

# Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

[Click for Instructions!](#)

**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Kgomotso Baloyi  
National Treasury  
Tel: (012) 315-5866  
Electronic submissions:  
LG Upload Portal

## Preparation Instructions

Municipality Name: LIM344 Makhado ▼

CFO Name: Mr. Godfrey Raliphanda

Tel: 015 519 3000

Fax: 015 516 5084

E-Mail: godfreyr@makhado.gov.za

Budget for MTREF starting: 2026 ▼

Budget Year: 2026/27

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

LGDB Export

Name Votes & Sub-Votes

### Printing Instructions

#### Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

#### Showing / Clearing Highlights

Clear Highlights on all sheets

### Important documents which provide essential assistance

[MFMA Budget Circulars](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

[Click to view](#)

[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

[Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - EXECUTIVE AND COUNCIL	<b>Vote 1 EXECUTIVE AND COUNCIL</b>	
Vote 2 - WASTE MANAGEMENT	1.1 MUNICIPAL MANAGER	1.1 - MUNICIPAL MANAGER
Vote 3 - ROAD TRANSPORT	1.2 COUNCIL GENERAL EXPENDITURE	1.2 - COUNCIL GENERAL EXPENDITURE
Vote 4 - WATER	1.3 PUBLIC WORKS CAPITAL	1.3 - PUBLIC WORKS CAPITAL
Vote 5 - ELECTRICITY- A	1.4 ROADS PAVEMENTS BRIDGES	1.4 - ROADS PAVEMENTS BRIDGES
Vote 6 - ELECTRICITY- B	1.5 TOWN CIVIL ENGINEERING ADMIN	1.5 - TOWN CIVIL ENGINEERING ADMIN
Vote 7 - ELECTRICITY- C	1.6 PUBLIC WORKS	1.6 - PUBLIC WORKS
Vote 8 - ELECTRICITY- D	1.7 -	1.7 -
Vote 9 - CORPORATE SERVICES	1.8 -	1.8 -
Vote 10 - PLANNING AND DEVELOPMENT	1.9 -	1.9 -
Vote 11 - COMMUNITY AND SOCIAL SERVICES	1.10 -	1.10 -
Vote 12 - HOUSING	<b>Vote 2 WASTE MANAGEMENT</b>	
Vote 13 - OTHER	2.1 SEWERAGE PURIFICATION WORKS	2.1 - SEWERAGE PURIFICATION WORKS
Vote 14 - SPORTS AND RECREATION	2.2 SEWERAGE RETICULATION	2.2 - SEWERAGE RETICULATION
Vote 15 - BUDGET AND TREASURY	2.3 REFUSE REMOVAL GENERAL	2.3 - REFUSE REMOVAL GENERAL
	2.4 REFUSE REMOVAL DUMPING	2.4 - REFUSE REMOVAL DUMPING
	2.5 -	2.5 -
	2.6 -	2.6 -
	2.7 -	2.7 -
	2.8 -	2.8 -
	2.9 -	2.9 -
	2.10 -	2.10 -
	<b>Vote 3 ROAD TRANSPORT</b>	
	3.1 LICENCES	3.1 - LICENCES
	3.2 LICENCE DZANANI TESTING	3.2 - LICENCE DZANANI TESTING
	3.3 LICENCE VUWANI TESTING	3.3 - LICENCE VUWANI TESTING
	3.4 TRAFFIC PARKING METERS	3.4 - TRAFFIC PARKING METERS
	3.5 TRAFFIC GENERAL	3.5 - TRAFFIC GENERAL
	3.6 -	3.6 -
	3.7 -	3.7 -
	3.8 -	3.8 -
	3.9 -	3.9 -
	3.10 -	3.10 -
	<b>Vote 4 WATER</b>	
	4.1 WATER SERVICES: ADMIN	4.1 - WATER SERVICES: ADMIN
	4.2 WATER: PUMP AND STORAGE ALBASIN	4.2 - WATER: PUMP AND STORAGE ALBASIN
	4.3 WATER: PUMP AND STORAGE BOREHOLE	4.3 - WATER: PUMP AND STORAGE BOREHOLE
	4.4 WATER: DISTRIBUTION NETWORK	4.4 - WATER: DISTRIBUTION NETWORK
	4.5 KUTAMA / SINTHUMULE WATER PROJECT	4.5 - KUTAMA / SINTHUMULE WATER PROJECT
	4.6 VUWANI-WATER-AREA	4.6 - VUWANI-WATER-AREA
	4.7 WATERVAL AREA WATER	4.7 - WATERVAL AREA WATER
	4.8 DZANANI / NZHELELE AREA WATER	4.8 - DZANANI / NZHELELE AREA WATER
	4.9 WATER DISTR: PARKS PUMPS	4.9 - WATER DISTR: PARKS PUMPS
	4.10 WATER	4.10 - WATER
	<b>Vote 5 ELECTRICITY- A</b>	
	5.1 ALBASINI	5.1 - ALBASINI
	5.2 APPELFFONTEIN	5.2 - APPELFFONTEIN
	5.3 BEAUFORT	5.3 - BEAUFORT
	5.4 DISTRIBUTION URBAN	5.4 - DISTRIBUTION URBAN
	5.5 ELECTRICAL WORKSHOP	5.5 - ELECTRICAL WORKSHOP
	5.6 ELECTRICITY : HA-MAKHITHA	5.6 - ELECTRICITY : HA-MAKHITHA
	5.7 ELECTRICITY : HA-MANTSHA	5.7 - ELECTRICITY : HA-MANTSHA
	5.8 ELECTRICITY : HA-RAMAHANTSHA	5.8 - ELECTRICITY : HA-RAMAHANTSHA
	5.9 ELECTRICITY : MADODONGA	5.9 - ELECTRICITY : MADODONGA
	5.10 ELECTRICITY : MAGAU	5.10 - ELECTRICITY : MAGAU
	<b>Vote 6 ELECTRICITY- B</b>	
	6.1 ELECTRICITY : MANAVHOLA	6.1 - ELECTRICITY : MANAVHOLA
	6.2 ELECTRICITY : TSHKHODOBO	6.2 - ELECTRICITY : TSHKHODOBO
	6.3 ELECTRICITY : TSHIOZWI	6.3 - ELECTRICITY : TSHIOZWI
	6.4 ELECTRICITY : ZAMEKOMSTE	6.4 - ELECTRICITY : ZAMEKOMSTE
	6.5 ELECTRICITY ADMINISTRATION	6.5 - ELECTRICITY ADMINISTRATION
	6.6 ELECTRICITY PRE-PAID SYSTEM	6.6 - ELECTRICITY PRE-PAID SYSTEM
	6.7 ELECTRICITY STREET LIGHT	6.7 - ELECTRICITY STREET LIGHT
	6.8 ELECTRICITY: BANDELIERKOP	6.8 - ELECTRICITY: BANDELIERKOP
	6.9 ELECTRICITY: LEVUBU	6.9 - ELECTRICITY: LEVUBU
	6.10 ELECTRICITY: MARA LINE	6.10 - ELECTRICITY: MARA LINE
	<b>Vote 7 ELECTRICITY- C</b>	
	7.1 ELECTRICITY: MOUNTAIN LINE	7.1 - ELECTRICITY: MOUNTAIN LINE
	7.2 ELECTRICITY: SHEFEERA LINE	7.2 - ELECTRICITY: SHEFEERA LINE
	7.3 ELECTRICITY: TSHIPSE LINE	7.3 - ELECTRICITY: TSHIPSE LINE
	7.4 ELECTRICITY:66 KV LINE	7.4 - ELECTRICITY:66 KV LINE
	7.5 ELECTRICITY : ELTVILLAS	7.5 - ELECTRICITY : ELTVILLAS
	7.6 ELECTRICITY : TSHIKOTA	7.6 - ELECTRICITY : TSHIKOTA
	7.7 ESKOM SUB	7.7 - ESKOM SUB
	7.8 INDIGENT SUB-KHOMELE TSHIVHULA	7.8 - INDIGENT SUB-KHOMELE TSHIVHULA
	7.9 KHOMELE/SMOKEY	7.9 - KHOMELE/SMOKEY
	7.10 KHUNDA/MATSHAVHAWA (ES)	7.10 - KHUNDA/MATSHAVHAWA (ES)
	<b>Vote 8 ELECTRICITY- D</b>	
	8.1 MAANGANI	8.1 - MAANGANI
	8.2 MAKUSHU/MUSHOLOMBI	8.2 - MAKUSHU/MUSHOLOMBI
	8.3 MASHAU/THONDONI	8.3 - MASHAU/THONDONI
	8.4 MUDIMEDI	8.4 - MUDIMEDI
	8.5 OCCUPATIONAL SAFETY	8.5 - OCCUPATIONAL SAFETY
	8.6 RAVELE/RIVERSIDE	8.6 - RAVELE/RIVERSIDE
	8.7 RURAL DISTRIBUTION	8.7 - RURAL DISTRIBUTION
	8.8 STRYDHARDT	8.8 - STRYDHARDT
	8.9 TIMBADOLA -LINE	8.9 - TIMBADOLA -LINE
	8.10 TSHIENDEULU	8.10 - TSHIENDEULU
	<b>Vote 9 CORPORATE SERVICES</b>	
	9.1 HUMAN RESOURCES DEPT	9.1 - HUMAN RESOURCES DEPT
	9.2 COMPUTER: CAPITAL	9.2 - COMPUTER: CAPITAL
	9.3 EQUIPMENT- FURNITURE AND EQUIPMENT	9.3 - EQUIPMENT- FURNITURE AND EQUIPMENT
	9.4 RATES	9.4 - RATES
	9.5 RATES ELTVILLAS	9.5 - RATES ELTVILLAS
	9.6 CORPORATE SERVICES	9.6 - CORPORATE SERVICES
	9.7 ADMINISTRATION	9.7 - ADMINISTRATION
	9.8 TOWN SECRETARY ADMIN	9.8 - TOWN SECRETARY ADMIN
	9.9 COMPUTER SERVICES	9.9 - COMPUTER SERVICES
	9.10 -	9.10 -
	<b>Vote 10 PLANNING AND DEVELOPMENT</b>	
	10.1 MUNICIPAL BUILDING	10.1 - MUNICIPAL BUILDING
	10.2 TOWNSHIP DEVELOPMENT	10.2 - TOWNSHIP DEVELOPMENT
	10.3 STRATEGIC DEVELOPMENT	10.3 - STRATEGIC DEVELOPMENT
	10.4 MUNICIPAL BUILDINGS	10.4 - MUNICIPAL BUILDINGS
	10.5 -	10.5 -
	10.6 -	10.6 -
	10.7 -	10.7 -
	10.8 -	10.8 -
	10.9 -	10.9 -
	10.10 -	10.10 -

<b>Vote 11</b>	<b>COMMUNITY AND SOCIAL SERVICES</b>	
11.1	LIBRARY CAPITAL	11.1 - LIBRARY CAPITAL
11.2	CEMETRIES CAPITAL	11.2 - CEMETRIES CAPITAL
11.3	PROTECTION SERVICES	11.3 - PROTECTION SERVICES
11.4	HEALTH GENERAL	11.4 - HEALTH GENERAL
11.5	CLINIC GENERAL	11.5 - CLINIC GENERAL
11.6	GRAVEYARD	11.6 - GRAVEYARD
11.7	LIBRARY	11.7 - LIBRARY
11.8		11.8 -
11.9		11.9 -
11.10		11.10 -
<b>Vote 12</b>	<b>HOUSING</b>	
12.1	HOUSING	12.1 - HOUSING
12.2	MAKHADO AREA	12.2 - MAKHADO AREA
12.3	FIXED PROPERTIES	12.3 - FIXED PROPERTIES
12.4	ECONOMIC HOUSING	12.4 - ECONOMIC HOUSING
12.5	MUNICIPAL AREA	12.5 - MUNICIPAL AREA
12.6		12.6 -
12.7		12.7 -
12.8		12.8 -
12.9		12.9 -
12.10		12.10 -
<b>Vote 13</b>	<b>OTHER</b>	
13.1	MUSEUMS AND ART GALLERIES	13.1 - MUSEUMS AND ART GALLERIES
13.2	MOTOR VEHICLES	13.2 - MOTOR VEHICLES
13.3	SPECIALISED VEHICLES	13.3 - SPECIALISED VEHICLES
13.4	RAILWAY FACILITIES	13.4 - RAILWAY FACILITIES
13.5	VEHICLE DISTRIBUTION ACCOUNT 336	13.5 - VEHICLE DISTRIBUTION ACCOUNT 336
13.6	VEHICLE DISTRIBUTION ACCOUNT 337	13.6 - VEHICLE DISTRIBUTION ACCOUNT 337
13.7	VEHICLE DISTR WATER/REFUSE/SEWERAGE	13.7 - VEHICLE DISTR WATER/REFUSE/SEWERAGE
13.8	VEHICLE DISTR ELEC	13.8 - VEHICLE DISTR ELEC
13.9	WORKSHOP	13.9 - WORKSHOP
13.10	GRANTS	13.10 - GRANTS
<b>Vote 14</b>	<b>SPORTS AND RECREATION</b>	
14.1	PARKS GENERAL AND RECREATION	14.1 - PARKS GENERAL AND RECREATION
14.2	SWIMMING POOL	14.2 - SWIMMING POOL
14.3	SWIMMING POOL ELTIVILLAS	14.3 - SWIMMING POOL ELTIVILLAS
14.4	CARAVAN PARK AND OVERNIGHT	14.4 - CARAVAN PARK AND OVERNIGHT
14.5		14.5 -
14.6		14.6 -
14.7		14.7 -
14.8		14.8 -
14.9		14.9 -
14.10		14.10 -
<b>Vote 15</b>	<b>BUDGET AND TREASURY</b>	
15.1	TOWN TREASURER	15.1 - TOWN TREASURER
15.2	PURCHASES AND STOCKS	15.2 - PURCHASES AND STOCKS
15.3	TSHIKOTA - GENERAL	15.3 - TSHIKOTA - GENERAL
15.4	KUTAMA AREA	15.4 - KUTAMA AREA
15.5	SINTHUMULE	15.5 - SINTHUMULE
15.6	DZANANI	15.6 - DZANANI
15.7	WATERVAL	15.7 - WATERVAL
15.8	MUSEKWA - DIVHANI	15.8 - MUSEKWA - DIVHANI
15.9	VLEYFONTEIN	15.9 - VLEYFONTEIN
15.10	MUSEKWA - NGUNDU	15.10 - MUSEKWA - NGUNDU

**WC014 Saldanha Bay municipality**

**A. GENERAL INFORMATION**

<b>Municipality</b>	LIM344 Makhado
<b>Grade</b>	03
<b>Province</b>	LIM LIMPOPO
<b>Web Address</b>	www.makhado.co.za
<b>e-mail Address</b>	municipalmanager@makhado.gov.za

\* Grade in terms of the Remuneration of Public Office Bearers Act.

**B. CONTACT INFORMATION**

<b>Postal address:</b>	
P.O. Box	PO BOX 2596
City / Town	Louis Trichardt
Postal Code	920
<b>Street address</b>	
Building	Civil centre
Street No. & Name	Erasmus/Krough Str
City / Town	Louis Trichardt
Postal Code	920
<b>General Contacts</b>	
Telephone number	015 519 3000
Fax number	015 516 5084

**C. POLITICAL LEADERSHIP**

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
ID Number		ID Number	
Title	Ms	Title	
Name	Cllr MD Mboyi	Name	
Telephone number	015 519 3211	Telephone number	
Cell number	072 314 9745	Cell number	
Fax number	015 516 5084	Fax number	
E-mail address	mboyimd@makhado.gov.za	E-mail address	
<b>Mayor/Executive Mayor:</b>		<b>Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Cllr N Munyai	Name	T.R Phaweni
Telephone number	015 519 3002	Telephone number	015 519 3002
Cell number	076 410 6071	Cell number	076 410 6085
Fax number	015 516 5084	Fax number	086 548 1016
E-mail address	mayor@makhado.gov.za	E-mail address	rosemaryp@makhado.gov.za
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number	#N/A	ID Number	#N/A
Title	#N/A	Title	#N/A
Name	#N/A	Name	#N/A
Telephone number	#N/A	Telephone number	#N/A
Cell number	#N/A	Cell number	#N/A
Fax number	#N/A	Fax number	#N/A
E-mail address	#N/A	E-mail address	#N/A

<b>D. MANAGEMENT LEADERSHIP</b>			
<b>Municipal Manager:</b>		<b>Municipal Manager:</b>	
ID Number		ID Number	
Title	Mr	Title	
Name	KM Nemaname	Name	
Telephone number	015 519 3210/3214	Telephone number	
Cell number	063 693 5042	Cell number	
Fax number	015 516 5084	Fax number	
E-mail address	kentm@makhado.gov.za	E-mail address	
<b>Chief Financial Officer</b>		<b>Financial Officer</b>	
ID Number		ID Number	
Title	Mr	Title	Miss
Name	N.G Raliphanda	Name	HC Mokoena
Telephone number	015 519 3000/3050	Telephone number	015 519 3214
Cell number	082 523 9305	Cell number	066 486 6103
Fax number	015 516 5084	Fax number	015 516 5084
E-mail address	godfreyr@makhado.gov.za	E-mail address	hazelm@makhado.gov.za
<b>submitting financial</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title	Miss	Title	Miss
Name	PD Mabirimisa	Name	M Mudzulafhedzi
Telephone number	015 519 3000/3157	Telephone number	082 934 1570
Cell number	072 596 8255	Cell number	082 934 1570
Fax number	015 516 5084	Fax number	015 516 5084
E-mail address	phumudzom@makhado.gov.za	E-mail address	masindim@makhado.gov.za
<b>submitting financial</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title	Miss	Title	
Name	Nemukula Dakalo	Name	
Telephone number		Telephone number	
Cell number	081 710 0508	Cell number	
Fax number		Fax number	
E-mail address	dakalon@makhado.gov.za	E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

**LIM344 Makhado - Table A1 Budget Summary**

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	97,300	120,692	125,104	132,051	132,051	132,051	120,782	136,540	141,046	145,560
Service charges	385,664	453,674	531,063	636,520	717,320	717,320	501,821	804,840	902,366	1,010,944
Investment revenue	9,569	5,457	3,016	4,398	2,858	2,858	2,091	2,956	3,053	3,151
Transfer and subsidies - Operational	451,098	503,603	524,861	529,842	559,342	559,342	522,790	518,156	515,342	547,911
Other own revenue	132,262	70,300	64,305	252,182	247,236	247,236	71,340	167,236	167,755	168,123
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,075,893</b>	<b>1,153,726</b>	<b>1,248,349</b>	<b>1,554,993</b>	<b>1,658,807</b>	<b>1,658,807</b>	<b>1,218,824</b>	<b>1,629,728</b>	<b>1,729,563</b>	<b>1,875,689</b>
Employee costs	339,625	395,109	409,708	400,677	428,647	428,647	355,957	449,088	470,420	492,765
Remuneration of councillors	28,209	29,990	30,557	34,781	34,823	34,823	25,762	36,172	37,619	39,124
Depreciation, amortisation and impairment	144,860	162,269	157,494	167,185	167,185	167,185	124,937	170,256	175,874	181,502
Interest, Dividends and Rent on Land	3,787	4,479	5,573	20,058	20,660	20,660	4,431	15,346	15,852	16,360
Inventory consumed and bulk purchases	345,427	420,550	489,443	468,598	534,314	534,314	400,306	579,190	628,230	681,529
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	329,241	286,150	288,609	271,064	326,157	326,157	253,898	270,305	279,225	288,160
<b>Total Expenditure</b>	<b>1,191,150</b>	<b>1,298,548</b>	<b>1,381,384</b>	<b>1,362,362</b>	<b>1,511,786</b>	<b>1,511,786</b>	<b>1,165,291</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit)</b>	<b>(115,256)</b>	<b>(144,821)</b>	<b>(133,034)</b>	<b>192,631</b>	<b>147,022</b>	<b>147,022</b>	<b>53,534</b>	<b>109,371</b>	<b>122,341</b>	<b>176,249</b>
Transfers and subsidies - capital (monetary allocations)	122,717	115,015	142,541	121,018	125,562	125,562	(108,657)	115,587	129,782	134,110
Transfers and subsidies - capital (in-kind)	-	27,163	19,995	-	-	-	(490)	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>(55,613)</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>(55,613)</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>284,975</b>	<b>238,817</b>	<b>247,541</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>166,399</b>	<b>187,218</b>	<b>193,793</b>	<b>198,489</b>
Transfers recognised - capital	151,775	58,859	90,795	121,018	125,562	125,562	91,330	100,511	112,853	116,617
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	182,119	174,144	146,247	151,137	145,983	145,983	75,072	86,707	80,940	81,872
<b>Total sources of capital funds</b>	<b>333,894</b>	<b>233,003</b>	<b>237,042</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>166,403</b>	<b>187,218</b>	<b>193,793</b>	<b>198,489</b>
<b>Financial position</b>										
Total current assets	663,108	672,080	740,637	780,378	764,736	764,736	812,818	902,012	1,096,219	1,298,578
Total non current assets	1,842,593	1,945,086	2,038,411	2,028,706	2,012,576	2,012,576	2,080,363	2,149,314	2,192,554	2,234,809
Total current liabilities	607,221	680,351	812,228	354,128	383,998	383,998	752,331	568,358	727,948	895,353
Total non current liabilities	150,181	154,032	154,535	145,701	145,701	145,701	164,901	164,901	22,776	22,776
Community wealth/Equity	1,785,427	1,782,783	1,812,285	2,309,255	2,247,610	2,247,610	1,927,208	2,460,191	2,538,050	2,615,258
<b>Cash flows</b>										
Net cash from (used) operating	78,304	(1,098,307)	(1,329,622)	292,727	284,848	284,848	284,848	230,612	252,087	303,170
Net cash from (used) investing	(233,271)	(289,574)	(241,098)	(272,155)	(271,545)	(271,545)	(271,545)	(215,301)	(222,862)	(228,263)
Net cash from (used) financing	-	-	140	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end:</b>	<b>46,356</b>	<b>(1,241,285)</b>	<b>(1,547,791)</b>	<b>60,741</b>	<b>32,891</b>	<b>32,891</b>	<b>32,891</b>	<b>48,202</b>	<b>77,427</b>	<b>152,334</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	46,356	(1,241,285)	(1,547,791)	60,741	32,891	32,891	32,891	48,202	77,427	152,334
Application of cash and investments	93,879	272,160	329,997	(77,387)	(46,591)	(46,591)	(139,550)	(266,029)	(270,544)	(232,603)
<b>Balance - surplus (shortfall)</b>	<b>(47,522)</b>	<b>(1,513,445)</b>	<b>(1,877,788)</b>	<b>138,127</b>	<b>79,482</b>	<b>79,482</b>	<b>172,441</b>	<b>314,231</b>	<b>347,971</b>	<b>384,937</b>
<b>Asset management</b>										
Asset register summary (WDV)	1,649,307	1,665,282	1,793,268	1,949,947	1,961,965	1,961,965	-	2,143,598	2,168,945	2,187,094
Depreciation	140,293	158,017	143,634	167,185	167,185	167,185	-	170,256	175,874	181,502
Renewal and Upgrading of Existing Assets	29,440	142,295	131,223	111,659	112,097	112,097	-	94,996	106,373	113,205
Repairs and Maintenance	32,681	37,547	39,859	43,000	44,915	44,915	-	85,133	87,808	92,833
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(25,279)	(404)	(1,384)	-	-	-	-	(13,552)	(13,999)	(14,447)
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

**LIM344 Makhado - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		651,224	707,062	699,777	710,247	730,323	730,323	679,371	684,871	722,852
Executive and council		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
Finance and administration		205,335	225,119	189,940	197,304	217,380	217,380	172,303	178,009	183,724
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		274	365	401	519	614	614	549	555	567
Community and social services		157	151	152	258	353	353	278	275	278
Sport and recreation		97	130	129	116	116	116	120	124	128
Public safety		20	84	120	146	146	146	151	156	161
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		138,069	124,839	142,810	297,472	297,553	297,553	232,732	244,484	247,363
Planning and development		20,619	3,877	2,668	162,702	162,202	162,202	106,138	105,123	103,684
Road transport		117,450	120,962	140,142	134,769	135,350	135,350	126,594	139,361	143,679
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		409,043	463,638	567,896	667,773	755,880	755,880	832,663	929,434	1,039,016
Energy sources		391,382	445,466	545,201	642,882	729,222	729,222	805,169	904,488	1,013,272
Water management		-	-	-	-	-	-	-	-	-
Waste water management		1	-	-	-	-	-	-	-	-
Waste management		17,661	18,173	22,696	24,890	26,658	26,658	27,495	24,946	25,744
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1,198,610	1,295,904	1,410,884	1,676,011	1,784,370	1,784,370	1,745,315	1,859,344	2,009,798
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		510,148	622,941	615,061	436,571	528,953	528,953	489,237	509,648	524,874
Executive and council		104,638	117,559	115,585	100,096	133,720	133,720	105,001	109,453	114,827
Finance and administration		405,510	505,382	499,477	336,475	395,232	395,232	384,236	400,195	410,047
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		22,373	23,631	19,243	25,907	21,356	21,356	23,637	24,451	25,486
Community and social services		10,248	4,881	678	8,108	3,166	3,166	4,788	4,657	4,829
Sport and recreation		1,656	2,045	700	1,052	702	702	889	918	948
Public safety		8,632	15,905	17,384	16,148	16,689	16,689	17,194	18,077	18,885
Housing		-	-	-	-	-	-	-	-	-
Health		1,837	800	481	599	799	799	766	799	825
<b>Economic and environmental services</b>		203,662	167,852	166,133	293,466	271,370	271,370	268,249	278,014	291,765
Planning and development		28,799	40,047	46,316	59,166	59,347	59,347	57,630	59,478	63,979
Road transport		174,863	127,805	119,817	234,300	212,023	212,023	210,618	218,536	227,786
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		454,967	484,124	580,946	606,419	690,107	690,107	739,235	795,108	857,315
Energy sources		433,696	464,141	532,724	562,612	640,752	640,752	696,394	751,089	808,558
Water management		118	260	168	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		21,152	19,723	48,054	43,807	49,355	49,355	42,842	44,019	48,757
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	1,191,150	1,298,548	1,381,384	1,362,362	1,511,786	1,511,786	1,520,358	1,607,221	1,699,440
<b>Surplus/(Deficit) for the year</b>		7,461	(2,643)	29,501	313,649	272,584	272,584	224,958	252,123	310,358

References

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

LIM344 Makhado - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		651,224	707,062	699,777	710,247	730,323	730,323	679,371	684,871	722,852
Executive and council		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
Mayor and Council		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		205,335	225,119	189,940	197,304	217,380	217,380	172,303	178,009	183,724
Administrative and Corporate Support		-	63	146	106	106	106	90	89	88
Asset Management		36,609	27,163	19,995	-	-	-	-	-	-
Finance		167,801	196,635	169,489	196,761	216,164	216,164	171,066	176,735	182,414
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		701	962	8	5	5	5	4	4	4
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		224	296	302	432	1,105	1,105	1,143	1,180	1,218
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		274	365	401	519	614	614	549	555	567
Community and social services		157	151	152	258	353	353	278	275	278
Ageed Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		152	145	148	252	342	342	271	268	271
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	-	-	-	-	-	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		6	6	4	6	11	11	7	7	7
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		97	130	129	116	116	116	120	124	128
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		97	130	129	116	116	116	120	124	128
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		20	84	120	146	146	146	151	156	161
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		20	84	120	146	146	146	151	156	161
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		138,069	124,839	142,810	297,472	297,553	297,553	232,732	244,484	247,363
Planning and development		20,619	3,877	2,668	162,702	162,202	162,202	106,138	105,123	103,684
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		20,480	3,679	2,470	162,290	161,790	161,790	105,837	104,825	103,383
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer		139	198	198	412	412	412	301	298	301
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		117,450	120,962	140,142	134,769	135,350	135,350	126,594	139,361	143,679
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		14,473	12,391	13,205	21,199	21,542	21,542	12,474	12,482	12,761
Roads		102,978	108,571	126,937	113,570	113,808	113,808	114,119	126,878	130,918
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-

<b>Trading services</b>	<b>409,043</b>	<b>463,638</b>	<b>567,896</b>	<b>667,773</b>	<b>755,880</b>	<b>755,880</b>	<b>832,663</b>	<b>929,434</b>	<b>1,039,016</b>
Energy sources	391,382	445,466	545,201	642,882	729,222	729,222	805,169	904,488	1,013,272
Electricity	391,382	445,466	545,201	642,882	729,222	729,222	805,169	904,488	1,013,272
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
<i>Water Treatment</i>	-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>	-	-	-	-	-	-	-	-	-
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-
Waste water management	1	-	-	-	-	-	-	-	-
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>	-	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>	1	-	-	-	-	-	-	-	-
Waste management	17,661	18,173	22,696	24,890	26,658	26,658	27,495	24,946	25,744
<i>Recycling</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	94	112	178	162	282	282	577	596	615
<i>Solid Waste Removal</i>	17,567	18,061	22,517	24,728	26,377	26,377	26,918	24,350	25,129
<i>Street Cleaning</i>	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>1,198,610</b>	<b>1,295,904</b>	<b>1,410,884</b>	<b>1,676,011</b>	<b>1,784,370</b>	<b>1,784,370</b>	<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>
<b>Expenditure - Functional</b>	<b>510,148</b>	<b>622,941</b>	<b>615,061</b>	<b>436,571</b>	<b>528,953</b>	<b>528,953</b>	<b>489,237</b>	<b>509,648</b>	<b>524,874</b>
<b>Municipal governance and administration</b>	<b>104,638</b>	<b>117,559</b>	<b>115,585</b>	<b>100,096</b>	<b>133,720</b>	<b>133,720</b>	<b>105,001</b>	<b>109,453</b>	<b>114,827</b>
Executive and council	78,099	91,591	93,419	80,815	110,218	110,218	83,337	88,589	92,775
Mayor and Council	26,539	25,968	22,165	19,281	23,502	23,502	21,664	20,864	22,052
Municipal Manager, Town Secretary and Chief Executive	405,510	505,382	499,477	336,475	395,232	395,232	384,236	400,195	410,047
Finance and administration	30,590	39,171	45,983	53,598	51,804	51,804	54,653	56,897	59,565
Administrative and Corporate Support	62,637	51,355	66,277	21,583	45,296	45,296	43,927	45,383	47,042
Asset Management	199,426	295,700	270,446	156,485	179,425	179,425	162,460	165,040	172,562
Finance	27,162	35,363	33,481	30,048	34,205	34,205	33,212	34,707	36,941
Fleet Management	25,078	28,629	26,166	20,626	21,438	21,438	19,714	20,550	21,877
Human Resources	14,674	13,311	12,017	11,432	17,331	17,331	15,707	16,506	17,519
Information Technology	-	-	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination	44,877	41,791	45,048	42,614	45,675	45,675	54,504	61,053	54,479
Property Services	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
Supply Chain Management	1,067	60	58	89	59	59	58	59	61
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-
Governance Function	22,373	23,631	19,243	25,907	21,356	21,356	23,637	24,451	25,486
<b>Community and public safety</b>	<b>10,248</b>	<b>4,881</b>	<b>678</b>	<b>8,108</b>	<b>3,166</b>	<b>3,166</b>	<b>4,788</b>	<b>4,657</b>	<b>4,829</b>
Community and social services	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	-	1,134	1,265	1,371	1,371	1,371	1,428	1,495	1,566
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	857	-	-	6,723	1,351	1,351	2,988	2,777	2,865
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	9,391	3,747	(587)	13	444	444	372	385	397
Literacy Programmes	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	1,656	2,045	700	1,052	702	702	889	918	948
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	464	48	-	-	-	-	-	-	-
Recreational Facilities	1,192	1,997	700	1,052	702	702	889	918	948
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
Public safety	8,632	15,905	17,384	16,148	16,689	16,689	17,194	18,077	18,885
Civil Defence	124	793	528	505	455	455	356	471	486
Cleansing	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	-	-	-	-	-	-	-	-
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	8,509	15,113	16,857	15,644	16,235	16,235	16,838	17,606	18,399
Pounds	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Informal Settlements	-	-	-	-	-	-	-	-	-
Health	1,837	800	481	599	799	799	766	799	825
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	1,837	800	481	599	799	799	766	799	825
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-

<b>Economic and environmental services</b>	203,662	167,852	166,133	293,466	271,370	271,370	268,249	278,014	291,765
Planning and development	28,799	40,047	46,316	59,166	59,347	59,347	57,630	59,478	63,979
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	27,784	40,025	46,216	59,037	59,021	59,021	57,344	59,182	63,674
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	994	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	22	22	100	129	326	326	286	296	305
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	174,863	127,805	119,817	234,300	212,023	212,023	210,618	218,536	227,786
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	36,028	30,118	32,777	35,205	36,433	36,433	38,468	40,741	42,061
Roads	138,835	97,687	87,040	199,095	175,590	175,590	172,150	177,795	185,725
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	454,967	484,124	580,946	606,419	690,107	690,107	739,235	795,108	857,315
Energy sources	433,696	464,141	532,724	562,612	640,752	640,752	696,394	751,089	808,558
Electricity	433,696	464,141	532,724	562,612	640,752	640,752	696,394	751,089	808,558
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	118	260	168	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	118	260	168	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	21,152	19,723	48,054	43,807	49,355	49,355	42,842	44,019	48,757
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	9,496	9,627	9,197	3,290	9,172	9,172	3,538	3,787	5,036
Solid Waste Removal	11,656	10,096	38,857	40,517	40,183	40,183	39,303	40,232	43,721
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>1,191,150</b>	<b>1,298,548</b>	<b>1,381,384</b>	<b>1,362,362</b>	<b>1,511,786</b>	<b>1,511,786</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit) for the year</b>	<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>

**References**

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

LIM344 Makhado - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
Vote 2 - WASTE MANAGEMENT		17,662	18,173	22,696	24,890	26,658	26,658	27,495	24,946	25,744
Vote 3 - ROAD TRANSPORT		117,470	121,046	140,262	134,915	135,496	135,496	126,745	139,517	143,841
Vote 4 - WATER		-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		129,071	200,320	205,530	232,464	174,565	174,565	175,975	198,377	221,495
Vote 6 - ELECTRICITY- B		170,816	91,083	152,670	195,301	228,893	228,893	257,963	289,692	325,035
Vote 7 - ELECTRICITY- C		62,282	114,739	162,137	151,273	254,472	254,472	290,886	326,192	365,506
Vote 8 - ELECTRICITY- D		29,212	39,323	24,864	63,845	71,291	71,291	80,345	90,227	101,235
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		20,619	3,877	2,668	162,702	162,202	162,202	106,138	105,123	103,684
Vote 11 - COMMUNITY AND SOCIAL SERVICES		157	151	152	258	353	353	278	275	278
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		97	130	129	116	116	116	120	124	128
Vote 15 - BUDGET AND TREASURY		205,335	225,119	189,940	197,304	217,380	217,380	172,303	178,009	183,724
<b>Total Revenue by Vote</b>	2	<b>1,198,610</b>	<b>1,295,904</b>	<b>1,410,884</b>	<b>1,676,011</b>	<b>1,784,370</b>	<b>1,784,370</b>	<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		104,638	117,559	115,585	100,096	133,720	133,720	105,001	109,453	114,827
Vote 2 - WASTE MANAGEMENT		21,152	19,723	48,054	43,807	49,355	49,355	42,842	44,019	48,757
Vote 3 - ROAD TRANSPORT		183,371	142,918	136,673	249,943	228,258	228,258	227,456	236,143	246,185
Vote 4 - WATER		118	260	168	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		412,436	450,854	524,118	549,087	625,189	625,189	682,734	737,155	793,457
Vote 6 - ELECTRICITY- B		6,808	8,163	6,098	9,320	10,628	10,628	9,942	10,184	10,826
Vote 7 - ELECTRICITY- C		3,835	4,229	2,315	3,490	3,920	3,920	2,769	2,770	3,265
Vote 8 - ELECTRICITY- D		10,618	894	193	715	1,015	1,015	948	980	1,011
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		28,799	40,047	46,316	59,166	59,347	59,347	57,630	59,478	63,979
Vote 11 - COMMUNITY AND SOCIAL SERVICES		12,085	5,681	1,159	8,706	3,965	3,965	5,554	5,456	5,653
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		124	793	528	505	455	455	356	471	486
Vote 14 - SPORTS AND RECREATION		1,656	2,045	700	1,052	702	702	889	918	948
Vote 15 - BUDGET AND TREASURY		405,510	505,382	499,477	336,475	395,232	395,232	384,236	400,195	410,047
<b>Total Expenditure by Vote</b>	2	<b>1,191,150</b>	<b>1,298,548</b>	<b>1,381,384</b>	<b>1,362,362</b>	<b>1,511,786</b>	<b>1,511,786</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>

References

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

LIM344 Makhado - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
1.1 - MUNICIPAL MANAGER		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
1.2 - COUNCIL GENERAL EXPENDITURE		-	-	-	-	-	-	-	-	-
1.3 - PUBLIC WORKS CAPITAL		-	-	-	-	-	-	-	-	-
1.4 - ROADS PAVEMENTS BRIDGES		-	-	-	-	-	-	-	-	-
1.5 - TOWN CIVIL ENGINEERING ADMIN		-	-	-	-	-	-	-	-	-
1.6 - PUBLIC WORKS		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 2 - WASTE MANAGEMENT</b>		17,662	18,173	22,696	24,890	26,658	26,658	27,495	24,946	25,744
2.1 - SEWERAGE PURIFICATION WORKS		-	-	-	-	-	-	-	-	-
2.2 - SEWERAGE RETICULATION		-	-	-	-	-	-	-	-	-
2.3 - REFUSE REMOVAL GENERAL		17,662	18,173	22,696	24,890	26,658	26,658	27,495	24,946	25,744
2.4 - REFUSE REMOVAL DUMPING		-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 3 - ROAD TRANSPORT</b>		117,470	121,046	140,262	134,915	135,496	135,496	126,745	139,517	143,841
3.1 - LICENCES		14,873	12,822	14,772	23,508	24,089	24,089	13,908	13,907	14,172
3.2 - LICENCE DZANANI TESTING		-	-	-	-	-	-	-	-	-
3.3 - LICENCE VUWANI TESTING		-	-	-	-	-	-	-	-	-
3.4 - TRAFFIC PARKING METERS		-	-	-	-	-	-	-	-	-
3.5 - TRAFFIC GENERAL		102,597	108,224	125,490	111,407	111,407	111,407	112,837	125,610	129,669
3.6 -		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 4 - WATER</b>		-	-	-	-	-	-	-	-	-
4.1 - WATER SERVICES: ADMIN		-	-	-	-	-	-	-	-	-
4.2 - WATER: PUMP AND STORAGE ALBASIN		-	-	-	-	-	-	-	-	-
4.3 - WATER: PUMP AND STORAGE BOREHOLE		-	-	-	-	-	-	-	-	-
4.4 - WATER: DISTRIBUTION NETWORK		-	-	-	-	-	-	-	-	-
4.5 - KUTAMA / SINTHUMULE WATER PROJECT		-	-	-	-	-	-	-	-	-
4.6 - VUWANI-WATER-AREA		-	-	-	-	-	-	-	-	-
4.7 - WATERVAL AREA WATER		-	-	-	-	-	-	-	-	-
4.8 - DZANANI / NZHELELE AREA WATER		-	-	-	-	-	-	-	-	-
4.9 - WATER DISTR: PARKS PUMPS		-	-	-	-	-	-	-	-	-
4.10 - WATER		-	-	-	-	-	-	-	-	-
<b>Vote 5 - ELECTRICITY- A</b>		129,071	200,320	205,530	232,464	174,565	174,565	175,975	198,377	221,495
5.1 - ALBASINI		-	-	-	-	-	-	-	-	-
5.2 - APPELFONTEIN		-	-	-	-	-	-	-	-	-
5.3 - BEAUFORT		-	-	-	-	-	-	-	-	-
5.4 - DISTRIBUTION URBAN		26,136	32,295	36,356	784	983	983	1,108	1,244	1,396
5.5 - ELECTRICAL WORKSHOP		102,935	168,025	169,174	231,680	173,583	173,583	174,867	197,133	220,100
5.6 - ELECTRICITY : HA-MAKHITHA		-	-	-	-	-	-	-	-	-
5.7 - ELECTRICITY : HA-MANTSHA		-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY : HA-RAMAHANTSHA		-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY : MADODONGA		-	-	-	-	-	-	-	-	-
5.10 - ELECTRICITY : MAGAU		-	-	-	-	-	-	-	-	-
<b>Vote 6 - ELECTRICITY- B</b>		170,816	91,083	152,670	195,301	228,893	228,893	257,963	289,692	325,035
6.1 - ELECTRICITY : MANAVHELA		-	-	-	-	-	-	-	-	-
6.2 - ELECTRICITY : TSHIKHODOBO		-	-	-	-	-	-	-	-	-
6.3 - ELECTRICITY : TSHIOZWI		-	-	-	-	-	-	-	-	-
6.4 - ELECTRICITY : ZAMEKOMSTE		-	-	-	-	-	-	-	-	-
6.5 - ELECTRICITY ADMINISTRATION		-	-	-	-	-	-	-	-	-
6.6 - ELECTRICITY PRE-PAID SYSTEM		64,581	54	46,694	-	75,022	75,022	84,550	94,950	106,534
6.7 - ELECTRICITY STREET LIGHT		-	-	-	-	-	-	-	-	-
6.8 - ELECTRICITY: BANDELIERKOP		22,912	22,599	30,033	35,038	45,505	45,505	51,284	57,592	64,618
6.9 - ELECTRICITY: LEVUBU		17,757	58,408	70,553	158,595	88,509	88,509	99,750	112,019	125,685
6.10 - ELECTRICITY: MARA LINE		65,566	10,022	5,390	1,668	19,857	19,857	22,379	25,131	28,197
<b>Vote 7 - ELECTRICITY- C</b>		62,282	114,739	162,137	151,273	254,472	254,472	290,886	326,192	365,506
7.1 - ELECTRICITY: MOUNTAIN LINE		2,610	4,087	2,862	832	9,958	9,958	11,222	12,603	14,140
7.2 - ELECTRICITY: SHEFEERA LINE		2,946	3,520	3,786	4,607	4,003	4,003	4,512	5,067	5,685
7.3 - ELECTRICITY: TSHIPISE LINE		7,254	7,440	11,627	10,849	10,571	10,571	11,914	13,379	15,012

7.4 - ELECTRICITY:66 KV LINE	-	-	-	-	-	-	-	-	-
7.5 - ELETRICITY : ELTIVILLAS	49,472	99,693	143,862	134,985	229,939	229,939	263,238	295,143	330,670
7.6 - ELETRICITY : TSHIKOTA	-	-	-	-	-	-	-	-	-
7.7 - ESKOM SUB	-	-	-	-	-	-	-	-	-
7.8 - INDIGENT SUB-KHOMELE TSHIVHULA	-	-	-	-	-	-	-	-	-
7.9 - KHOMELE/SMOKEY	-	-	-	-	-	-	-	-	-
7.10 - KHUNDA/MATSHAVHAWE (ES)	-	-	-	-	-	-	-	-	-
<b>Vote 8 - ELECTRICITY- D</b>	<b>29,212</b>	<b>39,323</b>	<b>24,864</b>	<b>63,845</b>	<b>71,291</b>	<b>71,291</b>	<b>80,345</b>	<b>90,227</b>	<b>101,235</b>
8.1 - MAANGANI	-	-	-	-	-	-	-	-	-
8.2 - MAKUSHU/MUSHOLOMBI	-	-	-	-	-	-	-	-	-
8.3 - MASHAU/THONDONI	-	-	-	-	-	-	-	-	-
8.4 - MUDIMEDI	-	-	-	-	-	-	-	-	-
8.5 - OCCUPATIONAL SAFETY	-	-	-	-	-	-	-	-	-
8.6 - RAVELE/RIVERSIDE	-	-	-	-	-	-	-	-	-
8.7 - RURAL DISTRIBUTION	29,212	39,323	24,864	63,845	71,291	71,291	80,345	90,227	101,235
8.8 - STRYDHARDT	-	-	-	-	-	-	-	-	-
8.9 - TIMBADOLA -LINE	-	-	-	-	-	-	-	-	-
8.10 - TSHIENDEULU	-	-	-	-	-	-	-	-	-
<b>Vote 9 - CORPORATE SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9.1 - HUMAN RESOURCES DEPT	-	-	-	-	-	-	-	-	-
9.2 - COMPUTER: CAPITAL	-	-	-	-	-	-	-	-	-
9.3 - EQUIPMENT- FURNITURE AND EQUIPMENT	-	-	-	-	-	-	-	-	-
9.4 - RATES	-	-	-	-	-	-	-	-	-
9.5 - RATES ELTIVILLAS	-	-	-	-	-	-	-	-	-
9.6 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-
9.7 - ADMINISTRATION	-	-	-	-	-	-	-	-	-
9.8 - TOWN SECRETARY ADMIN	-	-	-	-	-	-	-	-	-
9.9 - COMPUTER SERVICES	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 10 - PLANNING AND DEVELOPMENT</b>	<b>20,619</b>	<b>3,877</b>	<b>2,668</b>	<b>162,702</b>	<b>162,202</b>	<b>162,202</b>	<b>106,138</b>	<b>105,123</b>	<b>103,684</b>
10.1 - MUNICIPAL BUIDLING	-	-	-	-	-	-	-	-	-
10.2 - TOWNSHIP DEVELOPMENT	139	198	198	412	412	412	301	298	301
10.3 - STRATEGIC DEVELOPMENT	20,480	3,679	2,470	162,290	161,790	161,790	105,837	104,825	103,383
10.4 - MUNICIPAL BUILDINGS	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 11 - COMMUNITY AND SOCIAL SERVICES</b>	<b>157</b>	<b>151</b>	<b>152</b>	<b>258</b>	<b>353</b>	<b>353</b>	<b>278</b>	<b>275</b>	<b>278</b>
11.1 - LIBRARY CAPITAL	-	-	-	-	-	-	-	-	-
11.2 - CEMETRIES CAPITAL	152	145	148	252	342	342	271	268	271
11.3 - PROTECTION SERVICES	-	-	-	-	-	-	-	-	-
11.4 - HEALTH GENERAL	-	-	-	-	-	-	-	-	-
11.5 - CLINIC GENERAL	-	-	-	-	-	-	-	-	-
11.6 - GRAVEYARD	-	-	-	-	-	-	-	-	-
11.7 - LIBRARY	6	6	4	6	11	11	7	7	7
11.8 -	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 12 - HOUSING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 - HOUSING	-	-	-	-	-	-	-	-	-
12.2 - MAKHADO AREA	-	-	-	-	-	-	-	-	-
12.3 - FIXED PROPERTIES	-	-	-	-	-	-	-	-	-
12.4 - ECONOMIC HOUSING	-	-	-	-	-	-	-	-	-
12.5 - MUNICIPAL AREA	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 13 - OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13.1 - MUSEUMS AND ART GALLERIES	-	-	-	-	-	-	-	-	-
13.2 - MOTOR VEHICLES	-	-	-	-	-	-	-	-	-
13.3 - SPECIALISED VEHICLES	-	-	-	-	-	-	-	-	-
13.4 - RAILWAY FACILITIES	-	-	-	-	-	-	-	-	-
13.5 - VEHICLE DISTRUBUTION ACCOUNT 336	-	-	-	-	-	-	-	-	-
13.6 - VEHICLE DISTRUBUTION ACCOUNT 337	-	-	-	-	-	-	-	-	-
13.7 - VEHICLE DISTR WATER/REFUSE/SEWERAGE	-	-	-	-	-	-	-	-	-
13.8 - VEHICLE DISTR ELEC	-	-	-	-	-	-	-	-	-
13.9 - WORKSHOP	-	-	-	-	-	-	-	-	-
13.10 - GRANTS	-	-	-	-	-	-	-	-	-
<b>Vote 14 - SPORTS AND RECREATION</b>	<b>97</b>	<b>130</b>	<b>129</b>	<b>116</b>	<b>116</b>	<b>116</b>	<b>120</b>	<b>124</b>	<b>128</b>
14.1 - PARKS GENERAL AND RECREATION	97	130	129	116	116	116	120	124	128

14.2 - SWIMMING POOL	-	-	-	-	-	-	-	-	-	-
14.3 - SWIMMING POOL ELTIVILLAS	-	-	-	-	-	-	-	-	-	-
14.4 - CARAVAN PARK AND OVERNIGHT	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - BUDGET AND TREASURY</b>	<b>205,335</b>	<b>225,119</b>	<b>189,940</b>	<b>197,304</b>	<b>217,380</b>	<b>217,380</b>	<b>172,303</b>	<b>178,009</b>	<b>183,724</b>	<b>183,724</b>
15.1 - TOWN TREASURER	205,335	225,119	189,940	197,304	217,380	217,380	172,303	178,009	183,724	183,724
15.2 - PURCHASES AND STOCKS	-	-	-	-	-	-	-	-	-	-
15.3 - TSHIKOTA - GENERAL	-	-	-	-	-	-	-	-	-	-
15.4 - KUTAMA AREA	-	-	-	-	-	-	-	-	-	-
15.5 - SINTHUMULE	-	-	-	-	-	-	-	-	-	-
15.6 - DZANANI	-	-	-	-	-	-	-	-	-	-
15.7 - WATERVAL	-	-	-	-	-	-	-	-	-	-
15.8 - MUSEKWA - DIVHANI	-	-	-	-	-	-	-	-	-	-
15.9 - VLEYFONTEIN	-	-	-	-	-	-	-	-	-	-
15.10 - MUSEKWA - NGUNDU	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1,198,610</b>	<b>1,295,904</b>	<b>1,410,884</b>	<b>1,676,011</b>	<b>1,784,370</b>	<b>1,784,370</b>	<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>

Expenditure by Vote	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		<b>104,638</b>	<b>117,559</b>	<b>115,585</b>	<b>100,096</b>	<b>133,720</b>	<b>133,720</b>	<b>105,001</b>	<b>109,453</b>	<b>114,827</b>
1.1 - MUNICIPAL MANAGER		104,638	117,559	115,585	100,096	133,720	133,720	105,001	109,453	114,827
1.2 - COUNCIL GENERAL EXPENDITURE		-	-	-	-	-	-	-	-	-
1.3 - PUBLIC WORKS CAPITAL		-	-	-	-	-	-	-	-	-
1.4 - ROADS PAVEMENTS BRIDGES		-	-	-	-	-	-	-	-	-
1.5 - TOWN CIVIL ENGINEERING ADMIN		-	-	-	-	-	-	-	-	-
1.6 - PUBLIC WORKS		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 2 - WASTE MANAGEMENT</b>		<b>21,152</b>	<b>19,723</b>	<b>48,054</b>	<b>43,807</b>	<b>49,355</b>	<b>49,355</b>	<b>42,842</b>	<b>44,019</b>	<b>48,757</b>
2.1 - SEWERAGE PURIFICATION WORKS		-	-	-	-	-	-	-	-	-
2.2 - SEWERAGE RETICULATION		-	-	-	-	-	-	-	-	-
2.3 - REFUSE REMOVAL GENERAL		21,152	19,723	48,054	43,807	49,355	49,355	42,842	44,019	48,757
2.4 - REFUSE REMOVAL DUMPING		-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 3 - ROAD TRANSPORT</b>		<b>183,371</b>	<b>142,918</b>	<b>136,673</b>	<b>249,943</b>	<b>228,258</b>	<b>228,258</b>	<b>227,456</b>	<b>236,143</b>	<b>246,185</b>
3.1 - LICENCES		107,753	130,696	117,565	146,523	128,999	128,999	123,849	128,820	135,296
3.2 - LICENCE DZANANI TESTING		-	-	-	-	-	-	-	-	-
3.3 - LICENCE VUWANI TESTING		-	-	-	-	-	-	-	-	-
3.4 - TRAFFIC PARKING METERS		-	-	-	-	-	-	-	-	-
3.5 - TRAFFIC GENERAL		75,619	12,221	19,108	103,421	99,259	99,259	103,608	107,323	110,889
3.6 -		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 4 - WATER</b>		<b>118</b>	<b>260</b>	<b>168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4.1 - WATER SERVICES: ADMIN		-	-	-	-	-	-	-	-	-
4.2 - WATER: PUMP AND STORAGE ALBASIN		-	-	-	-	-	-	-	-	-
4.3 - WATER: PUMP AND STORAGE BOREHOLE		-	-	-	-	-	-	-	-	-
4.4 - WATER: DISTRIBUTION NETWORK		-	-	-	-	-	-	-	-	-
4.5 - KUTAMA / SINTHUMULE WATER PROJECT		-	-	-	-	-	-	-	-	-
4.6 - VUWANI-WATER-AREA		-	-	-	-	-	-	-	-	-
4.7 - WATERVAL AREA WATER		-	-	-	-	-	-	-	-	-
4.8 - DZANANI / NZHELELE AREA WATER		-	-	-	-	-	-	-	-	-
4.9 - WATER DISTR: PARKS PUMPS		-	-	-	-	-	-	-	-	-
4.10 - WATER		118	260	168	-	-	-	-	-	-
<b>Vote 5 - ELECTRICITY- A</b>		<b>412,436</b>	<b>450,854</b>	<b>524,118</b>	<b>549,087</b>	<b>625,189</b>	<b>625,189</b>	<b>682,734</b>	<b>737,155</b>	<b>793,457</b>
5.1 - ALBASINI		-	-	-	-	-	-	-	-	-
5.2 - APPELFONTEIN		302	705	286	551	251	251	261	269	278
5.3 - BEAUFORT		543	575	129	191	421	421	436	451	465
5.4 - DISTRIBUTION URBAN		102,553	74,792	81,020	130,466	140,116	140,116	155,367	162,445	167,048
5.5 - ELECTRICAL WORKSHOP		308,238	373,905	442,075	416,696	483,008	483,008	525,277	572,552	624,181
5.6 - ELECTRICITY : HA-MAKHITHA		39	75	16	28	138	138	91	94	97
5.7 - ELECTRICITY : HA-MANTSHA		308	112	42	44	44	44	45	47	48
5.8 - ELECTRICITY : HA-RAMAHANTSHA		205	274	119	265	265	265	275	284	293
5.9 - ELECTRICITY : MADODONGA		132	259	398	650	750	750	777	803	829
5.10 - ELECTRICITY : MAGAU		116	156	33	197	197	197	204	211	217
<b>Vote 6 - ELECTRICITY- B</b>		<b>6,808</b>	<b>8,163</b>	<b>6,098</b>	<b>9,320</b>	<b>10,628</b>	<b>10,628</b>	<b>9,942</b>	<b>10,184</b>	<b>10,826</b>
6.1 - ELECTRICITY : MANAVHELA		217	181	27	30	130	130	83	86	88
6.2 - ELECTRICITY : TSHIKHODOBO		215	346	260	503	153	153	158	164	169
6.3 - ELECTRICITY : TSHIOZWI		461	710	566	605	489	489	611	631	651
6.4 - ELECTRICITY : ZAMEKOMSTE		88	95	19	20	240	240	249	257	266
6.5 - ELECTRICITY ADMINISTRATION		143	874	140	1,019	469	469	694	717	740
6.6 - ELECTRICITY PRE-PAID SYSTEM		-	-	-	-	-	-	-	-	-
6.7 - ELECTRICITY STREET LIGHT		-	-	-	-	-	-	-	-	-
6.8 - ELECTRICITY: BANDELIERKOP		1,873	1,833	1,984	1,975	2,696	2,696	2,592	2,580	2,869
6.9 - ELECTRICITY: LEVUBU		2,280	3,230	2,015	3,491	4,436	4,436	3,797	3,932	4,168
6.10 - ELECTRICITY: MARA LINE		1,532	894	1,088	1,677	2,015	2,015	1,758	1,816	1,874
<b>Vote 7 - ELECTRICITY- C</b>		<b>3,835</b>	<b>4,229</b>	<b>2,315</b>	<b>3,490</b>	<b>3,920</b>	<b>3,920</b>	<b>2,769</b>	<b>2,770</b>	<b>3,265</b>
7.1 - ELECTRICITY: MOUNTAIN LINE		741	1,880	1,188	1,157	2,013	2,013	968	910	1,352
7.2 - ELECTRICITY: SHEFEERA LINE		450	714	278	710	434	434	450	465	473
7.3 - ELECTRICITY: TSHIPISE LINE		2,272	955	537	1,108	908	908	765	790	815
7.4 - ELECTRICITY:66 KV LINE		89	0	71	126	76	76	79	82	84
7.5 - ELECTRICITY : ELTIVILLAS		-	-	-	-	-	-	-	-	-
7.6 - ELECTRICITY : TSHIKOTA		-	-	-	-	-	-	-	-	-
7.7 - ESKOM SUB		135	513	6	10	10	10	10	11	11

7.8 - INDIGENT SUB-KHOMELE TSHIVHULA	-	-	-	-	-	-	-	-	-
7.9 - KHOMELE/SMOKEY	96	109	162	245	345	345	358	370	382
7.10 - KHUNDA/MATSHAVHAWA (ES)	52	59	75	134	134	134	139	143	148
<b>Vote 8 - ELECTRICITY- D</b>	<b>10,618</b>	<b>894</b>	<b>193</b>	<b>715</b>	<b>1,015</b>	<b>1,015</b>	<b>948</b>	<b>980</b>	<b>1,011</b>
8.1 - MAANGANI	110	95	14	120	220	220	124	128	132
8.2 - MAKUSHU/MUSHOLOMBI	-	-	-	-	-	-	-	-	-
8.3 - MASHAU/THONDONI	245	164	115	306	406	406	421	435	449
8.4 - MUDIMEDI	53	93	56	155	255	255	264	273	282
8.5 - OCCUPATIONAL SAFETY	-	-	-	-	-	-	-	-	-
8.6 - RAVELE/RIVERSIDE	1	143	8	134	134	134	139	143	148
8.7 - RURAL DISTRIBUTION	10,210	400	-	-	-	-	-	-	-
8.8 - STRYDHARDT	-	-	-	-	-	-	-	-	-
8.9 - TIMBADOLA -LINE	-	-	-	-	-	-	-	-	-
8.10 - TSHIENDEULU	-	-	-	-	-	-	-	-	-
<b>Vote 9 - CORPORATE SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9.1 - HUMAN RESOURCES DEPT	-	-	-	-	-	-	-	-	-
9.2 - COMPUTER: CAPITAL	-	-	-	-	-	-	-	-	-
9.3 - EQUIPMENT- FURNITURE AND EQUIPMENT	-	-	-	-	-	-	-	-	-
9.4 - RATES	-	-	-	-	-	-	-	-	-
9.5 - RATES ELTIVILLAS	-	-	-	-	-	-	-	-	-
9.6 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-
9.7 - ADMINISTRATION	-	-	-	-	-	-	-	-	-
9.8 - TOWN SECRETARY ADMIN	-	-	-	-	-	-	-	-	-
9.9 - COMPUTER SERVICES	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 10 - PLANNING AND DEVELOPMENT</b>	<b>28,799</b>	<b>40,047</b>	<b>46,316</b>	<b>59,166</b>	<b>59,347</b>	<b>59,347</b>	<b>57,630</b>	<b>59,478</b>	<b>63,979</b>
10.1 - MUNICIPAL BUIDLING	-	-	-	-	-	-	-	-	-
10.2 - TOWNSHIP DEVELOPMENT	1,016	22	100	129	326	326	286	296	305
10.3 - STRATEGIC DEVELOPMENT	27,784	40,025	46,216	59,037	59,021	59,021	57,344	59,182	63,674
10.4 - MUNICIPAL BUILDINGS	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 11 - COMMUNITY AND SOCIAL SERVICES</b>	<b>12,085</b>	<b>5,681</b>	<b>1,159</b>	<b>8,706</b>	<b>3,965</b>	<b>3,965</b>	<b>5,554</b>	<b>5,456</b>	<b>5,653</b>
11.1 - LIBRARY CAPITAL	857	-	-	6,723	1,351	1,351	2,988	2,777	2,865
11.2 - CEMETRIES CAPITAL	-	1,134	1,265	1,371	1,371	1,371	1,428	1,495	1,566
11.3 - PROTECTION SERVICES	-	-	-	-	-	-	-	-	-
11.4 - HEALTH GENERAL	1,837	800	481	599	799	799	766	799	825
11.5 - CLINIC GENERAL	-	-	-	-	-	-	-	-	-
11.6 - GRAVEYARD	-	-	-	-	-	-	-	-	-
11.7 - LIBRARY	9,391	3,747	(587)	13	444	444	372	385	397
11.8 -	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 12 - HOUSING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 - HOUSING	-	-	-	-	-	-	-	-	-
12.2 - MAKHADO AREA	-	-	-	-	-	-	-	-	-
12.3 - FIXED PROPERTIES	-	-	-	-	-	-	-	-	-
12.4 - ECONOMIC HOUSING	-	-	-	-	-	-	-	-	-
12.5 - MUNICIPAL AREA	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 13 - OTHER</b>	<b>124</b>	<b>793</b>	<b>528</b>	<b>505</b>	<b>455</b>	<b>455</b>	<b>356</b>	<b>471</b>	<b>486</b>
13.1 - MUSEUMS AND ART GALLERIES	-	-	-	-	-	-	-	-	-
13.2 - MOTOR VEHICLES	-	-	-	-	-	-	-	-	-
13.3 - SPECIALISED VEHICLES	-	-	-	-	-	-	-	-	-
13.4 - RAILWAY FACILITIES	-	-	-	-	-	-	-	-	-
13.5 - VEHICLE DISTRUBUTION ACCOUNT 336	124	793	528	505	455	455	356	471	486
13.6 - VEHICLE DISTRUBUTION ACCOUNT 337	-	-	-	-	-	-	-	-	-
13.7 - VEHICLE DISTR WATER/REFUSE/SEWERAGE	-	-	-	-	-	-	-	-	-
13.8 - VEHICLE DISTR ELEC	-	-	-	-	-	-	-	-	-
13.9 - WORKSHOP	-	-	-	-	-	-	-	-	-
13.10 - GRANTS	-	-	-	-	-	-	-	-	-
<b>Vote 14 - SPORTS AND RECREATION</b>	<b>1,656</b>	<b>2,045</b>	<b>700</b>	<b>1,052</b>	<b>702</b>	<b>702</b>	<b>889</b>	<b>918</b>	<b>948</b>
14.1 - PARKS GENERAL AND RECREATION	881	1,234	-	-	20	20	0	0	0
14.2 - SWIMMING POOL	775	811	700	1,052	682	682	889	918	948
14.3 - SWIMMING POOL ELTIVILLAS	-	-	-	-	-	-	-	-	-
14.4 - CARAVAN PARK AND OVERNIGHT	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-

14.6 -		-	-	-	-	-	-	-	-	-
14.7 -		-	-	-	-	-	-	-	-	-
14.8 -		-	-	-	-	-	-	-	-	-
14.9 -		-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 15 - BUDGET AND TREASURY</b>		<b>405,510</b>	<b>505,382</b>	<b>499,477</b>	<b>336,475</b>	<b>395,232</b>	<b>395,232</b>	<b>384,236</b>	<b>400,195</b>	<b>410,047</b>
15.1 - TOWN TREASURER		405,510	505,382	499,477	336,475	395,232	395,232	384,236	400,195	410,047
15.2 - PURCHASES AND STOCKS		-	-	-	-	-	-	-	-	-
15.3 - TSHIKOTA - GENERAL		-	-	-	-	-	-	-	-	-
15.4 - KUTAMA AREA		-	-	-	-	-	-	-	-	-
15.5 - SINTHUMULE		-	-	-	-	-	-	-	-	-
15.6 - DZANANI		-	-	-	-	-	-	-	-	-
15.7 - WATERVAL		-	-	-	-	-	-	-	-	-
15.8 - MUSEKWA - DIVHANI		-	-	-	-	-	-	-	-	-
15.9 - VLEYFONTEIN		-	-	-	-	-	-	-	-	-
15.10 - MUSEKWA - NGUNDU		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1,191,150</b>	<b>1,298,548</b>	<b>1,381,384</b>	<b>1,362,362</b>	<b>1,511,786</b>	<b>1,511,786</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>

References

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

LIM344 Makhado - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	371,262	438,468	515,697	619,883	700,683	700,683	482,243	787,637	884,595	992,604
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	1	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	14,402	15,207	15,367	16,638	16,638	16,638	19,578	17,203	17,771	18,340
Sale of Goods and Rendering of Services	2	795	2,004	1,843	2,876	3,219	3,219	847	1,899	1,879	1,866
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	14,272	15,511	17,215	12,748	15,511	15,511	14,960	16,085	16,616	17,148
Interest earned from Current and Non Current Assets	2	9,569	5,457	3,016	4,398	2,858	2,858	2,091	2,956	3,053	3,151
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	97	130	129	116	116	116	108	120	124	128
Rental from Fixed Assets	2	224	296	302	432	1,105	1,105	1,177	1,143	1,180	1,218
Licence and permits	2	284	321	315	285	285	285	221	295	305	315
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	28,180	10,025	6,814	190,229	189,436	189,436	21,198	109,366	108,057	106,589
<b>Non-Exchange Revenue</b>											
Property rates	2	97,300	120,692	125,104	132,051	132,051	132,051	120,782	136,540	141,046	145,560
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	6,145	5,391	6,227	4,991	4,991	4,991	3,281	5,161	5,331	5,502
Licences or permits	2	3,507	3,489	3,642	3,810	4,138	4,138	3,710	4,278	4,419	4,560
Transfer and subsidies - Operational	2	451,098	503,603	524,861	529,842	559,342	559,342	522,790	518,156	515,342	547,911
Interest	2	23,042	25,943	27,404	36,696	27,985	27,985	25,839	28,890	29,843	30,798
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	36,609	-	-	-	-	-	-	-	-	-
Other Gains	2	19,106	7,191	414	-	450	450	-	-	-	-
Discontinued Operations	2	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,075,893</b>	<b>1,153,726</b>	<b>1,248,349</b>	<b>1,554,993</b>	<b>1,658,807</b>	<b>1,658,807</b>	<b>1,218,824</b>	<b>1,629,728</b>	<b>1,729,563</b>	<b>1,875,689</b>
<b>Expenditure</b>											
Employee related costs	2	339,625	395,109	409,708	400,677	428,647	428,647	355,957	449,088	470,420	492,765
Remuneration of councillors	2	28,209	29,990	30,557	34,781	34,823	34,823	25,762	36,172	37,619	39,124
Bulk purchases - electricity	2	299,071	371,986	437,655	415,335	480,797	480,797	359,035	524,116	571,339	622,817
Inventory consumed	2,8	46,357	48,563	51,788	53,263	53,518	53,518	41,270	55,074	56,891	58,712
Debt impairment	2,3	33,940	41,600	26,050	38,231	44,099	44,099	57,007	39,907	41,223	42,543
Depreciation, amortisation and impairment	2	144,860	162,269	157,494	167,185	167,185	167,185	124,937	170,256	175,874	181,502
Interest, Dividends and Rent on Land	2	3,787	4,479	5,573	20,058	20,660	20,660	4,431	15,346	15,852	16,360
Contracted services	2	162,120	161,662	161,812	165,910	197,015	197,015	137,976	154,069	159,153	164,246
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	0	(0)	0	3,878	714	714	259	711	734	758
Operational costs	2	66,784	65,468	83,291	63,045	69,329	69,329	58,655	62,985	65,063	67,145
Disposal of Fixed and Intangible Assets	2	66,307	16,168	16,802	-	15,000	15,000	-	12,634	13,051	13,468
Other Losses	2	90	1,252	655	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1,191,150</b>	<b>1,298,548</b>	<b>1,381,384</b>	<b>1,362,362</b>	<b>1,511,786</b>	<b>1,511,786</b>	<b>1,165,291</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit)</b>		<b>(115,256)</b>	<b>(144,821)</b>	<b>(133,034)</b>	<b>192,631</b>	<b>147,022</b>	<b>147,022</b>	<b>53,534</b>	<b>109,371</b>	<b>122,341</b>	<b>176,249</b>
Transfers and subsidies - capital (monetary allocations)	6	122,717	115,015	142,541	121,018	125,562	125,562	(108,657)	115,587	129,782	134,110
Transfers and subsidies - capital (in-kind)	6	-	27,163	19,995	-	-	-	(490)	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>(55,613)</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>(55,613)</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>(55,613)</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>(55,613)</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

Vote Description	####	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 3 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		-	-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-	-	-	-
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		54,387	4,299	4,067	-	-	-	-	8,696	1,043	-
Vote 2 - WASTE MANAGEMENT		976	3,250	1,140	3,070	2,450	2,450	-	3,495	1,708	2,390
Vote 3 - ROAD TRANSPORT		91,795	151,352	186,513	178,143	175,865	175,865	-	106,327	119,821	120,208
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		75,632	49,846	41,798	57,231	51,156	51,156	-	33,080	32,964	43,412
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-	-	-	-
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		(169)	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES		96	56	261	-	396	396	-	-	-	-
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		9,007	11,477	4,911	2,240	3,035	3,035	-	1,303	1,578	2,327
Vote 15 - BUDGET AND TREASURY		53,251	18,536	8,851	31,471	38,643	38,643	-	34,317	36,678	30,152
<b>Capital single-year expenditure sub-total</b>		<b>284,975</b>	<b>238,817</b>	<b>247,541</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	-	<b>187,218</b>	<b>193,793</b>	<b>198,489</b>
<b>Total Capital Expenditure - Vote</b>		<b>284,975</b>	<b>238,817</b>	<b>247,541</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	-	<b>187,218</b>	<b>193,793</b>	<b>198,489</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>107,638</b>	<b>22,835</b>	<b>12,918</b>	<b>31,471</b>	<b>38,643</b>	<b>38,643</b>	<b>17,458</b>	<b>43,013</b>	<b>37,722</b>	<b>30,152</b>
Executive and council		54,387	4,299	4,067	-	-	-	1,629	8,696	1,043	-
Finance and administration		53,251	18,536	8,851	31,471	38,643	38,643	15,829	34,317	36,678	30,152
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>9,102</b>	<b>11,536</b>	<b>5,171</b>	<b>2,240</b>	<b>3,431</b>	<b>3,431</b>	<b>1,356</b>	<b>1,782</b>	<b>1,578</b>	<b>2,632</b>
Community and social services		96	56	261	-	396	396	440	-	-	-
Sport and recreation		9,007	11,477	4,911	2,240	3,035	3,035	916	1,303	1,578	2,327
Public safety		-	3	-	-	-	-	-	478	-	304
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>91,626</b>	<b>151,350</b>	<b>186,513</b>	<b>178,143</b>	<b>175,865</b>	<b>175,865</b>	<b>128,707</b>	<b>105,849</b>	<b>119,821</b>	<b>119,904</b>
Planning and development		(169)	-	-	-	-	-	-	-	-	-
Road transport		91,795	151,350	186,513	178,143	175,865	175,865	128,707	105,849	119,821	119,904
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>76,608</b>	<b>53,096</b>	<b>42,938</b>	<b>60,301</b>	<b>53,606</b>	<b>53,606</b>	<b>18,878</b>	<b>36,574</b>	<b>34,673</b>	<b>45,802</b>
Energy sources		75,632	49,846	41,798	57,231	51,156	51,156	18,878	33,080	32,964	43,412
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		976	3,250	1,140	3,070	2,450	2,450	-	3,495	1,708	2,390
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>284,975</b>	<b>238,817</b>	<b>247,541</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>166,399</b>	<b>187,218</b>	<b>193,793</b>	<b>198,489</b>
<b>Funded by:</b>											
National Government		151,775	58,859	90,795	121,018	125,562	125,562	91,330	100,511	112,853	116,617
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>151,775</b>	<b>58,859</b>	<b>90,795</b>	<b>121,018</b>	<b>125,562</b>	<b>125,562</b>	<b>91,330</b>	<b>100,511</b>	<b>112,853</b>	<b>116,617</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		<b>182,119</b>	<b>174,144</b>	<b>146,247</b>	<b>151,137</b>	<b>145,983</b>	<b>145,983</b>	<b>75,072</b>	<b>86,707</b>	<b>80,940</b>	<b>81,872</b>
<b>Total Capital Funding</b>	7	<b>333,894</b>	<b>233,003</b>	<b>237,042</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>166,403</b>	<b>187,218</b>	<b>193,793</b>	<b>198,489</b>

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

LIM344 Makhado - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	####	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
<b>Capital expenditure - Municipal Vote</b>											
<b>Multi-year expenditure appropriation</b>	2										
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	-	-	-	-	-	-	-	-	-
1.1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
1.2 - COUNCIL GENERAL EXPENDITURE		-	-	-	-	-	-	-	-	-	-
1.3 - PUBLIC WORKS CAPITAL		-	-	-	-	-	-	-	-	-	-
1.4 - ROADS PAVEMENTS BRIDGES		-	-	-	-	-	-	-	-	-	-
1.5 - TOWN CIVIL ENGINEERING ADMIN		-	-	-	-	-	-	-	-	-	-
1.6 - PUBLIC WORKS		-	-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - WASTE MANAGEMENT</b>		-	-	-	-	-	-	-	-	-	-
2.1 - SEWERAGE PURIFICATION WORKS		-	-	-	-	-	-	-	-	-	-
2.2 - SEWERAGE RETICULATION		-	-	-	-	-	-	-	-	-	-
2.3 - REFUSE REMOVAL GENERAL		-	-	-	-	-	-	-	-	-	-
2.4 - REFUSE REMOVAL DUMPING		-	-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - ROAD TRANSPORT</b>		-	-	-	-	-	-	-	-	-	-
3.1 - LICENCES		-	-	-	-	-	-	-	-	-	-
3.2 - LICENCE DZANANI TESTING		-	-	-	-	-	-	-	-	-	-
3.3 - LICENCE VUWANI TESTING		-	-	-	-	-	-	-	-	-	-
3.4 - TRAFFIC PARKING METERS		-	-	-	-	-	-	-	-	-	-
3.5 - TRAFFIC GENERAL		-	-	-	-	-	-	-	-	-	-
3.6 -		-	-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - WATER</b>		-	-	-	-	-	-	-	-	-	-
4.1 - WATER SERVICES: ADMIN		-	-	-	-	-	-	-	-	-	-
4.2 - WATER: PUMP AND STORAGE ALBASIN		-	-	-	-	-	-	-	-	-	-
4.3 - WATER: PUMP AND STORAGE BOREHOLE		-	-	-	-	-	-	-	-	-	-
4.4 - WATER: DISTRIBUTION NETWORK		-	-	-	-	-	-	-	-	-	-
4.5 - KUTAMA / SINTHUMULE WATER PROJECT		-	-	-	-	-	-	-	-	-	-
4.6 - VUWANI-WATER-AREA		-	-	-	-	-	-	-	-	-	-
4.7 - WATERVAL AREA WATER		-	-	-	-	-	-	-	-	-	-
4.8 - DZANANI / NZHELELE AREA WATER		-	-	-	-	-	-	-	-	-	-
4.9 - WATER DISTR: PARKS PUMPS		-	-	-	-	-	-	-	-	-	-
4.10 - WATER		-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - ELECTRICITY- A</b>		-	-	-	-	-	-	-	-	-	-
5.1 - ALBASINI		-	-	-	-	-	-	-	-	-	-
5.2 - APPELFONTEIN		-	-	-	-	-	-	-	-	-	-
5.3 - BEAUFORT		-	-	-	-	-	-	-	-	-	-
5.4 - DISTRIBUTION URBAN		-	-	-	-	-	-	-	-	-	-
5.5 - ELECTRICAL WORKSHOP		-	-	-	-	-	-	-	-	-	-
5.6 - ELECTRICITY : HA-MAKHITHA		-	-	-	-	-	-	-	-	-	-
5.7 - ELECTRICITY : HA-MANTSHA		-	-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY : HA-RAMAHANTSHA		-	-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY : MADODONGA		-	-	-	-	-	-	-	-	-	-
5.10 - ELECTRICITY : MAGAU		-	-	-	-	-	-	-	-	-	-
<b>Vote 6 - ELECTRICITY- B</b>		-	-	-	-	-	-	-	-	-	-
6.1 - ELECTRICITY : MANAVHELA		-	-	-	-	-	-	-	-	-	-
6.2 - ELECTRICITY : TSHIKHODOBO		-	-	-	-	-	-	-	-	-	-
6.3 - ELECTRICITY : TSHIOZWI		-	-	-	-	-	-	-	-	-	-
6.4 - ELECTRICITY : ZAMEKOMSTE		-	-	-	-	-	-	-	-	-	-
6.5 - ELECTRICITY ADMINISTRATION		-	-	-	-	-	-	-	-	-	-
6.6 - ELECTRICITY PRE-PAID SYSTEM		-	-	-	-	-	-	-	-	-	-
6.7 - ELECTRICITY STREET LIGHT		-	-	-	-	-	-	-	-	-	-
6.8 - ELECTRICITY: BANDELIERKOP		-	-	-	-	-	-	-	-	-	-
6.9 - ELECTRICITY: LEVUBU		-	-	-	-	-	-	-	-	-	-
6.10 - ELECTRICITY: MARA LINE		-	-	-	-	-	-	-	-	-	-
<b>Vote 7 - ELECTRICITY- C</b>		-	-	-	-	-	-	-	-	-	-
7.1 - ELECTRICITY: MOUNTAIN LINE		-	-	-	-	-	-	-	-	-	-
7.2 - ELECTRICITY: SHEFEERA LINE		-	-	-	-	-	-	-	-	-	-
7.3 - ELECTRICITY: TSHIPISE LINE		-	-	-	-	-	-	-	-	-	-
7.4 - ELECTRICITY:66 KV LINE		-	-	-	-	-	-	-	-	-	-
7.5 - ELECTRICITY : ELTIVILLAS		-	-	-	-	-	-	-	-	-	-
7.6 - ELECTRICITY : TSHIKOTA		-	-	-	-	-	-	-	-	-	-
7.7 - ESKOM SUB		-	-	-	-	-	-	-	-	-	-

7.8 - INDIGENT SUB-KHOMELE TSHIVHULA	-	-	-	-	-	-	-	-	-	-	-
7.9 - KHOMELE/SMOKEY	-	-	-	-	-	-	-	-	-	-	-
7.10 - KHUNDA/MATSHAVHAWA (ES)	-	-	-	-	-	-	-	-	-	-	-

<b>Vote 8 - ELECTRICITY- D</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.1 - MAANGANI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.2 - MAKUSHU/MUSHOLOMBI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3 - MASHAU/THONDONI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.4 - MUDIMEDI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.5 - OCCUPATIONAL SAFETY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 - RAVELE/RIVERSIDE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.7 - RURAL DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.8 - STRYDHARDT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.9 - TIMBADOLA -LINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.10 - TSHIENDEULU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 9 - CORPORATE SERVICES</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.1 - HUMAN RESOURCES DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.2 - COMPUTER: CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.3 - EQUIPMENT- FURNITURE AND EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.4 - RATES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.5 - RATES ELTIVILLAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.6 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.7 - ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.8 - TOWN SECRETARY ADMIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.9 - COMPUTER SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 10 - PLANNING AND DEVELOPMENT</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.1 - MUNICIPAL BUIDLING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.2 - TOWNSHIP DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.3 - STRATEGIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.4 - MUNICIPAL BUILDINGS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 11 - COMMUNITY AND SOCIAL SERVICES</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1 - LIBRARY CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.2 - CEMETRIES CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.3 - PROTECTION SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.4 - HEALTH GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.5 - CLINIC GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.6 - GRAVEYARD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.7 - LIBRARY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 12 - HOUSING</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.1 - HOUSING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.2 - MAKHADO AREA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.3 - FIXED PROPERTIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.4 - ECONOMIC HOUSING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.5 - MUNICIPAL AREA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 13 - OTHER</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - MUSEUMS AND ART GALLERIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - MOTOR VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3 - SPECIALISED VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.4 - RAILWAY FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.5 - VEHICLE DISTRIBUTION ACCOUNT 336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.6 - VEHICLE DISTRIBUTION ACCOUNT 337	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.7 - VEHICLE DISTR WATER/REFUSE/SEWERAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.8 - VEHICLE DISTR ELEC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.9 - WORKSHOP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.10 - GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 - SPORTS AND RECREATION</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.1 - PARKS GENERAL AND RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.2 - SWIMMING POOL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.3 - SWIMMING POOL ELTIVILLAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.4 - CARAVAN PARK AND OVERNIGHT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - BUDGET AND TREASURY</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - TOWN TREASURER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.2 - PURCHASES AND STOCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.3 - TSHIKOTA - GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

15.4 - KUTAMA AREA	-	-	-	-	-	-	-	-	-	-
15.5 - SINTHUMULE	-	-	-	-	-	-	-	-	-	-
15.6 - DZANANI	-	-	-	-	-	-	-	-	-	-
15.7 - WATERVAL	-	-	-	-	-	-	-	-	-	-
15.8 - MUSEKWA - DIVHANI	-	-	-	-	-	-	-	-	-	-
15.9 - VLEYFONTEIN	-	-	-	-	-	-	-	-	-	-
15.10 - MUSEKWA - NGUNDU	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditure - Municipal Vote</b>										
<b>Single-year expenditure appropriation</b>	2									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>	<b>54,387</b>	<b>4,299</b>	<b>4,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,696</b>	<b>1,043</b>	<b>-</b>
1.1 - MUNICIPAL MANAGER	54,387	4,299	4,067	-	-	-	-	8,696	1,043	-
1.2 - COUNCIL GENERAL EXPENDITURE	-	-	-	-	-	-	-	-	-	-
1.3 - PUBLIC WORKS CAPITAL	-	-	-	-	-	-	-	-	-	-
1.4 - ROADS PAVEMENTS BRIDGES	-	-	-	-	-	-	-	-	-	-
1.5 - TOWN CIVIL ENGINEERING ADMIN	-	-	-	-	-	-	-	-	-	-
1.6 - PUBLIC WORKS	-	-	-	-	-	-	-	-	-	-
1.7 -	-	-	-	-	-	-	-	-	-	-
1.8 -	-	-	-	-	-	-	-	-	-	-
1.9 -	-	-	-	-	-	-	-	-	-	-
1.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - WASTE MANAGEMENT</b>	<b>976</b>	<b>3,250</b>	<b>1,140</b>	<b>3,070</b>	<b>2,450</b>	<b>2,450</b>	<b>-</b>	<b>3,495</b>	<b>1,708</b>	<b>2,390</b>
2.1 - SEWERAGE PURIFICATION WORKS	-	-	-	-	-	-	-	-	-	-
2.2 - SEWERAGE RETICULATION	-	-	-	-	-	-	-	-	-	-
2.3 - REFUSE REMOVAL GENERAL	976	3,250	1,140	3,070	2,450	2,450	-	3,495	1,708	2,390
2.4 - REFUSE REMOVAL DUMPING	-	-	-	-	-	-	-	-	-	-
2.5 -	-	-	-	-	-	-	-	-	-	-
2.6 -	-	-	-	-	-	-	-	-	-	-
2.7 -	-	-	-	-	-	-	-	-	-	-
2.8 -	-	-	-	-	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - ROAD TRANSPORT</b>	<b>91,795</b>	<b>151,352</b>	<b>186,513</b>	<b>178,143</b>	<b>175,865</b>	<b>175,865</b>	<b>-</b>	<b>106,327</b>	<b>119,821</b>	<b>120,208</b>
3.1 - LICENCES	72,527	84,229	96,889	117,759	115,709	115,709	-	95,807	102,417	115,930
3.2 - LICENCE DZANANI TESTING	-	-	-	-	-	-	-	-	-	-
3.3 - LICENCE VUWANI TESTING	-	-	-	-	-	-	-	-	-	-
3.4 - TRAFFIC PARKING METERS	-	-	-	-	-	-	-	-	-	-
3.5 - TRAFFIC GENERAL	19,268	67,123	89,624	60,384	60,156	60,156	-	10,520	17,404	4,278
3.6 -	-	-	-	-	-	-	-	-	-	-
3.7 -	-	-	-	-	-	-	-	-	-	-
3.8 -	-	-	-	-	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-	-	-	-	-
3.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - WATER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4.1 - WATER SERVICES: ADMIN	-	-	-	-	-	-	-	-	-	-
4.2 - WATER: PUMP AND STORAGE ALBASIN	-	-	-	-	-	-	-	-	-	-
4.3 - WATER: PUMP AND STORAGE BOREHOLE	-	-	-	-	-	-	-	-	-	-
4.4 - WATER: DISTRIBUTION NETWORK	-	-	-	-	-	-	-	-	-	-
4.5 - KUTAMA / SINTHUMULE WATER PROJECT	-	-	-	-	-	-	-	-	-	-
4.6 - VUWANI-WATER-AREA	-	-	-	-	-	-	-	-	-	-
4.7 - WATERVAL AREA WATER	-	-	-	-	-	-	-	-	-	-
4.8 - DZANANI / NZHELELE AREA WATER	-	-	-	-	-	-	-	-	-	-
4.9 - WATER DISTR: PARKS PUMPS	-	-	-	-	-	-	-	-	-	-
4.10 - WATER	-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - ELECTRICITY- A</b>	<b>75,632</b>	<b>49,846</b>	<b>41,798</b>	<b>57,231</b>	<b>51,156</b>	<b>51,156</b>	<b>-</b>	<b>33,080</b>	<b>32,964</b>	<b>43,412</b>
5.1 - ALBASINI	-	-	-	-	-	-	-	-	-	-
5.2 - APPELFONTEIN	-	-	-	-	-	-	-	-	-	-
5.3 - BEAUFORT	-	-	-	-	-	-	-	-	-	-
5.4 - DISTRIBUTION URBAN	36,161	26,354	13,058	-	671	671	-	-	174	174
5.5 - ELECTRICAL WORKSHOP	39,471	23,492	28,740	57,231	50,485	50,485	-	33,080	32,790	43,238
5.6 - ELECTRICITY : HA-MAKHITHA	-	-	-	-	-	-	-	-	-	-
5.7 - ELECTRICITY : HA-MANTSHA	-	-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY : HA-RAMAHANTSHA	-	-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY : MADODONGA	-	-	-	-	-	-	-	-	-	-
5.10 - ELECTRICITY : MAGAU	-	-	-	-	-	-	-	-	-	-
<b>Vote 6 - ELECTRICITY- B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6.1 - ELECTRICITY : MANAVHELA	-	-	-	-	-	-	-	-	-	-
6.2 - ELECTRICITY : TSHIKHODOBO	-	-	-	-	-	-	-	-	-	-
6.3 - ELECTRICITY : TSHIOZWI	-	-	-	-	-	-	-	-	-	-
6.4 - ELECTRICITY : ZAMEKOMSTE	-	-	-	-	-	-	-	-	-	-
6.5 - ELECTRICITY ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
6.6 - ELECTRICITY PRE-PAID SYSTEM	-	-	-	-	-	-	-	-	-	-
6.7 - ELECTRICITY STREET LIGHT	-	-	-	-	-	-	-	-	-	-
6.8 - ELECTRICITY: BANDELIERKOP	-	-	-	-	-	-	-	-	-	-
6.9 - ELECTRICITY: LEVUBU	-	-	-	-	-	-	-	-	-	-
6.10 - ELECTRICITY: MARA LINE	-	-	-	-	-	-	-	-	-	-
<b>Vote 7 - ELECTRICITY- C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7.1 - ELECTRICITY: MOUNTAIN LINE	-	-	-	-	-	-	-	-	-	-
7.2 - ELECTRICITY: SHEFEERA LINE	-	-	-	-	-	-	-	-	-	-
7.3 - ELECTRICITY: TSHIPISE LINE	-	-	-	-	-	-	-	-	-	-
7.4 - ELECTRICITY:66 KV LINE	-	-	-	-	-	-	-	-	-	-
7.5 - ELECTRICITY : ELTIVILLAS	-	-	-	-	-	-	-	-	-	-

7.6 - ELETRICITY : TSHIKOTA	-	-	-	-	-	-	-	-	-	-	-
7.7 - ESKOM SUB	-	-	-	-	-	-	-	-	-	-	-
7.8 - INDIGENT SUB-KHOMELE TSHIVHULA	-	-	-	-	-	-	-	-	-	-	-
7.9 - KHOMELE/SMOKEY	-	-	-	-	-	-	-	-	-	-	-
7.10 - KHUNDA/MATSHAVHAWA (ES)	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY- D	-	-	-	-	-	-	-	-	-	-	-
8.1 - MAANGANI	-	-	-	-	-	-	-	-	-	-	-
8.2 - MAKUSHU/MUSHOLOMBI	-	-	-	-	-	-	-	-	-	-	-
8.3 - MASHAU/THONDONI	-	-	-	-	-	-	-	-	-	-	-
8.4 - MUDIMEDI	-	-	-	-	-	-	-	-	-	-	-
8.5 - OCCUPATIONAL SAFETY	-	-	-	-	-	-	-	-	-	-	-
8.6 - RAVELE/RIVERSIDE	-	-	-	-	-	-	-	-	-	-	-
8.7 - RURAL DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-
8.8 - STRYDHARDT	-	-	-	-	-	-	-	-	-	-	-
8.9 - TIMBADOLA -LINE	-	-	-	-	-	-	-	-	-	-	-
8.10 - TSHIENDEULU	-	-	-	-	-	-	-	-	-	-	-

Vote 9 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-	-
9.1 - HUMAN RESOURCES DEPT	-	-	-	-	-	-	-	-	-	-	-
9.2 - COMPUTER: CAPITAL	-	-	-	-	-	-	-	-	-	-	-
9.3 - EQUIPMENT- FURNITURE AND EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
9.4 - RATES	-	-	-	-	-	-	-	-	-	-	-
9.5 - RATES ELTIVILLAS	-	-	-	-	-	-	-	-	-	-	-
9.6 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-	-
9.7 - ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-
9.8 - TOWN SECRETARY ADMIN	-	-	-	-	-	-	-	-	-	-	-
9.9 - COMPUTER SERVICES	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT	(169)	-	-	-	-	-	-	-	-	-	-
10.1 - MUNICIPAL BUIDLING	-	-	-	-	-	-	-	-	-	-	-
10.2 - TOWNSHIP DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-
10.3 - STRATEGIC DEVELOPMENT	(169)	-	-	-	-	-	-	-	-	-	-
10.4 - MUNICIPAL BUILDINGS	-	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES	96	56	261	-	396	396	-	-	-	-	-
11.1 - LIBRARY CAPITAL	-	-	-	-	-	-	-	-	-	-	-
11.2 - CEMETRIES CAPITAL	-	-	261	-	396	396	-	-	-	-	-
11.3 - PROTECTION SERVICES	-	-	-	-	-	-	-	-	-	-	-
11.4 - HEALTH GENERAL	-	-	-	-	-	-	-	-	-	-	-
11.5 - CLINIC GENERAL	-	-	-	-	-	-	-	-	-	-	-
11.6 - GRAVEYARD	-	-	-	-	-	-	-	-	-	-	-
11.7 - LIBRARY	96	56	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - HOUSING	-	-	-	-	-	-	-	-	-	-	-
12.1 - HOUSING	-	-	-	-	-	-	-	-	-	-	-
12.2 - MAKHADO AREA	-	-	-	-	-	-	-	-	-	-	-
12.3 - FIXED PROPERTIES	-	-	-	-	-	-	-	-	-	-	-
12.4 - ECONOMIC HOUSING	-	-	-	-	-	-	-	-	-	-	-
12.5 - MUNICIPAL AREA	-	-	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER	-	-	-	-	-	-	-	-	-	-	-
13.1 - MUSEUMS AND ART GALLERIES	-	-	-	-	-	-	-	-	-	-	-
13.2 - MOTOR VEHICLES	-	-	-	-	-	-	-	-	-	-	-
13.3 - SPECIALISED VEHICLES	-	-	-	-	-	-	-	-	-	-	-
13.4 - RAILWAY FACILITIES	-	-	-	-	-	-	-	-	-	-	-
13.5 - VEHICLE DISTRUBUTION ACCOUNT 336	-	-	-	-	-	-	-	-	-	-	-
13.6 - VEHICLE DISTRUBUTION ACCOUNT 337	-	-	-	-	-	-	-	-	-	-	-
13.7 - VEHICLE DISTR WATER/REFUSE/SEWERAGE	-	-	-	-	-	-	-	-	-	-	-
13.8 - VEHICLE DISTR ELEC	-	-	-	-	-	-	-	-	-	-	-
13.9 - WORKSHOP	-	-	-	-	-	-	-	-	-	-	-
13.10 - GRANTS	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION	9,007	11,477	4,911	2,240	3,035	3,035	-	1,303	1,578	2,327	2,327
14.1 - PARKS GENERAL AND RECREATION	9,007	11,384	4,911	2,240	3,035	3,035	-	1,303	1,578	2,327	2,327
14.2 - SWIMMING POOL	-	93	-	-	-	-	-	-	-	-	-
14.3 - SWIMMING POOL ELTIVILLAS	-	-	-	-	-	-	-	-	-	-	-
14.4 - CARAVAN PARK AND OVERNIGHT	-	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY	53,251	18,536	8,851	31,471	38,643	38,643	-	34,317	36,678	30,152	30,152
15.1 - TOWN TREASURER	53,251	18,536	8,851	31,471	38,643	38,643	-	34,317	36,678	30,152	30,152
15.2 - PURCHASES AND STOCKS	-	-	-	-	-	-	-	-	-	-	-
15.3 - TSHIKOTA - GENERAL	-	-	-	-	-	-	-	-	-	-	-
15.4 - KUTAMA AREA	-	-	-	-	-	-	-	-	-	-	-
15.5 - SINTHUMULE	-	-	-	-	-	-	-	-	-	-	-
15.6 - DZANANI	-	-	-	-	-	-	-	-	-	-	-
15.7 - WATERVAL	-	-	-	-	-	-	-	-	-	-	-
15.8 - MUSEKWA - DIVHANI	-	-	-	-	-	-	-	-	-	-	-
15.9 - VLEYFONTEIN	-	-	-	-	-	-	-	-	-	-	-
15.10 - MUSEKWA - NGUNDU	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	284,975	238,817	247,541	272,155	271,545	271,545	-	187,218	193,793	198,489	198,489
Total Capital Expenditure	284,975	238,817	247,541	272,155	271,545	271,545	-	187,218	193,793	198,489	198,489

LIM344 Makhado - Table A6 Budgeted Financial Position

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	146,595	22,789	19,589	60,741	32,891	32,891	37,990	48,202	77,427	152,334
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	(17,575)	163,691	188,941	417,203	352,952	352,952	152,529	550,000	560,496	518,190
Receivables from non-exchange transactions	3	165,905	65,382	52,695	94,931	153,873	153,873	67,754	50,465	78,020	106,456
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	120,081	127,395	127,605	131,951	149,468	149,468	134,931	139,163	139,163	139,163
VAT Receivable	6	247,772	297,147	355,801	75,552	75,552	75,552	423,949	114,182	241,113	382,435
Other current assets	7	330	(4,324)	(3,993)	-	-	-	(4,336)	-	-	-
<b>Total current assets</b>		<b>663,108</b>	<b>672,080</b>	<b>740,637</b>	<b>780,378</b>	<b>764,736</b>	<b>764,736</b>	<b>812,818</b>	<b>902,012</b>	<b>1,096,219</b>	<b>1,298,578</b>
<b>Non current assets</b>											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	15,438	15,059	14,641	15,707	15,707	15,707	14,328	16,152	15,725	15,285
Property, plant and equipment	10	1,823,384	1,926,139	2,020,362	2,008,943	1,993,033	1,993,033	2,063,004	2,129,703	2,174,216	2,216,884
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	2,160	2,160	2,160	2,253	2,253	2,253	2,160	2,376	2,376	2,376
Intangible assets	14	1,610	1,728	1,248	1,803	1,584	1,584	871	1,083	237	263
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>1,842,593</b>	<b>1,945,086</b>	<b>2,038,411</b>	<b>2,028,706</b>	<b>2,012,576</b>	<b>2,012,576</b>	<b>2,080,363</b>	<b>2,149,314</b>	<b>2,192,554</b>	<b>2,234,809</b>
<b>TOTAL ASSETS</b>		<b>2,505,701</b>	<b>2,617,166</b>	<b>2,779,048</b>	<b>2,809,084</b>	<b>2,777,313</b>	<b>2,777,313</b>	<b>2,893,181</b>	<b>3,051,325</b>	<b>3,288,773</b>	<b>3,533,387</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	736	1,127	1,267	1,175	1,175	1,175	1,267	1,240	1,240	1,240
Consumer deposits	19	15,621	14,982	16,173	15,626	15,626	15,626	16,461	16,480	16,480	16,480
Trade and other payables from exchange transactions	20	267,228	271,686	319,167	314,803	345,124	345,124	133,842	288,117	312,351	328,115
Trade and other payables from non-exchange transactions	21	3,500	4,558	4,545	0	(0)	(0)	54,957	0	0	0
Provision	22	5,252	2,471	735	1,518	1,518	1,518	3,718	1,601	1,601	1,601
VAT Payable	23	327,716	391,503	460,808	12,180	12,180	12,180	530,684	120,726	256,081	407,723
Other current liabilities	24	(12,833)	(5,977)	9,534	8,825	8,375	8,375	11,403	140,195	140,195	140,195
<b>Total current liabilities</b>		<b>607,221</b>	<b>680,351</b>	<b>812,228</b>	<b>354,128</b>	<b>383,998</b>	<b>383,998</b>	<b>752,331</b>	<b>568,358</b>	<b>727,948</b>	<b>895,353</b>
<b>Non current liabilities</b>											
Financial liabilities	25	(414)	1,840	573	1,919	1,919	1,919	(363)	2,024	2,024	2,024
Provision	26	26,010	18,866	20,846	19,677	19,677	19,677	22,497	20,752	20,752	20,752
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	124,585	133,327	133,116	124,106	124,106	124,106	142,767	-	-	-
<b>Total non current liabilities</b>		<b>150,181</b>	<b>154,032</b>	<b>154,535</b>	<b>145,701</b>	<b>145,701</b>	<b>145,701</b>	<b>164,901</b>	<b>22,776</b>	<b>22,776</b>	<b>22,776</b>
<b>TOTAL LIABILITIES</b>		<b>757,402</b>	<b>834,383</b>	<b>966,763</b>	<b>499,829</b>	<b>529,699</b>	<b>529,699</b>	<b>917,232</b>	<b>591,134</b>	<b>750,724</b>	<b>918,129</b>
<b>NET ASSETS</b>		<b>1,748,299</b>	<b>1,782,783</b>	<b>1,812,285</b>	<b>2,309,255</b>	<b>2,247,613</b>	<b>2,247,613</b>	<b>1,975,949</b>	<b>2,460,191</b>	<b>2,538,050</b>	<b>2,615,258</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	1,785,427	1,782,783	1,812,285	2,309,255	2,247,610	2,247,610	1,927,208	2,460,191	2,538,050	2,615,258
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>1,785,427</b>	<b>1,782,783</b>	<b>1,812,285</b>	<b>2,309,255</b>	<b>2,247,610</b>	<b>2,247,610</b>	<b>1,927,208</b>	<b>2,460,191</b>	<b>2,538,050</b>	<b>2,615,258</b>

References

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
4. Detail breakdown in Table SA3.
5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3.
10. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
11. Detail breakdown in Table SA3.
12. Detail breakdown in Table SA3.
13. Detail breakdown in Table SA3.
14. Detail breakdown in Table SA3.
15. Detail breakdown in Table SA3 for Non- Current Trade receivables from Exchange and Non-exchange transactions
16. Detail breakdown in Table SA3.
17. Detail breakdown in Table SA3.
18. Detail breakdown in Table SA3.
19. Detail breakdown in Table SA3.
20. Detail breakdown in Table SA3.
21. Detail breakdown in Table SA3.
22. Detail breakdown in Table SA3.
23. Detail breakdown in Table SA3.
24. Detail breakdown in Table SA3.
25. Detail breakdown in Table SA3.
26. Detail breakdown in Table SA3.
27. Detail breakdown in Table SA3.
28. Detail breakdown in Table SA3.
29. Detail breakdown in Table SA3.
30. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
31. Detail breakdown in Table SA3.
32. Net assets must balance with Total Community Wealth/Equity

LIM344 Makhado - Table A7 Budgeted Cash Flows

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		168,113	–	–	120,166	120,166	120,166	120,166	124,252	128,352	132,459
Service charges		357,396	–	–	579,234	652,761	652,761	652,761	732,405	821,153	919,959
Other revenue		59,908	–	–	130,500	133,440	133,440	133,440	138,377	142,944	147,518
Transfers and Subsidies - Operational	1	455,347	–	–	529,842	559,342	559,342	559,342	518,156	515,342	547,911
Transfers and Subsidies - Capital	1	122,717	115,015	–	121,018	125,562	125,562	125,562	115,587	129,782	134,110
Interest		–	–	–	19,696	19,696	19,696	19,696	20,425	21,098	21,774
Dividends		–	–	–	–	–	–	–	–	–	–
<b>Payments</b>											
Suppliers and employees		(1,085,177)	(1,213,320)	(1,329,611)	(1,207,728)	(1,326,120)	(1,326,120)	(1,326,120)	(1,418,589)	(1,506,584)	(1,600,561)
Finance charges		–	(2)	(11)	(0)	(0)	(0)	(0)	(0)	0	0
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>78,304</b>	<b>(1,098,307)</b>	<b>(1,329,622)</b>	<b>292,727</b>	<b>284,848</b>	<b>284,848</b>	<b>284,848</b>	<b>230,612</b>	<b>252,087</b>	<b>303,170</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		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
<b>Payments</b>											
Capital assets		(233,271)	(289,574)	(241,098)	(272,155)	(271,545)	(271,545)	(271,545)	(215,301)	(222,862)	(228,263)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(233,271)</b>	<b>(289,574)</b>	<b>(241,098)</b>	<b>(272,155)</b>	<b>(271,545)</b>	<b>(271,545)</b>	<b>(271,545)</b>	<b>(215,301)</b>	<b>(222,862)</b>	<b>(228,263)</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		–	–	140	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>140</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(154,967)</b>	<b>(1,387,880)</b>	<b>(1,570,580)</b>	<b>20,573</b>	<b>13,302</b>	<b>13,302</b>	<b>13,302</b>	<b>15,311</b>	<b>29,225</b>	<b>74,907</b>
Cash/cash equivalents at the year begin:	2	201,323	146,596	22,789	40,168	19,589	19,589	19,589	32,891	48,202	77,427
Cash/cash equivalents at the year end:	2	46,356	(1,241,285)	(1,547,791)	60,741	32,891	32,891	32,891	48,202	77,427	152,334

LIM344 Makhado - I table A8 Cash backed reserves/accumulated surplus reconciliation

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	46,356	(1,241,285)	(1,547,791)	60,741	32,891	32,891	32,891	48,202	77,427	152,334
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>46,356</b>	<b>(1,241,285)</b>	<b>(1,547,791)</b>	<b>60,741</b>	<b>32,891</b>	<b>32,891</b>	<b>32,891</b>	<b>48,202</b>	<b>77,427</b>	<b>152,334</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		3,500	4,558	4,545	0	(0)	(0)	54,957	0	0	0
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(2,879)	(579)	(3,983)	35,392	35,392	35,392	(6,939)	6,654	15,078	25,397
Other working capital requirements	3	100,838	271,686	319,167	(123,018)	(91,772)	(91,772)	(172,447)	(274,284)	(287,223)	(259,601)
Other provisions		(7,581)	(3,506)	10,269	10,238	9,788	9,788	(15,121)	1,601	1,601	1,601
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>93,879</b>	<b>272,160</b>	<b>329,997</b>	<b>(77,387)</b>	<b>(46,591)</b>	<b>(46,591)</b>	<b>(139,550)</b>	<b>(266,029)</b>	<b>(270,544)</b>	<b>(232,603)</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(47,522)</b>	<b>(1,513,445)</b>	<b>(1,877,788)</b>	<b>138,127</b>	<b>79,482</b>	<b>79,482</b>	<b>172,441</b>	<b>314,231</b>	<b>347,971</b>	<b>384,937</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(47,522)</b>	<b>(1,513,445)</b>	<b>(1,877,788)</b>	<b>138,127</b>	<b>79,482</b>	<b>79,482</b>	<b>172,441</b>	<b>314,231</b>	<b>347,971</b>	<b>384,937</b>

References

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

Other working capital requirements

Debtors	166,390	-	-	437,821	436,896	436,896	306,289	562,401	599,574	587,716
Creditors due	267,228	271,686	319,167	314,803	345,124	345,124	133,842	288,117	312,351	328,115
Total	(100,838)	(271,686)	(319,167)	123,018	91,772	91,772	172,447	274,284	287,223	259,601

Debtors collection assumptions

Balance outstanding - debtors	148,330	229,072	241,636	512,134	506,825	506,825	220,283	600,465	638,516	624,646
Estimate of debtors collection rate	112.2%	0.0%	0.0%	85.5%	86.2%	86.2%	139.0%	93.7%	93.9%	94.1%

Long term investments committed

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-	
<b>Reserves to be backed by cash/investments</b>											
Housing Development Fund	-	-	-	-	-	-	-	-	-	-	
Capital replacement	-	-	-	-	-	-	-	-	-	-	
Self-insurance	-	-	-	-	-	-	-	-	-	-	
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-	
Employee Benefit reserve	-	-	-	-	-	-	-	-	-	-	
Non-current Provisions reserve	-	-	-	-	-	-	-	-	-	-	
Valuation reserve	-	-	-	-	-	-	-	-	-	-	
Investment in associate account	-	-	-	-	-	-	-	-	-	-	
Capitalisation	-	-	-	-	-	-	-	-	-	-	
6	-	-	-	-	-	-	-	-	-	-	

Note:

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

LIM344 Makhado - Table A9 Asset Management

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	255,535	96,522	116,318	160,496	159,448	159,448	92,222	87,420	85,284
<i>Roads Infrastructure</i>		101,433	16,907	40,665	65,759	56,032	56,032	10,490	16,522	9,725
<i>Storm water Infrastructure</i>		6,141	-	10,130	-	-	-	-	-	261
<i>Electrical Infrastructure</i>		62,494	24,877	29,286	48,631	44,175	44,175	31,297	27,747	36,456
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	174	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		14,441	1,791	-	1,200	450	450	-	217	609
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>184,509</b>	<b>43,575</b>	<b>80,081</b>	<b>115,590</b>	<b>100,657</b>	<b>100,657</b>	<b>41,787</b>	<b>44,660</b>	<b>47,050</b>
Community Facilities		23,118	3,700	6,391	9,400	8,942	8,942	9,252	-	-
Sport and Recreation Facilities		27,415	24,590	17,943	-	6,107	6,107	174	-	-
<b>Community Assets</b>		<b>50,533</b>	<b>28,290</b>	<b>24,334</b>	<b>9,400</b>	<b>15,049</b>	<b>15,049</b>	<b>9,426</b>	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		(90)	3,767	3,935	15,045	13,685	13,685	4,052	1,565	609
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>(90)</b>	<b>3,767</b>	<b>3,935</b>	<b>15,045</b>	<b>13,685</b>	<b>13,685</b>	<b>4,052</b>	<b>1,565</b>	<b>609</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		35	727	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>35</b>	<b>727</b>	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>2,710</b>	<b>5,560</b>	<b>4,063</b>	<b>8,480</b>	<b>7,561</b>	<b>7,561</b>	<b>6,243</b>	<b>12,796</b>	<b>8,061</b>
<b>Furniture and Office Equipment</b>		<b>3,089</b>	<b>5,768</b>	<b>370</b>	<b>1,738</b>	<b>2,151</b>	<b>2,151</b>	<b>1,478</b>	<b>1,391</b>	<b>1,348</b>
<b>Machinery and Equipment</b>		<b>6,310</b>	<b>8,836</b>	<b>3,534</b>	<b>5,965</b>	<b>16,946</b>	<b>16,946</b>	<b>16,105</b>	<b>18,399</b>	<b>13,758</b>
<b>Transport Assets</b>		<b>8,437</b>	<b>0</b>	-	<b>4,278</b>	<b>3,400</b>	<b>3,400</b>	<b>13,130</b>	<b>8,609</b>	<b>14,459</b>
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	<b>36,070</b>	<b>11,332</b>	<b>3,422</b>	-	-	-	-	-	-
<i>Roads Infrastructure</i>		21,625	5,812	3,422	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		1,190	3,852	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>22,815</b>	<b>9,664</b>	<b>3,422</b>	-	-	-	-	-	-
Community Facilities		1,215	1,669	-	-	-	-	-	-	-
Sport and Recreation Facilities		90	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>1,305</b>	<b>1,669</b>	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		11,950	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>11,950</b>	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets</b>	6	<b>(6,630)</b>	<b>130,963</b>	<b>127,801</b>	<b>111,659</b>	<b>112,097</b>	<b>112,097</b>	<b>94,996</b>	<b>106,373</b>	<b>113,205</b>
<i>Roads Infrastructure</i>		(16,222)	99,926	113,448	103,659	105,597	105,597	93,213	100,287	106,248
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		9,592	24,477	12,513	8,000	6,500	6,500	1,783	5,217	6,957
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>(6,630)</b>	<b>124,403</b>	<b>125,960</b>	<b>111,659</b>	<b>112,097</b>	<b>112,097</b>	<b>94,996</b>	<b>105,504</b>	<b>113,205</b>
Community Facilities		-	1,259	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	1,706	348	-	-	-	-	-	-
<b>Community Assets</b>		-	<b>2,965</b>	<b>348</b>	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-

Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	3,594	1,493	-	-	-	-	870	-	-
Housing	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	-	<b>3,594</b>	<b>1,493</b>	-	-	-	-	<b>870</b>	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	<b>284,975</b>	<b>238,817</b>	<b>247,541</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>187,218</b>	<b>193,793</b>	<b>198,489</b>
<i>Roads Infrastructure</i>		106,836	122,645	157,535	169,418	161,629	161,629	103,703	116,808	115,973
<i>Storm water Infrastructure</i>		6,141	-	10,130	-	-	-	-	-	261
<i>Electrical Infrastructure</i>		72,086	49,354	41,798	56,631	50,675	50,675	33,080	32,964	43,412
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	174	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		15,631	5,642	-	1,200	450	450	-	217	609
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>200,694</b>	<b>177,642</b>	<b>209,463</b>	<b>227,249</b>	<b>212,754</b>	<b>212,754</b>	<b>136,783</b>	<b>150,164</b>	<b>160,255</b>
Community Facilities		24,333	6,628	6,391	9,400	8,942	8,942	9,252	-	-
Sport and Recreation Facilities		27,505	26,296	18,291	-	6,107	6,107	174	-	-
<b>Community Assets</b>		<b>51,838</b>	<b>32,924</b>	<b>24,682</b>	<b>9,400</b>	<b>15,049</b>	<b>15,049</b>	<b>9,426</b>	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		11,860	7,361	5,428	15,045	13,685	13,685	4,052	2,435	609
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>11,860</b>	<b>7,361</b>	<b>5,428</b>	<b>15,045</b>	<b>13,685</b>	<b>13,685</b>	<b>4,052</b>	<b>2,435</b>	<b>609</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		35	727	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>35</b>	<b>727</b>	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>2,710</b>	<b>5,560</b>	<b>4,063</b>	<b>8,480</b>	<b>7,561</b>	<b>7,561</b>	<b>6,243</b>	<b>12,796</b>	<b>8,061</b>
<b>Furniture and Office Equipment</b>		<b>3,089</b>	<b>5,768</b>	<b>370</b>	<b>1,738</b>	<b>2,151</b>	<b>2,151</b>	<b>1,478</b>	<b>1,391</b>	<b>1,348</b>
<b>Machinery and Equipment</b>		<b>6,310</b>	<b>8,836</b>	<b>3,534</b>	<b>5,965</b>	<b>16,946</b>	<b>16,946</b>	<b>16,105</b>	<b>18,399</b>	<b>13,758</b>
<b>Transport Assets</b>		<b>8,437</b>	<b>0</b>	-	<b>4,278</b>	<b>3,400</b>	<b>3,400</b>	<b>13,130</b>	<b>8,609</b>	<b>14,459</b>
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>284,975</b>	<b>238,817</b>	<b>247,541</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>187,218</b>	<b>193,793</b>	<b>198,489</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	1,649,307	1,665,282	1,793,268	1,949,947	1,961,965	1,961,965	2,143,598	2,168,945	2,187,094
<i>Roads Infrastructure</i>		713,967	752,297	867,497	32,113	41,951	41,951	18,364	62,652	97,219
<i>Storm water Infrastructure</i>		4,647	4,647	4,647	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		411,821	396,719	365,025	(10,378)	(18,894)	(18,894)	(34,391)	(71,231)	(101,786)
<i>Water Supply Infrastructure</i>		701	701	701	-	-	-	-	174	200
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		16,479	35,152	32,976	(581)	(581)	(581)	(603)	(1,226)	(1,608)
<i>Rail Infrastructure</i>		-	-	-	-	300	300	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>1,147,614</b>	<b>1,189,516</b>	<b>1,270,846</b>	<b>21,154</b>	<b>22,776</b>	<b>22,776</b>	<b>(16,630)</b>	<b>(9,631)</b>	<b>(5,975)</b>
<b>Community Assets</b>		<b>126,757</b>	<b>129,869</b>	<b>128,072</b>	<b>12,868</b>	<b>16,747</b>	<b>16,747</b>	<b>7,420</b>	<b>8,936</b>	<b>7,400</b>
<b>Heritage Assets</b>		<b>2,160</b>	<b>2,160</b>	<b>2,160</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>	<b>2,376</b>	<b>2,376</b>	<b>2,376</b>
<b>Investment properties</b>		<b>15,438</b>	<b>15,059</b>	<b>14,641</b>	<b>15,707</b>	<b>15,707</b>	<b>15,707</b>	<b>16,152</b>	<b>15,725</b>	<b>15,285</b>
<b>Other Assets</b>		<b>36,538</b>	<b>10,120</b>	<b>72,079</b>	<b>177</b>	<b>(1,693)</b>	<b>(1,693)</b>	<b>1,044</b>	<b>(3,934)</b>	<b>(6,454)</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>1,610</b>	<b>1,728</b>	<b>1,248</b>	<b>1,803</b>	<b>1,584</b>	<b>1,584</b>	<b>1,083</b>	<b>237</b>	<b>263</b>
<b>Computer Equipment</b>		<b>7,806</b>	<b>8,876</b>	<b>11,216</b>	<b>5,446</b>	<b>4,326</b>	<b>4,326</b>	<b>2,927</b>	<b>13,233</b>	<b>19,678</b>
<b>Furniture and Office Equipment</b>		<b>3,681</b>	<b>7,711</b>	<b>5,745</b>	<b>1,897,049</b>	<b>1,897,442</b>	<b>1,897,442</b>	<b>2,118,166</b>	<b>2,117,668</b>	<b>2,117,045</b>
<b>Machinery and Equipment</b>		<b>30,299</b>	<b>31,086</b>	<b>26,483</b>	<b>(2,127)</b>	<b>8,484</b>	<b>8,484</b>	<b>7,249</b>	<b>20,974</b>	<b>28,301</b>
<b>Transport Assets</b>		<b>44,202</b>	<b>35,954</b>	<b>27,229</b>	<b>(4,382)</b>	<b>(5,660)</b>	<b>(5,660)</b>	<b>3,810</b>	<b>3,360</b>	<b>9,175</b>
<b>Land</b>		<b>233,202</b>	<b>233,202</b>	<b>233,548</b>	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>1,649,307</b>	<b>1,665,282</b>	<b>1,793,268</b>	<b>1,949,947</b>	<b>1,961,965</b>	<b>1,961,965</b>	<b>2,143,598</b>	<b>2,168,945</b>	<b>2,187,094</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>172,974</b>	<b>195,564</b>	<b>183,493</b>	<b>210,185</b>	<b>212,100</b>	<b>212,100</b>	<b>255,389</b>	<b>263,683</b>	<b>274,336</b>
<b>Depreciation</b>	7	<b>140,293</b>	<b>158,017</b>	<b>143,634</b>	<b>167,185</b>	<b>167,185</b>	<b>167,185</b>	<b>170,256</b>	<b>175,874</b>	<b>181,502</b>
<b>Repairs and Maintenance by Asset Class</b>	3	<b>32,681</b>	<b>37,547</b>	<b>39,859</b>	<b>43,000</b>	<b>44,915</b>	<b>44,915</b>	<b>85,133</b>	<b>87,808</b>	<b>92,833</b>
<i>Roads Infrastructure</i>		206	-	-	-	-	-	24,590	23,831	25,873
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		5,909	6,976	8,035	6,602	5,347	5,347	30,753	33,329	32,785
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-

Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>6,115</b>	<b>6,976</b>	<b>8,035</b>	<b>6,602</b>	<b>5,347</b>	<b>5,347</b>	<b>55,343</b>	<b>57,159</b>	<b>58,658</b>
Community Facilities	-	-	-	-	1,500	1,500	900	807	1,158
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>900</b>	<b>807</b>	<b>1,158</b>
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>	<b>141</b>	<b>141</b>	<b>88</b>	<b>258</b>	<b>258</b>	<b>258</b>	<b>267</b>	<b>276</b>	<b>285</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>	<b>26,424</b>	<b>30,430</b>	<b>31,736</b>	<b>36,141</b>	<b>37,811</b>	<b>37,811</b>	<b>28,622</b>	<b>29,566</b>	<b>32,732</b>
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>172,974</b>	<b>195,564</b>	<b>183,493</b>	<b>210,185</b>	<b>212,100</b>	<b>212,100</b>	<b>255,389</b>	<b>263,683</b>	<b>274,336</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	10.3%	59.6%	53.0%	41.0%	41.3%	41.3%	50.7%	54.9%	57.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	21.0%	90.1%	91.4%	66.8%	67.0%	67.0%	55.8%	60.5%	62.4%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>	2.0%	2.3%	2.2%	2.2%	2.3%	2.3%	4.0%	4.0%	4.2%
<i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</i>	3.8%	10.8%	9.6%	7.9%	8.0%	8.0%	8.4%	9.0%	9.4%

References

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

LIM344 Makhado - Table A10 Basic service delivery measurement

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(7)	(243)	(972)	-	-	(7,139)	(7,374)	(7,610)	
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		(25,272)	(161)	(412)	-	-	(6,128)	(6,331)	(6,533)	
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	(285)	(294)	(304)	
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost or subsidised services provided</b>	6	(25,279)	(404)	(1,384)	-	-	(13,552)	(13,999)	(14,447)	

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

LIM344 Makhado - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Exchange revenue</b>											
<b>Service charges - Electricity</b>											
Appliance Maintenance	0										
Availability Charges											
Connection/Reconnection		12,252	9,247	10,115	14,020	12,752	12,752	6,097	14,371	16,139	18,108
Electricity Distribution Revenue for Services		31,160	34,683	37,135	43,727	64,791	64,791	37,603	73,020	82,001	92,006
Electricity Sales		353,122	394,699	468,859	562,136	623,139	623,139	474,937	706,374	792,786	889,024
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
<b>Total Service charges - Electricity</b>		<b>396,534</b>	<b>438,629</b>	<b>516,108</b>	<b>619,883</b>	<b>700,683</b>	<b>700,683</b>	<b>518,637</b>	<b>793,765</b>	<b>890,926</b>	<b>999,138</b>
Less Revenue Foregone (in excess of 30 kwh per indigent household per month)		(25,272)	(161)	(412)	-	-	-	(36,394)	(6,128)	(6,331)	(6,533)
Less Cost or Free Basis Services (30 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - Electricity</b>		<b>371,262</b>	<b>438,468</b>	<b>515,697</b>	<b>619,883</b>	<b>700,683</b>	<b>700,683</b>	<b>482,243</b>	<b>787,637</b>	<b>884,595</b>	<b>992,604</b>
<b>Service charges - Water</b>											
Agricultural and Rural Water Service	0										
Availability Charges											
Connection/Disconnection											
Industrial Water											
Meter Reading Fees											
Sale											
Urban Higher Level Service											
<b>Total Service charges - Water</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost or Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - Water</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service charges - Waste Water Management</b>											
Agricultural and Rural	6										
Availability Charges											
Connection/Reconnection											
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water											
Sanitation Charges		1									
Treatment of Effluent											
<b>Total Service charges - Waste Water Management</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost or Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - Waste Water Management</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service charges - Waste Management</b>											
Availability Charges	0										
Carrier Bags											
Disposal Facilities		94	112	178	162	282	282	176	577	596	615
Refuse Bags											
Refuse Removal		7,252	7,624	7,854	8,210	5,983	5,983	7,841	6,205	6,410	6,615
Skip		858	967	1,106	1,154	824	824	1,154	855	883	911
Waste Bins		6,197	6,504	6,228	7,111	9,548	9,548	10,407	9,852	10,177	10,502
<b>Total refuse removal revenue</b>		<b>14,402</b>	<b>15,207</b>	<b>15,367</b>	<b>16,638</b>	<b>16,638</b>	<b>16,638</b>	<b>19,578</b>	<b>17,488</b>	<b>18,065</b>	<b>18,643</b>
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	(0)	(285)	(294)	(304)
Less Cost or Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - Waste Management</b>		<b>14,402</b>	<b>15,207</b>	<b>15,367</b>	<b>16,638</b>	<b>16,638</b>	<b>16,638</b>	<b>19,578</b>	<b>17,203</b>	<b>17,771</b>	<b>18,340</b>
<b>Sales of Goods and Rendering of Services</b>											
Academic Services											
Advertisements		7	10	23	27	66	66	46	54	53	54
Amendment Fees											
Application Fees for Land Usage											
Building Plan Approval		139	198	198	412	412	412	189	301	298	301
Building Plan Clause Levy											
Buyers Card											
Camping Fees											
Cemetery and Burial		171	154	159	272	372	372	157	289	287	289
Cleaning and Removal											
Clearance Certificates		26	18	17	17	18	18	13	15	15	15
Computer Services											
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											

Encroachment Fees										
Entrance Fees										
Escort Fees										
Exempted Parking										
Fire Services										
Health Services										
Housing (Boarding Services)										
Immunisation Fees										
Laboratory Services										
Legal Fees										
Library Fees	5	5	4	5	9	9	2	6	6	1
Management Fees										
Meal and Refreshment										
Membership Fees										
Objections and Appeals										
Occupation Certificates										
Parking Fees										
Photo copies, Faxes and Telephone charges				1	1	1		1	1	1
Removal of Restrictions										
Sale of Carbon Credits										
Sale of Goods	75	27	18	5	5	5		4	4	4
Scrap, Waste & Other Goods										
Shared Services										
Squatter Re-allocation										
Stone and Gravel										
Streets/Street Markets (Informal Traders)										
Town Planning and Servitudes	374	1,591	1,424	2,136	2,336	2,336	438	1,228	1,215	1,195
Traffic Control										
Transport Fees										
Valuation Services										
Water Meter Protectors										
Weighbridge Fees										
<b>Total Sales of Goods and Rendering of Services</b>	<b>795</b>	<b>2,004</b>	<b>1,843</b>	<b>2,876</b>	<b>3,219</b>	<b>3,219</b>	<b>847</b>	<b>1,899</b>	<b>1,879</b>	<b>1,866</b>
<b>Agency Services</b>										
<b>District Municipalities</b>										
Eastern Cape										
Free State										
Gauteng										
KwazuluNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
<b>Total District Municipalities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>National</b>										
AARTO										
Department of Environmental Affairs										
<b>Total National</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provincial</b>										
Eastern Cape										
Free State										
Gauteng										
KwazuluNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
<b>Total Provincial</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Agency Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interest - Deemed Interest</b>										
<b>Interest earned from Receivables</b>										
Affiliates/Related Parties/Associated Companies										
Electricity		(2)	12,453	7,818	8,814	8,814	10,314	9,140	9,441	9,743
Housing										
Housing Land Sales										
Housing Selling Schemes										
Merchandising, Jobbing and Contracts										
Property Rental Debtors										
SARS										
Service Charges	14,272	15,513	(7)							
Sporting and Other Bodies										
Staff										
Waste Management			4,769	4,930	6,698	6,698	4,646	6,946	7,175	7,404
Water										
Shared Services										
<b>Total Interest earned from Receivables</b>	<b>14,272</b>	<b>15,511</b>	<b>17,215</b>	<b>12,748</b>	<b>15,511</b>	<b>15,511</b>	<b>14,960</b>	<b>16,085</b>	<b>16,616</b>	<b>17,148</b>
<b>Interest earned from Current and Non Current Assets</b>										
Bank Accounts	9,569	5,457	3,016	4,398	2,858	2,858	2,091	2,956	3,053	3,151
Financial Assets										
Short Term Investments and Call Accounts										
<b>Total Interest earned from Current and Non Current Assets</b>	<b>9,569</b>	<b>5,457</b>	<b>3,016</b>	<b>4,398</b>	<b>2,858</b>	<b>2,858</b>	<b>2,091</b>	<b>2,956</b>	<b>3,053</b>	<b>3,151</b>
<b>Dividends</b>										
External Investment										
Municipal Entities										
<b>Total Dividends</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rent on Land</b>										
Land	97	130	129	116	116	116	108	120	124	128
Prospecting, Mining, Royalties										
Servitudes										
<b>Total Rent on Land</b>	<b>97</b>	<b>130</b>	<b>129</b>	<b>116</b>	<b>116</b>	<b>116</b>	<b>108</b>	<b>120</b>	<b>124</b>	<b>128</b>
<b>Rental from Fixed Assets</b>										
<b>Market Related</b>										
Biological Assets										
Heritage Assets										
Investment Property	16									
Property Plant and Equipment										
<b>Total Market Related</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-market Related</b>										
Biological Assets										
Heritage Assets										
Investment Property	208	296	302	432	1,105	1,105	1,177	1,143	1,180	1,218
Property Plant and Equipment										
<b>Total Non-market Related</b>	<b>208</b>	<b>296</b>	<b>302</b>	<b>432</b>	<b>1,105</b>	<b>1,105</b>	<b>1,177</b>	<b>1,143</b>	<b>1,180</b>	<b>1,218</b>
<b>Total Rental from Fixed Assets</b>	<b>224</b>	<b>296</b>	<b>302</b>	<b>432</b>	<b>1,105</b>	<b>1,105</b>	<b>1,177</b>	<b>1,143</b>	<b>1,180</b>	<b>1,218</b>
<b>Licences or Permits</b>										
Angling/Fishing										
Atmospheric Emissions										
Boat										
Dog										
Fauna and Flora										
Filming Fees										
Game										
Health Certificates										
Hiking Trails										
Hoarding (Collecting/Storing)										
Market Porters	284	321	315	285	285	285	221	295	305	315
Road and Transport										
Threatened and Protected Species										
Trading										
<b>Total Licences or Permits</b>	<b>284</b>	<b>321</b>	<b>315</b>	<b>285</b>	<b>285</b>	<b>285</b>	<b>221</b>	<b>295</b>	<b>305</b>	<b>315</b>
<b>Special Rating Levies</b>										
Agricultural Properties										
Business and Commercial Properties										
Industrial Properties										
Mining Properties										
Public Benefit Organisations										
Public Service Infrastructure Properties										
Public Service Purposes Properties										

Residential Properties											
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
<b>Total Special Rating Levies</b>											
<b>Construction Contract Revenue</b>											
<b>Development Charges</b>											
<b>Operational Revenue</b>											
Administrative Handling Fees	2,610	3,434	487	15,758	15,363	15,363	570	628	640	651	
Arbor City Awards Competition											
Bad Debts Recovered											
Bottle Ke Botho Cleaning and Greening Award											
Breakages and Losses Recovered			82		87	87	87	75	75	73	
Bursary Repayment											
Collection Charges		21	327								
Commission	4,557	3,274	3,197	12,338	12,338	12,338	3,436	2,964	2,658	2,624	
Discounts and Early Settlements											
Incidental Cash Surpluses	1	1	1	1	16	16	7	11	11	10	
Inspection Fees											
Insurance Refund		188	379				320				
Merchandising, Jobbing and Contracts											
Recovery Maintenance											
Registration Fees											
Request for Information	1				1	1		0	0	0	
Sale of Property	20,310	2,144	2,334	162,126	161,626	161,626	16,778	105,683	104,669	103,225	
Skills Development Levy Refund	701	962	8	5	5	5		4	4	4	
Total and Councilors Recoveries											
<b>Total Operational Revenue</b>	<b>26,180</b>	<b>10,025</b>	<b>6,814</b>	<b>190,229</b>	<b>189,436</b>	<b>189,436</b>	<b>21,196</b>	<b>109,366</b>	<b>108,057</b>	<b>106,389</b>	
<b>Non-Exchange revenue</b>											
<b>Property Rates</b>											
Agricultural Properties	22,572	27,443	28,357	29,521	29,521	29,521	27,121	30,613	31,624	32,635	
Business and Commercial Properties											
Industrial Properties	29,411	34,762	35,607	37,691	37,691	37,691	34,655	46,224	47,749	49,277	
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties	161										
Public Service Purposes Properties											
Residential Properties	45,163	58,730	62,112	64,839	64,839	64,839	59,005	66,842	69,048	71,257	
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
<b>Total Property Rates</b>	<b>97,307</b>	<b>120,935</b>	<b>126,076</b>	<b>132,051</b>	<b>132,051</b>	<b>132,051</b>	<b>120,782</b>	<b>143,679</b>	<b>148,420</b>	<b>153,170</b>	
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in	(7)	(243)	(972)	-	-	-	-	(7,139)	(7,374)	(7,610)	
<b>Net Property Rates</b>	<b>97,300</b>	<b>120,692</b>	<b>125,104</b>	<b>132,051</b>	<b>132,051</b>	<b>132,051</b>	<b>120,782</b>	<b>136,540</b>	<b>141,046</b>	<b>145,560</b>	
<b>Surcharges and Taxes</b>											
Surcharges											
Taxes											
<b>Total Surcharges and Taxes</b>											
<b>Fines, Penalties and Forfeits</b>											
Fines	6,145	5,391	6,227	4,991	4,991	4,991	3,281	5,161	5,331	5,502	
Forfeits											
Penalties											
<b>Total Fines, Penalties and Forfeits</b>	<b>6,145</b>	<b>5,391</b>	<b>6,227</b>	<b>4,991</b>	<b>4,991</b>	<b>4,991</b>	<b>3,281</b>	<b>5,161</b>	<b>5,331</b>	<b>5,502</b>	
<b>Licences or Permits</b>											
Angling/Fishing											
Atmospheric Emission											
Boat											
Dog	5	4	17	24	16	16	46	16	17	17	
Fauna and Flora											
Filming Fees											
Game											
Health Certificates											
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters											
Road and Transport	3,502	3,485	3,568	3,705	4,041	4,041	3,573	4,177	4,315	4,453	
Threatened and Protected Species											
Trading			57	81	81	81	92	84	87	90	
<b>Total Licences or Permits</b>	<b>3,507</b>	<b>3,489</b>	<b>3,642</b>	<b>3,810</b>	<b>4,138</b>	<b>4,138</b>	<b>3,710</b>	<b>4,278</b>	<b>4,419</b>	<b>4,560</b>	
<b>Transfer and subsidies - Operational</b>											
<b>Allocations In-kind</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government											
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											
<b>Total Allocations In-kind</b>											
<b>Monetary Allocations</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Governments	5,209	21,660	15,024	16,899	46,399	46,399	9,847	11,088	8,480	8,783	
National Revenue Fund	445,889	481,943	509,837	512,943	512,943	512,943	512,943	507,068	506,862	539,128	
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											
<b>Total Monetary Allocations</b>	<b>451,098</b>	<b>503,603</b>	<b>524,861</b>	<b>529,842</b>	<b>559,342</b>	<b>559,342</b>	<b>522,790</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>	
<b>Total Transfer and subsidies - Operational</b>	<b>451,098</b>	<b>503,603</b>	<b>524,861</b>	<b>529,842</b>	<b>559,342</b>	<b>559,342</b>	<b>522,790</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>	
<b>Interest Receivables</b>											
Property Rates	23,042	25,943	27,404	36,696	27,985	27,985	25,839	28,890	29,843	30,798	
<b>Service Charges</b>											
Electricity											
Waste Management											
Waste Water Management											
Water											
<b>Total Service Charges</b>											
<b>Total Interest Receivables</b>	<b>23,042</b>	<b>25,943</b>	<b>27,404</b>	<b>36,696</b>	<b>27,985</b>	<b>27,985</b>	<b>25,839</b>	<b>28,890</b>	<b>29,843</b>	<b>30,798</b>	
<b>Fuel Levy (RSC Replacement Grant)</b>											
<b>Operational Revenue - Service Charges</b>											
Electricity - Availability Charges											
Waste Management - Availability Charges											
Waste Water Management - Availability Charges											
Water - Availability Charges											
<b>Total Operational Revenue - Service Charges</b>											
<b>Gains on Disposal of Fixed and Intangible Assets</b>											
Biological Assets											
Heritage Assets											
Intangible Assets											
Investment Property											
Living resources											
Property, Plant and Equipment	36,609										
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>36,609</b>										
<b>Other Gains</b>											
Debt waived	1,951										
<b>Discontinued Operations and Disposals of Non-current Assets</b>											
<b>Inventory</b>											
Fair value assessment - Water stock	(1,000)										
Increase to net-realizable Value		116									
<b>Total Inventory</b>	<b>(1,000)</b>	<b>116</b>									
<b>Fair Value Adjustment</b>											
<b>Actuarial Assessments</b>											





Fines and Penalties										
Firearm Handling Fees										
Freight Services										
Full Time Union Representative										
Hire Charges										
Honoraria (Voluntarily Workers)										
Indigent Relief	622	1,712	2,286	2,091	1,591	1,591	1,122	1,491	1,541	1,590
Insurance Underwriting	3,735	2,267	873	3,964	2,464	2,464	1,378	2,188	2,261	2,333
Capitalisation of Wet Fuel Costs (Credit Account)										
Land Alienation Costs	140	350	255							
Leaverships and Internships										
Levies Paid - Water Resource Management Charges										
Licences	1,012	1,028	1,061	1,120	1,225	1,225	734	1,003	1,036	1,069
Management Fee										
Municipal Services	1,912	3,044	1,799	1,681	2,061	2,061	1,622	1,591	1,644	1,696
Office Decorations										
Parking Fees										
Permits										
Personnel Agency Fees [Personnel Recruitment Costs]										
Printing, Publications and Books	1,152	1,240	855		1,260	1,260	1,177	1,180	1,219	1,258
Professional Bodies, Membership and Subscription	3,879	3,879	4,559	4,756	3,850	3,850	3,786	3,750	3,873	3,997
Registration Fees	871	572	228	1,000	884	884	351	864	892	921
Remuneration to Section 79 Committee Members										
Repayment of Forfeited Deposits										
Resettlement Cost										
Rewards Incentives										
Road Worthy Test										
Samples and Specimens										
Search Fees										
Seating Allowance for Traditional Leaders										
Servitudes and Land Surveys										
Signage										
Skills Development Fund Levy	2,905	3,242	3,432	3,315	3,175	3,175	3,032	3,075	3,177	3,278
Small Differences Tolerances										
Storage of Assets and Goods										
Storage of Files (Archiving)										
Supplier Development Programme										
System Access and Information Fees										
Taking over Contractual Obligations										
Toll Gate Fees										
Transport Provided as Part of Departmental Activities										
Travel Agency and Visas										
Travel and Subsistence	7,694	7,250	6,101	8,476	12,032	12,032	6,243	9,594	9,911	10,228
Uniform and Protective Clothing	4,211	3,484	3,683	5,607	5,537	5,537	3,213	5,315	5,490	5,666
Vehicle Tracking										
Ward Committees	6,292	7,154	5,453	5,037	6,684	6,684	4,429	6,179	6,382	6,587
Warranties and Guarantees										
Wet Fuel										
Witness Fees										
Workmens Compensation Fund	1,283	1,244	1,953							
<b>Total Operational Cost</b>	<b>56,371</b>	<b>57,615</b>	<b>79,150</b>	<b>55,195</b>	<b>55,951</b>	<b>55,951</b>	<b>46,084</b>	<b>50,228</b>	<b>51,575</b>	<b>53,226</b>
<b>Operating Leases</b>										
Biological Assets										
Community Assets										
Computer Equipment										
Furniture and Office Equipment	10,312	7,711	4,104	7,726	13,204	13,204	12,465	12,643	13,370	13,798
Heritage Assets										
Infrastructure										
Intangible Assets										
Investment Properties	101	143	37	125	175	175	106	115	118	122
Land										
Libraries										
Machinery and Equipment										
Other Assets										
Transport Assets										
Zoo, Marine and Non-biological Animals										
<b>Total Operational Leases</b>	<b>10,414</b>	<b>7,853</b>	<b>4,141</b>	<b>7,850</b>	<b>13,378</b>	<b>13,378</b>	<b>12,571</b>	<b>12,757</b>	<b>13,488</b>	<b>13,920</b>
<b>Discontinued Operations</b>										
<b>Statutory Payments other than Income Taxes</b>										
<b>Total Operational Cost and Other Cost</b>	<b>66,784</b>	<b>65,468</b>	<b>83,291</b>	<b>63,045</b>	<b>69,329</b>	<b>69,329</b>	<b>58,655</b>	<b>62,985</b>	<b>65,063</b>	<b>67,145</b>
<b>Disposal of Fixed and Intangible Assets</b>										
Biological Assets										
Heritage Assets										
Intangible Assets			1		2	2		0	0	0
Investment Property										
Living resources										
Property, Plant and Equipment	66,307	16,168	16,800		14,998	14,998		12,634	13,050	13,468
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>66,307</b>	<b>16,168</b>	<b>16,800</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>12,634</b>	<b>13,051</b>	<b>13,468</b>
<b>Other Losses</b>										
Inventory										
Decrease in net-realizable Value	90	597	655							
<b>Total Inventory</b>	<b>90</b>	<b>597</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Losses</b>										
<b>Apparent Losses</b>										
Customer Meter Inaccuracies										
Unauthorised Consumption										
<b>Total Apparent Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Data Transfer and Management Errors</b>										
<b>Real Losses</b>										
Leakage and Overflows at Storage Tanks/Reservoirs										
Leakage on Service Connections up to the point of Customer Meter										
Leakage on Transmission and Distribution Mains										
<b>Total Real Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unavoidable Annual Real Losses</b>										
<b>Total Water Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fair Value Adjustment</b>										
<b>Actuarial Assessments</b>										
Leave Gratuity		655								
Long Service Awards										
Medical										
Pension Funds										
<b>Total Actuarial Assessments</b>	<b>-</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological Assets										
Heritage Assets										
Interest rate Swaps										
Investment Property										
Investments										
Living resources										
<b>Total Fair Value Adjustment</b>	<b>-</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Foreign Exchange</b>										
<b>Discontinued Operations and Disposals of Non-current Assets</b>										
<b>Contributions to Provisions for landfill sites</b>										
<b>Total Other Losses</b>	<b>90</b>	<b>1,252</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditure</b>	<b>1,191,150</b>	<b>1,296,548</b>	<b>1,381,384</b>	<b>1,362,362</b>	<b>1,511,786</b>	<b>1,511,786</b>	<b>1,163,291</b>	<b>1,500,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit)</b>	<b>(115,256)</b>	<b>(144,821)</b>	<b>(133,034)</b>	<b>192,631</b>	<b>147,022</b>	<b>147,022</b>	<b>53,534</b>	<b>109,371</b>	<b>122,341</b>	<b>176,249</b>
<b>Transfers and subsidies - capital (monetary allocations)</b>										
Departmental Agencies and Accounts										
District Municipalities										
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Government	122,717	115,015	142,541	121,018	125,562	125,562	(108,657)	115,587	129,782	134,110
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Governments										
Public Corporations										
<b>Total Transfers and subsidies - capital (monetary allocations)</b>	<b>122,717</b>	<b>115,015</b>	<b>142,541</b>	<b>121,018</b>	<b>125,562</b>	<b>125,562</b>	<b>(108,657)</b>	<b>115,587</b>	<b>129,782</b>	<b>134,110</b>
<b>Transfers and subsidies - capital (in-kind)</b>										
Departmental Agencies and Accounts										
District Municipalities										

Foreign Government and International Organisations								-	-	-
Higher Educational Institutions								-	-	-
Households								-	-	-
Local Municipalities								-	-	-
National Government								-	-	-
Non Profit Institutions								-	-	-
Parent Municipality								-	-	-
Private Enterprises								-	-	-
Provincial Governments		27,163	19,995				(490)	-	-	-
Public Corporations								-	-	-
<b>Total Transfers and subsidies - capital (in-kind)</b>		<b>27,163</b>	<b>19,995</b>				<b>(490)</b>			
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>(55,613)</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
<b>Income Tax</b>										
Continuing Operations								-	-	-
Discontinued Operations								-	-	-
<b>Total Income Tax</b>										
<b>Surplus/(Deficit) after income tax</b>	<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>(55,613)</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Share of Surplus/Deficit attributable to Joint Venture								-	-	-
Share of Surplus/Deficit attributable to Minorities								-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>(55,613)</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Share of Surplus/Deficit attributable to Associate								-	-	-
Intercompany/Parent-subsiary Transactions								-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>7,461</b>	<b>(2,643)</b>	<b>29,501</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>(55,613)</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
<b>Repairs and Maintenance by Expenditure Item</b>										
Employee related costs							4,765			
Inventory Consumed (Project Maintenance)	17,207	21,918	29,008	34,572	27,215	27,215	18	28,554	29,496	30,440
Contracted Services	15,027	15,263	10,269	7,716	16,939	16,939	6,445	55,828	57,536	61,592
Operational Costs	447	366	582	712	761	761	(74)			
<b>Total Repairs and Maintenance Expenditure</b>	<b>32,681</b>	<b>37,347</b>	<b>39,859</b>	<b>43,000</b>	<b>44,915</b>	<b>44,915</b>	<b>11,155</b>	<b>84,382</b>	<b>87,032</b>	<b>92,032</b>

check - - - - - (751) (776) (801)

- References
1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
  2. Must reconcile to supporting documentation on staff salaries
  3. Must reconcile to supporting documentation on staff salaries
  4. Expenditure to meet any 'unfunded obligations'
  - 5 This total must agree with the total on SA22, but excluding councillor
  6. Include a note for each revenue item that is affected by 'revenue foregone'
  7. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
  8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
  9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

**LIM344 Makhado - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)**

Description	###	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - WASTE MANAGEMENT	Vote 3 - ROAD TRANSPORT	Vote 4 - WATER	Vote 5 - ELECTRICITY- A	Vote 6 - ELECTRICITY- B	Vote 7 - ELECTRICITY- C	Vote 8 - ELECTRICITY- D	Vote 9 - CORPORATE SERVICES	Vote 10 - PLANNING AND DEVELOPMENT	Vote 11 - COMMUNITY AND SOCIAL SERVICES	Vote 12 - HOUSING	Vote 13 - OTHER	Vote 14 - SPORTS AND RECREATION	Vote 15 - BUDGET AND TREASURY	Total
<b>R thousand</b>	1																
<b>Revenue</b>		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
<b>Exchange Revenue</b>																	
Service charges - Electricity		-	-	-	-	158,443	257,963	290,886	80,345	-	-	-	-	-	-	-	787,637
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	17,203	-	-	-	-	-	-	-	-	-	-	-	-	-	17,203
Sale of Goods and Rendering of Services		-	-	1,282	-	-	-	-	-	-	301	278	-	-	-	38	1,899
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	6,946	-	-	9,140	-	-	-	-	-	-	-	-	-	-	16,085
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,956	2,956
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,143	1,143
Licence and permits		-	-	295	-	-	-	-	-	-	-	-	-	-	-	-	295
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	2,976	-	-	-	-	-	-	105,753	-	-	-	-	637	109,366
<b>Non-Exchange Revenue</b>																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,540	136,540
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	5,161	-	-	-	-	-	-	-	0	-	-	-	-	5,161
Licences or permits		-	-	4,193	-	-	-	-	-	-	84	-	-	-	-	-	4,278
Transfer and subsidies - Operational		507,068	3,346	5,642	-	-	-	-	-	-	-	-	-	-	-	2,100	518,156
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,890	28,890
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>507,068</b>	<b>27,495</b>	<b>19,550</b>	<b>-</b>	<b>167,583</b>	<b>257,963</b>	<b>290,886</b>	<b>80,345</b>	<b>-</b>	<b>106,138</b>	<b>278</b>	<b>-</b>	<b>-</b>	<b>120</b>	<b>172,303</b>	<b>1,629,728</b>
<b>Expenditure</b>																	
Employee related costs		19,097	32,226	121,245	-	67,756	-	-	-	-	45,633	1,412	-	-	9	161,711	449,088
Remuneration of councillors		36,172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,172
Bulk purchases - electricity		-	-	-	-	524,116	-	-	-	-	-	-	-	-	-	-	524,116
Inventory consumed		4,482	1,369	1,681	-	2,751	8,536	1,807	948	-	190	-	-	-	458	32,851	55,074
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,907
Depreciation, amortisation and impairment		-	293	77,300	-	58,893	-	-	-	-	413	1,412	-	-	-	31,945	170,256
Interest, Dividends and Rent on Land		-	1,200	-	-	-	-	-	-	-	-	-	-	-	-	14,146	15,346
Contracted services		19,500	7,040	24,591	-	27,757	1,407	962	-	-	7,639	719	-	208	-	64,245	154,069
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	93	-	-	7	-	-	-	-	-	-	-	-	-	611	711
Operational costs		25,749	622	2,639	-	1,453	-	-	-	-	3,755	2,011	-	148	422	26,186	62,985
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,634	12,634
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>105,001</b>	<b>42,842</b>	<b>227,456</b>	<b>-</b>	<b>682,734</b>	<b>9,942</b>	<b>2,769</b>	<b>948</b>	<b>-</b>	<b>57,630</b>	<b>5,554</b>	<b>-</b>	<b>356</b>	<b>889</b>	<b>384,236</b>	<b>1,520,358</b>
<b>Surplus/(Deficit)</b>		<b>402,067</b>	<b>(15,347)</b>	<b>(207,907)</b>	<b>-</b>	<b>(515,151)</b>	<b>248,020</b>	<b>288,117</b>	<b>79,397</b>	<b>-</b>	<b>48,508</b>	<b>(5,276)</b>	<b>-</b>	<b>(356)</b>	<b>(769)</b>	<b>(211,933)</b>	<b>109,371</b>
Transfers and subsidies - capital (monetary allocations)		-	-	107,195	-	8,392	-	-	-	-	-	-	-	-	-	-	115,587
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>surplus/(deficit) after capital transfers &amp;</b>		<b>402,067</b>	<b>(15,347)</b>	<b>(100,712)</b>	<b>-</b>	<b>(506,759)</b>	<b>248,020</b>	<b>288,117</b>	<b>79,397</b>	<b>-</b>	<b>48,508</b>	<b>(5,276)</b>	<b>-</b>	<b>(356)</b>	<b>(769)</b>	<b>(211,933)</b>	<b>224,958</b>

References

1. Departmental columns to be based on municipal organisation structure

LIM344 Makhado - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>ASSETS</b>											
<b>Current Assets</b>											
<b>Cash and Cash Equivalents</b>											
Call Deposits and Investments		(1)	-	-	-	-	-	-	-	-	-
Cash at Bank		146,583	22,776	19,576	60,741	32,891	32,891	37,962	48,202	77,427	152,334
Cash on Hand		13	13	13	-	-	-	28	-	-	-
<b>Total Cash and Cash Equivalents</b>		<b>146,595</b>	<b>22,789</b>	<b>19,589</b>	<b>60,741</b>	<b>32,891</b>	<b>32,891</b>	<b>37,990</b>	<b>48,202</b>	<b>77,427</b>	<b>152,334</b>
<b>Short term Investments</b>											
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
<b>Trade and other receivables from exchange transactions</b>											
Electricity		182,868	203,330	235,311	256,292	199,855	199,855	242,013	196,465	417,102	664,666
Waste Management		49,038	55,148	59,328	883	1,847	1,847	67,443	1,455	2,959	4,510
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	120,726	256,081	407,723
Other trade receivables from exchange transactions		58,387	16,686	18,010	273,812	255,196	255,196	16,526	257,747	(61,988)	(476,914)
VAT Receivable Input Tax Accrual		66,216	75,202	86,655	(75,552)	(75,552)	(75,552)	75,578	-	-	-
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>356,509</b>	<b>350,366</b>	<b>399,304</b>	<b>455,435</b>	<b>381,346</b>	<b>381,346</b>	<b>401,561</b>	<b>576,393</b>	<b>614,154</b>	<b>599,984</b>
<b>Less: Impairment for debt</b>											
Impairment for Electricity		(280,326)	(125,456)	(144,340)	(38,231)	(25,004)	(25,004)	(184,765)	(24,004)	(48,801)	(74,390)
Impairment for Waste Management		(14,670)	(53,682)	(57,903)	-	(3,389)	(3,389)	(63,854)	(2,389)	(4,857)	(7,404)
Impairment for Waste Water Management		-	-	-	-	-	-	-	-	-	-
Impairment for Water		(79,088)	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		-	(7,537)	(8,120)	-	-	-	(413)	-	-	-
<b>Total Less: Impairment for debt</b>		<b>(374,084)</b>	<b>(186,675)</b>	<b>(210,363)</b>	<b>(38,231)</b>	<b>(28,393)</b>	<b>(28,393)</b>	<b>(249,032)</b>	<b>(26,393)</b>	<b>(53,657)</b>	<b>(81,794)</b>
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>(17,575)</b>	<b>163,691</b>	<b>188,941</b>	<b>417,203</b>	<b>352,952</b>	<b>352,952</b>	<b>152,529</b>	<b>550,000</b>	<b>560,496</b>	<b>518,190</b>
<b>Receivables from non-exchange transactions</b>											
<b>Property rates</b>											
Agricultural Properties		64,693	80,518	86,550	7,448	12,328	12,328	101,295	(23,108)	(20,261)	(17,324)
Business and Commercial Properties		29,869	26,329	19,030	-	-	-	21,859	-	-	-
Industrial Properties		-	-	-	3,392	3,392	3,392	-	10,656	14,526	18,512
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		8	39	78	-	-	-	108	-	-	-
Public Service Infrastructure Properties		4,750	6,300	6,809	-	76,296	76,296	4,746	(1,384)	(2,813)	(4,288)
Public Service Purposes Properties		24,890	33,229	23,445	-	-	-	25,317	-	-	-
Residential Properties		121,228	140,445	151,778	36,042	29,511	29,511	173,320	27,156	62,348	98,672
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		-	-	-	-	-	-	-	-	-	-
Property Rates General		-	-	-	-	-	-	-	-	-	-
<b>Gross: Property rates</b>		<b>245,437</b>	<b>286,860</b>	<b>287,691</b>	<b>46,883</b>	<b>121,527</b>	<b>121,527</b>	<b>326,645</b>	<b>13,322</b>	<b>53,799</b>	<b>95,572</b>
<b>Less: Impairment of Property rates</b>		<b>(80,778)</b>	<b>(222,216)</b>	<b>(235,791)</b>	<b>-</b>	<b>(15,706)</b>	<b>(15,706)</b>	<b>(260,098)</b>	<b>(13,513)</b>	<b>(27,473)</b>	<b>(41,879)</b>
<b>Net Property rates</b>		<b>164,659</b>	<b>64,644</b>	<b>51,900</b>	<b>46,883</b>	<b>105,821</b>	<b>105,821</b>	<b>66,546</b>	<b>(192)</b>	<b>26,326</b>	<b>53,693</b>
Other receivables from non-exchange transactions		13,963	16,507	19,628	48,048	48,052	48,052	21,362	50,657	51,693	52,763
Less: Impairment for other receivables from non-exchange transactions		(12,718)	(15,769)	(18,833)	-	-	-	(20,154)	-	-	-
<b>Net other receivables from non-exchange transactions</b>		<b>1,246</b>	<b>738</b>	<b>794</b>	<b>48,048</b>	<b>48,052</b>	<b>48,052</b>	<b>1,208</b>	<b>50,657</b>	<b>51,693</b>	<b>52,763</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>165,905</b>	<b>65,382</b>	<b>52,695</b>	<b>94,931</b>	<b>153,873</b>	<b>153,873</b>	<b>67,754</b>	<b>50,465</b>	<b>78,020</b>	<b>106,456</b>
<b>Current Portion of Non-current Receivables</b>											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
<b>Total Current Portion of Non-current Receivables</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Inventory</b>											
Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables		26,775	35,307	37,645	(42,249)	(31,194)	(31,194)	44,088	-	-	-
Finished Goods		-	-	-	-	-	-	-	-	-	-
Housing Stock		-	-	-	-	-	-	-	-	-	-
Land		93,310	92,092	90,753	-	-	-	90,753	-	-	-
Materials and Supplies		(4)	(4)	(794)	174,200	180,663	180,663	90	139,163	139,163	139,163
Water		-	-	-	-	-	-	-	-	-	-
Work-in-progress		-	-	-	-	-	-	-	-	-	-
<b>Total Inventory</b>		<b>120,081</b>	<b>127,395</b>	<b>127,605</b>	<b>131,951</b>	<b>149,468</b>	<b>149,468</b>	<b>134,931</b>	<b>139,163</b>	<b>139,163</b>	<b>139,163</b>
<b>VAT Receivable</b>											
Input Tax Capital		111,310	146,830	175,054	(35,498)	(35,498)	(35,498)	201,661	(28,696)	(58,156)	(90,019)
Input Tax General		238,814	315,367	408,480	35,498	35,498	35,498	496,967	47,347	96,631	149,821
VAT Control (Receivable)		(102,352)	(165,050)	(227,733)	75,552	75,552	75,552	(274,679)	95,531	202,638	322,633
<b>Total VAT Receivable</b>		<b>247,772</b>	<b>297,147</b>	<b>355,801</b>	<b>75,552</b>	<b>75,552</b>	<b>75,552</b>	<b>423,949</b>	<b>114,182</b>	<b>241,113</b>	<b>382,435</b>
<b>Other current assets</b>											
Construction Contracts and Receivables		1,216	1,216	1,216	-	-	-	1,216	-	-	-
Control, Clearing and Interface Accounts		114	(4,656)	(5,209)	-	-	-	(5,552)	-	-	-
Deposits		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustments		(1,000)	(884)	-	-	-	-	-	-	-	-
Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-	-	-
<b>Total Other current assets</b>		<b>330</b>	<b>(4,334)</b>	<b>(3,993)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,336)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Current Assets</b>		<b>663,108</b>	<b>672,080</b>	<b>746,637</b>	<b>780,378</b>	<b>764,736</b>	<b>764,736</b>	<b>812,818</b>	<b>902,012</b>	<b>1,096,219</b>	<b>1,298,578</b>
<b>Non-current Assets</b>											
<b>Investments</b>											
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-	-
National Government Securities		-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
<b>Total Investments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment Property</b>											

Investment Property at Cost / Fair Value	19,459	19,459	19,459	16,105	16,105	16,105	19,459	16,565	16,565	16,565
Less: Accumulated Depreciation	(3,892)	(4,271)	(4,649)	(398)	(398)	(398)	(4,963)	(413)	(840)	(1,280)
Less: Accumulated Impairment	(129)	(129)	(169)	-	-	-	(169)	-	-	-
<b>Total Investment Property</b>	<b>15,438</b>	<b>15,059</b>	<b>14,641</b>	<b>15,707</b>	<b>15,707</b>	<b>15,707</b>	<b>14,328</b>	<b>16,152</b>	<b>15,725</b>	<b>15,285</b>
<b>Property, Plant and Equipment</b>										
Property, Plant and Equipment at Cost / Revaluation	3,206,087	3,392,925	3,663,755	2,090,661	2,118,200	2,118,200	3,594,440	2,300,234	2,508,918	2,715,371
Leases recognised as Property, Plant and Equipment	0	3,601	3,601	-	-	-	3,600	-	-	-
Less: Accumulated Depreciation	(1,551,939)	(1,662,181)	(1,855,507)	(160,477)	(160,780)	(160,780)	(1,776,473)	(163,614)	(332,627)	(507,049)
Less: Accumulated Impairment	(24,050)	(25,428)	(36,631)	-	(14,998)	(14,998)	(37,091)	(12,634)	(25,684)	(39,152)
<b>Total Property, Plant and Equipment</b>	<b>1,630,099</b>	<b>1,708,917</b>	<b>1,775,219</b>	<b>1,930,185</b>	<b>1,942,422</b>	<b>1,942,422</b>	<b>1,784,477</b>	<b>2,123,987</b>	<b>2,150,606</b>	<b>2,169,170</b>
<b>Construction Work-in-progress</b>										
Acquisitions	20,295	219,766	240,759	78,759	50,611	50,611	33,384	5,716	11,522	21,377
Opening Balance	174,205	188,272	217,222	-	-	-	245,144	-	12,087	26,337
Prior period corrections	-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset	-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	(1,215)	(190,816)	(212,838)	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Construction Work-in-progress</b>	<b>193,286</b>	<b>217,222</b>	<b>245,144</b>	<b>78,759</b>	<b>50,611</b>	<b>50,611</b>	<b>278,527</b>	<b>5,716</b>	<b>23,609</b>	<b>47,714</b>
<b>Biological Assets</b>										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Biological Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>										
Heritage Assets at Cost / Revaluation	2,160	2,160	2,160	-	-	-	2,160	-	-	-
Less: Accumulated Depreciation	-	-	-	2,253	2,253	2,253	-	2,376	2,376	2,376
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Heritage Assets</b>	<b>2,160</b>	<b>2,160</b>	<b>2,160</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>	<b>2,160</b>	<b>2,376</b>	<b>2,376</b>	<b>2,376</b>
<b>Intangible Assets</b>										
Heritage Assets at Cost / Revaluation	8,731	9,458	9,314	-	-	-	9,314	-	-	-
Less: Accumulated Amortisation	(7,121)	(7,729)	(8,066)	1,803	1,586	1,586	(8,443)	1,083	238	264
Less: Accumulated Impairment	-	0	0	-	(2)	(2)	0	(0)	(1)	(1)
<b>Total Intangible Assets</b>	<b>1,610</b>	<b>1,728</b>	<b>1,248</b>	<b>1,803</b>	<b>1,584</b>	<b>1,584</b>	<b>871</b>	<b>1,083</b>	<b>237</b>	<b>263</b>
<b>Trade and other receivables from exchange transactions</b>										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
<b>Total Trade and other Receivables from Exchange Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-current Receivables from Non-exchange Transactions</b>										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
<b>Total Non-current Receivables from Non-exchange Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other non-current assets</b>										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
<b>Total Other non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non Current Assets</b>	<b>1,842,593</b>	<b>1,945,086</b>	<b>2,038,411</b>	<b>2,028,706</b>	<b>2,012,576</b>	<b>2,012,576</b>	<b>2,080,363</b>	<b>2,149,314</b>	<b>2,192,554</b>	<b>2,234,809</b>
<b>TOTAL ASSETS</b>	<b>2,595,701</b>	<b>2,617,166</b>	<b>2,779,048</b>	<b>2,809,084</b>	<b>2,777,313</b>	<b>2,777,313</b>	<b>2,893,181</b>	<b>3,051,325</b>	<b>3,288,773</b>	<b>3,533,387</b>
<b>Liabilities</b>										
<b>Current Liabilities</b>										
<b>Bank Overdraft</b>										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Total Bank Overdraft</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial Liabilities</b>										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	736	1,127	1,267	1,175	1,175	1,175	1,267	1,240	1,240	1,240
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Liabilities</b>	<b>736</b>	<b>1,127</b>	<b>1,267</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,267</b>	<b>1,240</b>	<b>1,240</b>	<b>1,240</b>
<b>Consumer Deposits</b>										
Building Plans	-	-	-	-	-	-	-	-	-	-
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	15,210	14,373	15,464	15,626	15,626	15,626	15,535	16,480	16,480	16,480
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	411	609	709	-	-	-	926	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wayleave	-	-	-	-	-	-	-	-	-	-

	15,621	14,982	16,173	15,626	15,626	15,626	16,461	16,480	16,480	16,480
<b>Total Consumer Deposits</b>										
<b>Trade and Other Payable Exchange Transactions</b>										
Accrued Interest	2	29	18	(0)	2,121	2,121	9	1,200	2,439	3,718
Advance Payments	13,119	14,780	13,632	-	-	-	11,257	-	-	-
Affiliates, Related Parties and Associated Companies	3,179	(1,580)	(2,884)	-	-	-	(2,550)	-	-	-
Agency Fees Payable	704	(243)	(1,386)	-	-	-	(1,382)	-	-	-
Auditor-General of South Africa	-	-	-	-	-	-	-	-	-	-
Bonus	7,273	7,273	9,235	-	-	-	0	-	-	-
Compensation Commission (COID)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	14,316	17,753	19,042	-	(39)	(39)	20,177	(0)	(0)	(0)
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	93,785	45,808	-	(0)	(0)	20,561	0	0	0
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	36,148	40,441	43,736	-	-	-	48,630	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	158,955	64,125	150,927	291,695	319,933	319,933	(4,282)	286,917	309,912	324,397
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	49,630	54,283	63,132	-	-	-	65,261	-	-	-
Standby	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	508	773	242	-	-	-	379	-	-	-
Water Inventory Bulk Purchases	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual	6,738	9,394	11,989	23,108	23,108	23,108	18,386	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	(23,345)	(29,127)	(34,325)	-	-	-	(42,603)	-	-	-
<b>Total Trade and Other Payable Exchange Transactions</b>	<b>267,228</b>	<b>271,686</b>	<b>319,167</b>	<b>314,803</b>	<b>345,124</b>	<b>345,124</b>	<b>133,842</b>	<b>288,117</b>	<b>312,351</b>	<b>328,115</b>
<b>Trade and Other Payable Non-exchange Transactions</b>										
<b>Transfers and Subsidies Payable</b>										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers and Subsidies Payable</b>										
<b>Transfers and Subsidies Unspent</b>										
Capital	327,058	435,073	565,108	0	2	2	680,809	0	0	0
Operational	(323,558)	(430,515)	(560,563)	-	(2)	(2)	(625,851)	0	0	(0)
<b>Total Transfers and Subsidies Unspent</b>	<b>3,500</b>	<b>4,558</b>	<b>4,545</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>54,957</b>	<b>0</b>	<b>0</b>	<b>0</b>
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Trade and Other Payable Non-exchange Transactions</b>	<b>3,500</b>	<b>4,558</b>	<b>4,545</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>54,957</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Provision</b>										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	252	1,016	303	1,518	1,518	1,518	4,670	1,601	1,601	1,601
Decommissioning, Restoration and Similar Liabilities	5,000	1,455	1,675	-	-	-	1,675	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	0	(0)	(1,243)	-	-	-	(2,627)	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Provision</b>	<b>5,252</b>	<b>2,471</b>	<b>735</b>	<b>1,518</b>	<b>1,518</b>	<b>1,518</b>	<b>3,718</b>	<b>1,601</b>	<b>1,601</b>	<b>1,601</b>
<b>VAT Payable</b>										
VAT Payable: Output Tax	281,782	339,274	416,911	(63,372)	(63,372)	(63,372)	492,386	120,726	256,081	407,723
VAT Payable: VAT Control	45,934	52,229	43,898	75,552	75,552	75,552	38,297	-	-	-
<b>Total VAT Payable</b>	<b>327,716</b>	<b>391,503</b>	<b>460,809</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>	<b>530,684</b>	<b>120,726</b>	<b>256,081</b>	<b>407,723</b>
<b>Other current liabilities</b>										
<b>Employee Benefits</b>										
Post-employment Benefits	(12,465)	(3,107)	6,538	8,721	8,271	8,271	11,747	140,085	140,085	140,085
Other Long-Term Benefits	(368)	(2,870)	2,997	-	-	-	(345)	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>(12,833)</b>	<b>(5,977)</b>	<b>9,534</b>	<b>8,721</b>	<b>8,271</b>	<b>8,271</b>	<b>11,403</b>	<b>140,085</b>	<b>140,085</b>	<b>140,085</b>
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	104	104	104	-	110	110	110
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other current liabilities</b>	<b>(12,833)</b>	<b>(5,977)</b>	<b>9,534</b>	<b>8,825</b>	<b>8,375</b>	<b>8,375</b>	<b>11,403</b>	<b>140,195</b>	<b>140,195</b>	<b>140,195</b>
<b>Total Current Liabilities</b>	<b>607,221</b>	<b>680,351</b>	<b>812,228</b>	<b>354,128</b>	<b>383,998</b>	<b>383,998</b>	<b>752,331</b>	<b>568,358</b>	<b>727,948</b>	<b>895,353</b>
<b>Non-current Liabilities</b>										
<b>Financial Liabilities</b>										
<b>Borrowings</b>										
Annuity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	(414)	1,840	573	1,919	1,919	1,919	(363)	2,024	2,024	2,024
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
<b>Total Borrowings</b>	<b>(414)</b>	<b>1,840</b>	<b>573</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>(363)</b>	<b>2,024</b>	<b>2,024</b>	<b>2,024</b>
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Liabilities</b>	<b>(414)</b>	<b>1,840</b>	<b>573</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>(363)</b>	<b>2,024</b>	<b>2,024</b>	<b>2,024</b>
<b>Provisions</b>										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	26,010	18,866	20,846	19,677	19,677	19,677	22,497	20,752	20,752	20,752
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
<b>Total Provisions</b>	<b>26,010</b>	<b>18,866</b>	<b>20,846</b>	<b>19,677</b>	<b>19,677</b>	<b>19,677</b>	<b>22,497</b>	<b>20,752</b>	<b>20,752</b>	<b>20,752</b>
<b>Long term Trade and other Payables</b>										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
<b>Total Long term Trade and other Payables</b>										
<b>Other non-current liabilities</b>										
<b>Employee Benefits</b>										
Post-employment Benefits	112,779	121,521	129,938	124,106	124,106	124,106	139,589	-	-	-

Other Long-Term Benefits	11,806	11,806	3,178	-	-	-	3,178	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>124,585</b>	<b>133,327</b>	<b>133,116</b>	<b>124,106</b>	<b>124,106</b>	<b>124,106</b>	<b>142,767</b>	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other non-current liabilities</b>	<b>124,585</b>	<b>133,327</b>	<b>133,116</b>	<b>124,106</b>	<b>124,106</b>	<b>124,106</b>	<b>142,767</b>	-	-	-
<b>Total non current liabilities</b>	<b>150,181</b>	<b>154,032</b>	<b>154,535</b>	<b>145,701</b>	<b>145,701</b>	<b>145,701</b>	<b>164,901</b>	<b>22,776</b>	<b>22,776</b>	<b>22,776</b>
<b>TOTAL LIABILITIES</b>	<b>757,402</b>	<b>834,383</b>	<b>966,763</b>	<b>499,829</b>	<b>529,699</b>	<b>529,699</b>	<b>917,232</b>	<b>591,134</b>	<b>750,724</b>	<b>918,129</b>
<b>CHANGES IN NET ASSETS</b>	<b>1,748,299</b>	<b>1,782,783</b>	<b>1,812,285</b>	<b>2,309,255</b>	<b>2,247,613</b>	<b>2,247,613</b>	<b>1,975,949</b>	<b>2,460,191</b>	<b>2,538,050</b>	<b>2,615,258</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
<b>Accumulated Surplus/(Deficit)</b>										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	(1,202)	-	-	-	-	-	-	-	-	-
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	1,777,874	1,785,427	1,782,784	1,995,607	1,975,027	1,975,027	1,812,285	2,235,233	2,285,927	2,304,899
Transfers to/from operating revenue and expenditure	8,754	(2,643)	29,501	313,649	272,584	272,584	114,923	224,958	252,123	310,358
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
<b>Total Accumulated Surplus/(Deficit)</b>	<b>1,785,427</b>	<b>1,782,783</b>	<b>1,812,285</b>	<b>2,309,255</b>	<b>2,247,610</b>	<b>2,247,610</b>	<b>1,927,208</b>	<b>2,460,191</b>	<b>2,538,050</b>	<b>2,615,258</b>
<b>Reserves and Funds</b>										
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
<b>Total Reserves and Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>										
<b>Equity</b>										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-controlling Interest</b>										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
<b>Total Non-controlling Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1,785,427</b>	<b>1,782,783</b>	<b>1,812,285</b>	<b>2,309,255</b>	<b>2,247,610</b>	<b>2,247,610</b>	<b>1,927,208</b>	<b>2,460,191</b>	<b>2,538,050</b>	<b>2,615,258</b>

**References**

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

LIM344 Makhado - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Promote community participation and environmental welfare	To create an inclusive and sustainable municipality where residents actively engage in local governance while ensuring the protection and improvement of the environment.									9,734	10,055	10,377
Invest in local economy	To create, enabling local economic environment through infrastructure LED growth and development that attract investment, generate economic growth and job creation									1,143	1,180	1,218
Advance spatial planning	To create well-organised, sustainable, and efficient land use that supports economic growth, environmental conservation, and community well-being									108,668	106,722	105,004
Invest in human capital	Skills Training, IT Network and Equipment functionality, Employee attractions and retention & Performance Management									2,597	3,215	3,451
Good governance and administrative excellence	To promote culture of accountability, participatory, responsiveness, transparency and clean governance									518,156	515,343	547,911
Sound financial management and viability	To ensure that the municipality maintains financial stability, operates efficiently, and has the resources necessary to deliver essential services and infrastructure.									2,956	3,053	3,151
Accessible basic and infrastructure services	To improve access to basic and infrastructure services through provision, operation and maintenance of socio-economic infrastructures by 2050									986,475	1,089,995	1,204,577
<b>Allocations to other priorities</b>			2									
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	-	-	-	-	-	-	1,629,728	1,729,563	1,875,689

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

LIM344 Makhado - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2	
Promote community participation and environmental welfare	To create an inclusive and sustainable municipality where residents actively engage in local governance while ensuring the									36,172	37,619	39,124	
Invest in local economy	To create, enabling local economic environment through infrastructure LED growth and development that attract investment, generate									9,874	10,521	10,956	
Advance spatial planning	To create well-organised, sustainable, and efficient land use that supports economic growth, environmental conservation, and									75,619	78,114	80,614	
Invest in human capital	Skills Training, IT Network and Equipment functionality, Employee attractions and retention & Performance Management									449,089	470,420	492,765	
Good governance and administrative excellence	To promote culture of accountability, participatory, responsiveness, transparency and clean governance									200,999	207,311	213,847	
Sound financial management and viability	To ensure that the municipality maintains financial stability, operates efficiently, and has the resources necessary to deliver									15,347	15,852	16,360	
Accessible basic and infrastructure services	To improve access to basicand infrastructure services through provision, operation and maintenance of socio-economic									733,259	787,383	845,775	
<b>Allocations to other priorities</b>													
<b>Total Expenditure</b>				1	-	-	-	-	-	-	1,520,358	1,607,221	1,699,440

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

LIM344 Makhado - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Promote community participation and environmental welfare	To create an inclusive and sustainable municipality where residents actively engage in local governance while ensuring the	A								417	1,448	2,104
Invest in local economy	To create, enabling local economic environment through infrastructure LED growth and development that attract	B										
Advance spatial planning	To create well-organised, sustainable, and efficient land use that supports economic growth, environmental conservation, and	C										
Invest in human capital	Skills Training, IT Network and Equipment functionality, Employee attractions and retention & Performance Management	D								6,704	12,522	7,304
Good governance and administrative excellence	To promote culture of accountability, participatory, responsiveness, transparency and clean governance	E										
Sound financial management and viability	To ensure that the municipality maintains financial stability, operates efficiently, and has the resources necessary to deliver	F								870	870	1,304
Accessible basic and infrastructure services	To improve access to basic and infrastructure services through provision, operation and maintenance of socio-economic	G								179,227	178,954	187,776
		H										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	-	-	-	187,218	193,793	198,489

- References**
- Total capital expenditure must reconcile to Budgeted Capital Expenditure
  - IUDF code must be used on Table SA36
  - Balance of allocations not directly linked to an IDP strategic objective

LIM344 Makhado - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Actual Outcomes	Actual Outcomes	Actual Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2026/27
<b>Municipal Institutional Development and</b>	Reviewed Intergrated Development Plan									
<b>Municipal Institutional Development and</b>	Reviewed 2026/27 Integrated Development Plan by 31 May 2026							100.0%	100.0%	100.0%
<b>Intergrated Development Planning</b>										
<i>Intergrated Development Planning</i>										
<b>Performance Management</b>										
<i>Approved 2025/26 SDBIP</i>	Approved 2025/26 SDBIP by 28 June 2026							100.0%	100.0%	100.0%
<b>Adjusted 2025/26 SDBIP</b>	Adjusted 2025/26 SDBIP by 28 February 2027							100.0%	100.0%	100.0%
<b>Approved 2025/26 SDBIP Mid-Year Report</b>	Approved 2025/26 SDBIP Mid-Year Report by 30 January 2027							100.0%	100.0%	100.0%
<i>Approved 2025/26 Annual Report</i>	Approved 2025/26 Annual Report by 31 March 2027							100.0%	100.0%	100.0%
<b>Human Resources and Organizational Development</b>										
<b>Number of employees trained</b>	100 employees trained							100.0%	100.0%	100.0%
<b>Number of councilors trained</b>	30 Councilors trained by 30 June 2027							100.0%	100.0%	100.0%
<i>Basic service delivery and infrastructure development</i>										
<b>Basic service delivery and infrastructure</b>										
<b>Electricity Provision</b>										
<i>households (Tshituni, Mulima, Mpofu, Xinkuwani,</i>	591 households electrified by 30 June 2027							100.0%	100.0%	100.0%
<b>Upgrading Boom Park sub station</b>	Upgraded Boom Park sub station by 30 June 2027							100.0%	100.0%	100.0%
<b>Electrification of South of Pretorius residential</b>	Electrification of South of Pretorius residential development by 30 June							100.0%	100.0%	100.0%
<i>Upgrading Roodewal substation</i>	Upgrading Roodewal substation by 30 June 2027							100.0%	100.0%	100.0%
<b>Upgrading Makhado Park substation</b>	Upgrading Makhado Park substation by 30 June 2027							100.0%	100.0%	100.0%
<b>Main substation upgrade phase 4</b>	Upgraded Main sub station by 30 June 2027							100.0%	100.0%	100.0%
<b>Upgrading South of Pretorius substation</b>	Upgrading South of Pretorius substation by 30 June 2027									
<b>Upgrading Emmarentia Substation</b>	Upgraded Emmarentia sub station by 30 June 2027							100.0%	100.0%	100.0%
<i>Waste Management</i>										
<b>Number of skip bins and skip bin cover nets</b>	Purchasing and delivery of 50 skip bins and 50 skip bin cover nets by 30							100.0%	100.0%	100.0%
<b>Construction of Weighbridge at Makhado Landfill</b>	Construction of Weighbridge at Makhado Landfill Site by 30 June 2027							100.0%	100.0%	100.0%
<i>Parks &amp; Recreation</i>										
<b>Construction of Dzanani Taxi Rank and Market</b>	100% Completion of Construction of Dzanani Taxi Rank and Market							100.0%	100.0%	100.0%
<b>Number of Tractor Slasher</b>	Ten Tractor Slasher purchased by 30 June 2027							100.0%	100.0%	100.0%
<i>Number of Leaf blower</i>	Ten Leaf blowers purchased by 30 June 2027							100.0%	100.0%	100.0%
<b>Number of Chainsaw machine</b>	Ten Chainsaw mechine purchased by 30 June 2027							100.0%	100.0%	100.0%
<b>Number of Extended Chainsaw machine</b>	Six extended Chainsaw mechine purchased by 30 June 2027							100.0%	100.0%	100.0%
<b>Library</b>										
<i>Number of Study Carrels and Chairs</i>	Nine Study carrel and chairs purchased by 30 June 2027							100.0%	100.0%	100.0%
<b>Building and Construction</b>										
<b>Refurbishment of Library Building</b>	100% Completion of Refurbishment of Library Building							100.0%	100.0%	100.0%
<i>Refurbishment of Vleifontein Satellite office</i>	100% Completion of Refurbishment of Vleifontein Satellite Office							100.0%	100.0%	100.0%
<b>Refurbishment of Ha-Mutsha Community Hall</b>	100% Completion of Refurbishment of Ha- Mutsha Community Hall							100.0%	100.0%	100.0%
<b>Roads, Bridges and Stormwater</b>										
<i>Upgrading of Tshino Access Road</i>	100% For Upgrading of Tshino Access Road							100.0%	100.0%	100.0%
<i>Upgrading of Road leading to Mavhoyi FET College</i>	100% Progress of upgrading of Road Leading to Mavhoyi FET College							100.0%	100.0%	100.0%
<b>Development of Roads and Stormwater at Tshikota</b>	100% completion of Development of Roads and Stormwater at Tshikota							100.0%	100.0%	100.0%
<b>Development of Roads and Stormwater at South of</b>	100% completion of Development of Roads and Stormwater at South of							100.0%	100.0%	100.0%
<b>Municipal Financial Viability and management</b>										
<i>Municipal Financial Viability and management</i>										
<b>Financial Statements</b>										
<b>Improved Audit opinion for the previous financial</b>	Improved Audit Opinion on previous financial year (2025/26) by 30							100.0%	100.0%	100.0%
<i>Prepared Interim Financial Statement (FS)</i>	Developed and Submitted 2026/27 Interim Financial Statement by 30							100.0%	100.0%	100.0%
<b>Prepared and Submitted Annual FS for 2024/25</b>	Developed and submitted 2025/26 AFS by 31 August 2026							100.0%	100.0%	100.0%
<b>Expenditure Management</b>										
<i>Percentage Expenditure on MIG</i>	100% MIG Expenditure by 30 June 2027							100.0%	100.0%	100.0%
<b>Percentage Expenditure on INEP Grant</b>	100% INEP Expenditure by 30 June 2027							100.0%	100.0%	100.0%
<b>Percentage Expenditure of Financial Management</b>	100% Financial Management Grant spent by 30 June 2027							100.0%	100.0%	100.0%
<b>Percentage of Electricity distribution loss</b>	10 % of Electricity Distribution loss (As per Treasury Regulations) by 30							100.0%	100.0%	100.0%
<i>Percentage of Invoices Paid within 30 days of receipt</i>	100% of Invoices paid within 30 days of receipt by 30 June 2027							100.0%	100.0%	100.0%
<b>Budget and Reporting</b>										
<b>Approved 2026/27 budget</b>	Submission of 2026/27 Budget on or by 31 May 2026							100.0%	100.0%	100.0%
<i>within 10 days after the end of the month</i>	12 Section 71 Reports submitted by 30 June 2027							100.0%	100.0%	100.0%
<b>Free Basic Services</b>										
<b>Number of Indigents with access to free</b>	4000 Indigents with access to free electricity by 30 June 2027							100.0%	100.0%	100.0%
<i>Supply Chain Management</i>										
<b>Percentage of Tenders processed within 90 days</b>	95% of Tenders Processed within 90 Days after bid closing date by 30							100.0%	100.0%	100.0%
<b>Revenue Management</b>										
<i>Revenue Collection Rate</i>	90% of Revenue Collected during 2026/27 Financial Year by 30 June							100.0%	100.0%	100.0%
<i>Local Economic Development</i>										
<i>Local Economic Development</i>										
<i>Local Economic Development</i>										
<b>Number of LED projects supported</b>	Six (6) Projects Supported by 30 June 2027							100.0%	100.0%	100.0%
<i>Number of job opportunities created</i>	600 job opportunities created by 30 March 2027							100.0%	100.0%	100.0%
<i>Spatial Rationale</i>										
<b>Spatial Rationale</b>										
<b>Development Planning</b>										
<b>Township Establishment (Town Planning</b>	Established Township Ellitvilas Extension 2 & LTT Extension 16							100.0%	100.0%	100.0%
<i>Design, consult and development of a Precinct Plan</i>	Completed Precint Plan							100.0%	100.0%	100.0%
<i>Transport Plan</i>	Completed Integrated Transport Plan							100.0%	100.0%	100.0%
<i>applications adjudicated</i>	100% adjudication of land-use and land development applications							100.0%	100.0%	100.0%
<i>Good Governance and Public Participation</i>										
<i>Good Governance and Public Participation</i>										
<i>Risk Management</i>										
<i>Risk Assessment Register</i>	Assessment Register by 30 June 2027							100.0%	100.0%	100.0%
<i>Coordinate risk management activities</i>	100% of Fraud and Anti-Corruption cases attended by 30 June 2027							100.0%	100.0%	100.0%
<b>Internal Audit</b>										
<i>External Audit findings.</i>	100% of External Audit Findings resolved by 30 June 2027							100.0%	100.0%	100.0%
<i>Annual Internal Audit Plan.</i>	100% of Risk based Annual Internal Audit Plan Implemented by 30 June							100.0%	100.0%	100.0%
<b>Approved Risk based three(03) year internal</b>	Approved three(03) year internal Audit rolling plan by 30 June 2027							100.0%	100.0%	100.0%
<i>Information Technology</i>										
<i>Number of IT projects completed</i>	Six (6) Information Technology Projects completed by 30 June 2027							100.0%	100.0%	100.0%
<i>Council Services</i>										
<i>Percentage Implementation of Council Resolutions</i>	90% of Council Resolutions Implemented by 30 June 2027							100.0%	100.0%	100.0%
<i>Number of Council Meetings held</i>	Four (4) Council Meetings held by 30 June 2027							100.0%	100.0%	100.0%
<b>Public Participation</b>										
<i>Number of Imbizos convened</i>	Four (4) Imbizos held by 30 June 2027							100.0%	100.0%	100.0%

And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

LIM344 Makhado - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget year 2026/27	Budget year 2027/28	Budget year 2028/29
<b>Entity 1 - (name of entity)</b>										
<i>Insert measure/s description</i>										
<b>Entity 2 - (name of entity)</b>										
<i>Approved 2023/26 SDBIP</i>										
<b>Entity 3 - (name of entity)</b>										
<i>Approved 2023/26 SDBIP</i>										
<b>And so on for the rest of the Entities</b>										

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

LIM344 Makhado - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.3%	0.3%	0.4%	1.5%	1.4%	1.4%	0.4%	1.0%	1.0%	1.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.4%	0.4%	0.4%	1.3%	1.2%	1.2%	0.4%	0.9%	0.9%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety or Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.1	1.0	0.9	2.2	2.0	2.0	1.1	1.6	1.5	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	1.1	1.0	0.9	2.2	2.0	2.0	1.1	1.6	1.5	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.3	0.3	1.3	1.0	1.0	0.3	1.1	0.9	0.7
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	136.0%	0.0%	0.0%	109.4%	107.3%	107.3%	153.8%	106.2%	105.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		136.0%	0.0%	0.0%	109.4%	107.3%	107.3%	153.8%	106.2%	105.0%	103.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	51.0%	43.8%	44.1%	20.5%	23.8%	23.8%	52.6%	19.6%	27.4%	34.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		576.5%	-21.9%	-20.6%	518.3%	1049.3%	1049.3%	406.9%	597.7%	403.4%	215.4%
<b>Other Indicators</b>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital	31.6%	34.2%	32.8%	25.8%	25.8%	25.8%	29.2%	27.6%	27.2%	26.3%
Remuneration	Total remuneration/(Total Revenue - capital	34.2%	36.8%	35.3%	28.0%	27.9%	27.9%	39.8%	29.8%	29.4%	28.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.0%	3.3%	3.2%	2.8%	2.7%	2.7%	7.0%	5.2%	5.1%	4.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.8%	14.5%	13.1%	12.0%	11.3%	11.3%	10.6%	11.4%	11.1%	10.5%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating	-	(8,254.4)	63.4	78.9	84.2	84.2	59.7	77.2	79.4	86.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	138.1%	107.5%	100.6%	47.3%	52.6%	52.6%	124.7%	37.7%	50.7%	62.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	-	-	-	-	-	-	-	-	-	-

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

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure											
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	133,200	179,958	156,746	151,137	145,983	145,983	(91,330)	86,707	80,940	81,872	
Borrowing											

LIM344 Makhado - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
<b>Monthly household income (no. of households)</b>	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13											
Insert description	2											
<b>Household/demographics (000)</b>												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
<b>Housing statistics</b>												
Formal	3											
Informal												
<b>Total number of households</b>												
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
<b>Total new housing dwellings</b>												
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b>Collection rates</b>												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
		<b>Household service targets (000)</b>										
		<b>Water:</b>										
		Piped water inside dwelling	-	-	-	-	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-	-
	8	Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>										
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>										
		<b>Total number of households</b>										
		<b>Sanitation/sewerage:</b>										
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>										
		Bucket toilet	-	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>										
		<b>Total number of households</b>										
		<b>Energy:</b>										
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>										
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min.service level)	-	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>										
		<b>Total number of households</b>										
		<b>Refuse:</b>										
		Removed at least once a week	-	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>										
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>										
		<b>Total number of households</b>										



Municipal entity services		Ref.	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Name of municipal entity		Household service targets (000)									
		<b>Water:</b>									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		8 Using public tap (at least min.service level)									
		10 Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		9 Using public tap (< min.service level)									
		10 Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		<b>Energy:</b>									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		<b>Refuse:</b>									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Services provided by 'external mechanisms'		Ref.	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers		Household service targets (000)									
		<b>Water:</b>									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		8 Using public tap (at least min.service level)									
		10 Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		9 Using public tap (< min.service level)									
		10 Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		<b>Sanitation/sewerage:</b>									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		<b>Energy:</b>									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		<b>Refuse:</b>									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Detail of Free Basic Services (FBS) provided		Ref.	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity		Location of households for each type of FBS									
List type of FBS service		month Rands)									
		Number of HH receiving this type of FBS									
		<b>Informal settlements (Rands)</b>									
		Number of HH receiving this type of FBS									
		<b>Informal settlements targeted for upgrading (Rands)</b>									
		Number of HH receiving this type of FBS									
		<b>Living in informal backyard rental agreement (Rands)</b>									
		Number of HH receiving this type of FBS									
		<b>Other (Rands)</b>									
		Number of HH receiving this type of FBS									
		<b>Total cost of FBS - Electricity for informal settlements</b>	-	-	-	-	-	-	-	-	-

<b>Water</b>	Ref.	<b>Location of households for each type of FBS</b>											
List type of FBS service		<b>Formal settlements - (6 kilolitre per indigent household per month Rands)</b> Number of HH receiving this type of FBS <b>Informal settlements (Rands)</b> Number of HH receiving this type of FBS <b>Informal settlements targeted for upgrading (Rands)</b> Number of HH receiving this type of FBS <b>Living in informal backyard rental agreement (Rands)</b> Number of HH receiving this type of FBS <b>Other (Rands)</b> Number of HH receiving this type of FBS <b>Total cost of FBS - Water for informal settlements</b>											
			-	-	-	-	-	-	-	-	-	-	-
<b>Sanitation</b>	Ref.	<b>Location of households for each type of FBS</b>											
List type of FBS service		<b>households)</b> Number of HH receiving this type of FBS <b>Informal settlements (Rands)</b> Number of HH receiving this type of FBS <b>Informal settlements targeted for upgrading (Rands)</b> Number of HH receiving this type of FBS <b>Living in informal backyard rental agreement (Rands)</b> Number of HH receiving this type of FBS <b>Other (Rands)</b> Number of HH receiving this type of FBS <b>Total cost of FBS - Sanitation for informal settlements</b>											
			-	-	-	-	-	-	-	-	-	-	-
<b>Refuse Removal</b>	Ref.	<b>Location of households for each type of FBS</b>											
List type of FBS service		<b>households)</b> Number of HH receiving this type of FBS <b>Informal settlements (Rands)</b> Number of HH receiving this type of FBS <b>Informal settlements targeted for upgrading (Rands)</b> Number of HH receiving this type of FBS <b>Living in informal backyard rental agreement (Rands)</b> Number of HH receiving this type of FBS <b>Other (Rands)</b> Number of HH receiving this type of FBS <b>Total cost of FBS - Refuse Removal for informal settlements</b>											
			-	-	-	-	-	-	-	-	-	-	-

**References**

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

LIM344 Makhado Supporting Table SA10 Funding measurement

Description	MFMA section	####	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	46,356	(1,241,285)	(1,547,791)	60,741	32,891	32,891	32,891	48,202	77,427	152,334
Cash + investments at the yr end less applications - R'000	18(1)b	2	(47,522)	(1,513,445)	(1,877,788)	138,127	79,482	79,482	172,441	314,231	347,971	384,937
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	7,461	(2,643)	29,501	313,649	272,584	272,584	(55,613)	224,958	252,123	310,358
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	12.9%	8.2%	11.1%	4.5%	(6.0%)	(32.7%)	4.8%	4.8%	4.8%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	112.2%	0.0%	0.0%	85.5%	86.2%	86.2%	139.0%	93.7%	93.9%	94.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.0%	7.2%	4.0%	5.0%	5.2%	5.2%	9.2%	4.2%	4.0%	3.7%
Capital payments % of capital expenditure	18(1)c,(18)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	-	-	-	-	-	-	-	100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	54.4%	5.5%	111.9%	(1.0%)	0.0%	(56.5%)	172.6%	6.3%	(2.2%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.0%	2.3%	2.2%	2.2%	2.3%	2.3%	4.0%	4.0%	4.2%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	12.7%	4.7%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

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

**Supporting indicators**

% incr total service charges (incl prop rates)	18(1)a		0.0%	18.9%	14.2%	17.1%	10.5%	0.0%	(26.7%)	10.8%	10.8%	10.8%
% incr Property Tax	18(1)a		0.0%	24.0%	3.7%	5.6%	(0.0%)	0.0%	(8.5%)	3.4%	3.3%	3.2%
% incr Service charges - Electricity	18(1)a		0.0%	18.1%	17.6%	20.2%	13.0%	0.0%	(31.2%)	12.4%	12.3%	12.2%
% incr Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Management	18(1)a		0.0%	5.6%	1.1%	8.3%	0.0%	0.0%	17.7%	3.4%	3.3%	3.2%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		482,964	574,367	656,167	768,571	849,371	849,371	622,603	941,381	1,043,412	1,156,503
Service charges			482,964	574,367	656,167	768,571	849,371	849,371	622,603	941,381	1,043,412	1,156,503
Property rates			97,300	120,692	125,104	132,051	132,051	132,051	120,782	136,540	141,046	145,560
Service charges - electricity revenue			371,262	438,468	515,697	619,883	700,683	700,683	482,243	787,637	884,595	992,604
Service charges - water revenue			-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue			1	-	-	-	-	-	-	-	-	-
Service charges - refuse removal			14,402	15,207	15,367	16,638	16,638	16,638	19,578	17,203	17,771	18,340
Agency services			-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding			133,200	179,958	156,746	151,137	145,983	145,983	75,069	86,707	80,940	81,872
Cash receipts from ratepayers	18(1)a		585,416	-	-	829,899	906,367	906,367	995,033	1,092,449	1,199,936	1,199,936
Ratepayer & Other revenue	18(1)a		521,875	595,596	675,008	970,762	1,051,439	1,051,439	651,860	1,062,379	1,163,404	1,275,335
Change in consumer debtors (current and non-current)		N/A	80,742	12,563	270,498	(5,309)	-	(286,541)	380,182	38,051	(13,870)	(13,870)
Operating and Capital Grant Revenue	18(1)a		573,815	618,618	667,402	650,860	684,905	684,905	414,134	633,743	645,124	682,021
Capital expenditure - total	20(1)(vi)		284,975	238,817	247,541	272,155	271,545	271,545	166,399	187,218	193,793	198,489
Capital expenditure - renewal	20(1)(vi)		36,070	11,332	3,422	-	-	-	-	-	-	-
<b>Supporting benchmarks</b>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										518,156	515,343	547,911
DoRA capital grants total MFY										115,587	129,782	134,110
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										633,743	645,124	682,021
Average annual collection rate (arrears inclusive)												
<b>DoRA operating</b>												
Equitable share										507,068	506,862	539,128
MIG - PMU Operational (5%)										5,642	6,281	6,483
FMG										2,100	2,200	2,300
EPWP										3,346	-	-
<b>DoRA capital</b>												
MIG												
INEP										107,195	119,330	123,186
										8,392	10,452	10,924
<b>Trend</b>												
Change in consumer debtors (current and non-current)			N/A	80,742	12,563	270,498	(5,309)	-	(286,541)	380,182	38,051	(13,870)
<b>Total Operating Revenue</b>												
<b>Total Operating Expenditure</b>												
<b>Operating Performance Surplus/(Deficit)</b>												
<b>Cash and Cash Equivalents (30 June 2012)</b>												
<b>Revenue</b>												
% Increase in Total Operating Revenue				7.2%	8.2%	24.6%	6.7%	0.0%	(26.5%)	(1.8%)	6.1%	8.4%
% Increase in Property Rates Revenue				24.0%	3.7%	5.6%	(0.0%)	0.0%	(8.5%)	13.0%	3.3%	3.2%
% Increase in Electricity Revenue				18.1%	17.6%	20.2%	13.0%	0.0%	(31.2%)	12.4%	12.3%	12.2%
% Increase in Property Rates & Services Charges				18.9%	14.2%	17.1%	10.5%	0.0%	(26.7%)	10.8%	10.8%	10.8%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure				0.0%	9.0%	6.4%	(1.4%)	11.0%	0.0%	(22.9%)	0.6%	5.7%
% Increase in Employee Costs				0.0%	16.3%	3.7%	(2.2%)	7.0%	0.0%	(17.0%)	4.8%	4.8%
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)				0	0	0	1589987.476	2801611.791	71441100.67	1412528.001	1782097.093	3074641.502
												82127534.7

Average Cost Per Councillor (Remuneration)		0	0	0	463747.68	0	464307.48	343488.9225	482297.44	0	521652.96
R&M % of PPE		2.0%	2.3%	2.2%	2.2%	2.3%	2.3%	4.0%	4.0%	4.0%	4.2%
Asset Renewal and R&M as a % of PPE		3.8%	10.8%	9.6%	7.9%	8.0%	8.0%	8.4%	8.4%	9.0%	9.4%
Debt Impairment % of Total Billable Revenue		7.0%	7.2%	4.0%	5.0%	5.2%	5.2%	9.2%	4.2%	4.0%	3.7%
<b>Capital Revenue</b>											
Internally Funded & Other (R'000)		182,119	174,144	146,247	151,137	145,983	145,983	75,072	86,707	80,940	81,872
Borrowing (R'000)		-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)		151,775	58,859	90,795	121,018	125,562	125,562	91,330	100,511	112,853	116,617
Internally Generated funds % of Non Grant Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		45.5%	25.3%	38.3%	44.5%	46.2%	46.2%	54.9%	53.7%	58.2%	58.8%
<b>Capital Expenditure</b>											
Total Capital Programme (R'000)		284,975	238,817	247,541	272,155	271,545	271,545	166,399	187,218	193,793	198,489
Asset Renewal		29,440	142,295	131,223	111,659	112,097	112,097	-	94,996	106,373	113,205
Asset Renewal % of Total Capital Expenditure		8.8%	61.1%	55.4%	41.0%	41.3%	41.3%	0.0%	50.7%	54.9%	57.0%
<b>Cash</b>											
Cash Receipts % of Rate Payer & Other		112.2%	0.0%	0.0%	85.5%	86.2%	86.2%	139.0%	93.7%	93.9%	94.1%
Cash Coverage Ratio		-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>											
Most recent Credit Rating									0		
Capital Charges to Operating		0.3%	0.3%	0.4%	1.5%	1.4%	1.4%	0.4%	1.0%	1.0%	1.0%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Reserves</b>											
Uncommitted reserves after application of cash and investments		(47,522)	(1,513,445)	(1,877,788)	138,127	79,482	79,482	172,441	314,231	347,971	384,937
<b>Free Services</b>											
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue		(4.0%)	(0.1%)	(0.2%)	0.0%	0.0%	0.0%	(1.9%)	(1.2%)	(1.2%)	(1.1%)
<b>High Level Outcome of Funding Compliance</b>											
Total Operating Revenue		1,075,893	1,153,726	1,248,349	1,554,993	1,658,807	1,658,807	1,218,824	1,629,728	1,729,563	1,875,689
Total Operating Expenditure		1,191,150	1,298,548	1,381,384	1,362,362	1,511,786	1,511,786	1,165,291	1,520,358	1,607,221	1,699,440
Surplus/(Deficit) Budgeted Operating Statement		(115,256)	(144,821)	(133,034)	192,631	147,022	147,022	53,534	109,371	122,341	176,249
Surplus/(Deficit) Considering Reserves and Cash Backing		(47,522)	(1,513,445)	(1,877,788)	138,127	79,482	79,482	172,441	314,231	347,971	384,937
MTREF Funded (1) / Unfunded (0)	15	0	0	0	1	1	1	1	1	1	1
MTREF Funded ▼ / Unfunded ✖	15	0	0	0	0	0	0	0	0	0	0

**References**

15. Subject to figures provided in Schedule.

**LIM344 Makhado - Supporting Table SA11 Property rates summary**

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Valuation:</b>										
Date of valuation:	1	0	0	0	0	0	0	0	0	0
Financial year valuation used		2023	2024	2025	2026	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	0	0	1	0	0
Municipal/assistant valuer appointed? (Y/N)		1	1	1	1	0	0	1	0	0
Municipal partnership s38 used? (Y/N)		2	2	2	2	2	2	2	2	2
No. of assistant valuers (FTE)	3	1	1	1	1	1	1	0	1	1
No. of data collectors (FTE)	3	1	1	1	1	1	1	1	1	1
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		1	1	1	1	0	0	1	0	0
Implementation time of new valuation roll (mths)		0	0	0	0	0	0	0	0	0
No. of properties	5	17339	17339	17339	17339	17339	17339	17339	17339	17339
No. of sectional title values	5	25	25	25	25	25	25	25	25	25
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations		2	2	2	2	2	2	2	2	2
No. of valuation roll amendments		2	2	2	2	2	2	2	2	2
No. of objections by rate payers		246	246	246	246	246	246	246	246	246
No. of appeals by rate payers		63	63	63	63	63	63	63	63	63
No. of successful objections	8	127	127	127	127	127	127	127	127	127
No. of successful objections > 10%	8	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52
Supplementary valuation		0	0	0	0	0	0	0	0	0
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		0	0	0	0	0	0	0	0	0
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	0	0	0	0	0	0	0	0	0
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	0	0	0	0	0	0	0	0	0
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	0	0	0	0	0	0
Differential rates used? (Y/N)	5	0	0	0	0	0	0	0	0	0
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	0	0	0	0	0
Special rating area used? (Y/N)		0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		0	0	0	0	0	0	0	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6	0	0	0	0	0	0	0	0	0
Rate revenue expected to collect (R'000)	6	0	0	0	0	0	0	0	0	0
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	0
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-

**References**

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

LIM344 Makhado - Supporting Table SA12a Property rates by category (current year)

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

**References**

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

6. Provide relevant information for historical comparisons.

LIM344 Makhado - Supporting Table SA12b Property rates by category (budget year)

Description	####	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Budget Year 2026/27</b>												
<b>Valuation:</b>												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
<b>Rating:</b>												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-

**References**

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

6. Provide relevant information for historical comparisons.

LIM344 Makhado - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			5,147,962,994.00	-	8,444,773,168.00	8,453,773,668.00	8,453,773,668.00	8,453,773,668.00	8,453,773,668.00
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			5,388,099,162.00	-	8,368,533,168.00	8,368,533,168.00	8,368,533,168.00	8,368,533,168.00	8,368,533,168.00
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			2,227,917,888.00	-	2,485,659,723.00	2,485,659,723.00	2,485,659,723.00	2,485,659,723.00	2,485,659,723.00
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			3,708,072,816.00	-	1,035,398,000.00	1,035,398,000.00	1,035,398,000.00	1,035,398,000.00	1,035,398,000.00
Municipal properties			667,470,663.00	-	69,504,400.00	69,504,400.00	69,504,400.00	69,504,400.00	69,504,400.00
Public service infrastructure			253,079,375.00	-	1,529,452,000.00	1,529,452,000.00	1,529,452,000.00	1,529,452,000.00	1,529,452,000.00
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
<b>Property rates by usage</b>									
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			-	-	-	-	-	-	-
General residential rebate			0	0	34592.9	36080.39	37307.1	38538.23	39771.45
Indigent rebate or exemption			0	0	0	9722054	9722054	9722054	9722054
Pensioners/social grants rebate or exemption			0	0	0	82392	82392	82392	82392
Temporary relief rebate or exemption			0	0	0	0	0	0	0
Bona fide farmers rebate or exemption			0	0	0	0	0	0	0
<b>Other rebates or exemptions</b>	2		0	0	0	1433553.6	1433553.6	1433553.6	1433553.6
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Water usage - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Water usage - life line tariff		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 3 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Waste water - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 3 (c/kl)		(fill in structure)	0	0	0	0	0	0	0

Volumetric charge - Block 4 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fixe fee (Rands/month)			0	0	0	450	508	570	640
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
FBE		(how is this targeted?)	0	0	0	4000	4000	4000	4000
Life-line tariff - meter		(describe structure)	0	0	0	0	0	0	0
Life-line tariff - prepaid		(describe structure)	0	0	0	0	0	0	0
Flat rate tariff - meter (c/kwh)			0	0	0	0	0	0	0
Flat rate tariff - prepaid(c/kwh)			0	0	0	0	0	0	0
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	1.92	2.16	2.43	2.73
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	2.48	2.8	3.14	3.53
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	3.51	3.96	4.44	4.99
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	4.19	4.72	5.3	5.95
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	1.92	2.16	2.43	2.73
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	2.48	2.8	3.14	3.53
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	3.51	3.96	4.44	4.99
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	4.19	4.72	5.3	5.95
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge			0	0	0	0	0	0	0
Basic charge/fixe fee			0	0	0	0	0	0	0
80l bin - once a week			0	0	0	0	0	0	0
250l bin - once a week			0	0	0	0	0	0	0

LIM344 Makhado - Supporting Table SA13b Service Tariffs by category - explanatory

Description	###	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Exemptions, reductions and rebates (Rands)</b> <i>[Insert lines as applicable]</i>									
<b>Water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<b>Waste water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<b>Electricity tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

LIM344 Makhado - Supporting Table SA14 Household bills

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total large household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-

References

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

LIM344 Makhado - Supporting Table SA15 Investment particulars by type

Investment type	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Investments</b>										
<b>Bank Repurchase Agreements</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Bank Repurchase Agreements</b>		-	-	-	-	-	-	-	-	-
<b>Bankers Acceptance Certificate</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Bankers Acceptance Certificate</b>		-	-	-	-	-	-	-	-	-
<b>Deposit Taking Institutions</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Deposit Taking Institutions</b>		-	-	-	-	-	-	-	-	-
<b>Derivative Financial Assets</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Derivative Financial Assets</b>		-	-	-	-	-	-	-	-	-
<b>Guaranteed Endowment Policies (Sinking)</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Guaranteed Endowment Policies (Sinking)</b>		-	-	-	-	-	-	-	-	-
<b>Interest Rate Swaps</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Interest Rate Swaps</b>		-	-	-	-	-	-	-	-	-
<b>Listed/Unlisted Bonds and Stocks</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Listed/Unlisted Bonds and Stocks</b>		-	-	-	-	-	-	-	-	-
<b>Municipal Bonds</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Municipal Bonds</b>		-	-	-	-	-	-	-	-	-
<b>National Government Securities</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total National Government Securities</b>		-	-	-	-	-	-	-	-	-
<b>Negotiable Certificate of Deposits</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Negotiable Certificate of Deposits</b>		-	-	-	-	-	-	-	-	-
<b>Unamortised Debt Expense</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Unamortised Debt Expense</b>		-	-	-	-	-	-	-	-	-
<b>Unamortised Preference Share Expense</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Unamortised Preference Share Expense</b>		-	-	-	-	-	-	-	-	-
<b>Total Investments</b>		-	-	-	-	-	-	-	-	-

LIM344 Makhado - Supporting Table SA16 Investment particulars by maturity

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

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

LIM344 Makhado - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Borrowings</b>										
<b>Annuity and Bullet Loans</b>										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
<b>Total Annuity and Bullet Loans</b>		-	-	-	-	-	-	-	-	-
<b>Bankers Acceptance Certificate</b>										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
<b>Total Bankers Acceptance Certificate</b>		-	-	-	-	-	-	-	-	-
<b>Concessionary Loan</b>										
Derivative Financial Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
<b>Total Derivative Financial Liability</b>		-	-	-	-	-	-	-	-	-
<b>Finance Lease Liability</b>										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		(414)	1,840	573	1,919	1,919	1,919	2,024	2,024	2,024
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
<b>Total Finance Lease Liability</b>		(414)	1,840	573	1,919	1,919	1,919	2,024	2,024	2,024
<b>Government Loans</b>										
<b>Intercompany/Parent-subsiidiary Transactions</b>										
<b>Local Registered Stock</b>										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
<b>Total Registered Stock</b>		-	-	-	-	-	-	-	-	-
<b>Marketable Bonds</b>										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
<b>Total Marketable Bonds</b>		-	-	-	-	-	-	-	-	-
<b>Non-annuity Loans</b>										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
<b>Total Non-annuity Loans</b>		-	-	-	-	-	-	-	-	-
<b>Non-marketable Bonds</b>										
Banks		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-

<b>Total Non-marketable Bonds</b>	-	-	-	-	-	-	-	-	-
<b>PPP Liabilities</b>	-	-	-	-	-	-	-	-	-
Banks	-	-	-	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
General Public	-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation	-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds	-	-	-	-	-	-	-	-	-
Municipal Pension Funds	-	-	-	-	-	-	-	-	-
Other Public Pension Funds	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Public Investments Commissioners	-	-	-	-	-	-	-	-	-
<b>Total PPP Liabilities</b>	-	-	-	-	-	-	-	-	-
<b>Securities</b>	-	-	-	-	-	-	-	-	-
Banks	-	-	-	-	-	-	-	-	-
Development Bank of South Africa	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
General Public	-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation	-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds	-	-	-	-	-	-	-	-	-
Municipal Pension Funds	-	-	-	-	-	-	-	-	-
Other Public Pension Funds	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Public Investments Commissioners	-	-	-	-	-	-	-	-	-
<b>Total Securities</b>	-	-	-	-	-	-	-	-	-
<b>Interest Rate Swaps</b>	-	-	-	-	-	-	-	-	-
<b>Total Borrowings</b>	(414)	1,840	573	1,919	1,919	1,919	2,024	2,024	2,024

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		454,598	504,661	520,303	529,842	559,341	553,773	518,156	515,342	547,911
Expanded Public Works Programme Integrated Grant		3,259	2,768	2,560	3,323	3,323	3,324	3,346	-	-
Municipal Disaster Relief Grant		3,500	18,000	6,006	6,006	35,504	35,506	-	-	-
Local Government Financial Management Grant		1,950	1,950	1,900	2,000	2,000	2,000	2,100	2,200	2,300
Municipal Infrastructure Grant		-	-	-	5,570	5,570	-	5,642	6,281	6,483
Equitable Share		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	<b>454,598</b>	<b>504,661</b>	<b>520,303</b>	<b>529,842</b>	<b>559,341</b>	<b>553,773</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		122,717	115,015	147,085	121,018	125,562	128,088	115,587	129,782	134,110
Municipal Infrastructure Grant		102,597	108,015	125,490	105,837	105,837	111,407	107,195	119,330	123,186
Integrated National Electrification Programme Grant		20,120	7,000	21,595	15,181	19,726	16,681	8,392	10,452	10,924
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>122,717</b>	<b>115,015</b>	<b>147,085</b>	<b>121,018</b>	<b>125,562</b>	<b>128,088</b>	<b>115,587</b>	<b>129,782</b>	<b>134,110</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>577,315</b>	<b>619,676</b>	<b>667,388</b>	<b>650,860</b>	<b>684,903</b>	<b>681,861</b>	<b>633,743</b>	<b>645,124</b>	<b>682,021</b>

LIM344 Makhado - Supporting Table SA19 Expenditure on transfers and grant programme

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>EXPENDITURE:</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		553,695	611,618	650,351	529,842	559,342	619,061	518,156	515,342	547,911
Expanded Public Works Programme Integrated Grant		3,259	2,768	2,560	3,323	3,323	2,770	3,346	-	-
Municipal Disaster Relief Grant		-	16,942	10,564	6,006	35,506	5,161	-	-	-
Local Government Financial Management Grant		1,950	1,950	1,900	2,000	2,000	1,917	2,100	2,200	2,300
Municipal Infrastructure Grant		102,597	108,015	125,490	5,570	5,570	96,270	5,642	6,281	6,483
Equitable Share		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>553,695</b>	<b>611,618</b>	<b>650,351</b>	<b>529,842</b>	<b>559,342</b>	<b>619,061</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		20,120	7,000	17,051	121,018	125,562	12,387	115,587	129,782	134,110
Municipal Infrastructure Grant		-	-	-	105,837	105,837	-	107,195	119,330	123,186
Integrated National Electrification Programme Grant		20,120	7,000	17,051	15,181	19,725	12,387	8,392	10,452	10,924
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>20,120</b>	<b>7,000</b>	<b>17,051</b>	<b>121,018</b>	<b>125,562</b>	<b>12,387</b>	<b>115,587</b>	<b>129,782</b>	<b>134,110</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>573,815</b>	<b>618,618</b>	<b>667,402</b>	<b>650,860</b>	<b>684,905</b>	<b>631,448</b>	<b>633,743</b>	<b>645,124</b>	<b>682,021</b>

LIM344 Makhado - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Operating transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		(224,461)	(323,558)	(430,515)	-	-	-	-	0	0
Current year receipts		454,598	504,661	520,303	529,842	559,341	559,341	518,156	515,342	547,911
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>553,695</b>	<b>611,618</b>	<b>650,351</b>	<b>529,842</b>	<b>559,342</b>	<b>559,342</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>
Conditions still to be met - transferred to liabilities		(323,558)	(430,515)	(560,563)	-	(2)	(2)	0	0	(0)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>553,695</b>	<b>611,618</b>	<b>650,351</b>	<b>529,842</b>	<b>559,342</b>	<b>559,342</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>(323,558)</b>	<b>(430,515)</b>	<b>(560,563)</b>	<b>-</b>	<b>(2)</b>	<b>(2)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		224,461	327,058	435,073	-	-	-	-	0	0
Current year receipts		122,717	115,015	147,085	121,018	125,562	125,562	115,587	129,782	134,110
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>20,120</b>	<b>7,000</b>	<b>17,051</b>	<b>121,018</b>	<b>125,562</b>	<b>125,562</b>	<b>115,587</b>	<b>129,782</b>	<b>134,110</b>
Conditions still to be met - transferred to liabilities		327,058	435,073	565,108	-	0	0	0	0	0
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		0	0	0	0	2	2	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		0	0	0	0	2	2	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>20,120</b>	<b>7,000</b>	<b>17,051</b>	<b>121,018</b>	<b>125,562</b>	<b>125,562</b>	<b>115,587</b>	<b>129,782</b>	<b>134,110</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>327,058</b>	<b>435,073</b>	<b>565,108</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>573,815</b>	<b>618,618</b>	<b>667,402</b>	<b>650,860</b>	<b>684,905</b>	<b>684,905</b>	<b>633,743</b>	<b>645,124</b>	<b>682,021</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>3,500</b>	<b>4,558</b>	<b>4,545</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>

References

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

LIM344 Makhado - Supporting Table SA21 Transfers and grants made by the municipality

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>											
<b>Monetary Transfers to other municipalities</b>											
<i>District Municipalities</i>	1										
<b>Total Monetary Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Entities/Other External Mechanisms</b>											
<i>Municipal Entities</i>	2										
<b>Total Monetary Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to other Organs of State</b>											
<i>Departmental Agencies and Accounts</i> <i>Provincial Government</i>	3										
<b>Total Monetary Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Organisations</b>											
<i>Foreign Government and International Organisations</i> <i>Higher Educational Institutions</i> <i>Non-Profit Institutions</i> <i>Private Enterprises</i> <i>Public Corporations</i>											
<b>Total Monetary Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Groups of Individuals</b>											
<i>Households</i>											
<b>Total Monetary Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL Monetary TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to other municipalities</b>											
<i>District Municipalities</i>	1										
<b>Total In-Kind Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to Entities/Other External Mechanisms</b>											
<i>Municipal Entities</i>	2										
<b>Total In-Kind Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to other Organs of State</b>											
<i>Departmental Agencies and Accounts</i> <i>Provincial Government</i>	3										
<b>Total In-Kind Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Grants to Organisations</b>											
<i>Foreign Government and International Organisations</i> <i>Higher Educational Institutions</i> <i>Non-Profit Institutions</i> <i>Private Enterprises</i> <i>Public Corporations</i>	4										
<b>Total In-Kind Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<i>Households</i>	5										
<b>Total In-Kind Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL In-Kind TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-

References

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

LIM344 Makhado - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		##	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29		
	A	B	C	D	E	F	G	H	I		
<b>Councillors (Political Office Bearers plus Other)</b>											
<b>Allowances and Service Related Benefits</b>											
Basic Salary	1,243	21,313	22,120	26,236	25,774	25,774	26,994	28,074	29,197		
Cell phone Allowance	20,293	1,558	1,064	1,381	1,399	1,399	1,455	1,513	1,574		
Housing Allowance	-	-	-	-	-	-	-	-	-		
In-kind Benefits	-	-	-	-	-	-	-	-	-		
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-		
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-		
Office-bearer Allowance	-	-	-	-	-	-	-	-	-		
Out of pocket Expenses	-	-	-	-	-	-	-	-	-		
Travelling Allowance	6,672	7,119	7,373	7,164	7,650	7,650	7,723	8,032	8,353		
Use of Personal Facilities	-	-	-	-	-	-	-	-	-		
<b>Total Allowances and Service Related Benefits</b>	<b>28,209</b>	<b>29,990</b>	<b>30,557</b>	<b>34,781</b>	<b>34,823</b>	<b>34,823</b>	<b>36,172</b>	<b>37,619</b>	<b>39,124</b>		
<b>Social Contributions</b>											
Medical Aid Benefits	-	-	-	-	-	-	-	-	-		
Pension Fund Contributions	-	-	-	-	-	-	-	-	-		
<b>Total Social Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Total Councillors</b>	<b>28,209</b>	<b>29,990</b>	<b>30,557</b>	<b>34,781</b>	<b>34,823</b>	<b>34,823</b>	<b>36,172</b>	<b>37,619</b>	<b>39,124</b>		
<b>% increase</b>		<b>6.3%</b>	<b>1.9%</b>	<b>13.8%</b>	<b>0.1%</b>	<b>-</b>	<b>3.9%</b>	<b>4.0%</b>	<b>4.0%</b>		
<b>Senior Managers of the Municipality</b>											
<b>Salaries and Allowances</b>											
Basic Salary	3,158	4,021	4,682	5,954	5,891	5,891	6,199	6,494	6,802		
Bonuses	47	163	561	422	449	449	468	490	514		
<b>Allowance</b>											
Accommodation, Travel and Incidental	(0)	-	-	-	-	-	-	-	-		
Cellular and Telephone	-	-	-	-	-	-	-	-	-		
Housing Benefits	-	-	-	-	-	-	-	-	-		
Non-pensionable	133	85	114	163	163	163	170	178	187		
Travel or Motor Vehicle	1,121	1,302	1,538	1,610	1,714	1,714	1,730	1,812	1,898		
Voluntary Work	-	-	-	-	-	-	-	-	-		
<b>Total Allowance</b>	<b>1,254</b>	<b>1,387</b>	<b>1,651</b>	<b>1,773</b>	<b>1,877</b>	<b>1,877</b>	<b>1,900</b>	<b>1,991</b>	<b>2,085</b>		
<b>Service Related Benefits</b>											
Acting	126	203	188	-	13	13	10	11	11		
Bonus	-	-	-	-	-	-	-	-	-		
Danger Allowance	-	-	-	-	-	-	-	-	-		
Entertainment	-	-	-	-	-	-	-	-	-		
Fire Brigade	-	-	-	-	-	-	-	-	-		
In-kind Benefits	-	-	-	-	-	-	-	-	-		
Leave Pay	-	-	-	-	-	-	-	-	-		
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-		
Long Service Award	-	-	-	-	-	-	-	-	-		
Overtime	-	-	-	-	-	-	-	-	-		
Scarcity	-	-	-	-	-	-	-	-	-		
Standby Allowance	-	-	-	-	-	-	-	-	-		
Tools Allowance	-	-	-	-	-	-	-	-	-		
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-		
Leave gratuity	-	-	-	-	-	-	-	-	-		
Long Term Service Award	-	-	-	-	-	-	-	-	-		
<b>Total Service Related Benefits</b>	<b>126</b>	<b>203</b>	<b>188</b>	<b>-</b>	<b>13</b>	<b>13</b>	<b>10</b>	<b>11</b>	<b>11</b>		
<b>Total Salaries and Allowances</b>	<b>4,585</b>	<b>5,775</b>	<b>7,082</b>	<b>6,148</b>	<b>6,230</b>	<b>6,230</b>	<b>6,578</b>	<b>6,985</b>	<b>7,412</b>		
<b>Social Contributions</b>											
Bargaining Council	-	-	-	-	-	-	-	-	-		
Group Life Insurance	13	17	18	20	23	23	20	21	22		
Medical	220	249	304	318	353	353	362	380	398		
Pension	548	650	805	827	887	887	894	936	981		
Unemployment Insurance	9	9	10	11	11	11	12	12	13		
<b>Total Social Contributions</b>	<b>790</b>	<b>925</b>	<b>1,138</b>	<b>1,176</b>	<b>1,274</b>	<b>1,274</b>	<b>1,288</b>	<b>1,350</b>	<b>1,414</b>		
<b>Post-retirement Benefit</b>											
Medical	-	-	-	-	-	-	-	-	-		
Other Benefits	-	-	-	-	-	-	-	-	-		
Pension	-	-	-	-	-	-	-	-	-		
<b>Total Post-retirement Benefit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>5,375</b>	<b>6,700</b>	<b>8,220</b>	<b>9,324</b>	<b>9,504</b>	<b>9,504</b>	<b>9,866</b>	<b>10,335</b>	<b>10,826</b>		
<b>% increase</b>		<b>24.7%</b>	<b>22.7%</b>	<b>13.4%</b>	<b>1.9%</b>	<b>-</b>	<b>3.8%</b>	<b>4.7%</b>	<b>4.8%</b>		
<b>Other Municipal Staff</b>											
<b>Salaries and Allowances</b>											
Basic Salary	190,302	216,838	227,521	223,880	227,600	227,600	240,324	251,740	263,697		
Bonuses	-	-	-	-	-	-	-	-	-		
<b>Allowance</b>											
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-		
Cellular and Telephone	-	-	-	-	-	-	-	-	-		
Housing Benefits	398	460	528	555	570	570	584	612	641		
Non-pensionable	369	58	514	59	58	58	61	64	67		

Travel or Motor Vehicle	14,848	17,329	19,699	20,175	20,575	20,575	21,449	22,468	23,535
Voluntary Work	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	<b>15,616</b>	<b>17,846</b>	<b>20,742</b>	<b>20,788</b>	<b>21,202</b>	<b>21,202</b>	<b>22,094</b>	<b>23,144</b>	<b>24,243</b>
<b>Service Related Benefits</b>									
Acting	950	681	693	895	1,087	1,087	1,065	1,115	1,168
Bonus	14,730	16,822	18,401	31,060	37,381	37,381	39,147	41,006	42,954
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	1,352	5,764	3,295	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	1,230	1,208	2,248	-	-	-	-	-	-
Overtime	34,173	35,316	36,578	37,170	38,331	38,331	39,806	41,697	43,677
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	3,006	3,143	3,136	3,339	3,369	3,369	3,513	3,679	3,854
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	10	5	20	19	19	19	19	20	21
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	<b>55,452</b>	<b>62,938</b>	<b>64,371</b>	<b>72,483</b>	<b>80,186</b>	<b>80,186</b>	<b>83,549</b>	<b>87,517</b>	<b>91,675</b>
<b>Total Salaries and Allowances</b>	<b>261,369</b>	<b>297,623</b>	<b>312,634</b>	<b>317,151</b>	<b>328,989</b>	<b>328,989</b>	<b>345,967</b>	<b>362,400</b>	<b>379,615</b>
<b>Social Contributions</b>									
Bargaining Council	72	116	86	91	91	91	94	99	104
Group Life Insurance	2,146	2,665	2,974	3,043	3,173	3,173	3,308	3,465	3,629
Medical	16,968	19,825	22,291	25,596	27,438	27,438	28,852	30,223	31,659
Pension	35,580	40,010	42,504	44,133	44,863	44,863	46,769	48,991	51,318
Unemployment Insurance	1,515	1,624	1,543	1,339	1,539	1,539	1,513	1,585	1,660
<b>Total Social Contributions</b>	<b>56,282</b>	<b>64,240</b>	<b>69,399</b>	<b>74,201</b>	<b>77,103</b>	<b>77,103</b>	<b>80,537</b>	<b>84,362</b>	<b>88,369</b>
<b>Post-retirement Benefit</b>									
Medical	15,083	16,228	17,079	-	9,500	9,500	9,904	10,374	10,867
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	1,517	10,318	2,376	-	3,550	3,550	2,815	2,948	3,089
<b>Total Post-retirement Benefit</b>	<b>16,600</b>	<b>26,546</b>	<b>19,455</b>	<b>-</b>	<b>13,050</b>	<b>13,050</b>	<b>12,719</b>	<b>13,323</b>	<b>13,956</b>
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>334,250</b>	<b>388,409</b>	<b>401,488</b>	<b>391,353</b>	<b>419,142</b>	<b>419,142</b>	<b>439,222</b>	<b>460,085</b>	<b>481,939</b>
% increase	-	16.2%	3.4%	(2.9%)	7.1%	-	4.8%	4.8%	4.8%
<b>Total Parent Municipality</b>	<b>367,834</b>	<b>425,099</b>	<b>440,265</b>	<b>435,458</b>	<b>463,470</b>	<b>463,470</b>	<b>485,261</b>	<b>508,039</b>	<b>531,889</b>
<b>Board Members of Entities</b>									
<b>Salaries and Allowances</b>									
Basic Salary	-	-	-	-	-	-	-	-	-
Bonuses	-	-	-	-	-	-	-	-	-
<b>Allowance</b>									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service Related Benefits</b>									
Acting	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and Allowances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Social Contributions</b>									
Bargaining Council	-	-	-	-	-	-	-	-	-
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-
<b>Total Social Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Post-retirement Benefit</b>									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	-	-	-	-	-	-	-	-	-
<b>Senior Managers of Entities</b>									
<b>Salaries and Allowances</b>									
Basic Salary	-	-	-	-	-	-	-	-	-
Bonuses	-	-	-	-	-	-	-	-	-
<b>Allowance</b>									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service Related Benefits</b>									
Acting	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and Allowances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Social Contributions</b>									
Bargaining Council	-	-	-	-	-	-	-	-	-
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-
<b>Total Social Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Post-retirement Benefit</b>									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% increase	-	-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>									
<b>Salaries and Allowances</b>									
Basic Salary	-	-	-	-	-	-	-	-	-
Bonuses	-	-	-	-	-	-	-	-	-
<b>Allowance</b>									

Accommodation, Travel and Incidental										
Cellular and Telephone	3									
Housing Benefits	3									
Non-pensionable										
Travel or Motor Vehicle	3									
Voluntary Work										
<b>Total Allowance</b>										
<b>Service Related Benefits</b>										
Advising	3									
Bonus	3									
Danger Allowance	3									
Entertainment	3									
Fire Brigade	3									
In-kind Benefits	3									
Leave Pay	3									
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity	3									
Standby Allowance	3									
Tools Allowance	3									
Uniform/Special/Protective Clothing	3									
Leave gratuity										
Long Term Service Award										
<b>Total Service Related Benefits</b>										
<b>Total Salaries and Allowances</b>										
<b>Social Contributions</b>										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
<b>Total Social Contributions</b>										
<b>Post-retirement Benefit</b>										
Medical	6									
Other Benefits										
Pension										
<b>Total Post-retirement Benefit</b>										
Costs Capitalised to PPE										
<b>Sub Total - Other Staff of Entities</b>										
<b>% increase</b>	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	4	367,834	425,099	440,285	435,458	463,470	463,470	485,261	508,039	531,889
<b>% increase</b>	4		15.6%	3.6%	(1.1%)	6.4%	-	4.7%	4.7%	4.7%
<b>TOTAL MANAGERS AND STAFF</b>	37	339,625	395,109	409,708	400,677	428,647	428,647	449,088	470,420	492,765

**References**

"TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"  
 "Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"

**References**

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

**Column Definitions:**

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited  
 D. The original budget approved by council for the budget year.  
 E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.  
 F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.  
 G. The amount to be appropriated for the budget year.  
 H and I. The indicative projection



LIM344 Makhado - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	###	2024/25			Current Year 2025/26			Budget Year 2026/27		
		Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)					75		75	75		75
Board Members of municipal entities	4									
<b>Municipal employees</b>	5									
Municipal Manager and Senior Managers	3				6	2	4	6	2	4
Other Managers	7				58	41	2	58	41	2
Professionals					69	39		69	39	
<i>Finance</i>					34	17		34	17	
<i>Spatial/town planning</i>					15	10		15	10	
<i>Information Technology</i>					2	1		2	1	
<i>Roads</i>					3	3		3	3	
<i>Electricity</i>					13	7		13	7	
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>					2	1		2	1	
<i>Other</i>										
Technicians					10	8		10	8	
<i>Finance</i>										
<i>Spatial/town planning</i>					2	2		2	2	
<i>Information Technology</i>					2	2		2	2	
<i>Roads</i>										
<i>Electricity</i>					5	3		5	3	
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>					1	1		1	1	
<i>Other</i>										
Clerks (Clerical and administrative)					88	52		88	52	
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators					21	11		21	11	
Elementary Occupations										
<b>TOTAL PERSONNEL NUMBERS</b>	9				<b>327</b>	<b>153</b>	<b>81</b>	<b>327</b>	<b>153</b>	<b>81</b>
<b>% increase</b>										
<b>Total municipal employees headcount</b>	6, 10				1,085	592	7	1,085	592	7
Finance personnel headcount	8, 10				69	69		69	69	
Human Resources personnel headcount	8, 10				15	15		15	15	

References

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

LIM344 Makhado - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2	
<b>R thousand</b>																	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		65,636	65,636	65,636	65,636	65,636	65,636	65,636	65,636	65,636	65,636	65,636	65,636	787,637	884,595	992,604	
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management		1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	17,203	17,771	18,340	
Sale of Goods and Rendering of Services		158	158	158	158	158	158	158	158	158	158	158	158	1,899	1,879	1,866	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	16,085	16,616	17,148	
Interest earned from Current and Non Current Assets		246	246	246	246	246	246	246	246	246	246	246	246	2,956	3,053	3,151	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		10	10	10	10	10	10	10	10	10	10	10	10	120	124	128	
Rental from Fixed Assets		95	95	95	95	95	95	95	95	95	95	95	95	1,143	1,180	1,218	
Licence and permits		25	25	25	25	25	25	25	25	25	25	25	25	295	305	315	
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114	9,114	109,366	108,057	106,589	
<b>Non-Exchange Revenue</b>																	
Property rates		11,378	11,378	11,378	11,378	11,378	11,378	11,378	11,378	11,378	11,378	11,378	11,378	136,540	141,046	145,560	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		430	430	430	430	430	430	430	430	430	430	430	430	5,161	5,331	5,502	
Licences or permits		356	356	356	356	356	356	356	356	356	356	356	356	4,278	4,419	4,560	
Transfer and subsidies - Operational		43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	518,156	515,342	547,911	
Interest		2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	28,890	29,843	30,798	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>135,811</b>	<b>135,811</b>	<b>135,811</b>	<b>135,811</b>	<b>135,811</b>	<b>135,811</b>	<b>135,811</b>	<b>135,811</b>	<b>135,811</b>	<b>135,811</b>	<b>135,811</b>	<b>135,811</b>	<b>1,629,728</b>	<b>1,729,563</b>	<b>1,875,689</b>	
<b>Expenditure</b>																	
Employee related costs		37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	449,088	470,420	492,765	
Remuneration of councillors		3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	36,172	37,619	39,124	
Bulk purchases - electricity		43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	524,116	571,339	622,817	
Inventory consumed		4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	55,074	56,891	58,712	
Debt impairment		3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	39,907	41,223	42,543	
Depreciation, amortisation and impairment		14,188	14,188	14,188	14,188	14,188	14,188	14,188	14,188	14,188	14,188	14,188	14,188	170,256	175,874	181,502	
Interest, Dividends and Rent on Land		1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	15,346	15,852	16,360	
Contracted services		12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	154,069	159,153	164,246	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off		59	59	59	59	59	59	59	59	59	59	59	59	711	734	758	
Operational costs		5,249	5,249	5,249	5,249	5,249	5,249	5,249	5,249	5,249	5,249	5,249	5,249	62,985	65,063	67,145	
Disposal of Fixed and Intangible Assets		1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	12,634	13,051	13,468	
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>		<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>	
<b>Surplus/(Deficit)</b>		<b>9,114</b>	<b>9,114</b>	<b>9,114</b>	<b>9,114</b>	<b>9,114</b>	<b>9,114</b>	<b>9,114</b>	<b>9,114</b>	<b>9,114</b>	<b>9,114</b>	<b>9,114</b>	<b>9,114</b>	<b>109,371</b>	<b>122,341</b>	<b>176,249</b>	
Transfers and subsidies - capital (monetary allocations)		9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	115,587	129,782	134,110	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after income tax</b>		<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>		<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) for the year</b>	1	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>	

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

**LIM344 Makhado - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)**

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	507,068	506,862	539,128
Vote 2 - WASTE MANAGEMENT		2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	27,495	24,946	25,744
Vote 3 - ROAD TRANSPORT		10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	126,745	139,517	143,841
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		14,665	14,665	14,665	14,665	14,665	14,665	14,665	14,665	14,665	14,665	14,665	14,665	175,975	198,377	221,495
Vote 6 - ELECTRICITY- B		21,497	21,497	21,497	21,497	21,497	21,497	21,497	21,497	21,497	21,497	21,497	21,497	257,963	289,692	325,035
Vote 7 - ELECTRICITY- C		24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	290,886	326,192	365,506
Vote 8 - ELECTRICITY- D		6,695	6,695	6,695	6,695	6,695	6,695	6,695	6,695	6,695	6,695	6,695	6,695	80,345	90,227	101,235
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	106,138	105,123	103,684
Vote 11 - COMMUNITY AND SOCIAL SERVICES		23	23	23	23	23	23	23	23	23	23	23	23	278	275	278
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		10	10	10	10	10	10	10	10	10	10	10	10	120	124	128
Vote 15 - BUDGET AND TREASURY		14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	172,303	178,009	183,724
<b>Total Revenue by Vote</b>		<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - EXECUTIVE AND COUNCIL		8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	105,001	109,453	114,827
Vote 2 - WASTE MANAGEMENT		3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	42,842	44,019	48,757
Vote 3 - ROAD TRANSPORT		18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	227,456	236,143	246,185
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		56,894	56,894	56,894	56,894	56,894	56,894	56,894	56,894	56,894	56,894	56,894	56,894	682,734	737,155	793,457
Vote 6 - ELECTRICITY- B		829	829	829	829	829	829	829	829	829	829	829	829	9,942	10,184	10,826
Vote 7 - ELECTRICITY- C		231	231	231	231	231	231	231	231	231	231	231	231	2,769	2,770	3,265
Vote 8 - ELECTRICITY- D		79	79	79	79	79	79	79	79	79	79	79	79	948	980	1,011
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	57,630	59,478	63,979
Vote 11 - COMMUNITY AND SOCIAL SERVICES		463	463	463	463	463	463	463	463	463	463	463	463	5,554	5,456	5,653
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		30	30	30	30	30	30	30	30	30	30	30	30	356	471	486
Vote 14 - SPORTS AND RECREATION		74	74	74	74	74	74	74	74	74	74	74	74	889	918	948
Vote 15 - BUDGET AND TREASURY		32,020	32,020	32,020	32,020	32,020	32,020	32,020	32,020	32,020	32,020	32,020	32,020	384,236	400,195	410,047
<b>Total Expenditure by Vote</b>		<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>

LIM344 Makhado - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>																
Governance and administration		56,614	56,614	56,614	56,614	56,614	56,614	56,614	56,614	56,614	56,614	56,614	56,614	679,371	684,871	722,852
Executive and council		42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	507,068	506,862	539,128
Finance and administration		14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	172,303	178,009	183,724
<b>Internal audit</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		46	46	46	46	46	46	46	46	46	46	46	46	549	555	567
Community and social services		23	23	23	23	23	23	23	23	23	23	23	23	278	275	278
Sport and recreation		10	10	10	10	10	10	10	10	10	10	10	10	120	124	128
Public safety		13	13	13	13	13	13	13	13	13	13	13	13	151	156	161
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		19,394	19,394	19,394	19,394	19,394	19,394	19,394	19,394	19,394	19,394	19,394	19,394	232,732	244,484	247,363
Planning and development		8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	106,138	105,123	103,684
Road transport		10,549	10,549	10,549	10,549	10,549	10,549	10,549	10,549	10,549	10,549	10,549	10,549	126,594	139,361	143,679
<b>Environmental protection</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		69,389	69,389	69,389	69,389	69,389	69,389	69,389	69,389	69,389	69,389	69,389	69,389	832,663	929,434	1,039,016
Energy sources		67,097	67,097	67,097	67,097	67,097	67,097	67,097	67,097	67,097	67,097	67,097	67,097	805,169	904,488	1,013,272
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Waste management</b>		2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	27,495	24,946	25,744
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		145,443	145,443	145,443	145,443	145,443	145,443	145,443	145,443	145,443	145,443	145,443	145,443	1,745,315	1,859,344	2,009,798
<b>Expenditure - Functional</b>																
Governance and administration		40,770	40,770	40,770	40,770	40,770	40,770	40,770	40,770	40,770	40,770	40,770	40,770	489,237	509,648	524,874
Executive and council		8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	105,001	109,453	114,827
Finance and administration		32,020	32,020	32,020	32,020	32,020	32,020	32,020	32,020	32,020	32,020	32,020	32,020	384,236	400,195	410,047
<b>Internal audit</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	23,637	24,451	25,486
Community and social services		399	399	399	399	399	399	399	399	399	399	399	399	4,788	4,657	4,829
Sport and recreation		74	74	74	74	74	74	74	74	74	74	74	74	889	918	948
Public safety		1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	17,194	18,077	18,885
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		64	64	64	64	64	64	64	64	64	64	64	64	766	799	825
Economic and environmental services		22,354	22,354	22,354	22,354	22,354	22,354	22,354	22,354	22,354	22,354	22,354	22,354	268,249	278,014	291,765
Planning and development		4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	57,630	59,478	63,979
Road transport		17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	210,618	218,536	227,786
<b>Environmental protection</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		61,603	61,603	61,603	61,603	61,603	61,603	61,603	61,603	61,603	61,603	61,603	61,603	739,235	795,108	857,315
Energy sources		58,033	58,033	58,033	58,033	58,033	58,033	58,033	58,033	58,033	58,033	58,033	58,033	696,394	751,089	808,558
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Waste management</b>		3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	42,842	44,019	48,757
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		126,696	126,696	126,696	126,696	126,696	126,696	126,696	126,696	126,696	126,696	126,696	126,696	1,520,358	1,607,221	1,699,440
<b>Surplus/(Deficit) before assoc.</b>		18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	224,958	252,123	310,358
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	224,958	252,123	310,358

LIM344 Makhado - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	####	Budget Year 2026/27											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - EXECUTIVE AND COUNCIL		725	725	725	725	725	725	725	725	725	725	725	725	8,696	1,043	-
Vote 2 - WASTE MANAGEMENT		291	291	291	291	291	291	291	291	291	291	291	291	3,495	1,708	2,390
Vote 3 - ROAD TRANSPORT		8,861	8,861	8,861	8,861	8,861	8,861	8,861	8,861	8,861	8,861	8,861	8,861	106,327	119,821	120,208
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		2,757	2,757	2,757	2,757	2,757	2,757	2,757	2,757	2,757	2,757	2,757	2,757	33,080	32,964	43,412
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		109	109	109	109	109	109	109	109	109	109	109	109	1,303	1,578	2,327
Vote 15 - BUDGET AND TREASURY		2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	34,317	36,678	30,152
<b>Capital single-year expenditure sub-total</b>	2	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	187,218	193,793	198,489
<b>Total Capital Expenditure</b>	2	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	187,218	193,793	198,489

LIM344 Makhado - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584	43,013	37,722	30,152
Executive and council		725	725	725	725	725	725	725	725	725	725	725	725	8,696	1,043	-
Finance and administration		2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	2,860	34,317	36,678	30,152
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		148	148	148	148	148	148	148	148	148	148	148	148	1,782	1,578	2,632
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		109	109	109	109	109	109	109	109	109	109	109	109	1,303	1,578	2,327
Public safety		40	40	40	40	40	40	40	40	40	40	40	40	478	-	304
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	105,849	119,821	119,904
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	8,821	105,849	119,821	119,904
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		3,048	3,048	3,048	3,048	3,048	3,048	3,048	3,048	3,048	3,048	3,048	3,048	36,574	34,673	45,802
Energy sources		2,757	2,757	2,757	2,757	2,757	2,757	2,757	2,757	2,757	2,757	2,757	2,757	33,080	32,964	43,412
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		291	291	291	291	291	291	291	291	291	291	291	291	3,495	1,708	2,390
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	187,218	193,793	198,489
<b>Funded by:</b>																
National Government		8,376	8,376	8,376	8,376	8,376	8,376	8,376	8,376	8,376	8,376	8,376	8,376	100,511	112,853	116,617
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		8,376	8,376	8,376	8,376	8,376	8,376	8,376	8,376	8,376	8,376	8,376	8,376	100,511	112,853	116,617
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	7,226	86,707	80,940	81,872
<b>Total Capital Funding</b>		15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	15,602	187,218	193,793	198,489

LIM344 Makhado - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	10,354	10,354	10,354	10,354	10,354	10,354	10,354	10,354	10,354	10,354	10,354	10,354	124,252	128,352	132,459
Service charges - electricity revenue	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	716,750	804,982	903,270
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	15,655	16,172	16,689
Rental of facilities and equipment	105	105	105	105	105	105	105	105	105	105	105	105	1,262	1,304	1,346
Interest earned - external investments	246	246	246	246	246	246	246	246	246	246	246	246	2,956	3,053	3,151
Interest earned - outstanding debtors	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	17,469	18,045	18,623
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	430	430	430	430	430	430	430	430	430	430	430	430	5,161	5,331	5,502
Licences and permits	381	381	381	381	381	381	381	381	381	381	381	381	4,573	4,724	4,875
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	518,156	515,342	547,911
Other revenue	10,615	10,615	10,615	10,615	10,615	10,615	10,615	10,615	10,615	10,615	10,615	10,615	127,381	131,584	135,795
<b>Cash Receipts by Source</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>1,533,614</b>	<b>1,628,889</b>	<b>1,769,621</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	115,587	129,782	134,110
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>1,649,201</b>	<b>1,758,671</b>	<b>1,903,731</b>
<b>Cash Payments by Type</b>															
Employee related costs	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	449,088	470,420	492,765
Remuneration of councillors	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	36,172	37,619	39,124
Finance charges	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)
Bulk purchases - Electricity	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	524,116	571,339	622,817
Contracted services	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	55,074	56,891	58,712
Transfers and subsidies - other municipalities	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	154,069	159,153	164,246
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	16,672	16,672	16,672	16,672	16,672	16,672	16,672	16,672	16,672	16,672	16,672	16,672	200,069	211,161	222,897
<b>Cash Payments by Type</b>	<b>118,216</b>	<b>118,216</b>	<b>118,216</b>	<b>118,216</b>	<b>118,216</b>	<b>118,216</b>	<b>118,216</b>	<b>118,216</b>	<b>118,216</b>	<b>118,216</b>	<b>118,216</b>	<b>118,216</b>	<b>1,418,589</b>	<b>1,506,584</b>	<b>1,600,561</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	17,942	17,942	17,942	17,942	17,942	17,942	17,942	17,942	17,942	17,942	17,942	17,942	215,301	222,862	228,263
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>136,157</b>	<b>136,157</b>	<b>136,157</b>	<b>136,157</b>	<b>136,157</b>	<b>136,157</b>	<b>136,157</b>	<b>136,157</b>	<b>136,157</b>	<b>136,157</b>	<b>136,157</b>	<b>136,157</b>	<b>1,633,890</b>	<b>1,729,446</b>	<b>1,828,823</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>1,276</b>	<b>1,276</b>	<b>1,276</b>	<b>1,276</b>	<b>1,276</b>	<b>1,276</b>	<b>1,276</b>	<b>1,276</b>	<b>1,276</b>	<b>1,276</b>	<b>1,276</b>	<b>1,276</b>	<b>15,311</b>	<b>29,225</b>	<b>74,907</b>
Cash/cash equivalents at the month/year begin:	32,891	34,167	35,443	36,719	37,994	39,270	40,546	41,822	43,098	44,374	45,650	46,926	32,891	48,202	77,427
Cash/cash equivalents at the month/year end:	34,167	35,443	36,719	37,994	39,270	40,546	41,822	43,098	44,374	45,650	46,926	48,202	48,202	77,427	152,334

LIM344 Makhado - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R million</b>										
<b>Financial Performance</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
<b>Total sources</b>										
<b>Financial position</b>										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>		-	-	-	-	-	-	-	-	-

**LIM344 Makhado - Supporting Table SA32 List of external mechanisms**

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
KMA Business Consulting	Yrs	3	Meter readings	28/02/2029	18,797

References

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

LIM344 Makhado - Supporting Table SA33 Contracts having future budgetary implications

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

References

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

LIM344 Makhado - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>184,509</b>	<b>43,575</b>	<b>80,081</b>	<b>115,590</b>	<b>100,657</b>	<b>100,657</b>	<b>41,787</b>	<b>44,660</b>	<b>47,050</b>
Roads Infrastructure		101,433	16,907	40,665	65,759	56,032	56,032	10,490	16,522	9,725
Roads		101,433	16,907	40,665	65,759	56,032	56,032	10,490	16,522	9,725
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		6,141	-	10,130	-	-	-	-	-	261
Drainage Collection		6,141	-	10,130	-	-	-	-	-	261
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		62,494	24,877	29,286	48,631	44,175	44,175	31,297	27,747	36,456
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	4,522	9,304
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		10,946	-	11,918	20,700	12,200	12,200	12,434	6,397	8,348
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		5,539	1,055	30	10,750	10,750	10,750	9,826	3,391	4,783
LV Networks		46,010	19,067	1,170	17,181	21,225	21,225	9,037	13,437	14,021
Capital Spares		-	4,756	16,167	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	174	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	174	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		14,441	1,791	-	1,200	450	450	-	217	609
Landfill Sites		13,972	1,791	-	-	-	-	-	217	609
Waste Transfer Stations		469	-	-	1,200	450	450	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-

Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>50,533</b>	<b>28,290</b>	<b>24,334</b>	<b>9,400</b>	<b>15,049</b>	<b>15,049</b>	<b>9,426</b>	-	-
Community Facilities	23,118	3,700	6,391	9,400	8,942	8,942	9,252	-	-
Halls	-	-	-	1,600	556	556	-	-	-
Centres	1,119	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	82	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	7,476	-	-	-	396	396	226	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	4,203	-	790	790	330	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	14,441	3,700	2,188	7,800	7,200	7,200	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	8,696	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	27,415	24,590	17,943	-	6,107	6,107	174	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	27,415	24,590	17,943	-	6,107	6,107	174	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>(90)</b>	<b>3,767</b>	<b>3,935</b>	<b>15,045</b>	<b>13,685</b>	<b>13,685</b>	<b>4,052</b>	<b>1,565</b>	<b>609</b>
Operational Buildings	(90)	3,767	3,935	15,045	13,685	13,685	4,052	1,565	609
Municipal Offices	(90)	3,767	3,069	15,045	13,685	13,685	4,052	1,565	609
Pay/Enquiry Points	-	-	866	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-

Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	35	727	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	35	727	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	35	727	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	2,710	5,560	4,063	8,480	7,561	7,561	6,243	12,796	8,061	8,061
Computer Equipment	2,710	5,560	4,063	8,480	7,561	7,561	6,243	12,796	8,061	8,061
<b>Furniture and Office Equipment</b>	3,089	5,768	370	1,738	2,151	2,151	1,478	1,391	1,348	1,348
Furniture and Office Equipment	3,089	5,768	370	1,738	2,151	2,151	1,478	1,391	1,348	1,348
<b>Machinery and Equipment</b>	6,310	8,836	3,534	5,965	16,946	16,946	16,105	18,399	13,758	13,758
Machinery and Equipment	6,310	8,836	3,534	5,965	16,946	16,946	16,105	18,399	13,758	13,758
<b>Transport Assets</b>	8,437	0	-	4,278	3,400	3,400	13,130	8,609	14,459	14,459
Transport Assets	8,437	0	-	4,278	3,400	3,400	13,130	8,609	14,459	14,459
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	255,535	96,522	116,318	160,496	159,448	159,448	92,222	87,420	85,284

LIM344 Makhado - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		22,815	9,664	3,422	-	-	-	-	-	-
Roads Infrastructure		21,625	5,812	3,422	-	-	-	-	-	-
Roads		21,625	5,812	3,422	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,190	3,852	-	-	-	-	-	-	-
Landfill Sites		1,190	3,852	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>1,305</b>	<b>1,669</b>	-	-	-	-	-	-	-
Community Facilities	1,215	1,669	-	-	-	-	-	-	-
Halls	-	1,669	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	1,215	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	90	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	90	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>11,950</b>	-	-	-	-	-	-	-	-
Operational Buildings	11,950	-	-	-	-	-	-	-	-
Municipal Offices	11,950	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-

<i>Water Rights</i>	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	36,070	11,332	3,422	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>		12.7%	4.7%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		25.7%	7.2%	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%

LIM344 Makhado - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6,115	6,976	8,035	6,602	5,347	5,347	55,343	57,159	58,658
Roads Infrastructure		206	-	-	-	-	-	24,590	23,831	25,873
Roads		206	-	-	-	-	-	24,590	23,831	25,873
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,909	6,976	8,035	6,602	5,347	5,347	30,753	33,329	32,785
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	25,001	27,387	26,653
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		0	-	4,191	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		5,909	6,976	3,844	6,602	5,347	5,347	5,752	5,942	6,132
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-

Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	1,500	1,500	900	807	1,158
Community Facilities	-	-	-	-	1,500	1,500	900	807	1,158
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	1,500	1,500	900	807	1,158
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	141	141	88	258	258	258	267	276	285
Biological or Cultivated Assets	141	141	88	258	258	258	267	276	285
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-

Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	26,424	30,430	31,736	36,141	37,811	37,811	28,622	29,566	32,732	
Machinery and Equipment	26,424	30,430	31,736	36,141	37,811	37,811	28,622	29,566	32,732	
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	32,681	37,547	39,859	43,000	44,915	44,915	85,133	87,808	92,833
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		2.0%	2.3%	2.2%	2.2%	2.3%	2.3%	4.0%	4.0%	4.2%
<b>R&amp;M as % Operating Expenditure</b>		2.7%	2.9%	2.9%	3.2%	3.0%	3.0%	7.3%	5.8%	5.6%

LIM344 Makhado - Supporting Table SA34d Depreciation by asset class

Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		115,508	127,490	110,160	135,186	134,969	134,969	136,848	141,364	145,888
Roads Infrastructure		72,229	67,914	55,192	77,546	77,546	77,546	77,300	79,851	82,407
Roads		72,229	67,914	55,192	77,546	77,546	77,546	77,300	79,851	82,407
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		42,019	58,247	53,507	57,009	56,792	56,792	58,893	60,836	62,783
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		42,019	58,247	53,507	57,009	56,792	56,792	58,893	60,836	62,783
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,260	1,329	1,461	631	631	631	655	676	698
Landfill Sites		1,260	1,291	1,413	581	581	581	603	623	643
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	38	47	50	50	50	52	53	55
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-

Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>5,631</b>	<b>6,419</b>	<b>6,348</b>	<b>6,723</b>	<b>6,723</b>	<b>6,723</b>	<b>6,972</b>	<b>7,202</b>	<b>7,432</b>
Community Facilities	3,920	4,654	4,589	4,871	4,871	4,871	5,051	5,217	5,384
Halls	-	-	-	-	-	-	-	-	-
Centres	3,026	3,579	3,564	3,754	3,234	3,234	3,353	3,464	3,575
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	115	108	(597)	102	136	136	142	146	151
Cemeteries/Crematoria	656	966	963	1,015	1,501	1,501	1,556	1,607	1,659
Police	-	-	-	-	-	-	-	-	-
Parks	123	1	659	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1,712	1,765	1,759	1,853	1,853	1,853	1,921	1,984	2,048
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1,712	1,765	1,759	1,853	1,853	1,853	1,921	1,984	2,048
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>382</b>	<b>379</b>	<b>378</b>	<b>398</b>	<b>398</b>	<b>398</b>	<b>413</b>	<b>427</b>	<b>440</b>
Revenue Generating	382	379	378	398	398	398	413	427	440
Improved Property	382	379	378	398	398	398	413	427	440
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>1,748</b>	<b>2,420</b>	<b>4,286</b>	<b>2,565</b>	<b>2,565</b>	<b>2,565</b>	<b>2,660</b>	<b>2,747</b>	<b>2,835</b>
Operational Buildings	1,603	2,275	4,142	2,412	2,412	2,412	2,501	2,584	2,667
Municipal Offices	1,603	2,222	4,064	2,330	2,330	2,330	2,417	2,496	2,576
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	53	78	82	82	82	85	88	90
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	145	145	145	153	153	153	158	163	169
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	145	145	145	153	153	153	158	163	169
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>604</b>	<b>538</b>	<b>479</b>	<b>572</b>	<b>789</b>	<b>789</b>	<b>818</b>	<b>845</b>	<b>872</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	604	538	479	572	789	789	818	845	872
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-

<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	
<i>Computer Software and Applications</i>	604	538	479	572	789	789	818	845	872	
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	1,879	2,697	2,884	3,034	3,034	3,034	3,147	3,250	3,354	
Computer Equipment	1,879	2,697	2,884	3,034	3,034	3,034	3,147	3,250	3,354	
<b>Furniture and Office Equipment</b>	1,370	2,751	3,231	1,955	1,955	1,955	2,027	2,094	2,161	
Furniture and Office Equipment	1,370	2,751	3,231	1,955	1,955	1,955	2,027	2,094	2,161	
<b>Machinery and Equipment</b>	6,285	7,039	7,784	8,092	8,092	8,092	8,391	8,668	8,946	
Machinery and Equipment	6,285	7,039	7,784	8,092	8,092	8,092	8,391	8,668	8,946	
<b>Transport Assets</b>	6,886	8,284	8,083	8,660	8,660	8,660	8,980	9,277	9,574	
Transport Assets	6,886	8,284	8,083	8,660	8,660	8,660	8,980	9,277	9,574	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation</b>	1	140,293	158,017	143,634	167,185	167,185	167,185	170,256	175,874	181,502

LIM344 Makhado - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		(6,630)	124,403	125,960	111,659	112,097	112,097	94,996	105,504	113,205
Roads Infrastructure		(16,222)	99,926	113,448	103,659	105,597	105,597	93,213	100,287	106,248
Roads		(16,222)	99,926	113,448	103,659	105,597	105,597	93,213	100,287	106,248
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		9,592	24,477	12,513	8,000	6,500	6,500	1,783	5,217	6,957
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		1,325	12,218	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		1,366	2,422	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	8,000	5,829	5,829	1,783	5,217	6,957
Capital Spares		6,902	9,837	12,513	-	671	671	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	<b>2,965</b>	<b>348</b>	-	-	-	-	-	-
Community Facilities	-	1,259	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	26	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1,233	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	1,706	348	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	1,706	348	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	<b>3,594</b>	<b>1,493</b>	-	-	-	-	<b>870</b>	-
Operational Buildings	-	3,594	1,493	-	-	-	-	870	-
Municipal Offices	-	3,594	1,493	-	-	-	-	870	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-

<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>(6,630)</b>	<b>130,963</b>	<b>127,801</b>	<b>111,659</b>	<b>112,097</b>	<b>112,097</b>	<b>94,996</b>	<b>106,373</b>	<b>113,205</b>
<b>Upgrading of Existing Assets as % of total capex</b>		<b>-2.3%</b>	<b>54.8%</b>	<b>51.6%</b>	<b>41.0%</b>	<b>41.3%</b>	<b>41.3%</b>	<b>50.7%</b>	<b>54.9%</b>	<b>57.0%</b>
<b>Upgrading of Existing Assets as % of deprecn*</b>		<b>-4.7%</b>	<b>82.9%</b>	<b>89.0%</b>	<b>66.8%</b>	<b>67.0%</b>	<b>67.0%</b>	<b>55.8%</b>	<b>60.5%</b>	<b>62.4%</b>

**LIM344 Makhado - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - EXECUTIVE AND COUNCIL		8,696	1,043	-				
Vote 2 - WASTE MANAGEMENT		3,495	1,708	2,390				
Vote 3 - ROAD TRANSPORT		106,327	119,821	120,208				
Vote 4 - WATER		-	-	-				
Vote 5 - ELECTRICITY- A		33,080	32,964	43,412				
Vote 6 - ELECTRICITY- B		-	-	-				
Vote 7 - ELECTRICITY- C		-	-	-				
Vote 8 - ELECTRICITY- D		-	-	-				
Vote 9 - CORPORATE SERVICES		-	-	-				
Vote 10 - PLANNING AND DEVELOPMENT		-	-	-				
Vote 11 - COMMUNITY AND SOCIAL SERVICES		-	-	-				
Vote 12 - HOUSING		-	-	-				
Vote 13 - OTHER		-	-	-				
Vote 14 - SPORTS AND RECREATION		1,303	1,578	2,327				
Vote 15 - BUDGET AND TREASURY		34,317	36,678	30,152				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>187,218</b>	<b>193,793</b>	<b>198,489</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - EXECUTIVE AND COUNCIL		105,001	109,453	114,827				
Vote 2 - WASTE MANAGEMENT		42,842	44,019	48,757				
Vote 3 - ROAD TRANSPORT		227,456	236,143	246,185				
Vote 4 - WATER		-	-	-				
Vote 5 - ELECTRICITY- A		682,734	737,155	793,457				
Vote 6 - ELECTRICITY- B		9,942	10,184	10,826				
Vote 7 - ELECTRICITY- C		2,769	2,770	3,265				
Vote 8 - ELECTRICITY- D		948	980	1,011				
Vote 9 - CORPORATE SERVICES		-	-	-				
Vote 10 - PLANNING AND DEVELOPMENT		57,630	59,478	63,979				
Vote 11 - COMMUNITY AND SOCIAL SERVICES		5,554	5,456	5,653				
Vote 12 - HOUSING		-	-	-				
Vote 13 - OTHER		356	471	486				
Vote 14 - SPORTS AND RECREATION		889	918	948				
Vote 15 - BUDGET AND TREASURY		384,236	400,195	410,047				
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue								
Service charges - Electricity		787,637	884,595	992,604				
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management		17,203	17,771	18,340				
Agency services								
Sale of Goods and Rendering of Services		1,899	1,879	1,866				
Property rates		136,540	141,046	145,560				
Rent on Land		120	124	128				
Rental from fixed assets		1,143	1,180	1,218				
Interest earned - external investments		2,956	3,053	3,151				
Interest earned - outstanding debtors		44,975	46,459	47,946				
Fines, penalties and forfeits		5,161	5,331	5,502				
Licences and permits		4,573	4,724	4,875				
Transfers and subsidies - Operational		518,156	515,342	547,911				
Transfers and subsidies - Capital		115,587	129,782	134,110				
Operational Revenue		109,366	108,057	106,589				
<b>Total future revenue</b>		<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>	-	-	-	-
<b>Net Financial Implications</b>		<b>(224,958)</b>	<b>(252,123)</b>	<b>(310,358)</b>	-	-	-	-

**References**

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

LIM344 Makhado - Supporting Table SA36 Detailed capital budget

R thousand															2026/27 Medium Term Revenue & Expenditure Framework				
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29			
<b>Parent municipality:</b>																			
<i>List all capital projects grouped by Function</i>																			
Electricity/Electricity Administration (400)	Electrical Preventative Maintenance (Repairs)	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			2,050	6,000	8,000			
Electricity/Electricity Administration (400)	LV Networks: Electrification of South of Pret	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,000	1,000	1,000			
Electricity/Electricity Administration (400)	LV Networks: Installing SCADA system in five	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,000	1,000	1,000			
Municipal Manager / Town Secretary and Co	Taxi Ranks/Bus Terminals:Dzanan Taxi Ra	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,000	1,000	1,000			
Community Parks (including Nurseries)P	Machinery and Equipment: Purchasing of Tr	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			120	-	-			
Human Resources:Human Resources	Computer Equipment:Procure License and	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			350	-	-			
Human Resources:Human Resources	Computer Equipment:Procure License and	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			300	-	-			
Human Resources:Human Resources (27)	Computer Equipment:Maintain Support ser	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			450	-	-			
Human Resources:Human Resources (27)	Computer Equipment:Supply and Licencin	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			250	300	300			
Human Resources:Human Resources (27)	Computer Equipment:Server Room Environ	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			350	300	400			
Human Resources:Human Resources (27)	Computer Equipment:Development of skill	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			350	-	-			
Human Resources:Human Resources (27)	Computer Equipment:Update Maintain Sup	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			600	-	-			
Information Technology:Computer serv	Computer Equipment:ICT equipment for all	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,800	1,400	1,500			
Police Forces Traffic and Street Park	Computer Equipment:Purchasing of 3x Spee	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			300	-	350			
Information Technology:Computer serv	Computer Equipment:Renew Four(4)Server	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			400	-	400			
Human Resources:Human Resources (27)	Computer Equipment:Network Infrastructure	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,300	1,400	1,600			
Electricity/Electricity Administration (400)	MV Substations:Procurement of electrical	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			500	200	400			
Electricity/Electricity Administration (400)	MV Substations:Upgrading Emmanentaia Su	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			2,962	-	-			
Electricity/Electricity Administration (400)	MV Substations:Upgrading Bom Park sub	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			5,000	-	-			
Electricity/Electricity Administration (400)	LV Networks:Tshutu Isha Mangadza / Mak	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			687	2,535	2,692			
Electricity/Electricity Administration (400)	LV Networks: Post connections Munc area	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			300	2,000	3,000			
Electricity/Electricity Administration (400)	LV Networks:Tsanda Phase 1	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			2,793	-	-			
Electricity/Electricity Administration (400)	LV Networks:Xikwama Xitumani Phase 1	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			687	5,382	5,539			
Electricity/Electricity Administration (400)	LV Networks:Yoyoca Phase 1	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			3,210	-	-			
Electricity/Electricity Administration (400)	LV Networks:Muungamunwe (Pre-engineer)	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			687	2,535	2,692			
Electricity/Electricity Administration (400)	LV Networks:Rivervals (Pre-engineering)	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			329	-	-			
Electricity/Electricity Administration (400)	MV Networks:Upgrading Rooedval subst	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			2,000	200	200			
Electricity/Electricity Administration (400)	MV Networks:Main substation upgrade Ph	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			8,000	-	-			
Electricity/Electricity Administration (400)	MV Networks:Protection scheme coordina	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,000	1,000	1,000			
Electricity/Electricity Administration (400)	MV Substations:Upgrading Etlivhisa East s	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			2,037	-	-			
Electricity/Electricity Administration (400)	MV Substations:Upgrading Makhado Park	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,000	-	-			
Electricity/Electricity Administration (400)	MV Substations:Upgrading South of Pretor	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,000	-	-			
Electricity/Electricity Administration (400)	MV Substations:Refurbishment of All subst	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,000	500	500			
Electricity/Electricity Administration (400)	MV Substations:Procurement of Statuary e	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			800	1,000	1,000			
Asset Management:Asset Management	Furniture and Office Equipment:Office furni	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,000	1,000	1,500			
Police Forces Traffic and Street Park	Furniture and Office Equipment:Purchas	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			250	-	-			
Asset Management:Asset Management (NA	Machinery and Equipment:Grader x 1	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			3,100	4,000	4,000			
Asset Management:Asset Management (NA	Machinery and Equipment:Refuse removal t	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			2,500	2,500	2,500			
Asset Management:Asset Management	Machinery and Equipment: Front end loader	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,200	2,500	-			
Asset Management:Asset Management	Machinery and Equipment: TLB	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,700	1,300	1,300			
Finance:Waterval ( 554	Machinery and Equipment:Brush Cutter	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			110	300	350			
Finance:Waterval ( 554	Machinery and Equipment:Chainaw	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			50	55	50			
Core Function:Finance	Machinery and Equipment: 1 x Pedestrian r	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,000	-	-			
Road and Traffic Regulation:Traffic Reg	Machinery and Equipment:Standby (back up	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			150	-	-			
Information Technology:Computer services	Machinery and Equipment:Procure,Instal	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			700	-	-			
Finance:Dzanan ( 553 )	Machinery and Equipment:Musika and Ma	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			400	450	500			
Community Parks (including Nurseries)	Machinery and Equipment:Purchasing and	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			800	1,200	1,200			
Community Parks (including Nurseries)	Machinery and Equipment:Purchasing and	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			169	150	236			
Community Parks (including Nurseries)	Machinery and Equipment:Tactor mower s	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			200	500	500			
Finance:Dzanan ( 553 )	Machinery and Equipment:Walk-behind Vbr	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			110	120	120			
Finance:Dzanan ( 553 )	Machinery and Equipment:Purchasing of 10	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			200	200	250			
Finance:Waterval ( 554	Machinery and Equipment:Lawnmower ma	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			200	400	-			
Finance:Waterval ( 554	Machinery and Equipment:Concrete mix ma	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			55	-	-			
Community Parks (including Nurseries)P	Machinery and Equipment:Purchasing and	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			130	135	150			
Community Parks (including Nurseries)	Machinery and Equipment:Purchasing and	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			80	80	90			
Solid Waste Removal:Refuse Removal	Machinery and Equipment:Purchasing and	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,019	1,000	1,000			
Road and Traffic Regulation:Traffic Reg	Machinery and Equipment: 2 Speed Measur	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			488	500	500			
Road and Traffic Regulation:Licenses (081	Machinery and Equipment:Driving Licence S	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			370	450	600			
Road and Traffic Regulation:Licence Dzana	Machinery and Equipment:Purchasing of We	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			200	-	-			
Property Services:Municipal Buildings	Municipal Buildings:Construction of Weib	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			1,300	-	-			
Property Services:Municipal Buildings (241	Municipal Buildings:Offices:construction of	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			260	-	-			
Road and Traffic Regulation:Traffic Genera	Machinery and Equipment: Standby (backu	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			150	-	-			
Roads:Public works ( 181 )	Roads:Upgrading of road leading to Mavo	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			18,236	-	-			
Roads:Public works ( 181 )	Roads:Upgrading of Tshino access road	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			47,175	-	-			
Roads:Public works ( 181 )	Roads:Upgrading of Madombidzha (50/50)	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			40,785	2,811	-			
Roads:Public works ( 181 )	Roads:Upgrading of ring road from Nwaxiny	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			500	41,035	39,768			
Roads:Public works ( 181 )	Roads:Upgrading of Rabali to Divhani Acces	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			500	41,035	39,768			
Roads:Roads Public Works (171 )	Roads:Development of Roads and Stormwa	N/A	New	ve. accountable, effective and efficient local go	Inclusion and access	Service Delivery	Infrastructure	Electricity	Makhado	29°34'10.00S	30°56'10.00E			5,000					





**LIM344 Makhado - Supporting Table SA37 Projects delayed from previous financial year/s**

R thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
														Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Parent municipality:</b>																			
<i>List all capital projects grouped by Function</i>																			
<b>Entities:</b>																			
<i>List all capital projects grouped by Entity</i>																			
	<b>Entity Name</b>																		
	<i>Project name</i>																		

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF  
 Asset class as per table A9 and asset sub-class as per table SA34  
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.  
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002\_00002)

LIM344 Makhado - Supporting Table SA38 Consolidated detailed operational projects

R thousand													Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Parent municipality:</b> <i>List all operational projects grouped by Function</i>																	
<b>Parent Operational expenditure</b>													-	-	-	-	-
<b>Entities:</b> <i>List all Operational projects grouped by Entity</i>																	
<b>Entity A</b> Water project A																	
<b>Entity B</b> Electricity project B																	
<b>Entity Operational expenditure</b>													-	-	-	-	-
<b>Total Operational expenditure</b>													-	-	-	-	-

References

Must reconcile with Budgeted Operating Expenditure

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002\_00066)