

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.9

[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: 079 860 2832

Fax:

E-Mail: Godfreyr@makhado.gov.za

Budget for MTREF starting: 2025 ▼

Budget Year: 2025/26

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	Vote 1	EXECUTIVE AND COUNCIL	
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	Vote 2	WASTE MANAGEMENT	
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 -
	Vote 3	ROAD TRANSPORT	
	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 -
	Vote 4	WATER	
	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
	Vote 5	ELECTRICITY- A	
	5.1	ALBASINI	5.1 - ALBASINI
	5.2	APPELFONTEIN	5.2 - APPELFONTEIN
	5.3	BEAUFORT	5.3 - BEAUFORT
	5.4	DISTRUBUTION URBAN	5.4 - DISTRUBUTION 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
	Vote 6	ELECTRICITY- B	
	6.1	ELECTRICITY : MANAVHELA	6.1 - ELECTRICITY : MANAVHELA
	6.2	ELECTRICITY : TSHIKHODOBO	6.2 - ELECTRICITY : TSHIKHODOBO
	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: BANDELERKOP	6.8 - ELECTRICITY: BANDELERKOP
	6.9	ELECTRICITY: LEVUBU	6.9 - ELECTRICITY: LEVUBU
	6.10	ELECTRICITY: MARA LINE	6.10 - ELECTRICITY: MARA LINE
	Vote 7	ELECTRICITY- C	
	7.1	ELECTRICITY: MOUNTAIN LINE	7.1 - ELECTRICITY: MOUNTAIN LINE
	7.2	ELECTRICITY: SHEFEERA LINE	7.2 - ELECTRICITY: SHEFEERA LINE
	7.3	ELECTRICITY: TSHIPISE LINE	7.3 - ELECTRICITY: TSHIPISE LINE
	7.4	ELECTRICITY:66 KV LINE	7.4 - ELECTRICITY:66 KV LINE
	7.5	ELECTRICITY : ELTIVILLAS	7.5 - ELECTRICITY : ELTIVILLAS
	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)
	Vote 8	ELECTRICITY- D	
	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
	Vote 9	CORPORATE SERVICES	
	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 ELTIVILLAS	9.5 - RATES ELTIVILLAS
	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 -
	Vote 10	PLANNING AND DEVELOPMENT	

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 -
Vote 11	COMMUNITY AND SOCIAL SERVICES	
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 -
Vote 12	HOUSING	
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 -
Vote 13	OTHER	
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 DISTRUBUTION ACCOUNT 336	13.5 - VEHICLE DISTRUBUTION ACCOUNT 336
13.6	VEHICLE DISTRUBUTION ACCOUNT 337	13.6 - VEHICLE DISTRUBUTION 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
Vote 14	SPORTS AND RECREATION	
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 -
Vote 15	BUDGET AND TREASURY	
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

LIM344 Makhado - Contact Information
A. GENERAL INFORMATION

Municipality	LIM344 Makhado
Grade	5
Province	Set name on 'Instructions' sheet
Web Address	www.makhado.co.za
e-mail Address	municipalmanager@makhado.gov.za

¹ [Grade in terms of the Remuneration of Public Office Bearers Act.](#)

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
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	
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
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.go.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
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	

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
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	
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
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
Official responsible for submitting financial information		Official responsible for submitting financial information	
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
Official responsible for submitting financial information		Official responsible for submitting financial information	
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	
Official responsible for submitting financial information		Official responsible for submitting financial information	
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	
Official responsible for submitting financial information		Official responsible for submitting financial information	
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	
Official responsible for submitting financial information		Official responsible for submitting financial information	
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	

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

LIM344 Makhado - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
<u>Financial Performance</u>										
Property rates	96,261	97,300	120,692	123,715	126,606	126,606	126,606	132,051	138,125	144,202
Service charges	402,489	385,664	454,446	482,270	552,090	552,090	552,090	636,520	734,111	846,827
Investment revenue	6,914	9,569	5,457	7,583	4,216	4,216	4,216	4,398	4,600	4,802
Transfer and subsidies - Operational	431,877	451,098	503,603	520,303	520,303	520,303	520,303	529,842	521,393	545,078
Other own revenue	70,459	132,262	70,300	114,474	261,553	261,553	261,553	252,182	222,733	227,066
Total Revenue (excluding capital transfers and contributions)	1,008,000	1,075,893	1,154,498	1,248,345	1,464,769	1,464,769	1,464,769	1,554,993	1,620,961	1,767,976
Employee costs	293,786	339,625	395,109	329,105	377,997	377,997	377,997	400,677	424,717	450,201
Remuneration of councillors	28,071	28,209	29,990	33,568	33,757	33,757	33,757	34,781	35,825	36,899
Depreciation and amortisation	137,431	144,860	162,269	159,889	160,292	160,292	160,292	167,185	174,875	182,570
Interest	3,264	3,787	4,479	20,731	19,231	19,231	19,231	20,058	20,981	21,904
Inventory consumed and bulk purchases	337,829	345,427	420,550	359,415	424,009	424,009	424,009	468,598	518,064	572,853
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–
Other expenditure	315,099	329,241	285,915	286,249	319,311	319,311	319,311	271,064	263,978	259,725
Total Expenditure	1,115,480	1,191,150	1,298,312	1,188,957	1,334,597	1,334,597	1,334,597	1,362,362	1,438,440	1,524,151
Surplus/(Deficit)	(107,480)	(115,256)	(143,815)	59,388	130,171	130,171	130,171	192,631	182,521	243,824
Transfers and subsidies - capital (monetary allocations)	125,064	122,717	115,015	117,996	147,085	147,085	116,832	121,018	125,187	131,062
Transfers and subsidies - capital (in-kind)	4,205	–	27,163	–	20,000	20,000	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	21,789	7,461	(1,636)	177,384	297,256	297,256	247,003	313,649	307,709	374,886
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	21,789	7,461	(1,636)	177,384	297,256	297,256	247,003	313,649	307,709	374,886
<u>Capital expenditure & funds sources</u>										
Capital expenditure	302,086	292,364	238,817	319,920	275,202	275,202	201,518	272,155	279,706	304,964
Transfers recognised - capital	94,843	151,775	58,859	117,996	141,811	141,811	84,938	121,018	125,188	131,062
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	72,995	188,414	174,144	201,924	133,392	133,392	109,869	151,137	154,519	173,902
Total sources of capital funds	167,838	340,189	233,003	319,920	275,202	275,202	194,808	272,155	279,706	304,964
<u>Financial position</u>										
Total current assets	722,575	663,108	664,813	1,048,713	813,680	813,680	706,114	780,378	1,157,393	1,599,573
Total non current assets	1,724,108	1,842,593	1,945,086	1,604,489	1,995,757	1,995,757	2,020,703	2,028,706	2,139,990	2,269,122
Total current liabilities	553,718	607,221	668,377	396,909	307,132	307,132	618,694	354,128	534,718	731,143
Total non current liabilities	115,774	113,053	157,967	132,624	139,694	139,694	158,462	145,701	145,701	145,701
Community wealth/Equity	1,777,878	1,784,133	1,783,555	2,123,670	2,362,510	2,362,510	1,907,218	2,309,255	2,616,964	2,991,850
<u>Cash flows</u>										
Net cash from (used) operating	113,949	64,081	11,066	357,044	300,708	300,708	300,708	292,727	294,570	340,559
Net cash from (used) investing	(217,475)	(233,271)	(289,574)	(319,920)	(275,202)	(275,202)	(275,202)	(272,155)	(279,706)	(304,964)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	102,261	32,134	(131,912)	70,584	40,168	40,168	40,168	60,741	75,604	111,199
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available:	201,324	146,595	14,662	70,584	40,168	40,168	42,324	60,741	75,604	111,199
Total Application of cash and investments:	207,535	236,782	201,505	(105,640)	106,151	106,151	99,075	(164,980)	(343,662)	(522,104)
Balance - surplus (shortfall)	(6,211)	(90,187)	(186,843)	176,225	(65,984)	(65,984)	(56,751)	225,721	419,266	633,303
<u>Asset management</u>										
Asset register summary (WDV)	1,550,789	1,649,307	1,727,864	1,449,342	1,946,156	1,946,156	1,946,156	1,949,947	1,991,327	2,074,474
Depreciation	136,058	140,293	158,017	159,889	160,292	160,292	160,292	167,185	174,875	182,570
Renewal and Upgrading of Existing Assets	149,264	34,860	142,295	135,645	136,558	136,558	136,558	111,659	119,488	130,610
Repairs and Maintenance	38,661	32,681	37,547	27,734	46,832	46,832	46,832	43,000	44,978	46,957
<u>Free services</u>										
Cost of Free Basic Services provided	1,664	2,195	2,834	4,383	4,383	4,383	4,383	4,590	4,590	4,818
Revenue cost of free services provided	72,494	23,084	(2,431)	11,016	35,772	35,772	35,772	(4,590)	(4,590)	(4,818)
<u>Households below minimum service level</u>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	2,190	2,441	1,809	4,413	4,413	4,413	4,413	4,413	4,545	4,657
Refuse:	49	49	49	49	49	49	49	49	49	49

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

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
Governance and administration		589,011	651,224	707,062	698,983	724,178	724,178	710,247	707,676	739,099
Executive and council		401,747	445,889	481,943	509,837	509,837	509,837	512,943	513,230	536,530
Finance and administration		187,264	205,335	225,119	189,146	214,341	214,341	197,304	194,446	202,569
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		341	274	365	341	401	401	519	565	604
Community and social services		182	157	151	165	151	151	258	291	319
Sport and recreation		118	97	130	112	111	111	116	121	126
Public safety		41	20	84	64	140	140	146	152	159
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		128,851	138,069	124,839	169,681	318,608	318,608	297,472	280,462	288,134
Planning and development		5,841	20,619	3,877	25,885	172,284	172,284	162,702	133,725	134,344
Road transport		123,010	117,450	120,962	143,797	146,323	146,323	134,769	146,737	153,790
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		419,065	409,043	464,410	497,336	588,667	588,667	667,773	757,446	871,200
Energy sources		403,058	391,382	446,237	479,435	565,428	565,428	642,882	734,886	847,648
Water management		–	–	–	–	–	–	–	–	–
Waste water management		99	1	–	–	–	–	–	–	–
Waste management		15,909	17,661	18,173	17,900	23,238	23,238	24,890	22,559	23,552
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1,137,269	1,198,610	1,296,676	1,366,341	1,631,854	1,631,854	1,676,011	1,746,149	1,899,038
Expenditure - Functional										
Governance and administration		569,056	510,148	622,706	563,179	596,945	596,945	436,571	444,793	454,445
Executive and council		89,911	104,638	117,559	154,789	122,990	122,990	100,096	99,311	99,259
Finance and administration		479,146	405,510	505,146	408,390	473,955	473,955	336,475	345,482	355,186
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		10,469	22,373	23,631	21,045	17,899	17,899	25,907	27,314	28,777
Community and social services		3,335	10,248	4,881	5,933	1,403	1,403	8,108	8,500	8,897
Sport and recreation		1,079	1,656	2,045	3,036	803	803	1,052	1,101	1,149
Public safety		3,902	8,632	15,905	8,689	15,158	15,158	16,148	17,088	18,078
Housing		–	–	–	–	–	–	–	–	–
Health		2,153	1,837	800	3,387	535	535	599	626	654
Economic and environmental services		148,683	203,662	167,852	157,000	191,409	191,409	293,466	306,492	322,060
Planning and development		31,269	28,799	40,047	39,553	49,934	49,934	59,166	62,496	65,983
Road transport		117,414	174,863	127,805	117,447	141,475	141,475	234,300	243,996	256,077
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		387,272	454,967	484,124	447,733	528,345	528,345	606,419	659,841	718,869
Energy sources		372,143	433,696	464,141	396,832	480,965	480,965	562,612	617,147	677,395
Water management		88	118	260	640	170	170	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		15,041	21,152	19,723	50,260	47,210	47,210	43,807	42,693	41,474
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1,115,480	1,191,150	1,298,312	1,188,957	1,334,597	1,334,597	1,362,362	1,438,440	1,524,151
Surplus/(Deficit) for the year		21,789	7,461	(1,636)	177,384	297,256	297,256	313,649	307,709	374,886

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 Abbatoirs, 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	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Municipal governance and administration		589,011	651,224	707,062	698,983	724,178	724,178	710,247	707,676	739,099
Executive and council		401,747	445,889	481,943	509,837	509,837	509,837	512,943	513,230	536,530
Mayor and Council		401,747	445,889	481,943	509,837	509,837	509,837	512,943	513,230	536,530
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		187,264	205,335	225,119	189,146	214,341	214,341	197,304	194,446	202,569
Administrative and Corporate Support		-	-	63	-	102	102	106	111	116
Asset Management		4,205	36,609	27,163	-	20,000	20,000	-	-	-
Finance		181,860	167,801	196,635	185,492	193,931	193,931	196,761	193,878	201,976
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		1,077	701	962	3,305	5	5	5	5	6
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		122	224	296	348	303	303	432	452	472
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		341	274	365	341	401	401	519	565	604
Community and social services		182	157	151	165	151	151	258	291	319
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		178	152	145	154	145	145	252	285	312
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		4	6	6	11	6	6	6	6	7
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		118	97	130	112	111	111	116	121	126
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		118	97	130	112	111	111	116	121	126
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		41	20	84	64	140	140	146	152	159
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		41	20	84	64	140	140	146	152	159
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		128,851	138,069	124,839	169,681	318,608	318,608	297,472	280,462	288,134
Planning and development		5,841	20,619	3,877	25,885	172,284	172,284	162,702	133,725	134,344
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		5,552	20,480	3,679	25,667	172,081	172,081	162,290	133,294	133,894
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		289	139	198	217	203	203	412	431	450
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		123,010	117,450	120,962	143,797	146,323	146,323	134,769	146,737	153,790

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

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		11,889	14,473	12,391	32,265	19,096	19,096	21,199	22,315	22,992
Roads		111,120	102,978	108,571	111,532	127,227	127,227	113,570	124,422	130,799
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		419,065	409,043	464,410	497,336	588,667	588,667	667,773	757,446	871,200
Energy sources		403,058	391,382	446,237	479,435	565,428	565,428	642,882	734,886	847,648
Electricity		403,058	391,382	446,237	479,435	565,428	565,428	642,882	734,886	847,648
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		99	1	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		99	1	-	-	-	-	-	-	-
Waste management		15,909	17,661	18,173	17,900	23,238	23,238	24,890	22,559	23,552
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	94	112	-	156	156	162	170	177
Solid Waste Removal		15,909	17,567	18,061	17,900	23,083	23,083	24,728	22,390	23,375
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,137,269	1,198,610	1,296,676	1,366,341	1,631,854	1,631,854	1,676,011	1,746,149	1,899,038
Expenditure - Functional										
Municipal governance and administration		569,056	510,148	622,706	563,179	596,945	596,945	436,571	444,793	454,445
Executive and council		89,911	104,638	117,559	154,789	122,990	122,990	100,096	99,311	99,259
Mayor and Council		72,345	78,099	91,591	135,022	100,289	100,289	80,815	78,991	77,791
Municipal Manager, Town Secretary and Chief Executive		17,566	26,539	25,968	19,766	22,701	22,701	19,281	20,319	21,468
Finance and administration		479,146	405,510	505,146	408,390	473,955	473,955	336,475	345,482	355,186
Administrative and Corporate Support		22,645	30,590	39,171	49,011	47,379	47,379	53,598	56,744	60,067
Asset Management		17,717	62,637	51,355	13,952	30,891	30,891	21,583	22,576	23,569
Finance		350,113	199,426	295,465	257,539	276,522	276,522	156,485	156,509	157,798
Fleet Management		17,810	27,162	35,363	13,738	34,137	34,137	30,048	31,482	32,931
Human Resources		20,190	25,078	28,629	21,372	23,059	23,059	20,626	21,387	22,525
Information Technology		12,803	14,674	13,311	12,199	14,628	14,628	11,432	12,019	12,621
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		36,834	44,877	41,791	38,944	47,275	47,275	42,614	44,672	45,579
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		1,033	1,067	60	1,634	65	65	89	93	97
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		10,469	22,373	23,631	21,045	17,899	17,899	25,907	27,314	28,777
Community and social services		3,335	10,248	4,881	5,933	1,403	1,403	8,108	8,500	8,897
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	-	1,134	428	1,294	1,294	1,371	1,453	1,540
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	857	-	-	-	-	6,723	7,032	7,342
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		3,335	9,391	3,747	5,505	109	109	13	14	14
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-

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

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Sport and recreation		1,079	1,656	2,045	3,036	803	803	1,052	1,101	1,149
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		50	464	48	554	-	-	-	-	-
Recreational Facilities		1,029	1,192	1,997	2,482	803	803	1,052	1,101	1,149
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		3,902	8,632	15,905	8,689	15,158	15,158	16,148	17,088	18,078
Civil Defence		26	124	793	1,979	565	565	505	528	551
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		3,876	8,509	15,113	6,711	14,593	14,593	15,644	16,560	17,527
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		2,153	1,837	800	3,387	535	535	599	626	654
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		2,153	1,837	800	3,387	535	535	599	626	654
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		148,683	203,662	167,852	157,000	191,409	191,409	293,466	306,492	322,060
Planning and development		31,269	28,799	40,047	39,553	49,934	49,934	59,166	62,496	65,983
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		31,199	27,784	40,025	39,326	49,775	49,775	59,037	62,361	65,842
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	994	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Project Management Unit		70	22	22	227	159	159	129	135	141
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		117,414	174,863	127,805	117,447	141,475	141,475	234,300	243,996	256,077
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		30,744	36,028	30,118	41,829	33,212	33,212	35,205	37,308	39,536
Roads		86,670	138,835	97,687	75,618	108,263	108,263	199,095	206,688	216,540
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		387,272	454,967	484,124	447,733	528,345	528,345	606,419	659,841	718,869
Energy sources		372,143	433,696	464,141	396,832	480,965	480,965	562,612	617,147	677,395
Electricity		372,143	433,696	464,141	396,832	480,965	480,965	562,612	617,147	677,395
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		88	118	260	640	170	170	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		88	118	260	640	170	170	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		15,041	21,152	19,723	50,260	47,210	47,210	43,807	42,693	41,474
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		7,405	9,496	9,627	2,658	6,636	6,636	3,290	3,441	3,592
Solid Waste Removal		7,636	11,656	10,096	47,602	40,574	40,574	40,517	39,253	37,882
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,115,480	1,191,150	1,298,312	1,188,957	1,334,597	1,334,597	1,362,362	1,438,440	1,524,151
Surplus/(Deficit) for the year		21,789	7,461	(1,636)	177,384	297,256	297,256	313,649	307,709	374,886

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

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		401,747	445,889	481,943	509,837	509,837	509,837	512,943	513,230	536,530
Vote 2 - WASTE MANAGEMENT		16,008	17,662	18,173	17,900	23,238	23,238	24,890	22,559	23,552
Vote 3 - ROAD TRANSPORT		123,051	117,470	121,046	143,861	146,463	146,463	134,915	146,889	153,950
Vote 4 - WATER		—	—	—	—	—	—	—	—	—
Vote 5 - ELECTRICITY- A		95,378	129,071	200,883	68,942	168,603	168,603	232,464	263,461	306,216
Vote 6 - ELECTRICITY- B		97,765	170,816	91,291	398,296	172,998	172,998	195,301	219,523	246,454
Vote 7 - ELECTRICITY- C		180,098	62,282	114,739	6,081	169,306	169,306	151,273	177,140	207,431
Vote 8 - ELECTRICITY- D		29,818	29,212	39,323	6,117	54,522	54,522	63,845	74,762	87,547
Vote 9 - CORPORATE SERVICES		—	—	—	—	—	—	—	—	—
Vote 10 - PLANNING AND DEVELOPMENT		5,841	20,619	3,877	25,885	172,284	172,284	162,702	133,725	134,344
Vote 11 - COMMUNITY AND SOCIAL SERVICES		182	157	151	165	151	151	258	291	319
Vote 12 - HOUSING		—	—	—	—	—	—	—	—	—
Vote 13 - OTHER		—	—	—	—	—	—	—	—	—
Vote 14 - SPORTS AND RECREATION		118	97	130	112	111	111	116	121	126
Vote 15 - BUDGET AND TREASURY		187,264	205,335	225,119	189,146	214,341	214,341	197,304	194,446	202,569
Total Revenue by Vote	2	1,137,269	1,198,610	1,296,676	1,366,341	1,631,854	1,631,854	1,676,011	1,746,149	1,899,038
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		89,911	104,638	117,559	154,789	122,990	122,990	100,096	99,311	99,259
Vote 2 - WASTE MANAGEMENT		15,041	21,152	19,723	50,260	47,210	47,210	43,807	42,693	41,474
Vote 3 - ROAD TRANSPORT		121,290	183,371	142,918	124,158	156,067	156,067	249,943	260,556	273,603
Vote 4 - WATER		88	118	260	640	170	170	—	—	—
Vote 5 - ELECTRICITY- A		351,715	412,436	450,854	374,035	467,141	467,141	549,087	603,000	662,625
Vote 6 - ELECTRICITY- B		6,787	6,808	8,163	7,728	9,306	9,306	9,320	9,749	10,178
Vote 7 - ELECTRICITY- C		2,444	3,835	4,229	4,048	3,833	3,833	3,490	3,650	3,811
Vote 8 - ELECTRICITY- D		11,197	10,618	894	11,021	685	685	715	747	780
Vote 9 - CORPORATE SERVICES		—	—	—	—	—	—	—	—	—
Vote 10 - PLANNING AND DEVELOPMENT		31,269	28,799	40,047	39,553	49,934	49,934	59,166	62,496	65,983
Vote 11 - COMMUNITY AND SOCIAL SERVICES		5,488	12,085	5,681	9,320	1,938	1,938	8,706	9,126	9,550
Vote 12 - HOUSING		—	—	—	—	—	—	—	—	—
Vote 13 - OTHER		26	124	793	1,979	565	565	505	528	551
Vote 14 - SPORTS AND RECREATION		1,079	1,656	2,045	3,036	803	803	1,052	1,101	1,149
Vote 15 - BUDGET AND TREASURY		479,146	405,510	505,146	408,390	473,955	473,955	336,475	345,482	355,186
Total Expenditure by Vote	2	1,115,480	1,191,150	1,298,312	1,188,957	1,334,597	1,334,597	1,362,362	1,438,440	1,524,151
Surplus/(Deficit) for the year	2	21,789	7,461	(1,636)	177,384	297,256	297,256	313,649	307,709	374,886

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

Vote Description	##	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		401,747	445,889	481,943	509,837	509,837	509,837	512,943	513,230	536,530
1.1 - MUNICIPAL MANAGER		401,747	445,889	481,943	509,837	509,837	509,837	512,943	513,230	536,530
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 -		-	-	-	-	-	-	-	-	-
Vote 2 - WASTE MANAGEMENT		16,008	17,662	18,173	17,900	23,238	23,238	24,890	22,559	23,552
2.1 - SEWERAGE PURIFICATION WORKS		-	-	-	-	-	-	-	-	-
2.2 - SEWERAGE RETICULATION		-	-	-	-	-	-	-	-	-
2.3 - REFUSE REMOVAL GENERAL		16,008	17,662	18,173	17,900	23,238	23,238	24,890	22,559	23,552
2.4 - REFUSE REMOVAL DUMPING		-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
Vote 3 - ROAD TRANSPORT		123,051	117,470	121,046	143,861	146,463	146,463	134,915	146,889	153,950
3.1 - LICENCES		12,283	14,873	12,822	38,371	20,973	20,973	23,508	25,639	26,992
3.2 - LICENCE DZANANI TESTING		-	-	-	-	-	-	-	-	-
3.3 - LICENCE VUWANI TESTING		-	-	-	-	-	-	-	-	-
3.4 - TRAFFIC PARKING METERS		-	-	-	-	-	-	-	-	-
3.5 - TRAFFIC GENERAL		110,768	102,597	108,224	105,490	125,490	125,490	111,407	121,250	126,958
3.6 -		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
Vote 4 - WATER		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		95,378	129,071	200,883	68,942	168,603	168,603	232,464	263,461	306,216
5.1 - ALBASINI		-	-	-	-	-	-	-	-	-
5.2 - APPELFOONTEIN		-	-	-	-	-	-	-	-	-
5.3 - BEAUFORT		-	-	-	-	-	-	-	-	-
5.4 - DISTRIBUTION URBAN		15,854	26,136	32,295	1,543	(38,927)	(38,927)	784	918	1,075
5.5 - ELECTRICAL WORKSHOP		79,524	102,935	168,588	67,399	207,530	207,530	231,680	262,543	305,142
5.6 - ELECTRICITY : HA-MAKHITHA		-	-	-	-	-	-	-	-	-
5.7 - ELECTRICITY : HA-MANTSHA		-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY : HA-RAMAHANTSHA		-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY : MADODONGA		-	-	-	-	-	-	-	-	-
5.10 - ELECTRICITY : MAGAU		-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRICITY- B		97,765	170,816	91,291	398,296	172,998	172,998	195,301	219,523	246,454
6.1 - ELECTRICITY : MANAVHELA		-	-	-	-	-	-	-	-	-
6.2 - ELECTRICITY : TSHIKHODOBO		-	-	-	1	0	0	-	-	-
6.3 - ELECTRICITY : TSHIOZWI		-	-	-	-	-	-	-	-	-
6.4 - ELECTRICITY : ZAMEKOMSTE		-	-	-	-	-	-	-	-	-
6.5 - ELECTRICITY ADMINISTRATION		-	-	-	-	-	-	-	-	-
6.6 - ELECTRICITY PRE-PAID SYSTEM		72,226	64,581	54	14,400	(0)	(0)	-	-	-
6.7 - ELECTRICITY STREET LIGHT		-	-	-	-	-	-	-	-	-
6.8 - ELECTRICITY: BANDELIERKOP		24,274	22,912	22,808	18,580	29,888	29,888	35,038	41,030	48,046
6.9 - ELECTRICITY: LEVUBU		74,552	17,757	58,408	357,003	141,693	141,693	158,595	176,540	196,121
6.10 - ELECTRICITY: MARA LINE		(73,287)	65,566	10,022	8,313	1,417	1,417	1,668	1,953	2,287
Vote 7 - ELECTRICITY- C		180,098	62,282	114,739	6,081	169,306	169,306	151,273	177,140	207,431
7.1 - ELECTRICITY: MOUNTAIN LINE		4,528	2,610	4,087	1,757	710	710	832	974	1,141
7.2 - ELECTRICITY: SHEFEERA LINE		3,161	2,946	3,520	876	3,934	3,934	4,607	5,395	6,317
7.3 - ELECTRICITY: TSHIPISE LINE		7,304	7,254	7,440	3,452	9,265	9,265	10,849	12,704	14,877
7.4 - ELECTRICITY:66 KV LINE		-	-	-	-	-	-	-	-	-
7.5 - ELECTRICITY : ELTIVILLAS		165,104	49,472	99,893	(4)	155,396	155,396	134,985	158,067	185,097
7.6 - ELECTRICITY : TSHIKOTA		-	-	-	-	-	-	-	-	-
7.7 - ESKOM SUB		-	-	-	-	-	-	-	-	-
7.8 - INDIGENT SUB-KHOMELE TSHIVHULA		-	-	-	-	-	-	-	-	-
7.9 - KHOMELE/SMOKEY		-	-	-	-	-	-	-	-	-
7.10 - KHUNDA/MATSHAVHAWA (ES)		-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY- D		29,818	29,212	39,323	6,117	54,522	54,522	63,845	74,762	87,547
8.1 - MAANGANI		-	-	-	-	-	-	-	-	-
8.2 - MAKUSHU/MUSHOLOMBI		-	-	-	-	-	-	-	-	-
8.3 - MASHAU/THONDONI		-	-	-	-	-	-	-	-	-
8.4 - MUDIMEDI		-	-	-	-	-	-	-	-	-
8.5 - OCCUPATIONAL SAFETY		-	-	-	-	-	-	-	-	-
8.6 - RAVELE/RIVERSIDE		-	-	-	-	-	-	-	-	-

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

Vote Description	R thousand	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
8.7 - RURAL DISTRIBUTION			29,818	29,212	39,323	6,117	54,522	54,522	63,845	74,762	87,547
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			5,841	20,619	3,877	25,885	172,284	172,284	162,702	133,725	134,344
10.1 - MUNICIPAL BUILDING			-	-	-	-	-	-	-	-	-
10.2 - TOWNSHIP DEVELOPMENT			289	139	198	217	203	203	412	431	450
10.3 - STRATEGIC DEVELOPMENT			5,552	20,480	3,679	25,667	172,081	172,081	162,290	133,294	133,894
10.4 - MUNICIPAL BUILDINGS			-	-	-	-	-	-	-	-	-
10.5 -			-	-	-	-	-	-	-	-	-
10.6 -			-	-	-	-	-	-	-	-	-
10.7 -			-	-	-	-	-	-	-	-	-
10.8 -			-	-	-	-	-	-	-	-	-
10.9 -			-	-	-	-	-	-	-	-	-
10.10 -			-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES			182	157	151	165	151	151	258	291	319
11.1 - LIBRARY CAPITAL			-	-	-	-	-	-	-	-	-
11.2 - CEMETRIES CAPITAL			178	152	145	154	145	145	252	285	312
11.3 - PROTECTION SERVICES			-	-	-	-	-	-	-	-	-
11.4 - HEALTH GENERAL			-	-	-	-	-	-	-	-	-
11.5 - CLINIC GENERAL			-	-	-	-	-	-	-	-	-
11.6 - GRAVEYARD			-	-	-	-	-	-	-	-	-
11.7 - LIBRARY			4	6	6	11	6	6	6	6	7
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			118	97	130	112	111	111	116	121	126
14.1 - PARKS GENERAL AND RECREATION			118	97	130	93	111	111	116	121	126
14.2 - SWIMMING POOL			-	-	-	19	-	-	-	-	-
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			187,264	205,335	225,119	189,146	214,341	214,341	197,304	194,446	202,569
15.1 - TOWN TREASURER			187,264	205,335	225,119	189,146	214,341	214,341	197,304	194,446	202,569
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			-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2		1,137,269	1,198,610	1,296,676	1,366,341	1,631,854	1,631,854	1,676,011	1,746,149	1,899,038

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

Vote Description R thousand	##	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		89,911	104,638	117,559	154,789	122,990	122,990	100,096	99,311	99,259
1.1 - MUNICIPAL MANAGER		89,911	104,638	117,559	154,789	122,990	122,990	100,096	99,311	99,259
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 -		-	-	-	-	-	-	-	-	-
Vote 2 - WASTE MANAGEMENT		15,041	21,152	19,723	50,260	47,210	47,210	43,807	42,693	41,474
2.1 - SEWERAGE PURIFICATION WORKS		-	-	-	-	-	-	-	-	-
2.2 - SEWERAGE RETICULATION		-	-	-	-	-	-	-	-	-
2.3 - REFUSE REMOVAL GENERAL		15,041	21,152	19,723	50,260	47,210	47,210	43,807	42,693	41,474
2.4 - REFUSE REMOVAL DUMPING		-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
Vote 3 - ROAD TRANSPORT		121,290	183,371	142,918	124,158	156,067	156,067	249,943	260,556	273,603
3.1 - LICENCES		99,092	107,753	130,696	92,630	135,415	135,415	146,523	152,113	160,067
3.2 - LICENCE DZANANI TESTING		-	-	-	-	-	-	-	-	-
3.3 - LICENCE VUWANI TESTING		-	-	-	-	-	-	-	-	-
3.4 - TRAFFIC PARKING METERS		-	-	-	-	-	-	-	-	-
3.5 - TRAFFIC GENERAL		22,198	75,619	12,221	31,527	20,652	20,652	103,421	108,443	113,536
3.6 -		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
Vote 4 - WATER		88	118	260	640	170	170	-	-	-
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		88	118	260	640	170	170	-	-	-
Vote 5 - ELECTRICITY- A		351,715	412,436	450,854	374,035	467,141	467,141	549,087	603,000	662,625
5.1 - ALBASINI		-	-	-	-	-	-	-	-	-
5.2 - APPEL FONTEIN		132	302	705	741	529	529	551	577	602
5.3 - BEAUFORT		410	543	575	544	183	183	191	199	208
5.4 - DISTRIBUTION URBAN		33,659	102,553	74,792	32,269	89,453	89,453	130,466	137,212	144,348
5.5 - ELECTRICAL WORKSHOP		316,800	308,238	373,905	339,086	375,842	375,842	416,696	463,775	516,175
5.6 - ELECTRICITY : HA-MAKHITHA		-	39	75	113	27	27	28	29	31
5.7 - ELECTRICITY : HA-MANTSHA		107	308	112	277	42	42	44	46	48
5.8 - ELECTRICITY : HA-RAMAHANTSHA		185	205	274	371	254	254	265	277	290
5.9 - ELECTRICITY : MADODONGA		377	132	259	470	623	623	650	679	709
5.10 - ELECTRICITY : MAGAU		46	116	156	164	188	188	197	206	215
Vote 6 - ELECTRICITY- B		6,787	6,808	8,163	7,728	9,306	9,306	9,320	9,749	10,178
6.1 - ELECTRICITY : MANAVHELA		64	217	181	188	29	29	30	31	33
6.2 - ELECTRICITY : TSHIKHODOBO		426	215	346	504	482	482	503	526	549
6.3 - ELECTRICITY : TSHIOZWI		619	461	710	858	580	580	605	633	661
6.4 - ELECTRICITY : ZAMEKOMSTE		104	88	95	100	20	20	20	21	22
6.5 - ELECTRICITY ADMINISTRATION		122	143	874	924	877	877	1,019	1,066	1,113
6.6 - ELECTRICITY PRE-PAID SYSTEM		-	-	-	-	-	-	-	-	-
6.7 - ELECTRICITY STREET LIGHT		-	-	-	-	-	-	-	-	-
6.8 - ELECTRICITY: BANDELIERKOP		2,092	1,873	1,833	1,310	2,241	2,241	1,975	2,065	2,156
6.9 - ELECTRICITY: LEVUBU		2,003	2,280	3,230	2,905	3,719	3,719	3,491	3,651	3,812
6.10 - ELECTRICITY: MARA LINE		1,357	1,532	894	938	1,358	1,358	1,677	1,755	1,832
Vote 7 - ELECTRICITY- C		2,444	3,835	4,229	4,048	3,833	3,833	3,490	3,650	3,811
7.1 - ELECTRICITY: MOUNTAIN LINE		1,382	741	1,880	1,716	1,502	1,502	1,157	1,210	1,263
7.2 - ELECTRICITY: SHEFEERA LINE		395	450	714	449	679	679	710	743	775
7.3 - ELECTRICITY: TSHIPISE LINE		147	2,272	955	920	1,157	1,157	1,108	1,159	1,210
7.4 - ELECTRICITY:66 KV LINE		181	89	0	107	121	121	126	132	138
7.5 - ELECTRICITY : ELTIVILLAS		-	-	-	-	-	-	-	-	-
7.6 - ELECTRICITY : TSHIKOTA		-	-	-	-	-	-	-	-	-
7.7 - ESKOM SUB		176	135	513	628	9	9	10	10	11
7.8 - INDIGENT SUB-KHOMELE TSHIVHULA		-	-	-	-	-	-	-	-	-
7.9 - KHOMELE/SMOKEY		133	96	109	137	235	235	245	257	268
7.10 - KHUNDA/MATSHAVHAWE (ES)		28	52	59	91	128	128	134	140	146
Vote 8 - ELECTRICITY- D		11,197	10,618	894	11,021	685	685	715	747	780
8.1 - MAANGANI		103	110	95	121	115	115	120	125	131
8.2 - MAKUSHU/MUSHOLOMBI		-	-	-	-	-	-	-	-	-
8.3 - MASHAU/THONDONI		244	245	164	188	294	294	306	320	335
8.4 - MUDIMEDI		138	53	93	98	148	148	155	162	169
8.5 - OCCUPATIONAL SAFETY		-	-	-	-	-	-	-	-	-

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

Vote Description	R thousand	##	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
8.6 - RAVELE/RIVERSIDE			8	1	143	275	128	128	134	140	146
8.7 - RURAL DISTRIBUTION			10,703	10,210	400	10,339	0	0	-	-	-
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			31,269	28,799	40,047	39,553	49,934	49,934	59,166	62,496	65,983
10.1 - MUNICIPAL BUIDLING			-	-	-	-	-	-	-	-	-
10.2 - TOWNSHIP DEVELOPMENT			70	1,016	22	227	159	159	129	135	141
10.3 - STRATEGIC DEVELOPMENT			31,199	27,784	40,025	39,326	49,775	49,775	59,037	62,361	65,842
10.4 - MUNICIPAL BUILDINGS			-	-	-	-	-	-	-	-	-
10.5 -			-	-	-	-	-	-	-	-	-
10.6 -			-	-	-	-	-	-	-	-	-
10.7 -			-	-	-	-	-	-	-	-	-
10.8 -			-	-	-	-	-	-	-	-	-
10.9 -			-	-	-	-	-	-	-	-	-
10.10 -			-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES			5,488	12,085	5,681	9,320	1,938	1,938	8,706	9,126	9,550
11.1 - LIBRARY CAPITAL			-	857	-	-	-	-	6,723	7,032	7,342
11.2 - CEMETRIES CAPITAL			-	-	1,134	428	1,294	1,294	1,371	1,453	1,540
11.3 - PROTECTION SERVICES			-	-	-	-	-	-	-	-	-
11.4 - HEALTH GENERAL			2,153	1,837	800	3,387	535	535	599	626	654
11.5 - CLINIC GENERAL			-	-	-	-	-	-	-	-	-
11.6 - GRAVEYARD			-	-	-	-	-	-	-	-	-
11.7 - LIBRARY			3,335	9,391	3,747	5,505	109	109	13	14	14
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			26	124	793	1,979	565	565	505	528	551
13.1 - MUSEUMS AND ART GALLERIES			-	-	-	-	-	-	-	-	-
13.2 - MOTOR VEHICLES			-	-	-	-	-	-	-	-	-
13.3 - SPECIALISED VEHICLES			-	-	-	-	-	-	-	-	-
13.4 - RAILWAY FACILITIES			-	-	-	-	-	-	-	-	-
13.5 - VEHICLE DISTRUBUTION ACCOUNT 336			26	124	793	1,979	565	565	505	528	551
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			1,079	1,656	2,045	3,036	803	803	1,052	1,101	1,149
14.1 - PARKS GENERAL AND RECREATION			439	881	1,234	1,781	(0)	(0)	-	-	-
14.2 - SWIMMING POOL			640	775	811	1,255	803	803	1,052	1,101	1,149
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			479,146	405,510	505,146	408,390	473,955	473,955	336,475	345,482	355,186
15.1 - TOWN TREASURER			479,146	405,510	505,146	408,390	473,955	473,955	336,475	345,482	355,186
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			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2		1,115,480	1,191,150	1,298,312	1,188,957	1,334,597	1,334,597	1,362,362	1,438,440	1,524,151
Surplus/(Deficit) for the year	2		21,789	7,461	(1,636)	177,384	297,256	297,256	313,649	307,709	374,886

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

Description	####	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	388,762	371,262	439,239	466,929	536,138	536,138	432,678	619,883	716,709	828,658
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	99	1	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	13,629	14,402	15,207	15,340	15,952	15,952	14,372	16,638	17,403	18,169
Sale of Goods and Rendering of Services		944	795	2,004	962	2,129	2,129	1,741	2,876	3,939	4,656
Agency services		–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		11,803	14,272	15,511	47,627	12,409	12,409	11,351	12,748	13,334	13,921
Interest earned from Current and Non Current Assets		6,914	9,569	5,457	7,583	4,216	4,216	2,859	4,398	4,600	4,802
Dividends		–	–	–	–	–	–	–	–	–	–
Rent on Land		118	97	130	–	111	111	108	116	121	126
Rental from Fixed Assets		122	224	296	348	303	303	277	432	452	472
Licence and permits		138	284	321	–	273	273	279	285	298	311
Special Rating Levies		–	–	–	–	–	–	–	–	–	–
Operational Revenue		16,977	28,180	10,025	56,972	202,783	202,783	15,819	190,229	156,998	157,896
Non-Exchange Revenue											
Property rates	2	96,261	97,300	120,692	123,715	126,606	126,606	113,889	132,051	138,125	144,202
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		3,766	6,145	5,391	4,786	4,786	4,786	5,522	4,991	5,221	5,451
Licences or permits		3,916	3,507	3,489	3,779	3,653	3,653	3,385	3,810	3,985	4,161
Transfer and subsidies - Operational		431,877	451,098	503,603	520,303	520,303	520,303	522,136	529,842	521,393	545,078
Interest		19,434	23,042	25,943	–	35,107	35,107	25,218	36,696	38,384	40,072
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		4,799	38,560	–	–	–	–	–	–	–	–
Other Gains		8,444	17,156	7,191	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribu		1,008,000	1,075,893	1,154,498	1,248,345	1,464,769	1,464,769	1,149,633	1,554,993	1,620,961	1,767,976
Expenditure											
Employee related costs	2	293,786	339,625	395,109	329,105	377,997	377,997	328,626	400,677	424,717	450,201
Remuneration of councillors		28,071	28,209	29,990	33,568	33,757	33,757	25,999	34,781	35,825	36,899
Bulk purchases - electricity	2	306,304	299,071	371,986	330,000	373,100	373,100	304,336	415,335	462,351	514,689
Inventory consumed	8	31,526	46,357	48,563	29,415	50,909	50,909	41,901	53,263	55,713	58,164
Debt impairment	3	76,996	33,940	41,600	77,287	42,287	42,287	50,005	38,231	38,114	36,885
Depreciation and amortisation		137,431	144,860	162,269	159,889	160,292	160,292	125,902	167,185	174,875	182,570
Interest		3,264	3,787	4,479	20,731	19,231	19,231	5,817	20,058	20,981	21,904
Contracted services		167,725	162,120	161,662	155,156	211,685	211,685	174,389	165,910	155,909	149,807
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		2,469	0	(0)	–	3,852	3,852	274	3,878	4,010	4,187
Operational costs		64,489	66,784	65,233	53,806	61,487	61,487	43,111	63,045	65,945	68,847
Losses on disposal of Assets		–	66,307	16,168	–	–	–	–	–	–	–
Other Losses		3,420	90	1,252	–	–	–	–	–	–	–
Total Expenditure		1,115,480	1,191,150	1,298,312	1,188,957	1,334,597	1,334,597	1,100,360	1,362,362	1,438,440	1,524,151
Surplus/(Deficit)		(107,480)	(115,256)	(143,815)	59,388	130,171	130,171	49,273	192,631	182,521	243,824
Transfers and subsidies - capital (monetary allocations)	6	125,064	122,717	115,015	117,996	147,085	147,085	116,832	121,018	125,187	131,062
Transfers and subsidies - capital (in-kind)	6	4,205	–	27,163	–	20,000	20,000	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		21,789	7,461	(1,636)	177,384	297,256	297,256	166,105	313,649	307,709	374,886
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		21,789	7,461	(1,636)	177,384	297,256	297,256	166,105	313,649	307,709	374,886
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		21,789	7,461	(1,636)	177,384	297,256	297,256	166,105	313,649	307,709	374,886
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	21,789	7,461	(1,636)	177,384	297,256	297,256	166,105	313,649	307,709	374,886

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

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	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		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure - to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		43,797	54,387	4,299	8,231	4,814	4,814	4,101	-	300	-
Vote 2 - WASTE MANAGEMENT		627	976	3,250	2,250	500	500	1,140	3,070	5,100	6,000
Vote 3 - ROAD TRANSPORT		156,121	93,088	151,352	206,917	193,751	193,751	147,492	178,143	178,693	172,634
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		60,743	76,932	49,846	88,797	50,680	50,680	36,807	57,231	61,576	96,194
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-	-	-	-
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		3,098	(169)	-	25	25	25	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES		1,512	96	56	1,800	36	36	261	-	-	-
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		2,216	9,007	11,477	5,100	4,468	4,468	3,516	2,240	1,910	2,110
Vote 15 - BUDGET AND TREASURY		33,972	58,048	18,536	6,800	20,929	20,929	8,202	31,471	32,128	28,026
Capital single-year expenditure sub-total		302,086	292,364	238,817	319,920	275,202	275,202	201,518	272,155	279,706	304,964
Total Capital Expenditure - Vote		302,086	292,364	238,817	319,920	275,202	275,202	201,518	272,155	279,706	304,964
Capital Expenditure - Functional											
Governance and administration		77,769	112,435	22,835	15,031	25,743	25,743	12,303	31,471	32,428	28,026
Executive and council		43,797	54,387	4,299	8,231	4,814	4,814	4,101	-	300	-
Finance and administration		33,972	58,048	18,536	6,800	20,929	20,929	8,202	31,471	32,128	28,026
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		3,758	9,102	11,536	6,900	4,504	4,504	3,777	2,240	1,910	2,110
Community and social services		1,512	96	56	1,800	36	36	261	-	-	-
Sport and recreation		2,216	9,007	11,477	5,100	4,468	4,468	3,516	2,240	1,910	2,110
Public safety		31	-	3	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		159,189	92,919	151,350	206,941	193,776	193,776	147,492	178,143	178,693	172,634
Planning and development		3,098	(169)	-	25	25	25	-	-	-	-
Road transport		156,091	93,088	151,350	206,917	193,751	193,751	147,492	178,143	178,693	172,634
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		61,370	77,908	53,096	91,047	51,180	51,180	37,947	60,301	66,676	102,194
Energy sources		60,743	76,932	49,846	88,797	50,680	50,680	36,807	57,231	61,576	96,194
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		627	976	3,250	2,250	500	500	1,140	3,070	5,100	6,000
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	302,086	292,364	238,817	319,920	275,202	275,202	201,518	272,155	279,706	304,964
Funded by:											
National Government		94,843	151,775	58,859	117,996	141,811	141,811	84,938	121,018	125,188	131,062
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)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	94,843	151,775	58,859	117,996	141,811	141,811	84,938	121,018	125,188	131,062
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		72,995	188,414	174,144	201,924	133,392	133,392	109,869	151,137	154,519	173,902
Total Capital Funding	7	167,838	340,189	233,003	319,920	275,202	275,202	194,808	272,155	279,706	304,964

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

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-	-
Vote 2 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-	-
Vote 3 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-	-
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		-	-	-	-	-	-	-	-	-	-
5.1 - ALBASINI		-	-	-	-	-	-	-	-	-	-
5.2 - APPELFFONTEIN		-	-	-	-	-	-	-	-	-	-
5.3 - BEAUFORT		-	-	-	-	-	-	-	-	-	-
5.4 - DISTRUBUTION 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		-	-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRICITY- 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		-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-
7.1 - ELECTRICITY: MOUNTAIN LINE		-	-	-	-	-	-	-	-	-	-
7.2 - ELECTRICITY: SHEFEERA LINE		-	-	-	-	-	-	-	-	-	-
7.3 - ELECTRICITY: TSHIPISE LINE		-	-	-	-	-	-	-	-	-	-
7.4 - ELECTRICITY:66 KV LINE		-	-	-	-	-	-	-	-	-	-
7.5 - ELECTRICITY : ELTVILLAS		-	-	-	-	-	-	-	-	-	-
7.6 - ELECTRICITY : 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	-	-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
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 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-

Capital expenditure - Municipal Vote
Single-year expenditure appropriation

2										
Vote 1 - EXECUTIVE AND COUNCIL	43,797	54,387	4,299	8,231	4,814	4,814	4,101	-	300	-
1.1 - MUNICIPAL MANAGER	43,797	54,387	4,299	8,231	4,814	4,814	4,101	-	300	-
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 -	-	-	-	-	-	-	-	-	-	-
Vote 2 - WASTE MANAGEMENT	627	976	3,250	2,250	500	500	1,140	3,070	5,100	6,000
2.1 - SEWERAGE PURIFICATION WORKS	-	-	-	-	-	-	-	-	-	-
2.2 - SEWERAGE RETICULATION	-	-	-	-	-	-	-	-	-	-
2.3 - REFUSE REMOVAL GENERAL	627	976	3,250	2,250	500	500	1,140	3,070	5,100	6,000
2.4 - REFUSE REMOVAL DUMPING	-	-	-	-	-	-	-	-	-	-
2.5 -	-	-	-	-	-	-	-	-	-	-
2.6 -	-	-	-	-	-	-	-	-	-	-
2.7 -	-	-	-	-	-	-	-	-	-	-
2.8 -	-	-	-	-	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-	-	-	-	-
Vote 3 - ROAD TRANSPORT	156,121	93,088	151,352	206,917	193,751	193,751	147,492	178,143	178,693	172,634
3.1 - LICENCES	6,758	72,527	84,229	117,097	123,997	123,997	85,877	117,759	138,288	132,910
3.2 - LICENCE DZANANI TESTING	-	-	-	-	-	-	-	-	-	-
3.3 - LICENCE VUWANI TESTING	-	-	-	-	-	-	-	-	-	-
3.4 - TRAFFIC PARKING METERS	-	-	-	-	-	-	-	-	-	-
3.5 - TRAFFIC GENERAL	149,364	20,560	67,123	89,819	69,754	69,754	61,615	60,384	40,405	39,724
3.6 -	-	-	-	-	-	-	-	-	-	-
3.7 -	-	-	-	-	-	-	-	-	-	-
3.8 -	-	-	-	-	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-	-	-	-	-
3.10 -	-	-	-	-	-	-	-	-	-	-
Vote 4 - WATER	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A	60,743	76,932	49,846	88,797	50,680	50,680	36,807	57,231	61,576	96,194
5.1 - ALBASINI	-	-	-	-	-	-	-	-	-	-
5.2 - APPELFFONTEIN	-	-	-	-	-	-	-	-	-	-
5.3 - BEAUFORT	-	-	-	-	-	-	-	-	-	-
5.4 - DISTRIBUTION URBAN	37,505	37,461	26,354	11,805	11,105	11,105	10,392	-	-	-
5.5 - ELECTRICAL WORKSHOP	23,239	39,471	23,492	76,992	39,575	39,575	26,414	57,231	61,576	96,194
5.6 - ELECTRICITY : HA-MAKHITHA	-	-	-	-	-	-	-	-	-	-
5.7 - ELECTRICITY : HA-MANTSHA	-	-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY : HA-RAMAHANTSHA	-	-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY : MADODONGA	-	-	-	-	-	-	-	-	-	-
5.10 - ELECTRICITY : MAGAU	-	-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRICITY- 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: BANDELIKOP	-	-	-	-	-	-	-	-	-	-
6.9 - ELECTRICITY: LEVUBU	-	-	-	-	-	-	-	-	-	-
6.10 - ELECTRICITY: MARA LINE	-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY- C	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-
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	3,098	(169)	-	25	25	25	-	-	-	-
10.1 - MUNICIPAL BUILDING	-	-	-	-	-	-	-	-	-	-
10.2 - TOWNSHIP DEVELOPMENT	-	-	-	25	25	25	-	-	-	-
10.3 - STRATEGIC DEVELOPMENT	3,098	(169)	-	-	-	-	-	-	-	-
10.4 - MUNICIPAL BUILDINGS	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES	1,512	96	56	1,800	36	36	261	-	-	-
11.1 - LIBRARY CAPITAL	-	-	-	-	-	-	-	-	-	-
11.2 - CEMETRIES CAPITAL	1,456	-	-	-	-	-	261	-	-	-
11.3 - PROTECTION SERVICES	-	-	-	-	-	-	-	-	-	-
11.4 - HEALTH GENERAL	-	-	-	-	-	-	-	-	-	-
11.5 - CLINIC GENERAL	-	-	-	-	-	-	-	-	-	-
11.6 - GRAVEYARD	-	-	-	-	-	-	-	-	-	-
11.7 - LIBRARY	56	96	56	1,800	36	36	-	-	-	-
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	2,216	9,007	11,477	5,100	4,468	4,468	3,516	2,240	1,910	2,110
14.1 - PARKS GENERAL AND RECREATION	2,216	9,007	11,384	5,100	4,468	4,468	3,516	2,240	1,910	2,110
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	33,972	58,048	18,536	6,800	20,929	20,929	8,202	31,471	32,128	28,026
15.1 - TOWN TREASURER	33,972	58,048	18,536	6,800	20,929	20,929	8,202	31,471	32,128	28,026
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	302,086	292,364	238,817	319,920	275,202	275,202	201,518	272,155	279,706	304,964
Total Capital Expenditure	302,086	292,364	238,817	319,920	275,202	275,202	201,518	272,155	279,706	304,964

LIM344 Makhado - Table A6 Budgeted Financial Position

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		201,324	146,595	14,662	70,584	40,168	40,168	42,324	60,741	75,604	111,199
Trade and other receivables from exchange transactions	1	5,205	(83,791)	(132,868)	573,603	611,431	611,431	(181,758)	492,755	720,388	978,072
Receivables from non-exchange transactions	1	129,728	165,905	287,598	24,397	45,877	45,877	303,114	94,931	140,016	187,085
Current portion of non-current receivables		—	—	—	—	—	—	—	—	—	—
Inventory	2	128,637	120,081	127,395	131,934	115,424	115,424	133,977	131,951	131,951	131,951
VAT		256,591	313,988	372,349	248,195	779	779	413,311	0	89,433	191,266
Other current assets		1,089	330	(4,324)	—	—	—	(4,855)	—	—	—
Total current assets		722,575	663,108	664,813	1,048,713	813,680	813,680	706,114	780,378	1,157,393	1,599,573
Non current assets											
Investments		—	—	—	—	—	—	—	—	—	—
Investment property		15,202	15,438	15,059	15,438	15,059	15,059	14,744	15,707	15,290	14,855
Property, plant and equipment	3	1,704,590	1,823,384	1,926,139	1,585,563	1,976,809	1,976,809	2,002,468	2,008,943	2,120,791	2,250,511
Biological assets		—	—	—	—	—	—	—	—	—	—
Living and non-living resources		—	—	—	—	—	—	—	—	—	—
Heritage assets		2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,253	2,253	2,253
Intangible assets		2,156	1,610	1,728	1,328	1,728	1,728	1,331	1,803	1,656	1,503
Trade and other receivables from exchange transactions		—	—	—	—	—	—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—	—	—	—	—	—
Other non-current assets		—	—	—	—	—	—	—	—	—	—
Total non current assets		1,724,108	1,842,593	1,945,086	1,604,489	1,995,757	1,995,757	2,020,703	2,028,706	2,139,990	2,269,122
TOTAL ASSETS		2,446,683	2,505,701	2,609,899	2,653,203	2,809,437	2,809,437	2,726,817	2,809,084	3,297,383	3,868,695
LIABILITIES											
Current liabilities											
Bank overdraft		—	—	—	—	—	—	—	—	—	—
Financial liabilities		736	736	4,336	322	1,127	1,127	4,336	1,175	1,175	1,175
Consumer deposits		15,958	15,621	14,982	15,775	14,982	14,982	15,655	15,626	15,626	15,626
Trade and other payables from exchange transactions	4	221,054	283,835	283,291	194,076	276,548	276,548	137,870	291,695	358,498	423,664
Trade and other payables from non-exchange transactions	5	0	3,500	4,558	0	4,558	4,558	38,597	0	0	0
Provision		38,500	4,884	(7,543)	10,390	9,816	9,816	(12,967)	10,238	10,238	10,238
VAT		274,561	311,109	371,859	176,346	—	—	435,203	35,288	149,076	280,334
Other current liabilities		2,908	(12,465)	(3,107)	—	100	100	—	104	104	104
Total current liabilities		553,718	607,221	668,377	396,909	307,132	307,132	618,694	354,128	534,718	731,143
Non current liabilities											
Financial liabilities	6	322	(414)	(1,370)	—	1,840	1,840	(2,202)	1,919	1,919	1,919
Provision	7	15,863	688	37,816	132,624	18,866	18,866	29,799	19,677	19,677	19,677
Long term portion of trade payables		—	—	—	—	—	—	—	—	—	—
Other non-current liabilities		99,589	112,779	121,521	—	118,989	118,989	130,865	124,106	124,106	124,106
Total non current liabilities		115,774	113,053	157,967	132,624	139,694	139,694	158,462	145,701	145,701	145,701
TOTAL LIABILITIES		669,491	720,274	826,344	529,533	446,826	446,826	777,156	499,829	680,419	876,844
NET ASSETS		1,777,192	1,785,427	1,783,555	2,123,670	2,362,611	2,362,611	1,949,661	2,309,255	2,616,964	2,991,850
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	1,777,878	1,784,133	1,783,555	2,123,670	2,362,510	2,362,510	1,907,218	2,309,255	2,616,964	2,991,850
Reserves and funds	9	—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	10	1,777,878	1,784,133	1,783,555	2,123,670	2,362,510	2,362,510	1,907,218	2,309,255	2,616,964	2,991,850

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
4. Detail breakdown in Table SA3.
5. Detail breakdown in Table 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. Includes reserves to be funded by statute.
10. Net assets must balance with Total Community Wealth/Equity

(686)	1,294	–	–	100	100	42,443	0	0	0
-------	-------	---	---	-----	-----	--------	---	---	---

LIM344 Makhado - Table A7 Budgeted Cash Flows

Description	####	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		210,782	168,113	159,912	100,209	115,212	115,212	115,212	120,166	125,694	131,224
Service charges		359,031	357,396	429,351	424,397	502,402	502,402	502,402	579,234	668,041	770,612
Other revenue		40,548	59,908	40,614	120,338	105,757	105,757	105,757	130,500	142,112	141,964
Transfers and Subsidies - Operational	1	432,496	455,347	504,744	520,303	520,304	520,304	520,304	529,842	521,393	545,078
Transfers and Subsidies - Capital	1	84,058	122,717	115,015	117,996	147,085	147,085	147,085	121,018	125,187	131,062
Interest		-	-	-	7,583	18,884	18,884	18,884	19,696	20,602	21,509
Dividends		495	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(1,013,457)	(1,099,400)	(1,238,569)	(933,682)	(1,108,935)	(1,108,935)	(1,108,935)	(1,207,728)	(1,308,459)	(1,400,891)
Interest		(4)	-	(2)	(100)	-	-	-	(0)	(0)	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		113,949	64,081	11,066	357,044	300,708	300,708	300,708	292,727	294,570	340,559
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(217,475)	(233,271)	(289,574)	(319,920)	(275,202)	(275,202)	(275,202)	(272,155)	(279,706)	(304,964)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(217,475)	(233,271)	(289,574)	(319,920)	(275,202)	(275,202)	(275,202)	(272,155)	(279,706)	(304,964)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(103,526)	(169,190)	(278,508)	37,124	25,506	25,506	25,506	20,573	14,863	35,595
Cash/cash equivalents at the year begin:	2	205,786	201,323	146,596	33,460	14,662	14,662	14,662	40,168	60,741	75,604
Cash/cash equivalents at the year end:	2	102,261	32,134	(131,912)	70,584	40,168	40,168	40,168	60,741	75,604	111,199

LIM344 Makhado - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	102,261	32,134	(131,912)	70,584	40,168	40,168	40,168	60,741	75,604	111,199
Other current investments > 90 days		99,063	114,461	146,574	0	0	0	2,157	(0)	(0)	(0)
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		201,324	146,595	14,662	70,584	40,168	40,168	42,324	60,741	75,604	111,199
Application of cash and investments											
Unspent conditional transfers		0	3,500	4,558	0	4,558	4,558	38,597	0	0	0
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	17,970	(2,879)	(491)	(71,849)	(679)	(679)	(21,891)	35,392	59,747	89,172
Other working capital requirements	3	148,156	243,741	208,087	(44,181)	92,456	92,456	69,403	(210,611)	(413,647)	(621,515)
Other provisions		41,408	(7,581)	(10,650)	10,390	9,816	9,816	12,967	10,238	10,238	10,238
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		207,535	236,782	201,505	(105,640)	106,151	106,151	99,075	(164,980)	(343,662)	(522,104)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(6,211)	(90,187)	(186,843)	176,225	(65,984)	(65,984)	(56,751)	225,721	419,266	633,303
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(6,211)	(90,187)	(186,843)	176,225	(65,984)	(65,984)	(56,751)	225,721	419,266	633,303

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	72,898	40,094	75,204	238,257	184,092	184,092	68,467	502,410	772,249	1,045,283
Creditors due	221,054	283,835	283,291	194,076	276,548	276,548	137,870	291,799	358,602	423,768
Total	(148,156)	(243,741)	(208,087)	44,181	(92,456)	(92,456)	(69,403)	210,611	413,647	621,515

Debtors collection assumptions

Balance outstanding - debtors	134,933	82,114	154,730	598,000	657,308	657,308	121,356	587,686	860,404	1,165,156
Estimate of debtors collection rate	54.0%	48.8%	48.6%	39.8%	28.0%	28.0%	56.4%	85.5%	89.8%	89.7%

Long term investments committed

Balance (Insert description; eg sinking fund)

[illegible]

Note:

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

LIM344 Makhado - Table A9 Asset Management

Description		####	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE											
Total New Assets		1	152,821	257,504	96,522	184,274	138,644	138,644	160,496	160,219	174,354
Roads Infrastructure			49,917	101,433	16,907	54,638	49,287	49,287	65,759	48,105	40,284
Storm water Infrastructure			5,611	6,141	–	1,000	–	–	–	2,000	1,000
Electrical Infrastructure			34,073	62,494	24,877	78,992	45,321	45,321	48,631	51,576	89,194
Water Supply Infrastructure			701	–	–	–	–	–	–	–	–
Sanitation Infrastructure			–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure			–	14,441	1,791	1,000	–	–	1,200	1,500	1,500
Rail Infrastructure			–	–	–	–	–	–	–	–	–
Coastal Infrastructure			–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure			–	–	–	–	–	–	–	–	–
Infrastructure			90,301	184,509	43,575	135,630	94,608	94,608	115,590	103,181	131,978
Community Facilities			8,567	23,118	3,700	13,123	7,041	7,041	9,400	21,120	261
Sport and Recreation Facilities			27,962	27,415	24,590	16,600	14,443	14,443	–	–	–
Community Assets			36,529	50,533	28,290	29,723	21,484	21,484	9,400	21,120	261
Heritage Assets			–	–	–	–	–	–	–	–	–
Revenue Generating			–	–	–	–	–	–	–	–	–
Non-revenue Generating			–	–	–	–	–	–	–	–	–
Investment properties			–	–	–	–	–	–	–	–	–
Operational Buildings			2,757	1,879	3,767	2,060	3,364	3,364	15,045	6,950	11,800
Housing			61	–	–	–	–	–	–	–	–
Other Assets			2,818	1,879	3,767	2,060	3,364	3,364	15,045	6,950	11,800
Biological or Cultivated Assets			–	–	–	–	–	–	–	–	–
Servitudes			–	–	–	–	–	–	–	–	–
Licences and Rights			–	35	727	–	3,162	3,162	–	–	–
Intangible Assets			–	35	727	–	3,162	3,162	–	–	–
Computer Equipment			3,162	2,710	5,560	2,775	6,930	6,930	8,480	7,950	6,300
Furniture and Office Equipment			4,690	3,089	5,768	3,650	2,186	2,186	1,738	468	334
Machinery and Equipment			3,308	6,310	8,836	4,726	4,836	4,836	5,965	6,978	10,735
Transport Assets			10,977	8,437	0	5,710	2,075	2,075	4,278	13,572	12,946
Land			1,038	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals			–	–	–	–	–	–	–	–	–
Mature			–	–	–	–	–	–	–	–	–
Immature			–	–	–	–	–	–	–	–	–
Living Resources			–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets		2	53,660	36,070	11,332	2,800	3,935	3,935	–	1,300	–
Roads Infrastructure			31,088	21,625	5,812	2,000	3,935	3,935	–	1,000	–
Storm water Infrastructure			–	–	–	–	–	–	–	–	–
Electrical Infrastructure			–	–	–	–	–	–	–	–	–
Water Supply Infrastructure			–	–	–	–	–	–	–	–	–
Sanitation Infrastructure			–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure			627	1,190	3,852	–	–	–	–	–	–
Rail Infrastructure			–	–	–	–	–	–	–	–	–
Coastal Infrastructure			–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure			–	–	–	–	–	–	–	–	–
Infrastructure			31,715	22,815	9,664	2,000	3,935	3,935	–	1,000	–
Community Facilities			3,651	1,215	1,669	–	–	–	–	300	–
Sport and Recreation Facilities			580	90	–	–	–	–	–	–	–
Community Assets			4,231	1,305	1,669	–	–	–	–	300	–
Heritage Assets			–	–	–	–	–	–	–	–	–
Revenue Generating			–	–	–	–	–	–	–	–	–
Non-revenue Generating			–	–	–	–	–	–	–	–	–
Investment properties			–	–	–	–	–	–	–	–	–
Operational Buildings			16,558	11,950	–	800	0	0	–	–	–
Housing			–	–	–	–	–	–	–	–	–
Other Assets			16,558	11,950	–	800	0	0	–	–	–
Biological or Cultivated Assets			–	–	–	–	–	–	–	–	–
Servitudes			–	–	–	–	–	–	–	–	–
Licences and Rights			–	–	–	–	–	–	–	–	–
Intangible Assets			–	–	–	–	–	–	–	–	–
Computer Equipment			1,156	–	–	–	–	–	–	–	–
Furniture and Office Equipment			–	–	–	–	–	–	–	–	–
Machinery and Equipment			–	–	–	–	–	–	–	–	–
Transport Assets			–	–	–	–	–	–	–	–	–
Land			–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals			–	–	–	–	–	–	–	–	–
Mature			–	–	–	–	–	–	–	–	–
Immature			–	–	–	–	–	–	–	–	–
Living Resources			–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets	6	95,605	(1,209)	130,963	132,845	132,623	132,623	111,659	118,188	130,610
Roads Infrastructure		58,614	(16,222)	99,926	115,315	121,204	121,204	103,659	108,188	123,610
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		23,294	9,592	24,477	15,030	10,865	10,865	8,000	10,000	7,000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		81,907	(6,630)	124,403	130,345	132,070	132,070	111,659	118,188	130,610
Community Facilities		12,502	-	1,259	1,000	-	-	-	-	-
Sport and Recreation Facilities		458	-	1,706	1,500	553	553	-	-	-
Community Assets		12,960	-	2,965	2,500	553	553	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		737	5,421	3,594	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		737	5,421	3,594	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	302,086	292,364	238,817	319,920	275,202	275,202	272,155	279,706	304,964
Roads Infrastructure		139,619	106,836	122,645	171,954	174,426	174,426	169,418	157,293	163,894
Storm water Infrastructure		5,611	6,141	-	1,000	-	-	-	2,000	1,000
Electrical Infrastructure		57,366	72,086	49,354	94,022	56,186	56,186	56,631	61,576	96,194
Water Supply Infrastructure		701	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		627	15,631	5,642	1,000	-	-	1,200	1,500	1,500
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		203,923	200,694	177,642	267,976	230,613	230,613	227,249	222,368	262,588
Community Facilities		24,720	24,333	6,628	14,123	7,041	7,041	9,400	21,420	261
Sport and Recreation Facilities		29,000	27,505	26,296	18,100	14,996	14,996	-	-	-
Community Assets		53,720	51,838	32,924	32,223	22,037	22,037	9,400	21,420	261
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		20,052	19,250	7,361	2,860	3,364	3,364	15,045	6,950	11,800
Housing		61	-	-	-	-	-	-	-	-
Other Assets		20,113	19,250	7,361	2,860	3,364	3,364	15,045	6,950	11,800
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	35	727	-	3,162	3,162	-	-	-
Intangible Assets		-	35	727	-	3,162	3,162	-	-	-
Computer Equipment		4,317	2,710	5,560	2,775	6,930	6,930	8,480	7,950	6,300
Furniture and Office Equipment		4,690	3,089	5,768	3,650	2,186	2,186	1,738	468	334
Machinery and Equipment		3,308	6,310	8,836	4,726	4,836	4,836	5,965	6,978	10,735
Transport Assets		10,977	8,437	0	5,710	2,075	2,075	4,278	13,572	12,946
Land		1,038	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		302,086	292,364	238,817	319,920	275,202	275,202	272,155	279,706	304,964

ASSET REGISTER SUMMARY - PPE (WDV)	5	1,550,789	1,649,307	1,727,864	1,449,342	1,946,156	1,946,156	1,949,947	1,991,327	2,074,474
Roads Infrastructure		653,228	713,967	752,297	61,574	139,390	139,390	32,113	74,088	141,316
Storm water Infrastructure		324	4,647	4,647	-	-	-	-	-	-
Electrical Infrastructure		398,231	411,821	396,719	17,248	(5,984)	(5,984)	(10,378)	(22,433)	(14,494)
Water Supply Infrastructure		701	701	701	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		17,302	16,479	35,152	(4,702)	(557)	(557)	(581)	(1,190)	(325)
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		1,069,786	1,147,614	1,189,516	74,120	132,849	132,849	21,154	50,465	126,497
Community Assets		109,532	126,757	129,869	15,832	21,506	21,506	12,868	17,720	20,461
Heritage Assets		2,160	2,160	2,160	2,160	2,160	2,160	2,253	2,253	2,253
Investment properties		15,202	15,438	15,059	15,438	15,059	15,059	15,707	15,290	14,855
Other Assets		32,351	36,538	72,702	(65,790)	(56,800)	(56,800)	177	1,830	1,719
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		2,156	1,610	1,728	1,328	1,728	1,728	1,803	1,656	1,503
Computer Equipment		7,479	7,806	8,876	652	2,456	2,456	5,446	10,222	13,208
Furniture and Office Equipment		4,720	3,681	7,711	1,424,425	1,839,348	1,839,348	1,897,049	1,895,372	1,893,571
Machinery and Equipment		30,437	30,299	31,086	(4,080)	(5,812)	(5,812)	(2,127)	(3,613)	(3,214)
Transport Assets		43,764	44,202	35,954	(14,743)	(6,338)	(6,338)	(4,382)	132	3,621
Land		233,202	233,202	233,202	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,550,789	1,649,307	1,727,864	1,449,342	1,946,156	1,946,156	1,949,947	1,991,327	2,074,474
EXPENDITURE OTHER ITEMS		174,719	172,974	195,564	187,622	207,125	207,125	210,185	219,854	229,527
Depreciation	7	136,058	140,293	158,017	159,889	160,292	160,292	167,185	174,875	182,570
Repairs and Maintenance by Asset Class	3	38,661	32,681	37,547	27,734	46,832	46,832	43,000	44,978	46,957
Roads Infrastructure		7,875	206	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		20,745	5,909	6,976	7,852	6,240	6,240	6,602	6,906	7,209
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4,376	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		32,996	6,115	6,976	7,852	6,240	6,240	6,602	6,906	7,209
Community Facilities		108	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		108	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1,500	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1,500	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	141	141	221	247	247	258	270	281
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		4,011	26,424	30,430	19,660	40,346	40,346	36,141	37,803	39,466
Transport Assets		46	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		174,719	172,974	195,564	187,622	207,125	207,125	210,185	219,854	229,527
Renewal and upgrading of Existing Assets as % of total capex		49.4%	11.9%	59.6%	42.4%	49.6%	49.6%	41.0%	42.7%	42.8%
Renewal and upgrading of Existing Assets as % of deprecn		109.7%	24.8%	90.1%	84.8%	85.2%	85.2%	66.8%	68.3%	71.5%
R&M as a % of PPE		2.5%	2.0%	2.2%	1.9%	2.4%	2.4%	2.2%	2.2%	2.3%
Renewal and upgrading and R&M as a % of PPE		12.2%	4.1%	10.4%	11.3%	9.4%	9.4%	7.9%	8.3%	8.6%

LIM344 Makhado - Table A10 Basic service delivery measurement

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
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>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
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>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		2,190,000	2,441,000	1,809,000	4,413,000	4,413,000	4,413,000	4,413,000	4,545,000	4,657,000
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	2,190,000	2,441,000	1,809,000	4,413,000	4,413,000	4,413,000	4,413,000	4,545,000	4,657,000
Refuse:										
Removed at least once a week		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Using communal refuse dump		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Using own refuse dump		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Other rubbish disposal		33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
No rubbish disposal		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Households receiving Free Basic Service	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		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		1,279	1,810	2,449	3,998	3,998	3,998	4,205	4,205	4,433
Refuse (removed once a week for indigent households)		385	385	385	385	385	385	385	385	385
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	1,664	2,195	2,834	4,383	4,383	4,383	4,590	4,590	4,818
Highest level of free service provided per household										
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)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	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		36	7	243	7,491	-	-	-	-	-
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)		72,843	23,462	(2,288)	2,252	36,158	36,158	(4,205)	(4,205)	(4,433)
Refuse (in excess of one removal a week for indigent households)		(385)	(385)	(385)	1,273	(385)	(385)	(385)	(385)	(385)
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	72,494	23,084	(2,431)	11,016	35,772	35,772	(4,590)	(4,590)	(4,818)

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		96,297	97,307	120,935	131,206	126,606	126,606	126,909	132,051	138,125	144,202
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		36	7	243	7,491	–	–	13,020	–	–	–
Net Property Rates		96,261	97,300	120,692	123,715	126,606	126,606	113,889	132,051	138,125	144,202
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity											
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		72,843	23,462	(2,288)	2,252	36,158	36,158	664,437	(4,205)	(4,205)	(4,433)
Less Cost of Free Basis Services (50 kwh per indigent household per month)		1,279	1,810	2,449	3,998	3,998	3,998	–	4,205	4,205	4,433
Net Service charges - Electricity		(74,122)	(25,272)	(161)	(6,250)	(40,156)	(40,156)	(664,437)	–	–	–
Service charges - Water	6										
Total Service charges - Water											
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Water		–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		99	1	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management		99	1	–	–	–	–	–	–	–	–
Service charges - Waste Management	6										
Total refuse removal revenue		13,629	14,308	15,094	16,998	15,796	15,796	–	16,475	17,233	17,991
Total landfill revenue		–	94	112	–	156	156	–	162	170	177
Less Revenue Foregone (in excess of one removal a week to indigent households)		(385)	(385)	(385)	1,273	(385)	(385)	–	(385)	(385)	(385)
Less Cost of Free Basis Services (removed once a week to indigent households)		385	385	385	385	385	385	–	385	385	385
Net Service charges - Waste Management		13,629	14,402	15,207	15,340	15,952	15,952	–	16,638	17,403	18,169
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	165,778	193,460	220,859	162,534	216,258	216,258	181,929	229,834	243,788	258,347
Pension and UIF Contributions		35,327	39,811	44,975	46,445	46,591	46,591	39,426	49,373	52,335	55,543
Medical Aid Contributions		15,312	17,188	20,074	25,416	24,447	24,447	18,757	25,914	27,469	29,117
Overtime		27,300	34,173	35,316	33,376	35,066	35,066	30,317	37,170	39,400	41,764
Performance Bonus		13,802	14,777	16,985	29,563	30,252	30,252	14,011	31,482	33,206	35,199
Motor Vehicle Allowance		13,671	15,969	18,631	21,441	20,551	20,551	17,528	21,784	23,091	24,477
Cellphone Allowance		–	–	–	–	–	–	–	–	–	–
Housing Allowances		362	398	460	4,345	524	524	438	555	588	624
Other benefits and allowances		4,047	3,591	3,406	4,185	3,462	3,462	3,275	3,670	3,890	4,124
Payments in lieu of leave		362	1,352	5,764	84	–	–	5,889	–	–	–
Long service awards		1,243	1,230	1,208	–	–	–	1,686	–	–	–
Post-retirement benefit obligations	4	15,071	16,600	26,546	–	–	–	14,591	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		1,512	1,076	884	1,717	845	845	779	895	949	1,006
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	293,786	339,625	395,109	329,105	377,997	377,997	328,626	400,677	424,717	450,201
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	293,786	339,625	395,109	329,105	377,997	377,997	328,626	400,677	424,717	450,201

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	134,781	139,689	157,479	157,849	159,744	159,744	125,504	166,613	174,277	181,945
Lease amortisation	1,277	604	538	2,240	548	548	398	572	598	625
Capital asset impairment	1,373	4,567	4,252	–	–	–	–	–	–	–
Total Depreciation and amortisation	137,431	144,860	162,269	159,889	160,292	160,292	125,902	167,185	174,875	182,570
Bulk purchases - electricity										
Electricity bulk purchases	306,304	299,071	371,986	330,000	373,100	373,100	304,336	415,335	462,351	514,689
Total bulk purchases	306,304	299,071	371,986	330,000	373,100	373,100	304,336	415,335	462,351	514,689
Transfers and grants										
Cash transfers and grants	–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants	–	–	–	–	–	–	–	–	–	–
Total transfers and grants	–	–	–	–	–	–	–	–	–	–
Contracted Services										
Outsourced Services	40,640	42,458	45,400	49,961	60,664	60,664	41,698	51,300	51,564	49,327
Consultants and Professional Services	59,097	57,037	66,202	31,715	76,423	76,423	70,122	41,723	34,620	28,021
Contractors	67,988	62,625	50,060	73,479	74,598	74,598	62,568	72,887	69,725	72,459
Total contracted services	167,725	162,120	161,662	155,156	211,685	211,685	174,389	165,910	155,909	149,807
Operational Costs										
Collection costs	4,930	1,420	1,754	2,209	1,791	1,791	1,724	1,973	2,064	2,154
Contributions to 'other' provisions	(7,105)	(11,926)	(14,028)	–	–	–	(10,521)	–	–	–
Audit fees	–	6,499	6,487	–	200	200	6,725	–	–	–
Other Operational Costs	66,664	70,791	71,019	51,597	59,495	59,495	45,183	61,072	63,881	66,692
Total Operational Costs	64,489	66,784	65,233	53,806	61,487	61,487	43,111	63,045	65,945	68,847
Repairs and Maintenance by Expenditure Item										
Employee related costs	–	–	–	–	–	–	(3,494)	–	–	–
Inventory Consumed (Project Maintenance)	13,966	17,207	21,918	19,293	31,031	31,031	18	34,572	36,162	37,754
Contracted Services	24,536	15,027	15,263	8,059	15,119	15,119	97	7,716	8,071	8,426
Operational Costs	159	447	366	381	683	683	787	712	745	778
Total Repairs and Maintenance Expenditure	38,661	32,681	37,547	27,734	46,832	46,832	(2,592)	43,000	44,978	46,957
Inventory Consumed										
Inventory Consumed - Water	–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other	29,837	50,503	46,212	29,415	50,909	50,909	38,835	53,263	55,713	58,164
Total Inventory Consumed & Other Material	29,837	50,503	46,212	29,415	50,909	50,909	38,835	53,263	55,713	58,164

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 DEVELOPME NT	Vote 11 - COMMUNITY AND SOCIAL SERVICES	Vote 12 - HOUSING	Vote 13 - OTHER	Vote 14 - SPORTS AND RECREATION	Vote 15 - BUDGET AND TREASURY	Total
R thousand	1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	209,465	195,301	151,273	63,845	-	-	-	-	-	-	-	619,883
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	16,638	-	-	-	-	-	-	-	-	-	-	-	-	-	16,638
Sale of Goods and Rendering of Services		-	-	2,163	-	-	-	-	-	-	412	258	-	-	-	43	2,876
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	4,930	-	-	7,818	-	-	-	-	-	-	-	-	-	-	12,748
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,398	4,398
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	116	-	116
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	432	432
Licence and permits		-	-	285	-	-	-	-	-	-	-	-	-	-	-	-	285
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	12,339	-	-	-	-	-	-	162,210	-	-	-	-	15,680	190,229
Non-Exchange Revenue																	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	132,051	132,051
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	4,991	-	-	-	-	-	-	-	0	-	-	-	-	4,991
Licences or permits		-	-	3,729	-	-	-	-	-	-	81	-	-	-	-	-	3,810
Transfer and subsidies - Operational		512,943	3,323	5,570	-	-	-	-	-	-	-	-	-	-	-	8,006	529,842
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,696	36,696
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		512,943	24,890	29,078	-	217,283	195,301	151,273	63,845	-	162,702	258	-	-	116	197,304	1,554,993
Expenditure																	
Employee related costs		11,679	28,127	113,937	-	64,910	-	-	-	-	43,445	1,354	-	-	9	137,216	400,677
Remuneration of councillors		34,781	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,781
Bulk purchases - electricity		-	-	-	-	415,335	-	-	-	-	-	-	-	-	-	-	415,335
Inventory consumed		3,932	1,090	635	-	2,411	8,547	2,909	715	-	158	-	-	-	602	32,264	53,263
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,231	38,231
Depreciation and amortisation		-	631	77,546	-	57,009	-	-	-	-	398	6,723	-	-	-	24,878	167,185
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,058	20,058
Contracted services		22,738	12,166	53,669	-	7,958	773	581	-	-	12,130	550	-	447	-	54,896	165,910
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	1,058	-	-	28	-	-	-	-	-	-	-	-	-	2,791	3,878
Operational costs		26,966	734	4,157	-	1,436	-	-	-	-	3,034	78	-	58	442	26,141	63,045
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		100,096	43,807	249,943	-	549,087	9,320	3,490	715	-	59,166	8,706	-	505	1,052	336,475	1,362,362
Surplus/(Deficit)		412,847	(18,917)	(220,865)	-	(331,804)	185,980	147,783	63,130	-	103,536	(8,448)	-	(505)	(936)	(139,170)	192,631
Transfers and subsidies - capital (monetary allocations)		-	-	105,837	-	15,181	-	-	-	-	-	-	-	-	-	-	121,018
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		412,847	(18,917)	(115,028)	-	(316,623)	185,980	147,783	63,130	-	103,536	(8,448)	-	(505)	(936)	(139,170)	313,649

UN344 Mahabodhi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

B Rowhead	Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Forecast		
		Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Final outcome	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
ASSETS	Assets										
	Trade and other receivables from exchange transactions										
	Receivables	144,000	182,800	204,190	282,627	334,015	334,310	188,053	238,232	333,765	686,000
	Value	-	-	-	-	-	-	-	-	-	-
	Waste	41,033	49,338	55,145	1,841	866	849	10,914	851	1,809	2,170
	Waste Water	-	-	-	-	-	-	-	-	-	-
	Other trade receivables from exchange transactions	102,967	133,462	148,945	280,786	333,149	333,461	177,139	237,381	331,955	683,830
	Draw: Trade and other receivables from exchange transactions	240,213	296,393	276,024	609,859	651,716	651,716	272,228	538,997	798,724	1,691,302
	Less: Impairment for debt	(240,203)	(274,084)	(248,832)	(77,287)	(82,207)	(82,207)	(83,984)	(184,216)	(176,366)	(171,238)
	Impairment for debt	196,252	(282,381)	(175,144)	-	(42,201)	(42,201)	(262,236)	(184,216)	(176,366)	(171,238)
	Impairment for Value	(73,025)	(73,025)	(73,025)	-	-	-	(73,026)	-	-	-
	Impairment for Waste	(14,473)	(14,473)	(14,473)	-	-	-	(14,473)	-	-	-
	Impairment for Waste Water	-	-	-	-	-	-	-	-	-	-
	Impairment for other trade receivables from exchange transactions	-	-	-	-	-	-	-	-	-	-
	Total net Trade and other receivables from Exchange Transactions	5,205	(81,911)	(132,663)	973,651	651,401	651,401	(84,176)	492,735	726,399	876,872
	Receivables from non-exchange transactions										
	Property sales	238,075	240,437	280,880	24,740	83,375	85,375	205,947	48,853	95,001	139,368
	Less: Impairment of Property sales	(81,776)	(81,776)	-	-	-	-	-	-	-	-
	Net Property sales	157,000	158,660	280,880	24,740	83,375	85,375	205,947	48,853	95,001	139,368
	Other receivables from non-exchange transactions	10,200	10,200	9,507	(349)	(43,301)	(43,301)	24,817	43,546	49,992	55,716
	Impairment for other receivables from non-exchange transactions	(8,462)	(132,781)	(15,763)	-	-	-	(18,686)	-	-	-
	Net other receivables from non-exchange transactions	1,738	1,419	738	(349)	(43,301)	(43,301)	6,131	48,646	49,992	55,716
	Total net Receivables from non-exchange transactions	106,138	160,079	287,608	24,391	40,074	42,074	262,114	84,501	145,014	195,084
LIABILITIES	Liabilities										
	Operating Liabilities										
	System input Volume	-	-	-	-	-	-	-	-	-	-
	Short Term Contract Volume	-	-	-	-	-	-	-	-	-	-
	Short Term Contract Volume	-	-	-	-	-	-	-	-	-	-
	Material Shortages	-	-	-	-	-	-	-	-	-	-
	Authorized Consumption										
	Unlimited Authorized Consumption	-	-	-	-	-	-	-	-	-	-
	Unlimited Authorized Consumption	-	-	-	-	-	-	-	-	-	-
	Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Subsidized Water	-	-	-	-	-	-	-	-	-	-
	Revenue Water	-	-	-	-	-	-	-	-	-	-
	Unlimited Unsubsidized Consumption	-	-	-	-	-	-	-	-	-	-
	Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Subsidized Water	-	-	-	-	-	-	-	-	-	-
	Revenue Water	-	-	-	-	-	-	-	-	-	-
	Unlimited Authorized Consumption	-	-	-	-	-	-	-	-	-	-
	Unlimited Authorized Consumption	-	-	-	-	-	-	-	-	-	-
	Unlimited Unsubsidized Consumption	-	-	-	-	-	-	-	-	-	-
	Water Leases										
	Apparent Leases	-	-	-	-	-	-	-	-	-	-
	Unsubsidized Consumption	-	-	-	-	-	-	-	-	-	-
	Customer Water Requirements	-	-	-	-	-	-	-	-	-	-
	Real Leases										
	Leasehold on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
	Leasehold on Distribution of Energy Transformers	-	-	-	-	-	-	-	-	-	-
	Leasehold on Service Connectors up to the point of Customer Water	-	-	-	-	-	-	-	-	-	-
	State Transfer and Management Costs	-	-	-	-	-	-	-	-	-	-
	Unrecoverable Annual Road Leases	-	-	-	-	-	-	-	-	-	-
	Non-revenue Water										
	Conservation of other period areas	-	-	-	-	-	-	-	-	-	-
	Closing Balance Water	-	-	-	-	-	-	-	-	-	-
AGRICULTURE	Agriculture										
	Operating Liabilities										
	Acquisitions	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-	-	-	-	-
	Adjustments	-	-	-	-	-	-	-	-	-	-
	Write-offs	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period areas	-	-	-	-	-	-	-	-	-	-
	Closing Balance - Agriculture	-	-	-	-	-	-	-	-	-	-
	Consumables										
	Standardized										
	Operating Balance	20,200	73,016	86,154	-	-	-	70,007	-	-	-
	Acquisitions	24,125	28,383	40,345	-	-	-	23,873	-	-	-
	Revenues	(3,882)	(43,881)	(58,453)	-	-	-	(27,246)	-	-	-
	Adjustments	855	595	-	-	-	-	-	-	-	-
	Write-offs	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period areas	-	-	-	-	-	-	-	-	-	-
	Closing Balance - Consumables Standard Rate	17,293	68,134	76,897	-	-	-	63,588	-	-	-
	Zero-Rated										
	Operating Balance	(17)	(41,446)	(41,376)	-	-	-	(41,386)	-	-	(86,441)
	Acquisitions	15	1,980	200	2,007	6,210	6,210	16	1,914	1,921	12,588
	Revenues	(25,126)	(1,631)	(176)	(24,176)	(86,886)	(86,886)	11	(53,205)	(59,173)	(88,196)
	Adjustments	-	-	(4)	-	-	-	-	-	-	-
	Write-offs	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period areas	-	-	-	-	-	-	-	-	-	-
	Closing Balance - Consumables Zero-Rated	(25,126)	(41,379)	(41,380)	(24,657)	(80,676)	(80,676)	(41,376)	(52,291)	(60,441)	(122,371)
FINISHED GOODS	Finished Goods										
	Operating Liabilities										
	Acquisitions	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-	-	-	-	-
	Adjustments	-	-	-	-	-	-	-	-	-	-
	Write-offs	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period areas	-	-	-	-	-	-	-	-	-	-
	Closing Balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Materials and Supplies										
	Operating Balance	-	-	(4)	131,834	158,911	158,911	16	121,951	174,203	216,380
	Acquisitions	892	5,762	9,632	25,497	33,812	33,812	11,230	42,249	44,162	45,116
	Revenues	(892)	(5,762)	(9,632)	-	-	-	34	-	-	-
	Adjustments	-	-	-	-	-	-	-	-	-	-
	Write-offs	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period areas	-	-	-	-	-	-	-	-	-	-
	Closing Balance - Materials and Supplies	(2)	(4)	(4)	158,431	193,123	193,123	50	174,205	218,365	261,526
	Work-in-progress										
	Operating Balance	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-	-	-
	Closing Balance - Work-in-progress	-	-	-	-	-	-	-	-	-	-
	Finished Stock										
	Operating Balance	-	-	-	-	-	-	-	-	-	-
	Acquisitions	-	-	-	-	-	-	-	-	-	-
	Revenues	-	-	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period areas	-	-	-	-	-	-	-	-	-	-
	Closing Balance - Finished Stock	-	-	-	-	-	-	-	-	-	-
LAND	Land										
	Operating Balance	101,244	96,370	92,310	-	-	-	92,282	-	-	-
	Acquisitions	-	-	-	-	-	-	-	-	-	-
	Sales	(1,255)	(3,172)	(971)	-	-	-	(95)	-	-	-
	Adjustments	(2,492)	891	(297)	-	-	-	-	-	-	-
	Correction of Prior period areas	-	-	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-	-	-
	Closing Balance - Land	96,497	93,919	91,052	-	-	-	91,987	-	-	-
	Closing Balance - Inventory & Consumables	139,627	129,891	127,328	131,829	131,454	131,454	133,817	131,951	133,801	139,899
PROPERTY, PLANT AND EQUIPMENT (PPE)	Property, plant and equipment (PPE)										
	PPE (excludes land, finance leases)	1,188,235	1,371,890	1,546,440	1,743,210	2,101,300	2,101,300	1,794,059	2,168,435	2,448,127	2,794,994
	Leases recognised as PPE	6	6	3,651	197,659	761,301	761,301	5,991	10,477	339,724	301,300
	Less: Accumulated Depreciation	(1,483,046)	(1,461,171)	(1,458,952)	(1,517,643)	(1,804,261)	(1,804,261)	(1,790,147)	(1,818,471)	(1,918,724)	(2,018,304)
	Total Property, plant and equipment (PPE)	1,194,995	1,610,725	1,991,139	1,423,226	1,058,340	1,058,340	2,009,903	2,160,435	2,169,127	2,076,990
	Landfill PPE										
	Current liabilities - Financial liabilities	-	-	-	-	-	-	-	-	-	-
	Short term loans (other than bank overdraft)	-	-	-	-	-	-	-	-	-	-
	Contingent liability on bank overdraft	738	738	4,338	323	1,127	1,127	4,338	1,175	1,175	1,175
	Total Current liabilities - Financial liabilities	738	738	4,338	323	1,127	1,127	4,338	1,175	1,175	1,175
	Trade and other payables from non-exchange transactions										
	Trade and other payables from exchange transactions	221,024	253,820	285,291	164,076	216,440	216,440	137,070	207,055	258,495	423,860
	Trade payables from exchange transactions	-	-	-	-	-	-	-	-	-	-
	Trade payables from Non-exchange transactions: Unpaid/conditional	6	1,820	4,298	9	4,298	4,298	28,097	6	6	6
	Trade payables from Non-exchange transactions: Other	221,018	251,999	281,000	164,067	212,142	212,142	137,042	207,049	258,489	423,854
	Total Trade and other payables from exchange transactions	468,059	508,468	570,758	354,422	432,107	432,107	271,189	327,067	397,510	647,714
	Non-current liabilities - Financial liabilities										
	Borrowing	323	(14,414)	(1,301)	-	1,860	1,860	(2,203)	1,919	1,919	1,919
	Other Non-current liabilities	-	-	-							

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
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.									519	565	604
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									412	431	450
Advance spatial planning	To create well-organised, sustainable, and efficient land use that supports economic growth, environmental conservation, and community well-being									162,290	133,294	133,894
Invest in human capital	Skills Training, IT Network and Equipment functionality, Employee attractions and retention & Performance Management									106	111	116
Good governance and administrative excellence	To promote culture of accountability, participatory, responsiveness, transparency and clean governance									512,943	513,230	536,530
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.									197,198	194,335	202,453
Accessible basic and infrastructure services	To improve access to basicand infrastructure services through provision, operation and maintenance of socio-economic infrastructures by 2050									681,525	778,995	893,928
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)				1	-	-	-	-	-	1,554,993	1,620,961	1,767,975

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	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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.									26,059	27,474	28,944
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									129	135	141
Advance spatial planning	To create well-organised, sustainable, and efficient land use that supports economic growth, environmental conservation, and community well-being									59,037	62,361	65,842
Invest in human capital	Skills Training, IT Network and Equipment functionality, Employee attractions and retention & Performance Management									49,991	52,972	56,128
Good governance and administrative excellence	To promote culture of accountability, participatory, responsiveness, transparency and clean governance									100,096	99,311	99,259
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.									286,331	292,350	298,891
Accessible basic and infrastructure services	To improve access to basicand infrastructure services through provision, operation and maintenance of socio-economic infrastructures by 2050									840,719	903,837	974,946
Allocations to other priorities												
Total Expenditure				1	-	-	-	-	-	1,362,362	1,438,440	1,524,151

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
check op expenditure balance

(1,115,480) (1,191,150) (1,298,312) (1,188,957) (1,334,597) (1,334,597) (0) 0 (0)

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand													
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.	A								5,965	6,128	8,615	
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	B											
Advance spatial planning	To create well-organised, sustainable, and efficient land use that supports economic growth, environmental conservation, and community well-being	C											
Invest in human capital	Skills Training, IT Network and Equipment functionality, Employee attractions and retention & Performance Management	D								8,080	7,950	6,300	
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 essential services and infrastructure.	F								2,538	7,090	9,900	
Accessible basic and infrastructure services	To improve access to basicand infrastructure services through provision, operation and maintenance of socio-economic infrastructures by 2050	G								255,572	258,538	280,149	
		H											
		I											
		J											
		K											
		L											
		M											
		N											
		O											
		P											
Allocations to other priorities				3									
Total Capital Expenditure				1	–	–	–	–	–	–	272,155	279,706	304,964

References
1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective
check capital balance

(302,086) (292,364) (238,817) (319,920) (275,202) (275,202) (0) (0) (0)

LIM344 Makhado - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Municipal Institutional Development and	Reviewed Intergrated Development Plan									
Municipal Institutional Development and	Reviewed 2025/26 Integrated Development							100.0%	100.0%	100.0%
Intergrated Development Planning										
Intergrated Development Planning										
Performance Management										
Approved 2025/26 SDBIP	Approved 2025/26 SDBIP by 28 June 2026							100.0%	100.0%	100.0%
Adjusted 2025/26 SDBIP	Adjusted 2025/26 SDBIP by 28 February 2026							100.0%	100.0%	100.0%
Approved 2025/26 SDBIP Mid-Year Report	Approved 2025/26 SDBIP Mid-Year Report by 30 January 2026							100.0%	100.0%	100.0%
Approved 2024/25 Annual Report	Approved 2024/25 Annual Report by 31 March 2026							100.0%	100.0%	100.0%
Human Resources and Organizational Development										
Number of employees trained	100 employees trained							100.0%	100.0%	100.0%
Number of councilors trained	30 Councilors trained by 30 June 2025							100.0%	100.0%	100.0%
Basic service delivery and infrastructure development										
Basic service delivery and infrastructure development										
Electricity Provision										
Number of households electrified (Electrification of households (Tshituni, Mulima, Mpofu, Xinkuwani, Tsianda, Woyozu))	591 households electrified by 30 June 2026							100.0%	100.0%	100.0%
Upgrading Boom Park sub station	Upgraded Boom Park sub station by 30 June 2026							100.0%	100.0%	100.0%
Number of households electrified (Infills & Extensions of households)	188 households electrified by 30 June 2026							100.0%	100.0%	100.0%
Upgrading Elitvillas East Sub station	Upgrading Elitvillas East Sub station by 30 June 2026							100.0%	100.0%	100.0%
Upgrade South of Pretorius Substation	Upgrade South of Pretorius Substation by 30 June 2026							100.0%	100.0%	100.0%
Main substation upgrade phase 4	Upgraded Main sub station by 30 June 2026							100.0%	100.0%	100.0%
Upgrading Emmarentia Substation	Upgraded Emmarentia sub station by 30 June 2026							100.0%	100.0%	100.0%
Waste Management										
Number of skip bins and skip bin cover nets	Fourty skip bin and fourt skip bin cover nets purchased by 30 June 2026							100.0%	100.0%	100.0%
Number of large round concrete refuse bin	Five hundread large round concrete refuse bin purchased by 30 June 2026							100.0%	100.0%	100.0%
Purchasing of Waste Removal Truck	Purchasing of Waste Removal Truck by 31 March 2026							100.0%	100.0%	100.0%
Parks & Recreation										
Construction of Dzanani Taxi Rank and Market Stalls	100% Completion of Construction of Dzanani Taxi Rank and Market							100.0%	100.0%	100.0%
Construction of Tshivhuyuni Sports Facility	100% Completion of Tshivhuyuni Sports Facility							100.0%	100.0%	100.0%
Number of Potable/mobile woodchipper machine	One Potable/mobile woodchipper machine purchased by 30 June 2026							100.0%	100.0%	100.0%
Number of Chainsaw machine	Ten Chainsaw machine purchased by 30 June 2026							100.0%	100.0%	100.0%
Number of Extended Chainsaw machine	Six extended Chainsaw mechine purchased by 30 June 2026							100.0%	100.0%	100.0%
Library										
Number of Study Carrels and Chairs	Nine Study carrel and chairs purchased by 30 June 2026							100.0%	100.0%	100.0%
Building and Construction										
Refurbishment of Library Building	100% Completion of Refurbishment of Library Building							100.0%	100.0%	100.0%
Refurbishment of Vleifontein Stalite office	100% Completion of Refurbishment of Vleifontein Stalite Office							100.0%	100.0%	100.0%
Refurbishment of Ha-Mutsha Community Hall	100% Completion of Refurbishment of Ha-Mutsha Community Hall							100.0%	100.0%	100.0%
Roads, Bridges and Stormwater										
Upgrading of Tsianda Marundu to Military base Phase 1	100% Completion of Upgrading of Tsianda Marundu to Military base phase 1							100.0%	100.0%	100.0%
Upgrading of Tshino Access Road	60% For Upgrading of Tshino Access Road							60.0%	100.0%	100.0%
Upgrading of Madombidzha (50/50), Ramantsha to Ravele Access Road	60% Progress of Upgrading of Madombidzha (50/50), Ramtsha to Ravele Access Road							60.0%	100.0%	100.0%
Upgrading of Road leading to Mavhoyi FET College	85% Progress of upgrading of Road Leading to Mavhoyi FET College							85.0%	100.0%	100.0%
Development of Roads and Stormwater at Tshikota 164 New Stands	100% completion of Development of Roads and Stormwater at Tshikota 164 New Stands							100.0%	100.0%	100.0%
Development of Roads and Stormwater at South of Pretorius 700 New Stands	100% completion of Development of Roads and Stormwater at South of Pretorius 700 New Stands							100.0%	100.0%	100.0%
Rehabilitation of Netshisaulu Street	100% Completion of Rehabilitation of Netshisaulu Street							100.0%	100.0%	100.0%

Municipal Financial Viability and management										
Municipal Financial Viability and management										
Financial Statements										
Improved Audit opinion for the previous financial year	Improved Audit Opinion on previous financial year (2024/25) by 30 November 2025							100.0%	100.0%	100.0%
Prepared Interim Financial Statement (FS)	Developed and Submitted 2025/26 Interim Financial Statement by 30 April 2026							100.0%	100.0%	100.0%
Prepared and Submitted Annual FS for 2024/25 Financial Year	Developed and submitted 2025/26 AFS by 31 August 2025							100.0%	100.0%	100.0%
Expenditure Management										
Percentage Expenditure on MIG	100% MIG Expenditure by 30 June 2026							100.0%	100.0%	100.0%
Percentage Expenditure on INEP Grant	100% INEP Expenditure by 30 June 2026							100.0%	100.0%	100.0%
Percentage Expenditure of Financial Management Grant	100% of 2025/26 Financial Management Grant spent by 30 June 2026							100.0%	100.0%	100.0%
Percentage of Electricity distribution loss	10 % of Electricity Distribution loss (As per Treasury Regulations) by 30 June 2026							100.0%	100.0%	100.0%
Percentage of Invoices Paid within 30 days of receipt	100% of Invoices paid within 30 days of receipt by 30 June 2026							100.0%	100.0%	100.0%
Budget and Reporting										
Approved 2025/26 budget	Submission of 2026/27 Budget on or by 31 May 2026							100.0%	100.0%	100.0%
Number of section 71 reports submitted to Treasury within 10 days after the end of the month	12 Section 71 Reports submitted by 30 June 2026							100.0%	100.0%	100.0%
Free Basic Services										
Number of Indigents with access to free electricity	5323 Indigents with access to free electricity by 30 June 2026							100.0%	100.0%	100.0%
Supply Chain Management										
Percentage of Tenders processed within 90 days (From closing date in the advert)	95% of Tenders Processed within 90 Days after bid closing date by 30 June 2026							100.0%	100.0%	100.0%
Revenue Management										
Revenue Collection Rate	90% of Revenue Collected during 2025/26 Financial Year by 30 June 2026							100.0%	100.0%	100.0%
Local Economic Development										
Local Economic Development										
Number of LED projects supported	Six (6) Projects Supported by 30 June 2026							100.0%	100.0%	100.0%
Number of job opportunities created	600 job opportunities created by 30 March 2026							100.0%	100.0%	100.0%
Spatial Rationale										
Spatial Rationale										
Development Planning										
Township Establishment (Town Planning and Land Surveying)	Established Township Ellitvillas Extension 2 & LTT Extension 16							100.0%	100.0%	100.0%
Design, consult and development of a Precinct Plan	Completed Precinct Plan							100.0%	100.0%	100.0%
Design, consult and development of an Integrated Transport Plan	Completed Integrated Transport Plan							100.0%	100.0%	100.0%
Percentage of land-use and land development applications adjudicated	100% adjudication of land-use and land development applications submitted							100.0%	100.0%	100.0%
Demarcation of Sites in Tribal Areas (Town Planning and Land Surveying)	Demarcated Sites							100.0%	100.0%	100.0%
Good Governance and Public Participation										
Good Governance and Public Participation										
Risk Management										
Reviewed and Developed Strategic and Operational Risk Assessment Register	Reviewed and Developed 2025/26 Strategic and Operational Risk Assessment Register by 30 June 2026							100.0%	100.0%	100.0%
Coordinate risk management activities	100% of Fraud and Anti-Corruption cases attended by 30 June 2026							100.0%	100.0%	100.0%
Internal Audit										
Percentage implementation of action plans to address External Audit findings.	100% of External Audit Findings resolved by 30 June 2026							100.0%	100.0%	100.0%
Percentage implementation of approved Risk based Annual Plan	100% of Risk based Annual Internal Audit Plan Implemented by 30 June 2026							100.0%	100.0%	100.0%
Approved Risk based three(03) year internal Audit rolling plan.	Approved three(03) year internal Audit rolling plan by 30 June 2026							100.0%	100.0%	100.0%
Information Technology										
Number of IT projects completed	Six (6) Information Technology Projects completed by 30 June 2026							100.0%	100.0%	100.0%
Council Services										
Percentage Implementation of Council Resolutions	90% of Council Resolutions Implemented by 30 June 2026							100.0%	100.0%	100.0%
Number of Council Meetings held	Four (4) Council Meetings held by 30 June 2026							100.0%	100.0%	100.0%
Public Participation										
Number of Imbizos convened	Four (4) Imbizos held by 30 June 2026							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 - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	0.3%	0.3%	0.3%	1.7%	1.4%	1.4%	0.5%	1.5%	1.5%	1.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.3%	0.4%	0.4%	1.7%	1.3%	1.3%	0.5%	1.3%	1.3%	1.2%
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%
<u>Safety of Capital</u>											
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%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.3	1.1	1.0	2.6	2.6	2.6	1.1	2.2	2.2	2.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	1.3	1.1	1.0	2.6	2.6	2.6	1.1	2.2	2.2	2.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.4	0.1	(0.2)	1.6	2.1	2.1	(0.2)	1.6	1.5	1.5
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	141.2%	136.0%	12.0%	108.6%	111.4%	111.4%	137.6%	109.4%	107.5%	105.9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		141.2%	136.0%	129.1%	108.6%	111.4%	111.4%	137.6%	109.4%	107.5%	105.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	52.6%	57.2%	69.5%	33.6%	12.1%	12.1%	75.3%	15.6%	23.2%	29.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	10.9%	-3.5%	0.0%	11.3%	11.3%	96.1%	0.0%	0.0%	0.0%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated								10.0%	10.0%	10.0%
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	29.1%	31.6%	34.2%	26.4%	25.8%	25.8%	28.6%	25.8%	26.2%	25.5%
Remuneration	Total remuneration/(Total Revenue - capital	31.9%	34.2%	36.8%	29.1%	28.1%	28.1%	37.9%	28.0%	28.4%	27.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	3.8%	3.0%	3.3%	2.2%	3.2%	3.2%	3.7%	2.8%	2.8%	2.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.0%	13.8%	14.4%	14.5%	12.3%	12.3%	11.5%	12.0%	12.1%	11.6%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating	–	–	–	164.6	77.6	77.6	60.9	78.9	78.7	82.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	127.6%	155.2%	172.5%	83.7%	29.2%	29.2%	189.5%	35.5%	49.0%	59.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	1.3	0.4	(1.5)	0.9	0.4	0.4	0.5	0.6	0.8	1.1

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	76,213	76,001	87,529	81,595	91,918	91,918	76,931	93,460	98,880	105,099
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	207,243	140,590	179,958	201,924	133,392	133,392	116,580	151,137	154,519	173,902
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	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			416	416	416	416	416	502	502	502	502	502
Females aged 5 - 14			70	80	57	85	85	95	86	85	85	89
Males aged 5 - 14			94	108	60	114	114	114	114	114	114	114
Females aged 15 - 34			78	89	96	94	94	94	94	94	94	94
Males aged 15 - 34					32	32	32	32	32	32	32	32
Unemployment												
Monthly household income (no. of households)	1, 12											
No income			497	569	569	569	569	569	569	569	569	569
R1 - R1 600			268 428	301 632	301 632	301 632	301 632	301 632	301 632	301 632	301 632	301 632
R1 601 - R2 200			111 845	128 845	128 845	128 845	128 845	128 845	128 845	128 845	128 845	128 845
R2 201 - R6 400			73 320	83 944	83 944	83 944	83 944	83 944	83 944	83 944	83 944	83 944
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R51 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)	13											
< R5 500 per household per month			110 055	126 258	126 258	126 258	126 258	126 258	126 258	126 258	126 258	126 258
Insert description	2		1 790	1 793	1 793	1 793.00	1 793.00	1 793.00	1 793.00	1 793.00	1 793.00	1 793.00
Household demographics (000)												
Number of people in municipal area			45	51	51	51	51	51	51	51	51	51
Number of poor people in municipal area			39	45	45	45	45	45	45	45	45	45
Number of households in municipal area			28	32	32	32	32	32	32	32	32	32
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing										4.3%	4.6%	4.4%
Interest rate - investment												
Remuneration increases										6.0%	6.0%	6.0%
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges						88.0%	88.0%	88.0%	90.0%	91.0%	91.0%	91.0%
Rental of facilities & equipment						88.0%	88.0%	88.0%	90.0%	91.0%	91.0%	91.0%
Interest - external investments						88.0%	88.0%	88.0%	90.0%	91.0%	91.0%	91.0%
Interest - debtors						88.0%	88.0%	88.0%	90.0%	91.0%	91.0%	91.0%
Revenue from agency services						88.0%	88.0%	88.0%	90.0%	91.0%	91.0%	91.0%

Detail on the provision of municipal services for A10

Total municipal services			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	--	--	--	--	--	--	--	--	--
		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	--	--	--	--	--	--	--	--	--
		Sanitation/sewerage:									
		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	--	--	--	--	--	--	--	--	--
		Energy:									
		Electricity (at least min.service level)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
		Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
		Minimum Service Level and Above sub-total	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
		Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
		Electricity - prepaid (< min. service level)	2,190,000	2,441,000	1,809,000	4,413,000	4,413,000	4,413,000	4,413,000	4,565,000	4,657,000
		Other energy sources	2,190,000	2,441,000	1,809,000	4,413,000	4,413,000	4,413,000	4,413,000	4,565,000	4,657,000
		Below Minimum Service Level sub-total	2,205,000	2,456,000	1,824,000	4,428,000	4,428,000	4,428,000	4,428,000	4,560,000	4,672,000
		Total number of households	2,205,000	2,456,000	1,824,000	4,428,000	4,428,000	4,428,000	4,428,000	4,560,000	4,672,000
		Refuse:									
		Removed at least once a week	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
		Minimum Service Level and Above sub-total	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
		Removed less frequently than once a week	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
		Using communal refuse dump	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
		Using own refuse dump	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
		Other rubbish disposal	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
		No rubbish disposal	--	--	--	--	--	--	--	--	--
		Below Minimum Service Level sub-total	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
		Total number of households	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000
Municipal in-house services			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		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									
		Sanitation/sewerage:									
		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									
		Energy:									
		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									
		Refuse:									
		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									

Municipal entity services	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)								
Name of municipal entity		Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) Minimum Service Level and Above sub-total Using public tap (< min.service level) Other water supply (< min.service level) No water supply Below Minimum Service Level sub-total Total number of households								
Name of municipal entity		Sanitation/sewerage: 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		Energy: 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		Refuse: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)								
Names of service providers		Water: Piped water inside dwelling Piped water inside yard (but not in dwelling) Using public tap (at least min.service level) Other water supply (at least min.service level) Minimum Service Level and Above sub-total Using public tap (< min.service level) Other water supply (< min.service level) No water supply Below Minimum Service Level sub-total Total number of households								
Names of service providers		Sanitation/sewerage: 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		Energy: 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		Refuse: 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Location of households for each type of FBS								
Electricity										

List/type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS	1,279,000	1,810,000	2,449,000	3,998,000	3,998,000	3,998,000	4,205,000	4,205,000	4,433,000
		Total cost of FBS - Electricity for informal settlements	--	--	--	--	--	--	--	--	--
Water	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	--	--	--	--	--	--	--	--	--
Sanitation	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (free sanitation service to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	--	--	--	--	--	--	--	--	--
Refuse Removal	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (removed once a week to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS	385,398	385,398	385,398	385,398	385,398	385,398	385,398	385,398	385,398
		Total cost of FBS - Refuse Removal for informal settlements	--	--	--	--	--	--	--	--	--

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysts 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

LM344 Makhado - Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year beg - R'000	18/1b	1	205,786	201,323	146,596	33,460	14,662	14,662	14,662	40,188	60,741	75,604
Cash + investments at the yr end less applications - R'000	18/1b	2	(8,211)	(90,187)	(186,843)	176,225	(65,984)	(65,984)	(66,751)	225,721	419,266	633,303
Cash year end/monthly employee/supplier payments	18/1b	3	1.3	0.4	(1.5)	0.9	0.4	0.4	0.5	0.6	0.8	1.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18/1c	4	21,789	7,461	(1,036)	177,384	207,258	207,258	186,105	313,649	307,709	374,886
Service charges inc % change - minus CPI% target exclusive	18/1a(2)	5	N/A	(8.2%)	13.1%	(0.6%)	6.0%	(6.0%)	(24.4%)	7.2%	7.7%	7.6%
Cash receipts % of Ratepayer & Other revenue	18/1a(2)	6	54.0%	48.8%	48.6%	39.8%	28.0%	28.0%	56.4%	85.5%	89.8%	89.7%
Debt impairment expense as a % of total billable revenue	18/1a(2)	7	15.4%	7.0%	7.2%	12.8%	6.2%	6.2%	8.9%	5.0%	4.4%	3.7%
Capital payments % of capital expenditure	18/1c-19	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)	18/1c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Gov. legislated/granted allocations	18/1a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - inc/(dec)	18/1a	11	N/A	(35.1%)	66.4%	285.0%	9.9%	0.0%	(81.5%)	36.3%	46.4%	35.4%
Long term receivables % change - inc/(dec)	18/1a	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(a)	13	2.5%	2.0%	2.2%	1.9%	2.4%	2.4%	2.2%	2.2%	2.3%	0.0%
Asset renewal % of capital budget	20/1(a)	14	17.8%	12.3%	4.7%	0.9%	1.4%	1.4%	0.0%	0.0%	0.5%	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/Provincial allocations included in budget												
11. Indicative of realistic current annum 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 annum 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												
% inc total service charges (incl prop rates)	18/1a		0.0%	(3.2%)	19.1%	5.4%	12.0%	0.0%	(17.4%)	13.2%	13.5%	13.6%
% inc Property Tax	18/1a		0.0%	1.1%	24.0%	2.5%	2.3%	0.0%	(10.0%)	4.3%	4.6%	4.4%
% inc Service charges - Electricity	18/1a		0.0%	(4.5%)	18.3%	6.3%	14.8%	0.0%	(19.3%)	15.6%	15.6%	15.6%
% inc Service charges - Water	18/1a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Water Management	18/1a		0.0%	(65.1%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Management	18/1a		0.0%	5.7%	6.6%	0.9%	4.0%	0.0%	(9.5%)	4.3%	4.6%	4.4%
% inc in Sale of Goods and Rendering of Services	18/1a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18/1a		498,750	482,964	575,138	605,984	678,696	678,696	660,509	768,571	872,236	991,029
Service charges	18/1a		498,750	482,964	575,138	605,984	678,696	678,696	660,509	768,571	872,236	991,029
Property rates	18/1a		96,261	97,300	120,692	123,715	126,696	126,696	113,899	132,051	136,125	144,202
Service charges - electricity revenue	18/1a		388,762	371,262	439,239	468,929	536,138	536,138	432,678	619,883	716,709	826,668
Service charges - water revenue	18/1a		99	1	--	--	--	--	--	--	--	--
Service charges - sanitation revenue	18/1a		13,629	14,402	15,207	15,340	15,952	15,952	14,372	16,638	17,403	18,169
Service charges - refuse removal	18/1a		--	--	--	--	--	--	--	--	--	--
Agency services	18/1a		--	--	--	--	--	--	--	--	--	--
Capital expenditure excluding capital grant funding	18/1a		297,243	140,559	179,668	201,924	133,392	133,392	116,580	151,137	156,619	173,902
Cash receipts from ratepayers	18/1a		610,361	585,416	629,877	644,944	723,370	723,370	723,370	829,899	935,847	1,043,801
Ratepayer & Other revenue	18/1a		1,129,716	1,198,952	1,295,956	1,616,741	2,582,824	2,582,824	2,182,154	970,762	1,042,678	1,163,564
Change in consumer debtors (current and non-current)	18/1a		N/A	(52,819)	72,616	443,270	59,308	--	(535,952)	466,330	272,718	304,752
Operating and Capital Grant Revenue	18/1a		595,941	573,815	618,618	638,299	667,388	667,388	638,968	650,880	646,580	676,140
Capital expenditure - total	20/1(a)		302,086	292,364	238,817	319,920	275,202	275,202	201,518	272,155	279,706	304,964
Capital expenditure - renewal	20/1(a)		53,689	36,070	11,332	2,800	3,935	3,935	--	1,300	--	--
Supporting benchmarks												
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%
DuRA operating grants total MFY										529,842	521,383	545,078
DuRA capital grants total MFY										121,018	125,188	131,062
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/adjusted national, provincial and district grants										650,880	646,580	676,140
Average annual collection rate (arrear inclusive)												
DuRA operating												
Equitable share										512,943	513,230	536,530
MIG - PMU Operational (5%)										5,570	6,063	6,348
FMG										2,000	2,100	2,200
EPWP										3,323	--	--
Disaster Grant												
DuRA capital												
MIG										105,837	115,188	120,610
INEP										15,181	10,000	10,452
Trend												
Change in consumer debtors (current and non-current)			N/A	(52,819)	72,616	443,270	59,308	--	(535,952)	466,330	272,718	304,752
Total Operations Revenue												
			1,008,000	1,075,893	1,154,498	1,248,345	1,464,769	1,464,769	1,464,769	1,554,993	1,620,961	1,767,976
Total Operating Expenditure												
			1,115,480	1,191,150	1,299,312	1,188,957	1,334,597	1,334,597	1,334,597	1,362,362	1,438,440	1,524,151
Operating Performance Surplus/(Deficit)												
			(107,480)	(115,256)	(143,815)	99,388	130,171	130,171	130,171	192,631	182,521	243,824
Cash and Cash Equivalents (30 June 2012)												
										40,188		
Revenue												
% Increase in Total Operating Revenue			6.7%	7.3%	8.1%	17.3%	0.0%	0.0%	0.0%	6.2%	4.2%	9.1%
% Increase in Property Rates Revenue			1.1%	24.0%	2.5%	2.3%	0.0%	(10.0%)	15.9%	4.6%	4.4%	4.4%
% Increase in Electricity Revenue			(4.5%)	18.3%	6.3%	14.8%	0.0%	(19.3%)	15.6%	15.6%	15.6%	15.6%
% Increase in Property Rates & Services Charges			(3.2%)	19.1%	5.4%	12.0%	0.0%	0.0%	13.2%	13.5%	13.6%	13.6%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	6.8%	9.0%	(8.4%)	12.2%	0.0%	0.0%	2.1%	5.6%	6.0%
% Increase in Employee Costs			0.0%	15.0%	16.3%	(16.7%)	14.9%	0.0%	0.0%	6.0%	6.0%	6.0%
% Increase in Electricity Bulk Purchases			0.0%	(2.4%)	24.4%	(11.3%)	13.1%	0.0%	(16.4%)	11.3%	11.3%	11.3%
Average Cost Per Budgeted Employee Position (Remuneration)			0	0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)			0	0	0	0	0	0	0	0	0	0
R&M % of PPE			2.0%	2.0%	2.2%	1.9%	2.4%	2.4%	2.2%	2.2%	2.3%	2.3%
Asset Renewal and R&M as a % of PPE			12.2%	4.1%	10.4%	11.3%	9.4%	9.4%	7.9%	7.9%	8.3%	8.6%
Debt Impairment % of Total Billable Revenue			15.4%	7.0%	7.2%	12.8%	6.2%	6.2%	8.9%	5.0%	4.4%	3.7%
Capital Revenue												
Internally Funded & Other (R'000)			--	--	--	--	--	--	--	--	--	--
Borrowing (R'000)			--	--	--	--	--	--	--	--	--	--
Grant Funding and Other (R'000)			302,086	292,364	238,817	319,920	275,202	275,202	201,518	272,155	279,706	304,964
Internally Generated funds % of Non Grant Funding			(41.4%)	(140.0%)	(91.0%)	(100.0%)	(100.0%)	(100.0%)	(92.7%)	(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			43.8%	155.2%	137.1%	158.4%	206.3%	206.3%	183.4%	180.1%	181.0%	175.4%
Capital Expenditures												
Total Capital Programme (R'000)			--	--	--	--	--	--	--	--	--	--
Asset Renewal			--	--	--	--	--	--	--	--	--	--
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other Cash Coverage Ratio			54.0%	48.8%	48.6%	(39.8%)	28.0%	28.0%	56.4%	85.5%	89.8%	89.7%
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			0.3%	0.3%	0.3%	1.7%	1.4%	1.4%	0.5%	1.5%	1.5%	1.4%
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%
Reserves												
Unutilised reserves after application of cash and investments			(6,211)	(90,187)	(186,843)	176,225	(65,984)	(65,984)	(66,751)	225,721	419,266	633,303
Free Reserves												
Free Base Reserves as a % of Equitable Share (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			12.6%	3.7%	(0.4%)	1.5%	3.8%	3.8%	(0.5%)	(6.4%)	(6.4%)	(0.4%)
High Level Outcome of Funding Compliance												
Total Operating Revenue												
			1,008,000	1,075,893	1,154,498	1,248,345	1,464,769	1,464,769	1,464,769	1,554,993	1,620,961	1,767,976
Total Operating Expenditure												
			1,115,480	1,191,150	1,299,312	1,188,957	1,334,597	1,334,597	1,362,362	1,438,440	1,524,151	
Surplus/(Deficit) Budgeted Operating Statement												
			(107,480)	(115,256)	(143,815)	99,388	130,171	130,171	130,171	192,631	182,521	243,824
Surplus/(Deficit) Consolidated Reserves and Cash Backing												
			(6,211)	(90,187)	(186,843)	176,225	(65,984)	(65,984)	(66,751)	225,721	419,266	633,303
MTREF Funded / Unfunded												
			15	0	0	0	0	0	0	0	0	0

LIM344 Makhado - Supporting Table SA11 Property rates summary

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:	1									
Date of valuation:		79805	79805	79805	79805	0	0	0	0	0
Financial year valuation used		2018	2018	2024	2025	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	0	0	0	0	0	0	0	0	0
No. of data collectors (FTE)	3	0	0	0	0	0	0	0	0	0
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
No. of sectional title values	5	0	0	0	0	0	0	0	0	0
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations		0	0	0	0	0	0	0	0	0
No. of valuation roll amendments		0	0	0	0	0	0	0	0	0
No. of objections by rate payers		0	0	0	0	0	0	0	0	0
No. of appeals by rate payers		0	0	0	0	0	0	0	0	0
No. of successful objections	8	0	0	0	0	0	0	0	0	0
No. of successful objections > 10%	8	0	0	0	0	0	0	0	0	0
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
Valuation reductions:										
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
Total valuation reductions:		-	-	-	-	-	-	-	-	-
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	18263942347	18263942347	18263942347	20945996081	2094599608	2094599608	20945996081	20945996081	20945996081
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		1	1	1	1	0	0	1	0	0
Differential rates used? (Y/N)	5	1	1	1	1	0	0	1	0	0
Limit on annual rate increase (s20)? (Y/N)		1	1	1	1	1	1	1	1	1
Special rating area used? (Y/N)		1	1	1	1	0	0	1	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		1	1	1	1	0	0	1	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
Rate revenue:										
Rate revenue budget (R '000)	6	0	0	0	0	0	0	132051000	138125000	144202000
Rate revenue expected to collect (R'000)	6	0	0	0	0	0	0	120166410	125693000	131223000
Expected cash collection rate (%)		0.88	0.88	0.88	0.91	0.91	0.91	0.91	0.91	0.91
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)		6470000	7689000	8415000	10179000	10179000	10179000	11624000	12303000	12846000
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
Total rebates, exemptns, reductns, discs (R'000)		6,470	7,689	8,415	10,179	10,179	10,179	11,624	12,303	12,846

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)
Current Year 2024/25												
Valuation:												
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)		3	3	-	3	3	-	-	3	-	-	-
Frequency of valuation (select)		2	2	-	2	2	-	-	2	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		1	1	-	1	1	-	-	1	-	-	-
Flat rate used? (Y/N)		1	1	-	1	1	-	-	1	-	-	-
Is balance rated by uniform rate/variable rate?		1	1	-	1	1	-	-	1	-	-	-
Valuation reductions:												
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	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
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)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

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)
Budget Year 2025/26												
Valuation:												
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)		3	3	-	3	3	-	-	3	-	-	-
Frequency of valuation (select)		2	2	-	2	2	-	-	2	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		1	1	-	1	1	-	-	1	-	-	-
Flat rate used? (Y/N)		1	1	-	1	1	-	-	1	-	-	-
Is balance rated by uniform rate/variable rate?		1	1	-	1	1	-	-	1	-	-	-
Valuation reductions:												
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	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
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)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

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	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates <i>(rate in the Rand)</i>	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
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)			-	-	-	-	-	-	-
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate									
General residential rebate			0	0	0	0	0	0	0
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption			0	0	0	0	0	0	0
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
Other rebates or exemptions	2		0	0	0	0	0	0	0
Water tariffs									
Domestic									
Basic charge/fixd fee <i>(Rands/month)</i>			0	0	0	0	0	0	0
Service point - vacant land <i>(Rands/month)</i>			0	0	0	0	0	0	0
Water usage - flat rate tariff <i>(c/kl)</i>			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 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 3 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste water tariffs									
Domestic									
Basic charge/fixd fee <i>(Rands/month)</i>			0	0	0	0	0	0	0
Service point - vacant land <i>(Rands/month)</i>			0	0	0	0	0	0	0
Waste water - flat rate tariff <i>(c/kl)</i>			0	0	0	0	0	0	0
Volumetric charge - Block 1 <i>(c/kl)</i>		(fill in structure)	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
Other	2		0	0	0	0	0	0	0
Electricity tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
FBE		(how is this targeted?)	0	0	0	0	0	0	0
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	0	0	0	0
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
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	0	0	0	0
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste management tariffs									
Domestic									
Street cleaning charge			0	0	0	0	0	0	0
Basic charge/fixd 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	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>									
Water tariffs <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)							
Waste water tariffs <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)							
Electricity tariffs <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)							

LIM344 Makhado - Supporting Table SA14 Household bills

Description	####	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		0.06	0.06	0.05	0.05	0.05	0.05	-20.00%	0.04	0.05	0.04
Electricity: Basic levy		0.02	0.02	0.07	0.11	0.11	0.11	18.20%	0.13	0.13	0.13
Electricity: Consumption		0.02	0.02	0.07	0.07	0.07	0.07	85.70%	0.13	0.13	0.13
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		0.06	0.06	0.05	0.05	0.05	0.05	0.00%	0.05	0.05	0.05
Other		0.06	0.06	0.05	0.05	0.05	0.06	-20.00%	0.04	0.05	0.04
sub-total		0.22	0.22	0.29	0.33	0.33	0.34	18.2%	0.39	0.41	0.39
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total large household bill:		0.22	0.22	0.29	0.33	0.33	0.34	18.2%	0.39	0.41	0.39
% increase/-decrease		-	-	31.8%	13.8%	-	3.0%	(44.8%)	14.7%	5.1%	(4.9%)
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
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%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
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%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

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	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

References
1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

LIM344 Makhado - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	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
		Yrs/Months												
Parent municipality														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	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

check

LIM344 Makhado - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

check borrowing balance

#REF!

#REF!

#REF!

#REF!

#REF!

#REF!

#REF!

#REF!

#REF!

2025/05/31 10:23:44

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		431,877	454,598	504,661	517,743	517,743	522,227	529,842	521,393	545,078
Expanded Public Works Programme Integrated Grant		2,280	3,259	2,768	–	0	2,560	3,323	–	–
Municipal Disaster Relief Grant		26,000	3,500	18,000	6,006	6,006	7,930	6,006	–	–
Local Government Financial Management Grant		1,850	1,950	1,950	1,900	1,900	1,900	2,000	2,100	2,200
Municipal Infrastructure Grant		–	–	–	–	–	–	5,570	6,062	6,348
Equitable Share		401,747	445,889	481,943	509,837	509,837	509,837	512,943	513,230	536,530
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	431,877	454,598	504,661	517,743	517,743	522,227	529,842	521,393	545,078
Capital Transfers and Grants										
National Government:		125,064	122,717	115,015	117,996	147,085	152,703	121,018	125,187	131,062
Municipal Infrastructure Grant		110,768	102,597	108,015	105,490	125,490	131,108	105,837	115,187	120,610
Integrated National Electrification Programme Grant		14,296	20,120	7,000	12,506	21,595	21,595	15,181	10,000	10,452
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	125,064	122,717	115,015	117,996	147,085	152,703	121,018	125,187	131,062
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	556,941	577,315	619,676	635,739	664,828	674,931	650,860	646,580	676,140

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		495,093	553,695	611,618	517,743	517,743	630,110	529,842	521,393	545,078
Expanded Public Works Programme Integrated Grant		2,280	3,259	2,768	–	–	2,133	3,323	–	–
Municipal Disaster Relief Grant		26,000	–	16,942	6,006	6,006	10,565	6,006	–	–
Local Government Financial Management Grant		1,850	1,950	1,950	1,900	1,900	1,525	2,000	2,100	2,200
Municipal Infrastructure Grant		63,216	102,597	108,015	–	–	106,050	5,570	6,062	6,348
Equitable Share		401,747	445,889	481,943	509,837	509,837	509,837	512,943	513,230	536,530
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		495,093	553,695	611,618	517,743	517,743	630,110	529,842	521,393	545,078
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		61,848	20,120	7,000	117,996	147,085	10,782	121,018	125,187	131,062
Municipal Infrastructure Grant		47,552	–	–	105,490	125,490	–	105,837	115,187	120,610
Integrated National Electrification Programme Grant		14,296	20,120	7,000	12,506	21,595	10,782	15,181	10,000	10,452
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		61,848	20,120	7,000	117,996	147,085	10,782	121,018	125,187	131,062
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		556,941	573,815	618,618	635,739	664,828	640,892	650,860	646,580	676,140

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(161,245)	(224,461)	(323,558)	–	–	–	–	–	–
Current year receipts		431,877	454,598	504,661	517,743	517,743	517,743	529,842	521,393	545,078
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		495,093	553,695	611,618	517,743	517,743	517,743	529,842	521,393	545,078
Conditions still to be met - transferred to liabilities		(224,461)	(323,558)	(430,515)	0	0	0	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		495,093	553,695	611,618	517,743	517,743	517,743	529,842	521,393	545,078
Total operating transfers and grants - CTBM	2	(224,461)	(323,558)	(430,515)	0	0	0	–	–	–
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		161,245	224,461	327,058	–	–	–	–	–	–
Current year receipts		125,064	122,717	115,015	117,996	147,085	147,085	121,018	125,187	131,062
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		61,848	20,120	7,000	117,996	147,085	147,085	121,018	125,187	131,062
Conditions still to be met - transferred to liabilities		224,461	327,058	435,073	(0)	(0)	(0)	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		0	0	0	–	4,558	4,558	0	0	0
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		0	0	0	–	4,558	4,558	0	0	0
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		61,848	20,120	7,000	117,996	147,085	147,085	121,018	125,187	131,062
Total capital transfers and grants - CTBM	2	224,461	327,058	435,073	(0)	4,558	4,558	0	0	0
TOTAL TRANSFERS AND GRANTS REVENUE		556,941	573,815	618,618	635,739	664,828	664,828	650,860	646,580	676,140
TOTAL TRANSFERS AND GRANTS - CTBM		0	3,500	4,558	0	4,558	4,558	0	0	0

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	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash Transfers to other municipalities	1										
Insert description											
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms	2										
Insert description											
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State	3										
Insert description											
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Insert description											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Insert description											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities	1										
Insert description											
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms	2										
Insert description											
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State	3										
Insert description											
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations	4										
Insert description											
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals	5										
Insert description											
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	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	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1,212	1,243	21,313	23,859	24,879	24,879	26,236	27,005	27,797
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		20,314	20,293	1,558	180	1,341	1,341	1,381	1,423	1,465
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		6,544	6,672	7,119	9,529	7,537	7,537	7,164	7,396	7,636
Sub Total - Councillors		28,071	28,209	29,990	33,568	33,757	33,757	34,781	35,825	36,899
% increase	4		0.5%	6.3%	11.9%	0.6%	-	3.0%	3.0%	3.0%
Senior Managers of the Municipality										
	2									
Basic Salaries and Wages		-	3,158	4,021	4,089	4,796	4,796	5,954	6,259	6,582
Pension and UIF Contributions		-	570	676	592	823	823	858	910	1,032
Medical Aid Contributions		-	220	249	291	300	300	318	337	357
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	47	163	211	442	442	422	447	474
Motor Vehicle Allowance	3	1	1,121	1,302	2,310	1,518	1,518	1,610	1,706	1,808
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	133	85	238	154	154	163	173	183
Payments in lieu of leave		-	-	-	84	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	126	203	94	0	0	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		1	5,375	6,700	7,909	8,033	8,033	9,324	9,831	10,437
% increase	4		662,248.3%	24.7%	18.0%	1.6%	-	16.1%	5.4%	6.2%
Other Municipal Staff										
Basic Salaries and Wages		165,778	190,302	216,838	158,445	211,462	211,462	223,880	237,529	251,765
Pension and UIF Contributions		35,327	39,241	44,299	45,853	45,768	45,768	48,515	51,425	54,511
Medical Aid Contributions		15,312	16,968	19,825	25,126	24,147	24,147	25,596	27,132	28,760
Overtime		27,300	34,173	35,316	33,376	35,066	35,066	37,170	39,400	41,764
Performance Bonus		13,802	14,730	16,822	29,352	29,810	29,810	31,060	32,759	34,725
Motor Vehicle Allowance	3	13,670	14,848	17,329	19,131	19,033	19,033	20,175	21,385	22,668
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	362	398	460	4,345	524	524	555	588	624
Other benefits and allowances	3	4,047	3,458	3,322	3,947	3,308	3,308	3,507	3,717	3,940
Payments in lieu of leave		362	1,352	5,764	-	-	-	-	-	-
Long service awards		1,243	1,230	1,208	-	-	-	-	-	-
Post-retirement benefit obligations	6	15,071	16,600	26,546	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,512	950	681	1,623	845	845	895	949	1,006
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		293,785	334,250	388,409	321,196	369,964	369,964	391,353	414,886	439,764
% increase	4		13.8%	16.2%	(17.3%)	15.2%	-	5.8%	6.0%	6.0%
Total Parent Municipality		321,857	367,834	425,099	362,673	411,754	411,754	435,458	460,542	487,100
			14.3%	15.6%	(14.7%)	13.5%	-	5.8%	5.8%	5.8%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-

Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		321,857	367,834	425,099	362,673	411,754	411,754	435,458	460,542	487,100
% increase	4		14.3%	15.6%	(14.7%)	13.5%	-	5.8%	5.8%	5.8%
TOTAL MANAGERS AND STAFF	5.7	293,786	339,625	395,109	329,105	377,997	377,997	400,677	424,717	450,201

[illegible]

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

LIM344 Makhado - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	####	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		-	-	-	-	-	-	-	-	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	-	-	-	-	-	-	-	-	-
Other Managers	7	-	-	-	-	-	-	-	-	-
Professionals		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Technicians		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase					-	-	-	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		51,657	51,657	51,657	51,657	51,657	51,657	51,657	51,657	51,657	51,657	51,657	51,657	619,883	716,709	828,658
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	16,638	17,403	18,169
Sale of Goods and Rendering of Services		240	240	240	240	240	240	240	240	240	240	240	240	2,876	3,939	4,656
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1,062	1,062	1,062	1,062	1,062	1,062	1,062	1,062	1,062	1,062	1,062	1,062	12,748	13,334	13,921
Interest earned from Current and Non Current Assets		366	366	366	366	366	366	366	366	366	366	366	366	4,398	4,600	4,802
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		10	10	10	10	10	10	10	10	10	10	10	10	116	121	126
Rental from Fixed Assets		36	36	36	36	36	36	36	36	36	36	36	36	432	452	472
Licence and permits		24	24	24	24	24	24	24	24	24	24	24	24	285	298	311
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		15,852	15,852	15,852	15,852	15,852	15,852	15,852	15,852	15,852	15,852	15,852	15,852	190,229	156,998	157,896
Non-Exchange Revenue																
Property rates		11,004	11,004	11,004	11,004	11,004	11,004	11,004	11,004	11,004	11,004	11,004	11,004	132,051	138,125	144,202
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		416	416	416	416	416	416	416	416	416	416	416	416	4,991	5,221	5,451
Licences or permits		318	318	318	318	318	318	318	318	318	318	318	318	3,810	3,985	4,161
Transfer and subsidies - Operational		44,154	44,154	44,154	44,154	44,154	44,154	44,154	44,154	44,154	44,154	44,154	44,154	529,842	521,393	545,078
Interest		3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	3,058	36,696	38,384	40,072
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		129,583	129,583	129,583	129,583	129,583	129,583	129,583	129,583	129,583	129,583	129,583	129,583	1,554,993	1,620,961	1,767,976
Expenditure																
Employee related costs		33,390	33,390	33,390	33,390	33,390	33,390	33,390	33,390	33,390	33,390	33,390	33,390	400,677	424,717	450,201
Remuneration of councillors		2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	34,781	35,825	36,899
Bulk purchases - electricity		34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	415,335	462,351	514,689
Inventory consumed		4,439	4,439	4,439	4,439	4,439	4,439	4,439	4,439	4,439	4,439	4,439	4,439	53,263	55,713	58,164
Debt impairment		3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	38,231	38,114	36,885
Depreciation and amortisation		13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	13,932	167,185	174,875	182,570
Interest		1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	1,671	20,058	20,981	21,904
Contracted services		13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	13,826	165,910	155,909	149,807
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		323	323	323	323	323	323	323	323	323	323	323	323	3,878	4,010	4,187
Operational costs		5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	5,254	63,045	65,945	68,847
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		113,530	113,530	113,530	113,530	113,530	113,530	113,530	113,530	113,530	113,530	113,530	113,530	1,362,362	1,438,440	1,524,151
Surplus/(Deficit)		16,053	16,053	16,053	16,053	16,053	16,053	16,053	16,053	16,053	16,053	16,053	16,053	192,631	182,521	243,824
Transfers and subsidies - capital (monetary allocations)		10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	121,018	125,187	131,062
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	313,649	307,709	374,886
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	313,649	307,709	374,886
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	313,649	307,709	374,886
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	313,649	307,709	374,886

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue by Vote																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	512,943	512,943	513,230	536,530
Vote 2 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	24,890	24,890	22,559	23,552
Vote 3 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	134,915	134,915	146,889	153,950
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		-	-	-	-	-	-	-	-	-	-	-	232,464	232,464	263,461	306,216
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-	-	-	-	-	195,301	195,301	219,523	246,454
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-	-	151,273	151,273	177,140	207,431
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-	-	-	-	-	63,845	63,845	74,762	87,547
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	162,702	162,702	133,725	134,344
Vote 11 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	258	258	291	319
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	116	116	121	126
Vote 15 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	197,304	197,304	194,446	202,569
Total Revenue by Vote		-	-	-	-	-	-	-	-	-	-	-	1,676,011	1,676,011	1,746,149	1,899,038
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	100,096	100,096	99,311	99,259
Vote 2 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	43,807	43,807	42,693	41,474
Vote 3 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	249,943	249,943	260,556	273,603
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		-	-	-	-	-	-	-	-	-	-	-	549,087	549,087	603,000	662,625
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-	-	-	-	-	9,320	9,320	9,749	10,178
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-	-	3,490	3,490	3,650	3,811
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-	-	-	-	-	715	715	747	780
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	59,166	59,166	62,496	65,983
Vote 11 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	8,706	8,706	9,126	9,550
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	505	505	528	551
Vote 14 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	1,052	1,052	1,101	1,149
Vote 15 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	336,475	336,475	345,482	355,186
Total Expenditure by Vote		-	-	-	-	-	-	-	-	-	-	-	1,362,362	1,362,362	1,438,440	1,524,151
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	313,649	313,649	307,709	374,886
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	313,649	313,649	307,709	374,886

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue - Functional	=															
Governance and administration		59,187	59,187	59,187	59,187	59,187	59,187	59,187	59,187	59,187	59,187	59,187	59,187	710,247	707,676	739,099
Executive and council		42,745	42,745	42,745	42,745	42,745	42,745	42,745	42,745	42,745	42,745	42,745	42,745	512,943	513,230	536,530
Finance and administration		16,442	16,442	16,442	16,442	16,442	16,442	16,442	16,442	16,442	16,442	16,442	16,442	197,304	194,446	202,569
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		43	43	43	43	43	43	43	43	43	43	43	43	519	565	604
Community and social services		22	22	22	22	22	22	22	22	22	22	22	22	258	291	319
Sport and recreation		10	10	10	10	10	10	10	10	10	10	10	10	116	121	126
Public safety		12	12	12	12	12	12	12	12	12	12	12	12	146	152	159
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		24,789	24,789	24,789	24,789	24,789	24,789	24,789	24,789	24,789	24,789	24,789	24,789	297,472	280,462	288,134
Planning and development		13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	162,702	133,725	134,344
Road transport		11,231	11,231	11,231	11,231	11,231	11,231	11,231	11,231	11,231	11,231	11,231	11,231	134,769	146,737	153,790
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		55,648	55,648	55,648	55,648	55,648	55,648	55,648	55,648	55,648	55,648	55,648	55,648	667,773	757,446	871,200
Energy sources		53,574	53,574	53,574	53,574	53,574	53,574	53,574	53,574	53,574	53,574	53,574	53,574	642,882	734,886	847,648
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2,074	2,074	2,074	2,074	2,074	2,074	2,074	2,074	2,074	2,074	2,074	2,074	24,890	22,559	23,552
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional			139,668	139,668	139,668	139,668	139,668	139,668	139,668	139,668	139,668	139,668	139,668	1,676,011	1,746,149	1,899,038
Expenditure - Functional																
Governance and administration			36,381	36,381	36,381	36,381	36,381	36,381	36,381	36,381	36,381	36,381	36,381	436,571	444,793	454,445
Executive and council			8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	8,341	100,096	99,311	99,259
Finance and administration			28,040	28,040	28,040	28,040	28,040	28,040	28,040	28,040	28,040	28,040	28,040	336,475	345,482	355,186
Internal audit			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety			2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	2,159	25,907	27,314	28,777
Community and social services			676	676	676	676	676	676	676	676	676	676	676	8,108	8,500	8,897
Sport and recreation			88	88	88	88	88	88	88	88	88	88	88	1,052	1,101	1,149
Public safety			1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	1,346	16,148	17,088	18,078
Housing			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health			50	50	50	50	50	50	50	50	50	50	50	599	626	654
Economic and environmental services			24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	24,456	293,466	306,492	322,060
Planning and development			4,931	4,931	4,931	4,931	4,931	4,931	4,931	4,931	4,931	4,931	4,931	59,166	62,496	65,983
Road transport			19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	19,525	234,300	243,996	256,077
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services			50,535	50,535	50,535	50,535	50,535	50,535	50,535	50,535	50,535	50,535	50,535	606,419	659,841	718,869
Energy sources			46,884	46,884	46,884	46,884	46,884	46,884	46,884	46,884	46,884	46,884	46,884	562,612	617,147	677,395
Water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management			3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	3,651	43,807	42,693	41,474
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional			113,530	113,530	113,530	113,530	113,530	113,530	113,530	113,530	113,530	113,530	113,530	1,362,362	1,438,440	1,524,151
Surplus/(Deficit) before assoc.			26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	313,649	307,709	374,886
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	26,137	313,649	307,709	374,886	

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Multi-year expenditure to be appropriated	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	300	-
Vote 2 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	3,070	3,070	5,100	6,000
Vote 3 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	178,143	178,143	178,693	172,634
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		-	-	-	-	-	-	-	-	-	-	-	57,231	57,231	61,576	96,194
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		-	-	-	-	-	-	-	-	-	-	-	2,240	2,240	1,910	2,110
Vote 15 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	31,471	31,471	32,128	28,026
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	272,155	272,155	279,706	304,964
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	272,155	272,155	279,706	304,964

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	31,471	32,428	28,026
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	300	–
Finance and administration		2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	31,471	32,128	28,026
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		187	187	187	187	187	187	187	187	187	187	187	187	2,240	1,910	2,110
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		187	187	187	187	187	187	187	187	187	187	187	187	2,240	1,910	2,110
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	178,143	178,693	172,634
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	178,143	178,693	172,634
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	60,301	66,676	102,194
Energy sources		4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	4,769	57,231	61,576	96,194
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		256	256	256	256	256	256	256	256	256	256	256	256	3,070	5,100	6,000
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	272,155	279,706	304,964
Funded by:																
National Government		10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	121,018	125,188	131,062
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)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	121,018	125,188	131,062
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	151,137	154,519	173,902
Total Capital Funding		22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	272,155	279,706	304,964

LIM344 Makhado - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand															
Cash Receipts By Source													1		
Property rates	10,014	10,014	10,014	10,014	10,014	10,014	10,014	10,014	10,014	10,014	10,014	10,014	120,166	125,694	131,224
Service charges - electricity revenue	47,008	47,008	47,008	47,008	47,008	47,008	47,008	47,008	47,008	47,008	47,008	47,008	564,093	652,205	754,079
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	1,262	15,140	15,837	16,533
Rental of facilities and equipment	45	45	45	45	45	45	45	45	45	45	45	45	537	562	587
Interest earned - external investments	366	366	366	366	366	366	366	366	366	366	366	366	4,398	4,600	4,802
Interest earned - outstanding debtors	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	15,298	16,002	16,707
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	416	416	416	416	416	416	416	416	416	416	416	416	4,991	5,221	5,451
Licences and permits	341	341	341	341	341	341	341	341	341	341	341	341	4,095	4,283	4,472
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	44,154	44,154	44,154	44,154	44,154	44,154	44,154	44,154	44,154	44,154	44,154	44,154	529,842	521,393	545,078
Other revenue	10,073	10,073	10,073	10,073	10,073	10,073	10,073	10,073	10,073	10,073	10,073	10,073	120,877	132,046	131,455
Cash Receipts by Source	114,953	114,953	114,953	114,953	114,953	114,953	114,953	114,953	114,953	114,953	114,953	114,953	1,379,438	1,477,841	1,610,387
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	10,085	121,018	125,187	131,062
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	125,038	125,038	125,038	125,038	125,038	125,038	125,038	125,038	125,038	125,038	125,038	125,038	1,500,455	1,603,029	1,741,450
Cash Payments by Type															
Employee related costs	33,390	33,390	33,390	33,390	33,390	33,390	33,390	33,390	33,390	33,390	33,390	33,390	400,677	424,717	450,201
Remuneration of councillors	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	34,781	35,825	36,899
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Bulk purchases - electricity	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	34,611	415,335	462,351	514,689
Acquisitions - water & other inventory	4,439	4,439	4,439	4,439	4,439	4,439	4,439	4,439	4,439	4,439	4,439	4,439	53,263	55,713	58,164
Contracted services	23,166	23,166	23,166	23,166	23,166	23,166	23,166	23,166	23,166	23,166	23,166	23,166	277,986	317,908	333,233
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	2,141	25,686	11,945	7,704
Cash Payments by Type	100,644	100,644	100,644	100,644	100,644	100,644	100,644	100,644	100,644	100,644	100,644	100,644	1,207,728	1,308,459	1,400,891
Other Cash Flows/Payments by Type															
Capital assets	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	22,680	272,155	279,706	304,964
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	123,324	123,324	123,324	123,324	123,324	123,324	123,324	123,324	123,324	123,324	123,324	123,324	1,479,883	1,588,165	1,705,855
NET INCREASE/(DECREASE) IN CASH HELD	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	20,573	14,863	35,595
Cash/cash equivalents at the month/year begin:	40,168	41,882	43,597	45,311	47,026	48,740	50,454	52,169	53,883	55,597	57,312	59,026	40,168	60,741	75,604
Cash/cash equivalents at the month/year end:	41,882	43,597	45,311	47,026	48,740	50,454	52,169	53,883	55,597	57,312	59,026	60,741	60,741	75,604	111,199

LIM344 Makhado - NOT REQUIRED - municipality does not have entities

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R million										
Financial Performance										
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)		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources of capital funds		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

LIM344 Makhado - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2
Name of organisation		Number			R thousand
KMA Business Consulting	Yrs	3	Meter readings	31/01/2026	15,797

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 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													-
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		90,301	184,509	43,575	135,630	94,608	94,608	115,590	103,181	131,978
Roads Infrastructure		49,917	101,433	16,907	54,638	49,287	49,287	65,759	48,105	40,284
Roads		49,917	101,433	16,907	54,638	49,287	49,287	65,759	48,105	40,284
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		5,611	6,141	-	1,000	-	-	-	2,000	1,000
Drainage Collection		5,611	6,141	-	1,000	-	-	-	2,000	1,000
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		34,073	62,494	24,877	78,992	45,321	45,321	48,631	51,576	89,194
Power Plants		-	-	-	2,000	(0)	(0)	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		136	-	-	-	-	-	-	-	-
MV Substations		7,570	10,946	-	37,186	7,545	7,545	20,700	32,500	47,342
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	5,539	1,055	300	5,747	5,747	10,750	5,076	22,400
LV Networks		26,367	46,010	19,067	38,506	16,549	16,549	17,181	14,000	19,452
Capital Spares		-	-	4,756	1,000	15,481	15,481	-	-	-
Water Supply Infrastructure		701	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		701	-	-	-	-	-	-	-	-
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	1,000	-	-	1,200	1,500	1,500
Landfill Sites		-	13,972	1,791	-	-	-	-	-	-
Waste Transfer Stations		-	469	-	-	-	-	1,200	1,500	1,500
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	1,000	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Community Assets	36,529	50,533	28,290	29,723	21,484	21,484	9,400	21,120	261
Community Facilities	8,567	23,118	3,700	13,123	7,041	7,041	9,400	21,120	261
Halls	-	-	-	-	168	168	1,600	4,120	261
Centres	3,896	1,119	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	82	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	7,476	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	2,808	2,808	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	141	-	-	-	-	-	-	-	-
Markets	1,601	-	-	-	-	-	-	-	-
Stalls	2,929	14,441	3,700	13,123	4,065	4,065	7,800	17,000	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	27,962	27,415	24,590	16,600	14,443	14,443	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	27,962	27,415	24,590	16,600	14,443	14,443	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	2,818	1,879	3,767	2,060	3,364	3,364	15,045	6,950	11,800
Operational Buildings	2,757	1,879	3,767	2,060	3,364	3,364	15,045	6,950	11,800
Municipal Offices	2,473	1,879	3,767	2,060	3,196	3,196	15,045	6,950	11,800
Pay/Enquiry Points	-	-	-	-	168	168	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-

Workshops		-	-	-	-	-	-	-	-	-
Yards		284	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		61	-	-	-	-	-	-	-	-
Staff Housing		61	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	35	727	-	3,162	3,162	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	35	727	-	3,162	3,162	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	35	727	-	3,162	3,162	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		3,162	2,710	5,560	2,775	6,930	6,930	8,480	7,950	6,300
Computer Equipment		3,162	2,710	5,560	2,775	6,930	6,930	8,480	7,950	6,300
Furniture and Office Equipment		4,690	3,089	5,768	3,650	2,186	2,186	1,738	468	334
Furniture and Office Equipment		4,690	3,089	5,768	3,650	2,186	2,186	1,738	468	334
Machinery and Equipment		3,308	6,310	8,836	4,726	4,836	4,836	5,965	6,978	10,735
Machinery and Equipment		3,308	6,310	8,836	4,726	4,836	4,836	5,965	6,978	10,735
Transport Assets		10,977	8,437	0	5,710	2,075	2,075	4,278	13,572	12,946
Transport Assets		10,977	8,437	0	5,710	2,075	2,075	4,278	13,572	12,946
Land		1,038	-	-	-	-	-	-	-	-
Land		1,038	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	152,821	257,504	96,522	184,274	138,644	138,644	160,496	160,219	174,354

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

Description	##	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		31,715	22,815	9,664	2,000	3,935	3,935	-	1,000	-
Roads Infrastructure		31,088	21,625	5,812	2,000	3,935	3,935	-	1,000	-
Roads		31,088	21,625	5,812	2,000	3,935	3,935	-	1,000	-
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		627	1,190	3,852	-	-	-	-	-	-
Landfill Sites		627	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		-	-	-	-	-	-	-	-	-
Community Assets		4,231	1,305	1,669	-	-	-	-	300	-
Community Facilities		3,651	1,215	1,669	-	-	-	-	300	-
Halls		2,990	-	1,669	-	-	-	-	300	-
Centres		174	-	-	-	-	-	-	-	-
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	486	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	580	90	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	580	90	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	16,558	11,950	-	800	0	0	-	-	-
Operational Buildings	16,558	11,950	-	800	0	0	-	-	-
Municipal Offices	15,453	11,950	-	800	0	0	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	1,106	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1,156	-	-	-	-	-	-	-	-
Computer Equipment	1,156	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	53,660	36,070	11,332	2,800	3,935	3,935	-	1,300
Renewal of Existing Assets as % of total capex		17.8%	12.3%	4.7%	0.9%	1.4%	1.4%	0.0%	0.5%
Renewal of Existing Assets as % of deprecn"		39.4%	25.7%	7.2%	1.8%	2.5%	2.5%	0.0%	0.7%

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		32,996	6,115	6,976	7,852	6,240	6,240	6,602	6,906	7,209
Roads Infrastructure		7,875	206	-	-	-	-	-	-	-
Roads		7,875	206	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		20,745	5,909	6,976	7,852	6,240	6,240	6,602	6,906	7,209
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		181	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		4,361	0	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		16,203	5,909	6,976	7,852	6,240	6,240	6,602	6,906	7,209
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		4,376	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		4,376	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Community Assets		108	-	-	-	-	-	-	-	-
Community Facilities		108	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	108	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	1,500	-	-	-	-	-	-	-	-
Operational Buildings	1,500	-	-	-	-	-	-	-	-
Municipal Offices	1,500	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	141	141	221	247	247	258	270	281
Biological or Cultivated Assets	-	141	141	221	247	247	258	270	281
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	4,011	26,424	30,430	19,660	40,346	40,346	36,141	37,803	39,466
Machinery and Equipment	4,011	26,424	30,430	19,660	40,346	40,346	36,141	37,803	39,466
Transport Assets	46	-	-	-	-	-	-	-	-
Transport Assets	46	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	38,661	32,681	37,547	27,734	46,832	46,832	43,000	44,978	46,957
R&M as a % of PPE & Investment Property		2.5%	2.0%	2.2%	1.9%	2.4%	2.4%	2.2%	2.2%	2.3%
R&M as % Operating Expenditure		3.5%	2.7%	2.9%	2.3%	3.5%	3.5%	3.2%	3.3%	3.3%

LIM344 Makhado - Supporting Table SA34d Depreciation by asset class

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		109,593	115,508	127,490	110,975	129,613	129,613	135,186	141,404	147,626
Roads Infrastructure		58,268	72,229	67,914	62,329	74,349	74,349	77,546	81,113	84,682
Roads		58,268	72,229	67,914	62,329	74,349	74,349	77,546	81,113	84,682
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		50,081	42,019	58,247	43,944	54,658	54,658	57,009	59,631	62,255
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		50,081	42,019	58,247	43,944	54,658	54,658	57,009	59,631	62,255
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		1,244	1,260	1,329	4,702	605	605	631	660	689
Landfill Sites		1,244	1,260	1,291	4,702	557	557	581	608	635
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	38	-	48	48	50	52	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		-	-	-	-	-	-	-	-	-
Community Assets		3,620	5,631	6,419	4,068	6,446	6,446	6,723	7,032	7,342
Community Facilities		3,620	3,920	4,654	4,068	4,670	4,670	4,871	5,095	5,319
Halls		-	-	-	-	-	-	-	-	-
Centres		-	3,026	3,579	-	3,599	3,599	3,754	3,926	4,099
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	159	115	108	303	98	98	102	107	112
Cemeteries/Crematoria	251	656	966	-	973	973	1,015	1,061	1,108
Police	-	-	-	-	-	-	-	-	-
Parks	3,210	123	1	3,765	(0)	(0)	-	-	-
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	-	1,776	1,776	1,853	1,938	2,023
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	1,712	1,765	-	1,776	1,776	1,853	1,938	2,023
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	236	382	379	610	382	382	398	417	435
Revenue Generating	236	382	379	610	382	382	398	417	435
Improved Property	236	382	379	610	382	382	398	417	435
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	1,777	1,748	2,420	8,137	2,459	2,459	2,565	2,683	2,801
Operational Buildings	1,777	1,603	2,275	6,746	2,313	2,313	2,412	2,523	2,634
Municipal Offices	1,777	1,603	2,222	6,746	2,234	2,234	2,330	2,438	2,545
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	53	-	78	78	82	86	89
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	145	145	1,391	146	146	153	160	167
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	145	145	1,391	146	146	153	160	167
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	1,277	604	538	2,240	548	548	572	598	625
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1,277	604	538	2,240	548	548	572	598	625
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1,277	604	538	2,240	548	548	572	598	625
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1,582	1,879	2,697	2,098	2,909	2,909	3,034	3,174	3,314
Computer Equipment	1,582	1,879	2,697	2,098	2,909	2,909	3,034	3,174	3,314
Furniture and Office Equipment	1,841	1,370	2,751	2,542	1,874	1,874	1,955	2,045	2,135
Furniture and Office Equipment	1,841	1,370	2,751	2,542	1,874	1,874	1,955	2,045	2,135
Machinery and Equipment	6,760	6,285	7,039	8,876	7,758	7,758	8,092	8,464	8,836
Machinery and Equipment	6,760	6,285	7,039	8,876	7,758	7,758	8,092	8,464	8,836
Transport Assets	9,373	6,886	8,284	20,343	8,303	8,303	8,660	9,058	9,457
Transport Assets	9,373	6,886	8,284	20,343	8,303	8,303	8,660	9,058	9,457
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	136,058	140,293	158,017	159,889	160,292	160,292	167,185	174,875	182,570

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		81,907	(6,630)	124,403	130,345	132,070	132,070	111,659	118,188	130,610
Roads Infrastructure		58,614	(16,222)	99,926	115,315	121,204	121,204	103,659	108,188	123,610
Roads		58,614	(16,222)	99,926	115,315	121,204	121,204	103,659	108,188	123,610
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		23,294	9,592	24,477	15,030	10,865	10,865	8,000	10,000	7,000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		1,622	1,325	12,218	5,225	60	60	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		18,481	-	-	-	-	-	-	-	-
MV Substations		466	1,366	2,422	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		725	-	-	-	-	-	-	-	-
LV Networks		564	-	-	-	-	-	8,000	10,000	7,000
Capital Spares		1,436	6,902	9,837	9,805	10,805	10,805	-	-	-
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	-	-	-	-	-	-	-	-	-
Community Assets	12,960	-	2,965	2,500	553	553	-	-	-
Community Facilities	12,502	-	1,259	1,000	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	56	-	26	1,000	-	-	-	-	-
Cemeteries/Crematoria	-	-	1,233	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	12,446	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	458	-	1,706	1,500	553	553	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	458	-	1,706	1,500	553	553	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	737	5,421	3,594	-	-	-	-	-	-
Operational Buildings	737	5,421	3,594	-	-	-	-	-	-
Municipal Offices	401	3,026	3,594	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	336	1,300	-	-	-	-	-	-	-
Yards	-	1,095	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	95,605	(1,209)	130,963	132,845	132,623	132,623	111,659	118,188	130,610
Upgrading of Existing Assets as % of total capex		31.6%	-0.4%	54.8%	41.5%	48.2%	48.2%	41.0%	42.3%	42.8%
Upgrading of Existing Assets as % of deprecn"		70.3%	-0.9%	82.9%	83.1%	82.7%	82.7%	66.8%	67.6%	71.5%

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

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
R thousand								
Capital expenditure	1							
Vote 1 - EXECUTIVE AND COUNCIL		–	300	–				
Vote 2 - WASTE MANAGEMENT		3,070	5,100	6,000				
Vote 3 - ROAD TRANSPORT		178,143	178,693	172,634				
Vote 4 - WATER		–	–	–				
Vote 5 - ELECTRICITY- A		57,231	61,576	96,194				
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		2,240	1,910	2,110				
Vote 15 - BUDGET AND TREASURY		31,471	32,128	28,026				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		272,155	279,706	304,964	–	–	–	–
Future operational costs by vote	2							
Vote 1 - EXECUTIVE AND COUNCIL		100,096	99,311	99,259				
Vote 2 - WASTE MANAGEMENT		43,807	42,693	41,474				
Vote 3 - ROAD TRANSPORT		234,300	243,996	256,077				
Vote 4 - WATER		–	–	–				
Vote 5 - ELECTRICITY- A		491,704	533,744	586,719				
Vote 6 - ELECTRICITY- B		63,062	74,373	80,397				
Vote 7 - ELECTRICITY- C		20,093	21,845	23,691				
Vote 8 - ELECTRICITY- D		4,652	5,058	5,486				
Vote 9 - CORPORATE SERVICES		–	–	–				
Vote 10 - PLANNING AND DEVELOPMENT		59,166	62,496	65,983				
Vote 11 - COMMUNITY AND SOCIAL SERVICES		8,108	8,500	8,897				
Vote 12 - HOUSING		–	–	–				
Vote 13 - OTHER		–	–	–				
Vote 14 - SPORTS AND RECREATION		1,052	1,101	1,149				
Vote 15 - BUDGET AND TREASURY		336,322	345,322	355,019				
<i>List entity summary if applicable</i>								
Total future operational costs		1,362,362	1,438,440	1,524,151	–	–	–	–
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		619,883	716,709	828,658				
Service charges - Water		–	–	–				
Service charges - Waste Water Management		–	–	–				
Service charges - Waste Management		16,638	17,403	18,169				
Agency services		–	–	–				
<i>Sale of Goods and Rendering of Services</i>		2,876	3,939	4,656				
Property rates		132,051	138,125	144,202				
Rent on Land		116	121	126				
Rental from fixed assets		432	452	472				
Interest earned - external investments		4,398	4,600	4,802				
Interest earned - outstanding debtors		49,443	51,719	53,993				
Fines, penalties and forfeits		4,991	5,221	5,451				
Licences and permits		4,095	4,283	4,472				
Transfers and subsidies - Operational		529,842	521,393	545,078				
Transfers and subsidies - Capital		121,018	125,188	131,062				
Operational Revenue		190,229	156,998	157,896				
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		1,676,011	1,746,149	1,899,037	–	–	–	–
Net Financial Implications		(41,494)	(28,003)	(69,922)	–	–	–	–

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 SA37 Projects delayed from previous financial year/s

R thousand													Previous target year to complete	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Original Budget		Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Parent municipality: <i>List all capital projects grouped by Function</i>																		
Entities: <i>List all capital projects grouped by Entity</i>																		
Entity Name <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.