



Makhuduthamaga Local Municipality – LIM473 2025/26 Adjusted Budget and
MTREF



MAKHUDUTHAMAGA
LOCAL MUNICIPALITY

**ADJUSTED BUDGET
OF
Makhuduthamaga Local Municipality**

2025/26- 2027/28

(February 2026)

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Abbreviations and Acronyms

BPC	Budget Planning Committee	MIG	Municipal Infrastructure Grant
CFO	Chief Financial Officer	MPRA	Municipal Properties Rates Act
MM	Municipal Manager	MSA	Municipal Systems Act
			Medium-term Expenditure
CPI	Consumer Price Index	MTEF	Framework
			Medium-term Revenue and
CRRF	Capital Replacement Reserve Fund	MTREF	Expenditure
DoRA	Division of Revenue Act		Framework
EE	Employment Equity	NGO	Non-Governmental organizations
			National Key Performance
FBS	Free basic services	NKPIs	Indicators
GAMAP	Generally Accepted Municipal Accounting Practice	OHS	Occupational Health and Safety
		OP	Operational Plan
	General Recognized Accounting		Performance Management
GRAP	Practice	PMS	System
HR	Human Resources	PPE	Property Plant and Equipment
IDP	Integrated Development Strategy	PPP	Public Private Partnership
IT	Information Technology	RG	Restructuring Grant
		SALG	
Km	kilometer	A	South African Local Government
DFS	Government Financial Statistics		Association
			Service Delivery Budget
KPA	Key Performance Area	SDBIP	Implementation
KPI	Key Performance Indicator		Plan
			Small Micro and Medium
LED	Local Economic Development	SMME	Enterprises
	Member of the Executive		
MEC	Committee		
MFM	Municipal Financial Management		
A	Act	DOE	Department of Energy
	Programme		
IGF	Internally Generated Funds	CBR	Cash Backed Reserves
FY	Full Year	BTO	Budget and Treasury Office
SDM	Sekhukhune District Municipality		



1 Executive Summary.

1.1 Adjustments Budget Background

- Makhuduthamaga Local Municipality has prepared its annual adjusted budget for the 2025/26 financial year in accordance with section 28(2)(a)(b) of the Municipal Finance Management Act and Chapter 2, part 4 of the Municipal Budget and Reporting Regulations as published under GN 393 in GG 32141 dated 17 April 2009. No budget adjustments were effected on both the revenue and expenditure forecasts for the two outer years 2026/27 and 2027/28 of the MTREF.
- The accounting officer has in terms of section 72 of the Finance Management Act No.53 of 2003 performed the mid-year performance assessment in which the municipality's performance against planned targets and planned budget targets were assessed to determine as to whether adjustment budget will be necessary.
- The municipality has adjusted its 2025/26 total annual revenue budget from **R 579 487 000** to **R 603 647 000**. The total annual revenue budget is increased by **R 24 160 000**.
- The municipality has Adjusted its total annual expenditure budget from **R 621 289 199** to **R 655 340 547** for the 2025/2026 financial year. The total annual expenditure budget is increased by **R 34 051 348** in this adjustment budget. The difference between the total adjusted revenue budget and the total adjusted expenditure budget is funded through the VAT Recovery.
- The following budget adjustments were effected on the municipality's total annual revenue budget for the 2025/2026 financial year:



1.2 ADJUSTMENTS ON REVENUE BUDGET

1.2.1. Government transfers and subsidies

- The Government transfer and Subsidies is adjusted **R 9 160 000** for Roads and Bridges Relief Fund and **R 22 300** for Municipal Infrastructure Grant Overheads.

1.2.2. Own revenue sources of revenue.

- The Agency services is adjusted from R 7 500 000 to R 7 700 000.
- The interest earned-External investments R 4 000 000 to R 2 200 000.
- The waste management is adjusted from R 10 700 00 to R 5 700 000.
- The Traffic fines is adjusted from R 1 400 000 to R 2 000 000.
- The interests on outstanding debtors R 13 000 000 to R 19 000 000.
- Other revenue is adjusted from R 1 400 000 to R 1 6 400 000.

1.3 ADJUSTMENTS ON EXPENDITURE BUDGET

1.3.1. Adjustment on operational Expense.

- The operational expenditure is adjusted from **R 459 546 269** to **R 511 564 197** to provide additional budget for repairs and maintenance of roads and bridges, other municipal assets and operational costs .

1.3.2. Adjustment on capital Expenditure

- The annual capital expenditure is adjusted from **R 161 742 930** to **R 143 776 350** in this adjustment Budget.

Table 1 Consolidated Overview of the Adjusted Budget 2025/26 and MTREF:

Description	Approved Budget 2025/26	Additional Grant August 2025	Year TD Actuals	Available/ Outstanding Balance	Budget Adjustment	Adjusted Budget as at 28/02/2026	Draft Budget 2026/27	Draft Budget 2027/28
Total Revenue	579 487 000.00	9 160 000.00	381 511 807.50	207 135 192.50	15 000 000.00	603 647 000.00	593 790 000.00	618 062 000.00
Total Operating Expenditure	459 546 268.97	9 160 000.00	237 538 853.38	206 758 383.90	42 857 928.20	511 564 197.17	440 466 559.08	463 955 862.49
Operating surplus/(Deficit)	119 940 731.03	-	143 972 954.12	376 808.60	(27 857 928.20)	92 082 802.83	153 323 440.92	154 106 137.51
VAT RECOVERY	53 000 000.00	-	40 873 131.00	12 126 869.00	-	53 000 000.00	30 000 000.00	20 000 000.00
Surplus excluding capital expenditure	172 940 731.03	-	184 846 085.12	12 503 677.60	(27 857 928.20)	145 082 802.83	183 323 440.92	174 106 137.51
Infrastructure Assets:Roads and Bridges	143 032 650.00	-	54 513 758.30	88 518 891.70	(12 022 300.00)	131 010 350.00	148 800 000.00	112 354 000.00
Infrastructure Assets:Electricity	5 436 000.00	-	-	5 436 000.00	-	5 436 000.00	14 327 000.00	14 975 000.00
Other Assets:	13 274 280.00	-	2 803 774.87	10 470 505.13	(5 944 280.00)	7 330 000.00	1 000 000.00	1 025 000.00
Total Capital Expenditure	161 742 930.00	-	57 317 533.17	104 425 396.83	(17 966 580.00)	143 776 350.00	164 127 000.00	128 354 000.00
Total surplus/(Deficit)	11 197 801.03	-	127 528 551.95	(91 921 719.23)	(9 891 348.20)	1 306 452.83	19 196 440.92	45 752 137.51

Total revenue increased by **R 24 160 000** to **R 603 647 000**. This reflects a 4% increase as compared to the approved revenue budget. For the two outer years, total revenue will remain unchanged at **R 593 790 000** and **R 618 062 000** respectively, which shows a total revenue decrease of **R 9 857 000** and a growth of **R 24 272 000**. The total revenue includes the grants allocations from the national treasury.

Total operating expenditure budget for the 2025/26 financial year is adjusted to **R 511 564 197** and that translates into an operating budgeted surplus of **R 92 082 803**. The operating surplus for the two outer years is estimated to decrease by **R 61 240 638** and increase by **R 782 697** respectively in 2026/27 and 2027/28. These surpluses will be used to fund capital expenditure and to further ensure cash backing of reserves and funds.

The total adjusted capital budget decreased by **R 17 966 580** to **R 143 776 350** for the 2025/26 financial year. From the total annual capital budget for 2025/26, an amount of **R 73 010 350** is funded by MIG for roads and bridges and **R 5 436 000** by INEP. The rest of the capital projects and acquisitions of new assets are being funded by the equitable share grant.

The following table is a summary of the adjusted 2025/26 MTREF (classified by main revenue source).

Table 2 Summary of revenue classified by main revenue source

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

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	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Waste Management	2	10 700	-	-	-	-	-	(5 000)	(5 000)	5 700	10 800	10 850
Sale of Goods and Rendering of Services		1 425	-	-	-	-	-	15 000	15 000	16 425	1 528	1 631
Agency services		7 500	-	-	-	-	-	200	200	7 700	7 800	8 100
Interest earned from Current and Non Current Assets		4 000	-	-	-	-	-	(1 800)	(1 800)	2 200	4 200	4 400
Rental from Fixed Assets		250	-	-	-	-	-	-	-	250	280	310
Non-Exchange Revenue												
Property rates	2	53 000	-	-	-	-	-	-	-	53 000	55 000	57 000
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 400	-	-	-	-	-	600	600	2 000	1 550	1 700
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		409 743	-	-	-	-	-	9 182	9 182	418 926	406 005	422 742
Interest		13 000	-	-	-	-	-	6 000	6 000	19 000	13 500	14 000
Total Revenue (excluding capital transfers and contributions)		501 018	-	-	-	-	-	24 182	24 182	525 201	500 663	520 733

The total revenue for the municipality including capital transfers and subsidies after adjustments amount to **R 603 647 000** for 2025/26, **R 593 790 000** for 2026/27 and **R 618 062 000** for 2027/28.

The revenue from government grants forms a significant percentage of the total operating revenue for the municipality for the entire 2025/26 MTREF. This clearly indicates that our municipality depends on government grants which contribute 79% of the total annual revenue, 81% and 81% across 2025/26 MTREF.

Operating Expenditure Framework

As indicated in the original budget, the municipality's expenditure framework for the 2025/26 budget and MTREF is informed by the following:

- The infrastructure projects plan in the IDP to address the backlog and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;

- The capital programme is aligned to backlog eradication plan;
- Operational gains/ surpluses will be directed to funding the capital budget.
- Funding was allocated to only projects which have projects implementation plans to guard against under spending.

The following table is a high-level summary of the adjusted operational expenditure budget for 2025/26 and MTREF (classified per main type of operating expenditure):

Table 3 Summary of operating expenditure by standard classification item

Choose name from list - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		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	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		143 979	-	-	-	-	-	5 647	5 647	149 626	149 139	152 868
Remuneration of councillors		28 904	-	-	-	-	-	250	250	29 154	30 205	30 960
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		1 500	-	-	-	-	-	-	-	1 500	1 803	1 848
Debt impairment		19 836	-	-	-	-	-	5 200	5 200	25 036	10 000	10 250
Depreciation and amortisation		36 851	-	-	-	-	-	1 090	1 090	37 941	38 509	39 472
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		160 518	-	-	-	-	-	30 087	30 087	190 606	140 305	153 525
Transfers and subsidies		10 728	-	-	-	-	-	300	300	11 028	11 098	11 375
Irrecoverable debts written off		-	-	-	-	-	-	8 000	8 000	8 000	-	-
Operational costs		57 230	-	-	-	-	-	1 444	1 444	58 674	56 057	58 493
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		459 546	-	-	-	-	-	52 018	52 018	511 564	437 116	458 791

Adjustment on employee related costs

The adjusted budget for employee related costs increased by R 5.6 million due to movement of EPWP incentive from operational costs in the approved budget to Employees costs in this adjustment. Employee related cost amounts to **29%** of the total operational expenditure.

Adjustment on Councilor allowances.

The adjusted budget for councilor allowances is increased by R 250 thousand. The councilor allowances amount to **6 %** of the total operational expenditure.

Adjustment on Debt impairment

The adjusted budget for debt impairment increased by R 5.2 million for the 2025/26 financial year. Debt impairment amounts to **5%** of the total adjusted operational expenditure.



Adjustment on Depreciation

The adjusted budget for depreciation increased by R 1 million for the 2025/26 financial year. Depreciation amount to **7%** of the total adjusted operational expenditure.

Adjustment on Contracted services

Contracted services comprises of the repair and maintenance of roads and bridges, repair and maintenance of other municipal assets, security services, cleaning services, operation of landfill site, VAT recovery and mSCOA financial system. The approved budget for this line item is adjusted by R 20.9 million to cover contracted services that were not adequately budgeted for during the original budget and to provide additional funds for repairs and maintenance of roads and bridges, particularly the internal streets destroyed during rainy season in various villages within the Makhuduthamaga municipality. Contracted services amount to **24%** of the total adjusted operational expenditure.

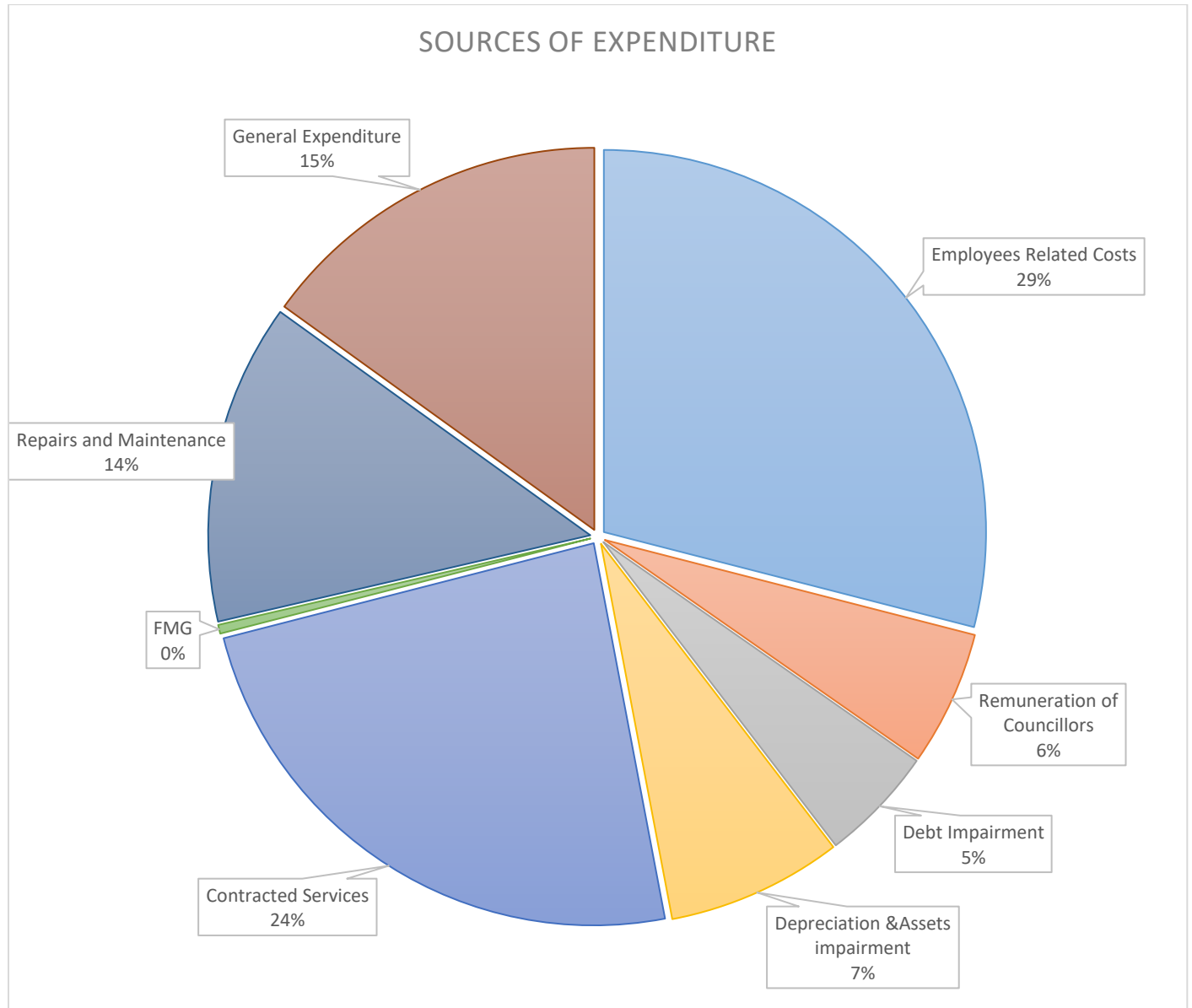
Adjustment on General expenses.

The approved budget for general expenses is adjusted by R 5 million. General expenses amount to **11%** of the total adjusted operational expenditure.



The following bar chart gives a breakdown of the main expenditure categories for the 2025/26 financial year Adjustment Budget.

Main Operational Expenditure categories for 2025/26 financial year



□

Capital expenditure

The following table provides a breakdown of adjustments on budgeted capital expenditure by vote:

Table 4 Adjusted Capital budget per vote.

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Total Capital Expenditure - Vote		161 743	-	-	-	-	-	(20 067)	(20 067)	141 676	85 327	46 000
Capital Expenditure - Functional												
<i>Governance and administration</i>		11 274	-	-	-	-	-	(6 944)	(6 944)	4 330	1 000	1 025
Executive and council		474	-	-	-	-	-	156	156	630	-	-
Finance and administration		10 800	-	-	-	-	-	(7 100)	(7 100)	3 700	1 000	1 025
<i>Economic and environmental services</i>		142 033	-	-	-	-	-	(9 922)	(9 922)	132 110	148 800	112 354
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		142 033	-	-	-	-	-	(9 922)	(9 922)	132 110	148 800	112 354
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		8 436	-	-	-	-	-	(1 100)	(1 100)	7 336	14 327	14 975
Energy sources		6 436	-	-	-	-	-	-	-	6 436	14 327	14 975
Waste management		2 000	-	-	-	-	-	(1 100)	(1 100)	900	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	161 743	-	-	-	-	-	(17 967)	(17 967)	143 776	164 127	128 354
Funded by:												
National Government		78 469	-	-	-	-	-	(22)	(22)	78 446	78 800	82 354
Transfers recognised - capital	4	78 469	-	-	-	-	-	(22)	(22)	78 446	78 800	82 354
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		83 274	-	-	-	-	-	(20 044)	(17 944)	65 330	85 327	46 000
Total Capital Funding		161 743	-	-	-	-	-	(20 067)	(17 967)	143 776	164 127	128 354

For the 2025/26 financial year, an amount of **R 143 776 000** was adjusted for the capital expenditure to be funded by MIG grant, INEP and equitable share. For 2026/27 and 2027/28 the budget has been appropriated at **R 164 127 000** and **R 128 354 000** respectively. The approved capital budget for 2025/26 decreased by **R 17 967 000** in this adjustment budget.

Road transport vote is appropriated the highest allocation of **R 132 million** for 2025/26 adjustment budget which equates to 92% of the total capital budget, followed by Energy source at **R 6 436 million** which is 4% of the total capital adjusted Budget, followed by Finance and administration at **R 3.7 million** which is 3% and Executive Support at **R 630 thousand** which is 0.04% of the total capital adjusted Budget.



No multi-year shifting of funds was carried out in relation to the capital expenditure budget for the 2025/26 financial year.

1.3. ADJUSTMENT BUDGET TABLES (B1 to B10)

The following are the ten main B schedule tables for the annual budget of Makhuduthamaga Local municipality for the 2025/26 MTREF.

1.3.1 Table 5 MBRR B1 – Annual Budget Summary

LIM473 Makhuduthamaga - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year +1	Budget Year +2
	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		
Financial Performance											
Property rates	53 000	-	-	-	-	-	-	-	53 000	55 000	57 000
Service charges	10 700	-	-	-	-	-	(5 000)	(5 000)	5 700	10 800	10 845
Investment revenue	4 000	-	-	-	-	-	(1 800)	(1 800)	2 200	4 200	4 400
Transfers recognised - operational	409 743	-	-	-	-	-	9 182	9 182	418 926	406 005	422 742
Other own revenue	23 575	-	-	-	-	-	21 800	21 800	45 375	24 658	25 741
Total Revenue (excluding capital transfers and contributions)	501 018	-	-	-	-	-	24 182	24 182	525 201	500 663	520 728
Employee costs	143 979	-	-	-	-	-	5 647	5 647	149 626	149 139	152 868
Remuneration of councillors	28 904	-	-	-	-	-	250	250	29 154	30 205	30 960
Depreciation & asset impairment	56 687	-	-	-	-	-	6 290	6 290	62 977	48 509	49 722
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 500	-	-	-	-	-	-	-	1 500	1 803	1 848
Transfers and subsidies	10 728	-	-	-	-	-	300	300	11 028	11 098	11 375
Other expenditure	217 748	-	-	-	-	-	39 531	39 531	257 280	196 362	212 018
Total Expenditure	459 546	-	-	-	-	-	52 018	52 018	511 564	437 116	458 791
Surplus/(Deficit)	41 472	-	-	-	-	-	(27 836)	(27 836)	13 636	63 547	61 937
Transfers and subsidies - capital (monetary allocations)	78 469	-	-	-	-	-	(22)	(22)	78 446	93 127	97 329
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	119 941	-	-	-	-	-	(27 858)	(27 858)	92 083	156 674	159 266
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	119 941	-	-	-	-	-	(27 858)	(27 858)	92 083	156 674	159 266
Capital expenditure & funds sources											
Capital expenditure	161 743	-	-	-	-	-	(17 967)	(17 967)	143 776	85 327	46 000
Transfers recognised - capital	78 469	-	-	-	-	-	(22)	(22)	78 446	14 327	14 975
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 274	-	-	-	-	-	(17 944)	(17 944)	65 330	71 000	31 025
Total sources of capital funds	161 743	-	-	-	-	-	(17 967)	(17 967)	143 776	85 327	46 000
Financial position											
Total current assets	100 518	-	-	-	-	-	2 008	2 008	102 526	219 432	268 465
Total non current assets	668 284	-	-	-	-	-	(19 057)	(19 057)	649 227	592 655	553 730
Total current liabilities	87 676	-	-	-	-	-	10 809	10 809	98 485	87 371	87 800
Total non current liabilities	9 718	-	-	-	-	-	-	-	9 718	9 761	9 786
Community wealth/Equity	671 408	-	-	-	-	-	(27 858)	(27 858)	643 550	713 155	720 707
Cash flows											
Net cash from (used) operating	177 380	-	-	-	-	-	(26 067)	(26 067)	151 313	296 183	241 740
Net cash from (used) investing	(187 504)	-	-	-	-	-	24 502	24 502	(163 003)	(98 126)	(52 900)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	3 776	-	-	-	-	-	(1 565)	(1 565)	2 211	212 020	202 839
Cash backing/surplus reconciliation											
Cash and investments available	3 776	-	-	-	-	-	(1 565)	(1 565)	2 211	113 894	149 939
Application of cash and investments	(50 345)	-	-	-	-	-	10 214	10 214	(40 130)	(55 138)	(49 523)
Balance - surplus (shortfall)	54 121	-	-	-	-	-	(11 780)	(11 780)	42 341	169 031	199 461
Asset Management											
Asset register summary (WDV)	624 954	-	-	-	-	-	(19 057)	(19 057)	605 897	549 130	510 096
Depreciation	36 851	-	-	-	-	-	1 090	1 090	37 941	38 509	39 472
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	39 500	-	-	-	-	-	15 000	15 000	54 500	20 500	31 725



1.3.2 Table 6 MBRR B2 – Budgeted Financial Performance (Standard Classification).

LIM473 Makhuduthamaga - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget	Budget	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Year +1	Year +2	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted	
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
Governance and administration		535 187	-	-	-	-	-	24 160	24 160	559 347	549 290	573 357	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		535 187	-	-	-	-	-	24 160	24 160	559 347	549 290	573 357	
Economic and environmental services		4 300	-	-	-	-	-	-	-	4 300	4 500	4 700	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		4 300	-	-	-	-	-	-	-	4 300	4 500	4 700	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		40 000	-	-	-	-	-	-	-	40 000	40 000	40 000	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		40 000	-	-	-	-	-	-	-	40 000	40 000	40 000	
Total Revenue - Functional	2	579 487	-	-	-	-	-	24 160	24 160	603 647	593 790	618 057	
Expenditure - Functional													
Governance and administration		253 937	-	-	-	-	-	51 677	51 677	305 614	240 500	247 547	
Executive and council		71 061	-	-	-	-	-	6 672	6 672	77 733	76 019	78 772	
Finance and administration		177 489	-	-	-	-	-	45 175	45 175	222 664	158 852	163 005	
Internal audit		5 387	-	-	-	-	-	(170)	(170)	5 217	5 630	5 770	
Community and public safety		44 853	-	-	-	-	-	(2 168)	(2 168)	42 685	44 019	46 082	
Community and social services		40 703	-	-	-	-	-	(2 168)	(2 168)	38 535	41 153	42 182	
Sport and recreation		1 300	-	-	-	-	-	-	-	1 300	1 000	1 025	
Public safety		350	-	-	-	-	-	-	-	350	366	375	
Housing		2 500	-	-	-	-	-	-	-	2 500	1 500	2 500	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		85 854	-	-	-	-	-	8 707	8 707	94 561	75 542	87 180	
Planning and development		27 862	-	-	-	-	-	(2 908)	(2 908)	24 955	26 467	27 129	
Road transport		57 192	-	-	-	-	-	11 705	11 705	68 897	48 865	59 837	
Environmental protection		800	-	-	-	-	-	(90)	(90)	710	209	214	
Trading services		74 902	-	-	-	-	-	(6 198)	(6 198)	68 704	77 055	77 981	
Energy sources		6 074	-	-	-	-	-	(1 595)	(1 595)	4 479	5 257	5 389	
Water management		40 000	-	-	-	-	-	-	-	40 000	40 000	40 000	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		28 828	-	-	-	-	-	(4 603)	(4 603)	24 225	31 797	32 592	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	459 546	-	-	-	-	-	52 018	52 018	511 564	437 116	458 791	
Surplus/ (Deficit) for the year		119 941	-	-	-	-	-	(27 858)	(27 858)	92 083	156 674	159 266	

1.3.3 Table 7 MBRR B3 – Budgeted Financial Performance (Municipal Vote)



Makhuduthamaga Local Municipality – LIM473 2025/26 Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		535 187	-	-	-	-	-	24 160	24 160	559 347	549 290	573 357
Vote 8 - Road Transport		4 300	-	-	-	-	-	-	-	4 300	4 500	4 700
Vote 12 - Water Management		40 000	-	-	-	-	-	-	-	40 000	40 000	40 000
Total Revenue by Vote	2	579 487	-	-	-	-	-	24 160	24 160	603 647	593 790	618 057
Expenditure by Vote	1											
Vote 1 - Executive & Council		71 061	-	-	-	-	-	6 672	6 672	77 733	76 019	78 772
Vote 2 - Finance & Administration		141 411	-	-	-	-	-	34 149	34 149	175 560	128 159	131 545
Vote 3 - Finance & Administration 2		36 078	-	-	-	-	-	10 967	10 967	47 044	30 693	31 460
Vote 4 - Community and Social Services		39 903	-	-	-	-	-	(2 198)	(2 198)	37 705	40 653	41 670
Vote 5 - Planning and Development		27 862	-	-	-	-	-	(2 908)	(2 908)	24 955	26 467	27 129
Vote 6 - Internal Audit		5 387	-	-	-	-	-	(170)	(170)	5 217	5 630	5 770
Vote 7 - Energy Sources		6 074	-	-	-	-	-	(1 595)	(1 595)	4 479	5 257	5 389
Vote 8 - Road Transport		57 192	-	-	-	-	-	11 765	11 765	68 957	48 865	59 837
Vote 9 - Public Safety		350	-	-	-	-	-	-	-	350	366	375
Vote 10 - Waste Management		29 628	-	-	-	-	-	(4 693)	(4 693)	24 935	32 006	32 806
Vote 11 - Sports & Recreation		2 100	-	-	-	-	-	30	30	2 130	1 500	1 538
Vote 12 - Water Management		40 000	-	-	-	-	-	-	-	40 000	40 000	40 000
Vote 14 - Housing		2 500	-	-	-	-	-	-	-	2 500	1 500	2 500
Total Expenditure by Vote	2	459 546	-	-	-	-	-	52 018	52 018	511 564	437 116	458 791
Surplus/ (Deficit) for the year	2	119 941	-	-	-	-	-	(27 858)	(27 858)	92 083	156 674	159 266

1.3.4 Table 8 MBRR B4 – Budgeted Financial Performance (Operational Revenue and Expenditure)



Makhuduthamaga Local Municipality – LIM473 2025/26 Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		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		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Waste Management	2	10 700	-	-	-	-	-	(5 000)	(5 000)	5 700	10 800	10 845
Sale of Goods and Rendering of Services		1 425	-	-	-	-	-	15 000	15 000	16 425	1 528	1 631
Agency services		7 500	-	-	-	-	-	200	200	7 700	7 800	8 100
Interest earned from Current and Non Current Assets		4 000	-	-	-	-	-	(1 800)	(1 800)	2 200	4 200	4 400
Rental from Fixed Assets		250	-	-	-	-	-	-	-	250	280	310
Non-Exchange Revenue												
Property rates	2	53 000	-	-	-	-	-	-	-	53 000	55 000	57 000
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 400	-	-	-	-	-	600	600	2 000	1 550	1 700
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		409 743	-	-	-	-	-	9 182	9 182	418 926	406 005	422 742
Interest		13 000	-	-	-	-	-	6 000	6 000	19 000	13 500	14 000
Total Revenue (excluding capital transfers and contributions)		501 018	-	-	-	-	-	24 182	24 182	525 201	500 663	520 728
Expenditure By Type												
Employee related costs		143 979	-	-	-	-	-	5 647	5 647	149 626	149 139	152 868
Remuneration of councillors		28 904	-	-	-	-	-	250	250	29 154	30 205	30 960
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		1 500	-	-	-	-	-	-	-	1 500	1 803	1 848
Debt impairment		19 836	-	-	-	-	-	5 200	5 200	25 036	10 000	10 250
Depreciation and amortisation		36 851	-	-	-	-	-	1 090	1 090	37 941	38 509	39 472
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		160 518	-	-	-	-	-	30 087	30 087	190 606	140 305	153 525
Transfers and subsidies		10 728	-	-	-	-	-	300	300	11 028	11 098	11 375
Irrecoverable debts written off		-	-	-	-	-	-	8 000	8 000	8 000	-	-
Operational costs		57 230	-	-	-	-	-	1 444	1 444	58 674	56 057	58 493
Total Expenditure		459 546	-	-	-	-	-	52 018	52 018	511 564	437 116	458 791
Surplus/(Deficit)		41 472	-	-	-	-	-	(27 836)	(27 836)	13 636	63 547	61 937
Transfers and subsidies - capital (monetary allocations)		78 469	-	-	-	-	-	(22)	(22)	78 446	93 127	97 329
Surplus/(Deficit) before taxation		119 941	-	-	-	-	-	(27 858)	(27 858)	92 083	156 674	159 266
Surplus/(Deficit) after taxation		119 941	-	-	-	-	-	(27 858)	(27 858)	92 083	156 674	159 266
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		119 941	-	-	-	-	-	(27 858)	(27 858)	92 083	156 674	159 266
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	119 941	-	-	-	-	-	(27 858)	(27 858)	92 083	156 674	159 266

1.3.5 Table 9 MBRR B5 – Budgeted Capital Expenditure (By Vote & Standard Classification)



Makhuduthamaga Local Municipality – LIM473 2025/26 Adjusted Budget and MTREF

Description	Ref	Budget Year 2025/26									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		5	6	7	8	9	10	11	12			
		A	A1	B	C	D	E	F	G	H		
Total Capital Expenditure - Vote		161 743	-	-	-	-	-	(20 067)	(20 067)	141 676	85 327	46 000
Capital Expenditure - Functional												
<i>Governance and administration</i>		11 274	-	-	-	-	-	(6 944)	(6 944)	4 330	1 000	1 025
Executive and council		474	-	-	-	-	-	156	156	630	-	-
Finance and administration		10 800	-	-	-	-	-	(7 100)	(7 100)	3 700	1 000	1 025
<i>Economic and environmental services</i>		142 033	-	-	-	-	-	(9 922)	(9 922)	132 110	148 800	112 354
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		142 033	-	-	-	-	-	(9 922)	(9 922)	132 110	148 800	112 354
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		8 436	-	-	-	-	-	(1 100)	(1 100)	7 336	14 327	14 975
Energy sources		6 436	-	-	-	-	-	-	-	6 436	14 327	14 975
Waste management		2 000	-	-	-	-	-	(1 100)	(1 100)	900	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	161 743	-	-	-	-	-	(17 967)	(17 967)	143 776	164 127	128 354
Funded by:												
National Government		78 469	-	-	-	-	-	(22)	(22)	78 446	78 800	82 354
Transfers recognised - capital	4	78 469	-	-	-	-	-	(22)	(22)	78 446	78 800	82 354
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		83 274	-	-	-	-	-	(20 044)	(17 944)	65 330	85 327	46 000
Total Capital Funding		161 743	-	-	-	-	-	(20 067)	(17 967)	143 776	164 127	128 354

1.3.6 Table 10 MBRR B6 – Budgeted Financial Position

LIM473 Makhuduthamaga - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		3 776	-					(1 565)	(1 565)	2 211	113 894	149 939
Trade and other receivables from exchange transactions	1	6 046	-	-	-	-	-	16 695	16 695	22 741	5 440	5 455
Receivables from non-exchange transactions	1	53 385	-	-	-	-	-	(11 730)	(11 730)	41 655	52 703	55 357
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		4 128	-	-	-	-	-	-	-	4 128	6 325	8 978
VAT		27 943	-	-	-	-	-	(1 392)	(1 392)	26 551	35 807	43 461
Other current assets		5 239	-	-	-	-	-	(0)	(0)	5 239	5 263	5 276
Total current assets		100 518	-	-	-	-	-	2 008	2 008	102 526	219 432	268 465
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		539	-	-	-	-	-	-	-	539	542	543
Property, plant and equipment	3	659 872	-	-	-	-	-	(18 577)	(18 577)	641 296	584 234	545 305
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		7 872	-	-	-	-	-	(480)	(480)	7 392	7 879	7 882
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		668 284	-	-	-	-	-	(19 057)	(19 057)	649 227	592 655	553 730
TOTAL ASSETS		768 802	-	-	-	-	-	(17 049)	(17 049)	751 753	812 087	822 195
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions		60 346	-	-	-	-	-	10 629	10 629	70 975	61 074	61 295
Trade and other payables from non-exchange transactions		10 458	-	-	-	-	-	-	-	10 458	10 639	10 743
Provisions		12 541	-	-	-	-	-	-	-	12 541	12 597	12 629
VAT		4 331	-	-	-	-	-	180	180	4 511	3 061	3 133
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		87 676	-	-	-	-	-	10 809	10 809	98 485	87 371	87 800
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	9 718	-	-	-	-	-	-	-	9 718	9 761	9 786
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		9 718	-	-	-	-	-	-	-	9 718	9 761	9 786
TOTAL LIABILITIES		97 393	-	-	-	-	-	10 809	10 809	108 203	97 132	97 586
NET ASSETS	2	671 408	-	-	-	-	-	(27 858)	(27 858)	643 550	714 955	724 609
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		671 408	-	-	-	-	-	(27 858)	(27 858)	643 550	713 155	720 707
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		671 408	-	-	-	-	-	(27 858)	(27 858)	643 550	713 155	720 707

1.3.7 Table 11 MBRR B7 – Budgeted Cash Flows

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		41 870	-					3 180	3 180	45 050	55 000	57 000
Service charges		8 453	-					(3 608)	(3 608)	4 845	9 180	9 223
Other revenue		64 948	-					(757)	(757)	64 190	42 599	33 247
Transfers and Subsidies - Operational	1	415 179	-					9 182	9 182	424 362	420 332	437 717
Transfers and Subsidies - Capital	1	73 033	-					(22)	(22)	73 010	78 800	82 354
Interest		4 000	-					(1 800)	(1 800)	2 200	4 200	4 400
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(425 279)	-					(30 941)	(30 941)	(456 221)	(308 888)	(377 034)
Finance charges		-	-					-	-	-	-	-
Transfers and Subsidies	1	(4 823)	-					(1 300)	(1 300)	(6 123)	(5 040)	(5 166)
NET CASH FROM/(USED) OPERATING ACTIVITIES		177 380	-	-	-	-	-	(26 067)	(26 067)	151 313	296 183	241 740
Capital assets		(187 504)	-					24 502	24 502	(163 003)	(98 126)	(52 900)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(187 504)	-	-	-	-	-	24 502	24 502	(163 003)	(98 126)	(52 900)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(10 125)	-	-	-	-	-	(1 565)	(1 565)	(11 690)	198 057	188 840
Cash/cash equivalents at the year begin:	2	13 901	-					(0)	(0)	13 901	13 963	13 998
Cash/cash equivalents at the year end:	2	3 776	-					(1 565)	(1 565)	2 211	212 020	202 839



1.3.8 Table 12 MBRR B8 – Cash backed reserves/Accumulated surplus reconciliation

LIM473 Makhuduthamaga - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		3	4	5	6	7	8	9	10	2026/27	2027/28	
		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	3 776	-	-	-	-	-	(1 496)	(1 496)	2 280	212 020	202 839
Other current investments > 90 days		-	-	-	-	-	-	(0)	(0)	(0)	(98 126)	(52 900)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		3 776	-	-	-	-	-	(1 496)	(1 496)	2 280	113 894	149 939
Applications of cash and investments												
Unspent conditional transfers		7 158	-	-	-	-	-	-	-	7 158	7 190	7 208
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(37 844)	-	-	-	-	-	705	705	(37 138)	(47 701)	(47 701)
Other working capital requirements	2	(32 200)	-	-	-	-	-	9 518	9 518	(22 682)	(27 224)	(21 627)
Other provisions		12 541	-	-	-	-	-	-	-	12 541	12 597	12 597
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(50 345)	-	-	-	-	-	10 223	10 223	(40 121)	(55 138)	(49 523)
Surplus(shortfall)		54 121	-	-	-	-	-	(11 720)	(11 720)	42 401	169 031	199 461



1.3.9 Table 13 MBRR table B9 – Asset Management

LIM473 Makhuduthamaga - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		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	7	8	9	10	11	12	13	14	2026/27	2027/28
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	161 743	-	-	-	-	-	(17 967)	(17 967)	143 776	85 327	46 000
Roads Infrastructure		142 033	-	-	-	-	-	(12 022)	(12 022)	130 010	70 000	30 000
Electrical Infrastructure		6 436	-	-	-	-	-	-	-	6 436	14 327	14 975
Solid Waste Infrastructure		2 000	-	-	-	-	-	(1 100)	(1 100)	900	-	-
Infrastructure		150 469	-	-	-	-	-	(13 122)	(13 122)	137 346	84 327	44 975
Housing		2 100	-	-	-	-	-	-	-	2 100	-	-
Other Assets	6	2 100	-	-	-	-	-	-	-	2 100	-	-
Computer Equipment		2 000	-	-	-	-	-	-	-	2 000	1 000	1 025
Furniture and Office Equipment		1 700	-	-	-	-	-	-	-	1 700	-	-
Machinery and Equipment		474	-	-	-	-	-	156	156	630	-	-
Transport Assets		5 000	-	-	-	-	-	(5 000)	(5 000)	-	-	-
Total Capital Expenditure to be adjusted	4	161 743	-	-	-	-	-	(17 967)	(17 967)	143 776	85 327	46 000
Roads Infrastructure		142 033	-	-	-	-	-	(12 022)	(12 022)	130 010	70 000	30 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6 436	-	-	-	-	-	-	-	6 436	14 327	14 975
Solid Waste Infrastructure		2 000	-	-	-	-	-	(1 100)	(1 100)	900	-	-
Infrastructure		150 469	-	-	-	-	-	(13 122)	(13 122)	137 346	84 327	44 975
Housing		2 100	-	-	-	-	-	-	-	2 100	-	-
Other Assets		2 100	-	-	-	-	-	-	-	2 100	-	-
Computer Equipment		2 000	-	-	-	-	-	-	-	2 000	1 000	1 025
Furniture and Office Equipment		1 700	-	-	-	-	-	-	-	1 700	-	-
Machinery and Equipment		474	-	-	-	-	-	156	156	630	-	-
Transport Assets		5 000	-	-	-	-	-	(5 000)	(5 000)	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	161 743	-	-	-	-	-	(17 967)	(17 967)	143 776	85 327	46 000
ASSET REGISTER SUMMARY - PPE (WDV)	5	624 954	-	-	-	-	-	(19 057)	(19 057)	605 897	549 130	510 096
Roads Infrastructure		435 772	-	-	-	-	-	(12 022)	(12 022)	423 750	364 168	324 385
Electrical Infrastructure		12 839	-	-	-	-	-	20	20	12 859	20 733	21 381
Solid Waste Infrastructure		3 880	-	-	-	-	-	(1 090)	(1 090)	2 790	1 887	1 890
Information and Communication Infrastructure		474	-	-	-	-	-	156	156	630	-	-
Infrastructure		452 966	-	-	-	-	-	(12 937)	(12 937)	440 029	386 787	347 656
Community Assets		23 207	-	-	-	-	-	80	80	23 287	23 247	23 268
Investment properties		539	-	-	-	-	-	-	-	539	542	543
Other Assets		98 824	-	-	-	-	-	1 990	1 990	100 814	99 109	99 264
Intangible Assets		7 872	-	-	-	-	-	(480)	(480)	7 392	7 879	7 882
Computer Equipment		11 380	-	-	-	-	-	300	300	11 680	10 279	10 245
Furniture and Office Equipment		4 588	-	-	-	-	-	(2 210)	(2 210)	2 378	2 470	2 459
Machinery and Equipment		6 700	-	-	-	-	-	(5 000)	(5 000)	1 700	-	-
Transport Assets		17 612	-	-	-	-	-	(800)	(800)	16 812	17 545	17 504
Land		1 265	-	-	-	-	-	-	-	1 265	1 271	1 274
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	624 954	-	-	-	-	-	(19 057)	(19 057)	605 897	549 130	510 096
EXPENDITURE OTHER ITEMS		76 351	-	-	-	-	-	16 090	16 090	92 441	59 009	71 197
Depreciation & asset impairment		36 851	-	-	-	-	-	1 090	1 090	37 941	38 509	39 472
Repairs and Maintenance by asset class	3	39 500	-	-	-	-	-	15 000	15 000	54 500	20 500	31 725
Roads Infrastructure		20 000	-	-	-	-	-	-	-	20 000	10 000	20 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 000	-	-	-	-	-	-	-	2 000	1 000	1 025
Infrastructure		22 000	-	-	-	-	-	-	-	22 000	11 000	21 025
Community Facilities		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 500	-	-	-	-	-	-	-	2 500	1 500	2 500
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 500	-	-	-	-	-	-	-	2 500	1 500	2 500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		8 000	-	-	-	-	-	10 000	10 000	18 000	4 000	4 100
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		6 000	-	-	-	-	-	6 000	6 000	12 000	4 000	4 100
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		76 351	-	-	-	-	-	16 090	16 090	92 441	59 009	71 197
Renewal and upgrading of Existing Assets as % of total		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of dep		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		6.3%	0.0%							9.0%	3.7%	6.2%
Renewal and upgrading and R&M as a % of PPE		6.3%	0.0%							9.0%	3.7%	6.2%



1.3:10 Table 14 MBRR table B10 – Basic Service Delivery Measurement

LIM473 Makhuduthamaga - Table B10 Basic service delivery measurement -

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
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		2 610	-	-	-	-	-	-	(1 600)	1 010	2 727	2 795
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		2 610	-	-	-	-	-	-	(1 600)	1 010	2 727	2 795



2 PART 2 – SUPPORTING DOCUMENTS

2.1 Adjustments to budget assumptions.

2.1.1. Internal factors

- To ensure credibility of the budget and to avoid cash flow problems the total expenditure budget together with the total cash outflow has been adjusted accordingly to be within the municipality's available cash and realistically collectable budgeted revenue. The municipality has achieved a remarkable collection on the following source of income during the current financial year:
 - Property rates
 - Interest on Bank Account
 - Agency fees
 - Rentals

2.1.2. General inflation outlook and its impact on the municipal activities

- The following key factors were considered during the preparation of the adjusted budget for the 2025/26 MTREF:
 - National Government macro-economic targets;
 - The general inflationary outlook and the impact on municipality's residents and businesses
 - The impact of municipal cost drivers;
 - The increase in prices for electricity and water; and
 - The decrease in the employee related cost.
- No adjustment has been done to other assumptions as per the original budget.

2.1.3. Interest rates for borrowing and investment of funds.

- The MFMA specifies that borrowing can only be utilized to fund capital or refinancing of borrowing in certain conditions. The municipality is not planning to use borrowing to fund its capital projects in the near future as the focus is to stabilize the financial viability of the municipality and borrowing may weaken the municipality's financial position currently.

2.2 Adjustments to budget funding

- The Municipality budget is funded



2.2.1 Medium-term outlook: operating revenue and expenditure

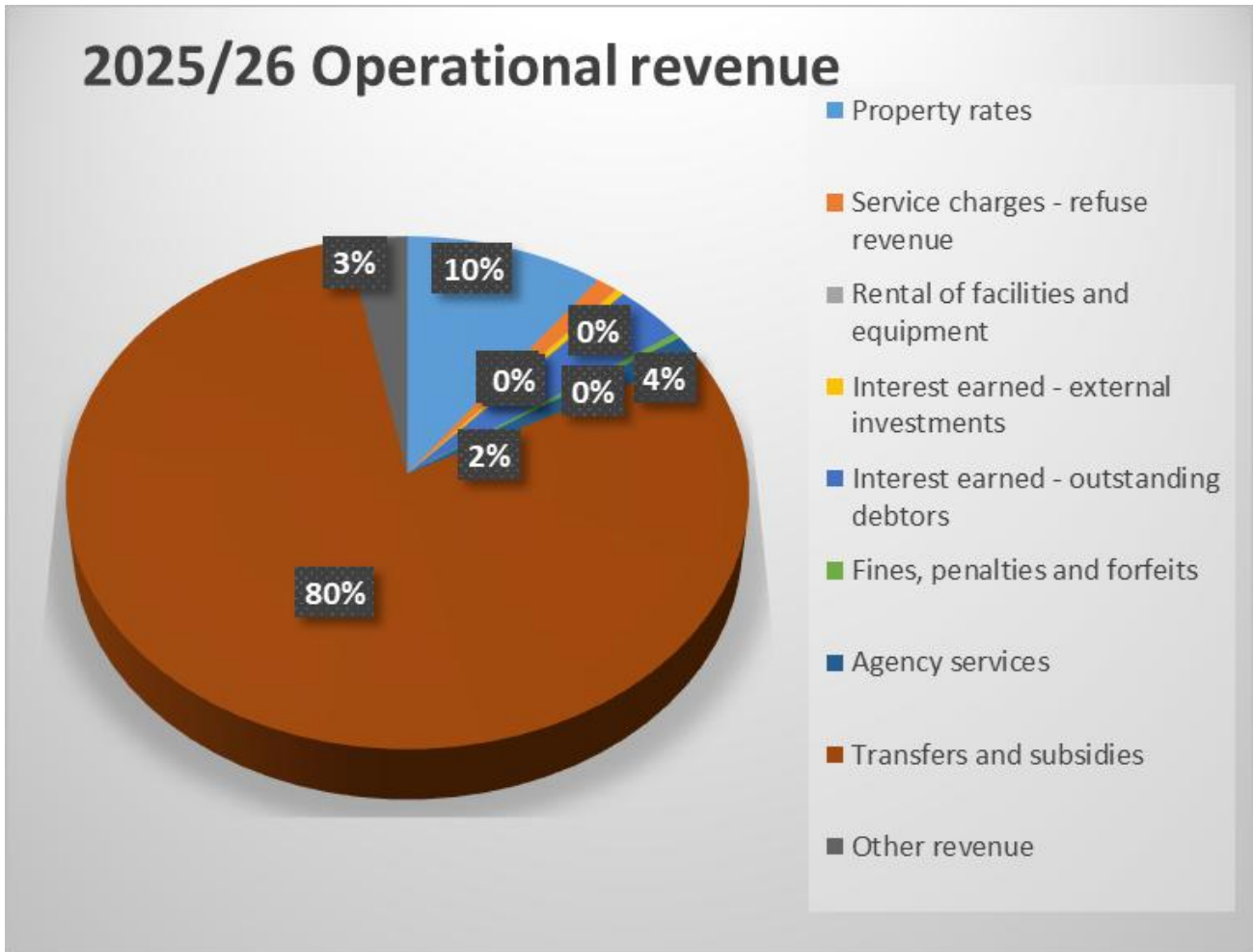
The following table is a breakdown of the adjusted operating revenue over the medium-term:

Table 15 Breakdown of the adjusted operating revenue and expenditure over the medium-term

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Waste Management	2	10 700	-	-	-	-	-	(5 000)	(5 000)	5 700	10 800	10 845
Sale of Goods and Rendering of Services		1 425	-	-	-	-	-	15 000	15 000	16 425	1 528	1 631
Agency services		7 500	-	-	-	-	-	200	200	7 700	7 800	8 100
Interest earned from Current and Non Current Assets		4 000	-	-	-	-	-	(1 800)	(1 800)	2 200	4 200	4 400
Rental from Fixed Assets		250	-	-	-	-	-	-	-	250	280	310
Non-Exchange Revenue												
Property rates	2	53 000	-	-	-	-	-	-	-	53 000	55 000	57 000
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 400	-	-	-	-	-	600	600	2 000	1 550	1 700
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		409 743	-	-	-	-	-	9 182	9 182	418 926	406 005	422 742
Interest		13 000	-	-	-	-	-	6 000	6 000	19 000	13 500	14 000
Total Revenue (excluding capital transfers and contributions)		501 018	-	-	-	-	-	24 182	24 182	525 201	500 663	520 728
Expenditure By Type												
Employee related costs		143 979	-	-	-	-	-	5 647	5 647	149 626	149 139	152 868
Remuneration of councillors		28 904	-	-	-	-	-	250	250	29 154	30 205	30 960
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		1 500	-	-	-	-	-	-	-	1 500	1 803	1 848
Debt impairment		19 836	-	-	-	-	-	5 200	5 200	25 036	10 000	10 250
Depreciation and amortisation		36 851	-	-	-	-	-	1 090	1 090	37 941	38 509	39 472
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		160 518	-	-	-	-	-	31 027	31 027	191 546	140 305	153 525
Transfers and subsidies		10 728	-	-	-	-	-	300	300	11 028	11 098	11 375
Irrecoverable debts written off		-	-	-	-	-	-	8 000	8 000	8 000	-	-
Operational costs		57 230	-	-	-	-	-	444	444	57 674	56 057	58 493
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		459 546	-	-	-	-	-	51 958	51 958	511 504	437 116	458 791
Surplus/(Deficit)		41 472	-	-	-	-	-	(27 776)	(27 776)	13 696	63 547	61 937
Transfers and subsidies - capital (monetary allocations)		78 469	-	-	-	-	-	(22)	(22)	78 446	93 127	97 329
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		119 941	-	-	-	-	-	(27 798)	(27 798)	92 143	156 674	159 266
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		119 941	-	-	-	-	-	(27 798)	(27 798)	92 143	156 674	159 266
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		119 941	-	-	-	-	-	(27 798)	(27 798)	92 143	156 674	159 266
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	119 941	-	-	-	-	-	(27 798)	(27 798)	92 143	156 674	159 266

The following chart is a breakdown of the operational revenue per main category for the 2025/26 financial year as adjusted.



The municipality's adjusted budget for 2025/2026 MTREF is funded mainly by the government grants at 80% and the remaining percentage is funded by the own sources of revenue and VAT Recovery.

The following table summarizes the cash funding of the 2025/26 MTREF adjusted budget:



Details	2025/2026 (R)	2026/2027[®]	2027/2028 (R)
Total Budgeted expenditure	646 180 547.17	604 593 559.08	592 309 862.49
Less non-cash items	(62 976 671.64)	(48 508 951.87)	(49 721 675.67)
Total net expenditure	583 203 875.52	556 084 607.22	542 588 186.83
	Realistic/collectable revenue sources		
Government grants	497 372 000	499 132 000.00	520 071 000.00
Property rates	53 000 000	55 000 000.00	57 000 000.00
Other revenue	53 275 000	39 658 000.00	40 991 000.00
	603 647 000	593 790 000	618 062 000



Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from the transfers recognized – operational (government grants), Property rates, capital grants from organs of state and other minor charges (such as licenses and permits etc).

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- National Treasury guidelines;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

The above principles guides the annual increase/decrease in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The approved tariff rates for the 2025/26 MTREF for Property rates remain unadjusted and can be shown as follows:

Table 16 Approved tariff reduction over the medium-term

Revenue Category	Approved Tariffs 2025/26	Approved Tariffs 2026/27	Approved Tariffs 2027/28
Business Property	0.016	0.016	0.016
Government Property	0.016	0.016	0.016
Agricultural Property	0.014	0.014	0.014

Revenue to be generated from property rates has not been adjusted.

2.2.2. Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2025/26 medium-term capital programme:

Table 17 Sources of capital revenue over the MTREF

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget	Budget
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands		5	6	7	8	9	10	11	12			
		A	A1	B	C	D	E	F	G	H		
Funded by:												
National Government		78 469	-					(22)	(22)	78 446	14 327	14 975
Transfers recognised - capital	4	78 469	-	-	-	-	-	(22)	(22)	78 446	14 327	14 975
Borrowing		-	-					-	-	-	-	-
Internally generated funds		83 274	-					(20 044)	(20 044)	65 330	71 000	31 025
Total Capital Funding		161 743	-	-	-	-	-	(20 067)	(20 067)	143 776	85 327	46 000

The total adjusted capital budget of **R 143.8.9 million** is funded by government grants in a form of MIG **R 78.4 million** and Internally generated funds (Equitable share) **R 65.3 million** for the 2025/26 financial year.

NB: Details of the capital projects and adjustments are in table SB 19 (List of capital programme and projects affected by adjustments)

2.2.3. Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understand ability for councilors and management of the municipality. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from ‘Ratepayers and other’ to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue and other own sources of revenue



Table 18 MBRR Table B7 – Adjusted Budget cash flow statement

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	2026/27	2027/28
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		41 870	–					3 180	3 180	45 050	55 000	57 000
Service charges		8 453	–					(3 608)	(3 608)	4 845	9 180	9 223
Other revenue		64 948	–					(757)	(757)	64 190	42 599	33 247
Transfers and Subsidies - Operational	1	415 179	–					9 182	9 182	424 362	420 332	437 717
Transfers and Subsidies - Capital	1	73 033	–					(22)	(22)	73 010	78 800	82 354
Interest		4 000	–					(1 800)	(1 800)	2 200	4 200	4 400
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(425 279)	–					(30 872)	(30 872)	(456 152)	(308 888)	(377 034)
Finance charges		–	–					–	–	–	–	–
Transfers and Subsidies	1	(4 823)	–					(1 300)	(1 300)	(6 123)	(5 040)	(5 166)
NET CASH FROM/(USED) OPERATING ACTIVITIES		177 380	–	–	–	–	–	(25 998)	(25 998)	151 382	296 183	241 740
CASH FLOWS FROM INVESTING ACTIVITIES												
Payments												
Capital assets		(187 504)	–					24 502	24 502	(163 003)	(98 126)	(52 900)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(187 504)	–	–	–	–	–	24 502	24 502	(163 003)	(98 126)	(52 900)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(10 125)	–	–	–	–	–	(1 496)	(1 496)	(11 621)	198 057	188 840
Cash/cash equivalents at the year begin:	2	13 901	–					(0)	(0)	13 901	13 963	13 998
Cash/cash equivalents at the year end:	2	3 776	–					(1 496)	(1 496)	2 280	212 020	202 839

The above table shows a **R 11.6 million** net decrease in cash held for the 2025/26 financial year and is boosted by the **R 13.9 million** positive opening balance of the municipality's bank account, **the municipality's cash flow position improves over the 2025/26 MTREF with a decreasing net decrease in the cash flow.**





Property Rates

- The municipality has managed to collect **R 7 million** from government departments and local businesses by 31st January 2026. The municipality has also considered the customers who pay their accounts on a monthly basis in its calculation for the budgeted cash flow from this source of revenue.

Other Revenue

- Other revenue sources include the rental of facilities, traffic fines, and agency income. The municipality has managed to collect **R 7.1 million** from these sources of cash flow combined by 31st January 2026, 50% of the cash collected under the other revenue was from the agency services for licenses and permits, traffic fines, rental, interest on bank account, waste management, Sales of goods and service.

Government Grants & Transfers Cash Flow Assumptions

- All government grants are projected to be received at 100% and all conditional grants are projected to be spent at 100% by end of the financial year.

Interest on investments Cash Flow Assumptions

- The municipality is expecting to receive 100% of the annual adjusted budget on revenue from interests on positive bank balances.

2.2.4. Cash Backed Reserves/Accumulated Surplus Reconciliation.

This following table highlights the requirements of the MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year.
- How are those funds used.
- What is the net funds available or funding shortfall.

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small

surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination

Table 19 MBRR Table B8 - Cash backed reserves/accumulated surplus reconciliation

LIM473 Makhuduthamaga - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	3 776	-	-	-	-	-	(1 496)	(1 496)	2 280	212 020	202 839
Other current investments > 90 days		-	-	-	-	-	-	(0)	(0)	(0)	(98 126)	(52 900)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		3 776	-	-	-	-	-	(1 496)	(1 496)	2 280	113 894	149 939
Applications of cash and investments												
Unspent conditional transfers		7 158	-	-	-	-	-	-	-	7 158	7 190	7 208
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(37 844)	-	-	-	-	-	705	705	(37 138)	(47 701)	(47 701)
Other working capital requirements	2	(32 200)	-	-	-	-	-	9 518	9 518	(22 682)	(27 224)	(21 627)
Other provisions		12 541	-	-	-	-	-	-	-	12 541	12 597	12 597
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(50 345)	-	-	-	-	-	10 223	10 223	(40 121)	(55 138)	(49 523)
Surplus(shortfall)		54 121	-	-	-	-	-	(11 720)	(11 720)	42 401	169 031	199 461

The municipality is planning to spend on all the conditional grants received during the 2025/26 financial year, therefore the balances on unspent conditional grants are zero throughout the MTREF.

The municipality's third party payments such as SARS under the statutory requirements are accounted for under the employee related costs on B7 as part of the payments to suppliers and employees over the 2025/26 MTREF. The VAT portion is also accounted for as part of the payments to suppliers and also under the capital assets payments on the B7.

The main purpose of the other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors.

High levels of debtor non-payment and receipt delays will have a greater requirement for working capital. Any underperformance in relation to collections could place upward pressure on the ability of the municipality to meet its creditor obligations.

It can be concluded that the municipality has a surplus against the cash backed and accumulated surpluses reconciliation.

Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the adjusted budget statement of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA.

Table 20 MBRR SB6 – Funding compliance measurement

LIM473 Makhuduthamaga - Supporting Table SB6 Adjustments Budget - funding measurement -

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
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				3 776	-	2 280	212 020	202 839
Cash + investments at the yr end less applications - R'000	2	18(1)b				54 121	-	42 401	169 031	199 461
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				119 941	-	-	-	-
Service charge rev % change - macro CPI target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-12.6%	-2.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	155.7%	0.0%	134.5%	139.3%	125.5%
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				115.9%	0.0%	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							-9.7%	12.9%
Long term receivables % change - incr(decr)	12	18(1)a							-14.0%	0.4%
R&M % of Property Plant & Equipment	13	20(1)(vi)				6.3%	0.0%	9.0%	3.7%	6.2%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

2.3 Adjustments to expenditure on allocations and grant programmes.

- The Municipality’s transfers and grants for the 2025/26 financial year was adjusted by R 9 1600 000 for Roads and Bridges relief Fund and R 22 300 on Municipal Infrastructure Grants overheads.

2.4 Adjustments to allocations and grants made by the municipality.

Our municipality does not make any allocations or any grants transferred to other municipalities or entities.



2.5 Adjustments to councilor Allowances and employee benefits.

The following table indicates the adjustments done on employee related costs and councilor allowances.

Table 21: Adjustments to Councilors and staff benefits



Makhuduthamaga Local Municipality – LIM473 2025/26 Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2025/26									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		16 413	-					-	-	16 413	0.0%
Pension and UIF Contributions		2 842	-					-	-	2 842	0.0%
Medical Aid Contributions		-	-					-	-	-	
Motor Vehicle Allowance		-	-					-	-	-	
Cellphone Allowance		3 061	-					-	-	3 061	
Housing Allowances		-	-					-	-	-	
Other benefits and allowances		6 589	-					250	250	6 839	
Sub Total - Councillors		28 904	-	-	-	-	-	250	250	29 154	0.9%
% increase			(0)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		5 451	-					445	445	5 896	8.2%
Pension and UIF Contributions		329	-					105	105	434	32.0%
Medical Aid Contributions		549	-					3	3	552	0.5%
Overtime		-	-					-	-	-	
Performance Bonus		104	-					-	-	104	
Motor Vehicle Allowance		1 421	-					537	537	1 958	37.8%
Cellphone Allowance		169	-					76	76	245	44.9%
Housing Allowances		73	-					139	139	212	
Other benefits and allowances		1	-					0	0	1	
Payments in lieu of leave		-	-					-	-	-	
Long service awards		46	-					-	-	46	0.0%
Post-retirement benefit obligations		-	-					-	-	-	
Entertainment		-	-					-	-	-	
Scarcity		-	-					-	-	-	
Acting and post related allowance		-	-					30	30	30	
In kind benefits		-	-					-	-	-	
Sub Total - Senior Managers of Municipality		8 143	-	-	-	-	-	1 335	1 335	9 479	16.4%
% increase			(0)							0	
Other Municipal Staff											
Basic Salaries and Wages		84 329	-					1 661	1 661	85 990	2.0%
Pension and UIF Contributions		13 402	-					194	194	13 595	1.4%
Medical Aid Contributions		6 674	-					218	218	6 892	3.3%
Overtime		1 123	-					137	137	1 260	12.2%
Performance Bonus		6 260	-					1 947	1 947	8 207	
Motor Vehicle Allowance		14 872	-					339	339	15 211	2.3%
Cellphone Allowance		3 065	-					(90)	(90)	2 975	-2.9%
Housing Allowances		4 136	-					234	234	4 370	
Other benefits and allowances		108	-					13	13	120	
Payments in lieu of leave		751	-					(467)	(467)	284	-62.2%
Long service awards		861	-					222	222	1 083	25.7%
Post-retirement benefit obligations		-	-					-	-	-	
Entertainment		-	-					-	-	-	
Scarcity		-	-					-	-	-	
Acting and post related allowance		255	-					(95)	(95)	160	
In kind benefits		-	-					-	-	-	
Sub Total - Other Municipal Staff		135 836	-	-	-	-	-	4 311	4 311	140 147	3.2%
% increase											
Total Parent Municipality		172 884	-	-	-	-	-	5 897	5 897	178 780	3.4%
TOTAL SALARY, ALLOWANCES & BENEFITS		172 884	-	-	-	-	-	5 897	5 897	178 780	3.4%
% increase											
TOTAL MANAGERS AND STAFF		143 979	-	-	-	-	-	5 647	5 647	149 626	3.9%



Makhuduthamaga Local Municipality – LIM473 2025/26 Adjusted Budget and MTREF



2.6 Adjustments to service delivery and budget implementation plan.

- SDBIP for the municipality was reviewed taking into account the actual performance in the budget by the 31st December 2025. The Adjusted SDBIP was tabled in council on the 27th of February 2025.

2.7 Adjustments to capital expenditure.

- The following table indicates the adjustments on capital projects for 2025/26 MTREF

Table 25: Capital projects affected by adjustments budget

LIM473 Makhuduthamaga - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands																	
Parent municipality:																	
List all capital projects grouped by Function																	
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	S71_AS	S71_Adjustme	S71_OY1Budg	S71_OY1Adjus	S71_OY2Budg	S71_OY2Adjus
0e51e5d3-5805-402b-e5dc-3b94852c29c6	Asset Management		-	igent households; and provide sound and sustainable management of the financial affairs of Makhuduthamaga Local Municipality.					acfc37c9-1f3f-42b0-8034-e5e88f5b07b	0	0	1 700	-	-	-	-	-
81039af5-bf16-40f4-8908-6ab7eaa337a	Installation of electrical infrastructure	0000000000000000	-	and responsive econom	Growth	y of life of the c	Electrical Infrastructure	LV Networks	4339955e-ac3b-4839-9010-22f02e298fa4	4446	343	27 180	-	-	-	-	-
84c380c3-3b7f-4f6e-b3e1-ca6803856d85	Solid waste collection		-	To ensure provision, coordination and maintenance of quality basic services to communities					1c22e6736-9565-43e3-a3b4-787778e9e22b	2	1	900	-	-	-	-	-
b2673700-286f-4a89-ba14-65993216a97f	Construction of access road from Brook	0000000000000000	-	and responsive econom	Growth	y of life of the c	Roads Infrastructure	Roads	4f000d11-0da3-4073-9aeb-5ef0f0a5457d	1234	1234	111 854	-	-	-	-	-
b2673700-286f-4a89-ba14-65993216a97f	Construction of access road from Mala	0000000000000000	-	and responsive econom	Growth	y of life of the c	Roads Infrastructure	Roads	5b07ad11-e444-4f63-9538-9105838b6b981	756	546	-	-	50 000	50 000	-	-
b2673700-286f-4a89-ba14-65993216a97f	Construction of access road from Mathe	0000000000000000	-	and responsive econom	Growth	y of life of the c	Roads Infrastructure	Roads	65e9e7d0-5263-4611-9223-3ecc439dab4d3	45663	23451	104 207	-	-	-	-	-
b2673700-286f-4a89-ba14-65993216a97f	Construction of access road from Mole	0000000000000000	-	and responsive econom	Growth	y of life of the c	Roads Infrastructure	Roads	b82a2e69-9742-4e0e-b909-1d7eeef7c387d	1234	1234	115 000	-	-	-	-	-
b2673700-286f-4a89-ba14-65993216a97f	Construction of access road from Motu	0000000000000000	-	and responsive econom	Growth	y of life of the c	Roads Infrastructure	Roads	2c200772-0b77-4023-ac4f-1b7804b46ac	1234	1234	-	-	80 000	80 000	-	-
b2673700-286f-4a89-ba14-65993216a97f	Construction of Access road from Phea	0000000000000000	-	and responsive econom	Growth	y of life of the c	Roads Infrastructure	Roads	e4bc4bd15-2d72-4489-9db1-9c68a0e0e0e3	1234	1234	17 500	-	90 000	90 000	90 000	90 000
b2673700-286f-4a89-ba14-65993216a97f	Construction of Madibong internal road	0000000000000000	-	and responsive econom	Growth	y of life of the c	Roads Infrastructure	Roads	1f6c1b8d-2307-478e-a6c1-e5f774e5937	234	123	5 000	-	-	-	-	-
b2673700-286f-4a89-ba14-65993216a97f	Construction of road from Mokw ele to M	0000000000000000	-	and responsive econom	Growth	maintenance of	Roads Infrastructure	Road Structures	055e5d53-9e01-45ae-a889-9c023532eae89	29.50166512	-24.46458817	15 000	-	100 000	100 000	-	-
be2b6ea6-58e3-4497-b52c-0b6597208207f	Construction of access road from Glen	0000000000000000	-	and responsive econom	Growth	y of life of the c	Roads Infrastructure	Roads	1de28b67-f88-4d0a-9e15-f7e8727a135	2	1	125 000	-	-	-	-	-
be2b6ea6-58e3-4497-b52c-0b6597208207f	Construction of Cabriev Internal Road	0000000000000000	-	and responsive econom	Growth	y of life of the c	Roads Infrastructure	Roads	c605610a-e5a5-47a0-a085-0e5d7117510a	5	1	138 990	-	-	-	-	-
be2b6ea6-58e3-4497-b52c-0b6597208207f	Construction of Glen Cowie via Setabong/Dikaton to Thob	0000000000000000	-	and responsive econom	Growth	livery backlogs in order to improve quality of life of the community by providing them with roads and storm water, bridges and electricity	Roads Infrastructure	Roads	c605610a-e5a5-47a0-a085-0e5d7117510a	2	1	3 000	-	6 000	6 000	7 000	7 000
be2b6ea6-58e3-4497-b52c-0b6597208207f	Design and construction of Masanteng	0000000000000000	-	and responsive econom	Growth	y of life of the c	Roads Infrastructure	Roads	7eaa446a-dca7-4935-9104-60082b1c71a	2	1	2 500	-	-	25 000	25 000	-
d0a8c200-23d4-4309-8ea5-97922584a36e	Installation solar high mast and street	0000000000000000	-	and responsive econom	Growth	y of life of the c	Electrical Infrastructure	LV Networks	1c22e6736-9565-43e3-a3b4-787778e9e22b	5	1	5 000	-	-	-	-	-
d0a8c200-23d4-4309-8ea5-97922584a36e	Installation of electrical infrastructure at Ge-Moloi	0000000000000000	-	and responsive econom	Growth	livery backlogs in order to improve quality of life of the community by providing them with roads and storm water, bridges and electricity	Electrical Infrastructure	Machinery and Equipment	1de28b67-f88-4d0a-9e15-f7e8727a135	876545	677587	-	-	14 327	14 327	14 975	14 975
d322a6d8-ba77-4f8e-b409-e49d0b659893	Communication, accessories and gas	0000000000000000	-	and development-on	Growth	tion, accountab	Machinery and Equipment	Machinery and Equipment	c605610a-e5a5-47a0-a085-0e5d7117510a	29.8351936	-24.7357979	3 150	-	-	-	-	-
G8a8aa8-528a-40d1-b681-722b2743267	Acquisitions of ICT Infrastructure assets		-	igent municipal administration, and governance through application of credible and approved municipal systems/ processes					acfc37c9-1f3f-42b0-8034-e5e88f5b07b	0	0	2 000	-	1 000	1 000	1 020	1 025



Makhuduthamaga Local Municipality – LIM473 2024/25 Annual Adjusted Budget and MTREF

2.8 Other Supporting documents.

2.8.1 Table 26: SB1

LIM473 Makhuduthamaga - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		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	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
REVENUE ITEMS												
<u>Non-exchange revenue by source</u>												
<u>Property rates</u>												
Total Property Rates		53 000	-						-	53 000	55 000	57 000
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-								-	-	-
Net Property Rates		53 000	-						-	53 000	55 000	57 000
<u>Service charges - Waste Management</u>												
Total refuse removal revenue		10 700	-					(5 000)	(5 000)	5 700	10 800	10 845
Service charges - Waste Management		10 700	-					(5 000)	(5 000)	5 700	10 800	10 845
EXPENDITURE ITEMS												
<u>Employee related costs</u>												
Basic Salaries and Wages		89 779	-					2 106	2 106	91 885	92 617	94 933
Pension and UIF Contributions		13 731	-					299	299	14 030	14 331	14 689
Medical Aid Contributions		7 223	-					221	221	7 444	7 548	7 736
Overtime		1 123	-					137	137	1 260	1 173	1 203
Performance Bonus		6 364	-					1 947	1 947	8 311	6 552	6 716
Motor Vehicle Allowance		16 293	-					876	876	17 169	17 026	17 452
Cellphone Allowance		3 234	-					(14)	(14)	3 220	3 380	3 464
Housing Allowances		4 210	-					373	373	4 582	4 399	4 509
Other benefits and allowances		109	-					13	13	122	114	117
Payments in lieu of leave		751	-					(467)	(467)	284	785	804
Long service awards		907	-					222	222	1 129	948	972
Post-retirement benefit obligations		-	-					-	-	-	-	-
Entertainment		-	-					-	-	-	-	-
Scarcity		-	-					-	-	-	-	-
Acting and post related allowance		255	-					(65)	(65)	190	267	273
In kind benefits		-	-					-	-	-	-	-
<i>sub-total</i>		143 979	-					5 647	5 647	149 626	149 139	152 868
Less: Employees costs capitalised to PPE		-	-					-	-	-	-	-
Total Employee related costs		143 979	-					5 647	5 647	149 626	149 139	152 868
<u>Depreciation and amortisation</u>												
Depreciation of Property, Plant & Equipment		36 141	-					610	610	36 751	37 767	38 711
Lease amortisation		710	-					480	480	1 190	742	760
Capital asset impairment		-	-					-	-	-	-	-
Total Depreciation and amortisation		36 851	-					1 090	1 090	37 941	38 509	39 472
<u>Bulk purchases</u>												
Electricity Bulk Purchases		-	-					-	-	-	-	-
Total bulk purchases		-	-					-	-	-	-	-
<u>Transfers and grants</u>												
Cash transfers and grants		6 123	6 123					-	-	6 123	5 040	5 166
Non-cash transfers and grants		4 604	4 604					300	300	4 904	6 058	6 209
Total transfers and grants		10 728	10 728					300	300	11 028	11 098	11 375
<u>Contracted services</u>												
Outsourced Services		61 349	-					5 170	5 170	66 519	65 398	66 995
Consultants and Professional Services		18 519	-					1 487	1 487	20 006	13 541	13 918
Contractors		80 650	-					24 370	24 370	105 020	61 366	72 612
Total contracted services		160 518	-					31 027	31 027	191 546	140 305	153 525
<u>Operational Costs</u>												
Collection costs		-	-					-	-	-	-	-
Contributions to 'other' provisions		-	-					-	-	-	-	-
Audit fees		-	-					-	-	-	-	-
Other Operational Costs		57 230	-					444	444	57 674	56 057	58 493
Total Other Operational Costs		57 230	-					444	444	57 674	56 057	58 493
<u>Repairs and Maintenance by Expenditure Item</u>												
Employee related costs		-	-					-	-	-	-	-
Inventory Consumed (Project Maintenance)		39 500	-					-	-	39 500	20 500	31 725
Contracted Services		-	-					-	-	-	-	-
Other Expenditure		-	-					-	-	-	-	-
Total Repairs and Maintenance Expenditure		39 500	-					-	-	39 500	20 500	31 725
<u>Inventory Consumed</u>												
Inventory Consumed - Water		-	-					-	-	-	-	-
Inventory Consumed - Other		1 500	-					-	-	1 500	1 803	1 848
Total Inventory Consumed & Other Material		1 500	-					-	-	1 500	1 803	1 848



2.8.2 Table 27: SB2

LIM473 Makhuduthamaga - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		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	4	5	6	7	8	9	10	11	2026/27	2027/28
		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Waste		12 515	-					(5 750)	(5 750)	6 765	12 631	12 684
Waste Water		-	-					-	-	-	-	-
Other trade receivables from ex change transactions		(6 469)	-					22 445	22 445	15 976	(7 191)	(7 229)
Gross: Trade and other receivables from exchange transactions		6 046	-	-	-	-	-	16 695	16 695	22 741	5 440	5 455
Total net Trade and other receivables from Exchange Transactions		6 046	-	-	-	-	-	16 695	16 695	22 741	5 440	5 455
Receivables from non-exchange transactions												
Property rates		65 706	-					1 470	1 470	67 176	54 177	55 074
Less: Impairment of Property rates		(14 795)	-					(5 200)	(5 200)	(19 995)	(3 959)	(2 208)
Net Property rates		50 911	-	-	-	-	-	(3 730)	(3 730)	47 181	50 218	52 866
Other receivables from non-ex change transactions		2 474	-					(8 000)	(8 000)	(5 526)	2 485	2 491
Impairment for other receiv albes from non-ex change transactions		-	-					-	-	-	-	-
Net other receivables from non-exchange transactions		2 474	-	-	-	-	-	(8 000)	(8 000)	(5 526)	2 485	2 491
Total net Receivables from non-exchange transactions		53 385	-	-	-	-	-	(11 730)	(11 730)	41 655	52 703	55 357
Materials and Supplies												
Opening Balance		2 128	-					-	-	2 128	4 128	6 325
Acquisitions		3 500	-					-	-	3 500	4 000	4 500
Issues	13	(1 500)	-					-	-	(1 500)	(1 803)	(1 848)
Closing balance - Materials and Supplies		4 128	-	-	-	-	-	-	-	4 128	6 325	8 978
Closing Balance - Inventory & Consumables		4 128	-	-	-	-	-	-	-	4 128	6 325	8 978
Property, plant & equipment												
PPE at cost/v valuation (ex cl. finance leases)		916 393	-					(17 967)	(17 967)	898 427	843 373	805 941
Leases recognised as PPE	2	-	-					-	-	-	-	-
Less: Accumulated depreciation		(256 521)	-					(610)	(610)	(257 131)	(259 139)	(260 637)
Total Property, plant & equipment	1	659 872	-	-	-	-	-	(18 577)	(18 577)	641 296	584 234	545 305
Trade and other payables												
Trade and other payables from ex change transactions		60 346	-					10 629	10 629	70 975	61 074	61 295
Other trade payables from ex change transactions		-	-					-	-	-	-	-
Trade payables from Non-ex change transactions: Unspent conditional G		7 158	-					-	-	7 158	7 190	7 208
Trade payables from Non-ex change transactions: Other		3 300	-					-	-	3 300	3 449	3 535
VAT		4 331	-					180	180	4 511	3 061	3 133
Total Trade and other payables	1	75 135	-	-	-	-	-	10 809	10 809	85 944	74 773	75 171
Provisions - non current												
Retirement benefits		-	-					-	-	-	-	-
Refuse landfill site rehabilitation		9 718	-					-	-	9 718	9 761	9 786
Other		-	-					-	-	-	-	-
Total Provisions - non current		9 718	-	-	-	-	-	-	-	9 718	9 761	9 786
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		551 468	-					(0)	(0)	551 468	556 481	561 440
GRAP adjustments		-	-					-	-	-	-	-
Restated balance		551 468	-	-	-	-	-	(0)	(0)	551 468	556 481	561 440
Surplus/(Deficit)		119 941	-	-	-	-	-	(27 798)	(27 798)	92 143	156 674	159 266
Accumulated Surplus/(Deficit)	1	671 408	-	-	-	-	-	(27 798)	(27 798)	643 610	713 155	720 707
TOTAL COMMUNITY WEALTH/EQUITY	2	671 408	-	-	-	-	-	(27 798)	(27 798)	643 610	713 155	720 707



2.8.7 Table 31: SB12

LIM473 Makhuduthamaga - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		163 254	15 035	13 432	13 766	10 208	146 169	46 612	46 612	46 612	46 612	46 612	(35 577)	559 347	549 290	573 357
Vote 8 - Road Transport		358	358	358	358	358	358	358	358	358	358	358	358	4 300	4 500	4 700
Vote 12 - Water Management		3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	40 000	40 000	40 000
Total Revenue by Vote		166 946	18 727	17 124	17 457	13 899	149 861	50 304	50 304	50 304	50 304	50 304	(31 886)	603 647	593 790	618 057
Expenditure by Vote																
Vote 1 - Executive & Council		4 258	7 423	4 832	4 925	5 963	6 859	6 478	6 478	6 478	6 478	6 478	11 084	77 733	76 019	78 772
Vote 2 - Finance & Administration		15 596	12 886	14 006	14 213	9 961	19 429	14 630	14 630	14 630	14 630	14 630	16 318	175 560	128 159	131 545
Vote 3 - Finance & Administration 2		7 245	3 236	4 825	3 119	2 649	3 912	3 920	3 920	3 920	3 920	3 920	2 457	47 044	30 693	31 460
Vote 4 - Community and Social Services		2 815	3 010	2 754	2 646	2 813	3 422	3 142	3 142	3 142	3 142	3 142	4 535	37 705	40 653	41 670
Vote 5 - Planning and Development		1 220	1 371	1 092	1 583	1 582	1 981	2 080	2 080	2 080	2 080	2 080	-	24 955	26 467	27 129
Vote 6 - Internal Audit		480	590	422	418	386	314	435	435	435	435	435	434	5 217	5 630	5 770
Vote 7 - Energy Sources		554	987	171	967	110	454	373	373	373	373	373	-	4 479	5 257	5 389
Vote 8 - Road Transport		3 019	3 367	5 405	2 974	2 935	9 865	5 741	5 741	5 741	5 741	5 741	12 624	68 897	48 865	59 837
Vote 9 - Public Safety		29	29	49	29	62	29	29	29	29	29	29	(24)	350	366	375
Vote 10 - Waste Management		1 913	1 975	1 943	4 052	1 929	2 407	2 078	2 078	2 078	2 078	2 078	327	24 935	32 006	32 806
Vote 11 - Sports & Recreation		178	152	390	178	379	562	178	178	178	178	178	(595)	2 130	1 500	1 538
Vote 12 - Water Management		3 333	2 649	3 333	2 441	13 298	4 202	3 333	3 333	3 333	3 333	3 333	(5 924)	40 000	40 000	40 000
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		208	660	156	722	208	115	208	208	208	208	208	(611)	2 500	1 500	2 500
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		40 847	38 337	39 378	38 268	42 276	53 551	42 625	42 625	42 625	42 625	42 625	40 623	511 504	437 116	458 791
Surplus/ (Deficit)		126 098	(19 610)	(22 254)	(20 810)	(28 377)	96 310	7 679	7 679	7 679	7 679	7 679	(72 509)	92 143	156 674	159 266



2.8.7 Table 32: SB13

LIM473 Makhuduthamaga - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		163 254	15 035	13 432	13 766	10 208	146 169	46 612	46 612	46 612	46 612	46 612	(35 577)	559 347	549 290	573 357
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		163 254	15 035	13 432	13 766	10 208	146 169	46 612	46 612	46 612	46 612	46 612	(35 577)	559 347	549 290	573 357
<i>Economic and environmental services</i>		358	358	358	358	358	358	358	358	358	358	358	358	4 300	4 500	4 700
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		358	358	358	358	358	358	358	358	358	358	358	358	4 300	4 500	4 700
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	40 000	40 000	40 000
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	3 333	40 000	40 000	40 000
Total Revenue - Functional		166 946	18 727	17 124	17 457	13 899	149 861	50 304	50 304	50 304	50 304	50 304	(31 886)	603 647	593 790	618 057
Expenditure - Functional																
<i>Governance and administration</i>		27 579	24 136	24 085	22 676	18 959	30 514	25 463	25 463	25 463	25 463	25 463	30 292	305 554	240 500	247 547
Executive and council		4 258	7 423	4 832	4 925	5 963	6 859	6 478	6 478	6 478	6 478	6 478	11 084	77 733	76 019	78 772
Finance and administration		22 842	16 123	18 831	17 332	12 610	23 341	18 550	18 550	18 550	18 550	18 550	18 775	222 604	158 852	163 005
Internal audit		480	590	422	418	386	314	435	435	435	435	435	434	5 217	5 630	5 770
<i>Community and public safety</i>		3 160	3 851	3 349	3 505	3 463	4 128	3 557	3 557	3 557	3 557	3 557	3 443	42 685	44 019	46 082
Community and social services		2 815	3 136	3 051	2 646	3 119	3 422	3 211	3 211	3 211	3 211	3 211	4 290	38 535	41 153	42 182
Sport and recreation		108	25	93	108	73	562	108	108	108	108	108	(212)	1 300	1 000	1 025
Public safety		29	29	49	29	62	29	29	29	29	29	29	(24)	350	366	375
Housing		208	660	156	722	208	115	208	208	208	208	208	(611)	2 500	1 500	2 500
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 298	4 768	6 555	4 616	4 577	11 906	7 880	7 880	7 880	7 880	7 880	18 441	94 561	75 542	87 180
Planning and development		1 220	1 371	1 092	1 583	1 582	1 981	2 080	2 080	2 080	2 080	2 080	5 728	24 955	26 467	27 129
Road transport		3 019	3 367	5 405	2 974	2 935	9 865	5 741	5 741	5 741	5 741	5 741	12 624	68 897	48 865	59 837
Environmental protection		59	30	59	59	59	59	59	59	59	59	59	89	710	209	214
<i>Trading services</i>		5 800	5 582	5 448	7 460	15 337	7 063	5 725	5 725	5 725	5 725	5 725	(6 612)	68 704	77 055	77 981
Energy sources		554	987	171	967	110	454	373	373	373	373	373	(630)	4 479	5 257	5 389
Water management		3 333	2 649	3 333	2 441	13 298	4 202	3 333	3 333	3 333	3 333	3 333	(5 924)	40 000	40 000	40 000
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1 913	1 945	1 943	4 052	1 929	2 407	2 019	2 019	2 019	2 019	2 019	(58)	24 225	31 797	32 592
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		40 837	38 337	39 437	38 258	42 335	53 610	42 625	42 625	42 625	42 625	42 625	45 563	511 504	437 116	458 791
Surplus/ (Deficit) 1.		126 108	(19 610)	(22 314)	(20 800)	(28 436)	96 251	7 679	7 679	7 679	7 679	7 679	(77 449)	92 143	156 674	159 266

2.8.8 Table 33: SB18a

LIM473 Makhuduthamaga - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		150 469	-	-	-	-	-	(13 122)	(13 122)	137 346	84 327	44 975
Roads Infrastructure		142 033	-	-	-	-	-	(12 022)	(12 022)	130 010	70 000	30 000
Roads		124 033	-	-	-	-	-	3 478	3 478	127 510	50 000	30 000
Road Structures		18 000	-	-	-	-	-	(15 500)	(15 500)	2 500	20 000	-
Electrical Infrastructure		6 436	-	-	-	-	-	-	-	6 436	14 327	14 975
LV Networks		6 436	-	-	-	-	-	-	-	6 436	14 327	14 975
Solid Waste Infrastructure		2 000	-	-	-	-	-	(1 100)	(1 100)	900	-	-
Landfill Sites		2 000	-	-	-	-	-	(1 100)	(1 100)	900	-	-
Other assets		2 100	-	-	-	-	-	-	-	2 100	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		2 100	-	-	-	-	-	-	-	2 100	-	-
Staff Housing		2 100	-	-	-	-	-	-	-	2 100	-	-
Computer Equipment		2 000	-	-	-	-	-	-	-	2 000	1 000	1 025
Computer Equipment		2 000	-	-	-	-	-	-	-	2 000	1 000	1 025
Furniture and Office Equipment		1 700	-	-	-	-	-	-	-	1 700	-	-
Furniture and Office Equipment		1 700	-	-	-	-	-	-	-	1 700	-	-
Machinery and Equipment		474	-	-	-	-	-	156	156	630	-	-
Machinery and Equipment		474	-	-	-	-	-	156	156	630	-	-
Transport Assets		5 000	-	-	-	-	-	(5 000)	(5 000)	-	-	-
Transport Assets		5 000	-	-	-	-	-	(5 000)	(5 000)	-	-	-
Total Capital Expenditure on new assets to be adjust	1	161 743	-	-	-	-	-	(17 967)	(17 967)	143 776	85 327	46 000

2.8.9 Table 34: SB18c

LIM473 Makhuduthamaga - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		22 000	-	-	-	-	-	-	-	22 000	11 000	21 025
Roads Infrastructure		20 000	-	-	-	-	-	-	-	20 000	10 000	20 000
Roads		20 000	-	-	-	-	-	-	-	20 000	10 000	20 000
Electrical Infrastructure		2 000	-	-	-	-	-	-	-	2 000	1 000	1 025
Power Plants		2 000	-	-	-	-	-	-	-	2 000	1 000	1 025
Community Assets		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
Community Facilities		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
Cemeteries/Crematoria		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
Other assets		2 500	-	-	-	-	-	-	-	2 500	1 500	2 500
Operational Buildings		2 500	-	-	-	-	-	-	-	2 500	1 500	2 500
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		2 500	-	-	-	-	-	-	-	2 500	1 500	2 500
Computer Equipment		8 000	-	-	-	-	-	10 000	10 000	18 000	4 000	4 100
Computer Equipment		8 000	-	-	-	-	-	10 000	10 000	18 000	4 000	4 100
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		6 000	-	-	-	-	-	6 000	6 000	12 000	4 000	4 100
Machinery and Equipment		6 000	-	-	-	-	-	6 000	6 000	12 000	4 000	4 100
Total Repairs and Maintenance Expenditure to be	1	39 500	-	-	-	-	-	15 000	15 000	54 500	20 500	31 725

