million
Vehicle registrations	R 1.9 million	R 1.9 million	R 2 million
Telecommunication	R 3.8 million	R 4 million	R 4.1 million
Bursaries	R 2.2 million	R 2.2 million	R 2.3 million
Maintenance (Vehicles)	R 13.5 million	R 14.1 million	R 14.5 million
Maintenance (Buildings)	R 1.6 million	R 1.6 million	R 1.7 million
Employee wellness	R 2 million	R 2 million	R 2.1 million
IT Support	R 7.2 million	R 7.5 million	R 7.7 million
Medical surveillance	R 2.6 million	R 3.5 million	R 3.5 million
Electricity (Facilities)	R 4 million	R 4.2 million	R 4.3 million
Employee related cost	R 68.7 million	R 71.9 million	R 75.1 million

The municipality has also allocated in total an annual budget of about R 10.4 million to the Sekhukhune Development Agency, the budget includes in it the following:

	2025/26	2026/27	2027/28
Hire charges	R 600 thousand	R 650 thousand	R 700 thousand
Catering services	R 300 thousand	R 360 thousand	R 360 thousand
Strategic planning	R 350 thousand	R 400 thousand	R 400 thousand
AFS preparation	R 400 thousand	R 300 thousand	R 300 thousand
Regional Master Plan review	R 200 thousand	R 400 thousand	R 450 thousand
AFS preparations	R 500 thousand	R 600 thousand	R 700 thousand
Advertising	R 300 thousand	R 500 thousand	R 700 thousand
Board fees	R 500 thousand	R 500 thousand	R 500 thousand
Maintenance of buildings	R 300 thousand	R 450 thousand	R 450 thousand
External audit	R 600 thousand	R 800 thousand	R 800 thousand
Financial Systems Development	R 400 thousand	R 450 thousand	R 450 thousand
Travel and accommodation	R 450 thousand	R 470 thousand	R 480 thousand
Employee related cost	R 5.8 million	R 6.2 million	R 6.6 million

Annual Capital Budget Projections

The municipality has budgeted in total R 407 million in capital projects for the 2025/26 financial year, the annual budget increases to R 647 million in the 2026/27 and R 638 in the 2027/28 financial year. The municipality has also budgeted in total R 312 million on infrastructure projects that are to be funded through the schedule 6B indirect grants.

ANNUAL CAPITAL REVENUE BUDGET (Schedule 5B Direct Grants)					
Capital Revenue		Annual Adjusted Budget 2024/25	Draft Annual Budget 2025/26	Draft Annual Budget 2026/27	Draft Annual Budget 2027/28
	Municipal Infrastructure Grant	- 521 127 250.11	- 404 644 900.00	- 549 486 460.00	- 538 572 550.00
	Approved Rollover Municipal Infrastructure Grant	- 40 503 664.85			
	Rural Road Asset Management Systems	- 2 571 000.00	- 2 686 000.00	- 2 809 000.00	- 2 935 000.00
	Regional Bulk Infrastructure Grant	-	-		
	Water Services Infrastructure Grant	- 43 963 000.00	-	-	-
Total		- 608 164 914.96	- 407 330 900.00	- 552 295 460.00	- 541 507 550.00
ANNUAL CAPITAL REVENUE BUDGET (Schedule 6B Indirect Grants)					
Capital Revenue		Annual Adjusted Budget 2024/25	Draft Annual Budget 2025/26	Draft Annual Budget 2026/27	Draft Annual Budget 2027/28
	Municipal Infrastructure Grant	-	- 142 798 000.00	-	-
	Regional Bulk Infrastructure Grant	-	- 100 000 000.00	-	-
	Water Services Infrastructure Grant	-	- 70 000 000.00	- 63 220 000.00	- 66 881 000.00
Total		-	- 312 798 000.00	- 63 220 000.00	- 66 881 000.00

Included in the R 766 million annual capital budget for the 2025/26 financial year is the following:

Infrastructure Projects Funded Through the Municipal Infrastructure Grant

	2025/26	2026/27	2027/28
Lebalelo South Connector Pipes Reticulation	R 5.6 million	R 0.00	R 0.00
Lebalelo Central Sub-Scheme 1A	R 65.9 million	R 156 617 347	R 57 811 290
Lebalelo Central Scheme 2A	R 0.00	R 0.00	R 100 000 000
Lebalelo Central Scheme 3A	R 0.00	R 0.00	R 100 000 000
Upgrading of De-Hoop Water Treatment Works	R 52.8 million	R 0.00	R 0.00
Upgrading of Groblersdal-Lukau Phase 1	R 4.9 million	R 0.00	R 0.00
Upgrading of Groblersdal-Lukau Phase 2	R 57.2 million	R 0.00	R 0.00
Upgrading of Groblersdal-Lukau Phase 3	R 2.5 million	R 120 031 333	R 5 000 000
Upgrading of Groblersdal-Lukau Phase 4	R 0.00	R 26 028 784	R 122 614 340
Mampuru Bulk Water Scheme	R 74.4 million	R 19 084 868	R 0.00
Moutse East & West Water Retic Phase 1	R 6 million	R 46 911 393	R 0.00
Moutse East & West Water Retic Phase 2	R 37 million	R 55 576 256	R 0.00
Olifantspoort Regional Water Supply Phs 8	R 17.5 million	R 90 000 000	R 40 357 140
Refurbishment of Leefontein WWTW	R 32.2 million	R 18 099 585	R 14 900 414
Refurbishment of Dennilton WWTW	R 38.9 million	R 0.00	R 0.00
Malekane Regional Water Scheme	R 12 million	R 0.00	R 0.00
Refurbishment of Penge	R 2.5 million	R 17 136 890	R 40 000 000

Infrastructure Projects Funded Through the Equitable Share

Capital Replacement (Refurbishments)	R 25 million	R 20 000 000	R 20 000 000
Rutseng Water Supply	R 1.5 million	R 0.00	R 0.00
Phokwane Water Supply	R 350 thousand	R 0.00	R 0.00
GIS Equipment	R 2.5 million	R 0.00	R 0.00

Infrastructure Projects Funded Through the Water Services Infrastructure Grant

Eenzaam Water Supply Package 1	R 20 million	R 15 000 000	R 0.00
Eenzaam Water Supply Package 2	R 0.00	R 0.00	R 20 000 000
Commissioning of Moutse Bulk Line	R 34.9 million	R 33 220 000	R 0.00
Kgotlopong Water Project Package 1	R 15 million	R 15 000 000	R 0.00
Kgotlopong Water Project Package 2	R 0.00	R 0.00	R 20 000 000
Tsopaneng Water Supply	R 0.00	R 0.00	R 26 881 000

Infrastructure Projects Funded Through the Regional Bulk Infrastructure Grant

Nebo Phase 1 Commissioning	R 49.6 million	R 0.00	R 0.00
Moutse Bulk Water Supply 13 &14	R 28.4 million	R 0.00	R 0.00
Moutse Bulk Water 7 -12	R 22.1 million	R 0.00	R 0.00

Acquisition of Property, Plant & Equipment

Machinery and Equipment	R 7.5 million	R 5 200 000	R 5 408 000
IT Equipment	R 5 million	R 2 000 000	R 0.00
IT Equipment (MIG)	R 250 thousand	R 0.00	R 0.00
Vehicles	R 1.5 million	R 0.00	R 0.00
Acquisition of land	R 2 million	R 2 500 000	R 3 125 000

Table A2: Budgeted Financial Performance by Functional Classification

DC47 Sekhukhune - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
<i>Governance and administration</i>		1 482 517	1 469 339	1 756 079	1 939 327	2 062 162	2 062 162	1 868 201	2 140 702	2 234 926
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1 482 517	1 469 339	1 756 079	1 939 327	2 062 162	2 062 162	1 868 201	2 140 702	2 234 926
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	(72)	2 721	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	(72)	2 721	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 482 517	1 469 267	1 758 800	1 939 327	2 062 162	2 062 162	1 868 201	2 140 702	2 234 926
Expenditure - Functional										
<i>Governance and administration</i>		552 859	479 022	708 246	670 845	680 807	680 807	727 617	769 647	806 512
Executive and council		154 479	174 717	229 611	222 465	224 165	224 165	246 552	269 902	282 440
Finance and administration		398 380	304 305	478 636	448 380	456 642	456 642	481 065	499 744	524 072
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12 894	12 100	26 014	44 044	46 744	46 744	38 177	42 540	46 325
Planning and development		12 894	12 100	26 014	44 044	46 744	46 744	38 177	42 540	46 325
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		583 140	704 443	858 914	534 421	621 267	621 267	647 875	743 191	808 560
Energy sources		-	-	-	-	-	-	-	-	-
Water management		529 176	620 838	741 405	532 654	619 501	619 501	646 017	741 236	806 502
Waste water management		53 964	83 605	117 509	1 766	1 766	1 766	1 857	1 955	2 057
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 148 893	1 195 565	1 593 175	1 249 309	1 348 817	1 348 817	1 413 669	1 555 377	1 661 397
Surplus/(Deficit) for the year		333 624	273 703	165 625	690 019	713 345	713 345	454 533	585 324	573 529

Table A3: Budgeted Financial Performance by Municipal Vote

DC47 Sekhukhune - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 01 - Speakers Office		-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-
Vote 04 - BudgetAnd Treasury		1 482 517	1 469 339	1 756 016	1 939 327	2 062 162	2 062 162	1 868 201	2 140 702	2 234 926
Vote 05 - Infrastructure And Water Services		-	(72)	2 721	-	-	-	-	-	-
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		-	-	63	-	-	-	-	-	-
Total Revenue by Vote	2	1 482 517	1 469 267	1 758 800	1 939 327	2 062 162	2 062 162	1 868 201	2 140 702	2 234 926
Expenditure by Vote to be appropriated	1									
Vote 01 - Speakers Office		39 147	45 369	45 807	52 977	50 977	50 977	54 756	57 460	60 240
Vote 02 - Executive Mayor's Office		34 633	39 101	54 077	61 384	61 384	61 384	65 746	71 507	77 058
Vote 03 - Municipal Manager Office		80 699	90 247	129 726	108 104	111 804	111 804	126 050	140 935	145 141
Vote 04 - BudgetAnd Treasury		180 553	64 456	230 164	198 860	195 160	195 160	208 314	214 021	226 338
Vote 05 - Infrastructure And Water Services		583 140	704 443	858 914	534 421	621 267	621 267	647 875	743 191	808 560
Vote 06 - Planning And Economic Development		9 689	8 969	15 243	32 265	34 565	34 565	27 706	31 167	34 413
Vote 07 - Community Services		69 425	73 678	71 844	82 253	81 198	81 198	90 418	94 977	100 745
Vote 08 - Sekhukhune Development Angancy		3 205	3 131	10 771	11 779	12 179	12 179	10 472	11 373	11 912
Vote 09 - Corporate Services		148 403	166 171	176 628	167 267	180 284	180 284	182 332	190 746	196 989
Total Expenditure by Vote	2	1 148 893	1 195 565	1 593 175	1 249 309	1 348 817	1 348 817	1 413 669	1 555 377	1 661 397
Surplus/(Deficit) for the year	2	333 624	273 703	165 625	690 019	713 345	713 345	454 533	585 324	573 529

Table A4: Budget Financial Performance (Revenue)

DC47 Sekhukhune - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Water	2	80 128	89 545	55 381	97 562	97 804	97 804	65 692	102 108	106 703	109 370
Service charges - Waste Water Management	2	14 085	14 797	16 173	16 278	16 278	16 278	10 700	16 994	17 759	18 203
Sale of Goods and Rendering of Services		988	1 382	1 081	2 290	2 590	2 590	1 917	2 704	2 826	2 896
Interest earned from Receivables		16 325	25 997	34 070	19 016	25 215	25 215	24 593	26 325	27 509	28 197
Interest earned from Current and Non Current Assets		21 517	56 996	81 207	51 034	61 034	61 034	41 407	63 719	66 586	68 251
Operational Revenue		9	22	1	77	65 067	65 067	166	17	18	19
Non-Exchange Revenue											
Surcharges and Taxes		-	-	-	4	4	4	-	4	4	4
Fines, penalties and forfeits		4	4	9	774	1 374	1 374	856	1 435	1 499	1 537
Licences or permits											
Transfer and subsidies - Operational		1 002 743	1 037 880	1 100 029	1 183 957	1 183 957	1 183 957	1 158 741	1 246 860	1 364 766	1 464 186
Interest		-	-	-	-	-	-	1 226	-	-	-
Operational Revenue		-	-	-	-	-	-	2 073	-	-	-
Gains on disposal of Assets		-	-	63	675	675	675	-	705	736	755
Other Gains		3	(1 543)	(182)	-	-	-	2 423	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		1 135 801	1 225 081	1 287 830	1 371 666	1 453 998	1 453 998	1 309 793	1 460 870	1 588 406	1 693 418
Transfers and subsidies - capital (monetary allocations)	6	345 117	241 443	467 124	567 661	608 165	608 165	255 409	407 331	552 295	541 508
Surplus/(Deficit) for the year	1	1 480 918	1 466 525	1 754 955	1 939 327	2 062 162	2 062 162	1 565 202	1 868 201	2 140 702	2 234 926

Table A4: Budget Financial Performance (Operational Expenditure)

DC47 Sekhukhune - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure											
Employee related costs	2	401 063	385 277	435 009	476 765	446 632	446 632	315 635	468 187	492 300	520 598
Remuneration of councillors		15 631	17 649	17 935	18 320	18 320	18 320	12 580	19 300	20 294	21 460
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	22 906	24 550	24 003	167 383	73 463	73 463	1 444	134 097	161 129	165 108
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		116 367	129 807	145 024	94 921	94 771	94 771	-	98 947	103 287	107 828
Interest		-	1 435	542	110	110	110	895	115	120	126
Contracted services		200 220	141 051	375 371	287 027	473 249	473 249	404 325	417 948	475 256	531 081
Transfers and subsidies		3 219	-	9 677	20 900	20 900	20 900	8 771	20 000	30 000	30 000
Irrecoverable debts written off		47 919	80 309	117 262	5 500	5 500	5 500	-	5 742	5 995	6 258
Operational costs		179 969	204 735	235 271	178 383	215 873	215 873	172 643	249 333	266 996	278 938
Losses on disposal of Assets		2 618	8 059	7 348	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		989 911	992 872	1 367 444	1 249 309	1 348 817	1 348 817	916 293	1 413 669	1 555 377	1 661 398

Table A5: Budgeted Capital Expenditure by vote & functional classification

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 05 - Infrastructure And Water Services		-	-	-	-	10 573	10 573	2 016	32 248	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	10 573	10 573	2 016	32 248	-	-
Single-year expenditure to be appropriated	2										
Vote 04 - Budget And Treasury		-	-	7 592	14 012	8 032	8 032	3 019	9 000	7 200	5 408
Vote 05 - Infrastructure And Water Services		350 714	258 249	488 696	673 952	692 686	692 686	278 098	411 243	576 678	566 590
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	504	(0)	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	86	44	-	-	-	-	-	-	-
Vote 09 - Corporate Services		322	2 794	747	1 000	1 000	1 000	829	1 000	-	-
Capital single-year expenditure sub-total		351 036	261 633	497 079	688 963	701 717	701 717	281 945	421 243	583 878	571 998
Total Capital Expenditure - Vote		351 036	261 633	497 079	688 963	712 290	712 290	283 961	453 491	583 878	571 998
Capital Expenditure - Functional											
Governance and administration		322	3 298	8 339	15 012	9 032	9 032	3 847	10 000	7 200	5 408
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		322	3 298	8 339	15 012	9 032	9 032	3 847	10 000	7 200	5 408
Internal audit											
Community and public safety		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	86	44	-	-	-	-	-	-	-
Planning and development		-	86	44	-	-	-	-	-	-	-
Trading services		350 714	258 249	488 696	673 952	703 258	703 258	280 114	443 491	576 678	566 590
Energy sources											
Water management		348 530	256 695	488 696	673 952	703 258	703 258	280 114	443 491	576 678	566 590
Waste water management		2 184	1 554	-	-	-	-	-	-	-	-
Other											
Total Capital Expenditure - Functional	3	351 036	261 633	497 079	688 963	712 290	712 290	283 961	453 491	583 878	571 998
Funded by:											
National Government		307 774	209 267	411 668	568 161	608 665	608 665	245 569	407 581	534 456	526 878
Transfers recognised - capital	4	307 774	209 267	411 668	568 161	608 665	608 665	245 569	407 581	534 456	526 878
Internally generated funds		43 261	52 366	85 411	120 802	103 625	103 625	38 392	45 910	49 422	45 121
Total Capital Funding	7	351 036	261 633	497 079	688 963	712 290	712 290	283 961	453 491	583 878	571 998

Table A6: Budgeted Financial Position

DC47 Sekhukhune - Table A6 Budgeted Financial Position											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		158 794	732 696	552 692	580 331	625 331	625 331	816 137	658 339	800 967	820 992
Trade and other receivables from exchange transactions	1	52 984	66 040	52 384	121 085	121 085	121 085	87 884	300 991	314 536	322 399
Receivables from non-exchange transactions	1	–	–	–	–	–	–	25 821	–	–	–
Inventory	2	45 061	45 148	45 318	78 869	172 789	172 789	85 162	273 110	356 950	442 934
VAT		157 057	195 124	211 921	50 851	50 851	50 851	158 330	56 273	58 806	60 276
Other current assets		18 880	18 935	19 143	91 582	91 582	91 582	19 199	81 982	85 671	87 813
Total current assets		432 775	1 057 945	881 459	922 718	1 061 638	1 061 638	1 192 532	1 370 697	1 616 930	1 734 414
Non current assets											
Investments		239 925	0	0.47	–	–	–	0	–	–	–
Property, plant and equipment	3	4 627 429	4 718 847	5 068 733	4 825 517	4 848 843	4 848 843	5 359 005	5 099 785	5 485 255	5 733 410
Heritage assets		–	–	552	–	–	–	552	–	–	–
Intangible assets		–	–	–	3 600	3 600	3 600	–	–	–	–
Total non current assets		4 867 354	4 718 847	5 069 285	4 829 117	4 852 443	4 852 443	5 359 557	5 099 785	5 485 255	5 733 410
TOTAL ASSETS		5 300 129	5 776 792	5 950 744	5 751 834	5 914 081	5 914 081	6 552 090	6 470 482	7 102 186	7 467 824
LIABILITIES											
Current liabilities											
Consumer deposits		4 876	5 214	5 509	5 209	5 209	5 209	5 834	4 923	5 145	5 273
Trade and other payables from exchange transactions	4	529 868	361 673	662 030	406 099	388 441	388 441	599 185	525 497	548 735	600 207
Trade and other payables from non-exchange transactions	5	48 760	254 103	57 483	100 000	160 000	160 000	119 568	106 000	110 770	113 539
Provision		–	22 124	32 568	–	–	–	30 784	–	–	–
VAT		61 179	67 445	100 219	–	–	–	112 430	–	–	–
Total current liabilities		644 683	710 559	857 809	511 308	553 650	553 650	867 801	636 420	664 649	719 020
Non current liabilities											
Financial liabilities	6	420	484	199	–	–	–	199	–	–	–
Provision	7	22 543	19 673	27 839	49 155	49 155	49 155	20 553	52 278	54 631	55 997
Total non current liabilities		22 963	20 156	28 039	49 155	49 155	49 155	20 752	52 278	54 631	55 997
TOTAL LIABILITIES		667 645	730 715	885 848	560 463	602 806	602 806	888 554	688 698	719 280	775 016
NET ASSETS		4 632 484	5 046 076	5 064 896	5 191 371	5 311 275	5 311 275	5 663 536	5 781 784	6 382 906	6 692 808
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	4 743 765	5 233 839	5 287 260	4 695 724	4 815 629	4 815 629	5 719 518	5 762 313	6 270 014	6 500 080
TOTAL COMMUNITY WEALTH/EQUITY	10	4 743 765	5 233 839	5 287 260	4 695 724	4 815 629	4 815 629	5 719 518	5 762 313	6 270 014	6 500 080

The municipality’s financial position maintains an improving trajectory throughout the 2025/2026 MTREF with favourable cash balances boosted by the interest earnings from the short-term investments, the VAT refunds, other debtors and the property, plant & equipment.

The municipal’s current ratio remains well above the 1.5 norm throughout the MTREF. The overall liquid measurements of the municipality remain strong above the required norms throughout the MTREF.

The municipality is maintaining, on average, R 5 billion worth of the water and sanitation infrastructure assets, the entire infrastructure network recently went through a process of conditional assessment where a professional determination was made that the municipality will be able to operate for the foreseeable future having observed the lifespan of the current infrastructure assets.

The municipality’s current liabilities include the bulk water supply, retention amounts, trade creditors and current portion of the provisions on employee benefits. The municipality is also able to pay its creditors when they become due for payment.

Table A7: Budgeted Cash Flow

DC47 Sekhukhune - Table A7 Budgeted Cash Flows											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		–	–	–	–	–	–	–	–	–	–
Service charges		57 852	42 048	44 765	69 033	69 275	69 275	40 346	71 427	74 642	76 508
Other revenue		(341 846)	779 334	83 602	3 802	3 560	3 560	225 951	85 305	67 479	43 147
Transfers and Subsidies - Operational	1	10 480	333 904	1 083 580	1 182 157	1 182 157	1 182 157	864 608	1 262 281	1 340 749	1 400 287
Transfers and Subsidies - Capital	1	262 623	496 451	436 587	567 661	608 165	608 165	293 126	579 996	606 096	621 248
Interest		192	54 257	77 045	51 034	51 034	51 034	38 308	55 677	58 182	59 637
Payments											
Suppliers and employees		(1 806 321)	(1 674 003)	(2 443 236)	(1 039 482)	(1 071 656)	(1 071 656)	(1 722 441)	(1 335 693)	(1 395 799)	(1 430 694)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1 817 020)	31 991	(717 657)	834 204	842 534	842 534	(260 102)	718 994	751 349	770 132
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	63	675	675	675	–	705	736	755
Decrease (increase) in non-current receivables									–	–	–
Decrease (increase) in non-current investments		(239 925)	239 925	–	0	–	–	–	–	–	–
Payments											
Capital assets		(351 036)	(261 633)	(497 079)	(688 963)	(712 290)	(712 290)	(273 222)	(453 491)	(583 878)	(571 998)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(590 961)	(21 707)	(497 016)	(688 288)	(711 615)	(711 615)	(273 222)	(452 786)	(583 141)	(571 243)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Increase (decrease) in consumer deposits		–	–	(258)	–	–	–	–	–	–	–
Payments											
Repayment of borrowing									–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	(258)	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(2 407 981)	10 284	(1 214 931)	145 916	130 919	130 919	(533 324)	266 208	168 207	198 889
Cash/cash equivalents at the year begin:	2	366 047	398 159	732 696	411 570	494 412	494 412	–	553 541	819 749	987 956
Cash/cash equivalents at the year end:	2	(2 041 935)	408 442	(482 235)	557 485	625 331	625 331	(533 324)	819 749	987 956	1 186 845

The municipality's maintains a very stable cash flow position throughout the MTREF with positive cash balances. The municipality continues to rely heavily on government grants and subsidies, government grants alone amount to 88% of the municipality's total funding in the 2025/26 financial year. In total the municipality is expected to receive R 1 842 277 000 in government grants during the 2025/26 financial year. The collection on own revenue is improved quite significantly during the 2024/25 financial year as the municipality continues to implement the credit control policy on non-paying customers. The actual revenue collection was reported at 114% in the first quarter and 57% in the second quarter of the current financial year. The collection on own revenue sources is expected to improve even more during the 2025/26 financial year as the municipality will be implementing additional measures of collection on services charges. The municipality has planned to collect in total R 212 409 000 in own revenue during the 2025/26 financial year.

The municipality is quite certain that the all the government grants and subsidies allocated to the municipality in terms of the Division of Revenue Bill will be transferred to the municipality in three different instalments during the 2025/26 financial year.

The actual interest earnings from short term investments were reported at R 39 000 000 as at 31 December 2024, the actual annual earnings on interest from short-term investments is expected to be a total of R 61 million as at 30th June 2025. The municipality has planned to make several short-term investments throughout the 2025/26 financial year with various banking institutions, the total annual earnings are expected to be R 63 000 000 for the 2025/26 financial year.

The municipality has received in total R 93 000 000 in VAT refunds from the South African Revenue Service from the 1st of July 2024 to 28 February 2025. The municipality has maintained a good filling history of the VAT 201 returns, all returns filled successfully till end of February 2025, and the municipality has also received all refund amounts from SARS till end January 2025 awaiting one month refund for February 2025. It is expected that all the budgeted VAT refunds shall be received from SARS during the 2025/26 financial year.

Suppliers and employees are expected to cost the municipality a total of R 1 335 693 000 during the 2025/26 financial year. These expenses will be covered by the total available cash receipts of R 2 054 686 000 total available funding from a combination of the government grants and own revenue sources. Suppliers include in total the day to day administrative expenses and the contracted services related to various service delivery programs.

Capital payments include all the payments to contractors for the planned implementation of the budgeted capital projects in the 2025/26 financial year and the MTREF. These expenses are fully funded within the R 2 051 000 000 total available funding of the municipality during the 2025/26 financial year.

Table A8: Cash backed reserves/accumulated surpluses reconciliation

DC47 Sekhukhune - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Cash and investments available</u>											
Cash/cash equivalents at the year end	1	(2 041 935)	408 442	(482 235)	557 485	625 331	625 331	(533 324)	819 749	987 956	1 186 845
Other current investments > 90 days		2 200 728	324 254	1 034 927	22 846	0	0	1 349 461	(161 409)	(186 988)	(365 853)
Non current Investments	1	239 925	0	0	–	–	–	0	–	–	–
Cash and investments available:		398 719	732 696	552 692	580 331	625 331	625 331	816 137	658 339	800 967	820 992
<u>Application of cash and investments</u>											
Unspent conditional transfers		48 760	254 103	57 483	100 000	160 000	160 000	119 568	106 000	110 770	113 539
Unspent borrowing											
Statutory requirements	2	(95 878)	(127 679)	(111 702)	(50 851)	(50 851)	(50 851)	(45 900)	(56 273)	(58 806)	(60 276)
Other working capital requirements	3	687 795	(150 624)	569 527	333 368	371 328	371 328	286 627	142 773	201 691	308 024
Other provisions		–	22 124	32 568	–	–	–	30 784	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		640 677	(2 076)	547 876	382 517	480 478	480 478	391 080	192 500	253 655	361 288
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(241 958)	734 772	4 816	197 814	144 854	144 854	425 058	465 840	547 313	459 704
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(241 958)	734 772	4 816	197 814	144 854	144 854	425 058	465 840	547 313	459 704
<u>Other working capital requirements</u>											
Debtors		(157 927)	512 297	92 503	72 731	17 113	17 113	312 558	382 724	347 044	292 183
Creditors due		529 868	361 673	662 030	406 099	388 441	388 441	599 185	525 497	548 735	600 207
Total		(687 795)	150 624	(569 527)	(333 368)	(371 328)	(371 328)	(286 627)	(142 773)	(201 691)	(308 024)
<u>Debtors collection assumptions</u>											
Balance outstanding - debtors		52 984	66 040	52 384	121 085	121 085	121 085	113 705	300 991	314 536	322 399
Estimate of debtors collection rate		-298.1%	775.7%	176.6%	60.1%	14.1%	14.1%	274.9%	127.2%	110.3%	90.6%

The municipality maintains positive cash surpluses (both inclusive and exclusive of the non-current creditors) throughout the 2025/2026 MTREF given the available short-term investments and reduction in the unspent conditional grants in the 2025/2026 financial year and the two outer years.

Current creditors are expected to be maintained at a minimum throughout the MTREF, there is a budget provision to service the debt to the Lepelle Northern Water Board throughout the MTREF.

The credit control policy implementation will continue throughout the MTREF to enforce payment of services due by all clients of the municipality.

The municipality is also maintaining a number of short-term investments that are currently a major boost to the working capital of the municipality, below are the balances on the short-term investments of the municipality as at 28th February 2025.

FNB Account No: 62858613980	R 440 737 930
Nedbank Account No:	R 1 032 755
ABSA Account No: 9368456281	R 2 355 034
Standard Bank Account No: 238890708008	R 110 270 040
Total Investment balances as at 28th February 2025	R 554 395 759

Table A9: Asset Management

DC47 Sekhukhune - Table A9 Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE										
Total New Assets	1	286 004	241 745	437 467	674 212	680 726	680 726	378 065	581 069	569 063
<i>Water Supply Infrastructure</i>		281 213	235 616	433 191	664 612	671 126	671 126	371 255	577 186	567 106
Infrastructure		281 213	235 616	433 191	664 612	671 126	671 126	371 255	577 186	567 106
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	1 000	1 000	1 000	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	1 000	1 000	1 000	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	3 600	3 600	3 600	–	–	–
Intangible Assets		–	–	–	3 600	3 600	3 600	–	–	–
Computer Equipment		4 025	4 540	2 193	1 500	1 500	1 500	1 250	260	270
Furniture and Office Equipment		445	200	2 083	3 500	3 500	3 500	5 560	3 622	1 687
Machinery and Equipment		322	1 389	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	65 031	18 483	57 945	12 181	7 555	7 555	–	–	–
<i>Water Supply Infrastructure</i>		59 458	16 929	53 323	6 149	1 523	1 523	–	–	–
<i>Sanitation Infrastructure</i>		2 184	1 554	–	–	–	–	–	–	–
Infrastructure		61 642	18 483	53 323	6 149	1 523	1 523	–	–	–
Transport Assets		3 390	–	4 622	6 032	6 032	6 032	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	–	1 404	1 667	2 571	24 010	24 010	75 426	2 809	2 935
<i>Roads Infrastructure</i>		–	900	1 638	2 571	3 171	3 171	4 186	2 809	2 935
<i>Water Supply Infrastructure</i>		–	–	29	–	20 839	20 839	71 240	–	–
Infrastructure		–	900	1 667	2 571	24 010	24 010	75 426	2 809	2 935
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	504	(0)	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	504	(0)	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–

Total Capital Expenditure	4	351 036	261 633	497 079	688 963	712 290	712 290	453 491	583 878	571 998
Roads Infrastructure		–	900	1 638	2 571	3 171	3 171	4 186	2 809	2 935
Water Supply Infrastructure		340 671	252 545	486 543	670 761	693 487	693 487	442 495	577 186	567 106
Sanitation Infrastructure		2 184	1 554	–	–	–	–	–	–	–
Infrastructure		342 855	255 000	488 181	673 332	696 658	696 658	446 681	579 995	570 041
Community Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	504	(0)	1 000	1 000	1 000	–	–	–
Other Assets		–	504	(0)	1 000	1 000	1 000	–	–	–
Licences and Rights		–	–	–	3 600	3 600	3 600	–	–	–
Intangible Assets		–	–	–	3 600	3 600	3 600	–	–	–
Computer Equipment		4 025	4 540	2 193	1 500	1 500	1 500	1 250	260	270
Furniture and Office Equipment		445	200	2 083	3 500	3 500	3 500	5 560	3 622	1 687
Machinery and Equipment		322	1 389	–	–	–	–	–	–	–
Transport Assets		3 390	–	4 622	6 032	6 032	6 032	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		351 036	261 633	497 079	688 963	712 290	712 290	453 491	583 878	571 998
ASSET REGISTER SUMMARY - PPE (WDV)	5	3 651 055	4 004 900	4 346 998	3 703 088	3 726 415	3 726 415	3 906 195	4 237 954	4 454 926
Roads Infrastructure		24 058	23 611	23 750	131 478	132 078	132 078	34 827	34 829	35 756
Water Supply Infrastructure		3 487 827	3 851 740	4 194 081	3 185 269	3 207 996	3 207 996	3 840 554	4 174 158	4 391 502
Sanitation Infrastructure		60 597	60 085	57 153	264 364	264 364	264 364	51 302	53 611	54 951
Solid Waste Infrastructure		(0)	(0)	(0)	–	–	–	–	–	–
Infrastructure		3 572 481	3 935 436	4 274 983	3 581 111	3 604 437	3 604 437	3 926 683	4 262 598	4 482 208
Community Assets		35 975	35 675	35 811	85 182	85 182	85 182	38 384	40 111	41 114
Heritage Assets		–	–	552	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other Assets		(16 819)	(16 315)	(16 315)	(14 408)	(14 408)	(14 408)	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	3 600	3 600	3 600	–	–	–
Computer Equipment		10 928	11 617	10 273	(20 977)	(20 977)	(20 977)	(73 480)	(77 833)	(79 775)
Furniture and Office Equipment		3 867	2 998	3 934	58 095	58 095	58 095	10 163	8 432	6 617
Machinery and Equipment		9 951	7 269	3 477	3 791	3 791	3 791	4 018	4 199	4 304
Transport Assets		34 671	28 221	34 282	6 694	6 694	6 694	427	446	457
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 651 055	4 004 900	4 346 998	3 703 088	3 726 415	3 726 415	3 906 195	4 237 954	4 454 926

EXPENDITURE OTHER ITEMS		258 081	175 927	188 281	209 912	289 957	289 957	231 359	278 734	353 955
Depreciation	7	116 367	129 807	144 961	94 921	94 771	94 771	98 947	103 287	107 828
Repairs and Maintenance by Asset Class	3	141 714	46 120	43 320	114 991	195 186	195 186	132 412	175 447	246 126
Water Supply Infrastructure		36 563	23 748	2 953	80 676	160 751	160 751	101 279	102 236	132 292
Sanitation Infrastructure		100 561	14 838	7 792	12 511	12 611	12 611	12 723	53 675	93 685
Solid Waste Infrastructure		–	143	230	1 500	1 500	1 500	–	–	–
Infrastructure		137 124	38 729	10 975	94 687	174 862	174 862	114 001	155 912	225 977
Heritage Assets		–	–	397	1 000	900	900	–	–	–
Operational Buildings		188	1 396	885	3 310	3 310	3 310	2 310	2 712	2 900
Housing		–	–	–	–	–	–	–	–	–
Other Assets		188	1 396	885	3 310	3 310	3 310	2 310	2 712	2 900
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		15	–	–	650	–	–	650	679	696
Furniture and Office Equipment		–	–	2 194	2 100	2 750	2 750	1 500	1 568	1 607
Machinery and Equipment		–	40	16 717	244	364	364	378	394	409
Transport Assets		4 388	5 956	12 152	13 000	13 000	13 000	13 572	14 183	14 537
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		258 081	175 927	188 281	209 912	289 957	289 957	231 359	278 734	353 955

Table A10: Basic service delivery measurement

DC47 Sekhukhune - Table A10 Basic service delivery measurement										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		-	-	-	20 980	20 980	20 980	22 008	23 086	-
Piped water inside yard (but not in dwelling)		-	-	-	15 735	15 735	15 735	16 506	17 315	-
Using public tap (at least min.service level)	2	-	-	-	500 880	500 880	500 880	525 423	551 169	-
Other water supply (at least min.service level)	4	-	-	-	146 028	146 028	146 028	153 183	160 689	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	683 623	683 623	683 623	717 120	752 259	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	10 490	10 490	10 490	11 004	11 543	-
No water supply		-	-	-	5 000	5 000	5 000	5 000	5 000	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	15 490	15 490	15 490	16 004	16 543	-
Total number of households	5	-	-	-	699 113	699 113	699 113	733 124	768 802	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	20 000	20 000	20 000	20 980	22 008	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	50 352	50 352	50 352	52 819	55 407	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	70 352	70 352	70 352	73 799	77 415	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	15 000	15 000	15 000	15 735	16 506	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	15 000	15 000	15 000	15 735	16 506	-
Total number of households		-	-	-	85 352	85 352	85 352	89 534	93 921	-
<u>Energy:</u>										
<u>Refuse:</u>										
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	57 398	57 398	57 398	60 211	63 161	-
Sanitation (free minimum level service)		-	-	-	50 660	50 660	50 660	53 142	55 746	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Water (kilolitres per household per month)		-	-	-	35 000	35 000	35 000	36 715	38 514	-
Sanitation (kilolitres per household per month)		-	-	-	20 000	20 000	20 000	20 980	22 008	-
Sanitation (Rand per household per month)		-	-	-	15 000	15 000	15 000	15 735	16 506	-
Revenue cost of subsidised services provided (R'000)	9									
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

Table SA1: Supporting detail to “Budgeted Financial Position”

DC47 Sekhukhune - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Service charges - Water	6										
Total Service charges - Water		80 128	89 545	55 381	97 562	97 804	97 804	65 692	102 108	106 703	109 370
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - Water		80 128	89 545	55 381	97 562	97 804	97 804	65 692	102 108	106 703	109 370
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		14 085	14 797	16 173	16 278	16 278	16 278	10 700	16 994	17 759	18 203
Less Revenue Foregone (in excess of free sanitation service to indigent households)											
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Water Management		14 085	14 797	16 173	16 278	16 278	16 278	10 700	16 994	17 759	18 203
Service charges - Waste Management	6										
Less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	274 053	276 207	289 477	341 494	310 441	310 441	222 993	324 713	341 435	361 068
Pension and UIF Contributions		42 019	43 380	44 821	51 363	51 679	51 679	34 381	54 460	57 264	60 557
Medical Aid Contributions		13 879	14 424	15 168	17 204	16 970	16 970	11 970	17 887	18 808	19 889
Overtime		29 709	14 151	23 612	15 302	16 602	16 602	15 116	17 447	18 346	19 397
Performance Bonus		474	172	774	520	625	625	740	658	692	732
Motor Vehicle Allowance		24 663	30 623	33 109	29 833	30 543	30 543	23 881	32 191	33 849	35 795
Cellphone Allowance		1 617	1 887	2 289	7 146	6 846	6 846	1 752	7 213	7 585	8 020
Housing Allowances		2 542	2 358	2 122	2 762	2 707	2 707	1 622	2 852	2 999	3 172
Other benefits and allowances		5 208	1 137	2 680	4 647	4 647	4 647	733	4 896	5 148	5 443
Payments in lieu of leave		741	133	–	4 674	3 667	3 667	303	3 863	4 062	4 295
Long service awards		0	–	–	1 526	1 526	1 526	2 054	1 606	1 689	1 783
Post-retirement benefit obligations	4	5 981	473	20 958	226	226	226	–	238	250	265
Acting and post related allowance		176	333	–	70	155	155	89	164	172	182
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	401 063	385 277	435 009	476 765	446 632	446 632	315 635	468 187	492 300	520 598
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	401 063	385 277	435 009	476 765	446 632	446 632	315 635	468 187	492 300	520 598
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		116 367	129 807	144 961	94 921	94 771	94 771	–	98 947	103 287	107 828
Lease amortisation		–	–	–	–	–	–	–	–	–	–
Capital asset impairment		–	–	63	–	–	–	–	–	–	–

Total Depreciation and amortisation	1	116 367	129 807	145 024	94 921	94 771	94 771	–	98 947	103 287	107 828
<u>Bulk purchases - electricity</u>											
Electricity bulk purchases		–	–	–	–	–	–	–	–	–	–
Total bulk purchases	1	–	–	–	–	–	–	–	–	–	–
<u>Transfers and grants</u>											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		3 219	–	9 677	20 900	20 900	20 900	8 771	20 000	30 000	30 000
Total transfers and grants	1	3 219	–	9 677	20 900	20 900	20 900	8 771	20 000	30 000	30 000
<u>Contracted Services</u>											
Outsourced Services		101 390	42 060	225 942	81 472	176 981	176 981	195 729	179 292	220 463	241 443
Consultants and Professional Services		35 732	32 419	58 085	62 729	66 182	66 182	33 012	54 316	57 345	59 661
Contractors		63 097	66 571	91 345	142 826	230 085	230 085	175 584	184 341	197 448	229 977
Total contracted services		200 220	141 051	375 371	287 027	473 249	473 249	404 325	417 948	475 256	531 081
<u>Operational Costs</u>											
Collection costs		–	2 303	3 542	1 200	3 870	3 870	2 535	4 040	4 222	4 328
Contributions to 'other' provisions											
Audit fees		7 874	8 558	8 971	9 600	11 000	11 000	9 567	9 996	10 619	10 864
Other Operational Costs		172 095	193 874	222 758	167 583	201 003	201 003	160 541	235 296	252 155	263 746
Total Operational Costs	1	179 969	204 735	235 271	178 383	215 873	215 873	172 643	249 333	266 996	278 938
Repairs and Maintenance by Expenditure Item	8										
Employee related costs											
Inventory Consumed (Project Maintenance)		36 789	23 100	14 232	41 345	29 852	29 852	20 723	29 490	30 817	31 587
Contracted Services		104 925	22 877	28 741	71 165	162 754	162 754	111 840	102 322	143 981	213 839
Operational Costs		–	143	347	2 480	2 580	2 580	1 230	600	650	700
Total Repairs and Maintenance Expenditure	9	141 714	46 120	43 320	114 991	195 186	195 186	133 794	132 412	175 447	246 126
Inventory Consumed											
Inventory Consumed - Water		–	–	–	(146 618)	(146 618)	(146 618)	(21 824)	(155 415)	(162 409)	(166 469)
Inventory Consumed - Other		22 906	24 550	24 003	314 000	220 081	220 081	23 268	289 512	323 537	331 577
Total Inventory Consumed & Other Material		22 906	24 550	24 003	167 383	73 463	73 463	1 444	134 097	161 129	165 108

Table SA2: Matrix Financial Performance (revenue source/expenditure type and dept.)

DC47 Sekhukhune - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)											
Description	Ref	Vote 01 - Speakers Office	Vote 02 - Executive Mayor's Office	Vote 03 - Municipal Manager Office	Vote 04 - Budget And Treasury	Vote 05 - Infrastructure And Water Services	Vote 06 - Planning And Economic Development	Vote 07 - Community Services	Vote 08 - Sekhukhune Development Angancy	Vote 09 - Corporate Services	Total
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Water					102 108	–					102 108
Service charges - Waste Water Management					16 994	–					16 994
Service charges - Waste Management											–
Sale of Goods and Rendering of Services				–	2 704			–			2 704
Interest earned from Receivables					26 325	–					26 325
Interest earned from Current and Non Current Assets					63 719						63 719
Operational Revenue				–	17	–				–	17
Non-Exchange Revenue											
Surcharges and Taxes					4	–					4
Fines, penalties and forfeits					1 435	–					1 435
Transfer and subsidies - Operational		–	–	–	1 246 860	–	–	–	–	–	1 246 860
Gains on disposal of Assets		–	–		705	–		–	–	–	705
Total Revenue (excluding capital transfers and contributions)		–	–	–	1 460 870	–	–	–	–	–	1 460 870
Expenditure											
Employee related costs		20 015	34 308	20 358	52 692	189 697	19 990	80 353	5 618	45 156	468 187
Remuneration of councillors		19 300	–								19 300
Inventory consumed					289 512	(155 415)					134 097
Debt impairment					–	–		–			–
Depreciation and amortisation		–	–		98 867	–		–	80	–	98 947
Interest					115						115
Contracted services		3 557	9 537	81 403	43 972	229 589	4 601	3 099	1 800	40 392	417 948
Transfers and subsidies		–	–			20 000			–		20 000
Irrecoverable debts written off					5 742	–					5 742
Operational costs		11 885	21 599	24 289	4 786	79 098	3 115	6 338	2 939	95 284	249 333
Total Expenditure		54 756	65 444	126 050	495 686	362 970	27 706	89 789	10 437	180 832	1 413 669
Surplus/(Deficit)		(54 756)	(65 444)	(126 050)	965 184	(362 970)	(27 706)	(89 789)	(10 437)	(180 832)	47 201
Transfers and subsidies - capital (monetary allocations)					407 331	–					407 331
Surplus/(Deficit) after capital transfers & contributions		(54 756)	(65 444)	(126 050)	1 372 515	(362 970)	(27 706)	(89 789)	(10 437)	(180 832)	454 532

Table SA3: Supporting detail to 'Budgeted Financial Position'

DC47 Sekhukhune - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Water		329 329	412 699	479 823	177 240	177 240	177 240	514 302	177 861	185 864	190 511
Waste Water		23 293	28 825	38 094	39 283	39 283	39 283	37 401	86 012	89 882	92 129
Other trade receivables from exchange transactions		7 110	8 158	8 866	30 658	30 658	30 658	10 580	86 259	90 140	92 394
Gross: Trade and other receivables from exchange transactions		359 732	449 683	526 783	247 182	247 182	247 182	562 283	350 131	365 886	375 034
Less: Impairment for debt		(306 748)	(383 642)	(474 399)	(126 097)	(126 097)	(126 097)	(474 399)	(49 139)	(51 350)	(52 634)
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-
Impairment for Water		(298 797)	(370 589)	(451 150)	(101 016)	(101 016)	(101 016)	(451 150)	(21 384)	(22 346)	(22 905)
Impairment for Waste Water		(7 952)	(12 735)	(22 177)	-	-	-	(22 177)	-	-	-
Impairment for other trade receivables from exchange transactions		-	(319)	(1 072)	(25 081)	(25 081)	(25 081)	(1 072)	(27 755)	(29 004)	(29 729)
Total net Trade and other receivables from Exchange Transactions		52 984	66 040	52 384	121 085	121 085	121 085	87 884	300 991	314 536	322 399
-											
Receivables from non-exchange transactions											
Net Property rates		-	-	-	-	-	-	-	-	-	-
Other receivables from non-exchange transactions		-	-	-	-	-	-	25 821	-	-	-
Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		-	-	-	-	-	-	25 821	-	-	-
Total net Receivables from non-exchange transactions		-	-	-	-	-	-	25 821	-	-	-
Inventory											
Water											
Opening Balance		-	26 162	25 397	25 397	25 397	25 397	25 397	326 832	646 354	980 254
System Input Volume		26 162	(765)	-	140 743	140 743	140 743	-	149 188	155 901	159 799
Water Treatment Works					40 743	40 743	40 743	-	43 188	45 131	46 260
Bulk Purchases		26 162	(765)		100 000	100 000	100 000	-	106 000	110 770	113 539
Natural Sources					-	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	146 618	146 618	146 618	21 824	155 415	162 409	166 469
Billed Authorised Consumption		-	-	-	116 618	116 618	116 618	21 824	123 615	129 178	132 407
Billed Metered Consumption		-	-	-	116 618	116 618	116 618	21 824	123 615	129 178	132 407
Free Basic Water					40 000	40 000	40 000	-	42 400	44 308	45 416
Subsidised Water					-	-	-	-	-	-	-
Revenue Water					76 618	76 618	76 618	21 824	81 215	84 870	86 991
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	30 000	30 000	30 000	-	31 800	33 231	34 062
Unbilled Metered Consumption					30 000	30 000	30 000	-	31 800	33 231	34 062
Water Losses		-	-	-	14 074	14 074	14 074	-	14 919	15 590	15 980
Apparent losses		-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	14 074	14 074	14 074	-	14 919	15 590	15 980
Leakage on Transmission and Distribution Mains					14 074	14 074	14 074	-	14 919	15 590	15 980
Non-revenue Water		-	-	-	44 074	44 074	44 074	-	46 719	48 821	50 042
Closing Balance Water		26 162	25 397	25 397	326 832	326 832	326 832	47 220	646 354	980 254	1 322 501

Agricultural											
Opening Balance											
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		18 263	18 899	19 751	19 922	19 922	19 922	19 922	(154 043)	(373 243)	(623 304)
Acquisitions		23 542	25 746	24 174	66 283	66 283	66 283	41 287	92 631	96 799	99 219
Issues	7	(22 906)	(24 550)	(24 003)	(314 000)	(220 081)	(220 081)	(23 268)	(289 512)	(323 537)	(331 577)
Adjustments	8		(343)		(20 167)	(20 167)	(20 167)	-	(22 318)	(23 322)	(23 906)
Write-offs	9				-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		18 899	19 751	19 922	(247 963)	(154 043)	(154 043)	37 941	(373 243)	(623 304)	(879 567)
Zero Rated											
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		45 061	45 148	45 318	78 869	172 789	172 789	85 162	273 110	356 950	442 934
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		5 706 020	5 938 716	6 434 584	5 548 401	5 571 728	5 571 728	6 724 857	6 150 504	6 269 756	6 537 524
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		1 078 591	1 219 869	1 365 852	722 884	722 884	722 884	1 365 852	1 050 718	784 501	804 113
Total Property, plant and equipment (PPE)	2	4 627 429	4 718 847	5 068 733	4 825 517	4 848 843	4 848 843	5 359 005	5 099 785	5 485 255	5 733 410
LIABILITIES											
Current liabilities - Borrowing											
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other payables from exchange transactions	5	529 868	361 673	662 030	406 099	388 441	388 441	599 185	525 497	548 735	600 207
Trade payables from Non-exchange transactions: Unspent conditional Grants		48 760	254 103	57 483	100 000	160 000	160 000	119 568	106 000	110 770	113 539
VAT		61 179	67 445	100 219	-	-	-	112 430	-	-	-
Total Trade and other payables	2	639 806	683 221	819 732	506 099	548 441	548 441	831 183	631 497	659 505	713 746
Non current liabilities - Financial liabilities											
Other financial liabilities		420	484	199	-	-	-	199	-	-	-
Total Non current liabilities - Financial liabilities		420	484	199	-	-	-	199	-	-	-
Non current liabilities - Long Term portion of trade payables											
Total Non current liabilities - Long Term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Provisions - non-current											
Other		22 543	19 673	27 839	49 155	49 155	49 155	20 553	52 278	54 631	55 997
Total Provisions non-current		22 543	19 673	27 839	49 155	49 155	49 155	20 553	52 278	54 631	55 997
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		3 968 295	4 584 783	5 031 803	4 005 170	4 101 748	4 101 748	5 069 367	5 307 214	5 684 096	5 925 945
Restated balance		3 968 295	4 584 783	5 031 803	4 005 170	4 101 748	4 101 748	5 069 367	5 307 214	5 684 096	5 925 945
Surplus/(Deficit)		492 605	476 396	391 356	690 019	713 345	713 345	650 151	454 532	585 325	573 527
Other adjustments		282 865	172 660	(135 899)	536	536	536	-	568	593	608
Accumulated Surplus/(Deficit)	1	4 743 765	5 233 839	5 287 260	4 695 724	4 815 629	4 815 629	5 719 518	5 762 313	6 270 014	6 500 080
Reserves											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 743 765	5 233 839	5 287 260	4 695 724	4 815 629	4 815 629	5 719 518	5 762 313	6 270 014	6 500 080

Table SA4: Reconciliation of IDP strategic objectives and budget (revenue)

DC47 Sekhukhune - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				–	–	–	–	–	–	–	–	–
FIANCIAL VIABILITY				1 135 801	1 225 153	1 285 046	1 371 666	1 453 998	1 453 998	1 460 870	1 588 406	1 693 418
LOCAL ECONOMIC DEVELOPMENT				–	–	–	–	–	–	–	–	–
BASIC SERVICE DELIVERY, INFRASTRUCTURE DEVELOPMENT AND SOCIAL SERVICES				–	(72)	2 721	–	–	–	–	–	–
INSTITUTIONAL DEVELOPMENT AND ORGANISATIONAL TRANSFORMATION				–	–	63	–	–	–	–	–	–
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	1 135 801	1 225 081	1 287 830	1 371 666	1 453 998	1 453 998	1 460 870	1 588 406	1 693 418

Table SA5: Reconciliation of IDP strategic objectives and budget (operating expenditure)

DC47 Sekhukhune - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Allocations to Other Priorities				–	–	–	–	–	–	–	–	–
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				73 780	84 470	99 884	114 361	112 361	112 361	120 502	128 968	137 299
FIANCIAL VIABILITY				180 553	64 456	230 164	198 860	195 160	195 160	208 314	214 021	226 338
LOCAL ECONOMIC DEVELOPMENT				12 894	12 100	26 014	44 044	46 744	46 744	38 177	42 540	46 325
BASIC SERVICE DELIVERY, INFRASTRUCTURE DEVELOPMENT AND SOCIAL SERVICES				652 564	778 120	930 758	616 673	702 465	702 465	738 293	838 168	909 304
INSTITUTIONAL DEVELOPMENT AND ORGANISATIONAL TRANSFORMATION				229 102	256 418	306 355	275 371	292 087	292 087	308 382	331 681	342 130
Allocations to other priorities												
Total Expenditure			1	1 148 893	1 195 565	1 593 175	1 249 309	1 348 817	1 348 817	1 413 669	1 555 377	1 661 397

Table SA6: Reconciliation of IDP strategic objectives and budget (capital expenditure)

DC47 Sekhukhune - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				–	–	–	–	–	–	–	–	–
FIANCIAL VIABILITY				–	–	7 592	14 012	8 032	8 032	9 000	7 200	5 408
LOCAL ECONOMIC DEVELOPMENT				–	86	44	–	–	–	–	–	–
BASIC SERVICE DELIVERY, INFRASTRUCTURE DEVELOPMENT AND SOCIAL SERVICES				350 714	258 752	488 696	673 952	703 258	703 258	443 491	576 678	566 590
INSTITUTIONAL DEVELOPMENT AND ORGANISATIONAL TRANSFORMATION				322	2 794	747	1 000	1 000	1 000	1 000	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	351 036	261 633	497 079	688 963	712 290	712 290	453 491	583 878	571 998

Table SA7: Measureable performance objectives

DC47 Sekhukhune - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
05 - Infrastructure And Water Services										
Water Management										
Water Distribution										
Formal Settlement Households Receiving Water	Households				57 398	57 398	57 398	60 211	63 161	
No Water Supply	Households				5 000	5 000	5 000	5 000	5 000	
Other Water Supply (< Min.Service Level)	Households				10 490	10 490	10 490	11 004	11 543	
Other Water Supply (At Least Min.Service Level)	Households				146 028	146 028	146 028	153 183	160 689	
Piped Water Inside Dwelling	Households				20 980	20 980	20 980	22 008	23 086	
Piped Water Inside Yard (But Not In Dwelling)	Households				15 735	15 735	15 735	16 506	17 315	
Using Public Tap (At Least Min.Service Level)	Households				500 880	500 880	500 880	525 423	551 169	
1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))										
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities										
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s										
DC47 Sekhukhune - Entities measureable performance objectives										
Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
#REF!										
Entity 3 - (name of entity)										
#REF!										
And so on for the rest of the Entities										

Table SA8: Performance indicators and benchmark

DC47 Sekhukhune - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	0.7	1.5	1.0	1.8	1.9	1.9	1.4	2.2	2.4	2.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.7	1.5	1.0	1.8	1.9	1.9	1.4	2.2	2.4	2.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	1.1	0.7	1.4	1.3	1.3	1.0	1.5	1.7	1.6
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	60.8%	39.8%	61.6%	59.4%	59.4%	59.4%	51.5%	58.6%	58.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		60.8%	39.8%	61.6%	59.4%	59.4%	59.4%	51.5%	58.6%	58.6%	58.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.8%	19.6%	20.0%	9.5%	15.4%	15.4%	20.6%	22.5%	26.2%	29.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		-25.9%	88.5%	-137.3%	72.8%	62.1%	62.1%	-112.3%	64.1%	55.5%	50.6%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)	-	-	-	-	-	-	-	-	-	-
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	35.3%	31.4%	33.8%	34.8%	30.7%	30.7%	24.1%	32.0%	31.0%	30.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	36.7%	32.9%	35.2%	36.1%	32.0%	32.0%	37.2%	33.4%	32.3%	32.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	12.5%	3.8%	3.4%	8.4%	13.4%	13.4%	10.1%	9.1%	11.0%	14.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.2%	10.7%	11.3%	6.9%	6.5%	6.5%	0.1%	6.8%	6.5%	6.4%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	20.9	15.9	25.2	26.9	28.5	37.9	23.5	25.1	26.6	28.4
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	212.3%	227.3%	354.2%	111.7%	191.7%	191.7%	343.9%	270.4%	326.6%	385.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(26.3)	5.3	(5.5)	6.3	9.3	7.1	(5.5)	7.9	-	-

Table SA9: Social, economic and demographic statistics and assumptions

DC47 Sekhukhune - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref	Basis of calculation	2001 Censu s	2007 Survey	2011 Census	2021/22 Outcome	2022/23 Outcome	2023/24 Outcome	Current Year 2024/25 Original Budget	2025/26 Medium Term Revenue & Expenditure Framework		
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10												
Total municipal services	Ref.			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Household service targets (000)										
		Water:										
		Piped water inside dwelling		–	–	–	20 980	20 980	20 980	22 008	23 086	–
		Piped water inside yard (but not in dwelling)		–	–	–	15 735	15 735	15 735	16 506	17 315	–
	8	Using public tap (at least min.service level)		–	–	–	500 880	500 880	500 880	525 423	551 169	–
	10	Other water supply (at least min.service level)		–	–	–	146 028	146 028	146 028	153 183	160 689	–
		Minimum Service Level and Above sub-total		–	–	–	683 623	683 623	683 623	717 120	752 259	–
	9	Using public tap (< min.service level)		–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)		–	–	–	10 490	10 490	10 490	11 004	11 543	–
		No water supply		–	–	–	5 000	5 000	5 000	5 000	5 000	–
		Below Minimum Service Level sub-total		–	–	–	15 490	15 490	15 490	16 004	16 543	–
		Total number of households		–	–	–	699 113	699 113	699 113	733 124	768 802	–
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)		–	–	–	20 000	20 000	20 000	20 980	22 008	–
		Chemical toilet		–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)		–	–	–	50 352	50 352	50 352	52 819	55 407	–
		Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total		–	–	–	70 352	70 352	70 352	73 799	77 415	–
		Bucket toilet		–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)		–	–	–	15 000	15 000	15 000	15 735	16 506	–
		No toilet provisions		–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total		–	–	–	15 000	15 000	15 000	15 735	16 506	–
		Total number of households		–	–	–	85 352	85 352	85 352	89 534	93 921	–
Municipal in-house services	Ref.			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Household service targets (000)										
		Water:										
		Piped water inside dwelling		–	–	–	20 980	20 980	20 980	22 008	23 086	–
		Piped water inside yard (but not in dwelling)		–	–	–	15 735	15 735	15 735	16 506	17 315	–
	8	Using public tap (at least min.service level)		–	–	–	500 880	500 880	500 880	525 423	551 169	–
	10	Other water supply (at least min.service level)		–	–	–	146 028	146 028	146 028	153 183	160 689	–
		Minimum Service Level and Above sub-total		–	–	–	683 623	683 623	683 623	717 120	752 259	–
	9	Using public tap (< min.service level)		–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)		–	–	–	10 490	10 490	10 490	11 004	11 543	–
		No water supply		–	–	–	5 000	5 000	5 000	5 000	5 000	–
		Below Minimum Service Level sub-total		–	–	–	15 490	15 490	15 490	16 004	16 543	–
		Total number of households		–	–	–	699 113	699 113	699 113	733 124	768 802	–
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)		–	–	–	20 000	20 000	20 000	20 980	22 008	–
		Chemical toilet		–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)		–	–	–	50 352	50 352	50 352	52 819	55 407	–
		Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total		–	–	–	70 352	70 352	70 352	73 799	77 415	–
		Bucket toilet		–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)		–	–	–	15 000	15 000	15 000	15 735	16 506	–
		No toilet provisions		–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total		–	–	–	15 000	15 000	15 000	15 735	16 506	–
		Total number of households		–	–	–	85 352	85 352	85 352	89 534	93 921	–
		Total number of households		–	–	–	–	–	–	–	–	–

Municipal entity services	Ref			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
			Household service targets (000)									
Name of municipal entity			Water:									
			Piped water inside dwelling									
			Piped water inside yard (but not in dwelling)									
	8		Using public tap (at least min.service level)									
	10		Other water supply (at least min.service level)									
			Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9		Using public tap (< min.service level)									
	10		Other water supply (< min.service level)									
			No water supply									
			Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
			Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity			Sanitation/sewerage:									
			Flush toilet (connected to sewerage)									
			Flush toilet (with septic tank)									
			Chemical toilet									
			Pit toilet (ventilated)									
			Other toilet provisions (> min.service level)									
			Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
			Bucket toilet									
			Other toilet provisions (< min.service level)									
			No toilet provisions									
			Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
			Total number of households	-	-	-	-	-	-	-	-	-
			Total number of households	-	-	-	-	-	-	-	-	-
Services provided by 'external mechanisms'	Ref			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Names of service providers			Household service targets (000)									
			Water:									
			Piped water inside dwelling									
			Piped water inside yard (but not in dwelling)									
	8		Using public tap (at least min.service level)									
	10		Other water supply (at least min.service level)									
			Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9		Using public tap (< min.service level)									
	10		Other water supply (< min.service level)									
			No water supply									
			Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
			Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers			Sanitation/sewerage:									
			Flush toilet (connected to sewerage)									
			Flush toilet (with septic tank)									
			Chemical toilet									
			Pit toilet (ventilated)									
			Other toilet provisions (> min.service level)									
			Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
			Bucket toilet									
			Other toilet provisions (< min.service level)									
			No toilet provisions									
			Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
			Total number of households	-	-	-	-	-	-	-	-	-
Detail of Free Basic Services (FBS) provided				2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28

Electricity	Ref	<u>Location of households for each type of FBS</u>											
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)											
		Total cost of FBS - Electricity for informal settlements		-	-	-	-	-	-	-	-	-	-
Water	Ref	<u>Location of households for each type of FBS</u>											
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)		-	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	57 398	57 398	57 398	60 211	63 161	-	-
		Informal settlements (Rands)											
		Number of HH receiving this type of FBS											
		Informal settlements targeted for upgrading (Rands)											
		Number of HH receiving this type of FBS											
		Living in informal backyard rental agreement (Rands)											
		Number of HH receiving this type of FBS											
		Other (Rands)											
		Number of HH receiving this type of FBS											
		Total cost of FBS - Water for informal settlements		-	-	-	-	-	-	-	-	-	-
Sanitation	Ref	<u>Location of households for each type of FBS</u>											
List type of FBS service		Formal settlements - (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS		-	-	-	50 660	50 660	50 660	53 142	55 746	-	-
		Total cost of FBS - Sanitation for informal settlements		-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref	<u>Location of households for each type of FBS</u>											
List type of FBS service		Formal settlements - (removed once a week to indigent households)											
		Total cost of FBS - Refuse Removal for informal settlements		-	-	-	-	-	-	-	-	-	-

Table SA10: Funding measurement

DC47 Sekhukhune Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(2 041 935)	408 442	(482 235)	557 485	625 331	625 331	(533 324)	819 749	987 956	1 186 845
Cash + investments at the yr end less applications - R'000	18(1)b	2	(241 958)	734 772	4 816	197 814	144 854	144 854	425 058	465 840	547 313	459 704
Cash year end/monthly employee/supplier payments	18(1)b	3	(26.3)	5.3	(5.5)	6.3	9.3	7.1	(5.5)	7.9	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	492 605	476 396	391 356	690 019	713 345	713 345	650 151	454 532	585 325	573 527
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	4.8%	(37.4%)	53.1%	(5.8%)	(6.0%)	(39.0%)	(1.6%)	(1.5%)	(3.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	(298.1%)	775.7%	176.6%	60.1%	14.1%	14.1%	274.9%	127.2%	110.3%	90.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	96.2%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	24.6%	(20.7%)	131.1%	0.0%	0.0%	(6.1%)	164.7%	4.5%	2.5%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	3.9%	1.2%	1.0%	3.1%	5.2%	5.2%	3.4%	4.1%	5.5%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	18.5%	7.1%	11.7%	1.8%	1.1%	1.1%	0.0%	0.0%	0.0%	0.0%
References												
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0.0%	10.8%	(31.4%)	59.1%	0.2%	0.0%	(33.0%)	4.4%	4.5%	2.5%
% incr Property Tax	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Electricity	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Water	18(1)a		0.0%	11.8%	(38.2%)	76.2%	0.2%	0.0%	(32.8%)	4.4%	4.5%	2.5%
% incr Service charges - Waste Water Management	18(1)a		0.0%	5.1%	9.3%	0.6%	0.0%	0.0%	(34.3%)	4.4%	4.5%	2.5%
% incr Service charges - Waste Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		94 213	104 342	71 554	113 840	114 082	114 082	76 392	119 102	124 461	127 573
Service charges			94 213	104 342	71 554	113 840	114 082	114 082	76 392	119 102	124 461	127 573
Property rates			–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			80 128	89 545	55 381	97 562	97 804	97 804	65 692	102 108	106 703	109 370
Service charges - sanitation revenue			14 085	14 797	16 173	16 278	16 278	16 278	10 700	16 994	17 759	18 203
Service charges - refuse removal			–	–	–	–	–	–	–	–	–	–
Agency services			–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding			43 261	52 366	85 411	120 802	103 625	103 625	38 392	45 910	49 422	45 121
Cash receipts from ratepayers	18(1)a		(283 994)	821 382	128 367	72 835	72 835	72 835	266 297	156 733	142 121	119 654
Ratepayer & Other revenue	18(1)a		95 279	105 884	72 693	121 257	515 341	515 341	96 876	123 262	128 808	132 029
Change in consumer debtors (current and non-current)			N/A	13 056	(13 656)	68 701	–	–	(7 380)	187 287	13 545	7 863
Operating and Capital Grant Revenue	18(1)a		1 347 860	1 279 323	1 567 153	1 751 618	1 792 122	1 792 122	1 414 150	1 654 191	1 917 061	2 005 694
Capital expenditure - total	20(1)(vi)		351 036	261 633	497 079	688 963	712 290	712 290	283 961	453 491	583 878	571 998
Capital expenditure - renewal	20(1)(vi)		65 031	18 483	57 945	12 181	7 555	7 555	–	–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%

[illegible]

Table SA11: Property rates summary

DC47 Sekhukhune - Supporting Table SA11 Property rates summary										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:	1									
Date of valuation:		2000-01-01	2000-01-01	2000-01-01	2000-01-01					
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									

Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	-

Table SA12a: Property rates by category (current year)

DC47 Sekhukhune - Supporting Table SA12a Property rates by category (current year)												
Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2024/25												
Valuation:												
No. of properties												
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates, exemptns, reductns, discs (R'000)												

Table SA12b: Property rates by category (budget year)

DC47 Sekhukhune - Supporting Table SA12b Property rates by category (budget year)												
Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2025/26												
Valuation:												
No. of properties												
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,reductns,discs (R'000)												

Table SA13a: Service tariffs by category

DC47 Sekhukhune - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Property rates</u> <i>(rate in the Rand)</i>	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<u>Residential properties</u>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
<u>Other rebates or exemptions</u>	2								
<u>Water tariffs</u>									
<u>Domestic</u>									
<u>Other</u>	2								
<u>Waste water tariffs</u>									
<u>Domestic</u>									
<u>Other</u>	2								
<u>Electricity tariffs</u>									
<u>Domestic</u>									
<u>Other</u>	2								
<u>Waste management tariffs</u>									
<u>Domestic</u>									

Table SA13b: Service tariffs by category - explanatory

DC47 Sekhukhune - Supporting Table SA13b Service Tariffs by category - explanatory									
Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates (Rands)									
-		-	-	-	-	-	-	-	-
<i>[Insert lines as applicable]</i>									
Water tariffs									
-		0	-	-	-	-	-	-	-
<i>[Insert blocks as applicable]</i>		(fill in thresholds)							
Waste water tariffs									
-		0	-	-	-	-	-	-	-
<i>[Insert blocks as applicable]</i>		(fill in structure)							
Electricity tariffs									
-		0	-	-	-	-	-	-	-
<i>[Insert blocks as applicable]</i>		(fill in thresholds)							

Table SA14: Household bills

DC47 Sekhukhune - Supporting Table SA14 Household bills											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Water: Basic levy		-	14.36	-	15.86	15.86	15.86	-	16.57	17.32	-
Water: Consumption		-	-	-	97 562 386.00	97 562 386.00	97 562 386.00	-	101 952 693.00	106 540 564.00	-
Sanitation		-	-	-	16 277 779.00	16 277 779.00	16 277 779.00	-	17 010 279.00	17 775 741.00	-
sub-total		-	14.36	-	113 840 180.86	113 840 180.86	113 840 180.86	4.5%	118 962 988.57	124 316 322.32	-
VAT on Services											
Total small household bill:		-	14.36	-	113 840 180.86	113 840 180.86	113 840 180.86	4.5%	118 962 988.57	124 316 322.32	-
% increase/-decrease			-	(100.0%)	-	-	-	-	4.5%	4.5%	(100.0%)
				-	-1.00	-	-				
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-

Table SA15: Investment particulars by type

DC47 Sekhukhune - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		149 980	–	–	476 915	394 073	394 073	404 468	422 669	433 236
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits		239 795	730 885	546 222	1	1	1	1	1	1
Bankers Acceptance Certificates		131	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	389 907	730 885	546 222	476 916	394 074	394 074	404 469	422 671	433 237
Entities										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		389 907	730 885	546 222	476 916	394 074	394 074	404 469	422 671	433 237

Table SA16: Investment particulars by maturity

DC47 Sekhukhune - Supporting Table SA16 Investment particulars by maturity														
Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Municipality sub-total														
Entities														
N/A														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

Table SA17: Borrowing

DC47 Sekhukhune - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Other Securities		420	484	199	-	-	-	-	-	-
Municipality sub-total	1	420	484	199	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	420	484	199	-	-	-	-	-	-
Unspent Borrowing - Categorised by type										
Parent municipality										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

Table SA18: Transfers and grant receipts

DC47 Sekhukhune - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		1 002 743	1 037 880	1 100 029	1 179 848	1 179 848	1 179 848	1 241 860	1 359 766	1 459 186
Local Government Equitable Share		878 833	989 172	1 065 825	1 139 344	1 139 344	1 139 344	1 209 760	1 285 864	1 344 030
Expanded Public Works Programme Integrated Grant		8 180	13 010	15 355	10 676	10 676	10 676	8 403	–	–
Local Government Financial Management Grant		2 300	2 400	2 400	2 400	2 400	2 400	2 400	2 500	2 600
Municipal Disaster Relief Grant		–	7 565	–	–	–	–	–	–	–
Municipal Infrastructure Grant		113 429	25 733	16 449	27 428	27 428	27 428	21 297	71 402	112 556
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	4 109	4 109	4 109	5 000	5 000	5 000
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Education Training and Development Practices SETA		–	–	–	4 109	4 109	4 109	5 000	5 000	5 000
Total Operating Transfers and Grants	5	1 002 743	1 037 880	1 100 029	1 183 957	1 183 957	1 183 957	1 246 860	1 364 766	1 464 186
Capital Transfers and Grants										
National Government:		345 117	241 395	467 124	567 661	608 165	608 165	407 331	552 295	541 508
Municipal Infrastructure Grant		299 598	215 302	377 274	521 127	561 631	561 631	404 645	549 486	538 573
Regional Bulk Infrastructure Grant		36 898	22 886	51 953	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	983	1 884	2 571	2 571	2 571	2 686	2 809	2 935
Water Services Infrastructure Grant		8 621	2 224	36 014	43 963	43 963	43 963	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		1 598	2 791	3 845	–	–	–	–	–	–
Education Training and Development Practices SETA		1 598	2 743	3 845	–	–	–	–	–	–
Housing Development Agency		–	48	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	346 715	244 186	470 970	567 661	608 165	608 165	407 331	552 295	541 508
TOTAL RECEIPTS OF TRANSFERS & GRANTS		1 349 458	1 282 066	1 570 999	1 751 618	1 792 122	1 792 122	1 654 191	1 917 061	2 005 694

Table SA19: Expenditure on transfers and grant programme

DC47 Sekhukhune - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		1 066 437	766 154	1 171 776	1 015 044	1 202 274	1 202 274	1 202 493	1 313 091	1 411 308
Local Government Equitable Share		945 499	726 723	1 134 071	975 040	1 166 220	1 166 220	1 167 354	1 235 889	1 292 555
Expanded Public Works Programme Integrated Grant		8 248	9 653	15 511	10 676	10 676	10 676	8 587	9 029	9 548
Local Government Financial Management Grant		1 195	1 733	2 106	2 400	2 400	2 400	2 445	2 491	2 545
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		111 494	28 043	20 088	26 928	22 978	22 978	24 108	65 683	106 660
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		1 268	484	3 508	4 109	4 109	4 109	4 304	5 201	5 298
Education Training and Development Practices SETA		1 268	484	3 508	4 109	4 109	4 109	4 304	5 201	5 298
Total operating expenditure of Transfers and Grants:		1 067 705	766 637	1 175 285	1 019 153	1 206 383	1 206 383	1 206 798	1 318 292	1 416 606
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		307 774	209 267	411 668	568 161	608 665	608 665	407 581	534 456	526 878
Expanded Public Works Programme Integrated Grant		–	138	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 011	503	–	–	–	–	–	–	–
Municipal Infrastructure Grant		258 860	187 997	329 188	521 627	562 131	562 131	404 895	531 647	523 943
Regional Bulk Infrastructure Grant		35 358	12 015	47 206	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	900	1 638	2 571	2 571	2 571	2 686	2 809	2 935
Water Services Infrastructure Grant		12 546	7 713	33 636	43 963	43 963	43 963	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		307 774	209 267	411 668	568 161	608 665	608 665	407 581	534 456	526 878
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 375 479	975 904	1 586 953	1 587 314	1 815 048	1 815 048	1 614 379	1 852 748	1 943 484

Table SA20: Reconciliation of transfers, receipts and unspent funds

DC47 Sekhukhune - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		3	3	3	–	–	–	–	–	–
Current year receipts		(10 480)	(15 410)	(17 755)	(40 504)	(40 504)	(40 504)	(50 074)	(52 327)	(53 635)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		(20 957)	(30 817)	(35 507)	(81 008)	(81 008)	(81 008)	(100 148)	(104 654)	(107 271)
Conditions still to be met - transferred to liabilities		10 480	15 410	17 755	40 504	40 504	40 504	50 074	52 327	53 635
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	(2 309)	(2 309)	(2 309)	(2 448)	(2 558)	(2 622)
Conditions met - transferred to revenue		–	–	–	(4 618)	(4 618)	(4 618)	(4 895)	(5 115)	(5 243)
Conditions still to be met - transferred to liabilities		–	–	–	2 309	2 309	2 309	2 448	2 558	2 622
Total operating transfers and grants revenue		(20 957)	(30 817)	(35 507)	(85 626)	(85 626)	(85 626)	(105 043)	(109 770)	(112 514)
Total operating transfers and grants - CTBM	2	10 480	15 410	17 755	42 813	42 813	42 813	52 521	54 885	56 257
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(30 318)	(7 238)	(254 106)	(100 000)	(160 000)	(160 000)	(106 000)	(110 770)	(113 539)
Current year receipts		(456 393)	(496 451)	(436 587)	(567 661)	(608 165)	(608 165)	(579 996)	(606 096)	(621 248)
Conditions met - transferred to revenue		(924 660)	(753 272)	(1 086 300)	(1 235 323)	(1 376 330)	(1 376 330)	(1 265 992)	(1 322 962)	(1 356 036)
Conditions still to be met - transferred to liabilities		437 949	249 583	395 607	567 661	608 165	608 165	579 996	606 096	621 248
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		(924 660)	(753 272)	(1 086 300)	(1 235 323)	(1 376 330)	(1 376 330)	(1 265 992)	(1 322 962)	(1 356 036)
Total capital transfers and grants - CTBM	2	437 949	249 583	395 607	567 661	608 165	608 165	579 996	606 096	621 248
TOTAL TRANSFERS AND GRANTS REVENUE		(945 617)	(784 089)	(1 121 807)	(1 320 948)	(1 461 955)	(1 461 955)	(1 371 035)	(1 432 732)	(1 468 550)
TOTAL TRANSFERS AND GRANTS - CTBM		448 429	264 993	413 362	610 474	650 978	650 978	632 518	660 981	677 505

Table SA21: Transfers and grants made by the municipality

DC47 Sekhukhune - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Nat Dpt Agen - Information Tech Agency</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Nat Dpt Agen - Sa Sa Local Govern Assoc</i>		-	-	-	-	-	-	-	-	-	-
<i>Prv Dpt Agen - Lim Econ Dev Agency</i>		3 219	-	9 677	20 900	20 900	20 900	8 771	20 000	30 000	30 000
Total Non-Cash Transfers To Other Organs Of State:		3 219	-	9 677	20 900	20 900	20 900	8 771	20 000	30 000	30 000
Non-Cash Grants to Organisations											
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Hh Ssp Soc Ass: Old Age Grant</i>	5	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		3 219	-	9 677	20 900	20 900	20 900	8 771	20 000	30 000	30 000
TOTAL TRANSFERS AND GRANTS	6	3 219	-	9 677	20 900	20 900	20 900	8 771	20 000	30 000	30 000

Table SA22: Summary councillor and staff benefits

DC47 Sekhukhune - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Basic Salaries and Wages		8 757	10 480	11 395	8 362	10 762	10 762	11 338	11 922	12 608
Pension and UIF Contributions		574	615	674	669	869	869	915	962	1 018
Medical Aid Contributions		258	180	162	283	283	283	298	313	331
Motor Vehicle Allowance										
Cellphone Allowance		1 559	1 538	1 697	1 563	1 663	1 663	1 752	1 843	1 948
Housing Allowances										
Other benefits and allowances		4 483	4 836	4 008	7 442	4 742	4 742	4 996	5 253	5 555
Sub Total - Councillors		15 631	17 649	17 935	18 320	18 320	18 320	19 300	20 294	21 460
% increase	4		12.9%	1.6%	2.1%	-	-	5.3%	5.1%	5.8%
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		3 375	2 668	5 557	7 977	7 977	7 977	8 406	8 839	9 347
Pension and UIF Contributions		30	97	178	535	656	656	691	727	769
Medical Aid Contributions		-	-	96	-	126	126	133	140	148
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	105	105	111	116	123
Motor Vehicle Allowance	3	368	442	706	733	1 243	1 243	1 310	1 377	1 457
Cellphone Allowance	3	107	70	147	220	240	240	253	266	281
Housing Allowances	3	-	-	-	140	140	140	147	155	164
Other benefits and allowances	3	47	34	58	235	235	235	248	261	276
Payments in lieu of leave		116	133	-	175	175	175	184	194	205
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	5 981	400	20 958	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		56	14	-	70	155	155	164	172	182
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 080	3 859	27 700	10 085	11 053	11 053	11 647	12 247	12 951
% increase	4		(61.7%)	617.9%	(63.6%)	9.6%	-	5.4%	5.2%	5.7%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		270 628	273 539	283 920	333 518	302 464	302 464	316 306	332 596	351 721
Pension and UIF Contributions		41 989	43 282	44 643	50 828	51 023	51 023	53 768	56 538	59 788
Medical Aid Contributions		13 879	14 424	15 072	17 204	16 844	16 844	17 754	18 668	19 742
Overtime		29 709	14 151	23 612	15 302	16 602	16 602	17 447	18 346	19 397
Performance Bonus		474	172	774	520	520	520	548	576	609
Motor Vehicle Allowance	3	24 295	30 181	32 403	29 100	29 300	29 300	30 881	32 471	34 339
Cellphone Allowance	3	1 510	1 816	2 141	6 926	6 606	6 606	6 960	7 319	7 739
Housing Allowances	3	2 542	2 358	2 122	2 622	2 567	2 567	2 705	2 844	3 008
Other benefits and allowances	3	5 161	1 102	2 622	4 411	4 411	4 411	4 648	4 887	5 167
Payments in lieu of leave		625	-	-	4 498	3 491	3 491	3 679	3 868	4 090
Long service awards		0	-	-	1 526	1 526	1 526	1 606	1 689	1 783
Post-retirement benefit obligations	6	-	73	-	226	226	226	238	250	265
Entertainment										
Scarcity										
Acting and post related allowance		121	319	-	-	-	-	-	-	-
In kind benefits										
Sub Total - Other Municipal Staff		390 933	381 418	407 309	466 680	435 580	435 580	456 540	480 054	507 647
% increase	4		(2.4%)	6.8%	14.6%	(6.7%)	-	4.8%	5.2%	5.7%
TOTAL SALARY, ALLOWANCES & BENEFITS		416 644	402 926	452 945	495 085	464 952	464 952	487 487	512 594	542 058

Table SA23: Salaries, allowances & benefits (political office bearers/councillors/senior managers)

DC47 Sekhukhune - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		885 710	93 491	60 430			1 039 631
Chief Whip			573 917	88 065	380 984			1 042 966
Executive Mayor			1 023 035	76 726	60 440			1 160 201
Deputy Executive Mayor								–
Executive Committee			4 135 391	572 913	1 532 912			6 241 216
Total for all other councillors			4 720 135	381 963	4 713 527			9 815 625
Total Councillors	8	–	11 338 188	1 213 158	6 748 293			19 299 639
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 781 067	294 816	653 846	105 350		2 835 079
Chief Finance Officer			1 528 664	191 276	301 368	5 268		2 026 576
SM D01			1 116 710	301 823	200 225	–		1 618 758
SM D02			1 372 150	2 721	152 107	–		1 526 978
SM D03			–	–	–	–		–
SM D04			1 411 075	33 363	566 872	–		2 011 310
SM D05			1 196 403		431 670	–		1 628 073
Total Senior Managers of the Municipality	8,10	–	8 406 069	823 999	2 306 088	110 618		11 646 774
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	19 744 257	2 037 157	9 054 381	110 618		30 946 413

Table SA24: Summary of personnel numbers

DC47 Sekhukhune - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		–	–	–	–	9	42	–	–	–
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6	–	3	6	–	3	6	–	6
Other Managers	7	44	40	–	44	40	–	44	40	–
Professionals		46	111	–	45	425	–	45	104	–
<i>Finance</i>		18	14	–	18	14	–	18	14	–
<i>Spatial/town planning</i>		14	9	–	13	8	–	13	8	–
<i>Information Technology</i>		3	2	–	3	2	–	3	2	–
<i>Roads</i>										
<i>Electricity</i>		11	7	–	11	4	–	11	7	–
<i>Water</i>		–	79	–	–	73	–	–	73	–
<i>Other</i>		–	–	–	–	324	–	–	–	–
Technicians		–	8	7	–	8	5	–	8	7
<i>Finance</i>										
<i>Spatial/town planning</i>										
<i>Information Technology</i>		–	8	–	–	8	–	–	8	–
<i>Water</i>		–	–	7	–	–	5	–	–	7
Clerks (Clerical and administrative)		–	204	–	–	189	–	–	190	–
Plant and Machine Operators		–	140	–	–	131	–	–	131	–
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9	96	503	10	95	802	50	95	473	13
% increase					(1.0%)	59.4%	400.0%	–	(41.0%)	(74.0%)
Total municipal employees headcount	6, 10	96	620	10	95	916	50	95	588	13
Finance personnel headcount	8, 10	–	57	–	–	55	–	–	56	–
Human Resources personnel headcount	8, 10	–	60	–	–	59	–	–	59	–

Table SA25: Budgeted monthly revenue and expenditure

DC47 Sekhukhune - Supporting Table SA25 Budgeted monthly revenue and expenditure																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Water		8 509	8 509	8 509	8 509	8 509	8 509	8 509	8 509	8 509	8 509	8 509	8 509	102 108	106 703	109 370
Service charges - Waste Water Management		1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	16 994	17 759	18 203
Sale of Goods and Rendering of Services		225	225	225	225	225	225	225	225	225	225	225	225	2 704	2 826	2 896
Interest earned from Receivables		2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	26 325	27 509	28 197
Interest earned from Current and Non Current Assets		5 310	5 310	5 310	5 310	5 310	5 310	5 310	5 310	5 310	5 310	5 310	5 310	63 719	66 586	68 251
Operational Revenue		1	1	1	1	1	1	1	1	1	1	1	1	17	18	19
Non-Exchange Revenue																
Surcharges and Taxes		0	0	0	0	0	0	0	0	0	0	0	0	4	4	4
Fines, penalties and forfeits		120	120	120	120	120	120	120	120	120	120	120	120	1 435	1 499	1 537
Transfer and subsidies - Operational		103 905	103 905	103 905	103 905	103 905	103 905	103 905	103 905	103 905	103 905	103 905	103 905	1 246 860	1 364 766	1 464 186
Gains on disposal of Assets		59	59	59	59	59	59	59	59	59	59	59	59	705	736	755
Total Revenue (excluding capital transfers and contributions)		121 739	121 739	121 739	121 739	121 739	121 739	121 739	121 739	121 739	121 739	121 739	121 739	1 460 870	1 588 406	1 693 418
Expenditure																
Employee related costs		39 016	39 016	39 016	39 016	39 016	39 016	39 016	39 016	39 016	39 016	39 016	39 014	468 187	492 300	520 598
Remuneration of councillors		1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	19 300	20 294	21 460
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		11 175	11 175	11 175	11 175	11 175	11 175	11 175	11 175	11 175	11 175	11 175	11 175	134 097	161 129	165 108
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		8 246	8 246	8 246	8 246	8 246	8 246	8 246	8 246	8 246	8 246	8 246	8 246	98 947	103 287	107 828
Interest		10	10	10	10	10	10	10	10	10	10	10	10	115	120	126
Contracted services		34 829	34 829	34 829	34 829	34 829	34 829	34 829	34 829	34 829	34 829	34 829	34 829	417 948	475 256	531 081
Transfers and subsidies		1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	20 000	30 000	30 000
Irrecoverable debts written off		479	479	479	479	479	479	479	479	479	479	479	479	5 742	5 995	6 258
Operational costs		20 778	20 778	20 778	20 778	20 778	20 778	20 778	20 778	20 778	20 778	20 778	20 777	249 333	266 996	278 938
Total Expenditure		117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 805	1 413 669	1 555 377	1 661 398
Surplus/(Deficit)		3 933	3 933	3 933	3 933	3 933	3 933	3 933	3 933	3 933	3 933	3 933	3 935	47 201	33 029	32 020
Transfers and subsidies - capital (monetary allocations)		33 944	33 944	33 944	33 944	33 944	33 944	33 944	33 944	33 944	33 944	33 944	33 944	407 331	552 295	541 508
Surplus/(Deficit) for the year	1	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 879	454 532	585 325	573 527

Table SA26: Budgeted monthly revenue and expenditure (municipal vote)

DC47 Sekhukhune - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Revenue by Vote</u>																
Vote 01 - Speakers Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 684	1 868 201	2 140 702	2 234 926
Vote 05 - Infrastructure And Water Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 684	1 868 201	2 140 702	2 234 926
<u>Expenditure by Vote to be appropriated</u>																
Vote 01 - Speakers Office		4 563	4 563	4 563	4 563	4 563	4 563	4 563	4 563	4 563	4 563	4 563	4 563	54 756	57 460	60 240
Vote 02 - Executive Mayor's Office		5 479	5 479	5 479	5 479	5 479	5 479	5 479	5 479	5 479	5 479	5 479	5 479	65 746	71 507	77 058
Vote 03 - Municipal Manager Office		10 504	10 504	10 504	10 504	10 504	10 504	10 504	10 504	10 504	10 504	10 504	10 504	126 050	140 935	145 141
Vote 04 - Budget And Treasury		17 360	17 360	17 360	17 360	17 360	17 360	17 360	17 360	17 360	17 360	17 360	17 359	208 314	214 021	226 338
Vote 05 - Infrastructure And Water Services		53 990	53 990	53 990	53 990	53 990	53 990	53 990	53 990	53 990	53 990	53 990	53 989	647 875	743 191	808 560
Vote 06 - Planning And Economic Development		2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	27 706	31 167	34 413
Vote 07 - Community Services		7 535	7 535	7 535	7 535	7 535	7 535	7 535	7 535	7 535	7 535	7 535	7 535	90 418	94 977	100 745
Vote 08 - Sekhukhune Development Angancy		873	873	873	873	873	873	873	873	873	873	873	873	10 472	11 373	11 912
Vote 09 - Corporate Services		15 194	15 194	15 194	15 194	15 194	15 194	15 194	15 194	15 194	15 194	15 194	15 194	182 332	190 746	196 989
Total Expenditure by Vote		117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 804	1 413 669	1 555 377	1 661 397
Surplus/(Deficit)	1	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 880	454 533	585 324	573 529

Table SA27: Budgeted monthly revenue and expenditure (functional classification)

DC47 Sekhukhune - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
<i>Governance and administration</i>		155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 684	1 868 201	2 140 702	2 234 926
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 684	1 868 201	2 140 702	2 234 926
Internal audit													–	–	–	–
<i>Community and public safety</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Other</i>													–	–	–	–
Total Revenue - Functional		155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 683	155 684	1 868 201	2 140 702	2 234 926
Expenditure - Functional																
<i>Governance and administration</i>		60 635	60 635	60 635	60 635	60 635	60 635	60 635	60 635	60 635	60 635	60 635	60 634	727 617	769 647	806 512
Executive and council		20 546	20 546	20 546	20 546	20 546	20 546	20 546	20 546	20 546	20 546	20 546	20 545	246 552	269 902	282 440
Finance and administration		40 089	40 089	40 089	40 089	40 089	40 089	40 089	40 089	40 089	40 089	40 089	40 088	481 065	499 744	524 072
Internal audit													–	–	–	–
<i>Community and public safety</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		3 181	3 181	3 181	3 181	3 181	3 181	3 181	3 181	3 181	3 181	3 181	3 181	38 177	42 540	46 325
Planning and development		3 181	3 181	3 181	3 181	3 181	3 181	3 181	3 181	3 181	3 181	3 181	3 181	38 177	42 540	46 325
<i>Trading services</i>		53 990	53 990	53 990	53 990	53 990	53 990	53 990	53 990	53 990	53 990	53 990	53 989	647 875	743 191	808 560
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		53 835	53 835	53 835	53 835	53 835	53 835	53 835	53 835	53 835	53 835	53 835	53 834	646 017	741 236	806 502
Waste water management		155	155	155	155	155	155	155	155	155	155	155	155	1 857	1 955	2 057
<i>Other</i>													–	–	–	–
Total Expenditure - Functional		117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 806	117 804	1 413 669	1 555 377	1 661 397
Surplus/(Deficit)	1	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 878	37 880	454 533	585 324	573 529

Table SA28: Budgeted monthly capital expenditure (municipal vote)

DC47 Sekhukhune - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure to be appropriated	1															
Vote 01 - Speakers Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Infrastructure And Water Services		-	-	-	-	-	-	-	-	-	-	-	32 248	32 248	-	-
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	32 248	32 248	-	-
Single-year expenditure to be appropriated																
Vote 01 - Speakers Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		750	750	750	750	750	750	750	750	750	750	750	750	9 000	7 200	5 408
Vote 05 - Infrastructure And Water Services		34 270	34 270	34 270	34 270	34 270	34 270	34 270	34 270	34 270	34 270	34 270	34 270	411 243	576 678	566 590
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		83	83	83	83	83	83	83	83	83	83	83	83	1 000	-	-
Capital single-year expenditure sub-total	2	35 104	35 104	35 104	35 104	35 104	35 104	35 104	35 104	35 104	35 104	35 104	35 103	421 243	583 878	571 998
Total Capital Expenditure	2	35 104	35 104	35 104	35 104	35 104	35 104	35 104	35 104	35 104	35 104	35 104	67 351	453 491	583 878	571 998

Table SA29: Budgeted monthly capital expenditure (functional classification)

DC47 Sekhukhune - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																		
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework				
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
Capital Expenditure - Functional	1																	
<i>Governance and administration</i>		833	833	833	833	833	833	833	833	833	833	833	833	10 000	7 200	5 408		
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
Finance and administration		833	833	833	833	833	833	833	833	833	833	833	833	10 000	7 200	5 408		
Internal audit														–	–	–		
<i>Community and public safety</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
<i>Economic and environmental services</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
<i>Trading services</i>		36 958	36 958	36 958	36 958	36 958	36 958	36 958	36 958	36 958	36 958	36 958	36 957	443 491	576 678	566 590		
Energy sources														–	–	–		
Water management		36 958	36 958	36 958	36 958	36 958	36 958	36 958	36 958	36 958	36 958	36 958	36 957	443 491	576 678	566 590		
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
Waste management														–	–	–		
<i>Other</i>														–	–	–		
Total Capital Expenditure - Functional	2	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	453 491	583 878	571 998		
Funded by:																		
National Government		33 965	33 965	33 965	33 965	33 965	33 965	33 965	33 965	33 965	33 965	33 965	33 965	407 581	534 456	526 878		
Transfers recognised - capital		33 965	33 965	33 965	33 965	33 965	33 965	33 965	33 965	33 965	33 965	33 965	33 965	407 581	534 456	526 878		
Internally generated funds		3 826	3 826	3 826	3 826	3 826	3 826	3 826	3 826	3 826	3 826	3 826	3 826	45 910	49 422	45 121		
Total Capital Funding		37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	453 491	583 878	571 998		

Table SA30: Budgeted monthly cash flow

DC47 Sekhukhune - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source													1		
Service charges - water revenue	3 869	3 869	3 869	3 869	3 869	3 869	3 869	3 869	3 869	3 869	3 869	3 869	46 423	48 512	49 725
Service charges - sanitation revenue	2 084	2 084	2 084	2 084	2 084	2 084	2 084	2 084	2 084	2 084	2 084	2 084	25 004	26 129	26 783
Interest earned - external investments	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	4 640	55 677	58 182	59 637
Fines, penalties and forfeits	115	115	115	115	115	115	115	115	115	115	115	115	1 378	1 440	1 476
Transfers and Subsidies - Operational	105 190	105 190	105 190	105 190	105 190	105 190	105 190	105 190	105 190	105 190	105 190	105 190	1 262 281	1 340 749	1 400 287
Other revenue	6 994	6 994	6 994	6 994	6 994	6 994	6 994	6 994	6 994	6 994	6 994	6 994	83 927	66 039	41 670
Cash Receipts by Source	122 891	122 891	122 891	122 891	122 891	122 891	122 891	122 891	122 891	122 891	122 891	122 891	1 474 691	1 541 052	1 579 578
Other Cash Flows by Source															
(National / Provincial and District)	48 333	48 333	48 333	48 333	48 333	48 333	48 333	48 333	48 333	48 333	48 333	48 333	579 996	606 096	621 248
Proceeds on Disposal of Fixed and Intangible Assets	59	59	59	59	59	59	59	59	59	59	59	59	705	736	755
Total Cash Receipts by Source	171 283	171 283	171 283	171 283	171 283	171 283	171 283	171 283	171 283	171 283	171 283	171 283	2 055 391	2 147 884	2 201 581
Cash Payments by Type															
Employee related costs	22 484	22 484	22 484	22 484	22 484	22 484	22 484	22 484	22 484	22 484	22 484	(22 482)	269 803	281 944	288 992
Remuneration of councillors	1 752	1 752	1 752	1 752	1 752	1 752	1 752	1 752	1 752	1 752	1 752	(1 752)	21 026	21 972	22 522
Acquisitions - water & other inventory	5 905	5 905	5 905	5 905	5 905	5 905	5 905	5 905	5 905	5 905	5 905	(5 905)	70 862	74 051	75 902
Other expenditure	81 167	81 167	81 167	81 167	81 167	81 167	81 167	81 167	81 167	81 167	81 167	(81 167)	974 002	1 017 832	1 043 278
Cash Payments by Type	111 308	111 308	111 308	111 308	111 308	111 308	111 308	111 308	111 308	111 308	111 308	(111 306)	1 335 693	1 395 799	1 430 694
Other Cash Flows/Payments by Type															
Capital assets	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	37 791	453 491	583 878	571 998
Total Cash Payments by Type	149 099	149 099	149 099	149 099	149 099	149 099	149 099	149 099	149 099	149 099	149 099	(73 515)	1 789 184	1 979 677	2 002 692
NET INCREASE/(DECREASE) IN CASH HELD	22 184	22 184	22 184	22 184	22 184	22 184	22 184	22 184	22 184	22 184	22 184	244 798	266 208	168 207	198 889
Cash/cash equivalents at the month/year begin:	553 541	575 725	597 909	620 093	642 276	664 460	686 644	708 828	731 012	753 195	775 379	797 563	553 541	819 749	987 956
Cash/cash equivalents at the month/year end:	575 725	597 909	620 093	642 276	664 460	686 644	708 828	731 012	753 195	775 379	797 563	1 042 361	819 749	987 956	1 186 845

Table SA31: Municipal entities

DC47 Sekhukhune - NOT REQUIRED - municipality does not have entities

[illegible]

Table SA32: List of external mechanisms

DC47 Sekhukhune - Supporting Table SA32 List of external mechanisms					
External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

Table SA33: List of external mechanisms

[illegible]

Table SA34a: Capital expenditure on new assets by asset class

DC47 Sekhukhune - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		281 213	235 616	433 191	664 612	671 126	671 126	371 255	577 186	567 106
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		281 213	235 616	433 191	664 612	671 126	671 126	371 255	577 186	567 106
<i>Bulk Mains</i>		-	1 384	12 163	69 685	91 324	91 324	68 428	410 777	498 573
<i>Distribution</i>		281 213	234 232	421 028	594 926	579 802	579 802	302 827	166 409	68 533
<u>Community Assets</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		-	-	-	1 000	1 000	1 000	-	-	-
Operational Buildings		-	-	-	1 000	1 000	1 000	-	-	-
<i>Municipal Offices</i>		-	-	-	1 000	1 000	1 000	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	3 600	3 600	3 600	-	-	-
Servitudes										
Licences and Rights		-	-	-	3 600	3 600	3 600	-	-	-
<i>Computer Software and Applications</i>		-	-	-	3 600	3 600	3 600	-	-	-
<u>Computer Equipment</u>		4 025	4 540	2 193	1 500	1 500	1 500	1 250	260	270
Computer Equipment		4 025	4 540	2 193	1 500	1 500	1 500	1 250	260	270
<u>Furniture and Office Equipment</u>		445	200	2 083	3 500	3 500	3 500	5 560	3 622	1 687
Furniture and Office Equipment		445	200	2 083	3 500	3 500	3 500	5 560	3 622	1 687
<u>Machinery and Equipment</u>		322	1 389	-	-	-	-	-	-	-
Machinery and Equipment		322	1 389	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets										
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	286 004	241 745	437 467	674 212	680 726	680 726	378 065	581 069	569 063

Table SA34b: Capital expenditure on the renewal of existing assets by asset class

DC47 Sekhukhune - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		61 642	18 483	53 323	6 149	1 523	1 523	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		59 458	16 929	53 323	6 149	1 523	1 523	-	-	-
<i>Boreholes</i>		4 241	1 692	7 842	-	-	-	-	-	-
<i>Water Treatment Works</i>		54 045	15 237	45 480	6 149	1 523	1 523	-	-	-
<i>Distribution</i>		1 172	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 184	1 554	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		2 184	1 554	-	-	-	-	-	-	-
<u>Community Assets</u>		-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	-	-	-	-	-	-	-	-
<u>Other assets</u>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	-	-	-	-	-	-	-	-
Computer Equipment										
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<u>Transport Assets</u>		3 390	-	4 622	6 032	6 032	6 032	-	-	-
Transport Assets		3 390	-	4 622	6 032	6 032	6 032	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>										
<i>Zoological plants and animals</i>										
Total Capital Expenditure on renewal of existing assets	1	65 031	18 483	57 945	12 181	7 555	7 555	-	-	-

Table SA34c: Repairs and maintenance expenditure by asset class

DC47 Sekhukhune - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		137 124	38 729	10 975	94 687	174 862	174 862	114 001	155 912	225 977
Water Supply Infrastructure		36 563	23 748	2 953	80 676	160 751	160 751	101 279	102 236	132 292
<i>Boreholes</i>		31 105	22 987	12 145	67 922	153 525	153 525	95 190	95 873	125 770
<i>Distribution</i>		5 458	761	(9 192)	12 754	7 226	7 226	6 089	6 363	6 522
Sanitation Infrastructure		100 561	14 838	7 792	12 511	12 611	12 611	12 723	53 675	93 685
<i>Reticulation</i>		91 994	9 478	–	350	450	450	600	41 007	80 700
<i>Outfall Sewers</i>		8 567	5 360	7 792	12 161	12 161	12 161	12 123	12 668	12 985
Solid Waste Infrastructure		–	143	230	1 500	1 500	1 500	–	–	–
<i>Electricity Generation Facilities</i>		–	143	230	1 500	1 500	1 500	–	–	–
<u>Community Assets</u>		–	–	–	–	–	–	–	–	–
<u>Heritage assets</u>		–	–	397	1 000	900	900	–	–	–
Other Heritage		–	–	397	1 000	900	900	–	–	–
<u>Investment properties</u>		–	–	–	–	–	–	–	–	–
<u>Other assets</u>		188	1 396	885	3 310	3 310	3 310	2 310	2 712	2 900
Operational Buildings		188	1 396	885	3 310	3 310	3 310	2 310	2 712	2 900
<i>Municipal Offices</i>		188	1 396	842	2 750	2 750	2 750	1 910	2 132	2 175
<i>Building Plan Offices</i>		–	–	43	560	560	560	400	580	725
<u>Biological or Cultivated Assets</u>		–	–	–	–	–	–	–	–	–
<u>Intangible Assets</u>		–	–	–	–	–	–	–	–	–
<u>Computer Equipment</u>		15	–	–	650	–	–	650	679	696
Computer Equipment		15	–	–	650	–	–	650	679	696
<u>Furniture and Office Equipment</u>		–	–	2 194	2 100	2 750	2 750	1 500	1 568	1 607
Furniture and Office Equipment		–	–	2 194	2 100	2 750	2 750	1 500	1 568	1 607
<u>Machinery and Equipment</u>		–	40	16 717	244	364	364	378	394	409
Machinery and Equipment		–	40	16 717	244	364	364	378	394	409
<u>Transport Assets</u>		4 388	5 956	12 152	13 000	13 000	13 000	13 572	14 183	14 537
Transport Assets		4 388	5 956	12 152	13 000	13 000	13 000	13 572	14 183	14 537
<u>Land</u>		–	–	–	–	–	–	–	–	–
Land										
<u>Zoo's, Marine and Non-biological Animals</u>		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	141 714	46 120	43 320	114 991	195 186	195 186	132 412	175 447	246 126

Table SA34d: Depreciation by asset class

DC47 Sekhukhune - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		102 589	114 830	128 029	94 700	94 700	94 700	98 867	103 217	107 758
Roads Infrastructure		1 394	1 396	1 408	5 900	5 900	5 900	6 160	6 431	6 714
<i>Roads</i>		1 394	1 396	1 408	5 900	5 900	5 900	6 160	6 431	6 714
Water Supply Infrastructure		98 808	111 013	124 063	79 500	79 500	79 500	82 998	86 650	90 463
<i>Dams and Weirs</i>		–	–	–	22 500	22 500	22 500	23 490	24 524	25 603
<i>Distribution</i>		98 808	111 013	124 063	57 000	57 000	57 000	59 508	62 126	64 860
Sanitation Infrastructure		2 387	2 421	2 558	5 800	5 800	5 800	6 055	6 322	6 600
<i>Reticulation</i>		–	–	–	5 800	5 800	5 800	6 055	6 322	6 600
<i>Waste Water Treatment Works</i>		2 387	2 421	2 558	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	3 500	3 500	3 500	3 654	3 815	3 983
<i>Landfill Sites</i>		–	–	–	3 500	3 500	3 500	3 654	3 815	3 983
<u>Community Assets</u>		345	344	512	–	–	–	–	–	–
Community Facilities		345	344	512	–	–	–	–	–	–
<i>Fire/Ambulance Stations</i>		345	344	512	–	–	–	–	–	–
<u>Heritage assets</u>		–	–	–	–	–	–	–	–	–
<u>Investment properties</u>		–	–	–	–	–	–	–	–	–
<u>Other assets</u>		2 295	2 295	2 290	–	–	–	–	–	–
Operational Buildings		2 295	2 295	2 290	–	–	–	–	–	–
<i>Municipal Offices</i>		2 295	2 295	2 290	–	–	–	–	–	–
<u>Biological or Cultivated Assets</u>		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
<u>Intangible Assets</u>		–	–	–	–	–	–	–	–	–
<u>Computer Equipment</u>		3 420	3 733	4 242	221	71	71	80	70	70
Computer Equipment		3 420	3 733	4 242	221	71	71	80	70	70
<u>Furniture and Office Equipment</u>		1 022	1 015	1 104	–	–	–	–	–	–
Furniture and Office Equipment		1 022	1 015	1 104	–	–	–	–	–	–
<u>Machinery and Equipment</u>		1 463	1 399	1 485	–	–	–	–	–	–
Machinery and Equipment		1 463	1 399	1 485	–	–	–	–	–	–
<u>Transport Assets</u>		5 233	6 190	7 301	–	–	–	–	–	–
Transport Assets		5 233	6 190	7 301	–	–	–	–	–	–
<u>Land</u>		–	–	–	–	–	–	–	–	–
<u>Zoo's, Marine and Non-biological Animals</u>		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
<u>Living resources</u>		–	–	–	–	–	–	–	–	–
Total Depreciation	1	116 367	129 807	144 961	94 921	94 771	94 771	98 947	103 287	107 828

Table SA34e: Capital expenditure on the upgrading of existing assets by asset class

DC47 Sekhukhune - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		–	900	1 667	2 571	24 010	24 010	75 426	2 809	2 935
Roads Infrastructure		–	900	1 638	2 571	3 171	3 171	4 186	2 809	2 935
Roads										
Road Structures		–	900	1 638	2 571	3 171	3 171	4 186	2 809	2 935
Water Supply Infrastructure		–	–	29	–	20 839	20 839	71 240	–	–
Water Treatment Works		–	–	29	–	20 839	20 839	71 240	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
<u>Community Assets</u>		–	–	–	–	–	–	–	–	–
<u>Heritage assets</u>		–	–	–	–	–	–	–	–	–
<u>Investment properties</u>		–	–	–	–	–	–	–	–	–
<u>Other assets</u>		–	504	(0)	–	–	–	–	–	–
Operational Buildings		–	504	(0)	–	–	–	–	–	–
Stores		–	504	(0)	–	–	–	–	–	–
<u>Biological or Cultivated Assets</u>		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
<u>Intangible Assets</u>		–	–	–	–	–	–	–	–	–
<u>Computer Equipment</u>		–	–	–	–	–	–	–	–	–
Computer Equipment										
<u>Furniture and Office Equipment</u>		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
<u>Machinery and Equipment</u>		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
<u>Transport Assets</u>		–	–	–	–	–	–	–	–	–
<u>Land</u>		–	–	–	–	–	–	–	–	–
<u>Zoo's, Marine and Non-biological Animals</u>		–	–	–	–	–	–	–	–	–
<u>Living resources</u>		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	–	1 404	1 667	2 571	24 010	24 010	75 426	2 809	2 935

Table SA35: Future financial implications of the capital budget

DC47 Sekhukhune - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
R thousand								
<u>Capital expenditure</u>	1							
Vote 01 - Speakers Office		–	–	–				
Vote 02 - Executive Mayor's Office		–	–	–				
Vote 03 - Municipal Manager Office		–	–	–				
Vote 04 - Budget And Treasury		9 000	7 200	5 408				
Vote 05 - Infrastructure And Water Services		443 491	576 678	566 590				
Vote 06 - Planning And Economic Development		–	–	–				
Vote 07 - Community Services		–	–	–				
Vote 08 - Sekhukhune Development Angancy		–	–	–				
Vote 09 - Corporate Services		1 000	–	–				
Total Capital Expenditure		453 491	583 878	571 998	–	–	–	–
<u>Future operational costs by vote</u>	2							
Vote 01 - Speakers Office								
Vote 02 - Executive Mayor's Office								
Vote 03 - Municipal Manager Office								
Vote 04 - Budget And Treasury								
Vote 05 - Infrastructure And Water Services								
Vote 06 - Planning And Economic Development								
Vote 07 - Community Services								
Vote 08 - Sekhukhune Development Angancy								
Vote 09 - Corporate Services								
Total future operational costs		–	–	–	–	–	–	–
<u>Future revenue by source</u>	3							
Exchange Revenue		92 765	96 940	99 363				
Service charges - Water		102 108	106 703	109 370				
Service charges - Waste Water Management		16 994	17 759	18 203				
<i>List other revenues sources if applicable</i>		1 656 334	1 919 301	2 007 990				
Total future revenue		1 868 201	2 140 702	2 234 926	–	–	–	–
Net Financial Implications		(1 414 710)	(1 556 824)	(1 662 927)	–	–	–	–

Table SA36: Future financial implications of the capital budget

DC47 Sekhukhune - Supporting Table SA36 Detailed capital budget							
R thousand					2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:							
List all capital projects grouped by Function							
Administrative And Corporate Support	Computer	PC002003004_00002	747	800	1 000	–	–
Administrative And Corporate Support	Sdm - Network Hardware Devices	PC002003004_00005	–	200	–	–	–
Finance	Machinery And Equipment	PC001002004007_00047	333	–	5 000	5 200	5 408
Finance	Iws Machinery Yellow Vehicles	PC002002001010_00001	4 622	6 032	–	–	–
Finance	Hard Ware Equipment	PC002003004_00002	554	–	–	–	–
Finance	Office Equipment	PC002003005_00002	2 083	2 000	4 000	2 000	–
Support To Local Municipalities	Computer	PC002003004_00002	44	–	–	–	–
Water Distribution	Wsig-Mabulela Water Supply	PC001001001004002_00018	1 134	–	–	–	–
Water Distribution	Wsig-Tukagomo Water Supply Phase V	PC001001001004002_00017	2 012	–	–	–	–
Water Distribution	Wsig:Laesdrift Water Source Dev & Bulk	PC001001001004002_00014	4 697	–	–	–	–
Water Distribution	Mig-Nsd07 Region Water Schm Reserv	PC001001001004005_00013	–	1 523	–	–	–
Water Distribution	Rbig-Emlm Moutse Bws-Pr7-12;13 & 14	PC001001001004005_00009	234	–	–	–	–
Water Distribution	Rbig-Gtml Phase 4g Bulk	PC001001001004005_00005	43 056	–	–	–	–
Water Distribution	Rbig-Mkim Nebo Bws Makgeru To Schoonoor	PC001001001004005_00007	2 190	–	–	–	–
Water Distribution	Mig-Refurbishment Of Dennilton Wwtw	PC001001002004005_00002	–	10 266	38 992	–	–
Water Distribution	Mig-Refurbishment Of Leeufontein Wwtw	PC001001002004005_00001	–	10 573	32 248	–	–
Water Distribution	Wsig: Janefurse Rdp Package Plant	PC001001002004005_00002	29	–	–	–	–
Water Distribution	Rrams Capital Acquisition	PC001001002006002_00001	1 638	3 171	4 186	2 809	2 935
Water Distribution	Mig - Lebalelo Central Subscheme 1a	PC001002004006_00006	–	20 000	65 928	156 617	57 811
Water Distribution	Mig - Lebalelo Central Subscheme 2a	PC001002004006_00007	–	–	–	–	100 000
Water Distribution	Mig - Lebalelo Central Subscheme 3a	PC001002004006_00008	–	5 639	–	–	100 000
Water Distribution	Mig - Mashamothane & Ext Water Suppy	PC001002004006_00005	–	–	–	–	57 889
Water Distribution	Mig - Upgrading Of Groblersdal-Luckau P3	PC001002004006_00001	–	–	2 500	120 031	5 000
Water Distribution	Mig - Upgrading Of Groblersdal-Luckau P4	PC001002004006_00002	–	–	–	116 029	162 971
Water Distribution	Mig Nkadameng Rws Ext 2(Ph 9-11)ftl	PC001002004006_00002	–	2 320	–	–	–
Water Distribution	Nkadameng Phase5-10 (Ph 9c1)	PC001002004006_00003	–	–	–	18 100	14 900
Water Distribution	Rbig - Nebo Scheme	PC001002004006_00014	1 726	–	–	–	–
Water Distribution	Sdm - Lebalelo Central Subscheme 1a	PC001002004006_00011	1 828	2 102	–	–	–
Water Distribution	Sdm - Lebalelo Central Subscheme 2a	PC001002004006_00012	1 877	2 159	–	–	–
Water Distribution	Sdm - Lebalelo Central Subscheme 3a	PC001002004006_00013	949	1 091	–	–	–
Water Distribution	Sdm - Mashamothane & Ext Water Suppy	PC001002004006_00010	3 511	4 050	–	–	–
Water Distribution	Sdm - Moutse East&West Water Retic Ph1	PC001002004006_00009	2 272	10 000	–	–	–
Water Distribution	Upgrade Of Vergelegen Phase 1	PC001002004006_00005	–	–	–	–	–
Water Distribution	Wsig - Shakung Water (Work Package 1)	PC001002004006_00001	–	43 963	–	–	–
Water Distribution	Covid-19 Mig - Covid 19 Projects	PC001002004007_00014	–	1 132	–	–	–
Water Distribution	Dehoop/Nebo Pla/Schonord Sch Vilgs Mkger	PC001002004007_00044	963	–	–	–	–
Water Distribution	Ga Maphopha Command Res	PC001002004007_00020	–	7 771	–	–	–
Water Distribution	Gamogashwa(Sengapudi & Manamane)	PC001002004007_00061	826	–	–	–	–
Water Distribution	Laesdrift Water Source Development	PC001002004007_00025	–	1 000	–	–	–
Water Distribution	Lebalelo South Connector Pipes & Retic	PC001002004007_00062	–	7 000	–	–	–
Water Distribution	Maebe Water Supply Phase Iv	PC001002004007_00028	–	1 500	–	–	–
Water Distribution	Makgeru;Garatau & Matekane	PC001002004007_00060	7 778	–	1 500	–	–
Water Distribution	Mig - Capital Replacement Reserve O&M	PC001002004007_00022	–	–	–	–	–
Water Distribution	Mig - Mampuru Bulk Water Scheme	PC001002004007_00056	8 140	43 281	74 745	19 085	–
Water Distribution	Mig - Upgrading Of De Hoop Wtw	PC001002004007_00053	21 530	31 957	52 873	–	–
Water Distribution	Mig - Upgrading Of Groblersdal-Luckau P1	PC001002004007_00054	143 770	160 064	4 978	–	–
Water Distribution	Mig - Upgrading Of Groblersdal-Luckau P2	PC001002004007_00055	12 043	100 000	57 225	–	–
Water Distribution	Mig Motlailana; Makgemeng & Taung Ws	PC001002004007_00024	3 107	4 065	–	–	–
Water Distribution	Mig- Mkim Ga-Mashabela Water Reticulat	PC001002004007_00040	–	–	350	–	–
Water Distribution	Mig- Moutse East & West Water Retic	PC001002004007_00057	37 016	76 989	6 000	–	–
Water Distribution	Mig- Moutse East & West Water Retic Ph2	PC001002004007_00044	2 401	40 000	37 030	46 911	–

Table SA38: Consolidated detailed operational projects

DC47 Sekhukhune - Supporting Table SA38 Consolidated detailed operational projects							
R thousand			Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:							
<i>List all operational projects grouped by Function</i>							
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_00000	187 323	189 511	205 751	216 500	226 150
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_00000	–	234	247	260	275
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_00000	–	299	316	332	351
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_00000	3 404	786	897	936	964
Administrative And Corporate Support	Aids/Hiv	PO003002002001_00001	–	–	–	–	–
Administrative And Corporate Support	Awareness Campaign	PO003006001_00003	302	376	391	406	422
Administrative And Corporate Support	Awareness Campaign	PO003006001_00007	186	240	250	260	270
Administrative And Corporate Support	Burials	PO003007013_00001	30	221	230	242	255
Administrative And Corporate Support	Disaster Management	PO003014002_00001	92	500	520	541	562
Administrative And Corporate Support	Disaster Management	PO003014002_00002	0	239	249	259	269
Administrative And Corporate Support	Disaster Management	PO003014002_00003	85	178	185	192	200
Administrative And Corporate Support	Electrification	PO003054_00001	3 542	3 870	4 040	4 222	4 328
Administrative And Corporate Support	Government Information System (Gis) Project And Su	PO003044007_00001	–	–	–	–	–
Administrative And Corporate Support	Inter Governmental Relations (Igr) Programme	PO003044010_00002	21	131	137	142	712
Administrative And Corporate Support	Inter Governmental Relations (Igr) Programme	PO003044010_00003	16	55	2 557	1 889	1 936
Administrative And Corporate Support	Inter Governmental Relations (Igr) Programme	PO003044010_00004	142	100	104	109	112
Administrative And Corporate Support	Occupational Health And Safety	PO003032_00001	4 617	8 540	2 000	2 090	2 142
Administrative And Corporate Support	Operational:Typical Work Streams:Capacity Building	PO003004010_00003	486	88	91	95	99
Administrative And Corporate Support	Vehicle Management System	PO003003001_00001	32 639	35 800	36 866	38 524	39 488
Administrative And Corporate Support	Computer Equipment	PO001002001001004_00001	–	–	650	679	696
Administrative And Corporate Support	Furniture And Office Equipment	PO001002002001005_00001	2 194	2 750	1 500	1 568	1 607
Administrative And Corporate Support	Machinery And Equipment	PO001002001002009_00001	169	364	378	394	409
Administrative And Corporate Support	Buildings	PO001002002002003001001002_00001	842	2 500	1 610	1 682	1 725
Administrative And Corporate Support	Toilet Facilities	PO004001001007005_00001	–	200	209	218	224
Administrative And Corporate Support	Dc Systems	PO001001001002004006007_00001	230	1 500	–	–	–
Administrative And Corporate Support	Transport Assets	PO001002002001010_00001	12 152	13 000	13 572	14 183	14 537
Mayor And Council	Operational:Municipal Running Cost	PO002_00000	85 881	90 653	97 332	103 265	109 377
Mayor And Council	Administrative Strategy And Planning	PO003044001_00001	–	100	104	109	111
Mayor And Council	Awareness Campaign	PO003006001_00005	364	200	208	217	223
Mayor And Council	Budget Road Show Public Participation	PO003006002_00001	47	1 000	1 044	1 091	1 118
Mayor And Council	Capacity Building Councillors	PO003004002_00002	–	38	40	41	42
Mayor And Council	Capacity Building Councillors	PO003004002_00003	525	880	920	963	1 056
Mayor And Council	Capacity Building Councillors	PO003004002_00004	30	165	172	179	184
Mayor And Council	Child Programmes	PO003007001_00001	82	450	450	650	750
Mayor And Council	Clinic Programmes	PO003019001_00001	301	420	438	458	470
Mayor And Council	Community Initiatives	PO003007002_00001	632	665	494	517	529
Mayor And Council	Community Initiatives	PO003007002_00002	150	180	188	196	201
Mayor And Council	Disability	PO003007004_00001	347	630	558	583	597
Mayor And Council	Gender Development	PO003007011_00001	319	500	522	545	559
Mayor And Council	Idp Planning And Revision	PO003044008_00001	521	685	712	744	762
Mayor And Council	Inter Governmental Relations (Igr) Programme	PO003044010_00002	130	295	397	449	500
Mayor And Council	Inter Governmental Relations (Igr) Programme	PO003044010_00004	30	265	276	289	296
Mayor And Council	Inter Governmental Relations (Igr) Programme	PO003044010_00005	12	35	36	38	39
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00002	16	120	125	130	134
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00002	1 537	1 420	1 661	1 734	1 777
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00003	21	250	261	273	280
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00004	–	250	260	271	278
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00005	1 810	2 110	1 969	2 135	2 273
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00006	3 042	4 600	5 500	6 700	7 900
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00007	280	290	303	316	324

Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00008	310	330	345	360	369
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00009	772	800	835	873	895
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00010	621	720	752	786	805
Mayor And Council	Operational:Typical Work Streams:Capacity Building	PO003004010_00001	20	520	541	565	579
Mayor And Council	Operational:Typical Work Streams:Capacity Building	PO003004010_00002	630	600	800	1 000	1 200
Mayor And Council	Productions And Shows	PO003026003_00001	279	320	334	349	358
Mayor And Council	Productions And Shows	PO003026003_00001	354	680	753	874	986
Mayor And Council	Public Participation	PO003023003_00002	-	500	520	543	556
Mayor And Council	Ward Initiatives	PO003048001_00002	373	890	1 018	1 062	1 089
Mayor And Council	Workshops And Sessions	PO003044016001_00002	299	350	365	382	391
Mayor And Council	Youth Development	PO003007017002_00001	152	450	270	282	289
Municipal Manager, Town Secretary And Chief Executive	Operational:Municipal Running Cost	PO002_00000	128 818	110 305	124 486	139 300	143 466
Municipal Manager, Town Secretary And Chief Executive	Operational:Municipal Running Cost	PO002_00000	-	66	68	72	73
Municipal Manager, Town Secretary And Chief Executive	Audit Outcomes	PO003050001_00003	-	134	140	146	150
Municipal Manager, Town Secretary And Chief Executive	Operational:Typical Work Streams:Capacity Building	PO003004010_00002	817	1 299	1 356	1 417	1 453
Municipal Manager, Town Secretary And Chief Executive	Risk Management	PO003044015_00001	92	-	-	-	-
Finance	Operational:Municipal Running Cost	PO002_00000	208 106	170 124	183 488	188 096	199 390
Finance	Operational:Municipal Running Cost	PO002_00000	5 427	1	1	1	1
Finance	Audit Outcomes	PO003050001_00001	1 011	6 000	5 000	5 225	5 356
Finance	Audit Outcomes	PO003050001_00002	687	900	940	982	1 006
Finance	Financial Systems	PO003050005_00001	-	1 050	1 096	1 144	1 195
Finance	Financial Systems	PO003050005_00002	-	45	-	-	-
Finance	Inter Governmental Relations (Igr) Programme	PO003044010_00005	853	540	564	589	614
Finance	Revenue Protection Program	PO003044016006_00001	4 805	6 000	6 264	6 540	6 827
Finance	Revenue Protection Program	PO003044016006_00003	9 274	10 500	10 962	11 444	11 948
Economic Development/Planning	Operational:Municipal Running Cost	PO002_00000	10 834	21 425	17 011	18 405	19 632
Economic Development/Planning	Compilation Of Plan	PO003023001_00010	-	120	100	145	181
Economic Development/Planning	Compilation Of Plan	PO003023001_00012	-	-	100	145	181
Economic Development/Planning	Entrepreneurial Support System	PO003007008_00001	2 573	600	300	435	544
Economic Development/Planning	Government Information System (Gis) Project And Support	PO003044007_00001	-	1 360	-	-	-
Economic Development/Planning	Idp Planning And Revision	PO003044008_00001	51	80	100	145	181
Economic Development/Planning	Idp Planning And Revision	PO003044008_00002	23	40	150	218	272
Economic Development/Planning	Inter Governmental Relations (Igr) Programme	PO003044010_00005	-	600	300	435	544
Economic Development/Planning	Master Plan	PO003044011_00001	-	-	-	-	-
Economic Development/Planning	Performance Management	PO003034_00001	486	500	700	1 015	1 269
Economic Development/Planning	Plan Development	PO003044016002_00001	-	200	300	-	-
Economic Development/Planning	Project	PO003016001_00001	-	5 500	5 794	6 093	6 443
Economic Development/Planning	Project Implementation	PO003023002_00001	-	-	300	435	544
Economic Development/Planning	Project Implementation	PO003023002_00002	5	50	100	145	181
Economic Development/Planning	Project Implementation	PO003023002_00004	98	100	100	145	181
Economic Development/Planning	Project Implementation	PO003023002_00008	160	100	100	145	181
Economic Development/Planning	Project Implementation	PO003023002_00010	102	1 180	700	1 015	1 269
Economic Development/Planning	Public Participation	PO003023003_00001	-	-	50	73	91
Economic Development/Planning	Tourism Projects	PO003046004_00001	90	350	200	290	363
Economic Development/Planning	Tourism Skills Development	PO003046006_00001	-	-	-	-	-
Economic Development/Planning	Other Heritage	PO001002001002006005_00001	397	900	-	-	-
Economic Development/Planning	Buildings	PO001002001001003001003002_00001	43	560	400	580	725
Economic Development/Planning	Distribution	PO004001001006007_00001	382	900	900	1 305	1 631
Support To Local Municipalities	Operational:Municipal Running Cost	PO002_00000	10 503	9 043	8 207	8 753	9 092
Support To Local Municipalities	Operational:Municipal Running Cost	PO002_00000	109	221	115	110	260
Support To Local Municipalities	Child Programmes	PO003007001_00002	-	-	-	-	-
Support To Local Municipalities	Feasibility Studies	PO003044006_00010	-	685	-	-	-
Support To Local Municipalities	Inter Governmental Relations (Igr) Programme	PO003044010_00006	-	100	100	100	100
Support To Local Municipalities	Performance Management	PO003034_00004	117	480	300	360	360
Support To Local Municipalities	Plan Development	PO003044016002_00001	-	200	350	400	400
Support To Local Municipalities	Productions And Shows	PO003026003_00003	27	450	150	200	200

Support To Local Municipalities	Project Implementation	PO003023002_00011	-	-	-	-	-
Support To Local Municipalities	Public Participation	PO003023003_00002	-	-	-	-	-
Support To Local Municipalities	Tourism Development	PO003046003_00001	15	300	350	350	350
Support To Local Municipalities	Buildings	PO001002002002003001001002_00000	-	250	300	450	450
Support To Local Municipalities	Civil Structures	PO001001001001008002001_00006	-	450	600	650	700
Water Distribution	Operational:Municipal Running Cost	PO002_00000	152 490	157 517	160 478	168 675	178 013
Water Distribution	Operational:Municipal Running Cost	PO002_00000	43	1 785	1 880	1 977	2 091
Water Distribution	Operational:Municipal Running Cost	PO002_00000	-	1 341	1 413	1 486	1 571
Water Distribution	Operational:Municipal Running Cost	PO002_00000	-	245	258	272	287
Water Distribution	Operational:Municipal Running Cost	PO002_00000	553 576	222 737	283 853	335 194	323 366
Water Distribution	Assistance To Local Municipalities (Capacity Building)	PO003010001_00001	-	1 119	-	-	-
Water Distribution	By-Laws Promulgation	PO003006003_00001	-	212	221	230	236
Water Distribution	Development Of Field Operational Guide	PO003044004_00002	-	1 000	-	-	-
Water Distribution	Drinking Water Quality	PO003011_00001	(1 817)	-	-	-	-
Water Distribution	Drinking Water Quality	PO003011_00002	-	3 147	-	-	-
Water Distribution	Feasibility Studies	PO003044006_00001	-	1 000	-	-	-
Water Distribution	Feasibility Studies	PO003044006_00002	-	1 000	-	-	-
Water Distribution	Feasibility Studies	PO003044006_00003	-	1 000	-	-	-
Water Distribution	Feasibility Studies	PO003044006_00004	-	200	-	-	-
Water Distribution	Feasibility Studies	PO003044006_00005	-	1 000	-	-	-
Water Distribution	Feasibility Studies	PO003044006_00006	-	1 000	-	-	-
Water Distribution	Inter Governmental Relations (Igr) Programme	PO003044010_00002	(2 736)	8 935	9 292	9 710	9 953
Water Distribution	Inter Governmental Relations (Igr) Programme	PO003044010_00005	1 023	20 000	55 000	38 200	35 471
Water Distribution	Master Plan	PO003044011_00001	-	212	221	230	236
Water Distribution	Water Rights	PO005003007002001_00001	1 856	2 239	-	-	-
Water Distribution	Machinery And Equipment	PO001002001002009_00002	16 548	-	-	-	-
Water Distribution	Pipe Work	PO001001001002008004002_00001	7 792	12 096	12 055	12 598	12 913
Water Distribution	Pipe Work	PO001001001002008004002_00002	-	65	67	70	72
Water Distribution	Civil Structures	PO001001001001008002001_00001	-	-	-	10 000	15 000
Water Distribution	Civil Structures	PO001001001001008002001_00002	-	-	-	10 000	15 000
Water Distribution	Civil Structures	PO001001001001008002001_00003	-	-	-	10 000	15 000
Water Distribution	Civil Structures	PO001001001001008002001_00005	-	-	-	10 357	35 000
Water Distribution	Civil Structures	PO001001001002007002002_00001	2 031	3 006	3 126	3 267	3 349
Water Distribution	Earthworks	PO001001001002007002003_00001	(5 742)	138 668	80 000	80 000	109 500
Water Distribution	Electrical Equipment	PO001001001002007002004_00001	1 797	133	138	144	148
Water Distribution	External Facilities	PO001001001002007002005_00001	6 312	-	-	-	-
Water Distribution	Mechanical Equipment	PO001001001002007002006_00001	4 964	6 982	7 000	7 315	7 498
Water Distribution	Pipe Work	PO001001001002007002008_00001	2 782	4 735	4 925	5 147	5 275
Water Distribution	Municipal Service Connections	PO001001001002007004001_00001	9 677	20 900	20 000	30 000	30 000
Water Distribution	Municipal Service Connections	PO001001001002007004001_00001	(9 309)	6 596	6 089	6 363	6 522
Water Distribution	Pipe Work	PO001001001001007004002_00001	117	630	-	-	-
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	-	561	590	621	654
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	-	49	52	55	57
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	-	96	101	107	112
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	-	2	2	2	2
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	117 509	1 057	1 112	1 170	1 232
Parent Operational expenditure			1 593 175	1 348 817	1 413 669	1 555 377	1 661 397
Entity Operational expenditure			-	-	-	-	-
Total Operational expenditure			1 593 175	1 348 817	1 413 669	1 555 377	1 661 397

I, **Mr. Kgwale M.M**, The municipal manager of the Sekhukhune District Municipality, hereby certify that the 2025/26 and the medium term revenue and expenditure framework draft budget together with all the supporting documentation were prepared in accordance with the Municipal Finance Management Act and its regulations.

Print Name: Meshack Mahlagaume Kgwale

Accounting Officer of Sekhukhune District Municipality (DC47)

Signature _____

Date _____