



COUNCIL PROCEEDINGS

REF: 3/2/4

AGENDA ITEM: SC/11.1/02/2026: ANNUAL BUDGET ADJUSTMENT BUDGET FOR 2025/2026 MTREF

RESOLUTION No. 149 OF 2025/2026 FINANCIAL YEAR

RESOLUTION ON ANNUAL BUDGET ADJUSTME MTREFNT FOR 2025-2026

NOTING THAT:

1. In terms of the Local Government Municipal Finance Management Act 56 of 2003 Section 28(2)(a)(b)(c)(d)(e)(f)(g), a municipality may revise an approved annual budget through an adjustment budget, In terms of the Local Government Budget & Reporting Regulations 23, an adjustment budget referred to in section 28(2) of the may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in council, but not later than 28th of February in the current financial year.
2. The annual budgeted revenue for the 2025/26 financial year has been adjusted from **R 579 487 000** to **R 603 647 000**.

The annual budgeted expenditure for 2025/26 has been adjusted from **R 621 289 199** to **R 655 340 547**.

The annual budgeted operational expenditure for 2025/26 has been adjusted from **R 459 546 269** to **R 511 564 197**.

The annual budgeted capital expenditure for 2025/26 has been adjusted from **R 161 742 930** to **R 143 776 350**.

The budgeted expenditure in excess of the budgeted revenue will be funded by VAT recovery to a total amount of **R 53 000 000**.

2.1.1 Budget summary as contained in table B1

2.1.2 Budgeted financial performance (revenue and expenditure by standard classification) as contained in table B2.



COUNCIL PROCEEDINGS

- 2.1.3 Budgeted financial performance (revenue and expenditure by municipal vote) as contained in table B3
- 2.1.4 Budgeted financial performance (revenue by source and expenditure by) as contained in table B4.
- 2.1.5 Multi-year and single year capital appropriations by municipal votes and standards classification and associated funding by source as contained in table B5.
- 2.1.6 Budgeted Financial Position as contained in table B6
- 2.1.7 Budgeted Cash Flows as contained in table B7
- 2.1.8 Cash Backed Reserves and accumulated surplus reconciliation as contained in table B8
- 2.1.9 Asset management as contained in table B9
- 2.1.10 Basic service delivery measurement as contained in table B10

3. The Council of Makhuduthamaga Local Municipality, acting in terms of section 75A of the Local Government; Municipal Systems Act (Act 32 of 2000) approves and adopts the Adjusted budget with effect from 01 March 2026.

The Makhuduthamaga Municipality Council at its Special Council Sitting on the 27 February 2026, held Virtually.

RESOLVED THAT:

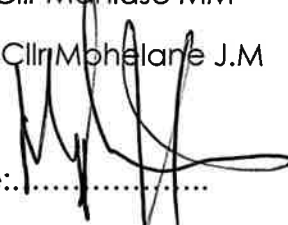
- 1. Council approves the annual adjusted Budget for 2025/26.

Mover: Cllr Mahlase MM

Seconder: Cllr Leokana MD

Speaker: Cllr Mphelane J.M

Municipal Manager: Mr Moganedi R.M

Signature:.....

Signature:.....

Date:.....27/02/2026

Date:.....27/02/2026