

DC47 SEKHUKHUNE DISTRICT MUNICIPALITY



Annual Adjusted Budget Narrative Report 2025-26

PART 1 – ANNUAL ADJUSTED BUDGET

1.1 Executive Mayor’s Report

FOREWORD BY HER WORSHIP EXECUTIVE MAYOR CIIR MAITULA B.M: ANNUAL ADJUSTED BUDGET FOR THE 2025-2026 AND THE TWO OUTER YEARS

Thank you honourable speaker, the chief whip of council, leader of executive business, members of the mayoral committee, section 79 committees, MPAC chair, leader of official opposition, honourable councillors from various opposition parties and all other honourable councillors, kindly accept my warm greetings to you all.

Our municipality has once again honourable speaker embarked and concluded on a process of adjusting the approved annual budget of the municipality in-line with the applicable section 28 of the Municipal Finance Management Act. The 2025/26 annual adjusted budget process comes after the municipality’s management lead by our very capable accounting officer has assessed the performance of the municipality during the first half of the financial year, also having taken into account - (i) the monthly statements referred to in section 71 for the first half of the financial year (ii) the municipality’s service delivery performance during the first half of financial year (iii) the service delivery targets and performance indicators set in the service delivery and budget implementation plan (iv) the past year’s annual report and progress on resolving problems identified in the annual report (v) the performance of the municipal entity under the sole control of the municipality.

Honourable speaker the section 28 of the Municipal Finance Management Act, provides in sub-section 1 that a municipality may revise an approved annual budget through an adjustment budget, sub-section 2 provides that an adjustment budget:

- a) must adjust the revenue and expenditure estimates downwards if there is material under collection of revenue during the current year;
- b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for;
- c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- d) may authorize the utilization of projected savings in one vote towards spending under another vote
- e) may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- f) may correct any errors in the annual budget; and
- g) May provide for any other expenditure within a prescribed framework.

Honourable speaker the above provisions of the Municipal Finance Management Act as detailed were applicable in and during the preparation of the 2025/26 annual adjusted budget.

In detail, honourable speaker, the annual budget adjustment process detailed adjustments to the municipality's total annual revenue, operational expenditure and capital expenditure as approved. The municipality's revenue base remains primarily the provision of water and sanitation services with collection gradually improving through the implementation of the credit control policy as one control measure in ensuring collection on own revenue sources, honourable speaker we're gradually improving on collection from own sources of revenue if you were to historically study our collection history from the 2020/21 to-date. Honourable speaker we must admit to the fact that though there is a gradual improvement on collection from own revenue sources, our rate on collection remains far below the 95% norm as at the 31st of December 2025. The management of the municipality lead by the municipal manager is currently implementing measures to improve our collection rate but most importantly to enhance our revenue base that is currently contributing less to our total annual revenue. We want to make a commitment, honourable speaker, that revenue maximisation and collection remains a project that requires a well-coordinated effort and commitment by management to ensure that our municipality becomes a financially sustainable institution.

The municipality's earnings on short term investments did not perform as expected due to the much improved spending on the Municipal Infrastructure Grant in the current year, as a result the municipality did not maintain huge amounts of cash surpluses for investments during the first half of the current financial year.

Honourable speaker, the total annual operational revenue from government grants and subsidies remains unadjusted for the 2025/26 financial year and the two outer years.

Honourable speaker, the municipality's total annual operational budget has increased quite significantly to firstly address some service delivery backlogs while also accelerating current service delivery programs, these programs include amongst others, the construction and refurbishment of the boreholes, bulk water purchases and delivery of water through the water tankers while we await the finalisation of our bulk water projects.

Honourable speaker, the municipality's total capital budget has increased to allow management an opportunity to develop and implement new systems of inventory management throughout the various areas of operation for our municipality. The municipality has budgeted to construct about twelve new and fully complaint storage facilities in the following areas of operation:

- Groblersdal Water Treatment Works
- Matlerekeng
- Elaandskraal
- Uitspanning
- Motetema
- Leefontein
- Hlogotlou
- Nebo
- Schoonoord
- Ga-Nkoana
- Mapodile
- Praktiseer

Honourable speaker, there are no proposed budget adjustments on any of the approved water infrastructure projects for the 2025/26 financial year and the two outer years.

Honourable speaker, our municipality's total annual expenditure budget is funded through a combination of government grants and own revenue sources, the government grants and subsidies alone contributes to almost 90% of the municipality's total funding model with the remaining 10% coming from the own revenue sources.

The municipality has maintained a very stable financial position both in the current and financial year, and as at 31st December 2025 the going concern assessment was very indicative of an assurance that the municipality will continue to operate for the foreseeable future.

Honourable speaker, we've attached an item with various tables and amounts with narration on the proposed annual budget adjustments in the 2025/26 financial year and the two outer years.

Honourable speaker, we also have shared with the honourable councillors a B Schedule that contains these proposed budget adjustments in a legislated format that is in compliance with the municipal budgeting and reporting regulations.

Honourable speaker I therefore present before this council the 2025/26 MTREF proposed budget adjustments for approval.

Cllr Maitula B.M

1.2 Council Resolution

Council has in its special council sitting of the 24th of February 2026, resolved to approve the 2025/2026 annual adjusted budget.

1.3 Executive Summary

An assessment on the performance of the municipality was conducted for the first half of the 2025/2026 financial year aimed at measuring the service delivery performance of the municipality, and the assessment did consider the following:

- (i) The monthly statements referred to in section 71 of the MFMA as at 31st December 2025.
- (ii) The set service delivery targets and performance indicators as outlined in the 2025/2026 Service Delivery Budget Implementation Plan.
- (iii) The 2025/2026 annual report, and progress in resolving problems identified in the annual report.

The results of the assessment were indicative of a need to adjust the 2025/2026 approved annual budget, the adjustments are aimed at accelerating the implementation of service delivery programs during the last half of the financial year.

The following are the proposed 2025/2026 annual budget adjustments:

1.1 Budget tables and narration on the annual budget adjustments

DRAFT ANNUAL ADJUSTED OPERATING REVENUE BUDGET						
Operating Revenue	Approved Annual Budget 2025/26	Annual Budget Adjustments 2025/2026	Annual Adjusted Budget 2025/2026	Approved Annual Budget 2026/27	Approved Annual Budget 2027/28	
Service Charges - Water Services	- 119 101 779.22	11 000 000.00	- 108 101 779.22	- 124 461 359.28	- 127 572 893.26	
Interest income - Short-term Investments	- 63 719 050.21	15 000 000.00	- 48 719 050.21	- 66 586 407.47	- 68 251 067.66	
Interest income - Outstanding debtors	- 26 324 802.77	19 400 000.00	- 45 724 802.77	- 41 159 418.89	- 42 097 154.36	
Other revenue	- 4 864 519.04	1 400 000.00	- 3 464 519.04	- 5 083 422.40	- 5 210 507.96	
Operational Grants	- 1 246 860 100.00	-	- 1 246 860 100.00	- 1 364 765 540.00	- 1 464 186 450.00	
Total	- 1 460 870 251.24	8 000 000.00	- 1 452 870 251.24	- 1 602 056 148.04	- 1 707 318 073.24	
DRAFT ANNUAL ADJUSTED CAPITAL REVENUE BUDGET (Schedule 5B Direct Grants)						
Capital Revenue	Approved Annual Budget 2025/26	Annual Budget Adjustments 2025/2026	Annual Adjusted Budget 2025/2026	Approved Annual Budget 2026/27	Approved Annual Budget 2027/28	
Municipal Infrastructure Grant	- 404 644 900.00	-	- 404 644 900.00	- 549 486 460.00	- 538 572 550.00	
Rural Road Asset Management Systems	- 2 686 000.00	-	- 2 686 000.00	- 2 809 000.00	- 2 935 000.00	
Total	- 407 330 900.00	-	- 407 330 900.00	- 552 295 460.00	- 541 507 550.00	
Total Annual Revenue Budget	- 1 868 201 151.24	8 000 000.00	- 1 860 201 151.24	- 2 154 351 608.04	- 2 248 825 623.24	

The total annual revenue budget decreases by **R 8 million** from **R 1.868 billion** to **R 1.860 billion**, the following are detailed budget adjustments per the revenue item:

- Service charges (Water services) decreased by **R 11 million**.
- Interest income (Short-term investments) decreased by **R 15 million**. **R 17.1 million** interest earned from short-term investments as at 31st December 2025 with a total projection of about **R 48 million** as at 30 June 2025 (**R 63 million** annual budget approved by council which was less likely to be realized as the municipality did not have surplus cash funds due to the increased spending in the Municipal Infrastructure Grant).
- Interest income (Consumer Debtors) increased by **R 19.4 million** to **R 45.7 million** due to the increase in outstanding debtors.
- Other revenue sources decreased by **R 1.4 million** to **R 4.6 million**.

There are no budget adjustments to the municipality's total annual capital budget as approved by council in May 2025.

The proposed annual budget adjustments on the operational budget are as follows:

DRAFT ANNUAL ADJUSTED OPERATING EXPENDITURE BUDGET (Per Vote)						
Operating expenditure	Approved Annual Budget 2025/26	Annual Budget Adjustments 2025/2026	Annual Adjusted Budget 2025/2026	Approved Annual Budget 2026/27	Approved Annual Budget 2027/28	
Executive Council - Speaker's office	54 440 191.83	-	54 440 191.83	57 130 421.90	59 902 219.46	
Executive Mayor's office	65 745 904.59	- 100 000.00	65 645 904.59	71 507 470.18	77 058 328.78	
Municipal Manager's office	123 904 839.40	2 500 000.00	126 404 839.40	139 790 135.90	143 968 107.63	
Budget and Treasury	203 852 490.66	- 6 860 000.00	196 992 490.66	209 360 668.06	221 512 314.44	
Infrastructure and Water Services	652 874 627.55	83 245 200.00	736 119 827.55	747 355 040.45	812 715 706.04	
Planning and Econ Development	29 850 731.48	- 2 250 000.00	27 600 731.48	32 086 676.64	35 509 882.31	
Community services	90 418 314.47	- 5 000 000.00	85 418 314.47	94 976 748.65	100 744 706.21	
Sekhukhune Development Agency	10 501 522.57	- 1 000 000.00	9 501 522.57	11 422 693.57	11 822 357.83	
Corporate Services	182 331 925.18	- 1 200 000.00	181 131 925.18	190 746 411.00	196 989 218.53	
Total	1 413 920 547.74	69 335 200.00	1 483 255 747.74	1 554 376 266.34	1 660 222 841.23	

The total annual operational expenditure budget increased from **R 1.413 billion** to **R 1.483 billion**, below are the detailed budget adjustments:

- The speaker's office proposed budget adjustments were the movements of savings to other overspending votes within the office with a net effect of zero budget adjustments for the 2025/2026 financial year.
- Executive Mayor's annual budget allocation decreased by at **R 100 thousand** for the 2025/2026 financial year.
- Municipal Manager's office annual budget increased by **R 2.5 million** to **R 126.4 million**.

- Budget and treasury office's annual budget decreased by **R 6.8 million** to **R 196.9 million** in the 2025/2026 financial year, savings on vacant positions which could not be filled by 31st December were transferred to the IWS department.
- Infrastructure and Water Service's annual budget increased by **R 83.2 million** for the 2025/2026 financial year. The increased R 83.2 million budget is to cover the budget shortfalls on both the borehole drilling and refurbishments as well as the bulk water purchases from the Lepelle Northern Water.
- Economic Development and Planning's annual budget decreased by **R 2.2 million**, savings on vacant positions which could not be filled by 31st December were transferred to the IWS department.
- Community Service's annual budget decreased by **R 5 million** to **R 85.4 million**, savings on vacant positions which could not be filled by 31st December were transferred to the IWS department.
- Corporate service's annual budget decreased by **R 1.2 million** to **R 181 million**, savings on vacant positions which could not be filled by 31st December were transferred to the IWS department.

The following is a table on the proposed annual budget adjustments on capital expenditure:

DRAFT ANNUAL ADJUSTED CAPITAL EXPENDITURE BUDGET (Schedule 6B Indirect Grants)					
Annual Capital Expenditure (Schedule 6B Indirect Grants)	Approved Annual Budget 2025/26	Annual Budget Adjustments 2025/2026	Annual Adjusted Budget 2025/2026	Approved Annual Budget 2026/27	Approved Annual Budget 2027/28
Municipal Infrastructure Grant	142 798 000.00	-	142 798 000.00	-	-
Regional Bulk Infrastructure Grant	100 000 000.00	-	100 000 000.00	-	-
Water Services Infrastructure Grant	70 000 000.00	-	70 000 000.00	63 220 000.00	66 881 000.00
Total	312 798 000.00	-	312 798 000.00	63 220 000.00	66 881 000.00
Equitable Share	45 718 639.01	4 701 670.00	50 420 309.01	32 212 889.00	30 929 935.00
Total	45 718 639.01	4 701 670.00	50 420 309.01	32 212 889.00	30 929 935.00
Total annual capital expenditure budget	453 049 539.01	4 701 670.00	458 045 440.34	584 508 349.00	572 437 485.01

The total annual capital budget increased by **R 4.7 million** to **R 458 million** for the 2025/2026 financial year funded through the equitable share.

The following items were affected by the capital budget adjustments funded through the equitable share:

- Building – budget allocation increased by **R 4.7 million** for the construction of new sub-store steel structures in each of the following areas of operation:
 - o Groblersdal WTW
 - o Motetema

- Leeufontein
- Matlerekeng
- Elandskraal
- Hlogotlou
- Nebo
- Schoonoord
- Ga-Nkoana
- Praktiseer
- Mapodile
- Leboeng

The municipality has budgeted a total adjusted surplus detailed as follows:

Surplus/(Deficit)	-	1 231 064.49	82 331 101.33	81 100 036.84	-	15 466 992.70	-	16 165 297.00	
Cash Backed Reserves (VAT)		-	83 000 000.00	-	83 000 000.00		-		
Surplus/(Deficit)	-	1 231 064.49	668 898.67	-	1 899 963.16	-	15 466 992.70	-	16 165 297.00

1.4 Funding of the Annual Adjusted Budget

The 2025/26 annual adjusted budget of the municipality is funded through a combination of government grants and subsidies from the National Treasury, own revenue sources such as the provision of water and sanitation services and cash backed reserves (VAT).

The financial position of the municipality was also considered from a cash flow point of view wherein the available cash balances as at 31st January 2026 were considered in addition to the expected receipts on government grants and own revenue in the second half of the 2025/2026 financial year.

The municipality closed its books with a combined cash balance of **R 549 million** as at 31st January 2026, the municipality is also expected to receive about **R 465 million** in March 2026 as the last instalment on both the equitable share and municipal infrastructure grant.

2. Municipal Budgeting and Reporting Regulations schedules and Detailed Narration on Adjustments

The municipality has prepared the 2025/2026 annual adjusted budget in line with the provisions of the municipal budgeting and reporting regulations in terms of the prescribed formats and presentation of the adjusted budget inputs.

2.1 The B schedule is attached with details of the 2025/2026 adjusted budget in a prescribed format of the Municipal Budgeting and Reporting Regulations, the following tables are the budget tables as prescribed:

Table B1: Adjustment Budget Summary

DC47 Sekhukhune - Table B1 Consolidated Adjustments Budget Summary - 46056								
Description	Budget Year 2025/26						Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1	5	6	7	8		
R thousands	A	A1	E	F	G	H		
Financial Performance								
Service charges	119 102	108 102	-	-	-	108 102	124 461	127 573
Investment revenue	63 719	48 719	-	-	-	48 719	66 586	68 251
Transfers recognised - operational	1 246 860	1 246 860	-	-	-	1 246 860	1 364 766	1 464 186
Other own revenue	31 189	49 189	-	-	-	49 189	32 593	33 408
Total Revenue (excluding capital transfers and contributions)	1 460 870	1 452 870	-	-	-	1 452 870	1 588 406	1 693 418
Employee costs	468 019	451 248	-	-	-	451 248	483 465	511 254
Remuneration of councillors	19 300	19 250	-	-	-	19 250	20 294	21 460
Depreciation & asset impairment	98 947	98 947	-	-	-	98 947	103 287	107 828
Finance charges	115	115	-	-	-	115	120	126
Inventory consumed and bulk purchases	134 197	163 526	-	-	-	163 526	161 200	165 196
Transfers and subsidies	20 000	20 000	-	-	-	20 000	30 000	30 000
Other expenditure	673 343	733 232	-	-	-	733 232	755 949	824 277
Total Expenditure	1 413 921	1 486 318	-	-	-	1 486 318	1 554 315	1 660 142
Surplus/(Deficit)	46 950	(33 448)	-	-	-	(33 448)	34 091	33 276
0	407 331	407 331	-	-	-	407 331	552 295	541 508
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	454 281	373 883	-	-	-	373 883	586 387	574 783
Surplus/ (Deficit) for the year	454 281	373 883	-	-	-	373 883	586 387	574 783
Capital expenditure & funds sources								
Capital expenditure	453 100	456 595	-	-	-	456 595	584 568	572 517
Transfers recognised - capital	405 581	405 875	-	-	-	405 875	534 456	526 878
Internally generated funds	47 519	50 720	-	-	-	50 720	50 112	45 640
Total sources of capital funds	453 100	456 595	-	-	-	456 595	584 568	572 517
Financial position								
Total current assets	1 316 169	1 234 790	-	-	-	1 234 790	1 506 879	1 597 988
Total non current assets	5 661 595	5 666 293	-	-	-	5 666 293	5 758 816	5 926 824
Total current liabilities	499 364	401 208	-	-	-	401 208	415 915	377 522
Total non current liabilities	52 278	52 278	-	-	-	52 278	54 631	55 997
Community wealth/Equity	6 426 072	6 447 596	-	-	-	6 447 596	6 795 152	7 091 294
Cash flows								
Net cash from (used) operating	702 392	702 392	-	(126 801)	(126 801)	575 591	575 612	590 002
Net cash from (used) investing	(452 395)	(452 395)	-	(3 496)	(3 496)	(455 891)	(583 832)	(571 763)
Cash/cash equivalents at the year end	692 031	721 200	-	(130 296)	(130 296)	590 904	582 683	600 923
Cash backing/surplus reconciliation								
Cash and investments available	623 380	590 904	-	-	-	590 904	803 880	877 380
Application of cash and investments	403 847	307 747	-	21 625	21 625	329 372	317 924	286 177
Balance - surplus (shortfall)	219 533	283 157	-	(21 625)	(21 625)	261 532	485 956	591 203
Asset Management								
Asset register summary (WDV)	4 468 005	4 471 501	-	-	-	4 471 501	4 511 515	4 648 340
Depreciation	98 947	98 947	-	-	-	98 947	103 287	107 828
Renewal and Upgrading of Existing Assets	74 476	45 106	-	-	-	45 106	3 409	60 722
Repairs and Maintenance	133 912	165 193	-	-	-	165 193	175 097	245 726
Free services								
Water:	16	-	-	-	-	16	17	-
Sanitation/sewerage:	16	-	-	-	-	16	17	-

Table B2: Adjustment Budget Financial Performance (Functional Classification)

DC47 Sekhukhune - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 46056											
Standard Description	Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	7	8	9	10	11	12		
R thousands	1, 4	A	A1	C	D	E	F	G	H		
Revenue - Functional											
<i>Governance and administration</i>		1 868 201	1 860 201	-	-	-	-	-	1 860 201	2 140 702	2 234 926
Finance and administration		1 868 201	1 860 201	-	-	-	-	-	1 860 201	2 140 702	2 234 926
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 868 201	1 860 201	-	-	-	-	-	1 860 201	2 140 702	2 234 926
Expenditure - Functional											
<i>Governance and administration</i>		720 644	715 176	-	-	-	-	-	715 176	763 452	800 095
Executive and council		244 091	250 491	-	-	-	-	-	250 491	268 428	280 929
Finance and administration		476 553	464 685	-	-	-	-	-	464 685	495 024	519 166
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		40 352	37 102	-	-	-	-	-	37 102	43 509	47 332
Planning and development		40 352	37 102	-	-	-	-	-	37 102	43 509	47 332
<i>Trading services</i>		652 875	734 040	-	-	-	-	-	734 040	747 355	812 716
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		651 017	732 183	-	-	-	-	-	732 183	745 400	810 658
Waste water management		1 857	1 857	-	-	-	-	-	1 857	1 955	2 057
Waste management		-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 413 871	1 486 318	-	-	-	-	-	1 486 318	1 554 316	1 660 143
Surplus/ (Deficit) for the year		454 331	373 883	-	-	-	-	-	373 883	586 385	574 783

Table B3: Adjustment Budget Financial Performance (Revenue and Expenditure by Vote)

DC47 Sekhukhune - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 46056										
Vote Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<i>[Insert departmental structure etc]</i>			3	6	7	8	9	10		
R thousands		A	A1	D	E	F	G	H		
Revenue by Vote	1									
Vote 01 - Speakers Office		-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		1 868 201	1 860 201	-	-	-	-	1 860 201	2 140 702	2 234 926
Vote 05 - Infrastructure And Water Services		-	-	-	-	-	-	-	-	-
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 868 201	1 860 201	-	-	-	-	1 860 201	2 140 702	2 234 926
Expenditure by Vote	1									
Vote 01 - Speakers Office		54 440	54 440	-	-	-	-	54 440	57 130	59 902
Vote 02 - Executive Mayor's Office		65 746	69 646	-	-	-	-	69 646	71 507	77 058
Vote 03 - Municipal Manager Office		123 905	126 405	-	-	-	-	126 405	139 790	143 968
Vote 04 - Budget And Treasury		203 852	196 992	-	-	-	-	196 992	209 361	221 512
Vote 05 - Infrastructure And Water Services		652 875	734 040	-	-	-	-	734 040	747 355	812 716
Vote 06 - Planning And Economic Development		29 851	27 601	-	-	-	-	27 601	32 087	35 510
Vote 07 - Community Services		90 418	84 752	-	-	-	-	84 752	94 977	100 745
Vote 08 - Sekhukhune Development Angancy		10 502	9 502	-	-	-	-	9 502	11 423	11 822
Vote 09 - Corporate Services		182 282	182 940	-	-	-	-	182 940	190 686	196 909
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 413 871	1 486 318	-	-	-	-	1 486 318	1 554 316	1 660 143
Surplus/ (Deficit) for the year	2	454 331	373 883	-	-	-	-	373 883	586 385	574 783

Table B4: Adjustment Budget Financial Performance (Revenue and Expenditure)

DC47 Sekhukhune - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 46056										Budget Year +1 2026/27	Budget Year +2 2027/28
Description	Ref	Budget Year 2025/26							Adjusted Budget	Adjusted Budget	Adjusted Budget
		Original Budget	Prior Adjusted	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
			3	6	7	8	9	10			
R thousands	1	A	A1	D	E	F	G	H			
Revenue By Source											
Exchange Revenue											
Service charges - Water	2	102 108	91 108	-	-	-	-	91 108	106 703	109 370	
Service charges - Waste Water Management	2	16 994	16 994	-	-	-	-	16 994	17 759	18 203	
Sale of Goods and Rendering of Services		2 704	2 104	-	-	-	-	2 104	2 826	2 896	
Interest earned from Receivables		26 325	45 725	-	-	-	-	45 725	27 509	28 197	
Interest earned from Current and Non Current Assets		63 719	48 719	-	-	-	-	48 719	66 586	68 251	
Operational Revenue		17	17	-	-	-	-	17	18	19	
Non-Exchange Revenue											
Surcharges and Taxes		4	4	-	-	-	-	4	4	4	
Fines, penalties and forfeits		1 435	635	-	-	-	-	635	1 499	1 537	
Transfer and subsidies - Operational		1 246 860	1 246 860	-	-	-	-	1 246 860	1 364 766	1 464 186	
Gains on disposal of Assets		705	705	-	-	-	-	705	736	755	
Total Revenue (excluding capital transfers and contributions)		1 460 870	1 452 870	-	-	-	-	1 452 870	1 588 406	1 693 418	
Expenditure By Type											
Employee related costs		468 019	451 248	-	-	-	-	451 248	483 465	511 254	
Remuneration of councillors		19 300	19 250	-	-	-	-	19 250	20 294	21 460	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	
Inventory consumed		134 197	163 526	-	-	-	-	163 526	161 200	165 196	
Debt impairment		-	-	-	-	-	-	-	-	-	
Depreciation and amortisation		98 947	98 947	-	-	-	-	98 947	103 287	107 828	
Interest		115	115	-	-	-	-	115	120	126	
Contracted services		415 916	477 836	-	-	-	-	477 836	482 195	538 146	
Transfers and subsidies		20 000	20 000	-	-	-	-	20 000	30 000	30 000	
Irrecoverable debts written off		5 742	5 742	-	-	-	-	5 742	5 995	6 258	
Operational costs		251 685	249 654	-	-	-	-	249 654	267 759	279 873	
Other Losses		-	-	-	-	-	-	-	-	-	
Total Expenditure		1 413 921	1 486 318	-	-	-	-	1 486 318	1 554 315	1 660 142	
Surplus/(Deficit)		46 950	(33 448)	-	-	-	-	(33 448)	34 091	33 276	
Transfers and subsidies - capital (monetary allocations)		407 331	407 331	-	-	-	-	407 331	552 295	541 508	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) before taxation		454 281	373 883	-	-	-	-	373 883	586 387	574 783	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	1	454 281	373 883	-	-	-	-	373 883	586 387	574 783	

Annual Revenue Budget Adjustments 2024/25

The total annual revenue budget decreases by **R 8 million** from **R 1.868 billion** to **R 1.860 billion**, the following are detailed budget adjustments per the revenue item:

- Service charges (Water services) decreased by **R 11 million**.
- Interest income (Short-term investments) decreased by **R 15 million**. **R 17.1 million** interest earned from short-term investments as at 31st December 2025 with a total projection of about **R 48 million** as at 30 June 2025 (**R 63 million** annual budget approved by council which was less likely to be realized as the municipality did not have surplus cash funds due to the increased spending in the Municipal Infrastructure Grant).
- Interest income (Consumer Debtors) increased by **R 19.4 million** to **R 45.7 million** due to the increase in outstanding debtors.
- Other revenue sources decreased by **R 1.4 million** to **R 4.6 million**.

APPROVED ANNUAL ADJUSTED OPERATING REVENUE BUDGET					
Operating Revenue	Approved Annual Budget 2025/26	Annual Budget Adjustments 2025/2026	Annual Adjusted Budget 2025/2026	Approved Annual Budget 2026/27	Approved Annual Budget 2027/28
Service Charges - Water Services	- 119 101 779.22	11 000 000.00	- 108 101 779.22	- 124 461 359.28	- 127 572 893.26
Interest income - Short-term Investments	- 63 719 050.21	15 000 000.00	- 48 719 050.21	- 66 586 407.47	- 68 251 067.66
Interest income - Outstanding debtors	- 26 324 802.77	19 400 000.00	- 45 724 802.77	- 41 159 418.89	- 42 097 154.36
Other revenue	- 4 864 519.04	1 400 000.00	- 3 464 519.04	- 5 083 422.40	- 5 210 507.96
Operational Grants	- 1 246 860 100.00	-	- 1 246 860 100.00	- 1 364 765 540.00	- 1 464 186 450.00
Total	- 1 460 870 251.24	8 000 000.00	- 1 452 870 251.24	- 1 602 056 148.04	- 1 707 318 073.24

There are no budget adjustments to the municipality's total annual capital budget as approved by council in May 2025.

APPROVED ANNUAL ADJUSTED CAPITAL REVENUE BUDGET (Schedule 5B Direct Grants)					
Capital Revenue	Approved Annual Budget 2025/26	Annual Budget Adjustments 2025/2026	Annual Adjusted Budget 2025/2026	Approved Annual Budget 2026/27	Approved Annual Budget 2027/28
Municipal Infrastructure Grant	- 404 644 900.00	-	- 404 644 900.00	- 549 486 460.00	- 538 572 550.00
Rural Road Asset Management Systems	- 2 686 000.00	-	- 2 686 000.00	- 2 809 000.00	- 2 935 000.00
Total	- 407 330 900.00	-	- 407 330 900.00	- 552 295 460.00	- 541 507 550.00

The total annual operational expenditure budget increased from **R 1.413 billion** to **R 1.483 billion**, below are the detailed budget adjustments:

- The speaker's office proposed budget adjustments were the movements of savings to other overspending votes within the office with a net effect of zero budget adjustments for the 2025/2026 financial year.
- Executive Mayor's annual budget allocation decreased by at **R 100 thousand** for the 2025/2026 financial year.

- Municipal Manager's office annual budget increased by **R 2.5 million** to **R 126.4 million**.
- Budget and treasury office's annual budget decreased by **R 6.8 million** to **R 196.9 million** in the 2025/2026 financial year, savings on vacant positions which could not be filled by 31st December were transferred to the IWS department.
- Infrastructure and Water Service's annual budget increased by **R 83.2 million** for the 2025/2026 financial year. The increased R 83.2 million budget is to cover the budget shortfalls on both the borehole drilling and refurbishments as well as the bulk water purchases from the Lepelle Northern Water.
- Economic Development and Planning's annual budget decreased by **R 2.2 million**, savings on vacant positions which could not be filled by 31st December were transferred to the IWS department.
- Community Service's annual budget decreased by **R 5 million** to **R 85.4 million**, savings on vacant positions which could not be filled by 31st December were transferred to the IWS department.
- Corporate service's annual budget decreased by **R 1.2 million** to **R 181 million**, savings on vacant positions which could not be filled by 31st December were transferred to the IWS department.

c						
Operating expenditure		Approved Annual Budget 2025/26	Annual Budget Adjustments 2025/2026	Annual Adjusted Budget 2025/2026	Approved Annual Budget 2026/27	Approved Annual Budget 2027/28
	Executive Council - Speaker's office	54 440 191.83	-	54 440 191.83	57 130 421.90	59 902 219.46
	Executive Mayor's office	65 745 904.59	100 000.00	65 645 904.59	71 507 470.18	77 058 328.78
	Municipal Manager's office	123 904 839.40	2 500 000.00	126 404 839.40	139 790 135.90	143 968 107.63
	Budget and Treasury	203 852 490.66	6 860 000.00	196 992 490.66	209 360 668.06	221 512 314.44
	Infrastructure and Water Services	652 874 627.55	83 245 200.00	736 119 827.55	747 355 040.45	812 715 706.04
	Planning and Econ Development	29 850 731.48	2 250 000.00	27 600 731.48	32 086 676.64	35 509 882.31
	Community services	90 418 314.47	5 000 000.00	85 418 314.47	94 976 748.65	100 744 706.21
	Sekhukhune Development Agency	10 501 522.57	1 000 000.00	9 501 522.57	11 422 693.57	11 822 357.83
	Corporate Services	182 331 925.18	1 200 000.00	181 131 925.18	190 746 411.00	196 989 218.53
	Total	1 413 920 547.74	69 335 200.00	1 483 255 747.74	1 554 376 266.34	1 660 222 841.23

Table B5: Adjustment Capital Expenditure Budget by vote and funding

DC47 Sekhukhune - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 46056										
Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	8	9	10	11	12			
R thousands		A	A1	D	E	F	G	H		
Capital expenditure - Vote										
Multi-year expenditure to be adjusted	2									
Vote 04 - Budget And Treasury		9 500	14 500	-	-	-	-	14 500	7 200	5 408
Vote 05 - Infrastructure And Water Services		407 243	420 461	-	-	-	-	420 461	576 053	565 809
Vote 06 - Planning And Economic Development		-	1 536	-	-	-	-	1 536	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		1 059	409	-	-	-	-	409	1 255	1 220
Vote 09 - Corporate Services		3 050	3 402	-	-	-	-	3 402	60	80
Capital multi-year expenditure sub-total	3	420 852	440 308	-	-	-	-	440 308	584 568	572 517
		453 100	456 595	-	-	-	-	456 595	584 568	572 517
Single-year expenditure to be adjusted	2									
Vote 01 - Speakers Office										
Vote 02 - Executive Mayor's Office		12 550	17 902	-	-	-	-	17 902	7 260	5 488
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		12 550	17 902	-	-	-	-	17 902	7 260	5 488
Vote 12 -		1 059	1 945	-	-	-	-	1 945	1 255	1 220
Vote 13 -		1 059	1 945	-	-	-	-	1 945	1 255	1 220
Capital single-year expenditure sub-total		439 491	436 749	-	-	-	-	436 749	576 053	565 809
Total Capital Expenditure - Vote										
		439 491	436 749	-	-	-	-	436 749	576 053	565 809
Capital Expenditure - Functional										
Governance and administration										
Finance and administration		453 100	456 595	-	-	-	-	456 595	584 568	572 517
Community and public safety										
Community and social services		405 581	405 875	-	-	-	-	405 875	534 456	526 878
Health		405 581	405 875	-	-	-	-	405 875	534 456	526 878
Economic and environmental services										
Road transport		47 519	50 720	-	-	-	-	50 720	50 112	45 640
Environmental protection		453 100	456 595	-	-	-	-	456 595	584 568	572 517
Trading services		439 491	436 749	-	-	-	-	436 749	576 053	565 809
Water management		439 491	436 749	-	-	-	-	436 749	576 053	565 809
Other										
Total Capital Expenditure - Functional	3	439 491	436 749	-	-	-	-	436 749	576 053	565 809
Funded by:										
National Government		405 581	405 875	-	-	-	-	405 875	534 456	526 878
Transfers recognised - capital	4	405 581	405 875	-	-	-	-	405 875	534 456	526 878
Internally generated funds		47 519	50 720	-	-	-	-	50 720	50 112	45 640
Total Capital Funding		453 100	456 595	-	-	-	-	456 595	584 568	572 517

The total annual capital budget increased by R 4.7 million to R 458 million for the 2025/2026 financial year funded through the equitable share.

The following items were affected by the capital budget adjustments funded through the equitable share:

- Building – budget allocation increased by R 4.7 million for the construction of new sub-store steel structures in each of the following areas of operation:
 - o Groblersdal WTW
 - o Motetema

- Leeufontein
- Matlerekeng
- Elandskraal
- Hlogotlou
- Nebo
- Schoonoord
- Ga-Nkoana
- Praktiseer
- Mapodile
- Leboeng

APPROVED ANNUAL ADJUSTED CAPITAL EXPENDITURE BUDGET (Schedule 6B Indirect Grants)						
Annual Capital Expenditure (Schedule 6B Indirect Grants)	Approved Annual Budget 2025/26	Annual Budget Adjustments 2025/2026	Annual Adjusted Budget 2025/2026	Approved Annual Budget 2026/27	Approved Annual Budget 2027/28	
Municipal Infrastructure Grant	142 798 000.00	-	142 798 000.00	-	-	
Regional Bulk Infrastructure Grant	100 000 000.00	-	100 000 000.00	-	-	
Water Services Infrastructure Grant	70 000 000.00	-	70 000 000.00	63 220 000.00	66 881 000.00	
Total	312 798 000.00	-	312 798 000.00	63 220 000.00	66 881 000.00	
Equitable Share	45 718 639.01	4 701 670.00	50 420 309.01	32 212 889.00	30 929 935.00	
Total	45 718 639.01	4 701 670.00	50 420 309.01	32 212 889.00	30 929 935.00	
Total annual capital expenditure budget	453 049 539.01	4 701 670.00	458 045 440.34	584 508 349.00	572 437 485.01	

Table B6: Adjustment Budget Financial Position

DC47 Sekhukhune - Table B6 Consolidated Adjustments Budget Financial Position - 46298										
Description	Ref	Budget Year 2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	D	E	F	G	H		
R thousands		A	A1	D	E	F	G	H		
ASSETS										
Current assets										
Cash and cash equivalents		623 380	860 904	-	-	-	-	860 904	803 880	877 380
Trade and other receivables from exchange transactions	1	300 991	281 418	-	-	-	-	281 418	314 536	322 399
Receivables from non-exchange transactions	1	-	-	-	-	-	-	-	-	-
Inventory		253 542	224 212	-	-	-	-	224 212	243 986	250 120
VAT		56 273	56 273	-	-	-	-	56 273	58 806	60 276
Other current assets		81 982	81 982	-	-	-	-	81 982	85 671	87 813
Total current assets		1 316 169	1 504 790	-	-	-	-	1 504 790	1 506 879	1 597 988
Non current assets										
Investments		-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	5 661 545	5 666 243	-	-	-	-	5 666 243	5 758 756	5 926 744
Heritage assets		-	-	-	-	-	-	-	-	-
Intangible assets		50	50	-	-	-	-	50	60	80
Total non current assets		5 661 595	5 666 293	-	-	-	-	5 666 293	5 758 816	5 926 824
TOTAL ASSETS		6 977 764	7 171 083	-	-	-	-	7 171 083	7 265 696	7 524 813
LIABILITIES										
Current liabilities										
Consumer deposits		4 923	4 923	-	-	-	-	4 923	5 145	5 273
Trade and other payables from exchange transactions		388 441	646 285	-	-	-	-	646 285	300 000	258 710
Trade and other payables from non-exchange transactions		106 000	20 000	-	-	-	-	20 000	110 770	113 539
Total current liabilities		499 364	671 208	-	-	-	-	671 208	415 915	377 522
Non current liabilities										
Provisions	1	52 278	52 278	-	-	-	-	52 278	54 631	55 997
Total non current liabilities		52 278	52 278	-	-	-	-	52 278	54 631	55 997
TOTAL LIABILITIES		551 642	723 486	-	-	-	-	723 486	470 545	433 519
NET ASSETS	2	6 426 122	6 447 596	-	-	-	-	6 447 596	6 795 150	7 091 294
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		6 426 072	6 447 596	-	-	-	-	6 447 596	6 795 152	7 091 294
Funds and Reserves		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		6 426 072	6 447 596	-	-	-	-	6 447 596	6 795 152	7 091 294

The municipality's financial position remained in good shape as adjusted having considered the budget adjustments of the total municipal assets and liabilities.

There were no budget adjustments to the statement of financial position for the 2025/2026 financial year.

DC47 Sekhukhune - Table B7 Consolidated Adjustments Budget Cash Flows - 46298									
Description	Ref	Budget Year 2025/26						Budget Year	Budget Year
		Original	Prior Adjusted	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted
		Budget	3	Unavoid.	Govt	8	9	Budget	Budget
R thousands		A	A1	6	7	F	G	H	
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		-	-	-	-	-	-	-	-
Service charges		71 427	71 427	-	-	(19 427)	(19 427)	52 000	74 642
Other revenue		95 145	95 145	-	-	(92 218)	(92 218)	2 927	97 263
Transfers and Subsidies - Operational	1	1 246 860	1 246 860	-	-	-	-	1 246 860	1 364 766
Transfers and Subsidies - Capital	1	407 331	407 331	-	-	-	-	407 331	552 295
Interest		58 464	58 464	-	-	(10 000)	(10 000)	48 464	61 095
Dividends									
Payments									
Suppliers and employees		(1 176 835)	(1 176 835)	-	-	(5 156)	(5 156)	(1 181 991)	(1 574 449)
Finance charges									
Transfers and Subsidies	1								
NET CASH FROM/(USED) OPERATING ACTIVITIES		702 392	702 392	-	-	(126 801)	(126 801)	575 591	575 612
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		705	705	-	-	-	-	705	736
Decrease (increase) in non-current receivables									
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-
Payments									
Capital assets		(453 100)	(453 100)	-	-	(3 496)	(3 496)	(456 595)	(584 568)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(452 395)	(452 395)	-	-	(3 496)	(3 496)	(455 891)	(583 832)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans									
Borrowing long term/refinancing									
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-
Payments									
Repayment of borrowing									
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		249 997	249 997	-	-	(130 296)	(130 296)	119 701	(8 220)
Cash/cash equivalents at the year begin:	2	442 034	741 203	-	-	-	-	741 203	860 904
Cash/cash equivalents at the year end:	2	692 031	991 200	-	-	(130 296)	(130 296)	860 904	852 683

Table B7: Adjustment Budget Cash Flows

The municipality's cash balances were quite favourable as adjusted. The adjustments were as follows on the municipality's annual cash flow projections:

Cash Flow from Operating Activities:

The net cash flow from operating activities decreased by R 126 million due low rate of collection as at end of the half of the financial year.

Cash Flow from Investing Activities:

The net cash flow from investing activities increased by R 3.4 million, the municipality has increased its total annual budget for the 2025/2026 financial year.

Table B8: Cash backed reserves/accumulated surplus reconciliation

DC47 Sekhukhune - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 46298												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	692 031	991 200	-	-	-	-	(130 296)	(130 296)	860 904	852 683	870 923
Other current investments > 90 days		(68 651)	(130 296)	-	-	-	-	130 296	130 296	-	(48 803)	6 457
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		623 380	860 904	-	-	-	-	-	-	860 904	803 880	877 380
Applications of cash and investments												
Unspent conditional transfers		106 000	20 000	-	-	-	-	-	-	20 000	110 770	113 539
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(56 273)	(56 273)	-	-	-	-	-	-	(56 273)	(58 806)	(60 276)
Other working capital requirements	2	354 121	614 020	-	-	-	-	21 625	21 625	635 646	265 959	232 914
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		403 847	577 747	-	-	-	-	21 625	21 625	599 372	317 924	286 177
Surplus(shortfall)		219 533	283 157	-	-	-	-	(21 625)	(21 625)	261 532	485 956	591 203

The municipality's funding model is a combination of government transfers and subsidies and own sources of revenue.

The municipality is also maintaining a number short-term investments with different banking institutions, the investments are ring-fenced primarily to maintain both the historical and current creditors' accounts of the municipality so as to maintain a good financial position now and in future. The following are the short-term investment and their balances as at 31st of January 2026

FNB Account No: 62858613980	R 228 million
Nedbank Account No:	R 1 million
ABSA Account No: 9368456281	R 44 million
Standard Bank Account No: 238890708008	R 182 million
Total Investment balances as at 31st January 2026	R 455 million

The short-term investment with FNB is maintained as a capital reserve portfolio of investments aimed at refurbishing the existing infrastructure network, this investment portfolio was initiated almost three years ago as it has grown to just above R 228 million, the monies deposited into this investment accounts are all the VAT refunds from the South African Revenue Service collected in the past two years and current year, such funds are not committed for spending during the budgeting processes.

The ABSA account is maintained to cover the retentions amounts on the capital projects that are currently in progress currently with a balance of R 44 million.

The Standard Bank Investment is a daily call investment wherein the municipality enjoys the flexibility of withdrawing the money only when it is required for use while it generates interest on a daily basis, the account had a closing balance of about R 182 million.

The municipality also closed its books with a positive bank balance of about R 14 million as at end of January 2026.

The municipality's cash flows are currently very stable and sufficient to cover all day today operational activities whilst it is also quite evident that operations are expected to go quite smoothly for the next few years supported by the municipality's financial resources.

Table B9: Asset Management

DC47 Sekhukhune - Table B9 Consolidated Asset Management - 46056

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	10	11	12	13	14			
R thousands	A	A1	D	E	F	G	H			
CAPITAL EXPENDITURE										
Total New Assets to be adjusted	1	378 624	411 490	-	-	-	-	411 490	581 159	511 795
<i>Water Supply Infrastructure</i>		368 255	400 969	-	-	-	-	400 969	576 561	509 187
Infrastructure		368 255	400 969	-	-	-	-	400 969	576 561	509 187
Licences and Rights		50	50	-	-	-	-	50	60	80
Intangible Assets		50	50	-	-	-	-	50	60	80
Computer Equipment		3 509	3 860	-	-	-	-	3 860	565	435
Furniture and Office Equipment		4 810	4 610	-	-	-	-	4 610	3 972	2 092
Machinery and Equipment		2 000	2 000	-	-	-	-	2 000	-	-
Total Renewal of Existing Assets to be adjusted	2	550	5 100	-	-	-	-	5 100	600	651
Community Facilities		550	100	-	-	-	-	100	600	651
Community Assets		550	100	-	-	-	-	100	600	651
Operational Buildings		-	5 000	-	-	-	-	5 000	-	-
Other Assets	6	-	5 000	-	-	-	-	5 000	-	-
Total Upgrading of Existing Assets to be adjusted	2a	73 926	40 006	-	-	-	-	40 006	2 809	60 072
<i>Roads Infrastructure</i>		2 686	2 686	-	-	-	-	2 686	2 809	2 935
<i>Water Supply Infrastructure</i>		71 240	37 320	-	-	-	-	37 320	-	57 137
Infrastructure		73 926	40 006	-	-	-	-	40 006	2 809	60 072
Total Capital Expenditure to be adjusted	4	453 100	456 595	-	-	-	-	456 595	584 568	572 517
<i>Roads Infrastructure</i>		2 686	2 686	-	-	-	-	2 686	2 809	2 935
<i>Water Supply Infrastructure</i>		439 495	438 289	-	-	-	-	438 289	576 561	566 324
Infrastructure		442 181	440 975	-	-	-	-	440 975	579 370	569 259
Community Facilities		550	100	-	-	-	-	100	600	651
Community Assets		550	100	-	-	-	-	100	600	651
Operational Buildings		-	5 000	-	-	-	-	5 000	-	-
Other Assets		-	5 000	-	-	-	-	5 000	-	-
Licences and Rights		50	50	-	-	-	-	50	60	80
Intangible Assets		50	50	-	-	-	-	50	60	80
Computer Equipment		3 509	3 860	-	-	-	-	3 860	565	435
Furniture and Office Equipment		4 810	4 610	-	-	-	-	4 610	3 972	2 092
Machinery and Equipment		2 000	2 000	-	-	-	-	2 000	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	453 100	456 595	-	-	-	-	456 595	584 568	572 517
ASSET REGISTER SUMMARY - PPE (WDV)										
	5	4 468 005	4 471 501	-	-	-	-	4 471 501	4 511 515	4 648 340
<i>Roads Infrastructure</i>		33 327	33 327	-	-	-	-	33 327	34 829	35 756
<i>Water Supply Infrastructure</i>		4 400 305	4 398 650	-	-	-	-	4 398 650	4 447 004	4 584 265
<i>Sanitation Infrastructure</i>		51 302	51 302	-	-	-	-	51 302	53 611	54 951
Infrastructure		4 484 935	4 483 279	-	-	-	-	4 483 279	4 535 444	4 674 972
Community Assets		38 384	38 384	-	-	-	-	38 384	40 111	41 114
Heritage Assets		50	50	-	-	-	-	50	60	80
Other Assets		-	5 000	-	-	-	-	5 000	-	-
Computer Equipment		(71 222)	(70 870)	-	-	-	-	(70 870)	(77 528)	(79 610)
Furniture and Office Equipment		9 413	9 213	-	-	-	-	9 213	8 782	7 022
Machinery and Equipment		6 018	6 018	-	-	-	-	6 018	4 199	4 304
Transport Assets		427	427	-	-	-	-	427	446	457
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	4 468 005	4 471 501	-	-	-	-	4 471 501	4 511 515	4 648 340

EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		98 947	98 947	-	-	-	-	98 947	103 287	107 828
Repairs and Maintenance by asset class	3	133 912	165 193	-	-	-	-	165 193	175 097	245 726
<i>Water Supply Infrastructure</i>		101 279	131 279	-	-	-	-	131 279	102 236	132 292
<i>Sanitation Infrastructure</i>		12 423	12 357	-	-	-	-	12 357	53 325	93 285
<i>Solid Waste Infrastructure</i>		1 800	1 800	-	-	-	-	1 800	-	-
Infrastructure		115 501	145 436	-	-	-	-	145 436	155 562	225 577
Operational Buildings		2 310	3 757	-	-	-	-	3 757	2 712	2 900
Housing		-	-	-	-	-	-	-	-	-
Other Assets		2 310	3 757	-	-	-	-	3 757	2 712	2 900
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		650	650	-	-	-	-	650	679	696
Furniture and Office Equipment		1 500	1 500	-	-	-	-	1 500	1 568	1 607
Machinery and Equipment		378	278	-	-	-	-	278	394	409
Transport Assets		13 572	13 572	-	-	-	-	13 572	14 183	14 537
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		232 859	264 140	-	-	-	-	264 140	278 384	353 555

Table B10: Basic service delivery measurement

DC47 Sekhukhune - Table B10 Consolidated Basic service delivery measurement - 46056												Budget Year +1 2026/27	Budget Year +2 2027/28
Description	Ref	Budget Year 2025/26									Adjusted Budget	Adjusted Budget	Adjusted Budget
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
		A	7	8	9	10	11	12	13	14			
		A	A1	B	C	D	E	F	G	H			
Household service targets	1												
Water:													
Piped water inside dwelling		22008	-	-	-	-	-	-	-	22	23086	0	
Piped water inside yard (but not in dwelling)		16506	-	-	-	-	-	-	-	17	17315	0	
Using public tap (at least min.service level)	2	525423	-	-	-	-	-	-	-	525	551169	0	
Other water supply (at least min.service level)		153183	-	-	-	-	-	-	-	153	161	-	
<i>Minimum Service Level and Above sub-total</i>		717	-	-	-	-	-	-	-	717	752	-	
Using public tap (< min.service level)	3												
Other water supply (< min.service level)	3,4	11004	-	-	-	-	-	-	-	11	11543	0	
No water supply		5000	-	-	-	-	-	-	-	5	5000	0	
<i>Below Minimum Service Level sub-total</i>		16	-	-	-	-	-	-	-	16	17	-	
Total number of households	5	733	-	-	-	-	-	-	-	733	769	-	
Sanitation/sewerage:													
Flush toilet (connected to sewerage)		0	-	-	-	-	-	-	-	-	0	0	
Flush toilet (with septic tank)		20980	-	-	-	-	-	-	-	20 980	22008	0	
Chemical toilet													
Pit toilet (ventilated)		52819	-	-	-	-	-	-	-	52 819	55407	0	
Other toilet provisions (> min.service level)													
		73 799	-	-	-	-	-	-	-	73 799	77 415	-	
Bucket toilet													
Other toilet provisions (< min.service level)		15735	-	-	-	-	-	-	-	15 735	16506	0	
No toilet provisions													
		15 735	-	-	-	-	-	-	-	15 735	16 506	-	
		89 534	-	-	-	-	-	-	-	89 534	93 921	-	
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		60	-	-	-	-	-	-	-	60	63	-	
Sanitation (free minimum level service)		53	-	-	-	-	-	-	-	53	56	-	
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-	
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-	
Informal Settlements													
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													
Highest level of free service provided													
Property rates (R'000 value threshold)													
Water (kilolitres per household per month)		36715	-	-	-	-	-	-	-	36 715	38514	0	
Sanitation (kilolitres per household per month)		20980	-	-	-	-	-	-	-	20 980	22008	0	
Sanitation (Rand per household per month)		15735	-	-	-	-	-	-	-	15 735	16506	0	
Electricity (kw per household per month)													
Refuse (average litres per week)													
Total revenue cost of subsidised services provided													

Table SB1: Supporting detail to 'Budget Financial Performance'

DC47 Sekhukhune - Supporting Table SB1 Consolidated Supporting detail to 'Budgeted Financial Performance' - 46056													
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands		A	A1	B	C	D	E	F	G	H			
REVENUE ITEMS													
Non-exchange revenue by source													
Property rates													
Total Property Rates										-	-		
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)										-	-		
Net Property Rates		-	-	-	-	-	-	-	-	-	-	-	-
Exchange revenue service charges													
Service charges - Electricity													
Total Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)										-	-		
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water													
Total Service charges - water		102 108	91 108	-	-	-	-	-	-	-	91 108	106 703	109 370
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)										-	-		
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		102 108	91 108	-	-	-	-	-	-	-	91 108	106 703	109 370
Service charges - Waste Water Management													
Total Service charges - Waste Water Management		16 994	16 994	-	-	-	-	-	-	-	16 994	17 759	18 203
Less Revenue Foregone (in excess of free sanitation service to indigent households)										-	-		
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		16 994	16 994	-	-	-	-	-	-	-	16 994	17 759	18 203
Service charges - Waste Management													
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		324 544	296 717	-	-	-	-	-	-	-	296 717	332 599	351 724
Pension and UIF Contributions		54 460	51 906	-	-	-	-	-	-	-	51 906	57 264	60 557
Medical Aid Contributions		17 887	17 782	-	-	-	-	-	-	-	17 782	18 808	19 889
Overtime		17 447	17 203	-	-	-	-	-	-	-	17 203	18 346	19 397
Performance Bonus		658	15 315	-	-	-	-	-	-	-	15 315	692	732
Motor Vehicle Allowance		32 191	33 042	-	-	-	-	-	-	-	33 042	33 849	35 795
Cellphone Allowance		7 213	7 157	-	-	-	-	-	-	-	7 157	7 585	8 020
Housing Allowances		2 852	2 902	-	-	-	-	-	-	-	2 902	2 999	3 172
Other benefits and allowances		4 896	4 364	-	-	-	-	-	-	-	4 364	5 148	5 443
Payments in lieu of leave		3 863	2 613	-	-	-	-	-	-	-	2 613	4 062	4 295
Long service awards		1 606	1 946	-	-	-	-	-	-	-	1 946	1 689	1 783
Post-retirement benefit obligations	4	238	138	-	-	-	-	-	-	-	138	250	265
Acting and post related allowance		164	164	-	-	-	-	-	-	-	164	172	182
sub-total		468 019	451 248	-	-	-	-	-	-	-	451 248	483 465	511 254

Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	468 019	451 248	-	-	-	-	-	-	451 248	483 465	511 254
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		98 947	98 947	-	-	-	-	-	-	98 947	103 287	107 828
Total Depreciation and amortisation	1	98 947	98 947	-	-	-	-	-	-	98 947	103 287	107 828
Bulk purchases												
Total bulk purchases	1	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants												
Non-cash transfers and grants		20 000	20 000	-	-	-	-	-	-	20 000	30 000	30 000
Total transfers and grants		20 000	20 000	-	-	-	-	-	-	20 000	30 000	30 000
Contracted services												
Outsourced Services		182 852	204 073	-	-	-	-	-	-	204 073	231 413	252 736
Consultants and Professional Services		51 824	61 832	-	-	-	-	-	-	61 832	54 815	57 048
Contractors		181 241	211 931	-	-	-	-	-	-	211 931	195 968	228 362
Total contracted services		415 916	477 836	-	-	-	-	-	-	477 836	482 195	538 146
Operational Costs												
Collection costs		4 040	4 040	-	-	-	-	-	-	4 040	4 222	4 328
Audit fees		9 996	11 996	-	-	-	-	-	-	11 996	10 619	10 864
Other Operational Costs		237 649	233 617	-	-	-	-	-	-	233 617	252 918	264 681
Total Other Operational Costs	1	251 685	249 654	-	-	-	-	-	-	249 654	267 759	279 873
Repairs and Maintenance by Expenditure Item												
Inventory Consumed (Project Maintenance)	14	29 490	29 490	-	-	-	-	-	-	29 490	30 817	31 587
Contracted Services		102 322	133 669	-	-	-	-	-	-	133 669	143 981	213 839
Other Expenditure		2 100	2 034	-	-	-	-	-	-	2 034	300	300
Total Repairs and Maintenance Expenditure	15	133 912	165 193	-	-	-	-	-	-	165 193	175 097	245 726
Inventory Consumed												
Inventory Consumed - Water		(155 415)	(155 415)	-	-	-	-	-	-	(155 415)	(162 409)	(166 469)
Inventory Consumed - Other		289 611	318 941	-	-	-	-	-	-	318 941	323 609	331 665
Total Inventory Consumed & Other Material		134 197	163 526	-	-	-	-	-	-	163 526	161 200	165 196

Table SB2: Supporting detail to 'Budget Financial Position'

DC47 Sekhukhune - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' - 46056												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.		Budget	Budget	Budget
		4	5	6	7	8	9	10	11			
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Water		177 861	175 288	-	-	-	-	-	-	175 288	185 864	190 511
Waste Water		86 012	86 012	-	-	-	-	-	-	86 012	89 882	92 129
Other trade receivables from exchange transactions		86 259	69 259	-	-	-	-	-	-	69 259	90 140	92 394
Gross: Trade and other receivables from exchange transactions		350 131	330 558	-	-	-	-	-	-	330 558	365 886	375 034
Less: Impairment for debt	1	(49 139)	(49 139)	-	-	-	-	-	-	(49 139)	(51 350)	(52 634)
Impairment for Water		(21 384)	(21 384)	-	-	-	-	-	-	(21 384)	(22 346)	(22 905)
Impairment for other trade receivables from exchange transactions		(27 755)	(27 755)	-	-	-	-	-	-	(27 755)	(29 004)	(29 729)
Total net Trade and other receivables from Exchange Transactions		300 991	281 418	-	-	-	-	-	-	281 418	314 536	322 399
Receivables from non-exchange transactions												
Net Property rates		-	-	-	-	-	-	-	-	-	-	-
Inventory												
Water												
Opening Balance		126 759	126 759	-	-	-	-	-	-	126 759	132 463	135 775
System Input Volume		149 188	149 188	-	-	-	-	-	-	149 188	155 901	159 799
Water Treatment Works		43 188	43 188	-	-	-	-	-	-	43 188	45 131	46 260
Bulk Purchases		106 000	106 000	-	-	-	-	-	-	106 000	110 770	113 539
Authorised Consumption	12	155 415	155 415	-	-	-	-	-	-	155 415	162 409	166 469
Billed Authorised Consumption		123 615	123 615	-	-	-	-	-	-	123 615	129 178	132 407
Billed Metered Consumption		123 615	123 615	-	-	-	-	-	-	123 615	129 178	132 407
Free Basic Water		42 400	42 400	-	-	-	-	-	-	42 400	44 308	45 416
Revenue Water		81 215	81 215	-	-	-	-	-	-	81 215	84 870	86 991
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		31 800	31 800	-	-	-	-	-	-	31 800	33 231	34 062
Unbilled Metered Consumption		31 800	31 800	-	-	-	-	-	-	31 800	33 231	34 062
Water Losses		14 919	14 919	-	-	-	-	-	-	14 919	15 590	15 980
Apparent losses		-	-	-	-	-	-	-	-	-	-	-
Real losses		14 919	14 919	-	-	-	-	-	-	14 919	15 590	15 980
Leakage on Transmission and Distribution Mains		14 919	14 919	-	-	-	-	-	-	14 919	15 590	15 980
Non-revenue Water		46 719	46 719	-	-	-	-	-	-	46 719	48 821	50 042
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing Balance Water		446 280	446 280	-	-	-	-	-	-	446 280	466 363	478 022
Agricultural												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
Opening Balance		26 560	26 560	-	-	-	-	-	-	26 560	27 755	28 449
Acquisitions		92 631	92 631	-	-	-	-	-	-	92 631	96 799	99 219
Issues	13	(289 611)	(318 941)	-	-	-	-	-	-	(318 941)	(323 609)	(331 665)
Adjustments	14	(22 318)	(22 318)	-	-	-	-	-	-	(22 318)	(23 322)	(23 906)
Closing balance - Consumables Standard Rated		(192 739)	(222 068)	-	-	-	-	-	-	(222 068)	(222 377)	(227 902)

Zero Rated												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		253 542	224 212	-	-	-	-	-	-	224 212	243 986	250 120
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		6 412 264	6 416 961	-	-	-	-	-	-	6 416 961	6 543 257	6 730 857
Less: Accumulated depreciation		750 718	750 718	-	-	-	-	-	-	750 718	784 501	804 113
Total Property, plant & equipment	1	5 661 545	5 666 243	-	-	-	-	-	-	5 666 243	5 758 756	5 926 744
LIABILITIES												
Current liabilities - Financial liabilities												
Total Current liabilities - Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables												
Trade and other payables from exchange transactions		388 441	376 285	-	-	-	-	-	-	376 285	300 000	258 710
Trade payables from Non-exchange transactions: Unspent conditional Grants		106 000	20 000	-	-	-	-	-	-	20 000	110 770	113 539
Total Trade and other payables	1	494 441	396 285	-	-	-	-	-	-	396 285	410 770	372 249
Non current liabilities - Financial liabilities												
Total Non current liabilities - Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Non current liabilities - Long Term portion of trade payables												
Total Non current liabilities - Long Term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Provisions - non current												
Other		52 278	52 278	-	-	-	-	-	-	52 278	54 631	55 997
Total Provisions - non current		52 278	52 278	-	-	-	-	-	-	52 278	54 631	55 997
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		5 971 224	6 073 146	-	-	-	-	-	-	6 073 146	6 208 172	6 515 903
Restated balance		5 971 224	6 073 146	-	-	-	-	-	-	6 073 146	6 208 172	6 515 903
Surplus/(Deficit)		454 281	373 883	-	-	-	-	-	-	373 883	586 387	574 783
Other adjustments		568	568	-	-	-	-	-	-	568	593	608
Accumulated Surplus/(Deficit)	1	6 426 072	6 447 596	-	-	-	-	-	-	6 447 596	6 795 152	7 091 294
Reserves												
Total Reserves	2	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	6 426 072	6 447 596	-	-	-	-	-	-	6 447 596	6 795 152	7 091 294

Table SB3: Adjustments to the SDBIP – Performance objectives

DC47 Sekhukhune - Supporting Table SB3 Consolidated Adjustments to the SDBIP - performance objectives - 46056													
Description	Unit of measurement	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
05 - Infrastructure And Water Services													
Water Management													
Water Distribution													
Formal Settlement Households Receiving Water	Households	60	-	-	-	-	-	-	-	60	63	-	
No Water Supply	Households	5	-	-	-	-	-	-	-	5	5	-	
Other Water Supply (< Min.Service Level)	Households	11	-	-	-	-	-	-	-	11	12	-	
Other Water Supply (At Least Min.Service Level)	Households	153	-	-	-	-	-	-	-	153	161	-	
Piped Water Inside Dwelling	Households	22	-	-	-	-	-	-	-	22	23	-	
Piped Water Inside Yard (But Not In Dwelling)	Households	17	-	-	-	-	-	-	-	17	17	-	
Using Public Tap (At Least Min.Service Level)	Households	525	-	-	-	-	-	-	-	525	551	-	

Table SB4: Adjustments to budgeted performance indicators and benchmarks

DC47 Sekhukhune - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 46056									
Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				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%
Liquidity									
Current Ratio	Current assets/current liabilities				263.6%	307.8%	307.8%	362.3%	423.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				254.1%	295.1%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.2	1.5	1.5	1.9	2.3
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				41.8%	38.7%	38.7%	38.9%	37.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					71.4%	54.9%	67.1%	70.5%	61.9%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)	-	-	-	-		-	-	-
Water Volumes :System input	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-		-	-	-
	Bulk Purchase								
	Water treatment works								
Water Distribution Losses (2)	Natural sources								
	Total Volume Losses (kℓ)	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
	Total Cost of Losses (Rand '000)	-	-	-	-		-	-	-
Employee costs	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-		-	-	-
	Employee costs/(Total Revenue - capital revenue)				32.0%	31.1%	31.1%	30.4%	30.2%
	Remuneration								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				9.2%	11.4%	11.4%	11.0%	14.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				9.2%	11.3%	11.3%	10.1%	9.8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				20.6%	19.4%	19.4%	19.8%	19.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

Table SB5: Social, economic and demographic statistics and assumptions

DC47 Sekhukhune - Supporting Table SB5 Consolidated Adjustments Budget - social, economic and demographic statistics and assumptions - 46056														
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Budget Year 2025/26	2025/26 Medium Term Revenue & Expenditure Framework				
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome		
Detail on the provision of municipal services for B10														
Total municipal services	Ref.					2022/23	2023/24	2024/25	Budget Year 2025/26			2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)												
		Water:												
		Piped water inside dwelling				-	-	-	22 008	22 008	22 008	23 086	-	-
		Piped water inside yard (but not in dwelling)				-	-	-	16 506	16 506	16 506	17 315	-	-
	8	Using public tap (at least min.service level)				-	-	-	525 423	525 423	525 423	551 169	-	-
	10	Other water supply (at least min.service level)				-	-	-	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	-	-
	9	Using public tap (< min.service level)				-	-	-					-	-
	10	Other water supply (< min.service level)				-	-	-	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				-	-	-	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				-	-	-	89 534	89 534	89 534	93 921	-	-
Municipal in-house services														
Municipal in-house services	Ref.					2022/23	2023/24	2024/25	Budget Year 2025/26			2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)												
		Water:												
		Piped water inside dwelling				-	-	-	22 008	22 008	22 008	23 086	-	-
		Piped water inside yard (but not in dwelling)				-	-	-	16 506	16 506	16 506	17 315	-	-
	8	Using public tap (at least min.service level)				-	-	-	525 423	525 423	525 423	551 169	-	-
	10	Other water supply (at least min.service level)				-	-	-	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	-	-
	9	Using public tap (< min.service level)				-	-	-					-	-
	10	Other water supply (< min.service level)				-	-	-	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				-	-	-	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				-	-	-	89 534	89 534	89 534	93 921	-	-

Table SB6: Social, economic and demographic statistics and assumptions

DC47 Sekhukhune - Supporting Table SB6 Consolidated Adjustments Budget - funding measurement - 46056										
Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				692 031	721 200	590 904	582 683	600 923
Cash + investments at the yr end less applications - R'000	2	18(1)b				219 533	283 157	261 532	485 956	591 203
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				454 281	373 883	373 883	586 387	574 783
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	2.2%	-3.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	11.4%	11.5%	3.8%	10.8%	8.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	99.2%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							11.8%	2.5%
Long term receivables % change - incr(decr)	12	18(1)a							-20.3%	-13.8%
R&M % of Property Plant & Equipment	13	20(1)(vi)				3.0%	3.7%	3.7%	3.9%	5.3%
Asset renewal % of capital budget	14	20(1)(vi)				0.1%	1.1%	1.1%	0.1%	0.1%

Table SB7: Adjustments budget – transfers and grant receipts

DC47 Sekhukhune - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 46056										
Description	Ref	Budget Year 2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	+1 2026/27	+2 2027/28
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		1 241 860	1 241 860	-	-	-	-	1 241 860	1 359 766	1 459 186
Local Government Equitable Share		1 209 760	1 209 760	-	-	-	-	1 209 760	1 285 864	1 344 030
Expanded Public Works Programme Integrated Grant		8 403	8 403	-	-	-	-	8 403	-	-
Local Government Financial Management Grant		2 400	2 400	-	-	-	-	2 400	2 500	2 600
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		21 297	21 297	-	-	-	-	21 297	71 402	112 556
Provincial Government:		-	-	-	-	-	-	-	-	-
	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		5 000	5 000	-	-	-	-	5 000	5 000	5 000
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Education Training and Development Practices SETA		5 000	5 000	-	-	-	-	5 000	5 000	5 000
Health and Welfare SETA		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
Poverty Relief		-	-	-	-	-	-	-	-	-
Skill Development and Training		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	1 246 860	1 246 860	-	-	-	-	1 246 860	1 364 766	1 464 186
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS		1 246 860	1 246 860	-	-	-	-	1 246 860	1 364 766	1 464 186

Table SB8: Adjustments budget – expenditure on transfers and grant programme

DC47 Sekhukhune - Supporting Table SB8 Consolidated Adjustments Budget - expenditure on transfers and grant programme - 46056										
Description	Ref	Budget Year 2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		2	3	4	5	6	7	+1 2026/27	+2 2027/28	
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		1 202 695	1 239 786	-	-	-	-	1 239 786	1 312 030	1 410 054
Equitable Share		1 167 556	1 206 202	-	-	-	-	1 206 202	1 243 664	1 300 645
Expanded Public Works Programme Integrated Grant		8 587	8 587	-	-	-	-	8 587	193	204
Local Government Financial Management Grant		2 445	2 445	-	-	-	-	2 445	2 491	2 545
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		24 108	22 553	-	-	-	-	22 553	65 683	106 660
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		4 304	9 661	-	-	-	-	9 661	5 201	5 298
Education Training and Development Practices SETA		4 304	4 304	-	-	-	-	4 304	5 201	5 298
Parent Municipality		-	5 357	-	-	-	-	5 357	-	-
Total operating expenditure of Transfers and Grants:		1 207 000	1 249 447	-	-	-	-	1 249 447	1 317 231	1 415 353
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		405 581	405 875	-	-	-	-	405 875	534 456	526 878
Expanded Public Works Programme Integrated Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		402 895	403 189	-	-	-	-	403 189	531 647	523 943
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		2 686	2 686	-	-	-	-	2 686	2 809	2 935
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		405 581	405 875	-	-	-	-	405 875	534 456	526 878
Total capital expenditure of Transfers and Grants		1 612 581	1 655 322	-	-	-	-	1 655 322	1 851 687	1 942 230

Table SB9: Adjustments budget – reconciliation of transfers, grants receipts, and unspent funds

DC47 Sekhukhune - Supporting Table SB9 Consolidated Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 46056									
Description	Ref	Budget Year 2025/26						Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted
		Budget	Adjusted	capital	Govt	Adjusts.		Budget	Budget
		2	3	4	5	6	7	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		(32 100)	(32 100)	-	-	-	-	(32 100)	(73 902)
Repayment of grants		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(64 200)	(64 200)	-	-	-	-	(64 200)	(147 803)
Conditions still to be met - transferred to liabilities		32 100	32 100	-	-	-	-	32 100	73 902
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)
Conditions met - transferred to revenue		(10 000)	(10 000)	-	-	-	-	(10 000)	(10 000)
Conditions still to be met - transferred to liabilities		5 000	5 000	-	-	-	-	5 000	5 000
Total operating transfers and grants revenue		(74 200)	(74 200)	-	-	-	-	(74 200)	(157 803)
Total operating transfers and grants - CTBM	2	37 100	37 100	-	-	-	-	37 100	78 902
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year		(106 000)	(20 000)	-	-	-	-	(20 000)	(110 770)
Current year receipts		(407 331)	(407 331)	-	-	-	-	(407 331)	(552 295)
Conditions met - transferred to revenue		(920 662)	(834 662)	-	-	-	-	(834 662)	(1 215 361)
Conditions still to be met - transferred to liabilities		407 331	407 331	-	-	-	-	407 331	552 295
Provincial Government:									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
District Municipality:									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:									
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		(920 662)	(834 662)	-	-	-	-	(834 662)	(1 215 361)
Total capital transfers and grants - CTBM		407 331	407 331	-	-	-	-	407 331	552 295
TOTAL TRANSFERS AND GRANTS REVENUE		(994 862)	(908 862)	-	-	-	-	(908 862)	(1 373 164)
TOTAL TRANSFERS AND GRANTS - CTBM		444 431	444 431	-	-	-	-	444 431	661 664

Table SB10: Adjustments budget – reconciliation of transfers and grants made by the municipality

DC47 Sekhukhune - Supporting Table SB10 Consolidated Adjustments Budget - transfers and grants made by the municipality - 46056												Budget Year +1 2026/27	Budget Year +2 2027/28
Description	Ref	Budget Year 2025/26									Adjusted Budget	Adjusted Budget	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
R thousands		A	A1	B	C	D	E	F	G	H			
<u>Cash transfers to other municipalities</u>													
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
<u>Cash transfers to Entities/Other External Mechanisms</u>													
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-	
<u>Cash transfers to other Organs of State</u>													
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	
<u>Cash transfers to other Organisations</u>													
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	
<u>Groups of Individuals</u>													
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	
<u>Non-cash transfers to other municipalities</u>													
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	
<u>Non-cash transfers to Entities/Other External Mechanisms</u>													
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-	
<u>Non-cash transfers to other Organs of State</u>													
<i>Prv Dpt Agen - Lim Econ Dev Agency</i>		20 000	20 000	-	-	-	-	-	-	20 000	30 000	30 000	
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		20 000	20 000	-	-	-	-	-	-	20 000	30 000	30 000	
<u>Non-cash transfers to other Organisations</u>													
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-	-	
<u>Groups of Individuals</u>													
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH TRANSFERS	5	20 000	20 000	-	-	-	-	-	-	20 000	30 000	30 000	
TOTAL TRANSFERS		20 000	20 000	-	-	-	-	-	-	20 000	30 000	30 000	

Table SB11: Adjustments budget – Councillors and staff benefits

DC47 Sekhukhune - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits - 46056											
Summary of remuneration	Ref	Budget Year 2025/26									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		11 338	12 388			-		-	-	12 388	9.3%
Pension and UIF Contributions		915	915			-		-	-	915	0.0%
Medical Aid Contributions		298	298			-		-	-	298	0.0%
Cellphone Allowance		1 752	1 752			-		-	-	1 752	
Other benefits and allowances		4 996	3 896			-		-	-	3 896	
Sub Total - Councillors		19 300	19 250			-		-	-	19 250	-0.3%
% increase			(0)							-	
Senior Managers of the Municipality											
Basic Salaries and Wages		8 406	8 056	-		-		-	-	8 056	-4.2%
Pension and UIF Contributions		691	691	-		-		-	-	691	0.0%
Medical Aid Contributions		133	133	-		-		-	-	133	0.0%
Overtime		-	-	-		-		-	-	-	
Performance Bonus		111	111	-		-		-	-	111	
Motor Vehicle Allowance		1 310	1 310	-		-		-	-	1 310	0.0%
Cellphone Allowance		253	253	-		-		-	-	253	0.0%
Housing Allowances		147	147	-		-		-	-	147	
Other benefits and allowances		248	248	-		-		-	-	248	
Payments in lieu of leave		184	184	-		-		-	-	184	
Acting and post related allowance		164	164	-		-		-	-	164	
Sub Total - Senior Managers of Municipality		11 647	11 297	-		-		-	-	11 297	-3.0%
0			(0)							-	
Other Municipal Staff											
Basic Salaries and Wages		316 138	288 661	-	-	-	-	-	-	288 661	-8.7%
Pension and UIF Contributions		53 768	51 215	-	-	-	-	-	-	51 215	-4.7%
Medical Aid Contributions		17 754	17 649	-	-	-	-	-	-	17 649	-0.6%
Overtime		17 447	17 203	-	-	-	-	-	-	17 203	-1.4%
Performance Bonus		548	15 205	-	-	-	-	-	-	15 205	
Motor Vehicle Allowance		30 881	31 732	-	-	-	-	-	-	31 732	2.8%
Cellphone Allowance		6 960	6 904	-	-	-	-	-	-	6 904	-0.8%
Housing Allowances		2 705	2 755	-	-	-	-	-	-	2 755	
Other benefits and allowances		4 648	4 116	-	-	-	-	-	-	4 116	
Payments in lieu of leave		3 679	2 429	-	-	-	-	-	-	2 429	-34.0%
Long service awards		1 606	1 946	-	-	-	-	-	-	1 946	21.2%
Post-retirement benefit obligations	5	238	138	-	-	-	-	-	-	138	-42.0%
Sub Total - Other Municipal Staff		456 372	439 951	-	-	-	-	-	-	439 951	-3.6%
0											
Total Parent Municipality		487 319	470 498	-	-	-	-	-	-	470 498	-3.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		487 319	470 498	-	-	-	-	-	-	470 498	-3.5%
0											
TOTAL MANAGERS AND STAFF		468 019	451 248	-	-	-	-	-	-	451 248	-3.6%

Table SB12: Adjustments budget – monthly revenue and expenditure (municipal vote)

DC47 Sekhukhune - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 46056															Medium Term Revenue and Expenditure Framework		
Description	Ref	Budget Year 2025/26												Full year budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		July	August	Sept.	October	November	December	January	February	March	April	May	June		Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
	0																
Vote 01 - Speakers Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		519 719	79 068	47 505	(72 217)	14 888	408 148	18 153	12 224	154 083	154 083	154 083	370 463	1 860 201	1 860 201	2 140 702	2 234 926
Vote 05 - Infrastructure And Water Services		428	426	427	141 717	65 504	69 350	49 319	433	-	-	-	(327 605)	-	-	-	-
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		-	-	-	758	67	226	67	-	-	-	-	(1 119)	-	-	-	-
	0	520 147	79 494	47 932	70 258	80 460	477 724	67 540	12 657	154 083	154 083	154 083	41 739	1 860 201	1 860 201	2 140 702	2 234 926
	0																
Vote 01 - Speakers Office		3 497	2 932	2 557	3 043	2 889	2 801	2 783	2 728	4 537	4 537	4 537	17 599	54 440	54 440	57 130	59 902
Vote 02 - Executive Mayor's Office		2 778	5 077	6 679	4 304	5 217	8 619	4 146	4 707	6 259	6 259	6 259	9 342	69 646	69 646	71 507	77 058
Vote 03 - Municipal Manager Office		1 449	9 290	16 103	7 160	14 459	11 299	14 086	10 156	10 825	10 825	10 825	9 927	126 405	126 405	139 790	143 968
Vote 04 - Budget And Treasury		5 769	6 065	9 996	6 017	6 280	7 936	7 590	6 511	15 616	15 616	15 616	93 982	196 992	196 992	209 361	221 512
Vote 05 - Infrastructure And Water Services		36 082	81 927	80 414	99 978	85 828	67 638	44 477	57 523	70 639	70 639	70 639	(31 745)	734 040	734 040	747 355	812 716
Vote 06 - Planning And Economic Development		899	1 408	1 432	2 061	2 036	1 535	1 879	2 075	2 038	2 038	2 038	8 162	27 601	27 601	32 087	35 510
Vote 07 - Community Services		7 560	6 661	5 489	6 408	6 431	6 029	6 173	6 786	6 402	6 402	6 402	14 010	84 752	84 752	94 977	100 745
Vote 08 - Sekhukhune Development Angancy		249	241	986	477	764	445	765	328	675	675	675	3 220	9 502	9 502	11 423	11 822
Vote 09 - Corporate Services		6 497	13 927	15 419	15 172	12 022	14 987	8 381	10 267	15 322	15 322	15 322	40 304	182 940	182 940	190 686	196 909
Total Expenditure by Vote		64 779	127 529	139 075	144 618	135 926	121 288	90 280	101 083	132 312	132 312	132 312	164 803	1 486 318	1 486 318	1 554 316	1 660 143
Surplus/ (Deficit)		455 367	(48 035)	(91 143)	(74 361)	(55 466)	356 436	(22 740)	(88 425)	21 771	21 771	21 771	(123 063)	373 883	373 883	586 385	574 783

Table SB13: Adjustments budget – monthly revenue and expenditure (functional classification)

DC47 Sekhukhune - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 46056														Medium Term Revenue and Expenditure Framework			
Description - Standard classification	Ref	Budget Year 2025/26												Full year budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		July	August	Sept.	October	November	December	January	February	March	April	May	June				
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue - Functional																	
Revenue - Functional																	
Governance and administration		519 719	79 068	47 505	(71 459)	14 956	408 375	18 220	12 224	154 083	154 083	154 083	369 344	1 860 201	1 860 201	2 140 702	2 234 926
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		519 719	79 068	47 505	(71 459)	14 956	408 375	18 220	12 224	154 083	154 083	154 083	369 344	1 860 201	1 860 201	2 140 702	2 234 926
Trading services		428	426	427	141 717	65 504	69 350	49 319	433	-	-	-	(326 605)	-	-	-	-
Energy sources													-	-	-	-	-
Water management		347	346	347	141 636	65 422	69 269	49 238	351	-	-	-	(326 956)	-	-	-	-
Waste water management		81	81	81	81	81	81	82	82	-	-	-	(649)	-	-	-	-
Waste management													-	-	-	-	-
Other													-	-	-	-	-
Total Revenue - Functional		520 147	79 494	47 932	70 258	80 460	477 724	67 540	12 657	154 083	154 083	154 083	41 739	1 860 201	1 860 201	2 140 702	2 234 926
Expenditure - Functional																	
Governance and administration		27 550	43 952	56 243	42 103	47 297	51 671	43 159	41 156	58 960	58 960	58 960	185 165	715 176	715 176	763 452	800 095
Executive and council		7 724	17 299	25 339	14 507	22 564	22 719	21 015	17 591	21 621	21 621	21 621	36 869	250 491	250 491	268 428	280 929
Finance and administration		19 825	26 653	30 904	27 596	24 733	28 952	22 144	23 565	37 339	37 339	37 339	148 296	464 685	464 685	495 024	519 166
Health													-	-	-	-	-
Economic and environmental services		1 148	1 650	2 418	2 538	2 800	1 980	2 644	2 404	2 713	2 713	2 713	11 383		37 102	43 509	47 332
Planning and development		1 148	1 650	2 418	2 538	2 800	1 980	2 644	2 404	2 713	2 713	2 713	11 383		37 102	43 509	47 332
Road transport													-	-	-	-	-
Environmental protection													-	-	-	-	-
Trading services		36 082	81 927	80 414	99 978	85 828	67 638	44 477	57 523	70 639	70 639	70 639	(31 745)	734 040	734 040	747 355	812 716
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		36 082	81 927	80 414	99 978	85 828	67 638	44 477	57 523	70 485	70 485	70 485	(33 138)		732 183	745 400	810 658
Waste management													-	-	-	-	-
Other													-	-	-	-	-
Total Expenditure - Functional		64 779	127 529	139 075	144 618	135 926	121 288	90 280	101 083	132 312	132 312	132 312	164 803	1 449 216	1 486 318	1 554 316	1 660 143
Surplus/ (Deficit)		455 367	(48 035)	(91 143)	(74 361)	(55 466)	356 436	(22 740)	(88 425)	21 771	21 771	21 771	(123 063)	410 985	373 883	586 385	574 783

Table SB14: Adjustments budget – monthly revenue and expenditure (municipal vote)

DC47 Sekhukhune - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 46056															Medium Term Revenue and Expenditure Framework		
Description	Ref	Budget Year 2025/26												Full year budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		July	August	Sept.	October	November	December	January	February	March	April	May	June		Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget				
Revenue By Source																	
Exchange Revenue																	
Service charges - Water		6 306	7 418	6 750	6 793	6 853	6 218	7 954	6 547	6 309	6 309	6 309	17 343	91 108	91 108	106 703	109 370
Service charges - Waste Water Management		1 445	1 512	1 375	1 260	1 543	1 259	1 254	1 340	1 416	1 416	1 416	1 757	16 994	16 994	17 759	18 203
Sale of Goods and Rendering of Services		84	175	120	98	100	41	1 307	292	105	105	105			2 104	2 826	2 896
Interest earned from Receivables		3 278	3 205	3 289	3 362	3 307	3 364	3 355	3 332	6 074	6 074	6 074	1 012	45 725	45 725	27 509	28 197
Interest earned from Current and Non Current Assets		2 510	4 310	6 275	696	2 275	2 187	3 236	114	2 310	2 310	2 310	20 186	48 719	48 719	66 586	68 251
Special rating levies													17	17	17	18	19
Operational Revenue		-	1	0	-	-	-	-	-	1	1	1	12	17	17	18	19
Non-Exchange Revenue																	
Surcharges and Taxes		-	-	-	-	-	-	-	-	0	0	0	3	4	4	4	4
Fines, penalties and forfeits		4	5	5	-	10	-	97	19	(40)	(40)	(40)	616	635	635	1 499	1 537
Transfer and subsidies - Operational		506 082	2 384	2 283	4 458	3 575	397 824	3 633	254	103 905	103 905	103 905	14 653	1 246 860	1 246 860	1 364 766	1 464 186
Interest		158	157	157	159	161	160	161	163	-	-	-	(1 276)	-	-	-	-
Operational Revenue		270	270	270	270	270	270	270	270	-	-	-	(2 158)	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	59	59	59	529	705	705	736	755
Other Gains		-	-	-	345	-	-	-	-	-	-	-	(345)	-	-	-	-
Total Revenue		520 136	19 436	20 524	17 442	18 094	411 322	21 268	12 331	120 139	120 139	120 139	52 349	202 580	1 452 888	1 588 424	1 693 437
Expenditure By Type																	
Employee related costs		37 663	36 125	32 005	38 611	37 231	35 452	36 080	37 865	35 648	35 648	35 648	53 273	451 248	451 248	483 465	511 254
Remuneration of councillors		1 232	1 287	1 129	1 272	1 301	1 276	1 213	1 192	1 598	1 598	1 598	4 555	19 250	19 250	20 294	21 460
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		6 974	18 088	22 669	24 603	27 660	23 147	9 992	4 437	17 055	17 055	17 055	(25 207)	163 526	163 526	161 200	165 196
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	8 246	8 246	8 246	74 210	98 947	98 947	103 287	107 828
Interest		-	-	-	-	-	-	-	-	10	10	10	86	115	115	120	126
Contracted services		8 887	53 659	62 683	54 294	40 132	41 274	25 262	39 235	46 992	46 992	46 992	11 433	477 836	477 836	482 195	538 146
Transfers and subsidies		-	-	-	2 812	9 524	-	-	6 054	1 667	1 667	1 667	(3 390)	20 000	20 000	30 000	30 000
Irrecoverable debts written off		-	-	-	-	-	-	-	-	479	479	479	4 307	5 742	5 742	5 995	6 258
Operational costs		10 024	18 370	20 589	23 027	20 077	20 139	17 734	12 301	20 619	20 619	20 619	45 535		249 654	267 759	279 873
Total Expenditure		64 779	127 529	139 075	144 618	135 926	121 288	90 280	101 083	132 312	132 312	132 312	164 803	1 236 665	1 486 318	1 554 315	1 660 142
Surplus/(Deficit)		455 357	(108 093)	(118 551)	(127 177)	(117 832)	290 034	(69 012)	(88 752)	(12 173)	(12 173)	(12 173)	(112 454)	(1 034 084)	(33 431)	34 109	33 294
Transfers and subsidies - capital (monetary allocations)		11	60 058	27 408	52 816	62 365	66 402	46 272	-	33 944	33 944	33 944	(9 835)		407 331	552 295	541 508
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	327	-	-	-	(327)		-	-	-
Surplus/(Deficit) after capital transfers & contributions		455 367	(48 035)	(91 143)	(74 361)	(55 466)	356 436	(22 740)	(88 425)	21 771	21 771	21 771	(122 615)	(1 034 084)	373 900	586 405	574 802

Table SB15: Adjustments budget – monthly cash flow

DC47 Sekhukhune - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 46056																	
Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																	
Cash Receipts By Source	1																
Service charges - water revenue		3 742	3 340	3 133	3 406	3 606	3 283	1 974	-	2 250	2 250	2 250	(2 236)	26 996	26 996	48 512	49 725
Service charges - sanitation revenue		1 585	1 654	1 470	1 453	1 747	1 350	1 289	-	2 084	2 084	2 084	8 205	25 004	25 004	26 129	26 783
Interest earned - external investments		2 510	3 561	6 085	618	2 199	2 144	3 116	-	4 039	4 039	4 039	16 116	48 464	48 464	61 095	62 622
Interest earned - outstanding debtors		17	36	18	24	12	12	25	-	-	-	-	(145)	-	-	-	-
Fines, penalties and forfeits		4	5	5	-	10	-	97	-	48	48	48	313	578	578	1 440	1 476
Transfers and Subsidies - Operational		504 067	4 501	-	-	3 781	394 131	-	-	103 905	103 905	103 905	28 665	1 246 860	1 246 860	1 364 766	1 464 186
Other revenue		510 919	269 846	198 996	112 996	245 410	388 434	174 074	-	196	196	196	(1 898 913)	2 348	2 348	95 823	57 512
Cash Receipts by Source		1 022 844	282 943	209 708	118 497	256 764	789 354	180 574	-	112 521	112 521	112 521	(1 847 996)	1 350 251	1 350 251	1 597 765	1 662 304
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	119 906	-	112 764	-	96 806	-	-	33 944	33 944	33 944	(23 978)	407 331	407 331	552 295	541 508
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	59	59	59	529	705	705	736	755
Total Cash Receipts by Source		1 022 844	402 849	209 708	231 261	256 764	886 160	180 574	-	146 524	146 524	146 524	(1 871 445)	1 758 287	1 758 287	2 150 797	2 204 567
Cash Payments by Type																	
Employee related costs		37 945	36 920	38 292	39 959	38 887	36 538	36 849	-	22 484	22 484	22 484	(63 038)	269 803	269 803	281 944	288 992
Remuneration of councillors		871	919	891	906	927	914	842	-	1 752	1 752	1 752	9 500	21 026	21 026	21 972	22 522
Acquisitions - water & other inventory	3	40 579	126 365	42 611	28 664	(68 261)	50 333	19 420	-	5 905	5 905	5 905	(535 904)	(278 478)	(278 478)	(285 405)	-
Contracted services		-	-	(47 134)	-	(16 906)	3 094	(18 753)	-	-	-	-	79 699	-	-	-	-
Other expenditure		135 008	112 265	136 707	120 995	84 938	76 134	51 046	-	68 358	68 358	68 358	(101 868)	820 300	820 300	1 017 832	1 043 278
Cash Payments by Type		214 404	276 468	171 368	190 524	39 584	167 013	89 404	-	98 499	98 499	98 499	(611 611)	832 651	832 651	1 036 343	1 354 792
Other Cash Flows/Payments by Type																	
Capital assets		1 293	44 629	53 360	41 757	39 724	63 853	49 634	-	38 050	38 050	38 050	48 197	456 595	456 595	584 568	572 517
Other Cash Flows/Payments		531	2 751	-	8 459	-	-	2 663	-	-	-	-	(14 404)	-	-	-	-
Total Cash Payments by Type		216 228	323 849	224 727	240 740	79 308	230 866	141 701	-	136 549	136 549	136 549	(577 818)	1 289 247	1 289 247	1 620 911	1 927 310
NET INCREASE/(DECREASE) IN CASH HELD		806 616	79 000	(15 020)	(9 479)	177 457	655 294	38 873	-	9 975	9 975	9 975	(1 293 627)	469 040	469 040	529 885	277 257
Cash/cash equivalents at the month/year beginning:		391 481	1 198 097	1 277 097	1 262 078	1 252 599	1 430 056	2 085 349	2 124 223	2 124 223	2 134 198	2 144 173	2 154 148			391 481	1 390 407
Cash/cash equivalents at the month/year end:		1 198 097	1 277 097	1 262 078	1 252 599	1 430 056	2 085 349	2 124 223	2 124 223	2 134 198	2 144 173	2 154 148	860 521			860 521	1 667 664

Table SB16: Adjustments budget – monthly capital expenditure (municipal vote)

DC47 Sekhukhune - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 46056																	
Description - Municipal Vote	Ref	Budget Year 2025/26													Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Full year budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	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		-	-	339	-	-	2 174	-	274	(505)	(505)	(505)	15 015	-	16 288	-	-
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	339	-	-	2 174	-	274	(505)	(505)	(505)	15 015	-	16 288	-	-
													30 030	-	32 576	-	-
Single-year expenditure appropriation																	
Vote 01 - Speakers Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Executive Mayor's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Budget And Treasury		-	-	-	1 014	-	-	-	1 808	1 792	1 792	1 792	6 303	-	14 500	7 200	5 408
Vote 05 - Infrastructure And Water Services		1 293	44 629	53 020	40 743	39 562	61 490	49 634	49 122	36 581	36 581	36 581	(28 774)	-	420 461	576 053	565 809
Vote 06 - Planning And Economic Development		-	-	-	-	-	-	-	-	307	307	307	615	-	1 536	-	-
Vote 07 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Sekhukhune Development Angancy		-	-	-	-	-	-	-	160	(42)	(42)	(42)	374	-	409	1 255	1 220
Vote 09 - Corporate Services		-	-	-	-	162	190	-	-	325	325	325	2 076	-	3 402	60	80
Capital single-year expenditure sub-total	3	1 293	44 629	53 020	41 757	39 724	61 679	49 634	51 090	38 962	38 962	38 962	(19 406)	-	440 308	584 568	572 517
Total Capital Expenditure	2	1 293	44 629	53 360	41 757	39 724	63 853	49 634	51 364	38 457	38 457	38 457	(4 391)	-	456 595	584 568	572 517

Table SB17: Adjustments budget – monthly capital expenditure (functional classification)

DC47 Sekhukhune - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 46056																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		-	-	-	1 014	162	190	-	1 808	2 116	2 116	2 116	8 380	17 902	7 260	5 488
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	1 014	162	190	-	1 808	2 116	2 116	2 116	8 380	17 902	7 260	5 488
Internal audit																
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services																
Sport and recreation																
Public safety																
Housing																
Health																
Economic and environmental services		-	-	-	-	-	-	-	160	265	265	265	989	1 945	1 255	1 220
Planning and development		-	-	-	-	-	-	-	160	265	265	265	989	1 945	1 255	1 220
Road transport																
Environmental protection																
Trading services		1 293	44 629	53 360	40 743	39 562	63 663	49 634	49 396	36 076	36 076	36 076	(13 759)	436 749	576 053	565 809
Energy sources																
Water management		1 293	44 629	53 360	40 743	39 562	63 663	49 634	49 396	36 076	36 076	36 076	(13 759)	436 749	576 053	565 809
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management																
Other																
Total Capital Expenditure - Functional		1 293	44 629	53 360	41 757	39 724	63 853	49 634	51 364	38 457	38 457	38 457	(4 391)	456 595	584 568	572 517

Table SB18a: Adjustments budget – capital expenditure on new assets by assets

DC47 Sekhukhune - Supporting Table SB18a Consolidated Adjustments Budget - capital expenditure on new assets by asset class - 46056											Budget Year	Budget Year
Description	Ref	Budget Year 2025/26									+1 2026/27	+2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		368 255	400 969	-	-	-	-	-	-	400 969	576 561	509 187
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		368 255	400 969	-	-	-	-	-	-	400 969	576 561	509 187
<i>Bulk Mains</i>		53 301	51 801	-	-	-	-	-	-	51 801	345 095	423 545
<i>Distribution</i>		314 954	349 169	-	-	-	-	-	-	349 169	231 466	85 642
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		50	50	-	-	-	-	-	-	50	60	80
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		50	50	-	-	-	-	-	-	50	60	80
<i>Computer Software and Applications</i>		50	50	-	-	-	-	-	-	50	60	80
Computer Equipment		3 509	3 860	-	-	-	-	-	-	3 860	565	435
Computer Equipment		3 509	3 860	-	-	-	-	-	-	3 860	565	435
Furniture and Office Equipment		4 810	4 610	-	-	-	-	-	-	4 610	3 972	2 092
Furniture and Office Equipment		4 810	4 610	-	-	-	-	-	-	4 610	3 972	2 092
Machinery and Equipment		2 000	2 000	-	-	-	-	-	-	2 000	-	-
Machinery and Equipment		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		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	378 624	411 490	-	-	-	-	-	-	411 490	581 159	511 795

Table SB18b: Adjustments budget – capital expenditure on renewal of existing assets

DC47 Sekhukhune - Supporting Table SB18b Consolidated Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 46056												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Assets		550	100	-	-	-	-	-	-	100	600	651
Community Facilities		550	100	-	-	-	-	-	-	100	600	651
<i>PurIs</i>		550	100	-	-	-	-	-	-	100	600	651
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	5 000	-	-	-	-	-	-	5 000	-	-
Operational Buildings		-	5 000	-	-	-	-	-	-	5 000	-	-
<i>Municipal Offices</i>		-	5 000	-	-	-	-	-	-	5 000	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	550	5 100	-	-	-	-	-	-	5 100	600	651

Table SB18c: Adjustments budget – expenditure on repairs and maintenance by asset class

DC47 Sekhukhune - Supporting Table SB18c Consolidated Adjustments Budget - expenditure on repairs and maintenance by asset class - 46056												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		115 501	145 436	-	-	-	-	-	-	145 436	155 562	225 577
Water Supply Infrastructure		101 279	131 279	-	-	-	-	-	-	131 279	102 236	132 292
<i>Boreholes</i>		95 190	125 190	-	-	-	-	-	-	125 190	95 873	125 770
<i>Distribution</i>		6 089	6 089	-	-	-	-	-	-	6 089	6 363	6 522
Sanitation Infrastructure		12 423	12 357	-	-	-	-	-	-	12 357	53 325	93 285
<i>Reticulation</i>		300	234	-	-	-	-	-	-	234	40 657	80 300
<i>Outfall Sewers</i>		12 123	12 123	-	-	-	-	-	-	12 123	12 668	12 985
Solid Waste Infrastructure		1 800	1 800	-	-	-	-	-	-	1 800	-	-
<i>Electricity Generation Facilities</i>		1 800	1 800	-	-	-	-	-	-	1 800	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		2 310	3 757	-	-	-	-	-	-	3 757	2 712	2 900
Operational Buildings		2 310	3 757	-	-	-	-	-	-	3 757	2 712	2 900
<i>Municipal Offices</i>		1 910	3 357	-	-	-	-	-	-	3 357	2 132	2 175
<i>Building Plan Offices</i>		400	400	-	-	-	-	-	-	400	580	725
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		650	650	-	-	-	-	-	-	650	679	696
Computer Equipment		650	650	-	-	-	-	-	-	650	679	696
Furniture and Office Equipment		1 500	1 500	-	-	-	-	-	-	1 500	1 568	1 607
Furniture and Office Equipment		1 500	1 500	-	-	-	-	-	-	1 500	1 568	1 607
Machinery and Equipment		378	278	-	-	-	-	-	-	278	394	409
Machinery and Equipment		378	278	-	-	-	-	-	-	278	394	409
Transport Assets		13 572	13 572	-	-	-	-	-	-	13 572	14 183	14 537
Transport Assets		13 572	13 572	-	-	-	-	-	-	13 572	14 183	14 537
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	133 912	165 193	-	-	-	-	-	-	165 193	175 097	245 726

Table SB18d: Adjustments budget – depreciation by asset class

DC47 Sekhukhune - Supporting Table SB18d Consolidated Adjustments Budget - depreciation by asset class - 46056												Budget Year +1 2026/27	Budget Year +2 2027/28
Description	Ref	Budget Year 2025/26									Adjusted Budget	Adjusted Budget	Adjusted Budget
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
R thousands		A	A1	B	C	D	E	F	G	H			
Depreciation by Asset Class/Sub-class													
Infrastructure		98 867	98 867	-	-	-	-	-	-	98 867	103 217	107 758	
Roads Infrastructure		6 160	6 160	-	-	-	-	-	-	6 160	6 431	6 714	
<i>Roads</i>		6 160	6 160	-	-	-	-	-	-	6 160	6 431	6 714	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		82 998	82 998	-	-	-	-	-	-	82 998	86 650	90 463	
<i>Dams and Weirs</i>		23 490	23 490	-	-	-	-	-	-	23 490	24 524	25 603	
<i>Distribution</i>		59 508	59 508	-	-	-	-	-	-	59 508	62 126	64 860	
Sanitation Infrastructure		6 055	6 055	-	-	-	-	-	-	6 055	6 322	6 600	
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Reticulation</i>		6 055	6 055	-	-	-	-	-	-	6 055	6 322	6 600	
Solid Waste Infrastructure		3 654	3 654	-	-	-	-	-	-	3 654	3 815	3 983	
<i>Landfill Sites</i>		3 654	3 654	-	-	-	-	-	-	3 654	3 815	3 983	
Community Assets		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Other assets		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		80	80	-	-	-	-	-	-	80	70	70	
Computer Equipment		80	80	-	-	-	-	-	-	80	70	70	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Living resources		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation to be adjusted	1	98 947	98 947	-	-	-	-	-	-	98 947	103 287	107 828	

Table SB18e: Adjustments budget – capital expenditure on upgrading of existing assets by asset class

DC47 Sekhukhune - Supporting Table SB18e Consolidated Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 46056

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14			
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		73 926	40 006	-	-	-	-	-	-	40 006	2 809	60 072
Roads Infrastructure		2 686	2 686	-	-	-	-	-	-	2 686	2 809	2 935
Road Structures		2 686	2 686	-	-	-	-	-	-	2 686	2 809	2 935
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		71 240	37 320	-	-	-	-	-	-	37 320	-	57 137
Water Treatment Works		71 240	37 320	-	-	-	-	-	-	37 320	-	57 137
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	73 926	40 006	-	-	-	-	-	-	40 006	2 809	60 072

Table SB19: Adjustments budget – list of capital projects affected by the annual budget adjustments

DC47 Sekhukhune - Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 46056											
Function	Project Description	Type	Asset Sub-Class	Ward Location	Medium Term Revenue and Expenditure Framework						
					Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28		
R thousands					Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
Parent municipality:											
<i>List all capital projects grouped by Function</i>											
Administrative And Corporate Support	Computer	NEW	Computer Equipment	R-WHOLE OF THE DISTRICT	3 000	3 352	-	-	-	-	
Economic Development/Planning	Gis Equip/Plotter/Pcx2/Server/Coordnts	NEW	Machinery And Equipment	R-WHOLE OF THE DISTRICT	-	1 536	-	-	-	-	
Finance	Building Structures	RENEWAL	Municipal Offices	R-WHOLE OF THE DISTRICT	-	5 000	-	-	-	-	
Support To Local Municipalities	Refurbishment - Erf 488	RENEWAL	Parks	R-WHOLE OF THE DISTRICT	550	100	600	600	651	651	
Support To Local Municipalities	Computer	NEW	Computer Equipment	R-WHOLE OF THE DISTRICT	259	259	305	305	165	165	
Support To Local Municipalities	Office Equipment	NEW	Furniture And Office Equipment	R-WHOLE OF THE DISTRICT	250	50	350	350	405	405	
Water Distribution	Mig-Refurbishment Of Dennilton Wwtw	UPGRADING	Water Treatment Works	R-WHOLE OF THE DISTRICT	38 992	21 032	-	-	57 137	57 137	
Water Distribution	Mig-Refurbishment Of Leeuwfontein Wwtw	UPGRADING	Water Treatment Works	R-WHOLE OF THE DISTRICT	32 248	16 288	-	-	-	-	
Water Distribution	Rbig - Nebo Scheme	NEW	Bulk Mains	R-WHOLE OF THE DISTRICT	1 500	-	-	-	-	-	
Water Distribution	Mig - Mampuru Bulk Water Scheme	NEW	Distribution	R-WHOLE OF THE DISTRICT	51 000	72 252	61 903	61 903	-	-	
Water Distribution	Mig - Upgrading Of De Hoop Wtw	NEW	Distribution	R-WHOLE OF THE DISTRICT	54 586	38 496	10 000	10 000	-	-	
Water Distribution	Mig- Moutse East & West Water Retic Ph2	NEW	Distribution	R-WHOLE OF THE DISTRICT	37 030	72 695	66 911	66 911	-	-	
Water Distribution	Mig-Malekane Regional Water Scheme	NEW	Distribution	R-WHOLE OF THE DISTRICT	12 088	5 476	-	-	-	-	
Water Distribution	Gis Eq Plotter 2desktops Server Coords	NEW	Machinery And Equipment	R-WHOLE OF THE DISTRICT	2 000	464	-	-	-	-	
Entities:											
<i>List all capital projects grouped by Municipal Entity</i>											
Entity Name											
<i>Project name</i>											

Table SB20: Adjustments budget – Municipal Entity Performance

DC47 Sekhukhune - Supporting Table SB20 Adjusted Budget Municipal Entity Performance Summary - 46056												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue												
Entity 2 total revenue												
Entity 3 (etc) total revenue												
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure												
Entity 2 total operating expenditure												
Entity 3 etc. total operating expenditure												
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure												
Entity 2 total capital expenditure												
Entity 3 etc. total capital expenditure												
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

Quality Certification

I, **Mr. Kgwale M.M.**, The municipal manager of the Sekhukhune District Municipality, hereby certify that the 2025/26 annual adjusted budget and supporting documentation were prepared in accordance with the Municipal Finance Management Act and its regulations.

Print Name: Meshack Mahlagaume Kgwale

Accounting Officer of Sekhukhune District Municipality (DC47)

Signature _____

Date _____