

Municipal annual budgets and MTREF & supporting tables

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Department
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Contact details:

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National Treasury
Tel: (012) 315-5866
Electronic submissions:
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Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2026/27

Does this municipality have Entities?

If YES: Identify type of report:

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Speakers Office	Vote 01	Speakers Office	
Vote 02 - Executive Mayor's Office	01.1	Office Of The Speaker	01.1 - Office Of The Speaker
Vote 03 - Municipal Manager Office	Vote 02	Executive Mayor's Office	
Vote 04 - Budget And Treasury	02.1	Executive Mayor's Office	02.1 - Executive Mayor's Office
Vote 05 - Infrastructure And Water Services	Vote 03	Municipal Manager Office	
Vote 06 - Planning And Economic Development	03.1	Municipal Manager Admin	03.1 - Municipal Manager Admin
Vote 07 - Community Services	Vote 04	Budget And Treasury	
Vote 08 - Sekhukhune Development Agency	04.1	Budget & Treasury Admin	04.1 - Budget & Treasury Admin
Vote 09 - Corporate Services	Vote 05	Infrastructure And Water Services	
Vote 10 -	05.1	Technical Services Admin	05.1 - Technical Services Admin
Vote 11 -	05.2	Water Services	05.2 - Water Services
Vote 12 -	05.3	Sanitation Services	05.3 - Sanitation Services
Vote 13 -	Vote 06	Planning And Economic Development	
Vote 14 -	06.1	Planning & Economic Dev Admin	06.1 - Planning & Economic Dev Admin
Vote 15 - Other	Vote 07	Community Services	
	07.1	Community Services Admin	07.1 - Community Services Admin
	Vote 08	Sekhukhune Development Agency	
	08.1	Sekhukhune Development Agency	08.1 - Sekhukhune Development Agency
	08.2	Sekhukhune Development Agency New	08.2 - Sekhukhune Development Agency New
	Vote 09	Corporate Services	
	09.1	Corporate Services Admin	09.1 - Corporate Services Admin
	Vote 10		
	Vote 11		
	Vote 12		
	Vote 13		
	Vote 14		
	Vote 15	Other	



DC47 Sekhukhune - Contact Information

A. GENERAL INFORMATION	
Municipality	DC47 Sekhukhune
Grade	grade 4 <small>† Grade in terms of the Remuneration of Public Office Bearers Act.</small>
Province	LIM LIMPOPO
Web Address	www.sekhukhune.gov.za
e-mail Address	www.sekhukhune.gov.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	8611
City / Town	Groblersdal
Postal Code	0470
Street address	
Building	Bareki Mall
Street No. & Name	Cnr Van Rebeck and Cris Wild
City / Town	groblersdal
Postal Code	0470
General Contacts	
Telephone number	0132627000
Fax number	0132623688
C. POLITICAL LEADERSHIP	
Speaker:	
ID Number	6902027028084
Title	Mr
Name	Chego David Kgwediebotse
Telephone number	0132627300
Cell number	0721852639
Fax number	0132623688
E-mail address	chegod@sekhukhune.gov.za
Secretary/PA to the Speaker:	
ID Number	7612010524085
Title	Ms
Name	Patricia Madibane
Telephone number	0132627301
Cell number	0727496229
Fax number	0132627300
E-mail address	madibanep@sekhukhune.gov.za
Mayor/Executive Mayor:	
ID Number	7503030931089
Title	Mrs
Name	Maitula Bahula Maladimo
Telephone number	0132627459
Cell number	0826423642
Fax number	0132623688
E-mail address	rammupudum@Sekhukhune.gov.za
Secretary/PA to the Mayor/Executive Mayor:	
ID Number	8207020769082
Title	Ms
Name	Mpai Rammupudu
Telephone number	0132627300
Cell number	0727496336
Fax number	0132623688
E-mail address	rammupudum@sekhukhune.gov.za
Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
ID Number	7006135489086
Title	Mr
Name	Meshack Mahlagaume Kgwale
Telephone number	0132627312
Cell number	0768908446
Fax number	0132623688
E-mail address	kgwalem@sekhukhune.gov.za
Secretary/PA to the Municipal Manager:	
ID Number	8705310747080
Title	Ms
Name	Rachel Maunatala
Telephone number	0132627312
Cell number	0728168285
Fax number	0132623688
E-mail address	Maunatalar@sekhukhune.gov.za
Chief Financial Officer	
ID Number	8602245736082
Title	Mr
Name	Hendrick Legamane Nkadameng
Telephone number	0132627584
Cell number	0832691411
Fax number	013 262 4303
E-mail address	nkadimenqh@sekhukhune.gov.za
Secretary/PA to the Chief Financial Officer	
ID Number	9503010837080
Title	Ms
Name	Lethabo Matlala
Telephone number	0132627584
Cell number	0723790629
Fax number	0132623688
E-mail address	Matlalam@sekhukhune.gov.za
Official responsible for submitting financial information	
ID Number	8612040651089
Title	Ms
Name	MAPHOKENG PETUNIA PITJO
Telephone number	0132627666
Cell number	0605269306
Fax number	0132623688
E-mail address	pitjom@sekhukhune.gov.za
Official responsible for submitting financial information	
ID Number	7809030373085
Title	Ms
Name	MATHUNG MATLALA
Telephone number	013 262 7522
Cell number	0828529934
Fax number	013 262 4303
E-mail address	matlalam@Sekhukhune.gov.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	910712 0452 008	ID Number	
Title	Ms	Title	
Name	SENZILE MASEKO	Name	
Telephone number	013 262 7670	Telephone number	
Cell number	073 985 1961	Cell number	
Fax number	013 262 4303	Fax number	
E-mail address	masekos@sekhukhune.gov.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

DC47 Sekhukhune - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional	1									
Governance and administration		1,469,339	1,756,079	1,881,718	1,868,201	1,860,201	1,860,201	1,932,473	2,230,653	2,291,784
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,469,339	1,756,079	1,881,718	1,868,201	1,860,201	1,860,201	1,932,473	2,230,653	2,291,784
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		(72)	2,721	5,377	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		(72)	2,721	4,447	-	-	-	-	-	-
Waste water management		-	-	930	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,469,267	1,758,800	1,887,095	1,868,201	1,860,201	1,860,201	1,932,473	2,230,653	2,291,784
Expenditure - Functional										
Governance and administration		479,022	708,699	841,492	720,644	715,176	715,176	737,566	795,212	821,964
Executive and council		174,717	229,960	223,559	244,091	250,491	250,491	253,182	270,933	294,055
Finance and administration		304,305	478,740	617,933	476,553	464,685	464,685	484,384	524,278	527,910
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12,100	26,026	35,119	40,352	37,102	37,102	46,952	64,944	66,406
Planning and development		12,100	26,026	35,119	40,352	37,102	37,102	46,952	64,944	66,406
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		704,443	858,914	782,148	652,875	734,040	734,040	713,373	766,386	781,174
Energy sources		-	-	-	-	-	-	-	-	-
Water management		620,838	741,405	782,120	651,017	732,183	732,183	711,427	764,376	779,100
Waste water management		83,605	117,509	28	1,857	1,857	1,857	1,946	2,010	2,074
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,195,565	1,593,639	1,658,760	1,413,871	1,486,318	1,486,318	1,497,892	1,626,541	1,669,544
Surplus/(Deficit) for the year		273,703	165,161	228,335	454,331	373,883	373,883	434,581	604,112	622,239

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Economic and environmental services	-	-	-	-	-	-	-	-	-	
Planning and development	-	-	-	-	-	-	-	-	-	
Billboards	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-	
Central City Improvement District	-	-	-	-	-	-	-	-	-	
Development Facilitation	-	-	-	-	-	-	-	-	-	
Economic Development/Planning	-	-	-	-	-	-	-	-	-	
Regional Planning and Development	-	-	-	-	-	-	-	-	-	
Town Planning, Building Regulations and Enforcement, and City	-	-	-	-	-	-	-	-	-	
Project Management Unit	-	-	-	-	-	-	-	-	-	
Provincial Planning	-	-	-	-	-	-	-	-	-	
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	
Road transport	-	-	-	-	-	-	-	-	-	
Public Transport	-	-	-	-	-	-	-	-	-	
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	
Roads	-	-	-	-	-	-	-	-	-	
Taxi Ranks	-	-	-	-	-	-	-	-	-	
Environmental protection	-	-	-	-	-	-	-	-	-	
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	
Coastal Protection	-	-	-	-	-	-	-	-	-	
Indigenous Forests	-	-	-	-	-	-	-	-	-	
Nature Conservation	-	-	-	-	-	-	-	-	-	
Pollution Control	-	-	-	-	-	-	-	-	-	
Soil Conservation	-	-	-	-	-	-	-	-	-	
Trading services	(72)	2,721	5,377	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	-	-	
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	
Nonelectric Energy	-	-	-	-	-	-	-	-	-	
Water management	(72)	2,721	4,447	-	-	-	-	-	-	
Water Treatment	-	-	-	-	-	-	-	-	-	
Water Distribution	(72)	2,721	4,447	-	-	-	-	-	-	
Water Storage	-	-	-	-	-	-	-	-	-	
Waste water management	-	-	930	-	-	-	-	-	-	
Public Toilets	-	-	-	-	-	-	-	-	-	
Sewerage	-	-	-	-	-	-	-	-	-	
Storm Water Management	-	-	-	-	-	-	-	-	-	
Waste Water Treatment	-	-	930	-	-	-	-	-	-	
Waste management	-	-	-	-	-	-	-	-	-	
Recycling	-	-	-	-	-	-	-	-	-	
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	
Solid Waste Removal	-	-	-	-	-	-	-	-	-	
Street Cleaning	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	
Licensing and Regulation	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	1,469,267	1,758,800	1,887,095	1,868,201	1,860,201	1,860,201	1,932,473	2,230,653	2,291,784

Economic and environmental services	12,100	26,026	35,119	40,352	37,102	37,102	46,952	64,944	66,406
Planning and development	12,100	26,026	35,119	40,352	37,102	37,102	46,952	64,944	66,406
Billboards									
Corporate Wide Strategic Planning (IDPs, LEDs)									
Central City Improvement District									
Development Facilitation									
Economic Development/Planning	8,969	15,254	22,941	29,851	27,601	27,601	36,473	51,052	52,121
Regional Planning and Development									
Town Planning, Building Regulations and Enforcement, and City									
Project Management Unit									
Provincial Planning									
Support to Local Municipalities	3,131	10,771	12,179	10,502	9,502	9,502	10,480	13,892	14,285
Road transport									
Public Transport									
Road and Traffic Regulation									
Roads									
Taxi Ranks									
Environmental protection									
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control									
Soil Conservation									
Trading services	704,443	858,914	782,148	652,875	734,040	734,040	713,373	766,386	781,174
Energy sources									
Electricity									
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	620,838	741,405	782,120	651,017	732,183	732,183	711,427	764,376	779,100
Water Treatment									
Water Distribution	620,838	741,405	782,120	651,017	732,183	732,183	711,427	764,376	779,100
Water Storage									
Waste water management	83,605	117,509	28	1,857	1,857	1,857	1,946	2,010	2,074
Public Toilets									
Sewerage									
Storm Water Management									
Waste Water Treatment	83,605	117,509	28	1,857	1,857	1,857	1,946	2,010	2,074
Waste management									
Recycling									
Solid Waste Disposal (Landfill Sites)									
Solid Waste Removal									
Street Cleaning									
Other									
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism									
Total Expenditure - Functional	3	1,195,565	1,593,639	1,658,760	1,413,871	1,486,318	1,497,892	1,626,541	1,669,544
Surplus/(Deficit) for the year		273,703	165,161	228,335	454,331	373,883	434,581	604,112	622,239

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

DC47 Sekhukhune - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 01 - Speakers Office		-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		1,469,339	1,756,016	1,881,586	1,868,201	1,860,201	1,860,201	1,932,473	2,230,653	2,291,784
Vote 05 - Infrastructure And Water Services		(72)	2,721	5,377	-	-	-	-	-	-
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		-	63	131	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,469,267	1,758,800	1,887,095	1,868,201	1,860,201	1,860,201	1,932,473	2,230,653	2,291,784
Expenditure by Vote to be appropriated	1									
Vote 01 - Speakers Office		45,369	45,807	44,741	54,440	54,440	54,440	57,273	59,926	61,696
Vote 02 - Executive Mayor's Office		39,101	54,077	56,860	65,746	69,646	69,646	73,004	89,618	97,087
Vote 03 - Municipal Manager Office		90,247	130,076	121,958	123,905	126,405	126,405	122,905	121,389	135,271
Vote 04 - Budget And Treasury		64,456	230,164	363,224	203,852	196,992	196,992	210,390	219,058	217,823
Vote 05 - Infrastructure And Water Services		704,443	858,914	782,148	652,875	734,040	734,040	713,373	766,386	781,174
Vote 06 - Planning And Economic Development		8,969	15,254	22,941	29,851	27,601	27,601	36,473	51,052	52,121
Vote 07 - Community Services		73,678	71,844	74,594	90,418	84,752	84,752	87,038	93,575	95,312
Vote 08 - Sekhukhune Development Angancy		3,131	10,771	12,179	10,502	9,502	9,502	10,480	13,892	14,285
Vote 09 - Corporate Services		166,171	176,732	180,116	182,282	182,940	182,940	186,957	211,645	214,775
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,195,565	1,593,639	1,658,760	1,413,871	1,486,318	1,486,318	1,497,892	1,626,541	1,669,544
Surplus/(Deficit) for the year	2	273,703	165,161	228,335	454,331	373,883	373,883	434,581	604,112	622,239

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

DC47 Sekhukhune - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote										
Vote 01 - Speakers Office	1	-	-	-	-	-	-	-	-	-
01.1 - Office Of The Speaker		-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-
02.1 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-
03.1 - Municipal Manager Admin		-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		1,469,339	1,756,016	1,881,586	1,868,201	1,860,201	1,860,201	1,932,473	2,230,653	2,291,784
04.1 - Budget & Treasury Admin		1,469,339	1,756,016	1,881,586	1,868,201	1,860,201	1,860,201	1,932,473	2,230,653	2,291,784
Vote 05 - Infrastructure And Water Services		(72)	2,721	5,377	-	-	-	-	-	-
05.1 - Technical Services Admin		-	-	-	-	-	-	-	-	-
05.2 - Water Services		(72)	2,721	4,447	-	-	-	-	-	-
05.3 - Sanitation Services		-	-	930	-	-	-	-	-	-
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-
06.1 - Planning & Economic Dev Admin		-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-
07.1 - Community Services Admin		-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-
08.1 - Sekhukhune Development Agency		-	-	-	-	-	-	-	-	-
08.2 - Sekhukhune Development Agency New		-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		-	63	131	-	-	-	-	-	-
09.1 - Corporate Services Admin		-	63	131	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,469,267	1,758,800	1,887,095	1,868,201	1,860,201	1,860,201	1,932,473	2,230,653	2,291,784

DC47 Sekhukhune - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote										
Vote 01 - Speakers Office	1	45,369	45,807	44,741	54,440	54,440	54,440	57,273	59,926	61,696
01.1 - Office Of The Speaker		45,369	45,807	44,741	54,440	54,440	54,440	57,273	59,926	61,696
Vote 02 - Executive Mayor's Office		39,101	54,077	56,860	65,746	69,646	69,646	73,004	89,618	97,087
02.1 - Executive Mayor's Office		39,101	54,077	56,860	65,746	69,646	69,646	73,004	89,618	97,087
Vote 03 - Municipal Manager Office		90,247	130,076	121,958	123,905	126,405	126,405	122,905	121,389	135,271
03.1 - Municipal Manager Admin		90,247	130,076	121,958	123,905	126,405	126,405	122,905	121,389	135,271
Vote 04 - Budget And Treasury		64,456	230,164	363,224	203,852	196,992	196,992	210,390	219,058	217,823
04.1 - Budget & Treasury Admin		64,456	230,164	363,224	203,852	196,992	196,992	210,390	219,058	217,823
Vote 05 - Infrastructure And Water Services		704,443	858,914	782,148	652,875	734,040	734,040	713,373	766,386	781,174
05.1 - Technical Services Admin		12,355	27,594	139	27,816	22,816	22,816	29,485	36,772	31,630
05.2 - Water Services		608,483	713,811	781,981	623,201	709,366	709,366	681,942	727,604	747,470
05.3 - Sanitation Services		83,605	117,509	28	1,857	1,857	1,857	1,946	2,010	2,074
Vote 06 - Planning And Economic Development		8,969	15,254	22,941	29,851	27,601	27,601	36,473	51,052	52,121
06.1 - Planning & Economic Dev Admin		8,969	15,254	22,941	29,851	27,601	27,601	36,473	51,052	52,121
Vote 07 - Community Services		73,678	71,844	74,594	90,418	84,752	84,752	87,038	93,575	95,312
07.1 - Community Services Admin		73,678	71,844	74,594	90,418	84,752	84,752	87,038	93,575	95,312
Vote 08 - Sekhukhune Development Agency		3,131	10,771	12,179	10,502	9,502	9,502	10,480	13,892	14,285
08.1 - Sekhukhune Development Agency		3,131	10,771	12,179	10,502	4,145	4,145	-	-	-
08.2 - Sekhukhune Development Agency New		-	-	-	-	5,357	5,357	10,480	13,892	14,285
Vote 09 - Corporate Services		166,171	176,732	180,116	182,282	182,940	182,940	186,957	211,645	214,775
09.1 - Corporate Services Admin		166,171	176,732	180,116	182,282	182,940	182,940	186,957	211,645	214,775
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1,195,565	1,593,639	1,658,760	1,413,871	1,486,318	1,486,318	1,497,892	1,626,541	1,669,544
Surplus/(Deficit) for the year	2	273,703	165,161	228,335	454,331	373,883	373,883	434,581	604,112	622,239

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

DC47 Sekhukhune - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	89,545	55,381	97,212	102,108	91,108	91,108	54,838	97,979	101,212	104,451
Service charges - Waste Water Management	2	14,797	16,173	16,109	16,994	16,994	16,994	10,988	18,623	19,237	19,853
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2	1,382	1,081	2,009	2,704	2,104	2,104	2,336	2,382	2,460	2,539
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	25,997	34,070	37,375	26,325	45,725	45,725	26,492	49,417	51,047	52,681
Interest earned from Current and Non Current Assets	2	56,996	81,207	57,243	63,719	48,719	48,719	23,812	53,522	52,189	53,859
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	-	-	-	-	-	-	-	-	-	-
Licence and permits	2	-	-	-	-	-	-	-	-	-	-
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	22	1	166	17	17	17	1	58	19	19
Non-Exchange Revenue											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	2	-	-	-	4	4	4	-	4	4	4
Fines, penalties and forfeits	2	4	9	890	1,435	635	635	140	658	680	702
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	1,037,880	1,100,029	1,169,255	1,246,860	1,246,860	1,246,860	1,225,783	1,313,908	1,381,159	1,413,413
Interest	2	-	-	1,850	-	-	-	1,276	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	3,104	-	-	-	2,158	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	63	131	705	705	705	-	731	755	779
Other Gains	2	(1,543)	(182)	-	-	-	-	345	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		1,225,081	1,287,830	1,385,343	1,460,870	1,452,870	1,452,870	1,348,170	1,537,280	1,608,763	1,648,300
Expenditure											
Employee related costs	2	395,495	438,058	430,082	466,175	449,164	449,164	326,257	468,534	480,129	498,722
Remuneration of councillors	2	17,649	17,935	16,301	19,300	19,250	19,250	11,469	20,164	20,971	21,809
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	227,243	249,734	208,720	134,147	163,526	163,526	156,739	159,929	195,387	204,608
Debt impairment	2,3	-	-	-	-	-	-	-	-	-	-
Depreciation, amortisation and impairment	2	129,807	144,961	149,164	98,947	98,947	98,947	-	100,608	103,928	106,254
Interest, Dividends and Rent on Land	2	1,435	542	26,460	115	115	115	-	120	124	127
Contracted services	2	141,051	375,430	477,589	415,916	480,486	480,486	336,622	472,393	517,458	520,029
Transfers and subsidies	2	-	9,677	3,176	20,000	20,000	20,000	19,430	20,950	21,788	22,660
Irrecoverable debts written off	2	-	-	99,298	5,742	5,742	5,742	-	5,954	6,151	6,348
Operational costs	2	204,735	235,638	241,988	251,685	247,004	247,004	155,648	249,239	280,606	288,987
Disposal of Fixed and Intangible Assets	2	8,059	7,348	9,047	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1,125,474	1,479,323	1,661,824	1,412,027	1,484,234	1,484,234	1,006,164	1,497,892	1,626,541	1,669,544
Surplus/(Deficit)		99,608	(191,493)	(276,480)	48,843	(31,364)	(31,364)	342,006	39,389	(17,778)	(21,245)
Transfers and subsidies - capital (monetary allocations)	6	241,443	467,124	499,703	407,331	407,331	407,331	389,798	395,193	621,890	643,484
Transfers and subsidies - capital (in-kind)	6	2,743	3,845	2,048	-	-	-	589	-	-	-
Surplus/(Deficit) after capital transfers & contributions		343,794	279,477	225,271	456,174	375,967	375,967	732,393	434,581	604,112	622,239
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		343,794	279,477	225,271	456,174	375,967	375,967	732,393	434,581	604,112	622,239
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		343,794	279,477	225,271	456,174	375,967	375,967	732,393	434,581	604,112	622,239
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	343,794	279,477	225,271	456,174	375,967	375,967	732,393	434,581	604,112	622,239

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-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		-	-	-	-	-	-	-	-	-	-
Vote 05 - Infrastructure And Water Services		-	-	3,656	32,248	16,288	16,288	7,244	15,960	-	-
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	3,656	32,248	16,288	16,288	7,244	15,960	-	-
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	8,059	9,500	14,500	14,500	4,243	7,700	11,058	9,800
Vote 05 - Infrastructure And Water Services		258,249	488,696	691,781	407,243	420,461	420,461	461,949	406,568	588,491	608,130
Vote 06 - Planning And Economic Development		-	-	-	-	1,536	1,536	857	-	-	-
Vote 07 - Community Services		504	(0)	-	-	-	-	-	500	517	533
Vote 08 - Sekhukhune Development Angancy		86	44	-	1,059	409	409	160	1,055	1,270	-
Vote 09 - Corporate Services		2,794	747	996	3,050	3,402	3,402	352	1,500	1,800	1,900
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		261,633	497,079	700,836	420,852	440,308	440,308	467,561	417,323	603,135	620,363
Total Capital Expenditure - Vote		261,633	497,079	704,492	453,100	456,595	456,595	474,805	433,283	603,135	620,363
Capital Expenditure - Functional											
Governance and administration		3,298	8,339	9,055	12,550	17,902	17,902	4,595	9,700	13,375	12,233
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		3,298	8,339	9,055	12,550	17,902	17,902	4,595	9,700	13,375	12,233
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		86	44	-	1,059	1,945	1,945	1,017	1,055	1,270	-
Planning and development		86	44	-	1,059	1,945	1,945	1,017	1,055	1,270	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		258,249	488,696	695,437	439,491	436,749	436,749	469,193	422,528	588,491	608,130
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		256,695	488,696	695,437	439,491	436,749	436,749	469,193	422,528	588,491	608,130
Waste water management		1,554	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	261,633	497,079	704,492	453,100	456,595	456,595	474,805	433,283	603,135	620,363
Funded by:											
National Government		209,267	411,668	436,361	405,581	405,875	405,875	349,860	395,453	552,309	580,054
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	209,267	411,668	436,361	405,581	405,875	405,875	349,860	395,453	552,309	580,054
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		52,366	85,411	268,131	47,519	50,720	50,720	124,945	37,830	50,826	40,310
Total Capital Funding	7	261,633	497,079	704,492	453,100	456,595	456,595	474,805	433,283	603,135	620,363

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Vote 08 - Sekhukhune Development Angancy	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	3,656	32,248	16,288	16,288	7,244	15,960	-	-	-	-

Capital expenditure - Municipal Vote
Single-year expenditure appropriation

2

Vote 01 - Speakers Office	-	-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office	-	-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury	-	7,592	8,059	9,500	14,500	14,500	4,243	7,700	11,058	9,800
04.1 - Budget & Treasury Admin	-	7,592	8,059	9,500	14,500	14,500	4,243	7,700	11,058	9,800
Vote 05 - Infrastructure And Water Services	258,249	488,696	691,781	407,243	420,461	420,461	461,949	406,568	588,491	608,130
05.2 - Water Services	256,695	488,696	691,781	407,243	420,461	420,461	461,949	406,568	588,491	608,130
05.3 - Sanitation Services	1,554	-	-	-	-	-	-	-	-	-
Vote 06 - Planning And Economic Development	-	-	-	-	1,536	1,536	857	-	-	-
06.1 - Planning & Economic Dev Admin	-	-	-	-	1,536	1,536	857	-	-	-
Vote 07 - Community Services	504	(0)	-	-	-	-	-	500	517	533
07.1 - Community Services Admin	504	(0)	-	-	-	-	-	500	517	533
Vote 08 - Sekhukhune Development Angancy	86	44	-	1,059	409	409	160	1,055	1,270	-
08.1 - Sekhukhune Development Agency	86	44	-	1,059	162	162	160	-	-	-
08.2 - Sekhukhune Development Agency New	-	-	-	-	247	247	-	1,055	1,270	-

Vote 09 - Corporate Services	2,794	747	996	3,050	3,402	3,402	352	1,500	1,800	1,900
09.1 - Corporate Services Admin	2,794	747	996	3,050	3,402	3,402	352	1,500	1,800	1,900
Vote 10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	261,633	497,079	700,836	420,852	440,308	440,308	467,561	417,323	603,135	620,363
Total Capital Expenditure	261,633	497,079	704,492	453,100	456,595	456,595	474,805	433,283	603,135	620,363

DC47 Sekhukhune - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	732,696	552,692	391,481	623,380	860,904	860,904	12,703	756,191	858,799	868,617
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	66,040	52,384	20,168	300,991	281,418	281,418	60,096	314,536	322,399	322,399
Receivables from non-exchange transactions	3	-	-	26,378	-	-	-	2,839	-	-	-
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	43,490	43,478	35,775	253,542	224,212	224,212	(25,119)	243,986	357,565	250,120
VAT Receivable	6	195,124	212,083	171,331	56,273	56,273	56,273	9,041	-	-	-
Other current assets	7	18,935	19,143	19,160	81,982	81,982	81,982	34	85,671	87,813	87,813
Total current assets		1,056,286	879,780	664,293	1,316,169	1,504,790	1,504,790	59,594	1,400,384	1,626,576	1,528,949
Non current assets											
Investments	8	0	0	0	-	-	-	-	-	-	-
Investment property	9	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	10	4,735,162	5,085,048	5,606,187	5,661,545	5,666,243	5,666,243	475,569	5,607,331	5,952,442	5,974,457
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	552	747	-	-	-	-	-	-	-
Intangible assets	14	-	-	3,000	50	50	50	(3,000)	200	5,000	213
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
Total non current assets		4,735,162	5,085,600	5,609,934	5,661,595	5,666,293	5,666,293	472,569	5,607,531	5,957,442	5,974,670
TOTAL ASSETS		5,791,449	5,965,380	6,274,228	6,977,764	7,171,083	7,171,083	532,163	7,007,916	7,584,018	7,503,619
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	-	-	-	-	-	-	-
Consumer deposits	19	5,214	5,509	5,920	4,923	4,923	4,923	361	5,145	5,273	5,273
Trade and other payables from exchange transactions	20	361,673	663,313	818,529	388,441	646,285	646,285	(143,758)	449,999	209,161	123,782
Trade and other payables from non-exchange transactions	21	254,103	57,483	9,174	106,000	20,000	20,000	(58,244)	20,000	15,000	10,000
Provision	22	22,124	32,568	17,529	-	-	-	(1,912)	-	-	-
VAT Payable	23	67,445	100,219	106,927	-	-	-	10,541	-	-	-
Other current liabilities	24	-	-	-	-	-	-	-	-	-	-
Total current liabilities		710,559	859,092	958,079	499,364	671,208	671,208	(193,012)	475,144	229,434	139,055
Non current liabilities											
Financial liabilities	25	484	199	219	-	-	-	-	-	-	-
Provision	26	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		484	199	219	-	-	-	-	-	-	-
TOTAL LIABILITIES		711,043	859,292	958,297	499,364	671,208	671,208	(193,012)	475,144	229,434	139,055
NET ASSETS		5,080,406	5,106,089	5,315,930	6,478,400	6,499,875	6,499,875	725,175	6,532,772	7,354,583	7,364,564
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	5,031,146	5,061,934	5,267,313	5,971,791	6,073,713	6,073,713	475,973	6,224,514	7,365,017	6,742,325
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	5,031,146	5,061,934	5,267,313	5,971,791	6,073,713	6,073,713	475,973	6,224,514	7,365,017	6,742,325

References

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
4. Detail breakdown in Table SA3.
5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
6. Detail breakdown in Table SA3.

DC47 Sekhukhune - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	219,182	(448,631)	370,950	692,031	860,904	860,904	(284,763)	756,191	858,799	868,617
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	0	0	0	-	-	-	-	-	-	-
Cash and investments available:		219,182	(448,631)	370,950	692,031	860,904	860,904	(284,763)	756,191	858,799	868,617
Application of cash and investments											
Unspent conditional transfers		254,103	57,483	9,174	106,000	20,000	20,000	(58,244)	20,000	15,000	10,000
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(166,424)	558,702	621,542	4,371	510,860	510,860	(186,969)	244,122	(604)	(89,142)
Other provisions		22,124	32,568	17,529	-	-	-	15,617	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		109,803	648,753	648,244	110,371	530,860	530,860	(229,596)	264,122	14,396	(79,142)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		109,379	(1,097,384)	(277,294)	581,661	330,044	330,044	(55,167)	492,069	844,403	947,759
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		109,379	(1,097,384)	(277,294)	581,661	330,044	330,044	(55,167)	492,069	844,403	947,759

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements

Debtors	528,097	104,611	196,987	384,070	135,425	135,425	43,211	205,877	209,765	212,924
Creditors due	361,673	663,313	818,529	388,441	646,285	646,285	(143,758)	449,999	209,161	123,782
Total	166,424	(558,702)	(621,542)	(4,371)	(510,860)	(510,860)	186,969	(244,122)	604	89,142

Debtors collection assumptions

Balance outstanding - debtors	66,040	52,384	46,547	300,991	281,418	281,418	62,936	314,536	322,399	322,399
Estimate of debtors collection rate	799.7%	199.7%	423.2%	127.6%	48.1%	48.1%	68.7%	65.5%	65.1%	66.0%

Long term investments committed

Cash Back Reserves	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-

Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve	-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve	-	-	-	-	-	-	-	-	-	-
Valuation reserve	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

Total Upgrading of Existing Assets	6	1,404	1,667	44,082	73,926	40,006	40,006	36,715	2,906	2,996
Roads Infrastructure		900	1,638	2,236	2,686	2,686	2,686	2,795	2,906	2,996
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	29	41,846	71,240	37,320	37,320	33,920	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		900	1,667	44,082	73,926	40,006	40,006	36,715	2,906	2,996
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		504	(0)	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		504	(0)	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	261,633	497,079	704,492	453,100	456,595	456,595	433,283	603,135	620,363
Roads Infrastructure		900	1,638	2,236	2,686	2,686	2,686	2,795	2,906	2,996
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		252,545	486,543	691,782	439,495	438,289	438,289	419,973	580,722	608,921
Sanitation Infrastructure		1,554	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		255,000	488,181	694,017	442,181	440,975	440,975	422,768	583,628	611,917
Community Facilities		-	-	-	550	100	100	400	700	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	550	100	100	400	700	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		504	(0)	-	-	5,000	5,000	3,500	5,650	5,800
Housing		-	-	-	-	-	-	-	-	-
Other Assets		504	(0)	-	-	5,000	5,000	3,500	5,650	5,800
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	3,000	50	50	50	200	5,000	213
Intangible Assets		-	-	3,000	50	50	50	200	5,000	213
Computer Equipment		4,540	2,193	996	3,509	3,860	3,860	2,065	2,235	1,900
Furniture and Office Equipment		200	2,083	1,280	4,810	4,610	4,610	4,350	5,922	533
Machinery and Equipment		1,389	-	-	2,000	2,000	2,000	-	-	-
Transport Assets		-	4,622	5,199	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		261,633	497,079	704,492	453,100	456,595	456,595	433,283	603,135	620,363

ASSET REGISTER SUMMARY - PPE (WDV)	5	4,004,900	4,346,998	4,795,885	4,468,005	4,471,501	4,471,501	4,360,229	4,678,958	4,696,186
<i>Roads Infrastructure</i>		23,611	23,750	22,970	33,327	33,327	33,327	34,815	35,727	35,817
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		3,851,740	4,194,081	4,649,344	4,400,305	4,398,650	4,398,650	4,290,215	4,598,713	4,626,212
<i>Sanitation Infrastructure</i>		60,085	57,153	56,868	51,302	51,302	51,302	53,611	54,951	54,951
<i>Solid Waste Infrastructure</i>		(0)	(0)	(0)	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		3,935,436	4,274,983	4,729,182	4,484,935	4,483,279	4,483,279	4,378,641	4,689,391	4,716,979
Community Assets		35,675	35,811	34,952	38,384	38,384	38,384	40,111	41,114	41,114
Heritage Assets		-	552	747	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		(16,315)	(16,315)	(16,315)	-	5,000	5,000	3,500	5,650	5,800
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	3,000	50	50	50	200	5,000	213
Computer Equipment		11,617	10,273	6,308	(71,222)	(70,870)	(70,870)	(76,028)	(77,810)	(78,146)
Furniture and Office Equipment		2,998	3,934	4,554	9,413	9,213	9,213	9,160	10,851	5,463
Machinery and Equipment		7,269	3,477	1,981	6,018	6,018	6,018	4,199	4,304	4,304
Transport Assets		28,221	34,282	31,476	427	427	427	446	457	457
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	4,004,900	4,346,998	4,795,885	4,468,005	4,471,501	4,471,501	4,360,229	4,678,958	4,696,186
EXPENDITURE OTHER ITEMS		175,927	188,339	218,801	232,859	264,140	264,140	267,663	291,892	292,602
Depreciation	7	129,807	144,961	149,164	98,947	98,947	98,947	100,608	103,928	106,254
Repairs and Maintenance by Asset Class	3	46,120	43,378	69,638	133,912	165,193	165,193	167,055	187,964	186,349
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		23,748	2,953	36,990	101,279	131,279	131,279	133,736	138,149	141,570
<i>Sanitation Infrastructure</i>		14,838	7,792	7,201	12,423	12,357	12,357	12,571	12,986	13,402
<i>Solid Waste Infrastructure</i>		143	230	1,136	1,800	1,800	1,800	1,800	6,150	6,500
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		38,729	10,975	45,327	115,501	145,436	145,436	148,107	157,285	161,472
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	397	726	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		1,396	885	2,612	2,310	3,757	3,757	4,046	4,954	5,012
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		1,396	885	2,612	2,310	3,757	3,757	4,046	4,954	5,012
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	650	650	650	1,000	7,800	800
Furniture and Office Equipment		-	2,194	894	1,500	1,500	1,500	1,510	1,520	1,530
Machinery and Equipment		40	16,717	320	378	278	278	392	405	535
Transport Assets		5,956	12,211	19,759	13,572	13,572	13,572	12,000	16,000	17,000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		175,927	188,339	218,801	232,859	264,140	264,140	267,663	291,892	292,602
Renewal and upgrading of Existing Assets as % of total capex		7.6%	12.0%	10.5%	16.4%	9.9%	9.9%	9.4%	1.5%	1.4%
Renewal and upgrading of Existing Assets as % of deprecn		15.3%	41.1%	49.7%	75.3%	45.6%	45.6%	40.4%	8.9%	8.3%
R&M as a % of PPE & Investment Property		1.2%	1.0%	1.4%	3.0%	3.7%	3.7%	3.8%	4.0%	4.0%
Renewal and upgrading and R&M as a % of PPE and Investment Property		1.6%	2.4%	3.0%	4.7%	4.7%	4.7%	4.8%	4.2%	4.2%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

DC47 Sekhukhune - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	22,008	22,008	22,008	23,086	-	-
Piped water inside yard (but not in dwelling)		-	-	-	16,506	16,506	16,506	17,315	-	-
Using public tap (at least min.service level)	2	-	-	-	525,423	525,423	525,423	551,169	-	-
Other water supply (at least min.service level)	4	-	-	-	153,183	153,183	153,183	160,689	-	-
<i>Minimum Service Level and Above sub-total</i>					717,120	717,120	717,120	752,259	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	11,004	11,004	11,004	11,543	-	-
No water supply		-	-	-	5,000	5,000	5,000	5,000	-	-
<i>Below Minimum Service Level sub-total</i>					16,004	16,004	16,004	16,543	-	-
Total number of households	5	-	-	-	733,124	733,124	733,124	768,802	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	20,980	20,980	20,980	22,008	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	52,819	52,819	52,819	55,407	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>					73,799	73,799	73,799	77,415	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	15,735	15,735	15,735	16,506	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>					15,735	15,735	15,735	16,506	-	-
Total number of households	5	-	-	-	89,534	89,534	89,534	93,921	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>					-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>					-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>					-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>					-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	60,211	60,211	60,211	63,161	-	-
Sanitation (free minimum level service)		-	-	-	53,142	53,142	53,142	55,746	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	36,715	36,715	36,715	38,514	-	-
Sanitation (kilolitres per household per month)		-	-	-	20,980	20,980	20,980	22,008	-	-
Sanitation (Rand per household per month)		-	-	-	15,735	15,735	15,735	16,506	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

Servitudes							
Total Rent on Land	-	-	-	-	-	-	-
Rental from Fixed Assets							
Market Related							
Biological Assets							
Heritage Assets							
Investment Property							
Property Plant and Equipment							
Total Market Related	-	-	-	-	-	-	-
Non-market Related							
Biological Assets							
Heritage Assets							
Investment Property							
Property Plant and Equipment							

m Term Revenue & Expenditure Framework	
Budget Year +1 2027/28	Budget Year +2 2028/29
-	-
-	-
-	-
-	-
-	-
12,640	13,045
717	740
-	-
-	-
87,855	90,666
-	-
101,212	104,451
-	-
101,212	104,451
-	-
8,491	8,762
-	-
-	-
-	-
10,422	10,756
-	-
324	335
19,237	19,853
-	-
19,237	19,853
-	-
-	-
402	415

419	432
1,026	1,059
-	-
-	-
613	633
2,460	2,539
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
536	553
-	-
-	-
-	-
-	-
-	-
-	-
3,107	3,206
47,405	48,922
51,047	52,681
5,629	5,809
-	-
46,560	48,049
52,189	53,859
-	-
-	-
-	-

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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	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 - Other	Total
R thousand																	
Revenue																	
Exchange Revenue																	
Service charges - Electricity					-	-											-
Service charges - Water					97,979	-											97,979
Service charges - Waste Water Management					18,623	-											18,623
Service charges - Waste Management																	-
Sale of Goods and Rendering of Services				-	2,382												2,382
Agency services																	-
Interest																	-
Interest earned from Receivables					49,417	-											49,417
Interest earned from Current and Non Current Assets					53,522												53,522
Dividends																	-
Rent on Land																	-
Rental from Fixed Assets																	-
Licence and permits																	-
Special rating levies																	-
Construction Contract Revenue																	-
Development Charges																	-
Operational Revenue				-	58	-											58
Non-Exchange Revenue																	
Property rates																	-
Surcharges and Taxes					4	-											4
Fines, penalties and forfeits					658	-											658
Licences or permits																	-
Transfer and subsidies - Operational					1,313,908	-											1,313,908
Interest																	-
Fuel Levy																	-
Operational Revenue																	-
Gains on disposal of Fixed and Intangible Assets					731	-											731
Other Gains																	-
Discontinued Operations																	-
Total Revenue (excluding capital transfers and contributions)					1,537,280												1,537,280
Expenditure																	
Employee related costs		21,018	34,104	18,707	55,111	192,586	18,421	76,161	5,203	47,224							468,534
Remuneration of councillors		20,164															20,164
Bulk purchases - electricity																	-
Inventory consumed			400		2,117	155,581		652	20	1,160							159,929
Debt impairment																	-
Depreciation, amortisation and impairment					100,525				83								100,608
Interest, Dividends and Rent on Land					120												120
Contracted services		3,680	12,450	78,294	42,305	272,149	12,050	5,959	3,220	42,287							472,393
Transfers and subsidies						20,950											20,950
Inrecoverable debts written off					5,954												5,954
Operational costs		12,411	26,050	25,905	4,258	72,108	6,002	4,266	1,954	96,286							249,239
Disposal of Fixed and Intangible Assets																	-
Other Losses																	-
Total Expenditure		57,273	73,004	122,905	210,390	713,373	36,473	87,038	10,480	186,957							1,497,892
Surplus/(Deficit)		(57,273)	(73,004)	(122,905)	1,326,891	(713,373)	(36,473)	(87,038)	(10,480)	(186,957)							39,389
Transfers and subsidies - capital (monetary allocations)					395,193												395,193
Transfers and subsidies - capital (in-kind)																	-
Surplus/(Deficit) after capital transfers & contributions		(57,273)	(73,004)	(122,905)	1,722,083	(713,373)	(36,473)	(87,038)	(10,480)	(186,957)							434,581

References

1. Departmental columns to be based on municipal organisation structure

DC47 Sekhukhune - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2024/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		730,885	546,222	375,335	397,716	397,716	397,716	(46,059)	474,771	486,640	486,640
Cash at Bank		1,811	6,470	16,147	225,664	463,188	463,188	58,762	281,420	372,159	381,977
Cash on Hand		-	-	-	-	-	-	-	-	-	-
Total Cash and Cash Equivalents		732,696	552,692	391,481	623,380	860,904	860,904	12,703	756,191	858,799	868,617
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity											
Waste Water Management											
Water		28,825	38,094	40,386	86,012	86,012	86,012	5,813	89,882	92,129	92,129
Other trade receivables from exchange transactions		412,699	479,823	545,216	177,861	175,288	175,288	53,365	185,864	190,511	190,511
VAT Receivable Input Tax Accrual		8,158	8,866	17,231	86,259	69,259	69,259	919	90,140	92,394	92,394
Gross: Trade and other receivables from exchange transactions		449,683	526,783	602,833	350,131	330,558	330,558	60,096	365,886	375,034	375,034
Less: Impairment for debt											
Impairment for Electricity											
Impairment for Waste Water Management		(12,735)	(22,177)	(39,582)	-	-	-	-	-	-	-
Impairment for Water		(370,589)	(451,150)	(537,779)	(21,394)	(21,394)	(21,394)	-	(22,346)	(22,905)	(22,905)
Impairment for other trade receivables from exchange transactions		(319)	(1,072)	(5,304)	(27,755)	(27,755)	(27,755)	-	(29,004)	(29,729)	(29,729)
Total Less: Impairment for debt		(383,642)	(474,399)	(582,665)	(48,139)	(48,139)	(48,139)	-	(51,350)	(52,634)	(52,634)
Total net Trade and other receivables from Exchange Transactions		66,040	52,384	20,168	300,991	281,418	281,418	60,096	314,536	322,399	322,399
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties											
Residential Sectional Title Garages											
Sports Clubs and Fields											
Vacant Land											
Property Rates General											
Gross: Property rates		-	-	-	-	-	-	-	-	-	-
Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-	-
Net Property rates		-	-	-	-	-	-	-	-	-	-
Other receivables from non-exchange transactions		-	-	26,378	-	-	-	2,839	-	-	-
Less Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		-	-	26,378	-	-	-	2,839	-	-	-
Total net Receivables from non-exchange transactions		-	-	26,378	-	-	-	2,839	-	-	-
Current Portion of Non-current Receivables											
Associates											
Bursary Obligations											
Car											
Computer and Electronic Equipment											
Employee Benefits											
Finance Lease Receivable											
Housing											
Housing Land Sales											
Housing Selling Schemes											
Intercountry/Parent-subsidary Transactions											
Joint Ventures											
Operating Lease											
Public Organisation											
Sporting and Other Bodies											
Staff Loans/Recoveries											
Subsidiaries											
Total Current Portion of Non-current Receivables		-	-	-	-	-	-	-	-	-	-
Inventory											
Agricultural											
Consumables		18,093	18,081	35,775	(192,739)	(222,068)	(222,068)	(5,429)	(222,377)	(120,457)	(227,902)
Finished Goods											
Housing Stock											
Land											
Materials and Supplies											
Water		25,397	25,397	-	446,280	446,280	446,280	(19,691)	466,363	478,022	478,022
Work-in-progress											
Total Inventory		43,490	43,478	35,775	253,542	224,212	224,212	(25,119)	243,886	357,565	250,120
VAT Receivable											
Input Tax Capital		260,773	323,655	400,719	-	-	-	59,994	-	-	-
Input Tax General		524,363	574,871	699,816	56,273	56,273	56,273	96,082	-	-	-
VAT Control (Receivable)		(690,002)	(696,444)	(929,203)	-	-	-	(146,035)	-	-	-
Total VAT Receivable		195,124	212,083	171,331	56,273	56,273	56,273	9,041	-	-	-
Other current assets											
Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		18,935	19,143	19,160	81,982	81,982	81,982	34	85,671	87,813	87,813
Deposits											
Fair Value Adjustments											
Income Tax Receivable											
Operating Lease - Straight Lining											
Intercountry/Parent-subsidary Transactions											
Total Other current assets		18,935	19,143	19,160	81,982	81,982	81,982	34	85,671	87,813	87,813
Total Current Assets		1,056,286	879,780	684,293	1,316,169	1,504,790	1,504,790	59,594	1,400,384	1,626,576	1,528,949
Non-current Assets											
Investments											
Bank Repurchase Agreements											
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		0	0	0	-	-	-	-	-	-	-
Derivative Financial Assets											
Guaranteed Endowment Policies (Sinking)											
Interest Rate Swaps											
Listed/Unlisted Bonds and Stocks											
Municipal Bonds											
National Government Securities											
Negotiable Certificate of Deposits											
Unamortised Debt Expense											
Unamortised Preference Share Expense											
Total Investments		0	0	0	-	-	-	-	-	-	-
Investment Property											
Investment Property at Cost / Fair Value											
Less: Accumulated Depreciation											
Less: Accumulated Impairment											
Total Investment Property		-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		5,278,288	5,773,108	6,377,010	5,225,238	5,228,734	5,228,734	(24,636)	5,151,390	5,485,102	5,507,117
Leases recognised as Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation		(1,203,050)	(1,349,033)	(1,498,196)	(750,718)	(750,718)	(750,718)	-	(784,501)	(804,113)	(804,113)
Less: Accumulated Impairment		(54,023)	(61,314)	(70,361)	(6,565)	(6,565)	(6,565)	-	(6,860)	(7,032)	(7,032)
Total Property, Plant and Equipment		4,021,215	4,362,761	4,808,454	4,467,955	4,471,451	4,471,451	(24,636)	4,360,029	4,673,958	4,695,972
Construction Work-in-progress											
Acquisitions		2,496	-	-	-	1,202	1,202	-	-	-	-
Opening Balance		1,263,085	937,883	1,146,215	1,193,590	1,193,590	1,193,590	500,205	1,247,302	1,278,484	1,278,484
Prior period corrections		(343,328)	5,461	-	-	-	-	-	-	-	-
Transfer to Heritage asset		-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets		-	-	-	-	-	-	-	-	-	-
Transfer to Investment property		-	-	-	-	-	-	-	-	-	-
Transfer to PPE		(207,610)	(221,067)	(348,481)	-	-	-	-	-	-	-

Total Transfers and Subsidies Payable	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent										
Capital	254,106	57,486	9,177	106,000	20,000	20,000	278,194	20,000	15,000	10,000
Operational	(3)	(3)	(3)	-	-	-	(336,437)	-	-	-
Total Transfers and Subsidies Unspent	254,103	57,483	9,174	106,000	20,000	20,000	(58,244)	20,000	15,000	10,000
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	254,103	57,483	9,174	106,000	20,000	20,000	(58,244)	20,000	15,000	10,000
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	9,737	10,401	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	22,124	22,831	7,128	-	-	-	(1,912)	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	22,124	32,568	17,529	-	-	-	(1,912)	-	-	-
VAT Payable										
VAT Payable: Output Tax	67,445	100,219	106,927	-	-	-	10,541	-	-	-
VAT Payable: VAT Control	-	-	-	-	-	-	-	-	-	-
Total VAT Payable	67,445	100,219	106,927	-	-	-	10,541	-	-	-
Other current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	710,559	859,092	958,079	499,364	671,208	671,208	(193,012)	475,144	229,434	139,055
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	-	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-	-	-
Operating Lease Liability	484	199	219	-	-	-	-	-	-	-
Total Financial Liabilities	484	199	219	-	-	-	-	-	-	-
Provisions										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Total Provisions	-	-	-	-	-	-	-	-	-	-
Long term Trade and other Payables										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	484	199	219	-	-	-	-	-	-	-
TOTAL LIABILITIES	711,043	859,292	958,297	499,364	671,208	671,208	(193,012)	475,144	229,434	139,055
CHANGES IN NET ASSETS	5,080,406	5,106,089	5,315,930	6,478,400	6,499,875	6,499,875	725,175	6,532,772	7,354,583	7,364,564
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	172,660	(135,899)	(22,956)	568	568	568	(2,236)	593	608	608
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	4,584,783	5,031,146	5,061,934	5,971,224	6,073,146	6,073,146	28	6,223,920	7,364,409	6,741,717
Transfers to/from operating revenue and expenditure	273,703	166,687	228,335	-	-	-	478,181	-	-	-
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	5,031,146	5,061,934	5,287,313	5,971,791	6,073,713	6,073,713	475,973	6,224,514	7,365,017	6,742,325
Reserves and Funds										
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	-	-	-	-	-	-	-	-	-	-
Other										
Equity										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
Total Equity	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5,031,146	5,061,934	5,287,313	5,971,791	6,073,713	6,073,713	475,973	6,224,514	7,365,017	6,742,325

DC47 Sekhukhune - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				-	-	-	-	-	-	-	-	-
FIANCIAL VIABILITY				1,225,153	1,285,046	1,379,835	1,460,870	1,452,870	1,452,870	1,537,280	1,608,763	1,648,300
LOCAL ECONOMIC DEVELOPMENT				-	-	-	-	-	-	-	-	-
BASIC SERVICE DELIVERY, INFRASTRUCTURE DEVELOPMENT AND SOCIAL SERVICES				(72)	2,721	5,377	-	-	-	-	-	-
INSTITUTIONAL DEVELOPMENT AND ORGANISATIONAL TRANSFORMATION				-	63	131	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	1,225,081	1,287,830	1,385,343	1,460,870	1,452,870	1,452,870	1,537,280	1,608,763	1,648,300

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

DC47 Sekhukhune - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Allocations to Other Priorities				-	-	-	-	-	-	-	-	-
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				84,470	99,884	101,602	119,918	123,818	123,818	130,277	149,544	158,783
FIANCIAL VIABILITY				74,747	233,173	366,392	203,759	196,899	196,899	210,390	219,058	217,823
LOCAL ECONOMIC DEVELOPMENT				12,100	26,026	35,015	39,994	36,744	36,744	46,952	64,944	66,406
BASIC SERVICE DELIVERY, INFRASTRUCTURE DEVELOPMENT AND SOCIAL SERVICES				697,811	813,496	856,742	742,538	817,737	817,737	800,411	859,960	876,486
INSTITUTIONAL DEVELOPMENT AND ORGANISATIONAL TRANSFORMATION				256,346	306,808	302,073	305,818	309,036	309,036	309,862	333,035	350,047
Allocations to other priorities												
Total Expenditure				1,125,474	1,479,386	1,661,824	1,412,027	1,484,234	1,484,234	1,497,892	1,626,541	1,669,544

References

- Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- Balance of allocations not directly linked to an IDP strategic objective

DC47 Sekhukhune - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
GOOD GOVERNANCE AND PUBLIC PARTICIPATION				-	-	-	-	-	-	-	-	-
FIANCIAL VIABILITY				-	7,592	8,059	9,500	14,500	14,500	7,700	11,058	9,800
LOCAL ECONOMIC DEVELOPMENT				86	44	-	1,059	1,945	1,945	1,055	1,270	-
BASIC SERVICE DELIVERY, INFRASTRUCTURE DEVELOPMENT AND SOCIAL SERVICES				258,752	488,696	695,437	439,491	436,749	436,749	423,028	589,007	608,663
INSTITUTIONAL DEVELOPMENT AND ORGANISATIONAL TRANSFORMATION				2,794	747	996	3,050	3,402	3,402	1,500	1,800	1,900
Allocations to other priorities			3									
Total Capital Expenditure			1	261,633	497,079	704,492	453,100	456,595	456,595	433,283	603,135	620,363

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. IUDF code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective

DC47 Sekhukhune - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
05 - Infrastructure And Water Services									
Water Management									
Water Distribution									
<i>Formal Settlement Households Receiving Water</i>	Households				60 211	60 211	60 211	63 161	
<i>No Water Supply</i>	Households				5 000	5 000	5 000	5 000	
<i>Other Water Supply (< Min. Service Level)</i>	Households				11 004	11 004	11 004	11 543	
<i>Level)</i>	Households				153 183	153 183	153 183	160 689	
<i>Piped Water Inside Dwelling</i>	Households				22 008	22 008	22 008	23 086	
<i>Dwelling)</i>	Households				16 506	16 506	16 506	17 315	
<i>Level)</i>	Households				525 423	525 423	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 measurable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
Entity 1 - (name of entity)									

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

& Expenditure

Budget Year +2
2028/29



& Expenditure
Budget Year +2 2028/29

DC47 Sekhukhune - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.1%	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.1%	0.0%	1.9%	0.0%	0.0%	0.0%	0.0%	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%
Safety of Capital											
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%
Liquidity											
Current Ratio	Current assets/current liabilities	1.5	1.0	0.7	2.6	2.2	2.2	(0.3)	2.9	7.1	11.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	1.0	0.7	2.6	2.2	2.2	(0.3)	2.9	7.1	11.0
Liquidity Ratio	Monetary Assets/Current Liabilities	1.1	0.7	0.4	1.9	1.7	1.7	(0.4)	2.3	5.1	8.6
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	39.8%	61.6%	53.0%	58.6%	47.2%	47.2%	57.2%	62.7%	62.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		39.8%	61.6%	53.0%	58.6%	47.2%	47.2%	57.2%	62.7%	62.2%	60.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.5%	19.8%	16.9%	21.2%	19.3%	19.3%	-1.0%	15.9%	22.2%	15.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		165.0%	-147.9%	220.7%	56.1%	75.1%	75.1%	50.5%	59.5%	24.4%	14.3%
Other Indicators											
Total Volume Losses (kW) technical		0	0	0	0	0	0	0	0	0	0
Total Volume Losses (kW) non technical											
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources										
	Total Volume Losses (kℓ)	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	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)	32.3%	34.0%	31.0%	31.9%	30.9%	30.9%	24.2%	30.5%	29.8%	30.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	33.7%	35.4%	32.2%	33.2%	32.2%	32.2%	36.2%	31.8%	31.1%	31.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.8%	3.4%	5.0%	9.2%	11.4%	11.4%	12.4%	10.9%	11.7%	11.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.7%	11.3%	12.7%	6.8%	6.8%	6.8%	0.0%	6.6%	6.5%	6.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	15.9	24.0	23.7	30.1	30.0	64.5	25.2	29.4	29.9	30.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	225.7%	351.8%	202.4%	254.4%	254.5%	254.5%	-19.4%	205.1%	290.9%	197.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.1	(2.3)	1.9	3.5	5.1	4.2	(1.3)	3.4	-	-

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

DC47 Sekhukhune Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R000	18(1)(b)	1	219,182	(448,631)	370,950	692,031	860,904	860,904	(284,763)	756,191	858,799	868,617
Cash - investments at the yr end less applications - R000	18(1)(b)	2	109,379	(1,097,384)	(277,294)	581,661	330,044	330,044	(55,167)	492,069	844,403	947,759
Cash year end monthly employee/supplier payments	18(1)(b)	3	1.1	(2.3)	1.9	3.5	5.1	4.2	(1.3)	3.4	-	-
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	343,794	279,477	225,271	456,174	375,967	375,967	732,393	434,581	604,112	622,239
Service charge rev % change - macro CPI-X target exclusive	18(1)(a)(2)	5	N.A.	(37.4%)	52.4%	(0.9%)	(15.2%)	(6.0%)	(45.1%)	1.9%	(2.7%)	(2.9%)
Cash receipts % of Ratespayer & Other revenue	18(1)(a)(2)	6	799.7%	199.7%	423.2%	127.6%	48.1%	48.1%	68.7%	65.5%	65.1%	66.0%
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)(1)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
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 - inc/dec	18(1)(a)	11	N.A.	(20.7%)	(11.1%)	546.6%	(6.5%)	0.0%	(77.6%)	399.8%	2.5%	0.0%
Long term receivables % change - inc/dec	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)(v)	13	1.2%	1.0%	1.4%	3.0%	3.7%	3.7%	3.8%	4.0%	4.0%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	7.1%	11.7%	4.3%	0.1%	1.1%	1.1%	0.0%	0.9%	1.1%	0.0%

References

- Positive cash balances indicative of minimum compliance - subject to 2
- Deduct cash and investment applications (defined) from cash balances
- Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of funded operational requirements
- Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Realistic average cash collection forecasts as % of annual billed revenue
- Realistic average increase in debt impairment (budgeted) debt provision
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
- Substantiation of National/Provice allocations included in budget
- Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
- Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators											
% inc/ total service charges (incl prop rates)	18(1)(a)	0.0%	(31.4%)	58.4%	5.1%	(9.2%)	0.0%	(39.1%)	7.9%	3.3%	3.2%
% inc/ 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%
% inc/ 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%
% inc/ Service charges - Water	18(1)(a)	0.0%	(38.2%)	75.5%	5.0%	(10.8%)	0.0%	(39.8%)	7.5%	3.3%	3.2%
% inc/ Service charges - Waste Water Management	18(1)(a)	0.0%	9.3%	(0.4%)	5.5%	0.0%	0.0%	(35.3%)	9.6%	3.3%	3.2%
% inc/ 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%
% inc/ 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)	104,342	71,554	113,321	119,102	108,102	108,102	65,826	116,602	120,449	124,304
Service charges	18(1)(a)	104,342	71,554	113,321	119,102	108,102	108,102	65,826	116,602	120,449	124,304
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
Service charges - water revenue as a % of total billable revenue		89,545	55,301	97,212	102,108	91,108	91,108	54,938	97,979	101,212	104,451
Service charges - sanitation revenue		14,797	16,173	16,109	16,994	16,994	16,994	10,988	18,623	19,237	19,853
Service charges - refuse removal		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding		52,366	85,411	268,131	47,519	50,720	50,720	124,945	37,830	50,826	40,310
Cash receipts from ratespayers	18(1)(a)	846,714	145,168	593,707	166,572	54,927	54,927	56,270	78,351	80,427	84,250
Ratespayer & Other revenue	18(1)(a)	105,894	72,693	140,288	130,541	114,141	114,141	81,956	119,704	123,612	127,568
Change in consumer debtors (current and non-current)		N/A	(13,656)	(5,837)	254,445	(19,573)	-	(218,483)	251,600	7,863	-
Operating and Capital Grant Revenue	18(1)(a)	1,279,323	1,567,153	1,668,957	1,654,191	1,654,191	1,654,191	1,615,581	1,708,100	2,003,049	2,056,897
Capital expenditure - total	20(1)(v)	281,633	497,079	704,492	453,100	456,595	456,595	474,805	433,283	603,135	620,363
Capital expenditure - renewal	20(1)(v)	18,483	57,945	30,117	550	5,100	5,100	3,900	6,350	6,350	5,800
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%
CRF guideline		4.3%	3.9%	4.8%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/advised national, provincial and district grants											
Average annual collection rate (arrear inclusive)											

DoRA operating

Trend

Change in consumer debtors (current and non-current)	N/A	(13,656)	(5,837)	254,445	(19,573)	-	(218,483)	251,600	7,863	-
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Total Operating Revenue		1,225,081	1,287,830	1,385,343	1,460,870	1,452,870	1,452,870	1,348,170	1,537,280	1,608,763	1,648,300
Total Operating Expenditure		1,125,474	1,479,323	1,661,824	1,412,027	1,484,234	1,484,234	1,006,164	1,497,892	1,626,541	1,669,544
Operating Performance Surplus/(Deficit)		99,608	(191,493)	(276,480)	48,843	(31,364)	(31,364)	342,006	39,389	(17,778)	(21,245)

Cash and Cash Equivalents (30 June 2022)

Revenue											
% Increase in Total Operating Revenue			5.1%	7.6%	5.5%	(0.5%)	0.0%	(7.2%)	5.9%	4.6%	2.5%
% 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			(31.4%)	58.4%	5.1%	(9.2%)	0.0%	(39.1%)	7.9%	3.3%	3.2%
Expenditure											
% Increase in Total Operating Expenditure			0.0%	31.4%	12.3%	(15.0%)	5.1%	0.0%	(32.2%)	0.9%	8.6%
% Increase in Employee Costs			0.0%	10.8%	(1.8%)	8.4%	(3.6%)	0.0%	(27.4%)	4.3%	2.5%
% Increase in Electricity Bulk Purchases			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	731315.2745	838365.8844	4907106.779	566411.6406	56145553.88	3434283.928	4931939.484	1015071.414	3836250.69
Average Cost Per Councilor (Remuneration)		0	0	0	0	213886.778	48924.7381	0	0	0	0
R&M % of PPE		1.2%	1.0%	1.4%	3.0%	3.7%	3.7%	3.8%	3.8%	4.0%	4.2%
Asset Renewal and R&M as a % of PPE		1.6%	2.4%	3.0%	4.7%	4.7%	4.7%	4.8%	4.8%	4.2%	4.2%
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 (R000)		52,366	85,411	268,131	47,519	50,720	50,720	124,945	37,830	50,826	40,310
Borrowing (R000)		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R000)		209,267	411,668	436,361	405,581	406,875	406,875	349,860	395,453	552,309	580,054
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		80.0%	82.8%	61.9%	89.5%	88.9%	88.9%	73.7%	91.3%	91.8%	93.5%
Capital Expenditure											
Total Capital Programme (R000)		261,633	497,079	704,492	453,100	456,595	456,595	474,805	433,283	603,135	620,363
Asset Renewal		19,887	59,612	74,199	74,476	45,106	45,106	-	40,615	9,296	8,796
Asset Renewal % of Total Capital Expenditure		7.6%	12.0%	10.5%	16.4%	9.9%	9.9%	0.0%	9.4%	1.5%	1.4%

Cash											
Cash Receipts % of Rate Payer & Other		799.7%	199.7%	423.2%	127.6%	48.1%	48.1%	68.7%	65.5%	65.1%	66.0%
Cash Coverage Ratio		0	(0)	0	0	0	0	(0)	0	-	-

Borrowing											
Most recent Credit Rating									0		
Capital Charges to Operating		0.1%	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	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		109,379	(1,097,384)	(277,294)	581,661	330,044	330,044	(55,167)	492,069	844,403	947,759

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					
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DC47 Sekhukhune - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1	2000-01-01	2000-01-01	2000-01-01	2000-01-01					
Date of valuation:										
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)	5									
Differential rates used? (Y/N)										
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)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

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 2025/26												
Valuation:												
No. of properties												
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates, exemptns, reductns, discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

DC47 Sekhukhune - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
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,eductns,discs (R'000)												

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer

6. *Provide relevant information for historical comparisons.*

DC47 Sekhukhune - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (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									
Property rates by usage									
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)									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							

Water usage - Block 3 (c/kl)
Water usage - Block 4 (c/kl)
Water usage - Block 5 (c/kl)
Water usage - Block 6 (c/kl)

Other

Waste water tariffs

Domestic

Basic charge/fixe fee (Rands/month)
Service point - vacant land (Rands/month)
Waste water - flat rate tariff (c/kl)
Volumetric charge - Block 1 (c/kl)
Volumetric charge - Block 2 (c/kl)
Volumetric charge - Block 3 (c/kl)

2

(fill in thresholds)							
(fill in thresholds)							
(fill in thresholds)							
(fill in thresholds)							
(fill in structure)							
(fill in structure)							
(fill in structure)							

Volumetric charge - Block 4 (c/kl)								
Other	2	(fill in structure)						
Electricity tariffs								
Domestic								
Basic charge/fixd fee (Rands/month)								
Service point - vacant land (Rands/month)								
FBE		(how is this targeted?)						
Life-line tariff - meter		(describe structure)						
Life-line tariff - prepaid		(describe structure)						
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)						
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)						
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)						
Other	2							
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fixd fee								
80l bin - once a week								
250l bin - once a week								

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

DC47 Sekhukhune - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		14.36	-	-	16.57	16.57	16.57	-	17.32	-	-
Water: Consumption		-	-	-	101,952,693.00	101,952,693.00	101,952,693.00	-	106,540,564.00	-	-
Sanitation		-	-	-	17,010,279.00	17,010,279.00	17,010,279.00	-	17,775,741.00	-	-
Refuse removal											
Other											
sub-total		14.36	-	-	118,962,988.57	118,962,988.57	118,962,988.57	4.5%	124,316,322.32	-	-
VAT on Services											
Total small household bill:		14.36	-	-	118,962,988.57	118,962,988.57	118,962,988.57	4.5%	124,316,322.32	-	-
% increase/-decrease			(100.0%)		-	-	-	4.5%		(100.0%)	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC47 Sekhukhune - Supporting Table SA16 Investment particulars by maturity

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

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If 'Variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

DC47 Sekhukhune - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE										
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share		726,723	1,134,535	1,181,097	1,167,556	1,206,202	1,206,202	1,215,065	1,309,561	1,345,333
Expanded Public Works Programme Integrated Grant		9,653	15,511	10,676	8,587	8,587	8,587	8,236	200	208
Local Government Financial Management Grant		1,733	2,106	2,136	2,445	2,445	2,445	2,545	2,635	2,727
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		28,043	20,088	19,522	24,108	22,553	22,553	23,430	24,384	25,377
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		766,154	1,172,241	1,213,432	1,202,695	1,239,786	1,239,786	1,249,276	1,336,780	1,373,645
Total National Government		766,154	1,172,241	1,213,432	1,202,695	1,239,786	1,239,786	1,249,276	1,336,780	1,373,645
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Education Training and Development Practices SETA		484	3,508	1,791	4,304	4,304	4,304	4,304	4,304	4,304
Parent Municipality		-	-	-	-	5,357	5,357	10,480	13,892	14,285
Total Monetary Allocations		484	3,508	1,791	4,304	9,661	9,661	14,784,058	18,196,285	18,589,148
Allocations In-kind		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		484	3,508	1,791	4,304	9,661	9,661	14,784	18,196	18,589
Total operating expenditure of Transfers and Grants		766,637	1,175,749	1,215,223	1,207,000	1,249,447	1,249,447	1,264,060	1,354,977	1,392,235
Capital										
National Government										
Monetary Allocations										
Expanded Public Works Programme Integrated Grant		138	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		503	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		187,997	329,188	378,528	402,895	403,189	403,189	392,658	549,403	577,058
Regional Bulk Infrastructure Grant		12,015	47,206	13,976	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		900	1,638	2,236	2,686	2,686	2,686	2,795	2,906	2,996
Water Services Infrastructure Grant		7,713	33,636	41,622	-	-	-	-	-	-
Total Monetary Allocations		209,267	411,668	436,361	405,581	405,875	405,875	395,453	552,309	580,054
Total National Government		209,267	411,668	436,361	405,581	405,875	405,875	395,453	552,309	580,054
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		209,267	411,668	436,361	405,581	405,875	405,875	395,453	552,309	580,054
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		975,904	1,587,417	1,651,584	1,612,581	1,655,322	1,655,322	1,659,513	1,907,286	1,972,288

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC47 Sekhukhune - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		3	3	3	-	-	-	-	-	-
Current year receipts		(15,410)	(17,755)	(13,076)	(32,100)	(32,100)	(32,100)	(31,197)	(27,600)	(27,700)
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(30,817)	(35,507)	(26,149)	(64,200)	(64,200)	(64,200)	(62,393)	(55,200)	(55,400)
Conditions still to be met - transferred to liabilities		15,410	17,755	13,076	32,100	32,100	32,100	31,197	27,600	27,700
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		-	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Conditions met - transferred to revenue		-	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Conditions still to be met - transferred to liabilities		-	-	-	5,000	5,000	5,000	5,000	5,000	5,000
Total operating transfers and grants revenue		(30,817)	(35,507)	(26,149)	(74,200)	(74,200)	(74,200)	(72,393)	(65,200)	(65,400)
Total operating transfers and grants - CTBM	2	15,410	17,755	13,076	37,100	37,100	37,100	36,197	32,600	32,700
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year		(7,238)	(254,106)	(53,079)	(106,000)	(20,000)	(20,000)	(20,000)	(15,000)	(10,000)
Current year receipts		(496,451)	(436,587)	(423,228)	(407,331)	(407,331)	(407,331)	(395,193)	(621,890)	(643,484)
Conditions met - transferred to revenue		(753,272)	(1,086,300)	(930,817)	(920,662)	(834,662)	(834,662)	(810,385)	(1,258,780)	(1,296,968)
Conditions still to be met - transferred to liabilities		249,583	395,607	454,510	407,331	407,331	407,331	395,193	621,890	643,484
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										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		(753,272)	(1,086,300)	(930,817)	(920,662)	(834,662)	(834,662)	(810,385)	(1,258,780)	(1,296,968)
Total capital transfers and grants - CTBM	2	249,583	395,607	454,510	407,331	407,331	407,331	395,193	621,890	643,484
TOTAL TRANSFERS AND GRANTS REVENUE		(784,089)	(1,121,807)	(956,966)	(994,862)	(908,862)	(908,862)	(882,778)	(1,323,980)	(1,362,368)
TOTAL TRANSFERS AND GRANTS - CTBM		264,993	413,362	467,586	444,431	444,431	444,431	431,389	654,490	676,184

References
 1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
 2. CTBM = conditions to be met
 3. National Treasury database will require this reconciliation for each transfer/grant

DC47 Sekhukhune - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities	1										
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms	2										
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State	3										
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other municipalities	1										
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms	2										
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State	3										
Limpopo Economic Development Agency		-	9,677	3,176	20,000	20,000	20,000	19,430	20,950	21,788	22,660
South Africa Local Government Association (SALGA)		-	-	-	-	-	-	-	-	-	-
State Information Technology Agency (SITA)		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Other Organs Of State:		-	9,677	3,176	20,000	20,000	20,000	19,430	20,950	21,788	22,660
In-Kind Grants to Organisations	4										
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals	5										
Old Age Grant		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	9,677	3,176	20,000	20,000	20,000	19,430	20,950	21,788	22,660
TOTAL TRANSFERS AND GRANTS	6	-	9,677	3,176	20,000	20,000	20,000	19,430	20,950	21,788	22,660

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

DC47 Sekhukhune - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		Ref	2022/23	2023/24	2024/25	Ct
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget
			A	B	C	D
Councillors (Political Office Bearers plus Other)		1				
Allowances and Service Related Benefits						
Basic Salary			10,480	11,395	11,151	11,338
Cell phone Allowance			1,538	1,697	1,543	1,752
Housing Allowance						
In-kind Benefits						
Market Related Non-pensionable Allowance						
Motor Vehicle Allowance						
Office-bearer Allowance						
Out of pocket Expenses						
Travelling Allowance			4,836	4,008	2,823	4,996
Use of Personal Facilities						
Total Allowances and Service Related Benefits			16,854	17,099	15,517	18,086
Social Contributions						
Medial Aid Benefits			180	162	149	298
Pension Fund Contributions			615	674	635	915
Total Social Contributions			795	836	784	1,213
Total Councillors			17,649	17,935	16,301	19,300
% increase		4		1.6%	(9.1%)	18.4%
Senior Managers of the Municipality		2				
Salaries and Allowances						
Basic Salary			2,668	5,557	6,421	8,406
Bonuses			-	-	99	111
Allowance						
Accommodation, Travel and Incidental			34	58	4	72
Cellular and Telephone		3	70	147	161	253
Housing Benefits		3	-	-	-	147
Non-pensionable		3	-	-	-	175
Travel or Motor Vehicle		3	442	746	754	1,310
Voluntary Work			-	-	-	-
Total Allowance			547	951	919	1,957
Service Related Benefits						
Acting		3	14	-	98	164
Bonus		3	-	-	-	-
Danger Allowance		3	-	-	-	-
Entertainment		3	-	-	-	-
Fire Brigade		3	-	-	-	-
In-kind Benefits		3	-	-	-	-
Leave Pay		3	133	-	-	184
Lifeguard/Duty Squads			-	-	-	-
Long Service Award			-	-	-	-
Overtime			-	-	-	-
Scarcity		3	-	-	-	-
Standby Allowance		3	-	-	-	-
Tools Allowance		3	-	-	-	-
Uniform/Special/Protective Clothing		3	-	-	-	-
Leave gratuity			-	-	-	-
Long Term Service Award			-	-	-	-
Total Service Related Benefits			147	-	98	348
Total Salaries and Allowances			3,361	6,507	7,537	10,822
Social Contributions						
Bargaining Council			0	-	-	1
Group Life Insurance			-	-	-	-
Medical			-	96	125	133
Pension			-	151	211	680
Unemployment Insurance			97	27	9	11
Total Social Contributions			97	275	345	825
Post-retirement Benefit		6				
Medical			5,292	18,743	5,367	-
Other Benefits			-	-	-	-
Pension			5,399	5,224	6,345	-
Total Post-retirement Benefit			10,691	23,967	11,712	-
Costs Capitalised to PPE			-	-	-	-
Sub Total - Senior Managers of Municipality			14,150	30,749	19,594	11,647
% increase		4		117.3%	(36.3%)	(40.6%)
Other Municipal Staff						
Salaries and Allowances						
Basic Salary			273,539	283,920	288,995	316,138

Bonuses

Allowance

Accommodation, Travel and Incidental
Cellular and Telephone
Housing Benefits
Non-pensionable

3	-	-	-	-
3	1,816	2,141	2,217	6,960
3	2,358	2,122	2,149	2,705

Travel or Motor Vehicle	3	30,181	32,403	31,207	30,881
Voluntary Work					
Total Allowance		34,355	36,666	35,572	40,546
Service Related Benefits					
Acting	3	319	-	-	-
Bonus	3	172	774	857	548
Danger Allowance	3				
Entertainment	3				
Fire Brigade					
In-kind Benefits	3				
Leave Pay	3	-	-	-	3,679
Lifeguard/Duty Squads					
Long Service Award		-	-	-	-
Overtime		14,151	23,612	22,074	17,447
Scarcity	3				
Standby Allowance	3	861	2,492	988	4,157
Tools Allowance	3				
Uniform/Special/Protective Clothing	3	30	30	15	177
Leave gratuity					
Long Term Service Award					
Total Service Related Benefits		15,533	26,908	23,934	26,007
Total Salaries and Allowances		323,427	347,494	348,501	382,692
Social Contributions					
Bargaining Council		211	100	101	314
Group Life Insurance		1,261	1,339	1,582	2,167
Medical		14,424	15,072	16,012	17,754
Pension		40,390	41,468	42,585	49,294
Unemployment Insurance		1,631	1,837	1,707	2,308
Total Social Contributions		57,918	59,815	61,987	71,837
Post-retirement Benefit	6				
Medical		-	-	-	-
Other Benefits					
Pension		-	-	-	-
Total Post-retirement Benefit		-	-	-	-
Costs Capitalised to PPE		-	-	-	-
Sub Total - Other Municipal Staff		381,345	407,309	410,488	454,528
% increase	4		6.8%	0.8%	10.7%
Total Parent Municipality		413,144	455,993	446,383	485,475
Board Members of Entities					
Salaries and Allowances					
Basic Salary					
Bonuses					
Allowance					
Accommodation, Travel and Incidental					
Cellular and Telephone	3				
Housing Benefits	3				
Non-pensionable					
Travel or Motor Vehicle	3				
Voluntary Work					
Total Allowance		-	-	-	-
Service Related Benefits					
Acting	3				
Bonus	3				
Danger Allowance	3				
Entertainment	3				
Fire Brigade					
In-kind Benefits	3				
Leave Pay	3				
Lifeguard/Duty Squads					
Long Service Award					
Overtime					
Scarcity	3				

Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
E	F	G	H	I
12,388	12,388	12,977	13,496	14,036
1,752	1,752	1,836	1,909	1,985
3,896	3,896	4,081	4,244	4,414
18,036	18,036	18,893	19,649	20,435
298	298	312	325	338
915	915	959	997	1,037
1,213	1,213	1,271	1,322	1,374
19,250	19,250	20,164	20,971	21,809
(0.3%)	-	4.8%	4.0%	4.0%
8,056	8,056	8,439	8,776	9,127
111	111	116	121	125
72	72	76	79	82
253	253	265	275	286
147	147	154	161	167
175	175	184	191	199
1,310	1,310	1,372	1,427	1,484
-	-	-	-	-
1,957	1,957	2,050	2,132	2,218
164	164	171	178	185
-	-	-	-	-
-	-	-	-	-
184	184	193	201	209
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
348	348	365	379	394
10,472	10,472	10,970	11,408	11,865
1	1	1	1	1
-	-	-	-	-
133	133	139	145	150
680	680	712	741	771
11	11	12	12	13
825	825	864	898	934
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
11,297	11,297	11,833	12,307	12,799
(3.0%)	-	4.7%	4.0%	4.0%
288,661	288,661	301,610	305,390	317,516

-	-	-	-	-
6,904	6,904	7,229	7,528	7,828
2,755	2,755	2,886	3,001	3,121

31,732	31,732	33,281	35,047	36,444
41,391	41,391	43,397	45,576	47,393
-	-	-	-	-
15,205	15,205	12,500	12,696	13,519
2,429	2,429	2,688	3,269	2,904
-	-	1,840	1,961	2,033
17,203	17,203	18,040	19,059	19,499
3,707	3,707	3,883	4,036	4,196
177	177	332	345	359
38,719	38,719	39,282	41,366	42,511
368,771	368,771	384,289	392,332	407,420
232	232	243	298	310
2,262	2,262	2,369	2,464	2,562
17,649	17,649	18,643	19,387	20,161
46,844	46,844	48,950	51,023	53,059
2,110	2,110	2,207	2,318	2,411
69,096	69,096	72,412	75,490	78,503
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
437,868	437,868	456,701	467,822	485,923
(3.7%)	-	4.3%	2.4%	3.9%
468,414	468,414	488,698	501,099	520,532
-	-	-	-	-
-	-	-	-	-

DC47 Sekhukhune - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
		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	-
Finance		18	14	-	18	14	-	18	14	-
Spatial/town planning		14	9	-	13	8	-	13	8	-
Information Technology		3	2	-	3	2	-	3	2	-
Roads										
Electricity		11	7	-	11	4	-	11	7	-
Water		-	79	-	-	73	-	-	73	-
Sanitation										
Refuse										
Other		-	-	-	-	324	-	-	-	-
Technicians		-	8	7	-	8	5	-	8	7
Finance										
Spatial/town planning			8	-		8	-		8	-
Information Technology										
Roads										
Electricity										
Water		-	-	7	-	-	5	-	-	7
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)		-	204	-	-	189	-	-	190	-
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
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	-

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

DC47 Sekhukhune - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand																	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		8,165	8,165	8,165	8,165	8,165	8,165	8,165	8,165	8,165	8,165	8,165	8,165	97,979	101,212	104,451	
Service charges - Waste Water Management		1,552	1,552	1,552	1,552	1,552	1,552	1,552	1,552	1,552	1,552	1,552	1,552	18,623	19,237	19,853	
Service charges - Waste Management																	
Sale of Goods and Rendering of Services		198	198	198	198	198	198	198	198	198	198	198	199	2,382	2,460	2,539	
Agency services																	
Interest																	
Interest earned from Receivables		4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	4,118	49,417	51,047	52,681	
Interest earned from Current and Non Current Assets		4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	53,522	52,189	53,859	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land																	
Rental from Fixed Assets																	
Licence and permits																	
Special rating levies																	
Construction Contract Revenue																	
Development Charges																	
Operational Revenue		5	5	5	5	5	5	5	5	5	5	5	5	58	19	19	
Non-Exchange Revenue																	
Property rates																	
Surcharges and Taxes		0	0	0	0	0	0	0	0	0	0	0	0	4	4	4	
Fines, penalties and forfeits		55	55	55	55	55	55	55	55	55	55	55	55	658	680	702	
Licences or permits																	
Transfer and subsidies - Operational		109,492	109,492	109,492	109,492	109,492	109,492	109,492	109,492	109,492	109,492	109,492	109,492	1,313,908	1,381,159	1,413,413	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy																	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		61	61	61	61	61	61	61	61	61	61	61	61	731	755	779	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations																	
Total Revenue (excluding capital transfers and contributions)		128,107	128,107	128,107	128,107	128,107	128,107	128,107	128,107	128,107	128,107	128,107	128,107	1,537,280	1,608,763	1,648,300	
Expenditure																	
Employee related costs		39,045	39,045	39,045	39,045	39,045	39,045	39,045	39,045	39,045	39,045	39,045	39,045	468,534	480,129	498,722	
Remuneration of councillors		1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	20,164	20,971	21,809	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		13,327	13,327	13,327	13,327	13,327	13,327	13,327	13,327	13,327	13,327	13,327	13,327	159,929	195,387	204,608	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, amortisation and impairment		8,384	8,384	8,384	8,384	8,384	8,384	8,384	8,384	8,384	8,384	8,384	8,384	100,608	103,928	106,254	
Interest, Dividends and Rent on Land		10	10	10	10	10	10	10	10	10	10	10	10	120	124	127	
Contracted services		39,366	39,366	39,366	39,366	39,366	39,366	39,366	39,366	39,366	39,366	39,366	39,366	472,393	517,458	520,029	
Transfers and subsidies		1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	20,950	21,788	22,660	
Irrecoverable debts written off		496	496	496	496	496	496	496	496	496	496	496	496	5,954	6,151	6,348	
Operational costs		20,770	20,770	20,770	20,770	20,770	20,770	20,770	20,770	20,770	20,770	20,770	20,770	249,239	280,606	288,987	
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	1,497,892	1,626,541	1,669,544	
Surplus/(Deficit)		3,282	3,282	3,282	3,282	3,282	3,282	3,282	3,282	3,282	3,282	3,282	3,282	39,389	(17,778)	(21,245)	
Transfers and subsidies - capital (monetary allocations)		32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	395,193	621,890	643,484	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,218	434,581	604,112	622,239	
Income Tax																	
Surplus/(Deficit) after income tax		36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,218	36,218	434,581	604,112	622,239	
Share of Surplus/Deficit attributable to Joint Venture																	
Share of Surplus/Deficit attributable to Minorities																	
Surplus/(Deficit) attributable to municipality		36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,218	36,218	434,581	604,112	622,239	
Share of Surplus/Deficit attributable to Associate																	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,218	36,218	434,581	604,112	622,239	

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC47 Sekhukhune - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote																
Vote 01 - Speakers Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,040	1,932,473	2,230,653	2,291,784
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Revenue by Vote		161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,040	1,932,473	2,230,653	2,291,784
Expenditure by Vote to be appropriated																
Vote 01 - Speakers Office		4,773	4,773	4,773	4,773	4,773	4,773	4,773	4,773	4,773	4,773	4,773	4,772	57,273	59,926	61,696
Vote 02 - Executive Mayor's Office		6,084	6,084	6,084	6,084	6,084	6,084	6,084	6,084	6,084	6,084	6,084	6,083	73,004	89,618	97,087
Vote 03 - Municipal Manager Office		10,242	10,242	10,242	10,242	10,242	10,242	10,242	10,242	10,242	10,242	10,242	10,242	122,905	121,389	135,271
Vote 04 - Budget And Treasury		17,532	17,532	17,532	17,532	17,532	17,532	17,532	17,532	17,532	17,532	17,532	17,532	210,390	219,058	217,823
Vote 05 - Infrastructure And Water Services		59,448	59,448	59,448	59,448	59,448	59,448	59,448	59,448	59,448	59,448	59,448	59,447	713,373	766,386	781,174
Vote 06 - Planning And Economic Development		3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	36,473	51,052	52,121
Vote 07 - Community Services		7,253	7,253	7,253	7,253	7,253	7,253	7,253	7,253	7,253	7,253	7,253	7,253	87,038	93,575	95,312
Vote 08 - Sekhukhune Development Angancy		873	873	873	873	873	873	873	873	873	873	873	873	10,480	13,892	14,285
Vote 09 - Corporate Services		15,580	15,580	15,580	15,580	15,580	15,580	15,580	15,580	15,580	15,580	15,580	15,580	186,957	211,645	214,775
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 - Other																
Total Expenditure by Vote		124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,822	1,497,892	1,626,541	1,669,544
Surplus/(Deficit) before assoc.		36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,218	434,581	604,112	622,239
Income Tax																
Share of Surplus/Deficit attributable to Minorities																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,218	434,581	604,112	622,239

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC47 Sekhukhune - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Governance and administration		161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,040	1,932,473	2,230,653	2,291,784
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,040	1,932,473	2,230,653	2,291,784
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,039	161,040	1,932,473	2,230,653	2,291,784
Expenditure - Functional																
Governance and administration		61,464	61,464	61,464	61,464	61,464	61,464	61,464	61,464	61,464	61,464	61,464	61,462	737,566	795,212	821,964
Executive and council		21,099	21,099	21,099	21,099	21,099	21,099	21,099	21,099	21,099	21,099	21,099	21,098	253,182	270,933	294,055
Finance and administration		40,365	40,365	40,365	40,365	40,365	40,365	40,365	40,365	40,365	40,365	40,365	40,365	484,384	524,278	527,910
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,912	46,952	64,944	66,406
Planning and development		3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,912	46,952	64,944	66,406
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		59,448	59,448	59,448	59,448	59,448	59,448	59,448	59,448	59,448	59,448	59,447	713,373	766,386	781,174	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		59,286	59,286	59,286	59,286	59,286	59,286	59,286	59,286	59,286	59,286	59,285	711,427	764,376	779,100	
Waste water management		162	162	162	162	162	162	162	162	162	162	162	1,946	2,010	2,074	
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,825	124,822	1,497,892	1,626,541	1,669,544
Surplus/(Deficit) before assoc.		36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,218	434,581	604,112	622,239
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,215	36,218	434,581	604,112	622,239

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

DC47 Sekhukhune - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
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		1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	15,960	-	-
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	15,960	-	-
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		642	642	642	642	642	642	642	642	642	642	642	642	7,700	11,058	9,800
Vote 05 - Infrastructure And Water Services		33,881	33,881	33,881	33,881	33,881	33,881	33,881	33,881	33,881	33,881	33,881	33,881	406,568	588,491	608,130
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		42	42	42	42	42	42	42	42	42	42	42	42	500	517	533
Vote 08 - Sekhukhune Development Angancy		88	88	88	88	88	88	88	88	88	88	88	88	1,055	1,270	-
Vote 09 - Corporate Services		125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,800	1,900
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	34,777	34,777	34,777	34,777	34,777	34,777	34,777	34,777	34,777	34,777	34,777	34,777	417,323	603,135	620,363
Total Capital Expenditure	2	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	433,283	603,135	620,363

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC47 Sekhukhune - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		808	808	808	808	808	808	808	808	808	808	808	808	9,700	13,375	12,233
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		808	808	808	808	808	808	808	808	808	808	808	808	9,700	13,375	12,233
Internal audit																
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services		88	88	88	88	88	88	88	88	88	88	88	88	1,055	1,270	-
Planning and development		88	88	88	88	88	88	88	88	88	88	88	88	1,055	1,270	-
Road transport																
Environmental protection																
Trading services		35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	422,528	588,491	608,130
Energy sources																
Water management		35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	35,211	422,528	588,491	608,130
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management																
Other																
Total Capital Expenditure - Functional	2	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	433,283	603,135	620,363
Funded by:																
National Government		32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	395,453	552,309	580,054
Provincial Government																
District Municipality																
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)																
Transfers recognised - capital		32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	32,954	395,453	552,309	580,054
Borrowing																
Internally generated funds		3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,153	3,152	3,152	37,830	50,826	40,310
Total Capital Funding		36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	433,283	603,135	620,363

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

DC47 Sekhukhune - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	4,042	48,507	49,725	49,749
Service charges - sanitation revenue	2,171	2,171	2,171	2,171	2,171	2,171	2,171	2,171	2,171	2,171	2,171	2,171	26,051	26,783	27,117
Service charges - refuse revenue															
Rental of facilities and equipment															
Interest earned - external investments	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	53,522	52,189	53,859
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received															
Fines, penalties and forfeits	50	50	50	50	50	50	50	50	50	50	50	50	600	620	639
Licences and permits															
Agency services															
Transfers and Subsidies - Operational	109,492	109,492	109,492	109,492	109,492	109,492	109,492	109,492	109,492	109,492	109,492	109,492	1,313,908	1,381,159	1,413,413
Other revenue	266	266	266	266	266	266	266	266	266	266	266	266	3,193	3,298	6,745
Cash Receipts by Source	120,482	120,482	120,482	120,482	120,482	120,482	120,482	120,482	120,482	120,482	120,482	120,482	1,445,780	1,513,774	1,551,522
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	32,933	395,193	621,890	643,484
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	61	61	61	61	61	61	61	61	61	61	61	61	731	755	779
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)															
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	1	1	1	1	1	1	1	1	1	1	1	1	17	18	18
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments															
Total Cash Receipts by Source	153,477	153,477	153,477	153,477	153,477	153,477	153,477	153,477	153,477	153,477	153,477	153,477	1,841,721	2,136,437	2,195,803
Cash Payments by Type															
Employee related costs	23,495	23,495	23,495	23,495	23,495	23,495	23,495	23,495	23,495	23,495	23,495	23,494	281,944	288,992	288,992
Remuneration of councillors	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	1,831	21,972	22,522	22,522
Finance charges															
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition inventory - water and other inventory	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	74,051	75,902	75,902
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other municipalities															
Transfers and subsidies - other															
Other expenditure	84,819	84,819	84,819	84,819	84,819	84,819	84,819	84,819	84,819	84,819	84,819	84,819	1,017,832	1,043,278	1,178,207
Cash Payments by Type	116,317	116,317	116,317	116,317	116,317	116,317	116,317	116,317	116,317	116,317	116,317	116,315	1,395,799	1,430,694	1,565,622
Other Cash Flows/Payments by Type															
Capital assets	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	36,107	433,283	603,135	620,363
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing															
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	152,424	152,424	152,424	152,424	152,424	152,424	152,424	152,424	152,424	152,424	152,424	152,422	1,829,082	2,033,829	2,185,985
NET INCREASE/(DECREASE) IN CASH HELD	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,055	12,639	102,608	9,818
Cash/cash equivalents at the month/year begin:	743,552	744,605	745,658	746,712	747,765	748,818	749,871	750,924	751,977	753,030	754,083	755,136	743,552	756,191	858,799
Cash/cash equivalents at the month/year end:	744,605	745,658	746,712	747,765	748,818	749,871	750,924	751,977	753,030	754,083	755,136	756,191	756,191	858,799	868,617

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

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

References

1. Total agreement period from commencement until end
2. Annual value

DC47 Sekhukhune - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													-
														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													-
														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													-
														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
<u>Revenue Obligation By Contract</u>	2													-
														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													-
														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													-
														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

Community Assets	-	-	-	-	-	-	-	-	-	
Community Facilities	-	-	-	-	-	-	-	-	-	
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	3,000	50	50	50	200	5,000	213	
Servitudes										
Licences and Rights	-	-	3,000	50	50	50	200	5,000	213	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications	-	-	3,000	50	50	50	200	5,000	213	
Load Settlement Software Applications										
Unspecified										
Computer Equipment	4,540	2,193	996	3,509	3,860	3,860	2,065	2,235	1,900	
Computer Equipment	4,540	2,193	996	3,509	3,860	3,860	2,065	2,235	1,900	
Furniture and Office Equipment	200	2,083	1,280	4,810	4,610	4,610	4,350	5,922	533	
Furniture and Office Equipment	200	2,083	1,280	4,810	4,610	4,610	4,350	5,922	533	
Machinery and Equipment	1,389	-	-	2,000	2,000	2,000	-	-	-	
Machinery and Equipment	1,389	-	-	2,000	2,000	2,000	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets										
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	241,745	437,467	630,294	378,624	411,490	411,490	392,668	593,879	611,567

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital exp

Total Repairs and Maintenance Expenditure	1	46,120	43,378	69,638	133,912	165,193	165,193	167,055	187,964	186,349
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R&M as a % of PPE & Investment Property		1.2%	1.0%	1.4%	3.0%	3.7%	3.7%	3.8%	4.0%	4.0%
R&M as % Operating Expenditure		4.1%	2.9%	4.2%	9.5%	11.1%	11.1%	16.6%	12.5%	11.5%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	2,295	2,290	222	-	-	-	-	-	-	
Operational Buildings	2,295	2,290	222	-	-	-	-	-	-	
Municipal Offices	2,295	2,290	222	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	3,733	4,242	4,448	80	80	80	83	86	88	
Computer Equipment	3,733	4,242	4,448	80	80	80	83	86	88	
Furniture and Office Equipment	1,015	1,104	619	-	-	-	-	-	-	
Furniture and Office Equipment	1,015	1,104	619	-	-	-	-	-	-	
Machinery and Equipment	1,399	1,485	1,030	-	-	-	-	-	-	
Machinery and Equipment	1,399	1,485	1,030	-	-	-	-	-	-	
Transport Assets	6,190	7,301	7,170	-	-	-	-	-	-	
Transport Assets	6,190	7,301	7,170	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Depreciation	1	129,807	144,961	149,164	98,947	98,947	98,947	100,608	103,928	106,254

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	504	(0)	-	-	-	-	-	-	-	
Operational Buildings	504	(0)	-	-	-	-	-	-	-	
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores	504	(0)	-	-	-	-	-	-	-	
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
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	-	-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on upgrading of existing assets	1	1,404	1,667	44,082	73,926	40,006	40,006	36,715	2,906	2,996
Upgrading of Existing Assets as % of total capex		0.5%	0.3%	6.3%	16.3%	8.8%	8.8%	8.5%	0.5%	0.5%
Upgrading of Existing Assets as % of deprecn*		1.1%	1.2%	29.6%	74.7%	40.4%	40.4%	36.5%	2.8%	2.8%
References										

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure

DC47 Sekhukhune - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 01 - Speakers Office		-	-	-				
Vote 02 - Executive Mayor's Office		-	-	-				
Vote 03 - Municipal Manager Office		-	-	-				
Vote 04 - Budget And Treasury		7,700	11,058	9,800				
Vote 05 - Infrastructure And Water Services		422,528	588,491	608,130				
Vote 06 - Planning And Economic Development		-	-	-				
Vote 07 - Community Services		500	517	533				
Vote 08 - Sekhukhune Development Angancy		1,055	1,270	-				
Vote 09 - Corporate Services		1,500	1,800	1,900				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 - Other		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		433,283	603,135	620,363	-	-	-	-
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								
Vote 10 -								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 - Other								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		433,283	603,135	620,363	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)