



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



**MAKHUDUTHAMAGA**  
LOCAL MUNICIPALITY

**SPECIAL ADJUSTED BUDGET**  
**OF**  
**Makhuduthamaga Local Municipality**

**2025/26- 2027/28**

**(March 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	OHS	Occupational Health and Safety
	Accounting Practice	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	DOE	Department of Energy
A	Act		
	Programme	CBR	Cash Backed Reserves
IGF	Internally Generated Funds		
FY	Full Year	BTO	Budget and Treasury Office
SDM	Sekhukhune District Municipality		



## 1 Executive Summary.

### 1.1 Special Adjustments Budget Background

- Makhuduthamaga Local Municipality has prepared its annual Special 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 affected 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 603 647 000** to **R 612 647 000**. The total annual revenue budget is increased by **R 9000 000**.
- The municipality has Adjusted its total annual expenditure budget from **R 511 564 197.17** to **R 516 654 197.17** for the 2025/2026 financial year. The total annual expenditure budget is increased by **R 5 000 000** in this Special 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 5 000 000** for Roads and Bridges Relief Fund and **R 4 000 000** for Municipal Infrastructure Grant.

### **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 SPECIAL ADJUSTMENTS ON EXPENDITURE BUDGET**

### **1.3.1. Adjustment on operational Expense.**

- The operational expenditure is adjusted from **R 511 564 197** to **R 516 564 197** to provide additional budget for repairs and maintenance of roads and bridges.

### **1.3.2. Adjustment on capital Expenditure**

- The annual capital expenditure is adjusted from **R 143 776 350** to **R 147 776 350** in this Special adjustment Budget.



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

Description	Approved Budget 2025/26	Additional Grant August 2025	Budget Adjustment	Special Budget Adjustment	Adjusted Budget as at 30/04/2026	Draft Budget 2026/27	Draft Budget 2027/28
Total Revenue	579 487 000.00	9 160 000.00	15 000 000.00	-	612 647 000.00	593 790 000.00	618 062 000.00
Total Operating Expenditure	459 546 268.97	9 160 000.00	42 857 928.20	-	516 564 197.17	440 466 559.08	463 955 862.49
<b>Operating surplus/(Deficit)</b>	<b>119 940 731.03</b>	<b>-</b>	<b>(27 857 928.20)</b>		<b>96 082 802.83</b>	<b>153 323 440.92</b>	<b>154 106 137.51</b>
VAT RECOVERY	53 000 000.00	-	-		53 000 000.00	30 000 000.00	20 000 000.00
<b>Surplus excluding capital expenditure</b>	<b>172 940 731.03</b>	<b>-</b>	<b>(27 857 928.20)</b>		<b>149 082 802.83</b>	<b>183 323 440.92</b>	<b>174 106 137.51</b>
Infrastructure Assets:Roads and Bridges	143 032 650.00	-	(12 022 300.00)	4 000 000.00	135 010 350.00	148 800 000.00	112 354 000.00
Infrastructure Assets:Electricity	5 436 000.00	-	-		5 436 000.00	14 327 000.00	14 975 000.00
Other Assets:	13 274 280.00	-	(5 944 280.00)		7 330 000.00	1 000 000.00	1 025 000.00
<b>Total Capital Expenditure</b>	<b>161 742 930.00</b>	<b>-</b>	<b>(17 966 580.00)</b>	<b>4 000 000.00</b>	<b>147 776 350.00</b>	<b>164 127 000.00</b>	<b>128 354 000.00</b>
<b>Total surplus/(Deficit)</b>	<b>11 197 801.03</b>	<b>-</b>	<b>(9 891 348.20)</b>		<b>1 306 452.83</b>	<b>19 196 440.92</b>	<b>45 752 137.51</b>

Total revenue increased by **R 9000 000** to **R 612 647 000**. This reflects a 2% 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 96 082 803**. The operating surplus for the two outer years is estimated to increase by **R 153 323 441** and **R 154 106 138** 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 special adjusted capital budget increased by **R 4000 00** to **R 147 776 350** 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.



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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	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		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	10 700	5 700	-	-	-	-	-	-	5 700	10 800	10 845
Sale of Goods and Rendering of Services		1 425	16 425	-	-	-	-	-	-	16 425	1 528	1 631
Agency services		7 500	7 700	-	-	-	-	-	-	7 700	7 800	8 100
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		4 000	2 200	-	-	-	-	-	-	2 200	4 200	4 400
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		250	250	-	-	-	-	-	-	250	280	310
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>												
Property rates	2	53 000	53 000	-	-	-	-	-	-	53 000	55 000	57 000
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 400	2 000	-	-	-	-	-	-	2 000	1 550	1 700
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		409 743	418 926	-	-	-	-	5 000	5 000	423 926	406 005	422 742
Interest		13 000	19 000	-	-	-	-	-	-	19 000	13 500	14 000
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>501 018</b>	<b>525 201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 000</b>	<b>5 000</b>	<b>530 201</b>	<b>500 663</b>	<b>520 728</b>

The total revenue for the municipality excluding capital transfers and subsidies after adjustments amount to **R 530 201 000** for 2025/26, **R 500 663 000** for 2026/27 and **R 520 728 000** 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 Special 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**

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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	2026/27	2027/28
<b>R thousands</b>	1	A	A1	B	C	D	E	F	G	H		
<b>Expenditure By Type</b>												
Employee related costs		143 979	149 626	-	-	-	-	-	-	149 626	149 139	152 868
Remuneration of councillors		28 904	29 154	-	-	-	-	-	-	29 154	30 205	30 960
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		1 500	1 500	-	-	-	-	-	-	1 500	1 803	1 848
Debt impairment		19 836	25 036	-	-	-	-	-	-	25 036	10 000	10 250
Depreciation and amortisation		36 851	37 941	-	-	-	-	-	-	37 941	38 509	39 472
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		160 518	191 546	-	-	-	-	5 360	5 360	196 906	140 305	153 525
Transfers and subsidies		10 728	11 028	-	-	-	-	(500)	(500)	10 528	11 098	11 375
Irrecoverable debts written off		-	8 000	-	-	-	-	-	-	8 000	-	-
Operational costs		57 230	57 734	-	-	-	-	140	140	57 874	56 057	58 493
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>459 546</b>	<b>511 564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 000</b>	<b>5 000</b>	<b>516 564</b>	<b>437 116</b>	<b>458 791</b>



### **Adjustment on employee related costs**

Employee related cost amounts to **29%** of the total operational expenditure.

### **Adjustment on Councilor allowances.**

The adjusted budget for councilor allowances is remains unchanged. 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 **38%** of the total adjusted operational expenditure.

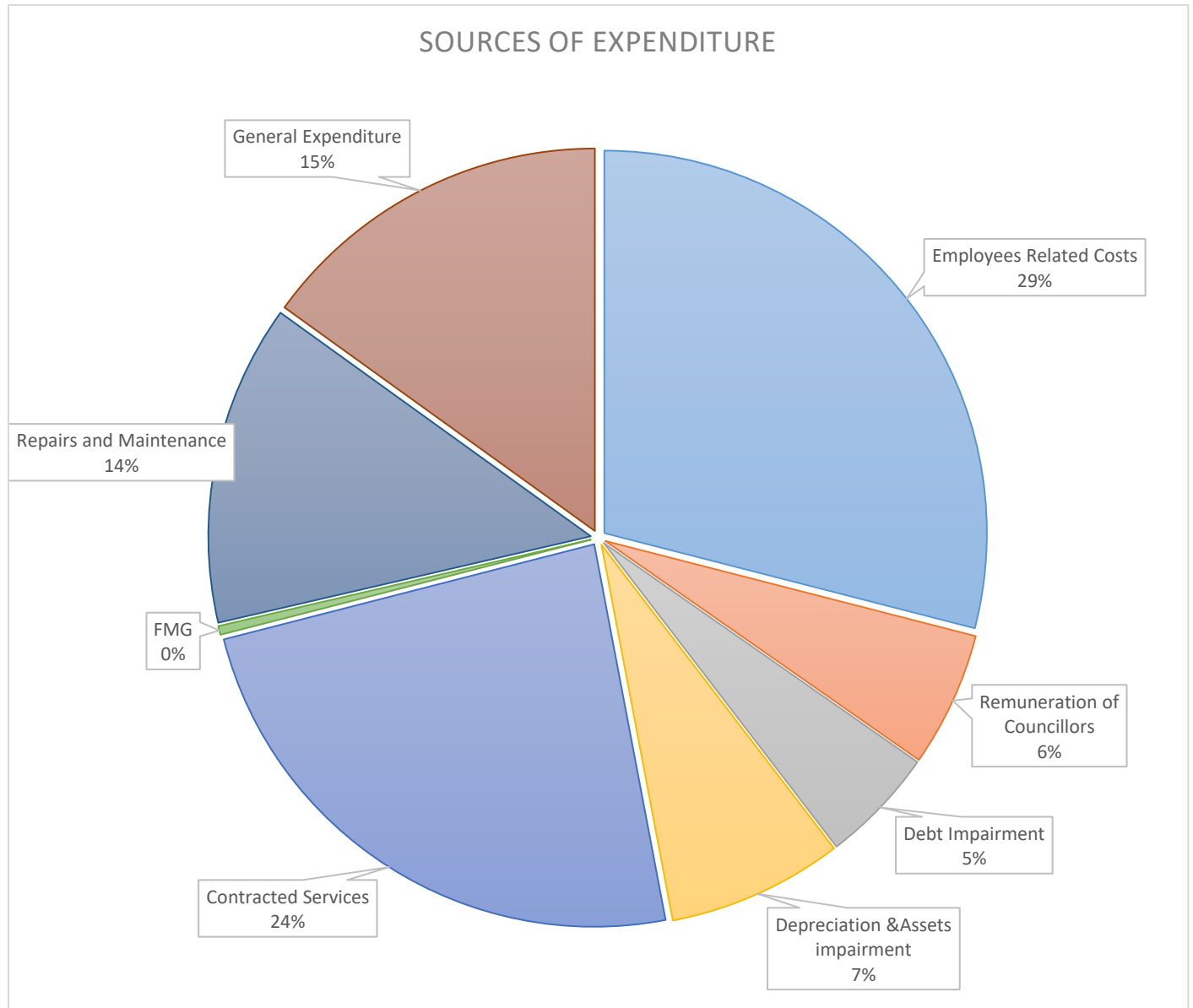
### **Adjustment on General expenses.**

The approved budget for general expenses is adjusted by R 5 million to provide budget for items that were not adequately budgeted for during the original budget. 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 Special 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			
<b>Capital Expenditure - Functional</b>													
<b>Governance and administration</b>		11 274	4 330	-	-	-	-	-	-	-	4 330	1 000	1 025
Executive and council		474	630	-	-	-	-	-	-	-	630	-	-
Finance and administration		10 800	3 700	-	-	-	-	-	-	-	3 700	1 000	1 025
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	2 100	-	-	-	-	-	-	-	2 100	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	2 100	-	-	-	-	-	-	-	2 100	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		142 033	130 010	-	-	-	-	4 000	4 000	4 000	134 010	70 000	30 000
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-
Road transport		142 033	130 010	-	-	-	-	4 000	4 000	4 000	134 010	70 000	30 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		8 436	7 336	-	-	-	-	-	-	-	7 336	14 327	14 975
Energy sources		6 436	6 436	-	-	-	-	-	-	-	6 436	14 327	14 975
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2 000	900	-	-	-	-	-	-	-	900	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	161 743	143 776	-	-	-	-	4 000	4 000	4 000	147 776	85 327	46 000
<b>Funded by:</b>													
National Government		78 469	78 446	-	-	-	-	4 000	4 000	4 000	82 446	78 800	82 354
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	78 469	78 446	-	-	-	-	4 000	4 000	4 000	82 446	78 800	82 354
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		83 274	65 330	-	-	-	-	-	-	-	65 330	85 327	46 000
<b>Total Capital Funding</b>		161 743	143 776	-	-	-	-	4 000	4 000	4 000	147 776	164 127	128 354

For the 2025/26 financial year, an amount of **R 147 776 000** 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 Adjusted capital budget for 2025/26 increased by **R 5000 000** in this adjustment budget.

Road transport vote is appropriated the highest allocation of **R 135 million** for 2025/26 adjustment budget which equates to 92% of the total capital budget, followed by



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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**



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

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		
<b>Financial Performance</b>											
Property rates	53 000	53 000	-	-	-	-	-	-	53 000	55 000	57 000
Service charges	10 700	5 700	-	-	-	-	-	-	5 700	10 800	10 845
Investment revenue	4 000	2 200	-	-	-	-	-	-	2 200	4 200	4 400
Transfers recognised - operational	409 743	418 926	-	-	-	-	5 000	5 000	423 926	406 005	422 742
Other own revenue	23 575	45 375	-	-	-	-	-	-	45 375	24 658	25 741
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>501 018</b>	<b>525 201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 000</b>	<b>5 000</b>	<b>530 201</b>	<b>500 663</b>	<b>520 728</b>
Employee costs	143 979	149 626	-	-	-	-	-	-	149 626	149 139	152 868
Remuneration of councillors	28 904	29 154	-	-	-	-	-	-	29 154	30 205	30 960
Depreciation & asset impairment	56 687	62 977	-	-	-	-	-	-	62 977	48 509	49 722
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 500	1 500	-	-	-	-	-	-	1 500	1 803	1 848
Transfers and subsidies	10 728	11 028	-	-	-	-	(500)	(500)	10 528	11 098	11 375
Other expenditure	217 748	257 280	-	-	-	-	5 500	5 500	262 780	196 362	212 018
<b>Total Expenditure</b>	<b>459 546</b>	<b>511 564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 000</b>	<b>5 000</b>	<b>516 564</b>	<b>437 116</b>	<b>458 791</b>
<b>Surplus/(Deficit)</b>	<b>41 472</b>	<b>13 636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 636</b>	<b>63 547</b>	<b>61 937</b>
Transfers and subsidies - capital (monetary allocations)	78 469	78 446	-	-	-	-	4 000	4 000	82 446	93 127	97 329
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>119 941</b>	<b>92 083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>96 083</b>	<b>156 674</b>	<b>159 266</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>119 941</b>	<b>92 083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>96 083</b>	<b>156 674</b>	<b>159 266</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>161 743</b>	<b>143 776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>147 776</b>	<b>85 327</b>	<b>46 000</b>
Transfers recognised - capital	78 469	78 446	-	-	-	-	4 000	4 000	82 446	78 800	82 354
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83 274	65 330	-	-	-	-	-	-	65 330	85 327	46 000
<b>Total sources of capital funds</b>	<b>161 743</b>	<b>143 776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>147 776</b>	<b>164 127</b>	<b>128 354</b>
<b>Financial position</b>											
Total current assets	100 518	60 871	-	-	-	-	-	-	60 871	219 432	268 465
Total non current assets	668 284	649 227	-	-	-	-	4 000	4 000	653 227	592 655	553 730
Total current liabilities	87 676	98 485	-	-	-	-	-	-	98 485	87 371	87 800
Total non current liabilities	9 718	9 718	-	-	-	-	-	-	9 718	9 761	9 786
Community wealth/Equity	<b>671 408</b>	<b>643 550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>647 550</b>	<b>713 155</b>	<b>720 707</b>
<b>Cash flows</b>											
Net cash from (used) operating	177 380	151 313	-	-	-	-	3 166	3 166	154 479	296 183	241 740
Net cash from (used) investing	(187 504)	(163 003)	-	-	-	-	(4 600)	(4 600)	(167 603)	(98 126)	(52 900)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>3 776</b>	<b>2 211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 434)</b>	<b>(1 434)</b>	<b>777</b>	<b>212 020</b>	<b>202 839</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	3 776	2 211	-	-	-	-	(1 434)	(1 434)	777	113 894	149 939
Application of cash and investments	(50 345)	22 940	-	-	-	-	(80 281)	(80 281)	(57 341)	(55 138)	(49 523)
<b>Balance - surplus (shortfall)</b>	<b>54 121</b>	<b>(20 729)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78 847</b>	<b>78 847</b>	<b>58 118</b>	<b>169 031</b>	<b>199 461</b>
<b>Asset Management</b>											
Asset register summary (WDV)	624 954	605 897	-	-	-	-	4 000	4 000	609 897	549 130	510 096
Depreciation	36 851	37 941	-	-	-	-	-	-	37 941	38 509	39 472
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	39 500	54 500	-	-	-	-	-	-	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 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	5	6	7	8	9	10	11	12	2026/27	2027/28
<b>R thousands</b>	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<i><b>Governance and administration</b></i>		535 187	559 347	-	-	-	-	9 000	9 000	568 347	549 290	573 357
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		535 187	559 347	-	-	-	-	9 000	9 000	568 347	549 290	573 357
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		4 300	4 300	-	-	-	-	-	-	4 300	4 500	4 700
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		4 300	4 300	-	-	-	-	-	-	4 300	4 500	4 700
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		40 000	40 000	-	-	-	-	-	-	40 000	40 000	40 000
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		40 000	40 000	-	-	-	-	-	-	40 000	40 000	40 000
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	579 487	603 647	-	-	-	-	9 000	9 000	612 647	593 790	618 057
<b>Expenditure - Functional</b>												
<i><b>Governance and administration</b></i>		253 937	305 614	-	-	-	-	(60)	(60)	305 554	240 500	247 547
Executive and council		71 061	77 733	-	-	-	-	300	300	78 033	76 019	78 772
Finance and administration		177 489	222 664	-	-	-	-	(360)	(360)	222 304	158 852	163 005
Internal audit		5 387	5 217	-	-	-	-	-	-	5 217	5 630	5 770
<i><b>Community and public safety</b></i>		44 853	42 685	-	-	-	-	-	-	42 685	44 019	46 082
Community and social services		40 703	38 535	-	-	-	-	-	-	38 535	41 153	42 182
Sport and recreation		1 300	1 300	-	-	-	-	-	-	1 300	1 000	1 025
Public safety		350	350	-	-	-	-	-	-	350	366	375
Housing		2 500	2 500	-	-	-	-	-	-	2 500	1 500	2 500
Health		-	-	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		85 854	94 561	-	-	-	-	5 060	5 060	99 621	75 542	87 180
Planning and development		27 862	24 955	-	-	-	-	-	-	24 955	26 467	27 129
Road transport		57 192	68 897	-	-	-	-	5 060	5 060	73 957	48 865	59 837
Environmental protection		800	710	-	-	-	-	-	-	710	209	214
<i><b>Trading services</b></i>		74 902	68 704	-	-	-	-	-	-	68 704	77 055	77 981
Energy sources		6 074	4 479	-	-	-	-	-	-	4 479	5 257	5 389
Water management		40 000	40 000	-	-	-	-	-	-	40 000	40 000	40 000
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		28 828	24 225	-	-	-	-	-	-	24 225	31 797	32 592
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	459 546	511 564	-	-	-	-	5 000	5 000	516 564	437 116	458 791
<b>Surplus/ (Deficit) for the year</b>		119 941	92 083	-	-	-	-	4 000	4 000	96 083	156 674	159 266



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

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		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		535 187	559 347	-	-	-	-	9 000	9 000	568 347	549 290	573 357
Vote 3 - Finance & Administration 2		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		4 300	4 300	-	-	-	-	-	-	4 300	4 500	4 700
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water Management		40 000	40 000	-	-	-	-	-	-	40 000	40 000	40 000
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>579 487</b>	<b>603 647</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 000</b>	<b>9 000</b>	<b>612 647</b>	<b>593 790</b>	<b>618 057</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive & Council		71 061	77 733	-	-	-	-	300	300	78 033	76 019	78 772
Vote 2 - Finance & Administration		141 411	175 620	-	-	-	-	140	140	175 760	128 159	131 545
Vote 3 - Finance & Administration 2		36 078	47 044	-	-	-	-	(500)	(500)	46 544	30 693	31 460
Vote 4 - Community and Social Services		39 903	37 705	-	-	-	-	-	-	37 705	40 653	41 670
Vote 5 - Planning and Development		27 862	24 955	-	-	-	-	-	-	24 955	26 467	27 129
Vote 6 - Internal Audit		5 387	5 217	-	-	-	-	-	-	5 217	5 630	5 770
Vote 7 - Energy Sources		6 074	4 479	-	-	-	-	-	-	4 479	5 257	5 389
Vote 8 - Road Transport		57 192	68 897	-	-	-	-	5 060	5 060	73 957	48 865	59 837
Vote 9 - Public Safety		350	350	-	-	-	-	-	-	350	366	375
Vote 10 - Waste Management		29 628	24 935	-	-	-	-	-	-	24 935	32 006	32 806
Vote 11 - Sports & Recreation		2 100	2 130	-	-	-	-	-	-	2 130	1 500	1 538
Vote 12 - Water Management		40 000	40 000	-	-	-	-	-	-	40 000	40 000	40 000
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		2 500	2 500	-	-	-	-	-	-	2 500	1 500	2 500
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>459 546</b>	<b>511 564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 000</b>	<b>5 000</b>	<b>516 564</b>	<b>437 116</b>	<b>458 791</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>119 941</b>	<b>92 083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>96 083</b>	<b>156 674</b>	<b>159 266</b>

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

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	3	4	5	6	7	8	9	10		
<b>R thousands</b>	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	10 700	5 700	-	-	-	-	-	-	5 700	10 800	10 845
Sale of Goods and Rendering of Services		1 425	16 425	-	-	-	-	-	-	16 425	1 528	1 631
Agency services		7 500	7 700	-	-	-	-	-	-	7 700	7 800	8 100
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		4 000	2 200	-	-	-	-	-	-	2 200	4 200	4 400
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		250	250	-	-	-	-	-	-	250	280	310
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>												
Property rates	2	53 000	53 000	-	-	-	-	-	-	53 000	55 000	57 000
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 400	2 000	-	-	-	-	-	-	2 000	1 550	1 700
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		409 743	418 926	-	-	-	-	5 000	5 000	423 926	406 005	422 742
Interest		13 000	19 000	-	-	-	-	-	-	19 000	13 500	14 000
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>501 018</b>	<b>525 201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 000</b>	<b>5 000</b>	<b>530 201</b>	<b>500 663</b>	<b>520 728</b>
<b>Expenditure By Type</b>												
Employee related costs		143 979	149 626	-	-	-	-	-	-	149 626	149 139	152 868
Remuneration of councillors		28 904	29 154	-	-	-	-	-	-	29 154	30 205	30 960
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		1 500	1 500	-	-	-	-	-	-	1 500	1 803	1 848
Debt impairment		19 836	25 036	-	-	-	-	-	-	25 036	10 000	10 250
Depreciation and amortisation		36 851	37 941	-	-	-	-	-	-	37 941	38 509	39 472
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		160 518	191 546	-	-	-	-	5 360	5 360	196 906	140 305	153 525
Transfers and subsidies		10 728	11 028	-	-	-	-	(500)	(500)	10 528	11 098	11 375
Irrecoverable debts written off		-	8 000	-	-	-	-	-	-	8 000	-	-
Operational costs		57 230	57 734	-	-	-	-	140	140	57 874	56 057	58 493
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>459 546</b>	<b>511 564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 000</b>	<b>5 000</b>	<b>516 564</b>	<b>437 116</b>	<b>458 791</b>
<b>Surplus/(Deficit)</b>		<b>41 472</b>	<b>13 636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 636</b>	<b>63 547</b>	<b>61 937</b>
Transfers and subsidies - capital (monetary allocations)		78 469	78 446	-	-	-	-	4 000	4 000	82 446	93 127	97 329
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>119 941</b>	<b>92 083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>96 083</b>	<b>156 674</b>	<b>159 266</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>119 941</b>	<b>92 083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>96 083</b>	<b>156 674</b>	<b>159 266</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>119 941</b>	<b>92 083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>96 083</b>	<b>156 674</b>	<b>159 266</b>
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	1	<b>119 941</b>	<b>92 083</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>96 083</b>	<b>156 674</b>	<b>159 266</b>

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

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
		A	A1	6	7	8	9	10	11	12		
R thousands												
<b>Capital expenditure - Vote</b>												
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Executive & Council		474	630	-	-	-	-	-	-	630	-	-
Vote 2 - Finance & Administration		8 800	1 700	-	-	-	-	-	-	1 700	-	-
Vote 3 - Finance & Administration 2		2 000	2 000	-	-	-	-	-	-	2 000	1 000	1 025
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Energy Sources		6 436	6 436	-	-	-	-	-	-	6 436	14 327	14 975
Vote 8 - Road Transport		142 033	130 010	-	-	-	-	4 000	4 000	134 010	70 000	30 000
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Management		2 000	900	-	-	-	-	-	-	900	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	2 100	-	-	-	-	-	-	2 100	-	-
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>161 743</b>	<b>143 776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>147 776</b>	<b>85 327</b>	<b>46 000</b>
<b>Total Capital Expenditure - Vote</b>		<b>161 743</b>	<b>143 776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>147 776</b>	<b>85 327</b>	<b>46 000</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		<b>11 274</b>	<b>4 330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 330</b>	<b>1 000</b>	<b>1 025</b>
Executive and council		474	630	-	-	-	-	-	-	630	-	-
Finance and administration		10 800	3 700	-	-	-	-	-	-	3 700	1 000	1 025
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>-</b>	<b>2 100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 100</b>	<b>-</b>	<b>-</b>
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	2 100	-	-	-	-	-	-	2 100	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>142 033</b>	<b>130 010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>134 010</b>	<b>70 000</b>	<b>30 000</b>
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		142 033	130 010	-	-	-	-	4 000	4 000	134 010	70 000	30 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>8 436</b>	<b>7 336</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 336</b>	<b>14 327</b>	<b>14 975</b>
Energy sources		6 436	6 436	-	-	-	-	-	-	6 436	14 327	14 975
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		2 000	900	-	-	-	-	-	-	900	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	3	<b>161 743</b>	<b>143 776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>147 776</b>	<b>85 327</b>	<b>46 000</b>
<b>Funded by:</b>												
National Government		78 469	78 446	-	-	-	-	4 000	4 000	82 446	78 800	82 354
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>78 469</b>	<b>78 446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>82 446</b>	<b>78 800</b>	<b>82 354</b>
<b>Borrowing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internally generated funds		83 274	65 330	-	-	-	-	-	-	65 330	85 327	46 000
<b>Total Capital Funding</b>		<b>161 743</b>	<b>143 776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>147 776</b>	<b>164 127</b>	<b>128 354</b>



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

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		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		3 776	2 211					(1 434)	(1 434)	777	113 894	149 939
Trade and other receivables from ex change transacti	1	6 046	22 741	-	-	-	-	-	-	22 741	5 440	5 455
Receivables from non-ex change transactions	1	53 385	-	-	-	-	-	-	-	53 385	52 703	55 357
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		4 128	4 128	-	-	-	-	-	-	4 128	6 325	8 978
VAT		27 943	26 551					1 434	1 434	27 985	35 807	43 461
Other current assets		5 239	5 239					-	-	5 239	5 263	5 276
<b>Total current assets</b>		<b>100 518</b>	<b>60 871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114 256</b>	<b>219 432</b>	<b>268 465</b>
<b>Non current assets</b>												
Investments		-	-					-	-	-	-	-
Investment property		539	539					-	-	539	542	543
Property, plant and equipment	3	659 872	641 296	-	-	-	-	4 000	4 000	645 296	584 234	545 305
Biological assets		-	-					-	-	-	-	-
Living and non-living resources		-	-					-	-	-	-	-
Heritage assets		-	-					-	-	-	-	-
Intangible assets		7 872	7 392					-	-	7 392	7 879	7 882
Trade and other receivables from ex change transactions		-	-					-	-	-	-	-
Non-current receivables from non-ex change transactions		-	-					-	-	-	-	-
Other non-current assets		-	-					-	-	-	-	-
<b>Total non current assets</b>		<b>668 284</b>	<b>649 227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>653 227</b>	<b>592 655</b>	<b>553 730</b>
<b>TOTAL ASSETS</b>		<b>768 802</b>	<b>710 098</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>767 483</b>	<b>812 087</b>	<b>822 195</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-					-	-	-	-	-
Financial liabilities		-	-					-	-	-	-	-
Consumer deposits		-	-					-	-	-	-	-
Trade and other payables from ex change transactions		60 346	70 975	-	-	-	-	-	-	70 975	61 074	61 295
Trade and other payables from non-ex change transactions		10 458	10 458	-	-	-	-	-	-	10 458	10 639	10 743
Provisions		12 541	12 541					-	-	12 541	12 597	12 629
VAT		4 331	4 511					-	-	4 511	3 061	3 133
Other current liabilities		-	-					-	-	-	-	-
<b>Total current liabilities</b>		<b>87 676</b>	<b>98 485</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98 485</b>	<b>87 371</b>	<b>87 800</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	9 718	9 718	-	-	-	-	-	-	9 718	9 761	9 786
Long term portion of trade payables		-	-					-	-	-	-	-
Other non-current liabilities		-	-					-	-	-	-	-
<b>Total non current liabilities</b>		<b>9 718</b>	<b>9 718</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 718</b>	<b>9 761</b>	<b>9 786</b>
<b>TOTAL LIABILITIES</b>		<b>97 393</b>	<b>108 203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108 203</b>	<b>97 132</b>	<b>97 586</b>
<b>NET ASSETS</b>	2	<b>671 408</b>	<b>601 895</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>659 280</b>	<b>714 955</b>	<b>724 609</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		671 408	643 550	-	-	-	-	4 000	4 000	647 550	713 155	720 707
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-					-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>671 408</b>	<b>643 550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 000</b>	<b>4 000</b>	<b>647 550</b>	<b>713 155</b>	<b>720 707</b>



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

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 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		
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		41 870	45 050					-	-	45 050	55 000	57 000
Service charges		8 453	4 845					-	-	4 845	9 180	9 223
Other revenue		64 948	64 190					-	-	64 190	42 599	33 247
Transfers and Subsidies - Operational	1	415 179	424 362					5 000	5 000	429 362	420 332	437 717
Transfers and Subsidies - Capital	1	73 033	73 010					4 000	4 000	77 010	78 800	82 354
Interest		4 000	2 200					-	-	2 200	4 200	4 400
Dividends		-	-					-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(425 279)	(456 221)					(6 334)	(6 334)	(462 555)	(308 888)	(377 034)
Finance charges		-	-					-	-	-	-	-
Transfers and Subsidies	1	(4 823)	(6 123)					500	500	(5 623)	(5 040)	(5 166)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>177 380</b>	<b>151 313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 166</b>	<b>3 166</b>	<b>154 479</b>	<b>296 183</b>	<b>241 740</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-					-	-	-	-	-
Decrease (increase) in non-current receivables		-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
<b>Payments</b>												
Capital assets		(187 504)	(163 003)					(4 600)	(4 600)	(167 603)	(98 126)	(52 900)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(187 504)</b>	<b>(163 003)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 600)</b>	<b>(4 600)</b>	<b>(167 603)</b>	<b>(98 126)</b>	<b>(52 900)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-	-					-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(10 125)</b>	<b>(11 690)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 434)</b>	<b>(1 434)</b>	<b>(13 124)</b>	<b>198 057</b>	<b>188 840</b>
Cash/cash equivalents at the year begin:	2	13 901	13 901					-	-	13 901	13 963	13 998
Cash/cash equivalents at the year end:	2	3 776	2 211					(1 434)	(1 434)	777	212 020	202 839



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



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**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 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
<b>R thousands</b>												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	3 776	2 211	-	-	-	-	(1 434)	(1 434)	777	212 020	202 839
Other current investments > 90 days		-	(0)	-	-	-	-	-	-	(0)	(98 126)	(52 900)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>3 776</b>	<b>2 211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 434)</b>	<b>(1 434)</b>	<b>777</b>	<b>113 894</b>	<b>149 939</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		7 158	7 158	-	-	-	-	-	-	7 158	7 190	7 208
Unspent borrowing										-		
Statutory requirements		(37 844)	(37 147)					(1 434)	(1 434)	(38 581)	(47 701)	(47 701)
Other working capital requirements	2	(32 200)	40 389					(78 847)	(78 847)	(38 458)	(27 224)	(21 627)
Other provisions		12 541	12 541					-	-	12 541	12 597	12 597
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(50 345)</b>	<b>22 940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(80 281)</b>	<b>(80 281)</b>	<b>(57 341)</b>	<b>(55 138)</b>	<b>(49 523)</b>
<b>Surplus(shortfall)</b>		<b>54 121</b>	<b>(20 729)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78 847</b>	<b>78 847</b>	<b>58 118</b>	<b>169 031</b>	<b>199 461</b>



**1.3.9 Table 13 MBRR table B9 – Asset Management**



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

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
R thousands		A	A1	B	C	D	E	F	G	H	2026/27	2027/28
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	161 743	143 776	-	-	-	-	4 000	4 000	152 776	85 327	46 000
Roads Infrastructure		142 033	130 010	-	-	-	-	4 000	4 000	134 010	70 000	30 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6 436	6 436	-	-	-	-	-	-	6 436	14 327	14 975
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 000	900	-	-	-	-	-	-	900	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		150 469	137 346	-	-	-	-	4 000	4 000	141 346	84 327	44 975
Housing		2 100	2 100	-	-	-	-	-	-	2 100	-	-
Other Assets	6	2 100	2 100	-	-	-	-	-	-	2 100	-	-
Computer Equipment		2 000	2 000	-	-	-	-	-	-	2 000	1 000	1 025
Furniture and Office Equipment		1 700	1 700	-	-	-	-	-	-	1 700	-	-
Machinery and Equipment		474	630	-	-	-	-	-	-	630	-	-
Transport Assets		5 000	-	-	-	-	-	-	-	5 000	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	161 743	143 776	-	-	-	-	4 000	4 000	152 776	85 327	46 000
Roads Infrastructure		142 033	130 010	-	-	-	-	4 000	4 000	134 010	70 000	30 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6 436	6 436	-	-	-	-	-	-	6 436	14 327	14 975
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 000	900	-	-	-	-	-	-	900	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		150 469	137 346	-	-	-	-	4 000	4 000	141 346	84 327	44 975
Housing		2 100	2 100	-	-	-	-	-	-	2 100	-	-
Other Assets		2 100	2 100	-	-	-	-	-	-	2 100	-	-
Computer Equipment		2 000	2 000	-	-	-	-	-	-	2 000	1 000	1 025
Furniture and Office Equipment		1 700	1 700	-	-	-	-	-	-	1 700	-	-
Machinery and Equipment		474	630	-	-	-	-	-	-	630	-	-
Transport Assets		5 000	-	-	-	-	-	-	-	5 000	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	161 743	143 776	-	-	-	-	4 000	4 000	152 776	85 327	46 000
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>												
	5	624 954	605 897	-	-	-	-	4 000	4 000	609 897	549 130	510 096
Roads Infrastructure		435 772	423 750	-	-	-	-	4 000	4 000	427 750	364 168	324 385
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		12 839	12 859	-	-	-	-	-	-	12 859	20 733	21 381
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		3 880	2 790	-	-	-	-	-	-	2 790	1 887	1 890
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		474	630	-	-	-	-	-	-	630	-	-
Infrastructure		452 966	440 029	-	-	-	-	4 000	4 000	444 029	386 787	347 656
Community Assets		23 207	23 287	-	-	-	-	-	-	23 287	23 247	23 268
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		539	539	-	-	-	-	-	-	539	542	543
Other Assets		98 824	100 814	-	-	-	-	-	-	100 814	99 109	99 264
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		7 872	7 392	-	-	-	-	-	-	7 392	7 879	7 882
Computer Equipment		11 380	11 680	-	-	-	-	-	-	11 680	10 279	10 245
Furniture and Office Equipment		4 588	2 378	-	-	-	-	-	-	2 378	2 470	2 459
Machinery and Equipment		6 700	1 700	-	-	-	-	-	-	1 700	-	-
Transport Assets		17 612	16 812	-	-	-	-	-	-	16 812	17 545	17 504
Land		1 265	1 265	-	-	-	-	-	-	1 265	1 271	1 274
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	624 954	605 897	-	-	-	-	4 000	4 000	609 897	549 130	510 096
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		76 351	92 441	-	-	-	-	-	-	93 441	59 009	71 197
<b>Repairs and Maintenance by asset class</b>		39 500	54 500	-	-	-	-	-	-	55 500	20 500	31 725
Roads Infrastructure		20 000	20 000	-	-	-	-	-	-	20 000	10 000	20 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 000	2 000	-	-	-	-	-	-	2 000	1 000	1 025
Infrastructure		22 000	22 000	-	-	-	-	-	-	22 000	11 000	21 025
Community Facilities		1 000	-	-	-	-	-	-	-	1 000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 000	-	-	-	-	-	-	-	1 000	-	-
Operational Buildings		2 500	2 500	-	-	-	-	-	-	2 500	1 500	2 500
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 500	2 500	-	-	-	-	-	-	2 500	1 500	2 500
Computer Equipment		8 000	18 000	-	-	-	-	-	-	18 000	4 000	4 100
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		6 000	12 000	-	-	-	-	-	-	12 000	4 000	4 100
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		76 351	92 441	-	-	-	-	-	-	93 441	59 009	71 197



**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	+1 2026/27	+2 2027/28
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Households receiving Free Basic Service</b>	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)		-	-	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		<b>2 610</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 600)</b>	<b>1 010</b>	<b>2 727</b>	<b>2 795</b>	

**2 PART 2 – SUPPORTING DOCUMENTS**

**2.1 Special 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



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- 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 Adjusted 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



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