

DC47 SEKHUKHUNE DISTRICT MUNICIPALITY



Final 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 24 (1) of the Municipal Finance Management Act, the Municipal Budgeting and Reporting Regulations, also guided by the budget circulars 129 & 130 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 final draft budget before this council for approval.

We also have taken into consideration, the mSCOA regulations wherein the latest 6.9 version of the mSCOA was used for the preparation of this budget.

Honourable speaker, we're gathered here today to consider the approval of the 2025/26 MTREF budget that was considered in March 2025 by this council and also adopted for consultation purposes with all relevant stakeholders. I'm please honourable speaker to announce that we've conducted very successfully all the planned budget/IDP stakeholder consultations thanks to a job well done by your office in carrying out all the planned consultation programs.

We're here today, honourable speaker, to consider for approval a budget that has taken into consideration various inputs and comments by all relevant stakeholders involved.

As the Sekhukhune District Municipality we're very responsible in ensuring that the people of this district 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, implementation and monitoring of our budgets.

We're please honourable speaker to report an improved trend of service delivery activities during the 2024/25 financial year. We also have noted with appreciation the improvements in the collection of own revenue in the current financial year, in particular the revenue collection in both the first and second quarters of the financial year.

Honourable speaker, though we've seen some improvements on collection of own revenue sources, we remain heavily dependent on the government grants and subsidies in terms of our funding model both on the service delivery and administration programs. 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 are payments for services. 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 smart metering program has commenced with about 600 units already placed on order awaiting delivery and installation.

The smart metering program will assist the municipality not only in maximising revenue collection but also reducing the amount of water distribution losses and also detecting any form of illegal connections to our water infrastructure.

Honourable speaker, like all other institutions of government we were pleased to have the long awaited budget speech in the National Assembly by the finance minister on the 21st of May 2025. It was on the same date honourable speaker that a publication on the allocation of various revenue transfers and subsidies was made in gazette no. 52626 of the division of revenue bill to assist, in our case, the municipalities in projecting their annual revenue amounts for the 2025/26 MTREF.

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 million
- Municipal Infrastructure Grant R 425 million
- Finance Management Grant R 2.4 million

The following grant allocations were made for the 2026/27 outer year of the MTREF:

- Equitable Share R 1.3 billion
- Expanded Public Works Grant R 0.00
- Municipal Infrastructure Grant R 620 million
- Finance Management Grant R 2.5 million

Lastly the grant allocations for the 2027/28 outer year are as follows:

- Equitable Share R 1.3 billion
- Expanded Public Works Grant R 0.00
- Municipal Infrastructure Grant R 651 million
- Finance Management Grant R 2.6 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

The allocations on the indirect grants for the 2026/27 outer year are as follows:

- Water Services Infrastructure Grant R 63 million

And the allocations on the indirect grants for the 2027/28 outer year are as follows:

- Water Services Infrastructure Grant R 66 million

Honourable speaker the following own revenue sources were projected and budgeted for over the MTREF:

In the 2025/25 financial year the following own revenue sources are budgeted for:

- Services charges R 119 million
- Interest on short-term investments R 63 million
- Interest on outstanding debtors R 26 million
- Other income R 4.8 million

In the 2026/27 outer 1 the following own revenue sources are budgeted for:

- Services charges R 124 million
- Interest on short-term investments R 66 million
- Interest on outstanding debtors R 27 million
- Other income R 5 million

And in the 2027/28 outer year 2, the following own revenue sources are budgeted for:

- Services charges R 127 million
- Interest on short-term investments R 68 million
- Interest on outstanding debtors R 28 million
- Other income R 5.2 million

The annual projections on the service charges were informed by the following Consumer Price Index percentages, 4.3% in the 2025/26 financial year, 4.6% & 4.4% in both the 2026/27 & 2027/28 financial years.

Interest on short-term investments are projected based on the actual interest earnings in both the current and prior year while the interest on outstanding debts was based on the projected amounts of outstanding debts for each of the financial year.

Other income sources include the sales of tender documents as projected and fines as well as the penalties charged through the community services department.

Honourable speaker, we've also projected a 5.15% 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 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:

Infrastructure Projects Funded Through the Municipal Infrastructure Grant

	2025/26	2026/27	2027/28
Lebalelo South Connector Pipes Reticulation	R 2 million	R 0.00	R 0.00
Lebalelo Central Sub-Scheme 1A	R 49 million	R 151 million	R 45 million
Lebalelo Central Scheme 2A	R 0.00	R 0.00	R 75 million
Lebalelo Central Scheme 3A	R 0.00	R 0.00	R 100 million
Upgrading of De-Hoop Water Treatment Works	R 54.5 million	R 10 million	R 0.00
Upgrading of Groblersdal-Lukau Phase 1	R 28.3 million	R 0.00	R 0.00

Upgrading of Groblersdal-Lukau Phase 2	R 57.2 million	R 10 million	R 0.00
Upgrading of Groblersdal-Lukau Phase 3	R 2.5 million	R 100 million	R 25 million
Upgrading of Groblersdal-Lukau Phase 4	R 0.00	R 26 million	R 122 million
Mampuru Bulk Water Scheme	R 50.9 million	R 61.9 million	R 0.00
Moutse East & West Water Retic Phase 1	R 21.7 million	R 0.00	R 0.00
Moutse East & West Water Retic Phase 2	R 37 million	R 66.9 million	R 0.00
Moutse East & West Water Retic Phase 3	R 0.00	R 55.5 million	R 0.00
Moutse East & West Water Retic Phase 4	R 0.00	R 49.6 million	R 40 million
Olifantspoort Regional Water Supply Phs 8	R 17.5 million	R 0.00	R 0.00
Refurbishment of Leefontein WWTW	R 32.2 million	R 0.00	R 0.00
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 Parktiseer	R 0.00	R 0.00	R 57 million
Nkadimeng Regional Water Supply Ext 3	R 0.00	R 18 million	R 14.9 million
Mapuru Water Supply	R 0.00	R 0.00	R 57.8 million

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 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

Honourable speaker, I therefore presents before this council the 2025/26 MTREF financial year and medium term revenue and expenditure final draft annual budget for approval.

I thank you honourable speaker

Cllr Maitula B.M

1.2 Council Resolutions

- 1.2.1 That council approves the 2025/2026 MTREF final draft annual budget for adoption and implementation for service delivery purposes.
- 1.2.2 That council approves the following documents relating to the 2025/26 MTREF budget as presented.
 - Tariff policy and structure
 - Indigent policy
 - Free Basic Water Policy
 - Credit control and debt collection policy
 - Investment and cash management policy
 - Asset management policy
 - Funding and reserves policy
 - Supply chain management policy
 - Virement policy
 - Budget policy
 - Blacklisting policy
 - Petty cash policy
 - Tool of trade policy (Cllrs)
 - Cost Containment Policy
 - Service standard
 - Bursary Policy
 - Overtime and Standby Policy
 - Borrowing Policy
 - Procurement Plan
 - Subsistence and Travelling policy
 - Facility Maintenance policy

- Fleet Management policy
- Records Management policy
- Training and Development policy
- Organizational structure

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 24 (1) of the Municipal Finance Management Act, to approve an annual budget at least 30 days before the start of the budget year. The municipality has prepared a final 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 reporting. The final draft annual budget was also divided into both operational and capital budget as per the section 17 (2) of the Municipal Finance Management Act, *see the attached A schedule*.

The 2025/26 final draft annual budget related policies together with the procurement plan are also attached as accompanying documents to the draft annual budget of the municipality.

KEY FOCUS AREAS ON BUDGET PLANNING AND IMPLEMENTATION

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.

The budget preparation process also took into account the mSCOA requirements on the 6.9 version adopted for use in the preparation and presentation of the 2025/25 MTREF budgets aligned with the mSCOA regulations and policy of the municipality.

The municipality did budget in total R 765 million towards the implementation of the capital projects during the 2025/26 financial year. (R 647 million & R 639 million in both the 2026/27 & 2027/28 financial years)

The R 765 million total capital budget in the 2025/26 financial year is funded through a combination of both direct & indirect conditional grants together with a portion of the equitable allocation broken down as follows:

- Water Infrastructure projects R 726 million
- Capital Replacement (Refurbishments) R 25 million
- Environmental Management R 5 million
- Planning and Economic Development R 4.1 million
- Office Furniture & Equipment R 3 million
- Motor Vehicles R 1.5 million

A total of R 55 million budgeted towards the installation of new pit toilets in areas that are very remote and rural without any waste water infrastructure in the ground. Beneficiaries are selected through a public consultation process ran in collaboration with the four local municipalities in the district.

The municipality also budgeted in total R 80 million towards the construction and installation of new boreholes throughout the district, the boreholes are fully equipped with pump house powered by a solar system with four 10 000 litres storage tanks and a reticulation of water pipes covering a radius of about two kilometres per the borehole. The project is aimed at addressing water provision back locks in rural areas that are severely affected while awaiting the completion of the bulk water projects.

The total annual budget on bulk water purchases amounts to R 100 000 000 in the 2025/26 financial year. The municipality is relying on the supply of bulk water from the Lepelle Northern Water to supply other areas where the municipal bulk water projects are currently under construction awaiting completion.

About 2 000 jobs are to be created on a temporary basis through the EPWP program that has in total R 8.3 million budget allocation in the 2025/26 financial year.

The district municipality also budgeted in total R 20 million in transfers and subsidies towards the operations and maintenance program signed together with the four local municipalities. R 30 million is allocated towards the program in each of the two outer years.

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.52626 of the 21st May 2025 following the tabling of the national budget by the finance minister on the same date.

Tariffs on service charges, the municipality has set and budgeted for a 4.3% cost reflective annual tariff increment. The tariff increased is aligned with the consumer price index for the 2025/2026 financial year. The 2026/27 and 2027/2028 annual were both set at 4.6% and 4.4% having considered the consumer price index projections in both the two outer financial years as per the circular 130.

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 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 30th April 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: Final 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 407 million in capital conditional grants, of the R 407 million total on capital conditional grants R 405 million is the total annual allocation for the municipal infrastructure grant and R 2.6 million 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	R228.5million

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	R 66.8 million
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 1.4 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	54 440 191.83	57 130 421.90	59 902 219.46
	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	123 904 839.40	139 790 135.90	143 968 107.63
	Budget and Treasury	195 159 850.00	203 852 490.66	209 360 668.06	221 512 314.44
	Infrastructure and Water Services	621 266 882.36	652 874 627.55	747 355 040.45	812 715 706.04
	Planning and Econ Development	34 564 880.00	29 850 731.48	32 086 676.64	35 509 882.31
	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	10 501 522.57	11 422 693.57	11 822 357.83
	Corporate Services	180 283 833.37	182 331 925.18	190 746 411.00	196 989 218.53
Total		1 348 817 132.53	1 413 920 547.74	1 554 376 266.34	1 660 222 841.23

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 million	R 12 million	R 13 million
Travel and accommodation	R 3.2 million	R 3.9 million	R 4.5 million
Employee related cost	R 33.7 million	R 35.3 million	R 37.2 million

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

	2025/26	2026/27	2027/28
Security services	R 66.9 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 8.5 million	R 8.8 million	R 9.2 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 55 million	R 45 million	R 41.5 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 750 thousand	R 1 million	R 1.5 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 2 million	R 0.00	R 0.00
Lebalelo Central Sub-Scheme 1A	R 49 million	R 151 million	R 45 million
Lebalelo Central Scheme 2A	R 0.00	R 0.00	R 75 million
Lebalelo Central Scheme 3A	R 0.00	R 0.00	R 100 million
Upgrading of De-Hoop Water Treatment Works	R 54.5 million	R 10 million	R 0.00
Upgrading of Groblersdal-Lukau Phase 1	R 28.3 million	R 0.00	R 0.00
Upgrading of Groblersdal-Lukau Phase 2	R 57.2 million	R 10 million	R 0.00
Upgrading of Groblersdal-Lukau Phase 3	R 2.5 million	R 100 million	R 25 million
Upgrading of Groblersdal-Lukau Phase 4	R 0.00	R 26 million	R 122 million
Mampuru Bulk Water Scheme	R 50.9 million	R 61.9 million	R 0.00
Moutse East & West Water Retic Phase 1	R 21.7 million	R 0.00	R 0.00
Moutse East & West Water Retic Phase 2	R 37 million	R 66.9 million	R 0.00
Moutse East & West Water Retic Phase 3	R 0.00	R 55.5 million	R 0.00
Moutse East & West Water Retic Phase 4	R 0.00	R 49.6 million	R 40 million
Olifantspoort Regional Water Supply Phs 8	R 17.5 million	R 0.00	R 0.00
Refurbishment of Leefontein WWTW	R 32.2 million	R 0.00	R 0.00
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 Parktiseer	R 0.00	R 0.00	R 57 million

Nkadimeng Regional Water Supply Ext 3	R 0.00	R 18 million	R 14.9 million
Mapuru Water Supply	R 0.00	R 0.00	R 57.8 million

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 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										
Governance 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
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
Community and public safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–
Trading services		–	(72)	2 721	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	(72)	2 721	–	–	–	–	–	–
Other	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										
Governance and administration		552 859	479 022	708 699	670 845	680 807	680 807	720 644	763 452	800 095
Executive and council		154 479	174 717	229 960	222 465	224 165	224 165	244 091	268 428	280 929
Finance and administration		398 380	304 305	478 740	448 380	456 642	456 642	476 553	495 024	519 166
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		12 894	12 100	26 026	44 044	46 744	46 744	40 352	43 509	47 332
Planning and development		12 894	12 100	26 026	44 044	46 744	46 744	40 352	43 509	47 332
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		583 140	704 443	858 914	534 421	621 267	621 267	652 875	747 355	812 716
Energy sources		–	–	–	–	–	–	–	–	–
Water management		529 176	620 838	741 405	532 654	619 501	619 501	651 017	745 400	810 658
Waste water management		53 964	83 605	117 509	1 766	1 766	1 766	1 857	1 955	2 057
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1 148 893	1 195 565	1 593 639	1 249 309	1 348 817	1 348 817	1 413 871	1 554 316	1 660 143
Surplus/(Deficit) for the year		333 624	273 703	165 161	690 019	713 345	713 345	454 331	586 385	574 783

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
<u>Revenue by Vote</u>	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
<u>Expenditure by Vote to be appropriated</u>	1									
Vote 01 - Speakers Office		39 147	45 369	45 807	52 977	50 977	50 977	54 440	57 130	59 902
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	130 076	108 104	111 804	111 804	123 905	139 790	143 968
Vote 04 - BudgetAnd Treasury		180 553	64 456	230 164	198 860	195 160	195 160	203 852	209 361	221 512
Vote 05 - Infrastructure And Water Services		583 140	704 443	858 914	534 421	621 267	621 267	652 875	747 355	812 716
Vote 06 - Planning And Economic Development		9 689	8 969	15 254	32 265	34 565	34 565	29 851	32 087	35 510
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	10 502	11 423	11 822
Vote 09 - Corporate Services		148 403	166 171	176 732	167 267	180 284	180 284	182 282	190 686	196 909
Total Expenditure by Vote	2	1 148 893	1 195 565	1 593 639	1 249 309	1 348 817	1 348 817	1 413 871	1 554 316	1 660 143
Surplus/(Deficit) for the year	2	333 624	273 703	165 161	690 019	713 345	713 345	454 331	586 385	574 783

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	80 398	102 108	106 703	109 370
Service charges - Waste Water Management	2	14 085	14 797	16 173	16 278	16 278	16 278	13 481	16 994	17 759	18 203
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		988	1 382	1 081	2 290	2 590	2 590	2 029	2 704	2 826	2 896
Interest earned from Receivables		16 325	25 997	34 070	19 016	25 215	25 215	30 947	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	49 974	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	885	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	1 165 105	1 246 860	1 364 766	1 464 186
Interest		-	-	-	-	-	-	1 537	-	-	-
Operational Revenue		-	-	-	-	-	-	2 590	-	-	-
Gains on disposal of Assets		-	-	63	675	675	675	-	705	736	755
Other Gains	3	(1 543)	(182)		-	-	-	2 423	-	-	-
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	1 349 535	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	352 518	407 331	552 295	541 508
Total Revenue (Including capital transfers and contributions)	1	1 480 918	1 466 525	1 754 955	1 939 327	2 062 162	2 062 162	1 702 053	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	435 049	476 765	446 632	446 632	386 536	468 019	483 465	511 254
Remuneration of councillors		15 631	17 649	17 935	18 320	18 320	18 320	15 056	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	5 108	134 197	161 200	165 196
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	940	115	120	126
Contracted services		200 220	141 051	375 430	287 027	472 964	472 964	509 754	415 916	482 195	538 146
Transfers and subsidies		3 219	-	9 677	20 900	20 900	20 900	8 994	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	235 638	178 383	216 158	216 158	213 352	251 685	267 759	279 873
Losses on disposal of Assets		2 618	8 059	7 348	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		989 911	992 872	1 367 908	1 249 309	1 348 817	1 348 817	1 139 741	1 413 921	1 554 315	1 660 142

Employee Related Cost

The employee related cost has increased by 4.8% going into the 2025/26 financial year having considered the consumer price index projections and the new collective agreement signed by all parties to the salary negotiations of the municipal officials. The municipality has also made a provision for the travelling expenses of the municipal officials included in the 4.8% increase.

Remuneration of councillors

Remuneration of councillors has increased by 5.3% having considered the gazetted upper limits on members of the municipal council, included in the 5.3% increase in also a budget provision for the travelling expenses by council members when executing council activities throughout the 2025/26 financial year.

Inventory Consumed

The bulk water purchases budget has increased quite significantly as the municipality is planning to reduce the debt owed to the Lepelle Northern Water in the 2025/26 financial year. Sufficient budget allocation has to be provided to process payments towards the old debt while servicing the current bulk water account. The budget on bulk water has increased by R 82% from the 2024/25 financial year going into the 2025/26 financial year.

Depreciation

The annual budgeted depreciation amount has increased by 4.4% going into the 2025/26 financial year as the municipality has completed and capitalized about five capital projects in the current year and still anticipate to complete few more projects during the 2025/26 financial year.

Contracted Services

The expenditure on contracted services is expected to reduce by 12% going into the 2025/26 financial year as the municipality continues to implement its strategy on the reduction of the contracted services.

Transfers and Subsidies

The transfers and subsidies budget will remain R 20 million in the 2025/26 financial year, same amount was allocated during the 2024/25 financial year to local municipalities in support of the operations and maintenance agreement signed with all the four local municipalities in the district. There was no evidence of a need to increase the budget going into the 2025/26 financial year.

Other Expenses

Other operational expenses will increase by 16% going into the 2025/26 financial year, other operational expenses include the other service delivery programs such as the support to the SMME's through the business support programs without having to contract other third parties in implementing the programs.

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 01 - Speakers Office		–	–	–	–	–	–	–	–	–	–
Vote 02 - Executive Mayor's Office		–	–	–	–	–	–	–	–	–	–
Vote 03 - Municipal Manager Office		–	–	–	–	–	–	–	–	–	–
Vote 04 - Budget And Treasury		–	–	7 592	14 012	8 032	8 032	8 090	9 500	7 200	5 408
Vote 05 - Infrastructure And Water Services		350 714	258 249	488 696	673 952	692 686	692 686	407 862	407 243	576 053	565 809
Vote 06 - Planning And Economic Development		–	–	–	–	–	–	–	–	–	–
Vote 07 - Community Services		–	504	(0)	–	–	–	–	–	–	–
Vote 08 - Sekhukhune Development Angancy		–	86	44	–	–	–	–	1 059	1 255	1 220
Vote 09 - Corporate Services		322	2 794	747	1 000	1 000	1 000	829	3 050	60	80
Capital single-year expenditure sub-total		351 036	261 633	497 079	688 963	701 717	701 717	416 782	420 852	584 568	572 517
Total Capital Expenditure - Vote		351 036	261 633	497 079	688 963	712 290	712 290	418 797	453 100	584 568	572 517
Capital Expenditure - Functional											
Governance and administration		322	3 298	8 339	15 012	9 032	9 032	8 919	12 550	7 260	5 488
Executive and council		–	–	–	–	–	–	–	–	–	–
Finance and administration		322	3 298	8 339	15 012	9 032	9 032	8 919	12 550	7 260	5 488
Community and public safety		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	86	44	–	–	–	–	1 059	1 255	1 220
Planning and development		–	86	44	–	–	–	–	1 059	1 255	1 220
Trading services		350 714	258 249	488 696	673 952	703 258	703 258	409 878	439 491	576 053	565 809
Energy sources											
Water management		348 530	256 695	488 696	673 952	703 258	703 258	409 878	439 491	576 053	565 809
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	418 797	453 100	584 568	572 517

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	587 426	623 380	803 880	877 380
Trade and other receivables from exchange transactions	1	52 984	66 040	52 384	121 085	121 085	121 085	104 499	300 991	314 536	322 399
Receivables from non-exchange transactions	1	–	–	–	–	–	–	26 492	–	–	–
Current portion of non-current receivables											
Inventory	2	45 061	45 148	45 318	78 869	172 789	172 789	93 107	273 011	356 779	442 675
VAT		157 057	195 124	212 083	50 851	50 851	50 851	168 619	56 273	58 806	60 276
Other current assets		18 880	18 935	19 143	91 582	91 582	91 582	19 243	81 982	85 671	87 813
Total current assets		432 775	1 057 945	881 621	922 718	1 061 638	1 061 638	999 386	1 335 638	1 619 672	1 790 543
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	5 484 530	5 661 545	5 758 756	5 926 744
Heritage assets		–	–	552	–	–	–	552	–	–	–
Intangible assets		–	–	–	3 600	3 600	3 600	3 000	50	60	80
Total non current assets		4 867 354	4 718 847	5 069 285	4 829 117	4 852 443	4 852 443	5 488 082	5 661 595	5 758 816	5 926 824
TOTAL ASSETS		5 300 129	5 776 792	5 950 905	5 751 834	5 914 081	5 914 081	6 487 468	6 997 233	7 378 489	7 717 367
LIABILITIES											
Current liabilities											
Consumer deposits		4 876	5 214	5 509	5 209	5 209	5 209	5 895	4 923	5 145	5 273
Trade and other payables from exchange transactions	4	529 868	361 673	663 313	406 099	388 441	388 441	643 030	388 441	300 000	258 710
Trade and other payables from non-exchange transactions	5	48 760	254 103	57 483	100 000	160 000	160 000	153 319	106 000	110 770	113 539
Provision		–	22 124	32 568	–	–	–	30 323	–	–	–
VAT		61 179	67 445	100 219	–	–	–	115 151	–	–	–
Total current liabilities		644 683	710 559	859 092	511 308	553 650	553 650	947 717	499 364	415 915	377 522
Non current liabilities											
Financial liabilities	6	420	484	199	–	–	–	199	–	–	–
Provision	7	22 543	19 673	27 839	49 155	49 155	49 155	18 433	52 278	54 631	55 997
Total non current liabilities		22 963	20 156	28 039	49 155	49 155	49 155	18 632	52 278	54 631	55 997
TOTAL LIABILITIES		667 645	730 715	887 131	560 463	602 806	602 806	966 349	551 642	470 545	433 519
NET ASSETS		4 632 484	5 046 076	5 063 774	5 191 371	5 311 275	5 311 275	5 521 119	6 445 591	6 907 943	7 283 848
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	4 743 765	5 233 839	5 286 139	4 695 724	4 815 629	4 815 629	5 625 732	6 426 072	6 795 152	7 666 077
TOTAL COMMUNITY WEALTH/EQUITY	10	4 743 765	5 233 839	5 286 139	4 695 724	4 815 629	4 815 629	5 625 732	6 426 072	6 795 152	7 666 077

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											
Service charges		57 852	42 048	44 765	69 033	69 275	69 275	50 777	71 427	74 642	76 508
Other revenue		(341 846)	779 334	83 602	3 802	3 560	3 560	280 351	95 145	97 263	58 988
Transfers and Subsidies - Operational	1	10 480	333 904	1 083 580	1 182 157	1 182 157	1 182 157	1 150 020	1 246 860	1 364 766	1 464 186
Transfers and Subsidies - Capital	1	262 623	496 451	436 587	567 661	608 165	608 165	423 228	407 331	552 295	541 508
Interest		192	54 257	77 045	51 034	51 034	51 034	46 781	58 464	61 095	62 622
Payments											
Suppliers and employees		(1 806 321)	(1 674 003)	(2 443 236)	(1 039 482)	(1 071 656)	(1 071 656)	(2 167 151)	(1 176 835)	(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	(215 994)	702 392	754 261	773 118
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	63	675	675	675	-	705	736	755
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)	(392 559)	(453 100)	(584 568)	(572 517)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(590 961)	(21 707)	(497 016)	(688 288)	(711 615)	(711 615)	(392 559)	(452 395)	(583 832)	(571 763)
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	(608 553)	249 997	170 429	201 355
Cash/cash equivalents at the year begin:	2	366 047	398 159	732 696	411 570	494 412	494 412	-	442 033	692 030	862 460
Cash/cash equivalents at the year end:	2	(2 041 935)	408 442	(482 235)	557 485	625 331	625 331	(608 553)	692 030	862 460	1 063 815

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 1 654 191 000 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 225 036 000 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 58 000 000 for the 2025/26 financial year.

The municipality has received in total R 118 000 000 in VAT refunds from the South African Revenue Service from the 1st of July 2024 to 30th 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 1 176 835 000 during the 2025/26 financial year. These expenses will be covered by the total available cash receipts of R 1 879 227 000 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 1 879 227 000 total receipts added to the R 249 997 000 opening bank balance 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		
		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 and investments available											
Cash/cash equivalents at the year end	1	(2 041 935)	408 442	(482 235)	557 485	625 331	625 331	(608 553)	692 030	862 460	1 063 815
Other current investments > 90 days		2 200 728	324 254	1 034 927	22 846	0	0	1 195 979	(68 650)	(58 580)	(186 435)
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	587 426	623 380	803 880	877 380
Application of cash and investments											
Unspent conditional transfers		48 760	254 103	57 483	100 000	160 000	160 000	153 319	106 000	110 770	113 539
Unspent borrowing											
Statutory requirements	2	(95 878)	(127 679)	(111 864)	(50 851)	(50 851)	(50 851)	(53 468)	(56 273)	(58 806)	(60 276)
Other working capital requirements	3	687 795	(150 624)	570 810	333 368	371 328	371 328	274 686	(18 310)	(119 772)	(72 156)
Other provisions		-	22 124	32 568	-	-	-	30 323	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		640 677	(2 076)	548 997	382 517	480 478	480 478	404 860	31 416	(67 808)	(18 893)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(241 958)	734 772	3 695	197 814	144 854	144 854	182 566	591 964	871 688	896 273
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(241 958)	734 772	3 695	197 814	144 854	144 854	182 566	591 964	871 688	896 273

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 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 30th April 2025.

FNB Account No: 62858613980

Nedbank Account No:

ABSA Account No: 9368456281

Standard Bank Account No: 238890708008

Total Investment balances as at 30th April 2025

R 471 429 503

R 1 045 653

R 153 958 522

R 29 182 262

R 655 615 940

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										
<u>Total New Assets</u>	1	286 004	241 745	437 467	674 212	680 726	680 726	378 624	581 159	511 795
Water Supply Infrastructure		281 213	235 616	433 191	664 612	671 126	671 126	368 255	576 561	509 187
Infrastructure		281 213	235 616	433 191	664 612	671 126	671 126	368 255	576 561	509 187
Operational Buildings		–	–	–	1 000	1 000	1 000	–	–	–
Other Assets		–	–	–	1 000	1 000	1 000	–	–	–
Licences and Rights		–	–	–	3 600	3 600	3 600	50	60	80
Intangible Assets		–	–	–	3 600	3 600	3 600	50	60	80
Computer Equipment		4 025	4 540	2 193	1 500	1 500	1 500	3 509	565	435
Furniture and Office Equipment		445	200	2 083	3 500	3 500	3 500	4 810	3 972	2 092
Machinery and Equipment		322	1 389	–	–	–	–	2 000	–	–
<u>Total Renewal of Existing Assets</u>	2	65 031	18 483	57 945	12 181	7 555	7 555	550	600	651
Water Supply Infrastructure		59 458	16 929	53 323	6 149	1 523	1 523	–	–	–
Sanitation Infrastructure		2 184	1 554	–	–	–	–	–	–	–
Infrastructure		61 642	18 483	53 323	6 149	1 523	1 523	–	–	–
Community Facilities		–	–	–	–	–	–	550	600	651
Community Assets		–	–	–	–	–	–	550	600	651
Transport Assets		3 390	–	4 622	6 032	6 032	6 032	–	–	–
<u>Total Upgrading of Existing Assets</u>	6	–	1 404	1 667	2 571	24 010	24 010	73 926	2 809	60 072
Roads Infrastructure		–	900	1 638	2 571	3 171	3 171	2 686	2 809	2 935
Water Supply Infrastructure		–	–	29	–	20 839	20 839	71 240	–	57 137
Infrastructure		–	900	1 667	2 571	24 010	24 010	73 926	2 809	60 072
Operational Buildings		–	504	(0)	–	–	–	–	–	–
Other Assets		–	504	(0)	–	–	–	–	–	–
<u>Total Capital Expenditure</u>	4	351 036	261 633	497 079	688 963	712 290	712 290	453 100	584 568	572 517
Roads Infrastructure		–	900	1 638	2 571	3 171	3 171	2 686	2 809	2 935
Water Supply Infrastructure		340 671	252 545	486 543	670 761	693 487	693 487	439 495	576 561	566 324
Sanitation Infrastructure		2 184	1 554	–	–	–	–	–	–	–
Infrastructure		342 855	255 000	488 181	673 332	696 658	696 658	442 181	579 370	569 259
Community Facilities		–	–	–	–	–	–	550	600	651
Community Assets		–	–	–	–	–	–	550	600	651
Operational Buildings		–	504	(0)	1 000	1 000	1 000	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	504	(0)	1 000	1 000	1 000	–	–	–
Licences and Rights		–	–	–	3 600	3 600	3 600	50	60	80
Intangible Assets		–	–	–	3 600	3 600	3 600	50	60	80
Computer Equipment		4 025	4 540	2 193	1 500	1 500	1 500	3 509	565	435
Furniture and Office Equipment		445	200	2 083	3 500	3 500	3 500	4 810	3 972	2 092
Machinery and Equipment		322	1 389	–	–	–	–	2 000	–	–
Transport Assets		3 390	–	4 622	6 032	6 032	6 032	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class										
		351 036	261 633	497 079	688 963	712 290	712 290	453 100	584 568	572 517

ASSET REGISTER SUMMARY - PPE (WDV)	5	3 651 055	4 004 900	4 346 998	3 703 088	3 726 415	3 726 415	4 468 005	4 511 515	4 648 340
<i>Roads Infrastructure</i>		24 058	23 611	23 750	131 478	132 078	132 078	33 327	34 829	35 756
<i>Water Supply Infrastructure</i>		3 487 827	3 851 740	4 194 081	3 185 269	3 207 996	3 207 996	4 400 305	4 447 004	4 584 265
<i>Sanitation Infrastructure</i>		60 597	60 085	57 153	264 364	264 364	264 364	51 302	53 611	54 951
Infrastructure		3 572 481	3 935 436	4 274 983	3 581 111	3 604 437	3 604 437	4 484 935	4 535 444	4 674 972
Community Assets		35 975	35 675	35 811	85 182	85 182	85 182	38 384	40 111	41 114
Heritage Assets		–	–	552	–	–	–	–	–	–
Other Assets		(16 819)	(16 315)	(16 315)	(14 408)	(14 408)	(14 408)	–	–	–
Intangible Assets		–	–	–	3 600	3 600	3 600	50	60	80
Computer Equipment		10 928	11 617	10 273	(20 977)	(20 977)	(20 977)	(71 222)	(77 528)	(79 610)
Furniture and Office Equipment		3 867	2 998	3 934	58 095	58 095	58 095	9 413	8 782	7 022
Machinery and Equipment		9 951	7 269	3 477	3 791	3 791	3 791	6 018	4 199	4 304
Transport Assets		34 671	28 221	34 282	6 694	6 694	6 694	427	446	457
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	4 468 005	4 511 515	4 648 340
EXPENDITURE OTHER ITEMS		258 081	175 927	188 339	209 912	290 457	290 457	232 859	278 384	353 555
<u>Depreciation</u>	7	116 367	129 807	144 961	94 921	94 771	94 771	98 947	103 287	107 828
<u>Repairs and Maintenance by Asset Class</u>	3	141 714	46 120	43 378	114 991	195 686	195 686	133 912	175 097	245 726
<i>Water Supply Infrastructure</i>		36 563	23 748	2 953	80 676	160 751	160 751	101 279	102 236	132 292
<i>Sanitation Infrastructure</i>		100 561	14 838	7 792	12 511	12 611	12 611	12 423	53 325	93 285
<i>Solid Waste Infrastructure</i>		–	143	230	1 500	1 500	1 500	1 800	–	–
Infrastructure		137 124	38 729	10 975	94 687	174 862	174 862	115 501	155 562	225 577
Heritage Assets		–	–	397	1 000	900	900	–	–	–
Operational Buildings		188	1 396	885	3 310	3 810	3 810	2 310	2 712	2 900
Other Assets		188	1 396	885	3 310	3 810	3 810	2 310	2 712	2 900
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	12 211	13 000	13 000	13 000	13 572	14 183	14 537
TOTAL EXPENDITURE OTHER ITEMS		258 081	175 927	188 339	209 912	290 457	290 457	232 859	278 384	353 555

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
<u>Household service targets</u>	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	5	–	–	–	85 352	85 352	85 352	89 534	93 921	–
<u>Households receiving Free Basic Service</u>	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	–
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	–	–	–	–	–	–	–	–	–
<u>Highest level of free service provided per household</u>										
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	–
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											
Exchange Revenue	6										
Service charges - Water	6										
Total Service charges - Water		80 128	89 545	55 381	97 562	97 804	97 804	80 398	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	80 398	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	13 481	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	13 481	16 994	17 759	18 203
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	274 053	276 207	289 477	341 494	310 441	310 441	272 639	324 544	332 599	351 724
Pension and UIF Contributions		42 019	43 380	44 821	51 363	51 679	51 679	42 247	54 460	57 264	60 557
Medical Aid Contributions		13 879	14 424	15 168	17 204	16 970	16 970	14 749	17 887	18 808	19 889
Overtime		29 709	14 151	23 612	15 302	16 602	16 602	21 095	17 447	18 346	19 397
Performance Bonus		474	172	774	520	625	625	843	658	692	732
Motor Vehicle Allowance		24 663	30 623	33 149	29 833	30 543	30 543	29 117	32 191	33 849	35 795
Cellphone Allowance		1 617	1 887	2 289	7 146	6 846	6 846	2 165	7 213	7 585	8 020
Housing Allowances		2 542	2 358	2 122	2 762	2 707	2 707	1 974	2 852	2 999	3 172
Other benefits and allowances		5 208	1 137	2 680	4 647	4 647	4 647	983	4 896	5 148	5 443
Payments in lieu of leave		741	133	–	4 674	3 667	3 667	169	3 863	4 062	4 295
Long service awards		0	–	–	1 526	1 526	1 526	457	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	98	164	172	182
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	401 063	385 277	435 049	476 765	446 632	446 632	386 536	468 019	483 465	511 254
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	401 063	385 277	435 049	476 765	446 632	446 632	386 536	468 019	483 465	511 254

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
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
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		3 219	–	9 677	20 900	20 900	20 900	8 994	20 000	30 000	30 000
Total transfers and grants	1	3 219	–	9 677	20 900	20 900	20 900	8 994	20 000	30 000	30 000
Contracted Services											
Outsourced Services		101 390	42 060	225 942	81 472	176 106	176 106	227 222	182 852	231 413	252 736
Consultants and Professional Services		35 732	32 419	58 085	62 729	66 272	66 272	39 814	51 824	54 815	57 048
Contractors		63 097	66 571	91 403	142 826	230 585	230 585	242 719	181 241	195 968	228 362
Total contracted services		200 220	141 051	375 430	287 027	472 964	472 964	509 754	415 916	482 195	538 146
Operational Costs											
Collection costs		–	2 303	3 542	1 200	3 870	3 870	3 629	4 040	4 222	4 328
Audit fees		7 874	8 558	8 971	9 600	11 000	11 000	9 599	9 996	10 619	10 864
Other Operational Costs		172 095	193 874	223 125	167 583	201 288	201 288	200 124	237 649	252 918	264 681
Total Operational Costs	1	179 969	204 735	235 638	178 383	216 158	216 158	213 352	251 685	267 759	279 873
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	27 822	29 490	30 817	31 587
Contracted Services		104 925	22 877	28 799	71 165	163 254	163 254	163 920	102 322	143 981	213 839
Operational Costs		–	143	347	2 480	2 580	2 580	1 448	2 100	300	300
Total Repairs and Maintenance Expenditure	9	141 714	46 120	43 378	114 991	195 686	195 686	193 190	133 912	175 097	245 726
Inventory Consumed											
Inventory Consumed - Water		–	–	–	(146 618)	(146 618)	(146 618)	(26 965)	(155 415)	(162 409)	(166 469)
Inventory Consumed - Other		22 906	24 550	24 003	314 000	220 081	220 081	32 073	289 611	323 609	331 665
Total Inventory Consumed & Other Material		22 906	24 550	24 003	167 383	73 463	73 463	5 108	134 197	161 200	165 196

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
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	189 529	19 990	80 353	5 618	45 156	468 019
Remuneration of councillors		19 300	–								19 300
Inventory consumed					289 611	(155 415)					134 197
Debt impairment					–	–		–			–
Depreciation and amortisation		–	–		98 867	–		–	80	–	98 947
Interest					115						115
Contracted services		3 557	9 537	80 353	39 510	234 589	3 551	3 099	2 130	39 592	415 916
Transfers and subsidies		–	–			20 000			–		20 000
Irrecoverable debts written off					5 742	–					5 742
Operational costs		11 569	21 599	23 193	4 786	79 267	6 260	6 338	2 639	96 034	251 685
Losses on disposal of Assets		–	–		–	–		–	–	–	–
Other Losses					–	–					–
Total Expenditure		54 440	65 444	123 905	491 323	367 970	29 801	89 789	10 467	180 782	1 413 921
Surplus/(Deficit)		(54 440)	(65 444)	(123 905)	969 547	(367 970)	(29 801)	(89 789)	(10 467)	(180 782)	46 950
Transfers and subsidies - capital (monetary allocations)					407 331	–					407 331
Transfers and subsidies - capital (in-kind)					–						–
Surplus/(Deficit) after capital transfers & contributions		(54 440)	(65 444)	(123 905)	1 376 878	(367 970)	(29 801)	(89 789)	(10 467)	(180 782)	454 281

Table SA3: Supporting detail to ‘Budgeted Financial Position’

DC47 Sekhukhune - Supporting Table SA3 Supportinging 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											
<u>Trade and other receivables from exchange transactions</u>											
Water		329 329	412 699	479 823	177 240	177 240	177 240	529 143	177 861	185 864	190 511
Waste Water		23 293	28 825	38 094	39 283	39 283	39 283	38 958	86 012	89 882	92 129
Other trade receivables from exchange transactions		7 110	8 158	8 866	30 658	30 658	30 658	10 797	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	578 898	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 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 receivalbes 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	104 499	300 991	314 536	322 399
-											
<u>Receivables from non-exchange transactions</u>											
Less: Impairment of Property rates											
Other receivables from non-exchange transactions		-	-	-	-	-	-	26 492	-	-	-
Net other receivables from non-exchange transactions		-	-	-	-	-	-	26 492	-	-	-
Total net Receivables from non-exchange transactions		-	-	-	-	-	-	26 492	-	-	-
<u>Inventory</u>											
<u>Water</u>											
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	26 965	155 415	162 409	166 469
Billed Authorised Consumption		-	-	-	116 618	116 618	116 618	26 965	123 615	129 178	132 407
Billed Metered Consumption		-	-	-	116 618	116 618	116 618	26 965	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	26 965	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
Unbilled Unmetered Consumption					-	-	-	-	-	-	-
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	52 361	646 354	980 254	1 322 501
Standard Rated											
Opening Balance		18 263	18 899	19 751	19 922	19 922	19 922	19 922	(154 043)	(373 342)	(623 475)
Acquisitions		23 542	25 746	24 174	66 283	66 283	66 283	52 897	92 631	96 799	99 219
Issues	7	(22 906)	(24 550)	(24 003)	(314 000)	(220 081)	(220 081)	(32 073)	(289 611)	(323 609)	(331 665)
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)	40 746	(373 342)	(623 475)	(879 826)
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		45 061	45 148	45 318	78 869	172 789	172 789	93 107	273 011	356 779	442 675

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	6 850 382	6 412 264	6 543 257	6 730 857
Less: Accumulated depreciation		1 078 591	1 219 869	1 365 852	722 884	722 884	722 884	1 365 852	750 718	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	5 484 530	5 661 545	5 758 756	5 926 744
LIABILITIES											
Current liabilities - Borrowing											
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other payables from exchange transactions	5	529 868	361 673	663 313	406 099	388 441	388 441	643 030	388 441	300 000	258 710
Trade payables from Non-exchange transactions: Unspent conditional Grants		48 760	254 103	57 483	100 000	160 000	160 000	153 319	106 000	110 770	113 539
Trade payables from Non-exchange transactions: Other											
VAT		61 179	67 445	100 219	-	-	-	115 151	-	-	-
Total Trade and other payables	2	639 806	683 221	821 015	506 099	548 441	548 441	911 500	494 441	410 770	372 249
Non current liabilities - Financial liabilities											
Other financial liabilities		420	484	199	-	-	-	199	-	-	-
Total Non current liabilities - Financial liabilities		420	484	199	-	-	-	199	-	-	-
Other		22 543	19 673	27 839	49 155	49 155	49 155	18 433	52 278	54 631	55 997
Total Provisions non-current		22 543	19 673	27 839	49 155	49 155	49 155	18 433	52 278	54 631	55 997
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		3 968 295	4 584 783	5 031 146	4 005 170	4 101 748	4 101 748	5 061 934	5 971 224	6 208 172	7 090 686
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		3 968 295	4 584 783	5 031 146	4 005 170	4 101 748	4 101 748	5 061 934	5 971 224	6 208 172	7 090 686
Surplus/(Deficit)		492 605	476 396	390 892	690 019	713 345	713 345	563 639	454 281	586 387	574 783
Other adjustments		282 865	172 660	(135 899)	536	536	536	159	568	593	608
Accumulated Surplus/(Deficit)	1	4 743 765	5 233 839	5 286 139	4 695 724	4 815 629	4 815 629	5 625 732	6 426 072	6 795 152	7 666 077
TOTAL COMMUNITY WEALTH/EQUITY	2	4 743 765	5 233 839	5 286 139	4 695 724	4 815 629	4 815 629	5 625 732	6 426 072	6 795 152	7 666 077

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	120 186	128 638	136 961
FIANCIAL VIABILITY				180 553	64 456	230 164	198 860	195 160	195 160	203 852	209 361	221 512
LOCAL ECONOMIC DEVELOPMENT				12 894	12 100	26 026	44 044	46 744	46 744	40 352	43 509	47 332
BASIC SERVICE DELIVERY, INFRASTRUCTURE DEVELOPMENT AND SOCIAL SERVICES				652 564	778 120	930 758	616 673	702 465	702 465	743 293	842 332	913 460
INSTITUTIONAL DEVELOPMENT AND ORGANISATIONAL TRANSFORMATION				229 102	256 418	306 808	275 371	292 087	292 087	306 187	330 477	340 877
Allocations to other priorities												
Total Expenditure			1	1 148 893	1 195 565	1 593 639	1 249 309	1 348 817	1 348 817	1 413 871	1 554 316	1 660 143

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	9 500	7 200	5 408
LOCAL ECONOMIC DEVELOPMENT				–	86	44	–	–	–	1 059	1 255	1 220
BASIC SERVICE DELIVERY, INFRASTRUCTURE DEVELOPMENT AND SOCIAL SERVICES				350 714	258 752	488 696	673 952	703 258	703 258	439 491	576 053	565 809
INSTITUTIONAL DEVELOPMENT AND ORGANISATIONAL TRANSFORMATION				322	2 794	747	1 000	1 000	1 000	3 050	60	80
Allocations to other priorities			3									
Total Capital Expenditure			1	351 036	261 633	497 079	688 963	712 290	712 290	453 100	584 568	572 517

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.Q/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 Census	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		
										Outcome	Outcome	Outcome
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)									
			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	-	-	-	-	-	-	-	-	-
			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
			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	-	-	-	-	-	-	-	-	-
			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%

Revenue											
% Increase in Total Operating Revenue			7.9%	5.1%	6.5%	6.0%	0.0%	(7.2%)	0.5%	8.7%	6.6%
% Increase in Property Rates Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			10.8%	(31.4%)	59.1%	0.2%	0.0%	(17.7%)	4.4%	4.5%	2.5%
Expenditure											
% Increase in Total Operating Expenditure		0.0%	0.3%	37.8%	(8.7%)	8.0%	0.0%	(15.5%)	4.8%	9.9%	6.8%
% Increase in Employee Costs		0.0%	(3.9%)	12.9%	9.6%	(6.3%)	0.0%	(13.5%)	4.8%	3.3%	5.7%
% Increase in Electricity Bulk Purchases		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)		0	643199.8334	848047.9989	5018582.337	563218.2938	55829013.38	4068803.206	4926515.032	1022124.144	39327243.62
Average Cost Per Councillor (Remuneration)		0	0	0	0	2035504.889	436179.619	0	0	0	0
R&M % of PPE		3.9%	1.2%	1.0%	3.1%	5.2%	5.2%	3.0%	3.0%	3.9%	5.3%
Asset Renewal and R&M as a % of PPE		5.7%	1.6%	2.4%	3.5%	6.1%	6.1%	4.7%	4.7%	4.0%	6.6%
Debt Impairment % of Total Billable Revenue		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Revenue											
Internally Funded & Other (R'000)		43 261	52 366	85 411	120 802	103 625	103 625	55 999	47 519	50 112	45 640
Borrowing (R'000)		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		307 774	209 267	411 668	568 161	608 665	608 665	362 799	405 581	534 456	526 878
Internally Generated funds % of Non Grant Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		87.7%	80.0%	82.8%	82.5%	85.5%	85.5%	86.6%	89.5%	91.4%	92.0%
Capital Expenditure											
Total Capital Programme (R'000)		351 036	261 633	497 079	688 963	712 290	712 290	418 797	453 100	584 568	572 517
Asset Renewal		65 031	19 887	59 612	14 752	31 565	31 565	-	74 476	3 409	60 722
Asset Renewal % of Total Capital Expenditure		18.5%	7.6%	12.0%	2.1%	4.4%	4.4%	0.0%	16.4%	0.6%	10.6%
Cash											
Cash Receipts % of Rate Payer & Other		(298.1%)	775.7%	176.6%	60.1%	14.1%	14.1%	281.2%	135.1%	133.5%	102.6%
Cash Coverage Ratio		(0)	0	(0)	0	0	0	(0)	0	-	-
Borrowing											
Most recent Credit Rating									0		
Capital Charges to Operating		0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves											
Uncommitted reserves after application of cash and investments		(241 958)	734 772	3 695	197 814	144 854	144 854	182 566	591 964	871 688	896 273
Free Services											
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance											
Total Operating Revenue		1 135 801	1 225 081	1 287 830	1 371 666	1 453 998	1 453 998	1 349 535	1 460 870	1 588 406	1 693 418
Total Operating Expenditure		989 911	992 872	1 367 908	1 249 309	1 348 817	1 348 817	1 139 741	1 413 921	1 554 315	1 660 142
Surplus/(Deficit) Budgeted Operating Statement		145 890	232 210	(80 078)	122 357	105 180	105 180	209 794	46 950	34 091	33 276
Surplus/(Deficit) Considering Reserves and Cash Backing		(241 958)	734 772	3 695	197 814	144 854	144 854	182 566	591 964	871 688	896 273
MTREF Funded (1) / Unfunded (0)	15	0	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✖	15	✖	✓	✓	✓	✓	✓	✓	✓	✓	✓

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)
<u>Budget Year 2025/26</u>												
<u>Valuation:</u>												
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?												
<u>Valuation reductions:</u>												
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											
<u>Total valuation reductions:</u>												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
<u>Rating:</u>												
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,eductns,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> (rate in the Rand)	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)									
-		-	-	-	-	-	-	-	-
[Insert lines as applicable]									
Water tariffs									
-		0	-	-	-	-	-	-	-
[Insert blocks as applicable]		(fill in thresholds)							
Waste water tariffs									
-		0	-	-	-	-	-	-	-
[Insert blocks as applicable]		(fill in structure)							
Electricity tariffs									
-		0	-	-	-	-	-	-	-
[Insert blocks as applicable]		(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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent								% incr.			
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%)
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										
<u>Parent municipality</u>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		149 980	–	–	476 915	394 073	394 073	397 715	422 669	486 639
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	–	–	–	–	–	–	–	–
Municipality sub-total	1	389 907	730 885	546 222	476 916	394 074	394 074	397 716	422 671	486 640
<u>Entities</u>										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		389 907	730 885	546 222	476 916	394 074	394 074	397 716	422 671	486 640

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												
<u>Parent municipality</u>														
Municipality sub-total														
<u>Entities</u>														
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	1 172 241	1 015 044	1 202 274	1 202 274	1 202 695	1 312 030	1 410 054
Local Government Equitable Share		945 499	726 723	1 134 535	975 040	1 166 220	1 166 220	1 167 556	1 243 664	1 300 645
Expanded Public Works Programme Integrated Grant		8 248	9 653	15 511	10 676	10 676	10 676	8 587	193	204
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	1 175 749	1 019 153	1 206 383	1 206 383	1 207 000	1 317 231	1 415 353
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		307 774	209 267	411 668	568 161	608 665	608 665	405 581	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	402 895	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	405 581	534 456	526 878
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1 375 479	975 904	1 587 417	1 587 314	1 815 048	1 815 048	1 612 581	1 851 687	1 942 230

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)	(32 100)	(73 902)	(115 156)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		(20 957)	(30 817)	(35 507)	(81 008)	(81 008)	(81 008)	(64 200)	(147 803)	(230 313)
Conditions still to be met - transferred to liabilities		10 480	15 410	17 755	40 504	40 504	40 504	32 100	73 902	115 156
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	(2 309)	(2 309)	(2 309)	(5 000)	(5 000)	(5 000)
Conditions met - transferred to revenue		–	–	–	(4 618)	(4 618)	(4 618)	(10 000)	(10 000)	(10 000)
Conditions still to be met - transferred to liabilities		–	–	–	2 309	2 309	2 309	5 000	5 000	5 000
Total operating transfers and grants revenue		(20 957)	(30 817)	(35 507)	(85 626)	(85 626)	(85 626)	(74 200)	(157 803)	(240 313)
Total operating transfers and grants - CTBM	2	10 480	15 410	17 755	42 813	42 813	42 813	37 100	78 902	120 156
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)	(407 331)	(552 295)	(541 508)
Conditions met - transferred to revenue		(924 660)	(753 272)	(1 086 300)	(1 235 323)	(1 376 330)	(1 376 330)	(920 662)	(1 215 361)	(1 196 554)
Conditions still to be met - transferred to liabilities		437 949	249 583	395 607	567 661	608 165	608 165	407 331	552 295	541 508
Provincial Government:										
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)	(920 662)	(1 215 361)	(1 196 554)
Total capital transfers and grants - CTBM	2	437 949	249 583	395 607	567 661	608 165	608 165	407 331	552 295	541 508
TOTAL TRANSFERS AND GRANTS REVENUE		(945 617)	(784 089)	(1 121 807)	(1 320 948)	(1 461 955)	(1 461 955)	(994 862)	(1 373 164)	(1 436 867)
TOTAL TRANSFERS AND GRANTS - CTBM		448 429	264 993	413 362	610 474	650 978	650 978	444 431	631 197	661 664

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		
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 Transfers to other municipalities</u>											
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Entities/Other External Mechanisms</u>											
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to other Organs of State</u>											
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Organisations</u>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Groups of Individuals</u>											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to other municipalities</u>											
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to Entities/Other External Mechanisms</u>											
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to other Organs of State</u>											
Prv DptAgen - Lim Econ Dev Agency		3 219	-	9 677	20 900	20 900	20 900	8 994	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	8 994	20 000	30 000	30 000
<u>Non-Cash Grants to Organisations</u>											
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Groups of Individuals</u>											
Hh Ssp Soc Ass: Old Age Grant	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	8 994	20 000	30 000	30 000
TOTAL TRANSFERS AND GRANTS	6	3 219	-	9 677	20 900	20 900	20 900	8 994	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
	1	A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>										
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
Cellphone Allowance		1 559	1 538	1 697	1 563	1 663	1 663	1 752	1 843	1 948
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
Performance Bonus		–	–	–	–	105	105	111	116	123
Motor Vehicle Allowance	3	368	442	746	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
Post-retirement benefit obligations	6	5 981	400	20 958	–	–	–	–	–	–
Acting and post related allowance		56	14	–	70	155	155	164	172	182
Sub Total - Senior Managers of Municipality		10 080	3 859	27 740	10 085	11 053	11 053	11 647	12 247	12 951
% increase	4		(61.7%)	618.9%	(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	316 138	323 761	342 377
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
Acting and post related allowance		121	319	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		390 933	381 418	407 309	466 680	435 580	435 580	456 372	471 218	498 303
% increase	4		(2.4%)	6.8%	14.6%	(6.7%)	–	4.8%	3.3%	5.7%
Total Parent Municipality		416 644	402 926	452 984	495 085	464 952	464 952	487 319	503 758	532 715
			(3.3%)	12.4%	9.3%	(6.1%)	–	4.8%	3.4%	5.7%
% increase	4		–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		416 644	402 926	452 984	495 085	464 952	464 952	487 319	503 758	532 715
% increase	4		(3.3%)	12.4%	9.3%	(6.1%)	–	4.8%	3.4%	5.7%
TOTAL MANAGERS AND STAFF	5,7	401 013	385 277	435 049	476 765	446 632	446 632	468 019	483 465	511 254

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			39 002	39 002	39 002	39 002	39 002	39 002	39 002	39 002	39 002	39 002	39 002	39 000	468 019	483 465	511 254
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
Inventory consumed			11 179	11 179	11 179	11 179	11 179	11 179	11 179	11 179	11 179	11 179	11 179	11 229	134 197	161 200	165 196
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			34 660	34 660	34 660	34 660	34 660	34 660	34 660	34 660	34 660	34 660	34 660	34 659	415 916	482 195	538 146
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			20 974	20 974	20 974	20 974	20 974	20 974	20 974	20 974	20 974	20 974	20 974	20 973	251 685	267 759	279 873
Total Expenditure			117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 871	1 413 921	1 554 315	1 660 142
Surplus/(Deficit)			3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 916	3 869	46 950	34 091	33 276
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	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 813	454 281	586 387	574 783

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
Revenue by Vote																
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
Expenditure by Vote to be appropriated																
Vote 01 - Speakers Office		4 537	4 537	4 537	4 537	4 537	4 537	4 537	4 537	4 537	4 537	4 537	4 536	54 440	57 130	59 902
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		10 325	10 325	10 325	10 325	10 325	10 325	10 325	10 325	10 325	10 325	10 325	10 325	123 905	139 790	143 968
Vote 04 - Budget And Treasury		16 988	16 988	16 988	16 988	16 988	16 988	16 988	16 988	16 988	16 988	16 988	16 988	203 852	209 361	221 512
Vote 05 - Infrastructure And Water Services		54 406	54 406	54 406	54 406	54 406	54 406	54 406	54 406	54 406	54 406	54 406	54 406	652 875	747 355	812 716
Vote 06 - Planning And Economic Development		2 488	2 488	2 488	2 488	2 488	2 488	2 488	2 488	2 488	2 488	2 488	2 487	29 851	32 087	35 510
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		875	875	875	875	875	875	875	875	875	875	875	875	10 502	11 423	11 822
Vote 09 - Corporate Services		15 190	15 190	15 190	15 190	15 190	15 190	15 190	15 190	15 190	15 190	15 190	15 190	182 282	190 686	196 909
Total Expenditure by Vote		117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 821	1 413 871	1 554 316	1 660 143
Surplus/(Deficit) before assoc.		37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 863	454 331	586 385	574 783
Surplus/(Deficit)	1	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 863	454 331	586 385	574 783

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																	
Governance 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
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														–	–	–	–
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																	
Governance and administration			60 054	60 054	60 054	60 054	60 054	60 054	60 054	60 054	60 054	60 054	60 054	60 052	720 644	763 452	800 095
Executive and council			20 341	20 341	20 341	20 341	20 341	20 341	20 341	20 341	20 341	20 341	20 341	20 340	244 091	268 428	280 929
Finance and administration			39 713	39 713	39 713	39 713	39 713	39 713	39 713	39 713	39 713	39 713	39 713	39 712	476 553	495 024	519 166
Internal audit														–	–	–	–
Community and public safety			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services			3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 362	40 352	43 509	47 332
Planning and development			3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 363	3 362	40 352	43 509	47 332
Trading services			54 406	54 406	54 406	54 406	54 406	54 406	54 406	54 406	54 406	54 406	54 406	54 406	652 875	747 355	812 716
Energy sources			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management			54 251	54 251	54 251	54 251	54 251	54 251	54 251	54 251	54 251	54 251	54 251	54 251	651 017	745 400	810 658
Waste water management			155	155	155	155	155	155	155	155	155	155	155	155	1 857	1 955	2 057
Other														–	–	–	–
Total Expenditure - Functional			117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 823	117 821	1 413 871	1 554 316	1 660 143
Surplus/(Deficit) before assoc.			37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 863	454 331	586 385	574 783
Intercompany/Parent subsidiary transactions														–	–	–	–
Surplus/(Deficit)		1	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 861	37 863	454 331	586 385	574 783

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		792	792	792	792	792	792	792	792	792	792	792	792	9 500	7 200	5 408		
Vote 05 - Infrastructure And Water Services		33 937	33 937	33 937	33 937	33 937	33 937	33 937	33 937	33 937	33 937	33 937	33 937	407 243	576 053	565 809		
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Vote 08 - Sekhukhune Development Angancy		88	88	88	88	88	88	88	88	88	88	88	88	1 059	1 255	1 220		
Vote 09 - Corporate Services		254	254	254	254	254	254	254	254	254	254	254	254	3 050	60	80		
Capital single-year expenditure sub-total	2	35 071	35 071	35 071	35 071	35 071	35 071	35 071	35 071	35 071	35 071	35 071	35 071	420 852	584 568	572 517		
Total Capital Expenditure	2	35 071	35 071	35 071	35 071	35 071	35 071	35 071	35 071	35 071	35 071	35 071	67 319	453 100	584 568	572 517		

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>		1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	12 550	7 260	5 488
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	12 550	7 260	5 488
Internal audit													–	–	–	–
<i>Community and public safety</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		88	88	88	88	88	88	88	88	88	88	88	88	1 059	1 255	1 220
Planning and development		88	88	88	88	88	88	88	88	88	88	88	88	1 059	1 255	1 220
Road transport													–	–	–	–
Environmental protection													–	–	–	–
<i>Trading services</i>		36 624	36 624	36 624	36 624	36 624	36 624	36 624	36 624	36 624	36 624	36 624	36 624	439 491	576 053	565 809
Energy sources													–	–	–	–
Water management		36 624	36 624	36 624	36 624	36 624	36 624	36 624	36 624	36 624	36 624	36 624	36 624	439 491	576 053	565 809
Total Capital Expenditure - Functional	2	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	453 100	584 568	572 517
Funded by:																
National Government		33 798	33 798	33 798	33 798	33 798	33 798	33 798	33 798	33 798	33 798	33 798	33 798	405 581	534 456	526 878
Transfers recognised - capital		33 798	33 798	33 798	33 798	33 798	33 798	33 798	33 798	33 798	33 798	33 798	33 798	405 581	534 456	526 878
Borrowing													–	–	–	–
Internally generated funds		3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	3 960	47 519	50 112	45 640
Total Capital Funding		37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	453 100	584 568	572 517

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	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	2 084	25 004	26 129	26 783
Interest earned - external investments	4 872	4 872	4 872	4 872	4 872	4 872	4 872	4 872	4 872	4 872	4 872	4 872	4 872	58 464	61 095	62 622
Fines, penalties and forfeits	115	115	115	115	115	115	115	115	115	115	115	115	115	1 378	1 440	1 476
Transfers 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	103 905	1 246 860	1 364 766	1 464 186
Other revenue	7 814	7 814	7 814	7 814	7 814	7 814	7 814	7 814	7 814	7 814	7 814	7 814	7 814	93 766	95 823	57 512
Cash Receipts by Source	122 658	122 658	122 658	122 658	122 658	122 658	122 658	122 658	122 658	122 658	122 658	122 658	122 658	1 471 896	1 597 765	1 662 304
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33 944	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
Proceeds on Disposal of Fixed and Intangible Assets	59	59	59	59	59	59	59	59	59	59	59	59	59	705	736	755
Total Cash Receipts by Source	156 661	156 661	156 661	156 661	156 661	156 661	156 661	156 661	156 661	156 661	156 661	156 661	156 661	1 879 932	2 150 797	2 204 567
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	22 484	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	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	5 905	70 862	74 051	75 902
Other expenditure	67 929	67 929	67 929	67 929	67 929	67 929	67 929	67 929	67 929	67 929	67 929	67 929	67 928	815 145	1 017 832	1 043 278
Cash Payments by Type	98 070	98 070	98 070	98 070	98 070	98 070	98 070	98 070	98 070	98 070	98 070	98 070	98 068	1 176 835	1 395 799	1 430 694
Other Cash Flows/Payments by Type																
Capital assets	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	37 758	453 100	584 568	572 517
Total Cash Payments by Type	135 828	135 828	135 828	135 828	135 828	135 828	135 828	135 828	135 828	135 828	135 828	135 828	135 826	1 629 935	1 980 367	2 003 212
NET INCREASE/(DECREASE) IN CASH HELD	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 833	20 835	249 997	170 429	201 355
Cash/cash equivalents at the month/year begin:	442 033	462 866	483 699	504 532	525 365	546 198	567 031	587 864	608 697	629 530	650 363	671 195	671 195	442 033	692 030	862 460
Cash/cash equivalents at the month/year end:	462 866	483 699	504 532	525 365	546 198	567 031	587 864	608 697	629 530	650 363	671 195	692 030	692 030	692 030	862 460	1 063 815

Table SA31: Municipal 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		
		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	1									
<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	368 255	576 561	509 187
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		281 213	235 616	433 191	664 612	671 126	671 126	368 255	576 561	509 187
<i>Bulk Mains</i>		–	1 384	12 163	69 685	91 324	91 324	53 301	345 095	423 545
<i>Distribution</i>		281 213	234 232	421 028	594 926	579 802	579 802	314 954	231 466	85 642
<i>Capital Spares</i>										
Housing		–	–	–	–	–	–	–	–	–
<i>Staff Housing</i>										
<i>Social Housing</i>										
<i>Capital Spares</i>										
<u>Biological or Cultivated Assets</u>		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
<u>Intangible Assets</u>		–	–	–	3 600	3 600	3 600	50	60	80
Servitudes										
Licences and Rights		–	–	–	3 600	3 600	3 600	50	60	80
<i>Computer Software and Applications</i>		–	–	–	3 600	3 600	3 600	50	60	80
<u>Computer Equipment</u>		4 025	4 540	2 193	1 500	1 500	1 500	3 509	565	435
Computer Equipment		4 025	4 540	2 193	1 500	1 500	1 500	3 509	565	435
<u>Furniture and Office Equipment</u>		445	200	2 083	3 500	3 500	3 500	4 810	3 972	2 092
Furniture and Office Equipment		445	200	2 083	3 500	3 500	3 500	4 810	3 972	2 092
<u>Machinery and Equipment</u>		322	1 389	–	–	–	–	2 000	–	–
Machinery and Equipment		322	1 389	–	–	–	–	2 000	–	–
<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>		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	286 004	241 745	437 467	674 212	680 726	680 726	378 624	581 159	511 795

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		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		59 458	16 929	53 323	6 149	1 523	1 523	–	–	–
Boreholes		4 241	1 692	7 842	–	–	–	–	–	–
Water Treatment Works		54 045	15 237	45 480	6 149	1 523	1 523	–	–	–
Distribution		1 172	–	–	–	–	–	–	–	–
Sanitation Infrastructure		2 184	1 554	–	–	–	–	–	–	–
Waste Water Treatment Works		2 184	1 554	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
<u>Community Assets</u>		–	–	–	–	–	–	550	600	651
Community Facilities		–	–	–	–	–	–	550	600	651
Parks		–	–	–	–	–	–	550	600	651
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
<u>Heritage assets</u>		–	–	–	–	–	–	–	–	–
<u>Investment properties</u>		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
<u>Other assets</u>		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
<u>Biological or Cultivated Assets</u>		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
<u>Intangible Assets</u>		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
<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>		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>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	65 031	18 483	57 945	12 181	7 555	7 555	550	600	651

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	115 501	155 562	225 577
Roads Infrastructure		–	–	–	–	–	–	–	–	–
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	12 423	53 325	93 285
<i>Reticulation</i>		91 994	9 478	–	350	450	450	300	40 657	80 300
<i>Outfall Sewers</i>		8 567	5 360	7 792	12 161	12 161	12 161	12 123	12 668	12 985
<i>Toilet Facilities</i>		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	143	230	1 500	1 500	1 500	1 800	–	–
<i>Electricity Generation Facilities</i>		–	143	230	1 500	1 500	1 500	1 800	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
<u>Community Assets</u>		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
<i>Indoor Facilities</i>		–	–	–	–	–	–	–	–	–
<u>Heritage assets</u>		–	–	397	1 000	900	900	–	–	–
Other Heritage		–	–	397	1 000	900	900	–	–	–
<u>Investment properties</u>		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
<i>Improved Property</i>		–	–	–	–	–	–	–	–	–
<i>Unimproved Property</i>		–	–	–	–	–	–	–	–	–
<u>Other assets</u>		188	1 396	885	3 310	3 810	3 810	2 310	2 712	2 900
Operational Buildings		188	1 396	885	3 310	3 810	3 810	2 310	2 712	2 900
<i>Municipal Offices</i>		188	1 396	842	2 750	3 250	3 250	1 910	2 132	2 175
<i>Pay/Enquiry Points</i>		–	–	–	–	–	–	–	–	–
<i>Building Plan Offices</i>		–	–	43	560	560	560	400	580	725
<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	12 211	13 000	13 000	13 000	13 572	14 183	14 537
Transport Assets		4 388	5 956	12 211	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>		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	141 714	46 120	43 378	114 991	195 686	195 686	133 912	175 097	245 726

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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	900	1 667	2 571	24 010	24 010	73 926	2 809	60 072
Roads Infrastructure		–	900	1 638	2 571	3 171	3 171	2 686	2 809	2 935
Road Structures		–	900	1 638	2 571	3 171	3 171	2 686	2 809	2 935
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	29	–	20 839	20 839	71 240	–	57 137
Water Treatment Works		–	–	29	–	20 839	20 839	71 240	–	57 137
Community Assets		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		–	504	(0)	–	–	–	–	–	–
Operational Buildings		–	504	(0)	–	–	–	–	–	–
Stores		–	504	(0)	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	–	1 404	1 667	2 571	24 010	24 010	73 926	2 809	60 072

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			
R thousand		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
Capital expenditure	1							
Vote 04 - Budget And Treasury		9 500	7 200	5 408				
Vote 05 - Infrastructure And Water Services		439 491	576 053	565 809				
Vote 06 - Planning And Economic Development		–	–	–				
Vote 07 - Community Services		–	–	–				
Vote 08 - Sekhukhune Development Angancy		1 059	1 255	1 220				
Vote 09 - Corporate Services		3 050	60	80				
Total Capital Expenditure		453 100	584 568	572 517	–	–	–	–
Future operational costs by vote	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		–	–	–	–	–	–	–
Future revenue by source	3							
Exchange Revenue		92 765	96 940	99 363				
Service charges - Electricity		–	–	–				
Service charges - Water		102 108	106 703	109 370				
Service charges - Waste Water Management		16 994	17 759	18 203				
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable		1 656 334	1 919 301	2 007 990				
List entity summary if applicable								
Total future revenue		1 868 201	2 140 702	2 234 926	–	–	–	–
Net Financial Implications		(1 415 102)	(1 556 133)	(1 662 408)	–	–	–	–

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	Type	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	NEW	747	800	3 000	–	–
Administrative And Corporate Support	Sdm - Network Hardware Devices	PC002003004_00005	NEW	–	200	–	–	–
Administrative And Corporate Support	Disaster Recovery System	PC002003007002004_00002	NEW	–	–	50	60	80
Administrative And Corporate Support	Practical Operational Site	PC002002002003001006_00001	UPGRADING	(0)	–	–	–	–
Finance	Machinery And Equipment	PC001002004007_00047	NEW	333	–	5 000	5 200	5 408
Finance	Motor Vehicle 10 Seater For Rev Man Team	PC001002004007_00072	NEW	–	–	1 500	–	–
Finance	Iws Machinery Yellow Vehicles	PC002002001010_00001	RENEWAL	4 622	6 032	–	–	–
Finance	Hard Ware Equipment	PC002003004_00002	NEW	554	–	–	–	–
Finance	Office Equipment	PC002003005_00002	NEW	2 083	2 000	3 000	2 000	–
Support To Local Municipalities	Refurbishment - Erf 488	PC002002001002001013_00001	RENEWAL	–	–	550	600	651
Support To Local Municipalities	Computer	PC002003004_00002	NEW	44	–	259	305	165
Support To Local Municipalities	Office Equipment	PC002003005_00002	NEW	–	–	250	350	405
Water Distribution	Wsig-Mabulela Water Supply	PC001001001004002_00018	RENEWAL	1 134	–	–	–	–
Water Distribution	Wsig-Tukakgomo Water Supply Phase V	PC001001001004002_00017	RENEWAL	2 012	–	–	–	–
Water Distribution	Wsig:Laesdrift Water Source Dev & Bulk	PC001001001004002_00014	RENEWAL	4 697	–	–	–	–
Water Distribution	Mig-Nsd07 Region Water Schm Reserv	PC001001001004005_00013	RENEWAL	–	1 523	–	–	–
Water Distribution	Rbig-Emlm Moutse Bws-Pr7-12;13 & 14	PC001001001004005_00009	RENEWAL	234	–	–	–	–
Water Distribution	Rbig-Gtml Phase 4g Bulk	PC001001001004005_00005	RENEWAL	43 056	–	–	–	–
Water Distribution	Rbig-Mklm Nebo Bws Makgeru To Schoonoor	PC001001001004005_00007	RENEWAL	2 190	–	–	–	–
Water Distribution	Mig-Refurbishment Of Dennilton Wwtw	PC001001002004005_00002	UPGRADING	–	10 266	38 992	–	57 137
Water Distribution	Mig-Refurbishment Of Leeuwfontein Wwtw	PC001001002004005_00001	UPGRADING	–	10 573	32 248	–	–
Water Distribution	Wsig: Janefurse Rdp Package Plant	PC001001002004005_00002	UPGRADING	29	–	–	–	–
Water Distribution	Rrams Capital Acquisition	PC001001002006002_00001	UPGRADING	1 638	3 171	2 686	2 809	2 935
Water Distribution	Mig - Lebalelo Central Subscheme 1a	PC001002004006_00006	NEW	–	20 000	49 301	151 292	45 182
Water Distribution	Mig - Lebalelo Central Subscheme 2a	PC001002004006_00007	NEW	–	–	–	–	75 493
Water Distribution	Mig - Lebalelo Central Subscheme 3a	PC001002004006_00008	NEW	–	5 639	–	–	100 000
Water Distribution	Mig - Upgrading Of Groblersdal-Luckau P3	PC001002004006_00001	NEW	–	–	2 500	100 031	25 000
Water Distribution	Mig - Upgrading Of Groblersdal-Luckau P4	PC001002004006_00002	NEW	–	–	–	75 672	162 971
Water Distribution	Mig Nkadameng Rws Ext 2(Ph 9-11)ftl	PC001002004006_00002	NEW	–	2 320	–	–	–
Water Distribution	Nkadameng Phase5-10 (Ph 9c1)	PC001002004006_00003	NEW	–	–	–	18 100	14 900
Water Distribution	Rbig - Nebo Scheme	PC001002004006_00014	NEW	1 726	–	1 500	–	–
Water Distribution	Sdm - Lebalelo Central Subscheme 1a	PC001002004006_00011	NEW	1 828	2 102	–	–	–
Water Distribution	Sdm - Lebalelo Central Subscheme 2a	PC001002004006_00012	NEW	1 877	2 159	–	–	–
Water Distribution	Sdm - Lebalelo Central Subscheme 3a	PC001002004006_00013	NEW	949	1 091	–	–	–
Water Distribution	Sdm - Mashamothane & Ext Water Supply	PC001002004006_00010	NEW	3 511	4 050	–	–	–
Water Distribution	Sdm - Moutse East&West Water Retic Ph1	PC001002004006_00009	NEW	2 272	10 000	–	–	–
Water Distribution	Wsig - Shakung Water (Work Package 1)	PC001002004006_00001	NEW	–	43 963	–	–	–
Water Distribution	Covid-19 Mig - Covid 19 Projects	PC001002004007_00014	NEW	–	1 132	–	–	–
Water Distribution	Dehoop/Nebo Pla/Schonord Sch Vilgs Mkger	PC001002004007_00044	NEW	963	–	–	–	–

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	Type	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 operational projects grouped by Function								
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	187 368	189 586	205 701	216 440	226 070
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	–	234	247	260	275
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	–	299	316	332	351
Administrative And Corporate Support	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	3 404	786	1 897	1 981	2 036
Administrative And Corporate Support	Aids/Hiv	PO003002002001_00001	Work Streams	–	–	–	–	–
Administrative And Corporate Support	Awareness Campaign	PO003006001_00003	Work Streams	302	376	391	406	422
Administrative And Corporate Support	Awareness Campaign	PO003006001_00007	Work Streams	186	240	250	260	270
Administrative And Corporate Support	Burials	PO003007013_00001	Work Streams	30	221	230	242	255
Administrative And Corporate Support	Disaster Management	PO003014002_00001	Work Streams	92	500	520	541	562
Administrative And Corporate Support	Disaster Management	PO003014002_00002	Work Streams	0	239	249	259	269
Administrative And Corporate Support	Disaster Management	PO003014002_00003	Work Streams	85	178	185	192	200
Administrative And Corporate Support	Electrification	PO003054_00001	Work Streams	3 542	3 870	4 040	4 222	4 328
Administrative And Corporate Support	Government Information System (Gis) Project And Support	PO003044007_00001	Work Streams	–	–	–	–	–
Administrative And Corporate Support	Inter Governmental Relations (Igr) Programme	PO003044010_00002	Work Streams	21	131	137	142	712
Administrative And Corporate Support	Inter Governmental Relations (Igr) Programme	PO003044010_00003	Work Streams	16	55	807	844	865
Administrative And Corporate Support	Inter Governmental Relations (Igr) Programme	PO003044010_00004	Work Streams	142	100	104	109	112
Administrative And Corporate Support	Occupational Health And Safety	PO003032_00001	Work Streams	4 617	8 540	2 000	2 090	2 142
Administrative And Corporate Support	Work Streams:Capacity Building Training And Development:Worksh	PO003004010_00003	Work Streams	486	13	91	95	99
Administrative And Corporate Support	Vehicle Management System	PO003003001_00001	Work Streams	32 639	35 800	36 866	38 524	39 488
Administrative And Corporate Support	Computer Equipment	PO001002001001004_00001	Preventative Maintenance	–	–	650	679	696
Administrative And Corporate Support	Furniture And Office Equipment	PO001002002001005_00001	Corrective Maintenance	2 194	2 750	1 500	1 568	1 607
Administrative And Corporate Support	Machinery And Equipment	PO001002001002009_00001	Preventative Maintenance	169	364	378	394	409
Administrative And Corporate Support	Buildings	PO001002002002003001001002_00001	Corrective Maintenance	842	2 500	1 610	1 682	1 725
Administrative And Corporate Support	Toilet Facilities	PO004001001007005_00001	RENEWAL	–	200	209	218	224
Administrative And Corporate Support	Dc Systems	PO001001001002004006007_00001		230	1 500	–	–	–
Administrative And Corporate Support	Dc Systems	PO001001001002004006007_00003		–	–	750	–	–
Administrative And Corporate Support	Transport Assets	PO001002002001010_00001	Corrective Maintenance	12 211	13 000	13 572	14 183	14 537
Mayor And Council	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	85 881	92 853	97 216	103 143	109 253
Mayor And Council	Administrative Strategy And Planning	PO003044001_00001	Work Streams	–	100	104	109	111
Mayor And Council	Awareness Campaign	PO003006001_00005	Work Streams	364	200	208	217	223
Mayor And Council	Budget Road Show Public Participation	PO003006002_00001	Work Streams	47	1 000	1 044	1 091	1 118
Mayor And Council	Capacity Building Councillors	PO003004002_00002	Work Streams	–	438	40	41	42
Mayor And Council	Capacity Building Councillors	PO003004002_00003	Work Streams	525	480	920	963	1 056
Mayor And Council	Capacity Building Councillors	PO003004002_00004	Work Streams	30	165	172	179	184
Mayor And Council	Child Programmes	PO003007001_00001	Work Streams	82	450	450	650	750
Mayor And Council	Clinic Programmes	PO003019001_00001	Work Streams	301	420	438	458	470
Mayor And Council	Community Initiatives	PO003007002_00001	Work Streams	632	665	494	517	529
Mayor And Council	Community Initiatives	PO003007002_00002	Work Streams	150	180	188	196	201
Mayor And Council	Disability	PO003007004_00001	Work Streams	347	630	558	583	597
Mayor And Council	Gender Development	PO003007011_00001	Work Streams	319	500	522	545	559
Mayor And Council	Idp Planning And Revision	PO003044008_00001	Work Streams	521	685	712	744	762
Mayor And Council	Inter Governmental Relations (Igr) Programme	PO003044010_00002	Work Streams	130	295	397	449	500
Mayor And Council	Inter Governmental Relations (Igr) Programme	PO003044010_00004	Work Streams	30	265	276	289	296
Mayor And Council	Inter Governmental Relations (Igr) Programme	PO003044010_00005	Work Streams	12	35	36	38	39
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00002	Work Streams	16	120	125	130	134
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00002	Work Streams	1 537	1 420	1 511	1 577	1 617
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00003	Work Streams	21	250	261	273	280
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00004	Work Streams	–	250	260	271	278
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00005	Work Streams	1 810	2 110	1 969	2 135	2 273
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00006	Work Streams	3 042	2 400	5 500	6 700	7 900
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00007	Work Streams	280	290	303	316	324
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00008	Work Streams	310	330	345	360	369
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00009	Work Streams	772	800	835	873	895
Mayor And Council	Mayoral/Executive Mayor Campaigns	PO003006004_00010	Work Streams	621	720	752	786	805
Mayor And Council	Work Streams:Capacity Building Training And Development:Worksh	PO003004010_00001	Work Streams	20	520	541	565	579
Mayor And Council	Work Streams:Capacity Building Training And Development:Worksh	PO003004010_00002	Work Streams	630	600	800	1 000	1 200
Mayor And Council	Productions And Shows	PO003026003_00001	Work Streams	279	320	334	349	358
Mayor And Council	Productions And Shows	PO003026003_00001	Work Streams	354	680	753	874	986
Mayor And Council	Public Participation	PO003023003_00002	Work Streams	–	500	520	543	556
Mayor And Council	Ward Initiatives	PO003048001_00002	Work Streams	373	890	968	1 010	1 035

Mayor And Council	Workshops And Sessions	PO003044016001_00002	Work Streams	299	350	365	382	391
Mayor And Council	Youth Development	PO003007017002_00001	Work Streams	152	450	270	282	289
Municipal Manager, Town Secretary And Chief Executive Officer	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	129 167	110 305	123 436	139 300	143 466
Municipal Manager, Town Secretary And Chief Executive Officer	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	–	66	68	72	73
Municipal Manager, Town Secretary And Chief Executive Officer	Audit Outcomes	PO003050001_00003	Work Streams	–	134	140	146	150
Municipal Manager, Town Secretary And Chief Executive Officer	Work Streams:Capacity Building Training And Development:Workshops	PO003004010_00002	Work Streams	817	1 299	261	273	280
Municipal Manager, Town Secretary And Chief Executive Officer	Risk Management	PO003044015_00001	Work Streams	92	–	–	–	–
Finance	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	208 106	170 424	183 488	188 096	199 390
Finance	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	5 427	1	1	1	1
Finance	Audit Outcomes	PO003050001_00001	Work Streams	1 011	6 000	3 000	3 135	3 213
Finance	Audit Outcomes	PO003050001_00002	Work Streams	687	600	940	982	1 006
Finance	Financial Systems	PO003050005_00001	Work Streams	–	1 050	1 096	1 144	1 195
Finance	Financial Systems	PO003050005_00002	Work Streams	–	45	–	–	–
Finance	Inter Governmental Relations (Igr) Programme	PO003044010_00005	Work Streams	853	540	564	589	614
Finance	Revenue Protection Program	PO003044016006_00001	Work Streams	4 805	6 000	6 264	6 540	6 827
Finance	Revenue Protection Program	PO003044016006_00003	Work Streams	9 274	10 500	8 500	8 874	9 264
Economic Development/Planning	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	10 834	21 425	18 209	20 057	21 774
Economic Development/Planning	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	–	–	50	73	91
Economic Development/Planning	Compilation Of Plan	PO003023001_00001	Work Streams	–	–	100	145	181
Economic Development/Planning	Compilation Of Plan	PO003023001_00010	Work Streams	–	120	100	145	181
Economic Development/Planning	Entrepreneurial Support System	PO003007008_00001	Work Streams	–	–	150	–	–
Economic Development/Planning	Entrepreneurial Support System	PO003007008_00001	Work Streams	2 573	600	300	435	544
Economic Development/Planning	Government Information System (Gis) Project And Support	PO003044007_00001	Work Streams	–	1 360	–	–	–
Economic Development/Planning	Idp Planning And Revision	PO003044008_00001	Work Streams	51	80	100	145	181
Economic Development/Planning	Idp Planning And Revision	PO003044008_00002	Work Streams	23	40	150	218	272
Economic Development/Planning	Inter Governmental Relations (Igr) Programme	PO003044010_00005	Work Streams	–	600	300	435	544
Economic Development/Planning	Inter Governmental Relations (Igr) Programme	PO003044010_00007	Work Streams	–	–	100	–	–
Economic Development/Planning	Master Plan	PO003044011_00001	Work Streams	–	–	–	–	–
Economic Development/Planning	Performance Management	PO003034_00001	Work Streams	497	500	700	1 015	1 269
Economic Development/Planning	Plan Development	PO003044016002_00001	Work Streams	–	200	300	–	–
Economic Development/Planning	Project	PO003016001_00001	Work Streams	–	5 500	5 794	6 093	6 443
Economic Development/Planning	Project Implementation	PO003023002_00001	Work Streams	–	–	300	435	544
Economic Development/Planning	Project Implementation	PO003023002_00002	Work Streams	5	50	100	145	181
Economic Development/Planning	Project Implementation	PO003023002_00004	Work Streams	98	100	100	145	181
Economic Development/Planning	Project Implementation	PO003023002_00008	Work Streams	160	100	100	145	181
Economic Development/Planning	Project Implementation	PO003023002_00010	Work Streams	102	1 180	700	1 015	1 269
Economic Development/Planning	Tourism Projects	PO003046004_00001	Work Streams	90	350	200	290	363
Economic Development/Planning	Tourism Skills Development	PO003046006_00001	Work Streams	–	–	–	–	–
Economic Development/Planning	Transformation And Related Matters	PO003044016004_00003	Work Streams	–	–	548	572	587
Economic Development/Planning	Other Heritage	PO001002001002006005_00001		397	900	–	–	–
Economic Development/Planning	Buildings	PO001002001001003001003002_00001		43	560	400	580	725
Economic Development/Planning	Dc Systems	PO001001001002004006007_00002		–	–	1 050	–	–
Economic Development/Planning	Distribution	PO004001001006007_00001	RENEWAL	382	900	–	–	–
Support To Local Municipalities	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	10 503	9 043	8 497	9 103	9 492
Support To Local Municipalities	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	109	221	155	160	170
Support To Local Municipalities	Child Programmes	PO003007001_00002	Work Streams	–	–	–	–	–
Support To Local Municipalities	Feasibility Studies	PO003044006_00010	Work Streams	–	685	–	–	–
Support To Local Municipalities	Inter Governmental Relations (Igr) Programme	PO003044010_00006	Work Streams	–	100	100	100	100
Support To Local Municipalities	Performance Management	PO003034_00004	Work Streams	117	480	300	360	360
Support To Local Municipalities	Plan Development	PO003044016002_00001	Work Streams	–	–	350	400	400
Support To Local Municipalities	Productions And Shows	PO003026003_00003	Work Streams	27	450	150	200	200
Support To Local Municipalities	Project Implementation	PO003023002_00011	Work Streams	–	–	–	–	–
Support To Local Municipalities	Public Participation	PO003023003_00002	Work Streams	–	–	–	–	–
Support To Local Municipalities	Tourism Development	PO003046003_00001	Work Streams	15	–	350	350	350
Support To Local Municipalities	Buildings	PO001002002002003001001002_00002	Corrective Maintenance	–	750	300	450	450
Support To Local Municipalities	Civil Structures	PO001001001001008002001_00006	Preventative Maintenance	–	450	300	300	300
Water Distribution	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	152 490	157 517	165 646	174 875	184 849
Water Distribution	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	43	1 785	1 880	1 977	2 091
Water Distribution	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	–	1 341	1 413	1 486	1 571
Water Distribution	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	–	245	258	272	287
Water Distribution	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	553 576	222 737	283 685	326 358	314 022
Water Distribution	Assistance To Local Municipalities (Capacity Building)	PO003010001_00001	Work Streams	–	1 119	–	–	–
Water Distribution	By-Laws Promulgation	PO003006003_00001	Work Streams	–	212	221	230	236
Water Distribution	Development Of Field Operational Guide	PO003044004_00002	Work Streams	–	1 000	–	–	–

Water Distribution	Drinking Water Quality	PO003011_00001	Work Streams	(1 817)	–	–	–	–
Water Distribution	Drinking Water Quality	PO003011_00002	Work Streams	–	3 147	–	–	–
Water Distribution	Feasibility Studies	PO003044006_00001	Work Streams	–	1 000	–	–	–
Water Distribution	Feasibility Studies	PO003044006_00002	Work Streams	–	1 000	–	–	–
Water Distribution	Feasibility Studies	PO003044006_00003	Work Streams	–	1 000	–	–	–
Water Distribution	Feasibility Studies	PO003044006_00004	Work Streams	–	200	–	–	–
Water Distribution	Feasibility Studies	PO003044006_00005	Work Streams	–	1 000	–	–	–
Water Distribution	Feasibility Studies	PO003044006_00006	Work Streams	–	1 000	–	–	–
Water Distribution	Inter Governmental Relations (Igr) Programme	PO003044010_00002	Work Streams	(2 736)	8 935	9 292	9 710	9 953
Water Distribution	Inter Governmental Relations (Igr) Programme	PO003044010_00005	Work Streams	1 023	20 000	55 000	45 000	42 136
Water Distribution	Master Plan	PO003044011_00001	Work Streams	–	212	221	230	236
Water Distribution	Water Rights	PO005003007002001_00001	NEW	1 856	2 239	–	–	–
Water Distribution	Machinery And Equipment	PO001002001002009_00002	Preventative Maintenance	16 548	–	–	–	–
Water Distribution	Pipe Work	PO001001001002008004002_00001	Preventative Maintenance	7 792	12 096	12 055	12 598	12 913
Water Distribution	Pipe Work	PO001001001002008004002_00002	Preventative Maintenance	–	65	67	70	72
Water Distribution	Civil Structures	PO001001001008002001_00001	Preventative Maintenance	–	–	–	10 000	15 000
Water Distribution	Civil Structures	PO001001001008002001_00002	Preventative Maintenance	–	–	–	10 000	15 000
Water Distribution	Civil Structures	PO001001001008002001_00003	Preventative Maintenance	–	–	–	10 000	15 000
Water Distribution	Civil Structures	PO001001001008002001_00005	Preventative Maintenance	–	–	–	10 357	35 000
Water Distribution	Civil Structures	PO001001001002007002002_00001	Preventative Maintenance	2 031	3 006	3 126	3 267	3 349
Water Distribution	Earthworks	PO001001001002007002003_00001	Preventative Maintenance	(5 742)	138 668	80 000	80 000	109 500
Water Distribution	Electrical Equipment	PO001001001002007002004_00001	Preventative Maintenance	1 797	133	138	144	148
Water Distribution	External Facilities	PO001001001002007002005_00001	Preventative Maintenance	6 312	–	–	–	–
Water Distribution	Mechanical Equipment	PO001001001002007002006_00001	Preventative Maintenance	4 964	6 982	7 000	7 315	7 498
Water Distribution	Pipe Work	PO001001001002007002008_00001	Preventative Maintenance	2 782	4 735	4 925	5 147	5 275
Water Distribution	Municipal Service Connections	PO001001001002007004001_00001	Preventative Maintenance	9 677	20 900	20 000	30 000	30 000
Water Distribution	Municipal Service Connections	PO001001001002007004001_00001	Preventative Maintenance	(9 309)	6 596	6 089	6 363	6 522
Water Distribution	Pipe Work	PO001001001001007004002_00001	Preventative Maintenance	117	630	–	–	–
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	–	561	590	621	654
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	–	49	52	55	57
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	–	96	101	107	112
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	–	2	2	2	2
Waste Water Treatment	Operational:Municipal Running Cost	PO002_00000	Municipal Running Cost	117 509	1 057	1 112	1 170	1 232
Total Operational expenditure				1 593 639	1 348 817	1 413 871	1 554 316	1 660 143