

# Municipal annual budgets and MTREF & supporting tables

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**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

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

## Preparation Instructions

Municipality Name: LIM344 Makhado ▼

CFO Name: Mr. Godfrey Raliphanda

Tel: 015 519 3000

Fax: 015 516 5084

E-Mail: godfreyr@makhado.gov.za

Budget for MTREF starting: 2026 ▼

Budget Year: 2026/27

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

LGDB Export

Name Votes & Sub-Votes

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#### Showing / Hiding Columns

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SATSU

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - EXECUTIVE AND COUNCIL	<b>Vote 1 EXECUTIVE AND COUNCIL</b>	
Vote 2 - WASTE MANAGEMENT	1.1 MUNICIPAL MANAGER	1.1 - MUNICIPAL MANAGER
Vote 3 - ROAD TRANSPORT	1.2 COUNCIL GENERAL EXPENDITURE	1.2 - COUNCIL GENERAL EXPENDITURE
Vote 4 - WATER	1.3 PUBLIC WORKS CAPITAL	1.3 - PUBLIC WORKS CAPITAL
Vote 5 - ELECTRICITY- A	1.4 ROADS PAVEMENTS BRIDGES	1.4 - ROADS PAVEMENTS BRIDGES
Vote 6 - ELECTRICITY- B	1.5 TOWN CIVIL ENGINEERING ADMIN	1.5 - TOWN CIVIL ENGINEERING ADMIN
Vote 7 - ELECTRICITY- C	1.6 PUBLIC WORKS	1.6 - PUBLIC WORKS
Vote 8 - ELECTRICITY- D		1.7 -
Vote 9 - CORPORATE SERVICES		1.8 -
Vote 10 - PLANNING AND DEVELOPMENT		1.9 -
Vote 11 - COMMUNITY AND SOCIAL SERVICES		1.10 -
Vote 12 - HOUSING	<b>Vote 2 WASTE MANAGEMENT</b>	
Vote 13 - OTHER	2.1 SEWERAGE PURIFICATION WORKS	2.1 - SEWERAGE PURIFICATION WORKS
Vote 14 - SPORTS AND RECREATION	2.2 SEWERAGE RETICULATION	2.2 - SEWERAGE RETICULATION
Vote 15 - BUDGET AND TREASURY	2.3 REFUSE REMOVAL GENERAL	2.3 - REFUSE REMOVAL GENERAL
	2.4 REFUSE REMOVAL DUMPING	2.4 - REFUSE REMOVAL DUMPING
	2.5	2.5 -
	2.6	2.6 -
	2.7	2.7 -
	2.8	2.8 -
	2.9	2.9 -
	2.10	2.10 -
	<b>Vote 3 ROAD TRANSPORT</b>	
	3.1 LICENCES	3.1 - LICENCES
	3.2 LICENCE DZANANI TESTING	3.2 - LICENCE DZANANI TESTING
	3.3 LICENCE VUWANI TESTING	3.3 - LICENCE VUWANI TESTING
	3.4 TRAFFIC PARKING METERS	3.4 - TRAFFIC PARKING METERS
	3.5 TRAFFIC GENERAL	3.5 - TRAFFIC GENERAL
	3.6	3.6 -
	3.7	3.7 -
	3.8	3.8 -
	3.9	3.9 -
	3.10	3.10 -
	<b>Vote 4 WATER</b>	
	4.1 WATER SERVICES: ADMIN	4.1 - WATER SERVICES: ADMIN
	4.2 WATER: PUMP AND STORAGE ALBASIN	4.2 - WATER: PUMP AND STORAGE ALBASIN
	4.3 WATER: PUMP AND STORAGE BOREHOLE	4.3 - WATER: PUMP AND STORAGE BOREHOLE
	4.4 WATER: DISTRIBUTION NETWORK	4.4 - WATER: DISTRIBUTION NETWORK
	4.5 KUTAMA / SINTHUMULE WATER PROJECT	4.5 - KUTAMA / SINTHUMULE WATER PROJECT
	4.6 VUWANI-WATER-AREA	4.6 - VUWANI-WATER-AREA
	4.7 WATERVAL AREA WATER	4.7 - WATERVAL AREA WATER
	4.8 DZANANI / NZHELELE AREA WATER	4.8 - DZANANI / NZHELELE AREA WATER
	4.9 WATER DISTR: PARKS PUMPS	4.9 - WATER DISTR: PARKS PUMPS
	4.10 WATER	4.10 - WATER
	<b>Vote 5 ELECTRICITY- A</b>	
	5.1 ALBASINI	5.1 - ALBASINI
	5.2 APPELFONTEIN	5.2 - APPELFONTEIN
	5.3 BEAUFORT	5.3 - BEAUFORT
	5.4 DISTRIBUTION URBAN	5.4 - DISTRIBUTION URBAN
	5.5 ELECTRICAL WORKSHOP	5.5 - ELECTRICAL WORKSHOP
	5.6 ELECTRICITY : HA-MAKHITHA	5.6 - ELECTRICITY : HA-MAKHITHA
	5.7 ELECTRICITY : HA-MANTSHA	5.7 - ELECTRICITY : HA-MANTSHA
	5.8 ELECTRICITY : HA-RAMAHANTSHA	5.8 - ELECTRICITY : HA-RAMAHANTSHA
	5.9 ELECTRICITY : MADODONGA	5.9 - ELECTRICITY : MADODONGA
	5.10 ELECTRICITY : MAGAU	5.10 - ELECTRICITY : MAGAU
	<b>Vote 6 ELECTRICITY- B</b>	
	6.1 ELECTRICITY : 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: BANDELIERKOP	6.8 - ELECTRICITY: BANDELIERKOP
	6.9 ELECTRICITY: LEVUBU	6.9 - ELECTRICITY: LEVUBU
	6.10 ELECTRICITY: MARA LINE	6.10 - ELECTRICITY: MARA LINE
	<b>Vote 7 ELECTRICITY- C</b>	
	7.1 ELECTRICITY: MOUNTAIN LINE	7.1 - ELECTRICITY: MOUNTAIN LINE
	7.2 ELECTRICITY: SHEFEERA LINE	7.2 - ELECTRICITY: SHEFEERA LINE
	7.3 ELECTRICITY: 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)
	<b>Vote 8 ELECTRICITY- D</b>	
	8.1 MAANGANI	8.1 - MAANGANI
	8.2 MAKUSHU/MUSHOLOMBI	8.2 - MAKUSHU/MUSHOLOMBI
	8.3 MASHAU/THONDONI	8.3 - MASHAU/THONDONI
	8.4 MUDIMEDI	8.4 - MUDIMEDI
	8.5 OCCUPATIONAL SAFETY	8.5 - OCCUPATIONAL SAFETY
	8.6 RAVELE/RIVERSIDE	8.6 - RAVELE/RIVERSIDE
	8.7 RURAL DISTRIBUTION	8.7 - RURAL DISTRIBUTION
	8.8 STRYDHARDT	8.8 - STRYDHARDT
	8.9 TIMBADOLA -LINE	8.9 - TIMBADOLA -LINE
	8.10 TSHIENDEULU	8.10 - TSHIENDEULU
	<b>Vote 9 CORPORATE SERVICES</b>	
	9.1 HUMAN RESOURCES DEPT	9.1 - HUMAN RESOURCES DEPT
	9.2 COMPUTER: CAPITAL	9.2 - COMPUTER: CAPITAL
	9.3 EQUIPMENT- FURNITURE AND EQUIPMENT	9.3 - EQUIPMENT- FURNITURE AND EQUIPMENT
	9.4 RATES	9.4 - RATES
	9.5 RATES 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 -
	<b>Vote 10 PLANNING AND DEVELOPMENT</b>	

10.1	MUNICIPAL BUILDING	10.1 - MUNICIPAL BUILDING
10.2	TOWNSHIP DEVELOPMENT	10.2 - TOWNSHIP DEVELOPMENT
10.3	STRATEGIC DEVELOPMENT	10.3 - STRATEGIC DEVELOPMENT
10.4	MUNICIPAL BUILDINGS	10.4 - MUNICIPAL BUILDINGS
10.5		10.5 -
10.6		10.6 -
10.7		10.7 -
10.8		10.8 -
10.9		10.9 -
10.10		10.10 -
<b>Vote 11</b>	<b>COMMUNITY AND SOCIAL SERVICES</b>	
11.1	LIBRARY CAPITAL	11.1 - LIBRARY CAPITAL
11.2	CEMETRIES CAPITAL	11.2 - CEMETRIES CAPITAL
11.3	PROTECTION SERVICES	11.3 - PROTECTION SERVICES
11.4	HEALTH GENERAL	11.4 - HEALTH GENERAL
11.5	CLINIC GENERAL	11.5 - CLINIC GENERAL
11.6	GRAVEYARD	11.6 - GRAVEYARD
11.7	LIBRARY	11.7 - LIBRARY
11.8		11.8 -
11.9		11.9 -
11.10		11.10 -
<b>Vote 12</b>	<b>HOUSING</b>	
12.1	HOUSING	12.1 - HOUSING
12.2	MAKHADO AREA	12.2 - MAKHADO AREA
12.3	FIXED PROPERTIES	12.3 - FIXED PROPERTIES
12.4	ECONOMIC HOUSING	12.4 - ECONOMIC HOUSING
12.5	MUNICIPAL AREA	12.5 - MUNICIPAL AREA
12.6		12.6 -
12.7		12.7 -
12.8		12.8 -
12.9		12.9 -
12.10		12.10 -
<b>Vote 13</b>	<b>OTHER</b>	
13.1	MUSEUMS AND ART GALLERIES	13.1 - MUSEUMS AND ART GALLERIES
13.2	MOTOR VEHICLES	13.2 - MOTOR VEHICLES
13.3	SPECIALISED VEHICLES	13.3 - SPECIALISED VEHICLES
13.4	RAILWAY FACILITIES	13.4 - RAILWAY FACILITIES
13.5	VEHICLE DISTRIBUTION ACCOUNT 336	13.5 - VEHICLE DISTRIBUTION ACCOUNT 336
13.6	VEHICLE DISTRIBUTION ACCOUNT 337	13.6 - VEHICLE DISTRIBUTION ACCOUNT 337
13.7	VEHICLE DISTR WATER/REFUSE/SEWERAGE	13.7 - VEHICLE DISTR WATER/REFUSE/SEWERAGE
13.8	VEHICLE DISTR ELEC	13.8 - VEHICLE DISTR ELEC
13.9	WORKSHOP	13.9 - WORKSHOP
13.10	GRANTS	13.10 - GRANTS
<b>Vote 14</b>	<b>SPORTS AND RECREATION</b>	
14.1	PARKS GENERAL AND RECREATION	14.1 - PARKS GENERAL AND RECREATION
14.2	SWIMMING POOL	14.2 - SWIMMING POOL
14.3	SWIMMING POOL ELTIVILLAS	14.3 - SWIMMING POOL ELTIVILLAS
14.4	CARAVAN PARK AND OVERNIGHT	14.4 - CARAVAN PARK AND OVERNIGHT
14.5		14.5 -
14.6		14.6 -
14.7		14.7 -
14.8		14.8 -
14.9		14.9 -
14.10		14.10 -
<b>Vote 15</b>	<b>BUDGET AND TREASURY</b>	
15.1	TOWN TREASURER	15.1 - TOWN TREASURER
15.2	PURCHASES AND STOCKS	15.2 - PURCHASES AND STOCKS
15.3	TSHIKOTA - GENERAL	15.3 - TSHIKOTA - GENERAL
15.4	KUTAMA AREA	15.4 - KUTAMA AREA
15.5	SINTHUMULE	15.5 - SINTHUMULE
15.6	DZANANI	15.6 - DZANANI
15.7	WATERVAL	15.7 - WATERVAL
15.8	MUSEKWA - DIVHANI	15.8 - MUSEKWA - DIVHANI
15.9	VLEYFONTEIN	15.9 - VLEYFONTEIN
15.10	MUSEKWA - NGUNDU	15.10 - MUSEKWA - NGUNDU

**Lim 344 Makhado Local municipality**

**A. GENERAL INFORMATION**

<b>Municipality</b>	LIM344 Makhado
<b>Grade</b>	5
<b>Province</b>	LIM LIMPOPO
<b>Web Address</b>	www.makhado.co.za
<b>e-mail Address</b>	municipalmanager@makhado.gov.za

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

**B. CONTACT INFORMATION**

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

**C. POLITICAL LEADERSHIP**

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

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

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

LIM344 Makhado - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	97,300	120,692	125,104	132,051	132,051	132,051	98,696	136,540	141,046	145,560
Service charges	385,664	453,674	531,063	636,520	717,320	717,320	444,768	804,840	902,366	1,010,944
Investment revenue	9,569	5,457	3,016	4,398	2,858	2,858	1,612	2,956	3,053	3,151
Transfer and subsidies - Operational	451,098	503,603	524,861	529,842	554,342	554,342	520,061	518,156	515,342	547,911
Other own revenue	132,262	70,300	64,305	252,182	247,236	247,236	59,785	167,236	167,755	168,123
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,075,893</b>	<b>1,153,726</b>	<b>1,248,349</b>	<b>1,554,993</b>	<b>1,653,807</b>	<b>1,653,807</b>	<b>1,124,923</b>	<b>1,629,728</b>	<b>1,729,563</b>	<b>1,875,689</b>
Employee costs	339,625	395,109	409,708	400,677	428,724	428,724	279,130	449,088	470,420	492,765
Remuneration of councillors	28,209	29,990	30,557	34,781	34,781	34,781	19,805	36,172	37,619	39,124
Depreciation, amortisation and impairment	144,860	162,269	157,494	167,185	167,185	167,185	81,026	170,256	175,874	181,502
Interest, Dividends and Rent on Land	3,787	4,479	5,354	20,058	20,660	20,660	4,189	15,346	15,852	16,360
Inventory consumed and bulk purchases	345,427	420,550	489,443	468,598	534,089	534,089	323,108	579,190	628,230	681,529
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	329,241	286,150	287,849	271,064	321,347	321,347	200,886	270,305	279,225	288,160
<b>Total Expenditure</b>	<b>1,191,150</b>	<b>1,298,548</b>	<b>1,380,405</b>	<b>1,362,362</b>	<b>1,506,786</b>	<b>1,506,786</b>	<b>908,144</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit)</b>	<b>(115,256)</b>	<b>(144,821)</b>	<b>(132,056)</b>	<b>192,631</b>	<b>147,022</b>	<b>147,022</b>	<b>216,779</b>	<b>109,371</b>	<b>122,341</b>	<b>176,249</b>
Transfers and subsidies - capital (monetary allocations)	122,717	115,015	142,541	121,018	125,562	125,562	(83,385)	115,587	129,782	134,110
Transfers and subsidies - capital (in-kind)	-	27,163	19,995	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>133,394</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>133,394</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>284,975</b>	<b>238,817</b>	<b>247,281</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>144,799</b>	<b>220,001</b>	<b>225,862</b>	<b>244,279</b>
Transfers recognised - capital	151,775	58,859	90,795	121,018	125,562	125,562	72,999	115,587	129,781	134,110
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	182,119	174,144	145,988	151,137	145,983	145,983	71,795	104,414	96,081	110,170
<b>Total sources of capital funds</b>	<b>333,894</b>	<b>233,003</b>	<b>236,782</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>144,794</b>	<b>220,001</b>	<b>225,862</b>	<b>244,279</b>
<b>Financial position</b>										
Total current assets	663,108	672,080	740,484	780,378	764,961	764,961	865,276	644,735	822,526	1,218,554
Total non current assets	1,842,593	1,945,086	2,038,152	2,028,706	2,012,576	2,012,576	2,101,925	2,182,097	2,224,623	2,280,599
Total current liabilities	607,221	680,351	810,837	354,128	384,227	384,227	727,339	594,331	743,601	884,347
Total non current liabilities	150,181	154,032	154,535	145,701	145,701	145,701	161,479	22,776	22,776	22,776
Community wealth/Equity	1,785,427	1,782,783	1,812,285	2,309,255	2,247,610	2,247,610	1,908,207	2,209,726	2,280,773	2,592,030
<b>Cash flows</b>										
Net cash from (used) operating	78,304	(1,098,307)	(1,330,067)	292,727	284,848	284,848	284,848	228,502	238,671	262,390
Net cash from (used) investing	(233,271)	(289,574)	(241,098)	(272,155)	(271,545)	(271,545)	(271,545)	(220,001)	(225,862)	(244,279)
Net cash from (used) financing	-	-	140	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end:</b>	<b>46,356</b>	<b>(1,241,285)</b>	<b>(1,548,236)</b>	<b>60,741</b>	<b>32,891</b>	<b>32,891</b>	<b>32,891</b>	<b>41,391</b>	<b>54,200</b>	<b>72,311</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	46,356	(1,241,285)	(1,548,236)	60,741	32,891	32,891	32,891	41,391	54,200	72,311
Application of cash and investments	187,843	272,160	328,759	198,681	220,770	220,770	(1,777)	(5,469)	(19,702)	(243,609)
<b>Balance - surplus (shortfall)</b>	<b>(141,486)</b>	<b>(1,513,445)</b>	<b>(1,876,995)</b>	<b>(137,941)</b>	<b>(187,879)</b>	<b>(187,879)</b>	<b>34,668</b>	<b>46,860</b>	<b>73,901</b>	<b>315,920</b>
<b>Asset management</b>										
Asset register summary (WDV)	1,649,307	1,665,282	1,793,008	1,949,947	1,961,965	1,961,965	-	2,170,009	2,198,286	2,222,678
Depreciation	140,293	158,017	143,634	167,185	167,185	167,185	-	170,256	175,874	181,502
Renewal and Upgrading of Existing Assets	29,440	142,295	131,223	111,659	112,097	112,097	-	112,445	123,329	137,186
Repairs and Maintenance	32,681	37,547	39,859	43,000	44,545	44,545	-	35,542	36,591	40,308
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	4,383	4,590	4,590
Revenue cost of free services provided	(25,279)	(404)	(1,384)	-	-	-	-	(0)	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		651,224	707,062	699,777	710,247	725,323	725,323	679,371	684,871	722,852
Executive and council		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
Finance and administration		205,335	225,119	189,940	197,304	212,380	212,380	172,303	178,009	183,724
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		274	365	401	519	614	614	549	555	567
Community and social services		157	151	152	258	353	353	278	275	278
Sport and recreation		97	130	129	116	116	116	120	124	128
Public safety		20	84	120	146	146	146	151	156	161
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		138,069	124,839	142,810	297,472	297,553	297,553	232,732	244,484	247,363
Planning and development		20,619	3,877	2,668	162,702	162,202	162,202	106,138	105,123	103,684
Road transport		117,450	120,962	140,142	134,769	135,350	135,350	126,594	139,361	143,679
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		409,043	463,638	567,896	667,773	755,880	755,880	832,663	929,434	1,039,016
Energy sources		391,382	445,466	545,201	642,882	729,222	729,222	805,169	904,488	1,013,272
Water management		-	-	-	-	-	-	-	-	-
Waste water management		1	-	-	-	-	-	-	-	-
Waste management		17,661	18,173	22,696	24,890	26,658	26,658	27,495	24,946	25,744
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>1,198,610</b>	<b>1,295,904</b>	<b>1,410,884</b>	<b>1,676,011</b>	<b>1,779,370</b>	<b>1,779,370</b>	<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		510,148	622,941	614,646	436,571	520,248	520,248	489,237	509,648	524,874
Executive and council		104,638	117,559	115,388	100,096	124,279	124,279	105,273	109,740	115,125
Finance and administration		405,510	505,382	499,258	336,475	395,968	395,968	383,964	399,908	409,749
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		22,373	23,631	19,243	25,907	21,486	21,486	23,637	24,451	25,486
Community and social services		10,248	4,881	678	8,108	3,166	3,166	4,788	4,657	4,829
Sport and recreation		1,656	2,045	700	1,052	882	882	889	918	948
Public safety		8,632	15,905	17,384	16,148	16,689	16,689	17,194	18,077	18,885
Housing		-	-	-	-	-	-	-	-	-
Health		1,837	800	481	599	749	749	766	799	825
<b>Economic and environmental services</b>		203,662	167,852	165,570	293,466	273,300	273,300	268,249	278,014	291,765
Planning and development		28,799	40,047	46,276	59,166	60,097	60,097	57,630	59,478	63,979
Road transport		174,863	127,805	119,294	234,300	213,203	213,203	210,618	218,536	227,786
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		454,967	484,124	580,946	606,419	691,752	691,752	739,235	795,108	857,315
Energy sources		433,696	464,141	532,724	562,612	640,387	640,387	696,394	751,089	808,558
Water management		118	260	168	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		21,152	19,723	48,054	43,807	51,365	51,365	42,842	44,019	48,757
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>1,191,150</b>	<b>1,298,548</b>	<b>1,380,405</b>	<b>1,362,362</b>	<b>1,506,786</b>	<b>1,506,786</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit) for the year</b>		<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>

**References**

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- 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	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		<b>651,224</b>	<b>707,062</b>	<b>699,777</b>	<b>710,247</b>	<b>725,323</b>	<b>725,323</b>	<b>679,371</b>	<b>684,871</b>	<b>722,852</b>
Executive and council		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
Mayor and Council		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		205,335	225,119	189,940	197,304	212,380	212,380	172,303	178,009	183,724
Administrative and Corporate Support		-	63	146	106	106	106	90	89	88
Asset Management		36,609	27,163	19,995	-	-	-	-	-	-
Finance		167,801	196,635	169,469	196,761	211,164	211,164	171,066	176,735	182,414
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		701	962	8	5	5	5	4	4	4
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-	-	-	-	-	-	-
Property Services		224	296	302	432	1,105	1,105	1,143	1,180	1,218
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>274</b>	<b>365</b>	<b>401</b>	<b>519</b>	<b>614</b>	<b>614</b>	<b>549</b>	<b>555</b>	<b>567</b>
Community and social services		157	151	152	258	353	353	278	275	278
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		152	145	148	252	342	342	271	268	271
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	-	-	-	-	-	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		6	6	4	6	11	11	7	7	7
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		97	130	129	116	116	116	120	124	128
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		97	130	129	116	116	116	120	124	128
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		20	84	120	146	146	146	151	156	161
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		20	84	120	146	146	146	151	156	161
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-

<b>Economic and environmental services</b>	<b>138,069</b>	<b>124,839</b>	<b>142,810</b>	<b>297,472</b>	<b>297,553</b>	<b>297,553</b>	<b>232,732</b>	<b>244,484</b>	<b>247,363</b>
Planning and development	20,619	3,877	2,668	162,702	162,202	162,202	106,138	105,123	103,684
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	20,480	3,679	2,470	162,290	161,790	161,790	105,837	104,825	103,383
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	139	198	198	412	412	412	301	298	301
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	117,450	120,962	140,142	134,769	135,350	135,350	126,594	139,361	143,679
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	14,473	12,391	13,205	21,199	21,542	21,542	12,474	12,482	12,761
Roads	102,978	108,571	126,937	113,570	113,808	113,808	114,119	126,878	130,918
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>409,043</b>	<b>463,638</b>	<b>567,896</b>	<b>667,773</b>	<b>755,880</b>	<b>755,880</b>	<b>832,663</b>	<b>929,434</b>	<b>1,039,016</b>
Energy sources	391,382	445,466	545,201	642,882	729,222	729,222	805,169	904,488	1,013,272
Electricity	391,382	445,466	545,201	642,882	729,222	729,222	805,169	904,488	1,013,272
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	1	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	1	-	-	-	-	-	-	-	-
Waste management	17,661	18,173	22,696	24,890	26,658	26,658	27,495	24,946	25,744
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	94	112	178	162	282	282	292	302	311
Solid Waste Removal	17,567	18,061	22,517	24,728	26,377	26,377	27,203	24,644	25,433
Street Cleaning	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>1,198,610</b>	<b>1,295,904</b>	<b>1,410,884</b>	<b>1,676,011</b>	<b>1,779,370</b>	<b>1,779,370</b>	<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>

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<b>Expenditure - Functional</b>									
<b>Municipal governance and administration</b>	<b>510,148</b>	<b>622,941</b>	<b>614,646</b>	<b>436,571</b>	<b>520,248</b>	<b>520,248</b>	<b>489,237</b>	<b>509,648</b>	<b>524,874</b>
Executive and council	104,638	117,559	115,388	100,096	124,279	124,279	105,273	109,740	115,125
Mayor and Council	78,099	91,591	93,222	80,815	100,578	100,578	83,337	88,589	92,775
Municipal Manager, Town Secretary and Chief Executive	26,539	25,968	22,165	19,281	23,701	23,701	21,936	21,151	22,350
Finance and administration	405,510	505,382	499,258	336,475	395,968	395,968	383,964	399,908	409,749
Administrative and Corporate Support	30,590	39,171	45,983	53,598	52,462	52,462	54,653	56,897	59,565
Asset Management	62,637	51,355	66,277	21,583	45,296	45,296	43,927	45,383	47,042
Finance	199,426	295,700	270,227	156,485	178,755	178,755	162,188	164,753	172,264
Fleet Management	27,162	35,363	33,481	30,048	34,285	34,285	33,212	34,707	36,941
Human Resources	25,078	28,629	26,166	20,626	21,476	21,476	19,714	20,550	21,877
Information Technology	14,674	13,311	12,017	11,432	16,731	16,731	15,707	16,506	17,519
Legal Services	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination	-	-	-	-	-	-	-	-	-
Property Services	44,877	41,791	45,048	42,614	46,905	46,905	54,504	61,053	54,479
Risk Management	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
Supply Chain Management	1,067	60	58	89	59	59	58	59	61
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>22,373</b>	<b>23,631</b>	<b>19,243</b>	<b>25,907</b>	<b>21,486</b>	<b>21,486</b>	<b>23,637</b>	<b>24,451</b>	<b>25,486</b>
Community and social services	10,248	4,881	678	8,108	3,166	3,166	4,788	4,657	4,829
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	-	1,134	1,265	1,371	1,371	1,371	1,428	1,495	1,566
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	857	-	-	6,723	1,351	1,351	2,988	2,777	2,865
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	9,391	3,747	(587)	13	444	444	372	385	397
Literacy Programmes	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	1,656	2,045	700	1,052	882	882	889	918	948
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	464	48	-	-	-	-	-	-	-
Recreational Facilities	1,192	1,997	700	1,052	882	882	889	918	948
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
Public safety	8,632	15,905	17,384	16,148	16,689	16,689	17,194	18,077	18,885
Civil Defence	124	793	528	505	455	455	356	471	486
Cleansing	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	-	-	-	-	-	-	-	-
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	8,509	15,113	16,857	15,644	16,235	16,235	16,838	17,606	18,399
Pounds	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Informal Settlements	-	-	-	-	-	-	-	-	-
Health	1,837	800	481	599	749	749	766	799	825
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	1,837	800	481	599	749	749	766	799	825
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-

<b>Economic and environmental services</b>	<b>203,662</b>	<b>167,852</b>	<b>165,570</b>	<b>293,466</b>	<b>273,300</b>	<b>273,300</b>	<b>268,249</b>	<b>278,014</b>	<b>291,765</b>
Planning and development	28,799	40,047	46,276	59,166	60,097	60,097	57,630	59,478	63,979
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	27,784	40,025	46,175	59,037	59,791	59,791	57,344	59,182	63,674
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	994	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	22	22	100	129	306	306	286	296	305
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	174,863	127,805	119,294	234,300	213,203	213,203	210,618	218,536	227,786
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	36,028	30,118	32,777	35,205	36,823	36,823	38,468	40,741	42,061
Roads	138,835	97,687	86,517	199,095	176,380	176,380	172,150	177,795	185,725
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	454,967	484,124	580,946	606,419	691,752	691,752	739,235	795,108	857,315
Energy sources	433,696	464,141	532,724	562,612	640,387	640,387	696,394	751,089	808,558
Electricity	433,696	464,141	532,724	562,612	640,387	640,387	696,394	751,089	808,558
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	118	260	168	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	118	260	168	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	21,152	19,723	48,054	43,807	51,365	51,365	42,842	44,019	48,757
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	9,496	9,627	9,197	3,290	8,432	8,432	3,538	3,787	5,036
Solid Waste Removal	11,656	10,096	38,857	40,517	42,933	42,933	39,303	40,232	43,721
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>1,191,150</b>	<b>1,298,548</b>	<b>1,380,405</b>	<b>1,362,362</b>	<b>1,506,786</b>	<b>1,506,786</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit) for the year</b>	<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>

References

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

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

Vote Description	####	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
Vote 2 - WASTE MANAGEMENT		17,662	18,173	22,696	24,890	26,658	26,658	27,495	24,946	25,744
Vote 3 - ROAD TRANSPORT		117,470	121,046	140,262	134,915	135,496	135,496	126,745	139,517	143,841
Vote 4 - WATER		-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		129,071	200,320	205,530	232,464	174,565	174,565	182,103	204,707	228,029
Vote 6 - ELECTRICITY- B		170,816	91,083	152,670	195,301	228,893	228,893	257,963	289,692	325,035
Vote 7 - ELECTRICITY- C		62,282	114,739	162,137	151,273	254,472	254,472	284,758	319,862	358,973
Vote 8 - ELECTRICITY- D		29,212	39,323	24,864	63,845	71,291	71,291	80,345	90,227	101,235
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		20,619	3,877	2,668	162,702	162,202	162,202	106,138	105,123	103,684
Vote 11 - COMMUNITY AND SOCIAL SERVICES		157	151	152	258	353	353	278	275	278
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		97	130	129	116	116	116	120	124	128
Vote 15 - BUDGET AND TREASURY		205,335	225,119	189,940	197,304	212,380	212,380	172,303	178,009	183,724
<b>Total Revenue by Vote</b>	2	<b>1,198,610</b>	<b>1,295,904</b>	<b>1,410,884</b>	<b>1,676,011</b>	<b>1,779,370</b>	<b>1,779,370</b>	<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		104,638	117,559	115,388	100,096	124,279	124,279	105,273	109,740	115,125
Vote 2 - WASTE MANAGEMENT		21,152	19,723	48,054	43,807	51,365	51,365	42,842	44,019	48,757
Vote 3 - ROAD TRANSPORT		183,371	142,918	136,151	249,943	229,438	229,438	227,456	236,143	246,185
Vote 4 - WATER		118	260	168	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		412,436	450,854	524,118	549,087	626,439	626,439	682,734	737,155	793,457
Vote 6 - ELECTRICITY- B		6,808	8,163	6,098	9,320	9,973	9,973	9,942	10,184	10,826
Vote 7 - ELECTRICITY- C		3,835	4,229	2,315	3,490	2,960	2,960	2,769	2,770	3,265
Vote 8 - ELECTRICITY- D		10,618	894	193	715	1,015	1,015	948	980	1,011
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		28,799	40,047	46,276	59,166	60,097	60,097	57,630	59,478	63,979
Vote 11 - COMMUNITY AND SOCIAL SERVICES		12,085	5,681	1,159	8,706	3,915	3,915	5,554	5,456	5,653
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		124	793	528	505	455	455	356	471	486
Vote 14 - SPORTS AND RECREATION		1,656	2,045	700	1,052	882	882	889	918	948
Vote 15 - BUDGET AND TREASURY		405,510	505,382	499,258	336,475	395,968	395,968	383,964	399,908	409,749
<b>Total Expenditure by Vote</b>	2	<b>1,191,150</b>	<b>1,298,548</b>	<b>1,380,405</b>	<b>1,362,362</b>	<b>1,506,786</b>	<b>1,506,786</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>

**References**

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

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

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
1.1 - MUNICIPAL MANAGER		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
1.2 - COUNCIL GENERAL EXPENDITURE		-	-	-	-	-	-	-	-	-
1.3 - PUBLIC WORKS CAPITAL		-	-	-	-	-	-	-	-	-
1.4 - ROADS PAVEMENTS BRIDGES		-	-	-	-	-	-	-	-	-
1.5 - TOWN CIVIL ENGINEERING ADMIN		-	-	-	-	-	-	-	-	-
1.6 - PUBLIC WORKS		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 2 - WASTE MANAGEMENT</b>		17,662	18,173	22,696	24,890	26,658	26,658	27,495	24,946	25,744
2.1 - SEWERAGE PURIFICATION WORKS		-	-	-	-	-	-	-	-	-
2.2 - SEWERAGE RETICULATION		-	-	-	-	-	-	-	-	-
2.3 - REFUSE REMOVAL GENERAL		17,662	18,173	22,696	24,890	26,658	26,658	27,495	24,946	25,744
2.4 - REFUSE REMOVAL DUMPING		-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 3 - ROAD TRANSPORT</b>		117,470	121,046	140,262	134,915	135,496	135,496	126,745	139,517	143,841
3.1 - LICENCES		14,873	12,822	14,772	23,508	24,089	24,089	13,908	13,907	14,172
3.2 - LICENCE DZANANI TESTING		-	-	-	-	-	-	-	-	-
3.3 - LICENCE VUWANI TESTING		-	-	-	-	-	-	-	-	-
3.4 - TRAFFIC PARKING METERS		-	-	-	-	-	-	-	-	-
3.5 - TRAFFIC GENERAL		102,597	108,224	125,490	111,407	111,407	111,407	112,837	125,610	129,669
3.6 -		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 4 - WATER</b>		-	-	-	-	-	-	-	-	-
4.1 - WATER SERVICES: ADMIN		-	-	-	-	-	-	-	-	-
4.2 - WATER: PUMP AND STORAGE ALBASIN		-	-	-	-	-	-	-	-	-
4.3 - WATER: PUMP AND STORAGE BOREHOLE		-	-	-	-	-	-	-	-	-
4.4 - WATER: DISTRIBUTION NETWORK		-	-	-	-	-	-	-	-	-
4.5 - KUTAMA / SINTHUMULE WATER PROJECT		-	-	-	-	-	-	-	-	-
4.6 - VUWANI-WATER-AREA		-	-	-	-	-	-	-	-	-
4.7 - WATERVAL AREA WATER		-	-	-	-	-	-	-	-	-
4.8 - DZANANI / NZHELELE AREA WATER		-	-	-	-	-	-	-	-	-
4.9 - WATER DISTR: PARKS PUMPS		-	-	-	-	-	-	-	-	-
4.10 - WATER		-	-	-	-	-	-	-	-	-
<b>Vote 5 - ELECTRICITY- A</b>		129,071	200,320	205,530	232,464	174,565	174,565	182,103	204,707	228,029
5.1 - ALBASINI		-	-	-	-	-	-	-	-	-
5.2 - APPELFONTEIN		-	-	-	-	-	-	-	-	-
5.3 - BEAUFORT		-	-	-	-	-	-	-	-	-
5.4 - DISTRUBUTION URBAN		26,136	32,295	36,356	784	983	983	1,108	1,244	1,396
5.5 - ELECTRICAL WORKSHOP		102,935	168,025	169,174	231,680	173,583	173,583	180,996	203,463	226,633
5.6 - ELECTRICITY : HA-MAKHITHA		-	-	-	-	-	-	-	-	-
5.7 - ELECTRICITY : HA-MANTSHA		-	-	-	-	-	-	-	-	-
5.8 - ELECTRICITY : HA-RAMAHANTSHA		-	-	-	-	-	-	-	-	-
5.9 - ELECTRICITY : MADODONGA		-	-	-	-	-	-	-	-	-
5.10 - ELECTRICITY : MAGAU		-	-	-	-	-	-	-	-	-
<b>Vote 6 - ELECTRICITY- B</b>		170,816	91,083	152,670	195,301	228,893	228,893	257,963	289,692	325,035
6.1 - ELECTRICITY : MANAVHELA		-	-	-	-	-	-	-	-	-
6.2 - ELECTRICITY : TSHIKHODOBO		-	-	-	-	-	-	-	-	-
6.3 - ELECTRICITY : TSHIOZWI		-	-	-	-	-	-	-	-	-
6.4 - ELECTRICITY : ZAMEKOMSTE		-	-	-	-	-	-	-	-	-
6.5 - ELECTRICITY ADMINISTRATION		-	-	-	-	-	-	-	-	-
6.6 - ELECTRICITY PRE-PAID SYSTEM		64,581	54	46,694	-	75,022	75,022	84,550	94,950	106,534
6.7 - ELECTRICITY STREET LIGHT		-	-	-	-	-	-	-	-	-

6.8 - ELECTRICITY: BANDELIERKOP	22,912	22,599	30,033	35,038	45,505	45,505	51,284	57,592	64,618
6.9 - ELECTRICITY: LEVUBU	17,757	58,408	70,553	158,595	88,509	88,509	99,750	112,019	125,685
6.10 - ELECTRICITY: MARA LINE	65,566	10,022	5,390	1,668	19,857	19,857	22,379	25,131	28,197
<b>Vote 7 - ELECTRICITY- C</b>	<b>62,282</b>	<b>114,739</b>	<b>162,137</b>	<b>151,273</b>	<b>254,472</b>	<b>254,472</b>	<b>284,758</b>	<b>319,862</b>	<b>358,973</b>
7.1 - ELECTRICITY: MOUNTAIN LINE	2,610	4,087	2,862	832	9,958	9,958	11,222	12,603	14,140
7.2 - ELECTRICITY: SHEFEERA LINE	2,946	3,520	3,786	4,607	4,003	4,003	4,512	5,067	5,685
7.3 - ELECTRICITY: TSHIPISE LINE	7,254	7,440	11,627	10,849	10,571	10,571	11,914	13,379	15,012
7.4 - ELECTRICITY:66 KV LINE	-	-	-	-	-	-	-	-	-
7.5 - ELETRICITY : ELTIVILLAS	49,472	99,693	143,862	134,985	229,939	229,939	257,110	288,813	324,136
7.6 - ELETRICITY : TSHIKOTA	-	-	-	-	-	-	-	-	-
7.7 - ESKOM SUB	-	-	-	-	-	-	-	-	-
7.8 - INDIGENT SUB-KHOMELE TSHIVHULA	-	-	-	-	-	-	-	-	-
7.9 - KHOMELE/SMOKEY	-	-	-	-	-	-	-	-	-
7.10 - KHUNDA/MATSHAVHAWA (ES)	-	-	-	-	-	-	-	-	-
<b>Vote 8 - ELECTRICITY- D</b>	<b>29,212</b>	<b>39,323</b>	<b>24,864</b>	<b>63,845</b>	<b>71,291</b>	<b>71,291</b>	<b>80,345</b>	<b>90,227</b>	<b>101,235</b>
8.1 - MAANGANI	-	-	-	-	-	-	-	-	-
8.2 - MAKUSHU/MUSHOLOMBI	-	-	-	-	-	-	-	-	-
8.3 - MASHAU/THONDONI	-	-	-	-	-	-	-	-	-
8.4 - MUDIMEDI	-	-	-	-	-	-	-	-	-
8.5 - OCCUPATIONAL SAFETY	-	-	-	-	-	-	-	-	-
8.6 - RAVELE/RIVERSIDE	-	-	-	-	-	-	-	-	-
8.7 - RURAL DISTRIBUTION	29,212	39,323	24,864	63,845	71,291	71,291	80,345	90,227	101,235
8.8 - STRYDHARDT	-	-	-	-	-	-	-	-	-
8.9 - TIMBADOLA -LINE	-	-	-	-	-	-	-	-	-
8.10 - TSHIENDEULU	-	-	-	-	-	-	-	-	-
<b>Vote 9 - CORPORATE SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9.1 - HUMAN RESOURCES DEPT	-	-	-	-	-	-	-	-	-
9.2 - COMPUTER: CAPITAL	-	-	-	-	-	-	-	-	-
9.3 - EQUIPMENT- FURNITURE AND EQUIPMENT	-	-	-	-	-	-	-	-	-
9.4 - RATES	-	-	-	-	-	-	-	-	-
9.5 - RATES ELTIVILLAS	-	-	-	-	-	-	-	-	-
9.6 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-
9.7 - ADMINISTRATION	-	-	-	-	-	-	-	-	-
9.8 - TOWN SECRETARY ADMIN	-	-	-	-	-	-	-	-	-
9.9 - COMPUTER SERVICES	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 10 - PLANNING AND DEVELOPMENT</b>	<b>20,619</b>	<b>3,877</b>	<b>2,668</b>	<b>162,702</b>	<b>162,202</b>	<b>162,202</b>	<b>106,138</b>	<b>105,123</b>	<b>103,684</b>
10.1 - MUNICIPAL BUIDLING	-	-	-	-	-	-	-	-	-
10.2 - TOWNSHIP DEVELOPMENT	139	198	198	412	412	412	301	298	301
10.3 - STRATEGIC DEVELOPMENT	20,480	3,679	2,470	162,290	161,790	161,790	105,837	104,825	103,383
10.4 - MUNICIPAL BUILDINGS	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 11 - COMMUNITY AND SOCIAL SERVICES</b>	<b>157</b>	<b>151</b>	<b>152</b>	<b>258</b>	<b>353</b>	<b>353</b>	<b>278</b>	<b>275</b>	<b>278</b>
11.1 - LIBRARY CAPITAL	-	-	-	-	-	-	-	-	-
11.2 - CEMETRIES CAPITAL	152	145	148	252	342	342	271	268	271
11.3 - PROTECTION SERVICES	-	-	-	-	-	-	-	-	-
11.4 - HEALTH GENERAL	-	-	-	-	-	-	-	-	-
11.5 - CLINIC GENERAL	-	-	-	-	-	-	-	-	-
11.6 - GRAVEYARD	-	-	-	-	-	-	-	-	-
11.7 - LIBRARY	6	6	4	6	11	11	7	7	7
11.8 -	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 12 - HOUSING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 - HOUSING	-	-	-	-	-	-	-	-	-
12.2 - MAKHADO AREA	-	-	-	-	-	-	-	-	-
12.3 - FIXED PROPERTIES	-	-	-	-	-	-	-	-	-
12.4 - ECONOMIC HOUSING	-	-	-	-	-	-	-	-	-
12.5 - MUNICIPAL AREA	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-

<b>Vote 13 - OTHER</b>	-	-	-	-	-	-	-	-	-	
13.1 - MUSEUMS AND ART GALLERIES	-	-	-	-	-	-	-	-	-	
13.2 - MOTOR VEHICLES	-	-	-	-	-	-	-	-	-	
13.3 - SPECIALISED VEHICLES	-	-	-	-	-	-	-	-	-	
13.4 - RAILWAY FACILITIES	-	-	-	-	-	-	-	-	-	
13.5 - VEHICLE DISTRUBUTION ACCOUNT 336	-	-	-	-	-	-	-	-	-	
13.6 - VEHICLE DISTRUBUTION ACCOUNT 337	-	-	-	-	-	-	-	-	-	
13.7 - VEHICLE DISTR WATER/REFUSE/SEWERAGE	-	-	-	-	-	-	-	-	-	
13.8 - VEHICLE DISTR ELEC	-	-	-	-	-	-	-	-	-	
13.9 - WORKSHOP	-	-	-	-	-	-	-	-	-	
13.10 - GRANTS	-	-	-	-	-	-	-	-	-	
<b>Vote 14 - SPORTS AND RECREATION</b>	<b>97</b>	<b>130</b>	<b>129</b>	<b>116</b>	<b>116</b>	<b>116</b>	<b>120</b>	<b>124</b>	<b>128</b>	
14.1 - PARKS GENERAL AND RECREATION	97	130	129	116	116	116	120	124	128	
14.2 - SWIMMING POOL	-	-	-	-	-	-	-	-	-	
14.3 - SWIMMING POOL ELTIVILLAS	-	-	-	-	-	-	-	-	-	
14.4 - CARAVAN PARK AND OVERNIGHT	-	-	-	-	-	-	-	-	-	
14.5 -	-	-	-	-	-	-	-	-	-	
14.6 -	-	-	-	-	-	-	-	-	-	
14.7 -	-	-	-	-	-	-	-	-	-	
14.8 -	-	-	-	-	-	-	-	-	-	
14.9 -	-	-	-	-	-	-	-	-	-	
14.10 -	-	-	-	-	-	-	-	-	-	
<b>Vote 15 - BUDGET AND TREASURY</b>	<b>205,335</b>	<b>225,119</b>	<b>189,940</b>	<b>197,304</b>	<b>212,380</b>	<b>212,380</b>	<b>172,303</b>	<b>178,009</b>	<b>183,724</b>	
15.1 - TOWN TREASURER	205,335	225,119	189,940	197,304	212,380	212,380	172,303	178,009	183,724	
15.2 - PURCHASES AND STOCKS	-	-	-	-	-	-	-	-	-	
15.3 - TSHIKOTA - GENERAL	-	-	-	-	-	-	-	-	-	
15.4 - KUTAMA AREA	-	-	-	-	-	-	-	-	-	
15.5 - SINTHUMULE	-	-	-	-	-	-	-	-	-	
15.6 - DZANANI	-	-	-	-	-	-	-	-	-	
15.7 - WATERVAL	-	-	-	-	-	-	-	-	-	
15.8 - MUSEKWA - DIVHANI	-	-	-	-	-	-	-	-	-	
15.9 - VLEYFONTEIN	-	-	-	-	-	-	-	-	-	
15.10 - MUSEKWA - NGUNDU	-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1,198,610</b>	<b>1,295,904</b>	<b>1,410,884</b>	<b>1,676,011</b>	<b>1,779,370</b>	<b>1,779,370</b>	<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>

Expenditure by Vote	1									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		<b>104,638</b>	<b>117,559</b>	<b>115,388</b>	<b>100,096</b>	<b>124,279</b>	<b>124,279</b>	<b>105,273</b>	<b>109,740</b>	<b>115,125</b>
1.1 - MUNICIPAL MANAGER		104,638	117,559	115,388	100,096	124,279	124,279	105,273	109,740	115,125
1.2 - COUNCIL GENERAL EXPENDITURE		-	-	-	-	-	-	-	-	-
1.3 - PUBLIC WORKS CAPITAL		-	-	-	-	-	-	-	-	-
1.4 - ROADS PAVEMENTS BRIDGES		-	-	-	-	-	-	-	-	-
1.5 - TOWN CIVIL ENGINEERING ADMIN		-	-	-	-	-	-	-	-	-
1.6 - PUBLIC WORKS		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 2 - WASTE MANAGEMENT</b>		<b>21,152</b>	<b>19,723</b>	<b>48,054</b>	<b>43,807</b>	<b>51,365</b>	<b>51,365</b>	<b>42,842</b>	<b>44,019</b>	<b>48,757</b>
2.1 - SEWERAGE PURIFICATION WORKS		-	-	-	-	-	-	-	-	-
2.2 - SEWERAGE RETICULATION		-	-	-	-	-	-	-	-	-
2.3 - REFUSE REMOVAL GENERAL		21,152	19,723	48,054	43,807	51,365	51,365	42,842	44,019	48,757
2.4 - REFUSE REMOVAL DUMPING		-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 3 - ROAD TRANSPORT</b>		<b>183,371</b>	<b>142,918</b>	<b>136,151</b>	<b>249,943</b>	<b>229,438</b>	<b>229,438</b>	<b>227,456</b>	<b>236,143</b>	<b>246,185</b>
3.1 - LICENCES		107,753	130,696	117,043	146,523	130,789	130,789	123,849	128,820	135,296
3.2 - LICENCE DZANANI TESTING		-	-	-	-	-	-	-	-	-
3.3 - LICENCE VUWANI TESTING		-	-	-	-	-	-	-	-	-
3.4 - TRAFFIC PARKING METERS		-	-	-	-	-	-	-	-	-
3.5 - TRAFFIC GENERAL		75,619	12,221	19,108	103,421	98,649	98,649	103,608	107,323	110,889
3.6 -		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 4 - WATER</b>		<b>118</b>	<b>260</b>	<b>168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4.1 - WATER SERVICES: ADMIN		-	-	-	-	-	-	-	-	-
4.2 - WATER: PUMP AND STORAGE ALBASIN		-	-	-	-	-	-	-	-	-
4.3 - WATER: PUMP AND STORAGE BOREHOLE		-	-	-	-	-	-	-	-	-
4.4 - WATER: DISTRIBUTION NETWORK		-	-	-	-	-	-	-	-	-
4.5 - KUTAMA / SINTHUMULE WATER PROJECT		-	-	-	-	-	-	-	-	-
4.6 - VUWANI-WATER-AREA		-	-	-	-	-	-	-	-	-
4.7 - WATERVAL AREA WATER		-	-	-	-	-	-	-	-	-
4.8 - DZANANI / NZHELELE AREA WATER		-	-	-	-	-	-	-	-	-
4.9 - WATER DISTR: PARKS PUMPS		-	-	-	-	-	-	-	-	-
4.10 - WATER		118	260	168	-	-	-	-	-	-
<b>Vote 5 - ELECTRICITY- A</b>		<b>412,436</b>	<b>450,854</b>	<b>524,118</b>	<b>549,087</b>	<b>626,439</b>	<b>626,439</b>	<b>682,734</b>	<b>737,155</b>	<b>793,457</b>
5.1 - ALBASINI		-	-	-	-	-	-	-	-	-
5.2 - APPELFONTEIN		302	705	286	551	251	251	261	269	278
5.3 - BEAUFORT		543	575	129	191	421	421	436	451	465
5.4 - DISTRUBUTION URBAN		102,553	74,792	81,020	130,466	142,096	142,096	155,367	162,445	167,048
5.5 - ELECTRICAL WORKSHOP		308,238	373,905	442,075	416,696	482,328	482,328	525,277	572,552	624,181
5.6 - ELECTRICITY : HA-MAKHITHA		39	75	16	28	88	88	91	94	97
5.7 - ELECTRICITY : HA-MANTSHA		308	112	42	44	44	44	45	47	48
5.8 - ELECTRICITY : HA-RAMAHANTSHA		205	274	119	265	265	265	275	284	293
5.9 - ELECTRICITY : MADODONGA		132	259	398	650	750	750	777	803	829
5.10 - ELECTRICITY : MAGAU		116	156	33	197	197	197	204	211	217
<b>Vote 6 - ELECTRICITY- B</b>		<b>6,808</b>	<b>8,163</b>	<b>6,098</b>	<b>9,320</b>	<b>9,973</b>	<b>9,973</b>	<b>9,942</b>	<b>10,184</b>	<b>10,826</b>
6.1 - ELECTRICITY : MANAVHELA		217	181	27	30	80	80	83	86	88
6.2 - ELECTRICITY : TSHIKHODOBO		215	346	260	503	153	153	158	164	169
6.3 - ELECTRICITY : TSHIOZWI		461	710	566	605	589	589	611	631	651
6.4 - ELECTRICITY : ZAMEKOMSTE		88	95	19	20	240	240	249	257	266
6.5 - ELECTRICITY ADMINISTRATION		143	874	140	1,019	669	669	694	717	740
6.6 - ELECTRICITY PRE-PAID SYSTEM		-	-	-	-	-	-	-	-	-
6.7 - ELECTRICITY STREET LIGHT		-	-	-	-	-	-	-	-	-
6.8 - ELECTRICITY: BANDELIERKOP		1,873	1,833	1,984	1,975	2,596	2,596	2,592	2,580	2,869
6.9 - ELECTRICITY: LEVUBU		2,280	3,230	2,015	3,491	3,951	3,951	3,797	3,932	4,168
6.10 - ELECTRICITY: MARA LINE		1,532	894	1,088	1,677	1,695	1,695	1,758	1,816	1,874
<b>Vote 7 - ELECTRICITY- C</b>		<b>3,835</b>	<b>4,229</b>	<b>2,315</b>	<b>3,490</b>	<b>2,960</b>	<b>2,960</b>	<b>2,769</b>	<b>2,770</b>	<b>3,265</b>

7.1 - ELECTRICITY: MOUNTAIN LINE	741	1,880	1,188	1,157	1,223	1,223	968	910	1,352
7.2 - ELECTRICITY: SHEFEERA LINE	450	714	278	710	434	434	450	465	473
7.3 - ELECTRICITY: TSHIPISE LINE	2,272	955	537	1,108	738	738	765	790	815
7.4 - ELECTRICITY:66 KV LINE	89	0	71	126	76	76	79	82	84
7.5 - ELETRICITY : ELTIVILLAS	-	-	-	-	-	-	-	-	-
7.6 - ELETRICITY : TSHIKOTA	-	-	-	-	-	-	-	-	-
7.7 - ESKOM SUB	135	513	6	10	10	10	10	11	11
7.8 - INDIGENT SUB-KHOMELE TSHIVHULA	-	-	-	-	-	-	-	-	-
7.9 - KHOMELE/SMOKEY	96	109	162	245	345	345	358	370	382
7.10 - KHUNDA/MATSHAVHAWE (ES)	52	59	75	134	134	134	139	143	148
<b>Vote 8 - ELECTRICITY- D</b>	<b>10,618</b>	<b>894</b>	<b>193</b>	<b>715</b>	<b>1,015</b>	<b>1,015</b>	<b>948</b>	<b>980</b>	<b>1,011</b>
8.1 - MAANGANI	110	95	14	120	220	220	124	128	132
8.2 - MAKUSHU/MUSHOLOMBI	-	-	-	-	-	-	-	-	-
8.3 - MASHAU/THONDONI	245	164	115	306	406	406	421	435	449
8.4 - MUDIMEDI	53	93	56	155	255	255	264	273	282
8.5 - OCCUPATIONAL SAFETY	-	-	-	-	-	-	-	-	-
8.6 - RAVELE/RIVERSIDE	1	143	8	134	134	134	139	143	148
8.7 - RURAL DISTRIBUTION	10,210	400	-	-	-	-	-	-	-
8.8 - STRYDHARDT	-	-	-	-	-	-	-	-	-
8.9 - TIMBADOLA -LINE	-	-	-	-	-	-	-	-	-
8.10 - TSHIENDEULU	-	-	-	-	-	-	-	-	-
<b>Vote 9 - CORPORATE SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9.1 - HUMAN RESOURCES DEPT	-	-	-	-	-	-	-	-	-
9.2 - COMPUTER: CAPITAL	-	-	-	-	-	-	-	-	-
9.3 - EQUIPMENT- FURNITURE AND EQUIPMENT	-	-	-	-	-	-	-	-	-
9.4 - RATES	-	-	-	-	-	-	-	-	-
9.5 - RATES ELTIVILLAS	-	-	-	-	-	-	-	-	-
9.6 - CORPORATE SERVICES	-	-	-	-	-	-	-	-	-
9.7 - ADMINISTRATION	-	-	-	-	-	-	-	-	-
9.8 - TOWN SECRETARY ADMIN	-	-	-	-	-	-	-	-	-
9.9 - COMPUTER SERVICES	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 10 - PLANNING AND DEVELOPMENT</b>	<b>28,799</b>	<b>40,047</b>	<b>46,276</b>	<b>59,166</b>	<b>60,097</b>	<b>60,097</b>	<b>57,630</b>	<b>59,478</b>	<b>63,979</b>
10.1 - MUNICIPAL BUIDLING	-	-	-	-	-	-	-	-	-
10.2 - TOWNSHIP DEVELOPMENT	1,016	22	100	129	306	306	286	296	305
10.3 - STRATEGIC DEVELOPMENT	27,784	40,025	46,175	59,037	59,791	59,791	57,344	59,182	63,674
10.4 - MUNICIPAL BUILDINGS	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 11 - COMMUNITY AND SOCIAL SERVICES</b>	<b>12,085</b>	<b>5,681</b>	<b>1,159</b>	<b>8,706</b>	<b>3,915</b>	<b>3,915</b>	<b>5,554</b>	<b>5,456</b>	<b>5,653</b>
11.1 - LIBRARY CAPITAL	857	-	-	6,723	1,351	1,351	2,988	2,777	2,865
11.2 - CEMETRIES CAPITAL	-	1,134	1,265	1,371	1,371	1,371	1,428	1,495	1,566
11.3 - PROTECTION SERVICES	-	-	-	-	-	-	-	-	-
11.4 - HEALTH GENERAL	1,837	800	481	599	749	749	766	799	825
11.5 - CLINIC GENERAL	-	-	-	-	-	-	-	-	-
11.6 - GRAVEYARD	-	-	-	-	-	-	-	-	-
11.7 - LIBRARY	9,391	3,747	(587)	13	444	444	372	385	397
11.8 -	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 12 - HOUSING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 - HOUSING	-	-	-	-	-	-	-	-	-
12.2 - MAKHADO AREA	-	-	-	-	-	-	-	-	-
12.3 - FIXED PROPERTIES	-	-	-	-	-	-	-	-	-
12.4 - ECONOMIC HOUSING	-	-	-	-	-	-	-	-	-
12.5 - MUNICIPAL AREA	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-
<b>Vote 13 - OTHER</b>	<b>124</b>	<b>793</b>	<b>528</b>	<b>505</b>	<b>455</b>	<b>455</b>	<b>356</b>	<b>471</b>	<b>486</b>
13.1 - MUSEUMS AND ART GALLERIES	-	-	-	-	-	-	-	-	-
13.2 - MOTOR VEHICLES	-	-	-	-	-	-	-	-	-
13.3 - SPECIALISED VEHICLES	-	-	-	-	-	-	-	-	-

13.4 - RAILWAY FACILITIES	-	-	-	-	-	-	-	-	-	-
13.5 - VEHICLE DISTRIBUTION ACCOUNT 336	124	793	528	505	455	455	356	471	486	
13.6 - VEHICLE DISTRIBUTION ACCOUNT 337	-	-	-	-	-	-	-	-	-	
13.7 - VEHICLE DISTRIBUTION WATER/REFUSE/SEWERAGE	-	-	-	-	-	-	-	-	-	
13.8 - VEHICLE DISTRIBUTION ELEC	-	-	-	-	-	-	-	-	-	
13.9 - WORKSHOP	-	-	-	-	-	-	-	-	-	
13.10 - GRANTS	-	-	-	-	-	-	-	-	-	
<b>Vote 14 - SPORTS AND RECREATION</b>	<b>1,656</b>	<b>2,045</b>	<b>700</b>	<b>1,052</b>	<b>882</b>	<b>882</b>	<b>889</b>	<b>918</b>	<b>948</b>	
14.1 - PARKS GENERAL AND RECREATION	881	1,234	-	-	0	0	0	0	0	
14.2 - SWIMMING POOL	775	811	700	1,052	882	882	889	918	948	
14.3 - SWIMMING POOL ELTIVILLAS	-	-	-	-	-	-	-	-	-	
14.4 - CARAVAN PARK AND OVERNIGHT	-	-	-	-	-	-	-	-	-	
14.5 -	-	-	-	-	-	-	-	-	-	
14.6 -	-	-	-	-	-	-	-	-	-	
14.7 -	-	-	-	-	-	-	-	-	-	
14.8 -	-	-	-	-	-	-	-	-	-	
14.9 -	-	-	-	-	-	-	-	-	-	
14.10 -	-	-	-	-	-	-	-	-	-	
<b>Vote 15 - BUDGET AND TREASURY</b>	<b>405,510</b>	<b>505,382</b>	<b>499,258</b>	<b>336,475</b>	<b>395,968</b>	<b>395,968</b>	<b>383,964</b>	<b>399,908</b>	<b>409,749</b>	
15.1 - TOWN TREASURER	405,510	505,382	499,258	336,475	395,968	395,968	383,964	399,908	409,749	
15.2 - PURCHASES AND STOCKS	-	-	-	-	-	-	-	-	-	
15.3 - TSHIKOTA - GENERAL	-	-	-	-	-	-	-	-	-	
15.4 - KUTAMA AREA	-	-	-	-	-	-	-	-	-	
15.5 - SINTHUMULE	-	-	-	-	-	-	-	-	-	
15.6 - DZANANI	-	-	-	-	-	-	-	-	-	
15.7 - WATERVAL	-	-	-	-	-	-	-	-	-	
15.8 - MUSEKWA - DIVHANI	-	-	-	-	-	-	-	-	-	
15.9 - VLEYFONTEIN	-	-	-	-	-	-	-	-	-	
15.10 - MUSEKWA - NGUNDU	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1,191,150</b>	<b>1,298,548</b>	<b>1,380,405</b>	<b>1,362,362</b>	<b>1,506,786</b>	<b>1,506,786</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit) for the year</b>	<b>2</b>	<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>

References

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

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	371,262	438,468	515,697	619,883	700,683	700,683	428,231	787,637	884,595	992,604
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	1	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	14,402	15,207	15,367	16,638	16,638	16,638	16,537	17,203	17,771	18,340
Sale of Goods and Rendering of Services	2	795	2,004	1,843	2,876	3,219	3,219	728	1,899	1,879	1,866
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	14,272	15,511	17,215	12,748	15,511	15,511	12,215	16,085	16,616	17,148
Interest earned from Current and Non Current Assets	2	9,569	5,457	3,016	4,398	2,858	2,858	1,612	2,956	3,053	3,151
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	97	130	129	116	116	116	86	120	124	128
Rental from Fixed Assets	2	224	296	302	432	1,105	1,105	1,019	1,143	1,180	1,218
Licence and permits	2	284	321	315	285	285	285	184	295	305	315
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	28,180	10,025	6,814	190,229	189,436	189,436	20,007	109,366	108,057	106,589
<b>Non-Exchange Revenue</b>											
Property rates	2	97,300	120,692	125,104	132,051	132,051	132,051	98,696	136,540	141,046	145,560
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	6,145	5,391	6,227	4,991	4,991	4,991	1,312	5,161	5,331	5,502
Licences or permits	2	3,507	3,489	3,642	3,810	4,138	4,138	3,076	4,278	4,419	4,560
Transfer and subsidies - Operational	2	451,098	503,603	524,861	529,842	554,342	554,342	520,061	518,156	515,342	547,911
Interest	2	23,042	25,943	27,404	36,696	27,985	27,985	20,949	28,890	29,843	30,798
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	36,609	-	-	-	-	-	-	-	-	-
Other Gains	2	19,106	7,191	414	-	450	450	207	-	-	-
Discontinued Operations	2	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,075,893</b>	<b>1,153,726</b>	<b>1,248,349</b>	<b>1,554,993</b>	<b>1,653,807</b>	<b>1,653,807</b>	<b>1,124,923</b>	<b>1,629,728</b>	<b>1,729,563</b>	<b>1,875,689</b>
<b>Expenditure</b>											
Employee related costs	2	339,625	395,109	409,708	400,677	428,724	428,724	279,130	449,088	470,420	492,765
Remuneration of councillors	2	28,209	29,990	30,557	34,781	34,781	34,781	19,805	36,172	37,619	39,124
Bulk purchases - electricity	2	299,071	371,986	437,655	415,335	480,797	480,797	291,630	524,116	571,339	622,817
Inventory consumed	2,8	46,357	48,563	51,788	53,263	53,293	53,293	31,478	55,074	56,891	58,712
Debt impairment	2,3	33,940	41,600	26,050	38,231	44,099	44,099	36,411	39,907	41,223	42,543
Depreciation, amortisation and impairment	2	144,860	162,269	157,494	167,185	167,185	167,185	81,026	170,256	175,874	181,502
Interest, Dividends and Rent on Land	2	3,787	4,479	5,354	20,058	20,660	20,660	4,189	15,346	15,852	16,360
Contracted services	2	162,120	161,662	161,249	165,910	193,710	193,710	118,499	154,069	159,153	164,246
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	0	(0)	0	3,878	714	714	988	711	734	758
Operational costs	2	66,784	65,468	83,094	63,045	67,824	67,824	44,985	62,985	65,063	67,145
Disposal of Fixed and Intangible Assets	2	66,307	16,168	16,802	-	15,000	15,000	4	12,634	13,051	13,468
Other Losses	2	90	1,252	655	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1,191,150</b>	<b>1,298,548</b>	<b>1,380,405</b>	<b>1,362,362</b>	<b>1,506,786</b>	<b>1,506,786</b>	<b>908,144</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>
<b>Surplus/(Deficit)</b>		<b>(115,256)</b>	<b>(144,821)</b>	<b>(132,056)</b>	<b>192,631</b>	<b>147,022</b>	<b>147,022</b>	<b>216,779</b>	<b>109,371</b>	<b>122,341</b>	<b>176,249</b>
Transfers and subsidies - capital (monetary allocations)	6	122,717	115,015	142,541	121,018	125,562	125,562	(83,385)	115,587	129,782	134,110
Transfers and subsidies - capital (in-kind)	6	-	27,163	19,995	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>133,394</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>133,394</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>133,394</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>133,394</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>

**References**

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

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 3 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		-	-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-	-	-	-
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - EXECUTIVE AND COUNCIL		54,387	4,299	4,067	-	-	-	-	10,000	1,200	-
Vote 2 - WASTE MANAGEMENT		976	3,250	1,140	3,070	2,450	2,450	-	1,619	1,965	2,748
Vote 3 - ROAD TRANSPORT		91,795	151,352	186,253	178,143	175,865	175,865	-	125,291	137,794	138,239
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		75,632	49,846	41,798	57,231	51,156	51,156	-	42,628	40,909	65,941
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-	-	-	-
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		(169)	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES		96	56	261	-	396	396	-	-	-	-
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		9,007	11,477	4,911	2,240	3,035	3,035	-	2,199	1,815	2,676
Vote 15 - BUDGET AND TREASURY		53,251	18,536	8,851	31,471	38,643	38,643	-	38,265	42,180	34,675
<b>Capital single-year expenditure sub-total</b>		<b>284,975</b>	<b>238,817</b>	<b>247,281</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>-</b>	<b>220,001</b>	<b>225,862</b>	<b>244,279</b>
<b>Total Capital Expenditure - Vote</b>		<b>284,975</b>	<b>238,817</b>	<b>247,281</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>-</b>	<b>220,001</b>	<b>225,862</b>	<b>244,279</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>107,638</b>	<b>22,835</b>	<b>12,918</b>	<b>31,471</b>	<b>38,643</b>	<b>38,643</b>	<b>15,732</b>	<b>48,265</b>	<b>43,380</b>	<b>34,675</b>
Executive and council		54,387	4,299	4,067	-	-	-	-	10,000	1,200	-
Finance and administration		53,251	18,536	8,851	31,471	38,643	38,643	15,732	38,265	42,180	34,675
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>9,102</b>	<b>11,536</b>	<b>5,171</b>	<b>2,240</b>	<b>3,431</b>	<b>3,431</b>	<b>1,356</b>	<b>2,749</b>	<b>1,815</b>	<b>3,026</b>
Community and social services		96	56	261	-	396	396	440	-	-	-
Sport and recreation		9,007	11,477	4,911	2,240	3,035	3,035	916	2,199	1,815	2,676
Public safety		-	3	-	-	-	-	-	550	-	350
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>91,626</b>	<b>151,350</b>	<b>186,253</b>	<b>178,143</b>	<b>175,865</b>	<b>175,865</b>	<b>109,448</b>	<b>124,741</b>	<b>137,794</b>	<b>137,889</b>
Planning and development		(169)	-	-	-	-	-	-	-	-	-
Road transport		91,795	151,350	186,253	178,143	175,865	175,865	109,448	124,741	137,794	137,889
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>76,608</b>	<b>53,096</b>	<b>42,938</b>	<b>60,301</b>	<b>53,606</b>	<b>53,606</b>	<b>18,263</b>	<b>44,247</b>	<b>42,874</b>	<b>68,689</b>
Energy sources		75,632	49,846	41,798	57,231	51,156	51,156	18,263	42,628	40,909	65,941
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		976	3,250	1,140	3,070	2,450	2,450	-	1,619	1,965	2,748
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	3	<b>284,975</b>	<b>238,817</b>	<b>247,281</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>144,799</b>	<b>220,001</b>	<b>225,862</b>	<b>244,279</b>
<b>Funded by:</b>											
National Government		151,775	58,859	90,795	121,018	125,562	125,562	72,999	115,587	129,781	134,110
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>151,775</b>	<b>58,859</b>	<b>90,795</b>	<b>121,018</b>	<b>125,562</b>	<b>125,562</b>	<b>72,999</b>	<b>115,587</b>	<b>129,781</b>	<b>134,110</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>182,119</b>	<b>174,144</b>	<b>145,988</b>	<b>151,137</b>	<b>145,983</b>	<b>145,983</b>	<b>71,795</b>	<b>104,414</b>	<b>96,081</b>	<b>110,170</b>
<b>Total Capital Funding</b>	7	<b>333,894</b>	<b>233,003</b>	<b>236,782</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>144,794</b>	<b>220,001</b>	<b>225,862</b>	<b>244,279</b>

**References**

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

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

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

7.1 - ELECTRICITY: MOUNTAIN LINE	-	-	-	-	-	-	-	-	-	-	-	-
7.2 - ELECTRICITY: SHEFEERA LINE	-	-	-	-	-	-	-	-	-	-	-	-
7.3 - ELECTRICITY: TSHIPISE LINE	-	-	-	-	-	-	-	-	-	-	-	-
7.4 - ELECTRICITY:66 KV LINE	-	-	-	-	-	-	-	-	-	-	-	-
7.5 - ELECTRICITY : ELTIVILLAS	-	-	-	-	-	-	-	-	-	-	-	-
7.6 - ELECTRICITY : TSHIKOTA	-	-	-	-	-	-	-	-	-	-	-	-
7.7 - ESKOM SUB	-	-	-	-	-	-	-	-	-	-	-	-
7.8 - INDIGENT SUB-KHOMELE TSHIVHULA	-	-	-	-	-	-	-	-	-	-	-	-
7.9 - KHOMELE/SMOKEY	-	-	-	-	-	-	-	-	-	-	-	-
7.10 - KHUNDA/MATSHAVHAWA (ES)	-	-	-	-	-	-	-	-	-	-	-	-

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

14.9 -	-	-	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - BUDGET AND TREASURY</b>	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - TOWN TREASURER	-	-	-	-	-	-	-	-	-	-	-	-
15.2 - PURCHASES AND STOCKS	-	-	-	-	-	-	-	-	-	-	-	-
15.3 - TSHIKOTA - GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
15.4 - KUTAMA AREA	-	-	-	-	-	-	-	-	-	-	-	-
15.5 - SINTHUMULE	-	-	-	-	-	-	-	-	-	-	-	-
15.6 - DZANANI	-	-	-	-	-	-	-	-	-	-	-	-
15.7 - WATERVAL	-	-	-	-	-	-	-	-	-	-	-	-
15.8 - MUSEKWA - DIVHANI	-	-	-	-	-	-	-	-	-	-	-	-
15.9 - VLEYFONTEIN	-	-	-	-	-	-	-	-	-	-	-	-
15.10 - MUSEKWA - NGUNDU	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-

**Capital expenditure - Municipal Vote**

**Single-year expenditure appropriation**

2										
Vote 1 - EXECUTIVE AND COUNCIL	54,387	4,299	4,067	-	-	-	-	10,000	1,200	-
1.1 - MUNICIPAL MANAGER	54,387	4,299	4,067	-	-	-	-	10,000	1,200	-
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	976	3,250	1,140	3,070	2,450	2,450	-	1,619	1,965	2,748
2.1 - SEWERAGE PURIFICATION WORKS	-	-	-	-	-	-	-	-	-	-
2.2 - SEWERAGE RETICULATION	-	-	-	-	-	-	-	-	-	-
2.3 - REFUSE REMOVAL GENERAL	976	3,250	1,140	3,070	2,450	2,450	-	1,619	1,965	2,748
2.4 - REFUSE REMOVAL DUMPING	-	-	-	-	-	-	-	-	-	-
2.5 -	-	-	-	-	-	-	-	-	-	-
2.6 -	-	-	-	-	-	-	-	-	-	-
2.7 -	-	-	-	-	-	-	-	-	-	-
2.8 -	-	-	-	-	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-	-	-	-	-
Vote 3 - ROAD TRANSPORT	91,795	151,352	186,253	178,143	175,865	175,865	-	125,291	137,794	138,239
3.1 - LICENCES	72,527	84,229	96,629	117,759	115,709	115,709	-	112,492	117,779	133,319
3.2 - LICENCE DZANANI TESTING	-	-	-	-	-	-	-	-	-	-
3.3 - LICENCE VUWANI TESTING	-	-	-	-	-	-	-	-	-	-
3.4 - TRAFFIC PARKING METERS	-	-	-	-	-	-	-	-	-	-
3.5 - TRAFFIC GENERAL	19,268	67,123	89,624	60,384	60,156	60,156	-	12,798	20,015	4,920
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	75,632	49,846	41,798	57,231	51,156	51,156	-	42,628	40,909	65,941
5.1 - ALBASINI	-	-	-	-	-	-	-	-	-	-
5.2 - APPELFONTEIN	-	-	-	-	-	-	-	-	-	-
5.3 - BEAUFORT	-	-	-	-	-	-	-	-	-	-
5.4 - DISTRUBUTION URBAN	36,161	26,354	13,058	-	671	671	-	-	200	200
5.5 - ELECTRICAL WORKSHOP	39,471	23,492	28,740	57,231	50,485	50,485	-	42,628	40,709	65,741
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 : 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	(169)	-	-	-	-	-	-	-	-	-
10.1 - MUNICIPAL BUIDLING	-	-	-	-	-	-	-	-	-	-
10.2 - TOWNSHIP DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
10.3 - STRATEGIC DEVELOPMENT	(169)	-	-	-	-	-	-	-	-	-
10.4 - MUNICIPAL BUILDINGS	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES	96	56	261	-	396	396	-	-	-	-
11.1 - LIBRARY CAPITAL	-	-	-	-	-	-	-	-	-	-
11.2 - CEMETRIES CAPITAL	-	-	261	-	396	396	-	-	-	-
11.3 - PROTECTION SERVICES	-	-	-	-	-	-	-	-	-	-
11.4 - HEALTH GENERAL	-	-	-	-	-	-	-	-	-	-
11.5 - CLINIC GENERAL	-	-	-	-	-	-	-	-	-	-
11.6 - GRAVEYARD	-	-	-	-	-	-	-	-	-	-
11.7 - LIBRARY	96	56	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-
Vote 12 - HOUSING	-	-	-	-	-	-	-	-	-	-
12.1 - HOUSING	-	-	-	-	-	-	-	-	-	-
12.2 - MAKHADO AREA	-	-	-	-	-	-	-	-	-	-
12.3 - FIXED PROPERTIES	-	-	-	-	-	-	-	-	-	-
12.4 - ECONOMIC HOUSING	-	-	-	-	-	-	-	-	-	-
12.5 - MUNICIPAL AREA	-	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER	-	-	-	-	-	-	-	-	-	-
13.1 - MUSEUMS AND ART GALLERIES	-	-	-	-	-	-	-	-	-	-
13.2 - MOTOR VEHICLES	-	-	-	-	-	-	-	-	-	-
13.3 - SPECIALISED VEHICLES	-	-	-	-	-	-	-	-	-	-
13.4 - RAILWAY FACILITIES	-	-	-	-	-	-	-	-	-	-
13.5 - VEHICLE DISTRUBUTION ACCOUNT 336	-	-	-	-	-	-	-	-	-	-
13.6 - VEHICLE DISTRUBUTION ACCOUNT 337	-	-	-	-	-	-	-	-	-	-
13.7 - VEHICLE DISTR WATER/REFUSE/SEWERAGE	-	-	-	-	-	-	-	-	-	-
13.8 - VEHICLE DISTR ELEC	-	-	-	-	-	-	-	-	-	-
13.9 - WORKSHOP	-	-	-	-	-	-	-	-	-	-
13.10 - GRANTS	-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION	9,007	11,477	4,911	2,240	3,035	3,035	-	2,199	1,815	2,676
14.1 - PARKS GENERAL AND RECREATION	9,007	11,384	4,911	2,240	3,035	3,035	-	2,199	1,815	2,676
14.2 - SWIMMING POOL	-	93	-	-	-	-	-	-	-	-
14.3 - SWIMMING POOL ELTIVILLAS	-	-	-	-	-	-	-	-	-	-
14.4 - CARAVAN PARK AND OVERNIGHT	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY	53,251	18,536	8,851	31,471	38,643	38,643	-	38,265	42,180	34,675
15.1 - TOWN TREASURER	53,251	18,536	8,851	31,471	38,643	38,643	-	38,265	42,180	34,675
15.2 - PURCHASES AND STOCKS	-	-	-	-	-	-	-	-	-	-
15.3 - TSHIKOTA - GENERAL	-	-	-	-	-	-	-	-	-	-
15.4 - KUTAMA AREA	-	-	-	-	-	-	-	-	-	-
15.5 - SINTHUMULE	-	-	-	-	-	-	-	-	-	-
15.6 - DZANANI	-	-	-	-	-	-	-	-	-	-
15.7 - WATERVAL	-	-	-	-	-	-	-	-	-	-
15.8 - MUSEKWA - DIVHANI	-	-	-	-	-	-	-	-	-	-
15.9 - VLEYFONTEIN	-	-	-	-	-	-	-	-	-	-
15.10 - MUSEKWA - NGUNDU	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	284,975	238,817	247,281	272,155	271,545	271,545	-	220,001	225,862	244,279
Total Capital Expenditure	284,975	238,817	247,281	272,155	271,545	271,545	-	220,001	225,862	244,279

**LIM344 Makhado - Table A6 Budgeted Financial Position**

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents	1	146,595	22,789	19,589	60,741	32,891	32,891	103,425	41,391	54,200	72,311
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	(17,575)	163,691	188,788	417,203	352,952	352,952	147,341	299,535	310,031	518,190
Receivables from non-exchange transactions	3	165,905	65,382	52,695	94,931	153,873	153,873	65,411	50,465	78,020	106,456
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	120,081	127,395	128,488	131,951	149,693	149,693	139,077	139,163	139,163	139,163
VAT Receivable	6	247,772	297,147	355,801	75,552	75,552	75,552	415,240	114,182	241,113	382,435
Other current assets	7	330	(4,324)	(4,877)	-	-	-	(5,217)	-	-	-
<b>Total current assets</b>		<b>663,108</b>	<b>672,080</b>	<b>740,484</b>	<b>780,378</b>	<b>764,961</b>	<b>764,961</b>	<b>865,276</b>	<b>644,735</b>	<b>822,526</b>	<b>1,218,554</b>
<b>Non current assets</b>											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	15,438	15,059	14,641	15,707	15,707	15,707	14,389	16,152	15,725	15,285
Property, plant and equipment	10	1,823,384	1,926,139	2,020,103	2,008,943	1,993,033	1,993,033	2,084,409	2,162,486	2,206,285	2,262,674
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	2,160	2,160	2,160	2,253	2,253	2,253	2,160	2,376	2,376	2,376
Intangible assets	14	1,610	1,728	1,248	1,803	1,584	1,584	967	1,083	237	263
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>1,842,593</b>	<b>1,945,086</b>	<b>2,038,152</b>	<b>2,028,706</b>	<b>2,012,576</b>	<b>2,012,576</b>	<b>2,101,925</b>	<b>2,182,097</b>	<b>2,224,623</b>	<b>2,280,599</b>
<b>TOTAL ASSETS</b>		<b>2,505,701</b>	<b>2,617,166</b>	<b>2,778,636</b>	<b>2,809,084</b>	<b>2,777,538</b>	<b>2,777,538</b>	<b>2,967,201</b>	<b>2,826,832</b>	<b>3,047,149</b>	<b>3,499,153</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	736	1,127	1,267	1,175	1,175	1,175	1,267	1,240	1,240	1,240
Consumer deposits	19	15,621	14,982	16,173	15,626	15,626	15,626	16,576	16,480	16,480	16,480
Trade and other payables from exchange transactions	20	267,228	271,686	317,776	314,803	345,352	345,352	103,346	314,089	328,004	317,109
Trade and other payables from non-exchange transactions	21	3,500	4,558	4,545	0	(0)	(0)	76,144	0	0	0
Provision	22	5,252	2,471	735	1,518	1,518	1,518	(546)	1,601	1,601	1,601
VAT Payable	23	327,716	391,503	460,808	12,180	12,180	12,180	519,309	120,726	256,081	407,723
Other current liabilities	24	(12,833)	(5,977)	9,534	8,825	8,375	8,375	11,243	140,195	140,195	140,195
<b>Total current liabilities</b>		<b>607,221</b>	<b>680,351</b>	<b>810,837</b>	<b>354,128</b>	<b>384,227</b>	<b>384,227</b>	<b>727,339</b>	<b>594,331</b>	<b>743,601</b>	<b>884,347</b>
<b>Non current liabilities</b>											
Financial liabilities	25	(414)	1,840	573	1,919	1,919	1,919	(363)	2,024	2,024	2,024
Provision	26	26,010	18,866	20,846	19,677	19,677	19,677	22,497	20,752	20,752	20,752
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	124,585	133,327	133,116	124,106	124,106	124,106	139,345	-	-	-
<b>Total non current liabilities</b>		<b>150,181</b>	<b>154,032</b>	<b>154,535</b>	<b>145,701</b>	<b>145,701</b>	<b>145,701</b>	<b>161,479</b>	<b>22,776</b>	<b>22,776</b>	<b>22,776</b>
<b>TOTAL LIABILITIES</b>		<b>757,402</b>	<b>834,383</b>	<b>965,372</b>	<b>499,829</b>	<b>529,928</b>	<b>529,928</b>	<b>888,819</b>	<b>617,106</b>	<b>766,376</b>	<b>907,122</b>
<b>NET ASSETS</b>		<b>1,748,299</b>	<b>1,782,783</b>	<b>1,813,263</b>	<b>2,309,255</b>	<b>2,247,610</b>	<b>2,247,610</b>	<b>2,078,382</b>	<b>2,209,726</b>	<b>2,280,773</b>	<b>2,592,030</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	29	1,785,427	1,782,783	1,812,285	2,309,255	2,247,610	2,247,610	1,908,207	2,209,726	2,280,773	2,592,030
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	32	<b>1,785,427</b>	<b>1,782,783</b>	<b>1,812,285</b>	<b>2,309,255</b>	<b>2,247,610</b>	<b>2,247,610</b>	<b>1,908,207</b>	<b>2,209,726</b>	<b>2,280,773</b>	<b>2,592,030</b>

**References**

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions

LIM344 Makhado - Table A7 Budgeted Cash Flows

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		168,113	-	-	120,166	120,166	120,166	120,166	124,252	128,352	132,459
Service charges		357,396	-	-	579,234	652,761	652,761	652,761	732,405	821,153	919,959
Other revenue		59,908	-	-	130,500	133,440	133,440	133,440	138,377	142,944	147,518
Transfers and Subsidies - Operational	1	455,347	-	-	529,842	554,342	554,342	554,342	518,156	515,342	547,911
Transfers and Subsidies - Capital	1	122,717	115,015	-	121,018	125,562	125,562	125,562	115,587	129,782	134,110
Interest		-	-	-	19,696	19,696	19,696	19,696	20,425	21,098	21,774
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(1,085,177)	(1,213,320)	(1,330,056)	(1,207,728)	(1,321,120)	(1,321,120)	(1,321,120)	(1,420,700)	(1,520,000)	(1,641,341)
Finance charges		-	(2)	(11)	(0)	(0)	(0)	(0)	(0)	0	0
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>78,304</b>	<b>(1,098,307)</b>	<b>(1,330,067)</b>	<b>292,727</b>	<b>284,848</b>	<b>284,848</b>	<b>284,848</b>	<b>228,502</b>	<b>238,671</b>	<b>262,390</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(233,271)	(289,574)	(241,098)	(272,155)	(271,545)	(271,545)	(271,545)	(220,001)	(225,862)	(244,279)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(233,271)</b>	<b>(289,574)</b>	<b>(241,098)</b>	<b>(272,155)</b>	<b>(271,545)</b>	<b>(271,545)</b>	<b>(271,545)</b>	<b>(220,001)</b>	<b>(225,862)</b>	<b>(244,279)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	140	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(154,967)</b>	<b>(1,387,880)</b>	<b>(1,571,025)</b>	<b>20,573</b>	<b>13,302</b>	<b>13,302</b>	<b>13,302</b>	<b>8,500</b>	<b>12,809</b>	<b>18,111</b>
Cash/cash equivalents at the year begin:	2	201,323	146,596	22,789	40,168	19,589	19,589	19,589	32,891	41,391	54,200
Cash/cash equivalents at the year end:	2	46,356	(1,241,285)	(1,548,236)	60,741	32,891	32,891	32,891	41,391	54,200	72,311

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

Total receipts		1,163,481	115,015	-	1,500,455	1,605,968	1,605,968	1,605,968	1,649,201	1,758,671	1,903,731
Total payments		(1,318,448)	(1,502,895)	(1,571,165)	(1,479,883)	(1,592,666)	(1,592,666)	(1,592,666)	(1,640,701)	(1,745,862)	(1,885,620)
		(154,967)	(1,387,880)	(1,571,165)	20,573	13,302	13,302	13,302	8,500	12,809	18,111
Borrowings & investments & c.deposits		-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	140	-	-	-	-	-	-	-
		(154,967)	(1,387,880)	(1,571,025)	20,573	13,302	13,302	13,302	8,500	12,809	18,111
		-	-	-	-	-	-	-	0	0	(0)

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	46,356	(1,241,285)	(1,548,236)	60,741	32,891	32,891	32,891	41,391	54,200	72,311
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>46,356</b>	<b>(1,241,285)</b>	<b>(1,548,236)</b>	<b>60,741</b>	<b>32,891</b>	<b>32,891</b>	<b>32,891</b>	<b>41,391</b>	<b>54,200</b>	<b>72,311</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		3,500	4,558	4,545	0	(0)	(0)	76,144	0	0	0
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(2,879)	(579)	(3,830)	35,392	35,392	35,392	(7,864)	6,654	15,078	25,397
Other working capital requirements	3	194,802	271,686	317,776	153,050	175,589	175,589	(59,360)	(13,724)	(36,380)	(270,607)
Other provisions		(7,581)	(3,506)	10,269	10,238	9,788	9,788	(10,697)	1,601	1,601	1,601
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>187,843</b>	<b>272,160</b>	<b>328,759</b>	<b>198,681</b>	<b>220,770</b>	<b>220,770</b>	<b>(1,777)</b>	<b>(5,469)</b>	<b>(19,702)</b>	<b>(243,609)</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(141,486)</b>	<b>(1,513,445)</b>	<b>(1,876,995)</b>	<b>(137,941)</b>	<b>(187,879)</b>	<b>(187,879)</b>	<b>34,668</b>	<b>46,860</b>	<b>73,901</b>	<b>315,920</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>(141,486)</b>	<b>(1,513,445)</b>	<b>(1,876,995)</b>	<b>(137,941)</b>	<b>(187,879)</b>	<b>(187,879)</b>	<b>34,668</b>	<b>46,860</b>	<b>73,901</b>	<b>315,920</b>

References

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

Other working capital requirements

Debtors	72,426	-	-	161,753	169,763	169,763	162,706	327,813	364,384	587,716
Creditors due	267,228	271,686	317,776	314,803	345,352	345,352	103,346	314,089	328,004	317,109
<b>Total</b>	<b>(194,802)</b>	<b>(271,686)</b>	<b>(317,776)</b>	<b>(153,050)</b>	<b>(175,589)</b>	<b>(175,589)</b>	<b>59,360</b>	<b>13,724</b>	<b>36,380</b>	<b>270,607</b>

Debtors collection assumptions

Balance outstanding - debtors	148,330	229,072	241,483	512,134	506,825	506,825	212,752	350,000	388,051	624,646
Estimate of debtors collection rate	48.8%	0.0%	0.0%	31.6%	33.5%	33.5%	76.5%	93.7%	93.9%	94.1%

Long term investments committed

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-
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Reserves to be backed by cash/investments

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

Note:

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

LIM344 Makhado - Table A9 Asset Management

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	255,535	96,522	116,058	160,496	159,448	159,448	107,556	102,533	107,094
Roads Infrastructure		101,433	16,907	40,405	65,759	56,032	56,032	14,377	19,000	11,183
Storm water Infrastructure		6,141	-	10,130	-	-	-	-	-	300
Electrical Infrastructure		62,494	24,877	29,286	48,631	44,175	44,175	37,378	33,909	50,941
Water Supply Infrastructure		-	-	-	-	-	-	-	200	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		14,441	1,791	-	1,200	450	450	-	250	700
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>184,509</b>	<b>43,575</b>	<b>79,821</b>	<b>115,590</b>	<b>100,657</b>	<b>100,657</b>	<b>51,755</b>	<b>53,359</b>	<b>63,124</b>
Community Facilities		23,118	3,700	6,391	9,400	8,942	8,942	10,640	-	-
Sport and Recreation Facilities		27,415	24,590	17,943	-	6,107	6,107	200	-	-
<b>Community Assets</b>		<b>50,533</b>	<b>28,290</b>	<b>24,334</b>	<b>9,400</b>	<b>15,049</b>	<b>15,049</b>	<b>10,840</b>		
<b>Heritage Assets</b>										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Operational Buildings		(90)	3,767	3,935	15,045	13,685	13,685	1,660	1,800	700
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>(90)</b>	<b>3,767</b>	<b>3,935</b>	<b>15,045</b>	<b>13,685</b>	<b>13,685</b>	<b>1,660</b>	<b>1,800</b>	<b>700</b>
<b>Biological or Cultivated Assets</b>										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		35	727	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>35</b>	<b>727</b>							
Computer Equipment		2,710	5,560	4,063	8,480	7,561	7,561	7,180	14,715	9,270
Furniture and Office Equipment		3,089	5,768	370	1,738	2,151	2,151	1,700	1,600	1,550
Machinery and Equipment		6,310	8,836	3,534	5,965	16,946	16,946	20,721	21,159	15,821
Transport Assets		8,437	0	-	4,278	3,400	3,400	13,700	9,900	16,628
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>										
<b>Total Renewal of Existing Assets</b>	2	<b>36,070</b>	<b>11,332</b>	<b>3,422</b>						
Roads Infrastructure		21,625	5,812	3,422	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,190	3,852	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>22,815</b>	<b>9,664</b>	<b>3,422</b>						
Community Facilities		1,215	1,669	-	-	-	-	-	-	-
Sport and Recreation Facilities		90	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>1,305</b>	<b>1,669</b>							
<b>Heritage Assets</b>										
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Operational Buildings		11,950	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>11,950</b>								
<b>Biological or Cultivated Assets</b>										
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>										
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>										
<b>Total Upgrading of Existing Assets</b>	6	<b>(6,630)</b>	<b>130,963</b>	<b>127,801</b>	<b>111,659</b>	<b>112,097</b>	<b>112,097</b>	<b>112,445</b>	<b>123,329</b>	<b>137,186</b>
Roads Infrastructure		(16,222)	99,926	113,448	103,659	105,597	105,597	107,195	115,329	122,186
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		9,592	24,477	12,513	8,000	6,500	6,500	5,250	7,000	15,000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>(6,630)</b>	<b>124,403</b>	<b>125,960</b>	<b>111,659</b>	<b>112,097</b>	<b>112,097</b>	<b>112,445</b>	<b>122,329</b>	<b>137,186</b>	
Community Facilities	-	1,259	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	1,706	348	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>-</b>	<b>2,965</b>	<b>348</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings	-	3,594	1,493	-	-	-	-	1,000	-	-
Housing	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>-</b>	<b>3,594</b>	<b>1,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>	<b>4 284,975</b>	<b>238,817</b>	<b>247,281</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>220,001</b>	<b>225,862</b>	<b>244,279</b>	
<i>Roads Infrastructure</i>	106,836	122,645	157,275	169,418	161,629	161,629	121,572	134,329	133,369	
<i>Storm water Infrastructure</i>	6,141	-	10,130	-	-	-	-	-	300	
<i>Electrical Infrastructure</i>	72,086	49,354	41,798	56,631	50,675	50,675	42,628	40,909	65,941	
<i>Water Supply Infrastructure</i>	-	-	-	-	-	-	-	200	-	
<i>Sanitation Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Infrastructure</i>	15,631	5,642	-	1,200	450	450	-	250	700	
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<b>Infrastructure</b>	<b>200,694</b>	<b>177,642</b>	<b>209,204</b>	<b>227,249</b>	<b>212,754</b>	<b>212,754</b>	<b>164,200</b>	<b>175,688</b>	<b>200,310</b>	
Community Facilities	24,333	6,628	6,391	9,400	8,942	8,942	10,640	-	-	
Sport and Recreation Facilities	27,505	26,296	18,291	-	6,107	6,107	200	-	-	
<b>Community Assets</b>	<b>51,838</b>	<b>32,924</b>	<b>24,682</b>	<b>9,400</b>	<b>15,049</b>	<b>15,049</b>	<b>10,840</b>	<b>-</b>	<b>-</b>	
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Operational Buildings	11,860	7,361	5,428	15,045	13,685	13,685	1,660	2,800	700	
Housing	-	-	-	-	-	-	-	-	-	
<b>Other Assets</b>	<b>11,860</b>	<b>7,361</b>	<b>5,428</b>	<b>15,045</b>	<b>13,685</b>	<b>13,685</b>	<b>1,660</b>	<b>2,800</b>	<b>700</b>	
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	35	727	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	<b>35</b>	<b>727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Computer Equipment</b>	<b>2,710</b>	<b>5,560</b>	<b>4,063</b>	<b>8,480</b>	<b>7,561</b>	<b>7,561</b>	<b>7,180</b>	<b>14,715</b>	<b>9,270</b>	
<b>Furniture and Office Equipment</b>	<b>3,089</b>	<b>5,768</b>	<b>370</b>	<b>1,738</b>	<b>2,151</b>	<b>2,151</b>	<b>1,700</b>	<b>1,600</b>	<b>1,550</b>	
<b>Machinery and Equipment</b>	<b>6,310</b>	<b>8,836</b>	<b>3,534</b>	<b>5,965</b>	<b>16,946</b>	<b>16,946</b>	<b>20,721</b>	<b>21,159</b>	<b>15,821</b>	
<b>Transport Assets</b>	<b>8,437</b>	<b>0</b>	<b>-</b>	<b>4,278</b>	<b>3,400</b>	<b>3,400</b>	<b>13,700</b>	<b>9,900</b>	<b>16,628</b>	
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Mature	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
<b>Living Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>284,975</b>	<b>238,817</b>	<b>247,281</b>	<b>272,155</b>	<b>271,545</b>	<b>271,545</b>	<b>220,001</b>	<b>225,862</b>	<b>244,279</b>	
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5 1,649,307</b>	<b>1,665,282</b>	<b>1,793,008</b>	<b>1,949,947</b>	<b>1,961,965</b>	<b>1,961,965</b>	<b>2,170,009</b>	<b>2,198,286</b>	<b>2,222,678</b>	
<i>Roads Infrastructure</i>	713,967	752,297	866,019	32,113	41,951	41,951	34,020	79,913	113,196	
<i>Storm water Infrastructure</i>	4,647	4,647	4,647	-	-	-	-	-	-	
<i>Electrical Infrastructure</i>	411,821	396,719	367,811	(10,378)	(18,894)	(18,894)	(28,571)	(65,721)	(87,954)	
<i>Water Supply Infrastructure</i>	701	701	701	-	-	-	-	200	200	
<i>Sanitation Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Infrastructure</i>	16,479	35,152	33,677	(581)	(581)	(581)	(603)	(1,226)	(1,569)	
<i>Rail Infrastructure</i>	-	-	-	-	300	300	-	-	-	
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	
<b>Infrastructure</b>	<b>1,147,614</b>	<b>1,189,516</b>	<b>1,272,854</b>	<b>21,154</b>	<b>22,776</b>	<b>22,776</b>	<b>4,846</b>	<b>13,166</b>	<b>23,873</b>	
<b>Community Assets</b>	<b>126,757</b>	<b>129,869</b>	<b>128,072</b>	<b>12,868</b>	<b>16,747</b>	<b>16,747</b>	<b>8,790</b>	<b>9,223</b>	<b>7,400</b>	
<b>Heritage Assets</b>	<b>2,160</b>	<b>2,160</b>	<b>2,160</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>	<b>2,376</b>	<b>2,376</b>	<b>2,376</b>	
<b>Investment properties</b>	<b>15,438</b>	<b>15,059</b>	<b>14,641</b>	<b>15,707</b>	<b>15,707</b>	<b>15,707</b>	<b>16,152</b>	<b>15,725</b>	<b>15,285</b>	
<b>Other Assets</b>	<b>36,538</b>	<b>10,120</b>	<b>70,073</b>	<b>177</b>	<b>(1,693)</b>	<b>(1,693)</b>	<b>(1,348)</b>	<b>(3,856)</b>	<b>(6,363)</b>	
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Intangible Assets</b>	<b>1,610</b>	<b>1,728</b>	<b>1,248</b>	<b>1,803</b>	<b>1,584</b>	<b>1,584</b>	<b>1,083</b>	<b>237</b>	<b>263</b>	
<b>Computer Equipment</b>	<b>7,806</b>	<b>8,876</b>	<b>11,216</b>	<b>5,446</b>	<b>4,326</b>	<b>4,326</b>	<b>3,863</b>	<b>15,152</b>	<b>20,887</b>	
<b>Furniture and Office Equipment</b>	<b>3,681</b>	<b>7,711</b>	<b>5,745</b>	<b>1,897,049</b>	<b>1,897,442</b>	<b>1,897,442</b>	<b>2,118,388</b>	<b>2,117,877</b>	<b>2,117,247</b>	
<b>Machinery and Equipment</b>	<b>30,299</b>	<b>31,086</b>	<b>26,483</b>	<b>(2,127)</b>	<b>8,484</b>	<b>8,484</b>	<b>11,480</b>	<b>23,734</b>	<b>30,365</b>	
<b>Transport Assets</b>	<b>44,202</b>	<b>35,954</b>	<b>27,229</b>	<b>(4,382)</b>	<b>(5,660)</b>	<b>(5,660)</b>	<b>4,380</b>	<b>4,652</b>	<b>11,344</b>	

Land		233,202	233,202	233,287	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>1,649,307</b>	<b>1,665,282</b>	<b>1,793,008</b>	<b>1,949,947</b>	<b>1,961,965</b>	<b>1,961,965</b>	<b>2,170,009</b>	<b>2,198,286</b>	<b>2,222,678</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>172,974</b>	<b>195,564</b>	<b>183,493</b>	<b>210,185</b>	<b>211,730</b>	<b>211,730</b>	<b>205,798</b>	<b>212,465</b>	<b>221,810</b>
<b>Depreciation</b>	<b>7</b>	<b>140,293</b>	<b>158,017</b>	<b>143,634</b>	<b>167,185</b>	<b>167,185</b>	<b>170,256</b>	<b>175,874</b>	<b>181,502</b>	<b>181,502</b>
<b>Repairs and Maintenance by Asset Class</b>	<b>3</b>	<b>32,681</b>	<b>37,547</b>	<b>39,859</b>	<b>43,000</b>	<b>44,545</b>	<b>44,545</b>	<b>35,542</b>	<b>36,591</b>	<b>40,308</b>
Roads Infrastructure		206	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,909	6,976	8,035	6,602	5,647	5,647	5,752	5,942	6,132
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>6,115</b>	<b>6,976</b>	<b>8,035</b>	<b>6,602</b>	<b>5,647</b>	<b>5,647</b>	<b>5,752</b>	<b>5,942</b>	<b>6,132</b>
Community Facilities		-	-	-	-	1,500	1,500	900	807	1,158
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>900</b>	<b>807</b>	<b>1,158</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>141</b>	<b>141</b>	<b>88</b>	<b>258</b>	<b>258</b>	<b>258</b>	<b>267</b>	<b>276</b>	<b>285</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		26,424	30,430	31,736	36,141	37,141	37,141	28,622	29,566	32,732
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>172,974</b>	<b>195,564</b>	<b>183,493</b>	<b>210,185</b>	<b>211,730</b>	<b>211,730</b>	<b>205,798</b>	<b>212,465</b>	<b>221,810</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		<b>10.3%</b>	<b>59.6%</b>	<b>53.1%</b>	<b>41.0%</b>	<b>41.3%</b>	<b>41.3%</b>	<b>51.1%</b>	<b>54.6%</b>	<b>56.2%</b>
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		<b>21.0%</b>	<b>90.1%</b>	<b>91.4%</b>	<b>66.8%</b>	<b>67.0%</b>	<b>67.0%</b>	<b>66.0%</b>	<b>70.1%</b>	<b>75.6%</b>
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		<b>2.0%</b>	<b>2.3%</b>	<b>2.2%</b>	<b>2.2%</b>	<b>2.3%</b>	<b>2.3%</b>	<b>1.6%</b>	<b>1.7%</b>	<b>1.8%</b>
<b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</b>		<b>3.8%</b>	<b>10.8%</b>	<b>9.6%</b>	<b>7.9%</b>	<b>8.0%</b>	<b>8.0%</b>	<b>6.8%</b>	<b>7.3%</b>	<b>8.0%</b>

**References**

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

LIM344 Makhado - Table A10 Basic service delivery measurement

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	4,383	4,590	4,590
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>	8	-	-	-	-	-	-	4,383	4,590	4,590
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(7)	(243)	(972)	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		(25,272)	(161)	(412)	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	(0)	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		(25,279)	(404)	(1,384)	-	-	-	(0)	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Exchange revenue</b>											
<b>Service charges - Electricity</b>											
Appliance Maintenance											
Availability Charges											
Connection/Reconnection		12,252	9,247	10,115	14,020	12,752	12,752	4,723	14,371	16,139	18,108
Electricity Distribution Revenue for Services		31,160	34,683	37,135	43,727	64,791	64,791	30,789	73,020	82,001	92,006
Electricity Sales		353,122	394,699	468,859	562,136	623,139	623,139	392,719	700,246	786,455	882,491
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
<b>Total Service charges - Electricity</b>		<b>396,534</b>	<b>438,629</b>	<b>516,108</b>	<b>619,883</b>	<b>700,683</b>	<b>700,683</b>	<b>428,231</b>	<b>787,637</b>	<b>884,595</b>	<b>992,604</b>
Less revenue foregone (in excess of 0 kwh per inagent nousekora per month)		(25,272)	(161)	(412)	-	-	-	-	4,383	4,590	4,590
Less cost of free basis services (0 kwh per inagent nousekora per month)											
<b>Net Service charges - Electricity</b>		<b>371,262</b>	<b>438,468</b>	<b>515,697</b>	<b>619,883</b>	<b>700,683</b>	<b>700,683</b>	<b>428,231</b>	<b>792,020</b>	<b>889,185</b>	<b>997,194</b>
<b>Service charges - Water</b>											
Agricultural and Rural Water Service											
Availability Charges											
Connection/Disconnection											
Industrial Water											
Meter Reading Fees											
Sale											
Urban Higher Level Service											
<b>Total Service charges - Water</b>		-	-	-	-	-	-	-	-	-	-
Less revenue foregone (in excess of 0 kilolitres per inagent nousekora per month)		-	-	-	-	-	-	-	-	-	-
Less cost of free basis services (free sanitation service to inagent nousekora)		-	-	-	-	-	-	-	-	-	-
<b>net service charges - water</b>		-	-	-	-	-	-	-	-	-	-
<b>Service charges - Waste Water Management</b>											
Agricultural and Rural											
Availability Charges											
Connection/Reconnection											
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water											
Sanitation Charges		1									
Treatment of Effluent											
<b>Total Service charges - Waste Water Management</b>		<b>1</b>	-	-	-	-	-	-	-	-	-
Less revenue foregone (in excess of free sanitation service to inagent nousekora)		-	-	-	-	-	-	-	-	-	-
Less cost of free basis services (free sanitation service to inagent nousekora)		-	-	-	-	-	-	-	-	-	-
<b>net service charges - waste water management</b>		<b>1</b>	-	-	-	-	-	-	-	-	-
<b>Service charges - Waste Management</b>											
Availability Charges											
Carrier Bags											
Disposal Facilities		94	112	178	162	282	282	143	292	302	311
Refuse Bags											
Refuse Removal		7,252	7,624	7,854	8,210	5,983	5,983	6,403	6,205	6,410	6,615
Skip		858	967	1,106	1,154	824	824	934	855	883	911
Waste Bins		6,197	6,504	6,228	7,111	9,548	9,548	9,057	9,852	10,177	10,502
<b>Total refuse removal revenue</b>		<b>14,402</b>	<b>15,207</b>	<b>15,367</b>	<b>16,638</b>	<b>16,638</b>	<b>16,638</b>	<b>16,537</b>	<b>17,203</b>	<b>17,771</b>	<b>18,340</b>
Less revenue foregone (in excess of one removal a week to inagent nousekora)		-	-	-	-	-	-	(0)	-	-	-
Less cost of free basis services (removed once a week to inagent nousekora)		-	-	-	-	-	-	-	-	-	-
<b>net service charges - waste management</b>		<b>14,402</b>	<b>15,207</b>	<b>15,367</b>	<b>16,638</b>	<b>16,638</b>	<b>16,638</b>	<b>16,537</b>	<b>17,203</b>	<b>17,771</b>	<b>18,340</b>
<b>Sales of Goods and Rendering of Services</b>											
Academic Services											
Advertisements		7	10	23	27	66	66	29	54	53	54
Amendment Fees											
Application Fees for Land Usage											
Building Plan Approval		139	198	198	412	412	412	169	301	298	301
Building Plan Clause Levy											
Buyers Card											
Camping Fees											
Cemetery and Burial		171	154	159	272	372	372	133	289	287	289
Cleaning and Removal											
Clearance Certificates		26	18	17	17	18	18	12	15	15	15
Computer Services											
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											

Encroachment Fees										
Entrance Fees										
Escort Fees										
Exempted Parking										
Fire Services										
Health Services										
Housing (Boarding Services)										
Immunisation Fees										
Laboratory Services										
Legal Fees			1	1	1	1	1	1	1	1
Library Fees	5	5	4	5	9	9	2	6	6	6
Management Fees										
Meal and Refreshment										
Membership Fees										
Objections and Appeals										
Occupation Certificates										
Parking Fees										
Photo copies, Faxes and Telephone charges				1	1	1		1	1	1
Removal of Restrictions										
Sale of Carbon Credits										
Sale of Goods	75	27	18	5	5	5		4	4	4
Scrap, Waste & Other Goods										
Shared Services										
Squatter Re-allocation										
Stone and Gravel										
Streets/Street Markets (Informal Traders)										
Town Planning and Servitudes	374	1,591	1,424	2,136	2,336	2,336	382	1,228	1,215	1,195
Traffic Control										
Transport Fees										
Valuation Services										
Water Meter Protectors										
Weightbridge Fees										
<b>Total Sales of Goods and Rendering of Services</b>	<b>795</b>	<b>2,004</b>	<b>1,843</b>	<b>2,876</b>	<b>3,219</b>	<b>3,219</b>	<b>728</b>	<b>1,899</b>	<b>1,879</b>	<b>1,866</b>
<b>Agency Services</b>										
<b>District Municipalities</b>										
Eastern Cape										
Free State										
Gauteng										
KwazuluNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
<b>Total District Municipalities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>National</b>										
AARTO										
Department of Environmental Affairs										
<b>Total National</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provincial</b>										
Eastern Cape										
Free State										
Gauteng										
KwazuluNatal										
Limpopo										
Mpumalanga										
Northern Cape										
Northwest										
Western Cape										
<b>Total Provincial</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Agency Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interest - Deemed Interest</b>										
<b>Interest earned from Receivables</b>										
Affiliates/Related Parties/Associated Companies										
Electricity		(2)	12,453	7,818	8,814	8,814	8,439	9,140	9,441	9,743
Housing										
Housing Land Sales										
Housing Selling Schemes										
Merchandising, Jobbing and Contracts										
Property Rental Debtors										
SARS										
Service Charges	14,272	15,513	(7)							
Sporting and Other Bodies										
Staff										
Waste Management			4,769	4,930	6,698	6,698	3,776	6,946	7,175	7,404
Waste Water Management										
Water										
Shared Services										
<b>Total Interest earned from Receivables</b>	<b>14,272</b>	<b>15,511</b>	<b>17,215</b>	<b>12,748</b>	<b>15,511</b>	<b>15,511</b>	<b>12,215</b>	<b>16,085</b>	<b>16,616</b>	<b>17,148</b>
<b>Interest earned from Current and Non Current Assets</b>										
Bank Accounts	9,569	5,457	3,016	4,398	2,858	2,858	1,612	2,956	3,053	3,151
Financial Assets										
Short Term Investments and Call Accounts										
<b>Total Interest earned from Current and Non Current Assets</b>	<b>9,569</b>	<b>5,457</b>	<b>3,016</b>	<b>4,398</b>	<b>2,858</b>	<b>2,858</b>	<b>1,612</b>	<b>2,956</b>	<b>3,053</b>	<b>3,151</b>
<b>Dividends</b>										
External Investment										
Municipal Entities										
<b>Total Dividends</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rent on Land</b>										
Land	97	130	129	116	116	116	86	120	124	128
Prospecting, Mining, Royalties										
Servitudes										
<b>Total Rent on Land</b>	<b>97</b>	<b>130</b>	<b>129</b>	<b>116</b>	<b>116</b>	<b>116</b>	<b>86</b>	<b>120</b>	<b>124</b>	<b>128</b>
<b>Rental from Fixed Assets</b>										
<b>Market Related</b>										
Biological Assets										
Heritage Assets										
Investment Property	16									
Property Plant and Equipment										
<b>Total Market Related</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-market Related</b>										
Biological Assets										
Heritage Assets										
Investment Property	208	296	302	432	1,105	1,105	1,019	1,143	1,180	1,218
Property Plant and Equipment										
<b>Total Non-market Related</b>	<b>208</b>	<b>296</b>	<b>302</b>	<b>432</b>	<b>1,105</b>	<b>1,105</b>	<b>1,019</b>	<b>1,143</b>	<b>1,180</b>	<b>1,218</b>
<b>Total Rental from Fixed Assets</b>	<b>224</b>	<b>296</b>	<b>302</b>	<b>432</b>	<b>1,105</b>	<b>1,105</b>	<b>1,019</b>	<b>1,143</b>	<b>1,180</b>	<b>1,218</b>
<b>Licences or Permits</b>										
Angling/Fishing										
Atmospheric Emissions										
Boat										
Dog										
Fauna and Flora										
Filming Fees										
Game										

Health Certificates											
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters	284	321	315	285	285	285	184	295	305	315	
Road and Transport											
Threatened and Protected Species											
Trading											
<b>Total Licences or Permits</b>	<b>284</b>	<b>321</b>	<b>315</b>	<b>285</b>	<b>285</b>	<b>285</b>	<b>184</b>	<b>295</b>	<b>305</b>	<b>315</b>	
<b>Special Rating Levies</b>											
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties											
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
<b>Total Special Rating Levies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Construction Contract Revenue</b>											
<b>Development Charges</b>											
<b>Operational Revenue</b>											
Administrative Handling Fees	2,610	3,434	487	15,758	15,363	15,363	496	628	640	651	
Arbor City Awards Competition											
Bad Debts Recovered											
Bottle Ke Botho Cleaning and Greening Award					87	87	87	75	75	73	
Breakages and Losses Recovered			82		87	87	87	75	75	73	
Bursary Repayment											
Collection Charges		21	327								
Commission	4,557	3,274	3,197	12,338	12,338	12,338	2,902	2,964	2,658	2,624	
Discounts and Early Settlements											
Incidental Cash Surpluses	1	1	1	1	16	16	7	11	11	10	
Inspection Fees											
Insurance Refund		188	379								
Merchandising, Jobbing and Contracts											
Recovery Maintenance											
Registration Fees											
Request for Information	1				1	1		0	0	0	
Sale of Property	20,310	2,144	2,334	162,126	161,626	161,626	16,514	105,683	104,669	103,225	
Skills Development Levy Refund	701	962	8	5	5	5		4	4	4	
Staff and Councillors Recoveries											
<b>Total Operational Revenue</b>	<b>28,180</b>	<b>10,025</b>	<b>6,814</b>	<b>190,229</b>	<b>189,436</b>	<b>189,436</b>	<b>20,007</b>	<b>109,366</b>	<b>108,057</b>	<b>106,589</b>	
<b>Non-Exchange revenue</b>											
<b>Property Rates</b>											
Agricultural Properties	22,572	27,443	28,357	29,521	29,521	29,521	22,214	30,613	31,624	32,635	
Business and Commercial Properties											
Industrial Properties	29,411	34,762	35,607	37,691	37,691	37,691	28,198	39,085	40,375	41,667	
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties	161										
Public Service Purposes Properties											
Residential Properties	45,163	58,730	62,112	64,839	64,839	64,839	48,284	66,842	69,048	71,257	
Residential Sectional Title Garages											
Sport Clubs and Fields											
Vacant Land											
<b>Total Property Rates</b>	<b>97,307</b>	<b>120,935</b>	<b>126,076</b>	<b>132,051</b>	<b>132,051</b>	<b>132,051</b>	<b>98,696</b>	<b>136,540</b>	<b>141,046</b>	<b>145,560</b>	
<i>Less revenue foregone (exemptions, reductions and rebates and impermissable values in law)</i>	<i>(7)</i>	<i>(243)</i>	<i>(972)</i>								
<b>Net Property Rates</b>	<b>97,300</b>	<b>120,692</b>	<b>125,104</b>	<b>132,051</b>	<b>132,051</b>	<b>132,051</b>	<b>98,689</b>	<b>136,540</b>	<b>141,046</b>	<b>145,560</b>	
<b>Surcharges and Taxes</b>											
Surcharges											
Taxes											
<b>Total Surcharges and Taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fines, Penalties and Forfeits</b>											
Fines	6,145	5,391	6,227	4,991	4,991	4,991	1,312	5,161	5,331	5,502	
Forfeits											
Penalties											
<b>Total Fines, Penalties and Forfeits</b>	<b>6,145</b>	<b>5,391</b>	<b>6,227</b>	<b>4,991</b>	<b>4,991</b>	<b>4,991</b>	<b>1,312</b>	<b>5,161</b>	<b>5,331</b>	<b>5,502</b>	
<b>Licences or Permits</b>											
Angling/Fishing											
Atmospheric Emission											
Boat											
Dog	5	4	17	24	16	16	16	16	17	17	
Fauna and Flora											
Filming Fees											
Game											
Health Certificates											
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters											
Road and Transport	3,502	3,485	3,568	3,705	4,041	4,041	3,007	4,177	4,315	4,453	
Threatened and Protected Species											
Trading			57	81	81	81	54	84	87	90	
<b>Total Licences or Permits</b>	<b>3,507</b>	<b>3,489</b>	<b>3,642</b>	<b>3,810</b>	<b>4,138</b>	<b>4,138</b>	<b>3,076</b>	<b>4,278</b>	<b>4,419</b>	<b>4,560</b>	
<b>Transfer and subsidies - Operational</b>											
<b>Allocations In-kind</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government											
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											
<b>Total Allocations In-kind</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Monetary Allocations</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Governments	5,209	21,660	15,024	16,899	41,399	41,399	7,118	11,088	8,480	8,783	
National Revenue Fund	445,889	481,943	509,837	512,943	512,943	512,943	512,943	507,068	506,862	539,128	
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Government											
Public Corporations											
<b>Total Monetary Allocations</b>	<b>451,098</b>	<b>503,603</b>	<b>524,861</b>	<b>529,842</b>	<b>554,342</b>	<b>554,342</b>	<b>520,061</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>	
<b>Total Transfer and subsidies - Operational</b>	<b>451,098</b>	<b>503,603</b>	<b>524,861</b>	<b>529,842</b>	<b>554,342</b>	<b>554,342</b>	<b>520,061</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>	
<b>Interest Receivables</b>											

Property Rates	23,042	25,943	27,404	36,696	27,985	27,985	20,949	28,890	29,843	30,798
<b>Service Charges</b>										
Electricity										
Waste Management										
Waste Water Management										
Water										
<b>Total Service Charges</b>										
<b>Total Interest Receivables</b>	23,042	25,943	27,404	36,696	27,985	27,985	20,949	28,890	29,843	30,798
<b>Fuel Levy (RSC Replacement Grant)</b>										
<b>Operational Revenue - Service Charges</b>										
Electricity - Availability Charges										
Waste Management - Availability Charges										
Waste Water Management - Availability Charges										
Water - Availability Charges										
<b>Total Operational Revenue - Service Charges</b>										
<b>Gains on Disposal of Fixed and Intangible Assets</b>										
Biological Assets										
Heritage Assets										
Intangible Assets										
Investment Property										
Living resources										
Property, Plant and Equipment	36,609									
<b>Total Disposal of Fixed and Intangible Assets</b>	36,609									
<b>Other Gains</b>										
Debt waived										
<b>Discontinued Operations and Disposals of Non-current Assets</b>	1,951									
<b>Inventory</b>										
Fair value assessment - Water stock	(1,000)	116								
Increase to net-realizable Value										
<b>Total Inventory</b>	(1,000)	116								
<b>Fair Value Adjustment</b>										
<b>Actuarial Assessments</b>										
Leave Gratuity										
Long Service Awards	1,147		52		50	50	26			
Medical	17,008	7,075	362		400	400	181			
Pension Funds										
<b>Total Actuarial Assessments</b>	18,155	7,075	414		450	450	207			
Biological Assets										
Heritage Assets										
Interest rate Swaps										
Investment Property										
Investments										
Living resources										
<b>Total Fair Value Adjustment</b>	18,155	7,075	414		450	450	207			
<b>Foreign Exchange</b>										
<b>Contributions to Provisions for landfill sites</b>										
<b>Total Other Gains</b>	19,106	7,191	414		450	450	207			
<b>Discontinued Operations</b>										
<b>Total Revenue</b>	1,075,893	1,153,726	1,248,349	1,594,993	1,653,807	1,653,807	1,124,923	1,634,111	1,734,153	1,880,279
<b>EXPENDITURE ITEMS:</b>										
<b>Employee related costs</b>										
<b>Salaries and Allowances</b>										
Basic Salary	193,460	220,859	232,203	229,834	234,417	234,417	162,396	246,523	258,233	270,499
Bonuses	47	163	561	422	449	449	303	468	490	514
<b>Allowance</b>										
Accommodation, Travel and Incidental										
Cellular and Telephone										
Housing Benefits	398	460	528	555	560	560	370	584	612	641
Non-pensionable	502	142	628	222	222	222		231	242	254
Travel or Motor Vehicle	15,969	18,631	21,237	21,784	22,234	22,234	15,524	23,179	24,280	25,434
Voluntary Work										
<b>Total Allowance</b>	16,869	19,233	22,393	22,561	23,016	23,016	15,894	23,994	25,134	26,328
<b>Service Related Benefits</b>										
Aging	950	681	693	895	1,021	1,021	566	1,075	1,126	1,180
Bonus	14,730	16,822	18,401	31,060	37,551	37,551	9,798	39,147	41,006	42,954
Danger Allowance										
Entertainment										
Fire Brigade										
In-kind Benefits										
Leave Pay	1,352	5,764	3,295							
Lifeguard/Duty Squads										
Long Service Award	35,529	36,728	39,013	37,170	38,193	38,193	24,949			
Overtime								39,806	41,697	43,677
Scarcity										
Standby Allowance	3,006	3,143	3,136	3,339	3,369	3,369	2,224	3,513	3,679	3,854
Tools Allowance										
Uniform-Special-Protective Clothing	10	5	20	19	19	19	5	19	20	21
Leave gratuity										
Long Term Service Award										
<b>Total Service Related Benefits</b>	55,578	63,142	64,559	72,483	80,153	80,153	37,543	83,559	87,528	91,686
<b>Total Salaries and Allowances</b>	265,954	303,398	319,716	325,300	338,035	338,035	216,136	354,545	371,386	389,027
<b>Social Contributions</b>										
Bargaining Council	72	116	86	91	91	91	60	94	99	104
Group Life Insurance	2,159	2,682	2,992	3,062	3,192	3,192	2,196	3,328	3,486	3,652
Medical	17,188	20,074	22,595	25,914	28,024	28,024	18,237	29,215	30,602	32,056
Pension	36,128	40,660	43,309	44,960	45,720	45,720	30,656	47,663	49,927	52,299
Unemployment Insurance	1,524	1,633	1,554	1,350	1,462	1,462	995	1,524	1,597	1,673
<b>Total Social Contributions</b>	57,071	65,165	70,537	75,377	78,489	78,489	52,143	81,825	85,712	89,783
<b>Post-retirement Benefit</b>										
Medical	15,083	16,228	17,079		9,500	9,500	8,540	9,904	10,374	10,867
Other Benefits										
Pension	1,517	10,318	2,376		2,700	2,700	2,312	2,815	2,948	3,089
<b>Total Post-retirement Benefit</b>	16,600	26,546	19,455		12,200	12,200	10,852	12,719	13,323	13,955
<b>Sub-Total</b>	339,625	395,109	409,708	400,677	428,724	428,724	279,130	449,088	470,420	492,765
Less: Employees costs capitalised to PPE										
<b>Total Employee Related Cost</b>	339,625	395,109	409,708	400,677	428,724	428,724	279,130	449,088	470,420	492,765
<b>Remuneration of Councillors</b>										
<b>Allowances and Service Related Benefits</b>										
Basic Salary	1,243	21,313	22,120	26,236	25,956	25,956	14,498	26,994	28,074	29,197
Cell phone Allowance	20,293	1,558	1,064	1,381	1,399	1,399	475	1,455	1,513	1,574
Housing Allowance										
In-kind Benefits										
Market Related Non-pensionable Allowance										
Motor Vehicle Allowance										
Office-bearer Allowance										
Out of pocket Expenses										
Travelling Allowance	6,672	7,119	7,373	7,164	7,426	7,426	4,832	7,723	8,032	8,353
Use of Personal Facilities										
<b>Total Allowances and Service Related Benefits</b>	28,209	29,990	30,557	34,781	34,781	34,781	19,805	36,172	37,619	39,124
<b>Social Contributions</b>										
Medial Aid Benefits										
Pension Fund Contributions										
<b>Total Social Contributions</b>										
<b>Total Remuneration of Councillors</b>	28,209	29,990	30,557	34,781	34,781	34,781	19,805	36,172	37,619	39,124
<b>Bulk Purchases - Electricity</b>										

ESKOM	299,071	371,986	437,655	415,335	480,797	480,797	291,630	524,116	571,339	622,817
<b>Independent Power Producers</b>										
<b>Green Electricity</b>										
Green Charges								-	-	-
Green Rights and Certificates								-	-	-
<b>Total Green Electricity</b>	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc								-	-	-
<b>Total Independent Power Producers</b>	-	-	-	-	-	-	-	-	-	-
Self Generation								-	-	-
Capitalisation Electricity Costs (Credit Account)								-	-	-
<b>Total Bulk Purchases - Electricity</b>	299,071	371,986	437,655	415,335	480,797	480,797	291,630	524,116	571,339	622,817
<b>Inventory Consumed</b>										
Agricultural								-	-	-
Consumables	20,982	19,993	15,468	11,014	15,997	15,997	10,193	16,429	16,971	17,514
Finished Goods								-	-	-
Housing Stock								-	-	-
Land		135						-	-	-
Materials and Supplies	25,374	28,436	36,320	42,249	37,296	37,296	21,285	38,645	39,920	41,198
Water								-	-	-
<b>Sub-total</b>	46,357	48,563	51,788	53,263	53,293	53,293	31,478	55,074	56,891	58,712
Less: Capitalisation of inventory consumed								-	-	-
<b>Total Inventory Consumed</b>	46,357	48,563	51,788	53,263	53,293	53,293	31,478	55,074	56,891	58,712
<b>Debt Impairment</b>										
<b>Trade and Other Receivables from Exchange Transactions</b>										
Electricity	46,630	38,549	34,654	38,231	25,004	25,004	25,004	24,004	24,796	25,590
Shared Services								-	-	-
Waste Management					3,389	3,389	3,389	2,389	2,468	2,547
Waste Water Management								-	-	-
Water								-	-	-
Non Specific Accounts	(16,941)		(11,669)				(7,688)			
<b>Total Trade and Other Receivables from Exchange Transactions</b>	29,689	38,549	22,985	38,231	28,393	28,393	20,705	26,393	27,264	28,137
<b>Other Receivables from Non-exchange Revenue</b>										
<b>Property Rates</b>										
Property Rates General										
Agricultural Properties	4,251	3,051	3,065		15,706	15,706	15,706	-	-	-
Business and Commercial Properties								-	-	-
Industrial Properties								-	-	-
Mining Properties								-	-	-
Public Benefit Organisations								-	-	-
Public Service Infrastructure Properties								-	-	-
Public Service Purposes Properties								-	-	-
Residential Properties								13,513	13,959	14,406
Residential Sectional Title Garages								-	-	-
Sport Clubs and Fields								-	-	-
Vacant Land								-	-	-
<b>Total Property Rates</b>	4,251	3,051	3,065	-	15,706	15,706	15,706	13,513	13,959	14,406
<b>Service Charges</b>										
Service Charges General										
Electricity								-	-	-
Waste Management								-	-	-
Waste Water Management								-	-	-
Water								-	-	-
<b>Total Service Charges</b>	-	-	-	-	-	-	-	-	-	-
<b>Non Specific Accounts</b>										
<b>Total Other Receivables from Non-exchange Revenue</b>	4,251	3,051	3,065	-	15,706	15,706	15,706	13,513	13,959	14,406
<b>Total Debt Impairment</b>	33,940	41,500	26,050	38,231	44,099	44,099	36,411	39,307	41,223	42,543
<b>Depreciation, Amortisation and Impairment</b>										
<b>Amortisation</b>										
Intangible Assets	604	538	479	572	789	789	281	818	845	872
<b>Total Amortisation</b>	604	538	479	572	789	789	281	818	845	872
<b>Depreciation</b>										
Biological or Cultivated Assets								-	-	-
Coastal Infrastructure								-	-	-
Community Assets	5,631	6,419	6,348	6,723	6,723	6,723	4,228	6,972	7,202	7,432
Computer Equipment	1,879	2,697	2,884	3,034	3,034	3,034	1,580	3,147	3,250	3,354
Electrical Infrastructure	42,019	58,247	53,507	57,009	56,792	56,792	32,319	58,893	60,836	62,783
Furniture and Office Equipment	1,370	2,751	3,231	1,955	1,955	1,955	1,668	2,027	2,094	2,161
Heritage Assets								-	-	-
Information and Communication Infrastructure								-	-	-
Investment Property	382	379	378	398	398	398	252	413	427	440
Land								-	-	-
Libraries								-	-	-
Living resources								-	-	-
Machinery and Equipment	6,285	7,039	7,784	8,092	8,092	8,092	4,612	8,391	8,668	8,946
Other Assets	1,748	2,420	4,286	2,565	2,565	2,565	1,601	2,660	2,747	2,835
Rail Infrastructure								-	-	-
Roads Infrastructure	72,229	67,914	55,192	77,546	77,546	77,546	28,708	77,300	79,851	82,407
Sanitation Infrastructure								-	-	-
Solid Waste Infrastructure	1,260	1,329	1,461	631	631	631	394	655	676	698
Storm water Infrastructure								-	-	-
Transport Assets	6,886	8,284	8,083	8,660	8,660	8,660	5,382	8,980	9,277	9,574
Water Supply Infrastructure								-	-	-
Zoo, Marine and Non-biological Animals								-	-	-
<b>Total Depreciation</b>	139,889	157,479	143,155	166,613	166,396	166,396	80,744	169,438	175,029	180,630
<b>Capital Impairment Losses and Reversals</b>										
Biological or Cultivated Assets								-	-	-
Construction Work-in-progress								-	-	-
Heritage Assets								-	-	-
Intangible Assets								-	-	-
Investment Property	64		40					-	-	-
Living resources								-	-	-
Contributions to Provisions for landfill sites								-	-	-
<b>Property, Plant and Equipment</b>										
Coastal Infrastructure								-	-	-
Community Assets	367		352					-	-	-
Computer Equipment	85							-	-	-
Electrical Infrastructure	2,238		10,726					-	-	-
Furniture and Office Equipment	13		6					-	-	-
Housing								-	-	-
Information and Communication Infrastructure								-	-	-
Land								-	-	-
Machinery and Equipment	26		116					-	-	-
Operational Buildings								-	-	-
Other Assets	849		887					-	-	-
Rails Infrastructure								-	-	-
Roads Infrastructure	892	4,252	1,460					-	-	-
Sanitation Infrastructure								-	-	-
Solid Waste Infrastructure								-	-	-
Storm water Infrastructure	32		14					-	-	-
Transport Assets			258					-	-	-
Water Supply Infrastructure								-	-	-
Zoo, Marine and Non-biological Assets								-	-	-
<b>Total Property, Plant and Equipment</b>	4,503	4,252	13,820	-	-	-	-	-	-	-
<b>Total Capital Impairment Losses and Reversals</b>	4,567	4,252	13,860	-	-	-	-	-	-	-
<b>Total Depreciation, Amortisation and Impairment</b>	144,356	162,231	157,494	167,185	167,185	167,185	81,026	170,256	175,874	181,502

<b>Interest, Dividends and Rent on Land</b>										
Dividends Paid										
Interest Paid	3,787	4,479	5,354	20,058	20,660	20,660	4,189	15,346	15,852	16,360
Rent on Land										
<b>Total Interest, Dividends and Rent on Land</b>	<b>3,787</b>	<b>4,479</b>	<b>5,354</b>	<b>20,058</b>	<b>20,660</b>	<b>20,660</b>	<b>4,189</b>	<b>15,346</b>	<b>15,852</b>	<b>16,360</b>
<b>Contracted Services</b>										
Consultants and Professional Services	57,037	66,202	65,334	41,723	60,773	60,773	52,923	32,304	32,716	36,241
Contractors	62,625	50,060	46,829	72,887	66,225	66,225	23,400	59,831	61,418	66,841
Outsourced Services	42,458	45,400	49,086	51,300	66,712	66,712	42,177	61,934	65,020	61,165
<b>Total Contracted Services</b>	<b>162,120</b>	<b>161,662</b>	<b>161,249</b>	<b>165,910</b>	<b>193,710</b>	<b>193,710</b>	<b>118,499</b>	<b>154,069</b>	<b>159,153</b>	<b>164,246</b>
<b>Transfers and Subsidies</b>										
<b>Capital</b>										
Allocations In-kind										
Monetary Allocations										
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operational</b>										
Allocations In-kind										
Monetary Allocations										
<b>Total Operational</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Transfers and Subsidies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Irrecoverable Debts Written Off</b>										
Bad debt written off										
Exchange		0								
Electricity			1	28	7	7	7	7	7	8
Non Specific Accounts										
Waste Management				1,058	94	94	175	93	96	99
Waste Water Management										
Water										
<b>Total Exchange</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1,087</b>	<b>101</b>	<b>101</b>	<b>182</b>	<b>100</b>	<b>103</b>	<b>107</b>
<b>Non-exchange</b>										
Non Specific Accounts										
Property Rates			(1)	2,791	613	613	806	611	631	651
Service Charges										
<b>Total Non-exchange</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>2,791</b>	<b>613</b>	<b>613</b>	<b>806</b>	<b>611</b>	<b>631</b>	<b>651</b>
<b>Total Irrecoverable Debts Written Off</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>3,878</b>	<b>714</b>	<b>714</b>	<b>988</b>	<b>711</b>	<b>734</b>	<b>738</b>
<b>Operational Cost and Other Cost</b>										
<b>Operational Cost</b>										
Achievements and Awards										
Advertising, Publicity and Marketing	5,403	7,238	6,012	5,773	5,874	5,874	3,092	5,704	5,582	5,761
Assets less than the Capitalisation Threshold	11,986	11,774	22,799	1,683						
Atmospheric Emission Licence										
Bank Charges, Facility and Card Fees	1,975	1,934	2,168	2,262	1,860	1,860	1,469	1,760	1,818	1,876
Bargaining Council										
Bond Issue Amortisation Costs										
Brokers Fees										
Bursaries (Employees)	25	25								
Cash Discount	1									
Cleaning Services										
Commission	1,420	1,754	2,077	1,973	1,923	1,923	1,574	1,823	1,883	1,943
Communication	4,873	4,962	5,433	5,154	3,921	3,921	2,951	3,651	3,771	3,892
Contribution to Provisions	(11,926)	(14,028)	116		58	58	87	57	59	61
Copy Right Fees										
Cost relating to the Sale of Houses										
Courier and Delivery Services	186	188								
Deeds										
Drivers Licences and Permits										
Dumping Fees (District Council)										
Electricity Compliance Certificate										
Entertainment										
Entrance Fees										
Environmental Levy										
Eskom Connection Fees										
External Audit Fees	6,499	6,487	6,748							
External Computer Service	220	813	1,260	1,303	1,103	1,103	788	1,003	1,036	1,070
Fines and Penalties										
Firearm Handling Fees										
Freight Services										
Full Time Union Representative										
Hire Charges										
Honoraria (Voluntarily Workers)										
Indigent Relief	622	1,712	2,089	2,091	1,591	1,591	926	1,491	1,541	1,590
Insurance Underwriting	3,735	2,267	873	3,964	2,464	2,464	1,361	2,188	2,261	2,333
Capitalisation of Wet Fuel Costs (Credit Account)										
Land Alienation Costs	140	350	255							
Leamerships and Internships										
Levies Paid - Water Resource Management Charges										
Licences	1,012	1,028	1,061	1,120	1,025	1,025	557	1,003	1,036	1,069
Management Fee										
Municipal Services	1,912	3,044	1,799	1,681	1,971	1,971	1,290	1,591	1,644	1,696
Office Decorations										
Parking Fees										
Permits										
Personnel Agency Fees (Personnel Recruitment Costs)										
Printing, Publications and Books	1,152	1,240	855		1,260	1,260	1,067	1,180	1,219	1,258
Professional Bodies, Membership and Subscription	3,879	3,879	4,559	4,756	3,850	3,850	3,786	3,750	3,873	3,997
Registration Fees	871	572	228	1,000	884	884	356	864	892	921
Remuneration to Section 79 Committee Members										
Repayment of Forfeited Deposits										
Resettlement Cost										
Rewards Incentives										
Road Worthy Test										
Samples and Specimens										
Search Fees										
Seating Allowance for Traditional Leaders										
Servitudes and Land Surveys										
Signage										
Skills Development Fund Levy	2,905	3,242	3,432	3,315	3,175	3,175	2,455	3,075	3,177	3,278
Small Differences Tolerances										
Storage of Assets and Goods										
Storage of Files (Archiving)										
Supplier Development Programme										
System Access and Information Fees										
Taking over Contractual Obligations										
Toll Gate Fees										
Transport Provided as Part of Departmental Activities										
Travel Agency and Visas										
Travel and Subsistence	7,694	7,250	6,101	8,476	11,321	11,321	5,089	9,594	9,911	10,228
Uniform and Protective Clothing	4,211	3,484	3,683	5,607	5,687	5,687	2,851	5,315	5,490	5,666
Vehicle Tracking										
Ward Committees	6,292	7,154	5,453	5,037	6,279	6,279	4,429	6,179	6,382	6,587
Warrantees and Guarantees										
Wet Fuel										
Witness Fees										
Workmens Compensation Fund	1,283	1,244	1,953							
<b>Total Operational Cost</b>	<b>56,371</b>	<b>57,615</b>	<b>78,953</b>	<b>55,195</b>	<b>54,246</b>	<b>54,246</b>	<b>34,127</b>	<b>50,228</b>	<b>51,575</b>	<b>53,226</b>

Operating Leases											
Biological Assets											
Community Assets											
Computer Equipment											
Furniture and Office Equipment	10,312	7,711	4,104	7,726	13,454	13,454	10,768	12,643	13,370	13,798	
Heritage Assets											
Infrastructure											
Intangible Assets											
Investment Properties	101	143	37	125	125	125	90	115	118	122	
Land											
Libraries											
Machinery and Equipment											
Other Assets											
Transport Assets											
Zoo, Marine and Non-biological Animals											
<b>Total Operational Leases</b>	<b>10,414</b>	<b>7,853</b>	<b>4,141</b>	<b>7,850</b>	<b>13,578</b>	<b>13,578</b>	<b>10,858</b>	<b>12,757</b>	<b>13,488</b>	<b>13,920</b>	
<b>Discontinued Operations</b>											
<b>Statutory Payments other than Income Taxes</b>											
<b>Total Operational Cost and Other Cost</b>	<b>66,784</b>	<b>65,468</b>	<b>83,094</b>	<b>63,043</b>	<b>67,824</b>	<b>67,824</b>	<b>44,985</b>	<b>62,985</b>	<b>65,063</b>	<b>67,145</b>	
<b>Disposal of Fixed and Intangible Assets</b>											
Biological Assets											
Heritage Assets											
Intangible Assets			1		2	2		0	0	0	
Investment Property											
Living resources											
Property, Plant and Equipment	66,307	16,168	16,800		14,998	14,998	4	12,634	13,050	13,468	
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>66,307</b>	<b>16,168</b>	<b>16,800</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>4</b>	<b>12,634</b>	<b>13,050</b>	<b>13,468</b>	
<b>Other Losses</b>											
Inventory											
Decrease in net-realizable Value	90	597	655								
<b>Total Inventory</b>	<b>90</b>	<b>597</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Water Losses</b>											
<b>Apparent Losses</b>											
Customer Meter Inaccuracies											
Unauthorized Consumption											
<b>Total Apparent Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Data Transfer and Management Errors</b>											
<b>Real Losses</b>											
Leakage and Overflows at Storage Tanks/Reservoirs											
Leakage on Service Connections up to the point of Customer Meter											
Leakage on Transmission and Distribution Mains											
<b>Total Real Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Unavoidable Annual Real Losses											
<b>Total Water Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fair Value Adjustment</b>											
<b>Actuarial Assessments</b>											
Leave Gratuity		655									
Long Service Awards											
Medical											
Pension Funds											
<b>Total Actuarial Assessments</b>	<b>-</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Biological Assets											
Heritage Assets											
Interest rate Swaps											
Investment Property											
Investments											
Living resources											
<b>Total Fair Value Adjustment</b>	<b>-</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Foreign Exchange</b>											
<b>Discontinued Operations and Disposals of Non-current Assets</b>											
<b>Contributions to Provisions for landfill sites</b>											
<b>Total Other Losses</b>	<b>90</b>	<b>1,252</b>	<b>655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenditure</b>	<b>1,191,130</b>	<b>1,298,348</b>	<b>1,380,403</b>	<b>1,362,382</b>	<b>1,306,786</b>	<b>1,306,786</b>	<b>908,144</b>	<b>1,320,338</b>	<b>1,807,221</b>	<b>1,693,440</b>	
<b>Surplus/(Deficit)</b>	<b>(115,258)</b>	<b>(144,821)</b>	<b>(132,058)</b>	<b>192,631</b>	<b>147,022</b>	<b>147,022</b>	<b>216,779</b>	<b>113,754</b>	<b>126,331</b>	<b>180,839</b>	
<b>Transfers and subsidies - capital (monetary allocations)</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
National Government	122,717	115,015	142,541	121,018	125,562	125,562	(83,385)	115,587	129,782	134,110	
Non-Profit Institutions											
Parent Municipality											
Private Enterprises											
Provincial Governments											
Public Corporations											
<b>Total Transfers and subsidies - capital (monetary allocations)</b>	<b>122,717</b>	<b>115,015</b>	<b>142,541</b>	<b>121,018</b>	<b>125,562</b>	<b>125,562</b>	<b>(83,385)</b>	<b>115,587</b>	<b>129,782</b>	<b>134,110</b>	
<b>Transfers and subsidies - capital (in-kind)</b>											
Departmental Agencies and Accounts											
District Municipalities											
Foreign Government and International Organisations											
Higher Educational Institutions											
Households											
Local Municipalities											
National Government											
Non Profit Institutions											
Parent Municipality											
Private Enterprises		27,163	19,995								
Provincial Governments											
Public Corporations											
<b>Total Transfers and subsidies - capital (in-kind)</b>	<b>-</b>	<b>27,163</b>	<b>19,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>133,394</b>	<b>229,341</b>	<b>256,713</b>	<b>314,948</b>	
<b>Income Tax</b>											
Continuing Operations											
Discontinued Operations											
<b>Total Income Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus/(Deficit) after income tax</b>	<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>133,394</b>	<b>229,341</b>	<b>256,713</b>	<b>314,948</b>	
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
<b>Surplus/(Deficit) attributable to municipality</b>	<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>133,394</b>	<b>229,341</b>	<b>256,713</b>	<b>314,948</b>	
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent-subsidiary Transactions											
<b>Surplus/(Deficit) for the year</b>	<b>7,461</b>	<b>(2,643)</b>	<b>30,479</b>	<b>313,649</b>	<b>272,584</b>	<b>272,584</b>	<b>133,394</b>	<b>229,341</b>	<b>256,713</b>	<b>314,948</b>	
<b>Repairs and maintenance by expenditure item</b>											
Employee related costs							3,891				
Inventory Consumed (Project Maintenance)	17,207	21,918	29,008	34,572	27,585	27,585	(151)	28,554	29,496	30,440	
Contracted Services	15,027	15,263	10,269	7,716	16,199	16,199	-	6,236	6,319	9,067	
Operational Costs	447	366	582	712	761	761	(2,390)	-	-	-	
<b>Total Repairs and Maintenance Expenditure</b>	<b>32,681</b>	<b>37,547</b>	<b>39,859</b>	<b>43,000</b>	<b>44,545</b>	<b>44,545</b>	<b>1,350</b>	<b>34,790</b>	<b>35,815</b>	<b>39,507</b>	
check	-	-	-	-	-	-	-	(751)	(776)	(801)	

References  
1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)  
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5 This total must agree with the total on SA22, but excluding councillor

6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

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

Description	###	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - WASTE MANAGEMENT	Vote 3 - ROAD TRANSPORT	Vote 4 - WATER	Vote 5 - ELECTRICITY- A	Vote 6 - ELECTRICITY- B	Vote 7 - ELECTRICITY- C	Vote 8 - ELECTRICITY- D	Vote 9 - CORPORATE SERVICES	Vote 10 - PLANNING AND DEVELOPMENT	Vote 11 - COMMUNITY AND SOCIAL SERVICES	Vote 12 - HOUSING	Vote 13 - OTHER	Vote 14 - SPORTS AND RECREATION	Vote 15 - BUDGET AND TREASURY	Total	
<b>R thousand</b>	1																	
<b>Revenue</b>		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
Exchange Revenue		-	-	-	-	164,572	257,963	284,758	80,345	-	-	-	-	-	-	-	-	787,637
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	17,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,203
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	-	1,282	-	-	-	-	-	-	301	278	-	-	-	-	38	1,899
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	6,946	-	-	9,140	-	-	-	-	-	-	-	-	-	-	-	16,085
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,956
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,143
Licence and permits		-	-	295	-	-	-	-	-	-	-	-	-	-	-	-	-	295
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	2,976	-	-	-	-	-	-	105,753	-	-	-	-	-	637	109,366
<b>Non-Exchange Revenue</b>																		
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,540
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	5,161	-	-	-	-	-	-	-	0	-	-	-	-	-	5,161
Licences or permits		-	-	4,193	-	-	-	-	-	-	84	-	-	-	-	-	-	4,278
Transfer and subsidies - Operational		507,068	3,346	5,642	-	-	-	-	-	-	-	-	-	-	-	-	-	518,156
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,890
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		507,068	27,495	19,550	-	173,711	257,963	284,758	80,345	-	106,138	278	-	-	120	172,303	1,629,728	
<b>Expenditure</b>																		
Employee related costs		19,369	32,226	121,245	-	67,756	-	-	-	-	45,633	1,412	-	-	9	161,439	449,088	
Remuneration of councillors		36,172	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,172
Bulk purchases - electricity		-	-	-	-	524,116	-	-	-	-	-	-	-	-	-	-	-	524,116
Inventory consumed		4,482	1,369	1,681	-	2,751	8,536	1,807	948	-	190	-	-	-	458	32,851	55,074	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,907
Depreciation, amortisation and impairment		-	293	77,300	-	58,893	-	-	-	-	413	1,412	-	-	-	31,945	170,256	
Interest, Dividends and Rent on Land		-	1,200	-	-	-	-	-	-	-	-	-	-	-	-	14,146	15,346	
Contracted services		19,500	7,040	24,591	-	27,757	1,407	962	-	-	7,639	719	-	208	-	64,245	154,069	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	93	-	-	7	-	-	-	-	-	-	-	-	-	-	611	711
Operational costs		25,749	622	2,639	-	1,453	-	-	-	-	3,755	2,011	-	148	422	26,186	62,985	
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,634	12,634	
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		105,273	42,842	227,456	-	682,734	9,942	2,769	948	-	57,630	5,554	-	356	889	383,964	1,520,358	
<b>Surplus/(Deficit)</b>		401,795	(15,347)	(207,907)	-	(509,022)	248,020	281,988	79,397	-	48,508	(5,276)	-	(356)	(769)	(211,661)	109,371	
Transfers and subsidies - capital (monetary allocations)		-	-	107,195	-	8,392	-	-	-	-	-	-	-	-	-	-	-	115,587
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
surplus/(deficit) after capital transfers &		401,795	(15,347)	(100,712)	-	(500,630)	248,020	281,988	79,397	-	48,508	(5,276)	-	(356)	(769)	(211,661)	224,958	

1. Departmental columns to be based on municipal organisation structure

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>ASSETS</b>											
<b>Current Assets</b>											
<b>Cash and Cash Equivalents</b>											
Call Deposits and Investments		(1)	-	-	-	-	-	-	-	-	-
Cash at Bank		146,583	22,776	19,576	60,741	32,891	32,891	103,397	41,391	54,200	72,311
Cash on Hand		13	13	13	-	-	-	28	-	-	-
<b>Total Cash and Cash Equivalents</b>		<b>146,595</b>	<b>22,789</b>	<b>19,589</b>	<b>60,741</b>	<b>32,891</b>	<b>32,891</b>	<b>103,425</b>	<b>41,391</b>	<b>54,200</b>	<b>72,311</b>
<b>Short term Investments</b>											
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
<b>Trade and other receivables from exchange transactions</b>											
Electricity		182,868	203,330	235,311	256,292	199,855	199,855	228,317	196,465	417,102	664,666
Waste Management		49,038	55,148	59,328	883	1,847	1,847	66,074	1,455	2,959	4,510
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	120,726	256,081	407,723
Other trade receivables from exchange transactions		58,387	16,686	18,010	273,812	255,196	255,196	16,504	7,282	(312,453)	(476,914)
VAT Receivable Input Tax Accrual		66,216	75,202	86,502	(75,552)	(75,552)	(75,552)	72,898	-	-	-
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>356,509</b>	<b>350,366</b>	<b>399,151</b>	<b>455,435</b>	<b>381,346</b>	<b>381,346</b>	<b>383,793</b>	<b>325,928</b>	<b>363,689</b>	<b>599,984</b>
<b>Less: Impairment for debt</b>											
Impairment for Electricity		(280,326)	(125,456)	(144,340)	(38,231)	(25,004)	(25,004)	(174,220)	(24,004)	(48,801)	(74,390)
Impairment for Waste Management		(14,670)	(53,682)	(57,903)	-	(3,389)	(3,389)	(61,800)	(2,389)	(4,857)	(7,404)
Impairment for Waste Water Management		-	-	-	-	-	-	-	-	-	-
Impairment for Water		(79,088)	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		-	(7,537)	(8,120)	-	-	-	(432)	-	-	-
<b>Total Less: Impairment for debt</b>		<b>(374,084)</b>	<b>(186,675)</b>	<b>(210,363)</b>	<b>(38,231)</b>	<b>(28,393)</b>	<b>(28,393)</b>	<b>(236,452)</b>	<b>(26,393)</b>	<b>(53,657)</b>	<b>(81,794)</b>
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>(17,579)</b>	<b>163,691</b>	<b>188,788</b>	<b>417,203</b>	<b>352,952</b>	<b>352,952</b>	<b>147,341</b>	<b>299,535</b>	<b>310,031</b>	<b>518,190</b>
<b>Receivables from non-exchange transactions</b>											
<b>Property rates</b>											
Agricultural Properties		64,693	80,518	86,550	7,448	12,328	12,328	98,005	(23,108)	(20,261)	(17,324)
Business and Commercial Properties		29,869	26,329	19,030	-	-	-	20,690	-	-	-
Industrial Properties		-	-	-	3,392	3,392	3,392	-	3,518	7,151	10,901
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		8	39	78	-	-	-	95	-	-	-
Public Service Infrastructure Properties		4,750	6,300	6,809	-	76,296	76,296	4,179	(1,384)	(2,813)	(4,288)
Public Service Purposes Properties		24,890	33,229	23,445	-	-	-	24,534	-	-	-
Residential Properties		121,228	140,445	151,778	36,042	29,511	29,511	168,610	34,295	69,722	106,283
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		-	-	-	-	-	-	-	-	-	-
Property Rates General		-	-	-	-	-	-	-	-	-	-
<b>Gross: Property rates</b>		<b>245,437</b>	<b>286,860</b>	<b>287,691</b>	<b>46,883</b>	<b>121,527</b>	<b>121,527</b>	<b>316,113</b>	<b>13,322</b>	<b>53,799</b>	<b>95,572</b>
<b>Less: Impairment of Property rates</b>		<b>(80,778)</b>	<b>(222,216)</b>	<b>(235,791)</b>	<b>-</b>	<b>(15,706)</b>	<b>(15,706)</b>	<b>(251,497)</b>	<b>(13,513)</b>	<b>(27,473)</b>	<b>(41,879)</b>
<b>Net Property rates</b>		<b>164,659</b>	<b>64,644</b>	<b>51,900</b>	<b>46,883</b>	<b>105,821</b>	<b>105,821</b>	<b>64,616</b>	<b>(192)</b>	<b>26,326</b>	<b>53,693</b>
Other receivables from non-exchange transactions		13,963	16,507	19,628	48,048	48,052	48,052	19,628	50,657	51,693	52,763
Less: Impairment for other receivables from non-exchange transactions		(12,718)	(15,769)	(18,833)	-	-	-	(18,833)	-	-	-
<b>Net other receivables from non-exchange transactions</b>		<b>1,246</b>	<b>738</b>	<b>794</b>	<b>48,048</b>	<b>48,052</b>	<b>48,052</b>	<b>794</b>	<b>50,657</b>	<b>51,693</b>	<b>52,763</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>165,905</b>	<b>65,382</b>	<b>52,695</b>	<b>94,931</b>	<b>153,873</b>	<b>153,873</b>	<b>65,411</b>	<b>50,465</b>	<b>78,020</b>	<b>106,456</b>
<b>Current Portion of Non-current Receivables</b>											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
<b>Total Current Portion of Non-current Receivables</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Inventory</b>											
Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables		26,775	35,307	37,645	(42,249)	(31,844)	(31,844)	48,234	-	-	-
Finished Goods		-	-	-	-	-	-	-	-	-	-
Housing Stock		-	-	-	-	-	-	-	-	-	-
Land		93,310	92,092	90,753	-	-	-	90,753	-	-	-
Materials and Supplies		(4)	(4)	90	174,200	181,538	181,538	90	139,163	139,163	139,163
Water		-	-	-	-	-	-	-	-	-	-
Work-in-progress		-	-	-	-	-	-	-	-	-	-
<b>Total Inventory</b>		<b>120,081</b>	<b>127,395</b>	<b>128,488</b>	<b>131,951</b>	<b>149,693</b>	<b>149,693</b>	<b>139,077</b>	<b>139,163</b>	<b>139,163</b>	<b>139,163</b>
<b>VAT Receivable</b>											
Input Tax Capital		111,310	146,830	175,054	(35,498)	(35,498)	(35,498)	198,939	(28,696)	(58,156)	(90,019)
Input Tax General		238,814	315,367	408,480	35,498	35,498	35,498	484,748	47,347	96,631	149,821
VAT Control (Receivable)		(102,352)	(165,050)	(227,733)	75,552	75,552	75,552	(268,447)	95,531	202,638	322,633
<b>Total VAT Receivable</b>		<b>247,772</b>	<b>297,147</b>	<b>355,801</b>	<b>75,552</b>	<b>75,552</b>	<b>75,552</b>	<b>415,240</b>	<b>114,182</b>	<b>241,113</b>	<b>382,435</b>
<b>Other current assets</b>											
Construction Contracts and Receivables		1,216	1,216	1,216	-	-	-	1,216	-	-	-
Control, Clearing and Interface Accounts		114	(4,656)	(5,209)	-	-	-	(5,550)	-	-	-
Deposits		-	-	-	-	-	-	-	-	-	-
Fair Value Adjustments		(1,000)	(884)	(884)	-	-	-	(884)	-	-	-
Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions		-	-	-	-	-	-	-	-	-	-
<b>Total Other current assets</b>		<b>330</b>	<b>(4,324)</b>	<b>(4,877)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,217)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Current Assets</b>		<b>663,108</b>	<b>672,080</b>	<b>740,484</b>	<b>780,378</b>	<b>764,961</b>	<b>764,961</b>	<b>865,276</b>	<b>644,735</b>	<b>822,526</b>	<b>1,218,554</b>
<b>Non-current Assets</b>											
<b>Investments</b>											
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-

Guaranteed Endowment Policies (Sinking)	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks	-	-	-	-	-	-	-	-	-	-
Municipal Bonds	-	-	-	-	-	-	-	-	-	-
National Government Securities	-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits	-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense	-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense	-	-	-	-	-	-	-	-	-	-
<b>Total Investments</b>	-	-	-	-	-	-	-	-	-	-
<b>Investment Property</b>	-	-	-	-	-	-	-	-	-	-
Investment Property at Cost / Fair Value	19,459	19,459	19,459	16,105	16,105	16,105	19,459	16,565	16,565	16,565
Less: Accumulated Depreciation	(3,892)	(4,271)	(4,649)	(398)	(398)	(398)	(4,901)	(413)	(840)	(1,280)
Less: Accumulated Impairment	(129)	(129)	(169)	-	-	-	(169)	-	-	-
<b>Total Investment Property</b>	<b>15,438</b>	<b>15,059</b>	<b>14,641</b>	<b>15,707</b>	<b>15,707</b>	<b>15,707</b>	<b>14,389</b>	<b>16,152</b>	<b>15,725</b>	<b>15,285</b>
<b>Property, Plant and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment at Cost / Revaluation	3,206,087	3,392,925	3,562,875	2,090,661	2,118,200	2,118,200	3,576,201	2,326,646	2,538,258	2,750,954
Leases recognised as Property, Plant and Equipment	0	3,601	3,601	-	-	-	3,600	-	-	-
Less: Accumulated Depreciation	(1,551,939)	(1,662,181)	(1,755,313)	(160,477)	(160,780)	(160,780)	(1,734,724)	(163,614)	(332,627)	(507,049)
Less: Accumulated Impairment	(24,050)	(25,428)	(36,204)	-	(14,998)	(14,998)	(36,665)	(12,634)	(25,684)	(39,152)
<b>Total Property, Plant and Equipment</b>	<b>1,630,099</b>	<b>1,708,917</b>	<b>1,774,959</b>	<b>1,930,185</b>	<b>1,942,422</b>	<b>1,942,422</b>	<b>1,808,412</b>	<b>2,150,399</b>	<b>2,179,947</b>	<b>2,204,753</b>
<b>Construction Work-in-progress</b>	-	-	-	-	-	-	-	-	-	-
Acquisitions	20,295	219,766	240,759	78,759	50,611	50,611	30,853	12,087	14,250	31,583
Opening Balance	174,205	188,272	217,222	-	-	-	245,144	-	12,087	26,337
Prior period corrections	-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset	-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	(1,215)	(190,816)	(212,838)	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Construction Work-in-progress</b>	<b>193,286</b>	<b>217,222</b>	<b>245,144</b>	<b>78,759</b>	<b>50,611</b>	<b>50,611</b>	<b>275,997</b>	<b>12,087</b>	<b>26,337</b>	<b>57,921</b>
<b>Biological Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Biological Assets</b>	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Living resources</b>	-	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-	-
Heritage Assets at Cost / Revaluation	2,160	2,160	2,160	-	-	-	2,160	-	-	-
Less: Accumulated Impairment	-	-	-	2,253	2,253	2,253	-	2,376	2,376	2,376
<b>Total Heritage Assets</b>	<b>2,160</b>	<b>2,160</b>	<b>2,160</b>	<b>2,253</b>	<b>2,253</b>	<b>2,253</b>	<b>2,160</b>	<b>2,376</b>	<b>2,376</b>	<b>2,376</b>
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Heritage Assets at Cost / Revaluation	8,731	9,458	9,314	-	-	-	9,314	-	-	-
Less: Accumulated Amortisation	(7,121)	(7,729)	(8,066)	1,803	1,586	1,586	(8,347)	1,083	238	264
Less: Accumulated Impairment	-	0	0	-	(2)	(2)	0	(0)	(1)	(1)
<b>Total Intangible Assets</b>	<b>1,610</b>	<b>1,728</b>	<b>1,248</b>	<b>1,803</b>	<b>1,584</b>	<b>1,584</b>	<b>967</b>	<b>1,083</b>	<b>237</b>	<b>263</b>
<b>Trade and other receivables from exchange transactions</b>	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
<b>Total Trade and other Receivables from Exchange Transactions</b>	-	-	-	-	-	-	-	-	-	-
<b>Non-current Receivables from Non-exchange Transactions</b>	-	-	-	-	-	-	-	-	-	-
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
<b>Total Non-current Receivables from Non-exchange Transactions</b>	-	-	-	-	-	-	-	-	-	-
<b>Other non-current assets</b>	-	-	-	-	-	-	-	-	-	-
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
<b>Total Other non-current assets</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Non Current Assets</b>	<b>1,842,593</b>	<b>1,945,086</b>	<b>2,038,152</b>	<b>2,028,706</b>	<b>2,012,576</b>	<b>2,012,576</b>	<b>2,101,925</b>	<b>2,182,097</b>	<b>2,224,623</b>	<b>2,280,599</b>
<b>TOTAL ASSETS</b>	<b>2,505,701</b>	<b>2,617,166</b>	<b>2,778,636</b>	<b>2,809,084</b>	<b>2,777,538</b>	<b>2,777,538</b>	<b>2,967,201</b>	<b>2,826,832</b>	<b>3,047,149</b>	<b>3,499,153</b>
<b>Liabilities</b>	-	-	-	-	-	-	-	-	-	-
<b>Current Liabilities</b>	-	-	-	-	-	-	-	-	-	-
<b>Bank Overdraft</b>	-	-	-	-	-	-	-	-	-	-
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Neobank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Total Bank Overdraft</b>	-	-	-	-	-	-	-	-	-	-
<b>Financial Liabilities</b>	-	-	-	-	-	-	-	-	-	-

Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	736	1,127	1,267	1,175	1,175	1,175	1,267	1,240	1,240	1,240
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Liabilities</b>	<b>736</b>	<b>1,127</b>	<b>1,267</b>	<b>1,175</b>	<b>1,175</b>	<b>1,175</b>	<b>1,267</b>	<b>1,240</b>	<b>1,240</b>	<b>1,240</b>
<b>Consumer Deposits</b>										
Building Plans	-	-	-	-	-	-	-	-	-	-
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	15,210	14,373	15,464	15,626	15,626	15,626	15,689	16,480	16,480	16,480
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	411	609	709	-	-	-	887	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wayleave	-	-	-	-	-	-	-	-	-	-
<b>Total Consumer Deposits</b>	<b>15,621</b>	<b>14,982</b>	<b>16,173</b>	<b>15,626</b>	<b>15,626</b>	<b>15,626</b>	<b>16,576</b>	<b>16,480</b>	<b>16,480</b>	<b>16,480</b>
<b>Trade and Other Payable Exchange Transactions</b>										
Accrued Interest	2	29	18	(0)	2,121	2,121	9	1,200	2,439	3,718
Advance Payments	13,119	14,780	13,632	-	-	-	11,651	-	-	-
Affiliates, Related Parties and Associated Companies	3,179	(1,580)	(2,884)	-	-	-	(2,601)	-	-	-
Agency Fees Payable	704	(243)	(1,386)	-	-	-	(1,353)	-	-	-
Auditor-General of South Africa	-	-	-	-	-	-	-	-	-	-
Bonus	7,273	7,273	9,235	-	-	-	0	-	-	-
Compensation Commission (COID)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	14,316	17,753	19,042	-	(0)	(0)	10,446	(0)	(0)	(0)
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	93,785	45,808	-	(0)	(0)	228	0	0	0
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	36,148	40,441	43,736	-	-	-	43,736	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	158,955	64,125	149,536	291,695	320,123	320,123	580	312,889	325,565	313,391
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	49,630	54,283	63,132	-	-	-	63,712	-	-	-
Standby	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	508	773	242	-	-	-	247	-	-	-
Water Inventory Bulk Purchases	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual	6,738	9,394	11,989	23,108	23,108	23,108	16,402	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	(23,345)	(29,127)	(34,325)	-	-	-	(39,709)	-	-	-
<b>Total Trade and Other Payable Exchange Transactions</b>	<b>267,228</b>	<b>271,686</b>	<b>317,776</b>	<b>314,803</b>	<b>345,352</b>	<b>345,352</b>	<b>103,346</b>	<b>314,089</b>	<b>328,004</b>	<b>317,109</b>
<b>Trade and Other Payable Non-exchange Transactions</b>										
<b>Transfers and Subsidies Payable</b>										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers and Subsidies Payable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers and Subsidies Unspent</b>										
Capital	327,058	435,073	565,108	0	2	2	674,646	0	0	0
Operational	(323,558)	(430,515)	(560,563)	-	(2)	(2)	(598,502)	0	0	(0)
<b>Total Transfers and Subsidies Unspent</b>	<b>3,500</b>	<b>4,558</b>	<b>4,545</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>76,144</b>	<b>0</b>	<b>0</b>	<b>0</b>
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Trade and Other Payable Non-exchange Transactions</b>	<b>3,500</b>	<b>4,558</b>	<b>4,545</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>76,144</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Provision</b>										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	252	1,016	303	1,518	1,518	1,518	-	1,601	1,601	1,601
Decommissioning, Restoration and Similar Liabilities	5,000	1,455	1,675	-	-	-	1,675	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	0	(0)	(1,243)	-	-	-	(2,222)	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Provision</b>	<b>5,252</b>	<b>2,471</b>	<b>735</b>	<b>1,518</b>	<b>1,518</b>	<b>1,518</b>	<b>(546)</b>	<b>1,601</b>	<b>1,601</b>	<b>1,601</b>
<b>VAT Payable</b>										
VAT Payable: Output Tax	281,782	339,274	416,911	(63,372)	(63,372)	(63,372)	480,188	120,726	256,081	407,723
VAT Payable: VAT Control	45,934	52,229	43,898	75,552	75,552	75,552	39,121	-	-	-
<b>Total VAT Payable</b>	<b>327,716</b>	<b>391,503</b>	<b>460,808</b>	<b>12,180</b>	<b>12,180</b>	<b>12,180</b>	<b>519,309</b>	<b>120,726</b>	<b>256,081</b>	<b>407,723</b>
<b>Other current liabilities</b>										
<b>Employee Benefits</b>										
Post-employment Benefits	(12,465)	(3,107)	6,538	8,721	8,271	8,271	10,952	140,085	140,085	140,085
Other Long-Term Benefits	(368)	(2,870)	2,997	-	-	-	291	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>(12,833)</b>	<b>(5,977)</b>	<b>9,534</b>	<b>8,721</b>	<b>8,271</b>	<b>8,271</b>	<b>11,243</b>	<b>140,085</b>	<b>140,085</b>	<b>140,085</b>
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	104	104	104	-	110	110	110
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other current liabilities</b>	<b>(12,833)</b>	<b>(5,977)</b>	<b>9,534</b>	<b>8,825</b>	<b>8,375</b>	<b>8,375</b>	<b>11,243</b>	<b>140,195</b>	<b>140,195</b>	<b>140,195</b>
<b>Total Current Liabilities</b>	<b>607,221</b>	<b>680,351</b>	<b>810,837</b>	<b>354,128</b>	<b>384,227</b>	<b>384,227</b>	<b>727,339</b>	<b>594,331</b>	<b>743,601</b>	<b>884,347</b>
<b>Non-current Liabilities</b>										
<b>Financial Liabilities</b>										
<b>Borrowings</b>										
Annuity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	(414)	1,840	573	1,919	1,919	1,919	(363)	2,024	2,024	2,024
Government Loans	-	-	-	-	-	-	-	-	-	-

Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
<b>Total Borrowings</b>	<b>(414)</b>	<b>1,840</b>	<b>573</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>(363)</b>	<b>2,024</b>	<b>2,024</b>	<b>2,024</b>
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Liabilities</b>	<b>(414)</b>	<b>1,840</b>	<b>573</b>	<b>1,919</b>	<b>1,919</b>	<b>1,919</b>	<b>(363)</b>	<b>2,024</b>	<b>2,024</b>	<b>2,024</b>
<b>Provisions</b>										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	26,010	18,866	20,846	19,677	19,677	19,677	22,497	20,752	20,752	20,752
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
<b>Total Provisions</b>	<b>26,010</b>	<b>18,866</b>	<b>20,846</b>	<b>19,677</b>	<b>19,677</b>	<b>19,677</b>	<b>22,497</b>	<b>20,752</b>	<b>20,752</b>	<b>20,752</b>
<b>Long term Trade and other Payables</b>										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
<b>Total Long term Trade and other Payables</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other non-current liabilities</b>										
<b>Employee Benefits</b>										
Post-employment Benefits	112,779	121,521	129,938	124,106	124,106	124,106	136,167	-	-	-
Other Long-Term Benefits	11,806	11,806	3,178	-	-	-	3,178	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>124,585</b>	<b>133,327</b>	<b>133,116</b>	<b>124,106</b>	<b>124,106</b>	<b>124,106</b>	<b>139,345</b>	<b>-</b>	<b>-</b>	<b>-</b>
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other non-current liabilities</b>	<b>124,585</b>	<b>133,327</b>	<b>133,116</b>	<b>124,106</b>	<b>124,106</b>	<b>124,106</b>	<b>139,345</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total non current liabilities</b>	<b>150,181</b>	<b>154,032</b>	<b>154,535</b>	<b>145,701</b>	<b>145,701</b>	<b>145,701</b>	<b>161,479</b>	<b>22,776</b>	<b>22,776</b>	<b>22,776</b>
<b>TOTAL LIABILITIES</b>	<b>757,402</b>	<b>834,383</b>	<b>965,372</b>	<b>499,829</b>	<b>529,928</b>	<b>529,928</b>	<b>888,819</b>	<b>617,106</b>	<b>766,376</b>	<b>907,122</b>
<b>CHANGES IN NET ASSETS</b>	<b>1,748,299</b>	<b>1,782,783</b>	<b>1,813,263</b>	<b>2,309,255</b>	<b>2,247,610</b>	<b>2,247,610</b>	<b>2,078,362</b>	<b>2,209,726</b>	<b>2,280,773</b>	<b>2,592,030</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
<b>Accumulated Surplus/(Deficit)</b>										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	(1,202)	-	-	-	-	-	-	-	-	-
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	1,777,874	1,785,427	1,782,784	1,995,607	1,975,027	1,975,027	1,813,263	1,984,768	2,028,651	2,281,672
Transfers to/from operating revenue and expenditure	8,754	(2,643)	29,501	313,649	272,584	272,584	94,943	224,958	252,123	310,358
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
<b>Total Accumulated Surplus/(Deficit)</b>	<b>1,785,427</b>	<b>1,782,783</b>	<b>1,812,285</b>	<b>2,309,255</b>	<b>2,247,610</b>	<b>2,247,610</b>	<b>1,908,207</b>	<b>2,209,726</b>	<b>2,280,773</b>	<b>2,592,030</b>
<b>Reserves and Funds</b>										
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
<b>Total Reserves and Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>										
<b>Equity</b>										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-controlling Interest</b>										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
<b>Total Non-controlling Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1,785,427</b>	<b>1,782,783</b>	<b>1,812,285</b>	<b>2,309,255</b>	<b>2,247,610</b>	<b>2,247,610</b>	<b>1,908,207</b>	<b>2,209,726</b>	<b>2,280,773</b>	<b>2,592,030</b>

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

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

References:

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

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

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

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

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

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Promote community participation and environmental welfare	To create an inclusive and sustainable municipality where residents actively engage in local governance while ensuring the									480	1,665	2,420
Invest in local economy	To create, enabling local economic environment through infrastructure LED growth and development that attract investment, generate											
Advance spatial planning	To create well-organised, sustainable, and efficient land use that supports economic growth, environmental conservation, and											
Invest in human capital	Skills Training, IT Network and Equipment functionality, Employee attractions and retention & Performance Management									7,710	14,400	8,400
Good governance and administrative excellence	To promote culture of accountability, participatory, responsiveness, transparency and clean governance											
Sound financial management and viability	To ensure that the municipality maintains financial stability, operates efficiently, and has the resources necessary to deliver									1,000	1,000	1,500
Accessible basic and infrastructure services	To improve access to basicand infrastructure services through provision, operation and maintenance of socio-economic									210,811	208,798	231,959
<b>Allocations to other priorities</b>			3									
<b>Total Capital Expenditure</b>			1	-	-	-	-	-	-	220,001	225,862	244,279

References

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

LIM344 Makhado - Supporting Table SA7 Measurable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Approved Outcome	Approved Outcome	Approved Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	
<b>Municipal Institutional Development and</b>	Reviewed Intergrated Reviewed 2026/27							100.0%	100.0%	100.0%	
<b>Municipal Institutional Development and</b>											
<b>Intergrated Development Planning</b>											
<i>Intergrated Development Planning</i>											
<b>Performance Management</b>	Approved 2025/26 SDBIP Adjusted 2025/26 SDBIP by Approved 2025/26 SDBIP Approved 2025/26 Annual Report							100.0%	100.0%	100.0%	
<i>Approved 2025/26 SDBIP</i>								100.0%	100.0%	100.0%	
<i>Adjusted 2025/26 SDBIP</i>								100.0%	100.0%	100.0%	
<i>Approved 2025/26 SDBIP Mid-Year Report</i>								100.0%	100.0%	100.0%	
<i>Approved 2025/26 Annual Report</i>								100.0%	100.0%	100.0%	
<b>Human Resources and Organizational Development</b>	100 employees trained 30 Councilors trained by 30  591 households electrified Upgraded Boom Park sub Electrification of South of Upgrading Roodewal Upgrading Makhado Park Upgraded Main sub station Upgrading South of Pretorius Upgraded Emmarentia sub							100.0%	100.0%	100.0%	
<i>Number of employees trained</i>								100.0%	100.0%	100.0%	
<i>Number of councilors trained</i>											
<b>Basic service delivery and infrastructure</b>											
<b>Basic service delivery and infrastructure</b>											
<b>Electricity Provision</b>											
<i>households (Ishituni, Mulima, Mpotu, Xinkuwani,</i>									100.0%	100.0%	100.0%
<i>Upgrading Boom Park sub station</i>									100.0%	100.0%	100.0%
<i>development</i>									100.0%	100.0%	100.0%
<i>Upgrading Roodewal substation</i>									100.0%	100.0%	100.0%
<i>Upgrading Makhado Park substation</i>									100.0%	100.0%	100.0%
<i>Main substation upgrade phase 4</i>									100.0%	100.0%	100.0%
<i>Upgrading South of Pretorius substation</i>									100.0%	100.0%	100.0%
<i>Upgrading Emmarentia Substation</i>								100.0%	100.0%	100.0%	
<b>Waste Management</b>	Purchasing and delivery of Construction of Weighbridge							100.0%	100.0%	100.0%	
<i>Number of skip bins and skip bin cover nets</i>								100.0%	100.0%	100.0%	
<b>Construction of Weighbridge at Makhado Landfill</b>								100.0%	100.0%	100.0%	
<b>Parks &amp; Recreation</b>	100% Completion of Ten Tractor Slasher Ten Leaf blowers purchased Ten Chainsaw mechine Six extended Chainsaw							100.0%	100.0%	100.0%	
<i>Construction of Dzanani Taxi Rank and Market Stalls</i>								100.0%	100.0%	100.0%	
<i>Number of Tractor Slasher</i>								100.0%	100.0%	100.0%	
<i>Number of Leaf blower</i>								100.0%	100.0%	100.0%	
<i>Number of Chainsaw machine</i>								100.0%	100.0%	100.0%	
<i>Number of Extended Chainsaw machine</i>								100.0%	100.0%	100.0%	
<b>Library</b>	Nine Study carrel and chairs							100.0%	100.0%	100.0%	
<i>Number of Study Carrels and Chairs</i>											
<b>Building and Construction</b>	100% Completion of 100% Completion of 100% Completion of							100.0%	100.0%	100.0%	
<i>Returbishment of Library Building</i>								100.0%	100.0%	100.0%	
<i>Returbishment of Vleitorstein Statelite office</i>								100.0%	100.0%	100.0%	
<i>Returbishment of Ha-Mutsha Community Hall</i>								100.0%	100.0%	100.0%	
<b>Roads, Bridges and Stormwater</b>	100% For Upgrading of 100% Progress of upgrading 100% completion of 100% completion of							100.0%	100.0%	100.0%	
<i>Upgrading of Ishino Access Road</i>								100.0%	100.0%	100.0%	
<i>Upgrading of Road leading to Mavhoyi FET College</i>								100.0%	100.0%	100.0%	
<i>New Stands</i>								100.0%	100.0%	100.0%	
<i>Pretorius 700 New Stands</i>								100.0%	100.0%	100.0%	
<b>Municipal Financial Viability and management</b>	Improved Audit Opinion on Developed and Submitted Developed and submitted							100.0%	100.0%	100.0%	
<b>Municipal Financial Viability and management</b>								100.0%	100.0%	100.0%	
<b>Financial Statements</b>								100.0%	100.0%	100.0%	
<i>Improved Audit opinion for the previous financial year</i>								100.0%	100.0%	100.0%	
<i>Prepared Interim Financial Statement (FS) Financial Year</i>								100.0%	100.0%	100.0%	
<b>Expenditure Management</b>	100% MIG Expenditure by 100% INEP Expenditure by 100% Financial 10 % of Electricity 100% of Invoices paid within							100.0%	100.0%	100.0%	
<i>Percentage Expenditure on MIG</i>								100.0%	100.0%	100.0%	
<i>Percentage Expenditure on INEP Grant</i>								100.0%	100.0%	100.0%	
<i>Grant</i>								100.0%	100.0%	100.0%	
<i>Percentage of Electricity distribution loss</i>								100.0%	100.0%	100.0%	
<i>Percentage of Invoices Paid within 30 days of receipt</i>							100.0%	100.0%	100.0%		
<b>Budget and Reporting</b>											

Approved 2026/27 budget	Submission of 2026/27							100.0%	100.0%	100.0%
within 10 days after the end of the month	12 Section 71 Reports							100.0%	100.0%	100.0%
<b>Free Basic Services</b>										
Number of indigents with access to free electricity	4000 Indigents with access							100.0%	100.0%	100.0%
<b>Supply Chain Management</b>										
(From closing date in the advert)	within 90 Days after bid							100.0%	100.0%	100.0%
<b>Revenue Management</b>										
Revenue Collection Rate	90% of Revenue Collected							100.0%	100.0%	100.0%
<b>Local Economic Development</b>										
<b>Local Economic Development</b>										
<b>Local Economic Development</b>										
Number of LED projects supported	Six (6) Projects Supported							100.0%	100.0%	100.0%
Number of job opportunities created	600 job opportunities created							100.0%	100.0%	100.0%
<b>Spatial Rationale</b>										
<b>Spatial Rationale</b>										
<b>Development Planning</b>										
Surveying)	Established Township							100.0%	100.0%	100.0%
Design, consult and development of a Precinct Plan	Completed Precinct Plan							100.0%	100.0%	100.0%
Transport Plan	Completed Integrated							100.0%	100.0%	100.0%
applications adjudicated	100% adjudication of land-							100.0%	100.0%	100.0%
<b>Good Governance and Public Participation</b>										
<b>Good Governance and Public Participation</b>										
<b>Risk Management</b>										
Risk Assessment Register	Reviewed and Developed							100.0%	100.0%	100.0%
Coordinate risk management activities	100% of Fraud and Anti-							100.0%	100.0%	100.0%
<b>Internal Audit</b>										
External Audit findings.	100% of External Audit							100.0%	100.0%	100.0%
Annual Internal Audit Plan.	100% of Risk based Annual							100.0%	100.0%	100.0%
rolling plan.	Approved three(03) year							100.0%	100.0%	100.0%
<b>Information Technology</b>										
Number of IT projects completed	Six (6) Information							100.0%	100.0%	100.0%
<b>Council Services</b>										
Percentage Implementation of Council Resolutions	90% of Council Resolutions							100.0%	100.0%	100.0%
Number of Council Meetings held	Four (4) Council Meetings							100.0%	100.0%	100.0%
<b>Public Participation</b>										
Number of Imbizos convened	Four (4) Imbizos held by 30							100.0%	100.0%	100.0%
<b>And so on for the rest of the Votes</b>										

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

LIM344 Makhado - Entities measureable performance objectives

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

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

LIM344 Makhado - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>Borrowing management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	0.3%	0.3%	0.4%	1.5%	1.4%	1.4%	0.5%	1.0%	1.0%	1.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.4%	0.4%	0.4%	1.3%	1.2%	1.2%	0.4%	0.9%	0.9%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.1	1.0	0.9	2.2	2.0	2.0	1.2	1.1	1.1	1.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	1.1	1.0	0.9	2.2	2.0	2.0	1.2	1.1	1.1	1.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.3	0.3	1.3	1.0	1.0	0.3	0.6	0.5	0.7
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	136.0%	0.0%	0.0%	109.4%	107.3%	107.3%	173.5%	106.2%	105.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		136.0%	0.0%	0.0%	109.4%	107.3%	107.3%	173.5%	106.2%	105.0%	103.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	51.0%	43.8%	44.2%	20.5%	23.9%	23.9%	56.4%	19.6%	27.4%	34.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >								30.0%	30.0%	30.0%
<b>Creditors management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))								100.0%	100.0%	100.0%
Creditors to Cash and Investments		576.5%	-21.9%	-20.5%	518.3%	1050.0%	1050.0%	314.2%	758.8%	605.2%	438.5%
<b>Other Indicators</b>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated								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	31.6%	34.2%	32.8%	25.8%	25.9%	25.9%	24.8%	27.6%	27.2%	26.3%
Remuneration	Total remuneration/(Total Revenue - capital	34.2%	36.8%	35.3%	28.0%	28.0%	28.0%	43.1%	29.8%	29.4%	28.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	3.0%	3.3%	3.2%	2.8%	2.7%	2.7%	3.2%	2.2%	2.1%	2.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.8%	14.5%	13.0%	12.0%	11.4%	11.4%	7.6%	11.4%	11.1%	10.5%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating	-	(8,254.4)	63.4	78.9	84.0	84.0	55.1	77.2	79.4	86.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	138.1%	107.5%	100.8%	47.3%	52.6%	52.6%	139.1%	37.7%	50.7%	62.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	-	-	-	-	-	-	-	-	-	-

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

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure											
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	133,200	179,958	156,486	151,137	145,983	145,983	(72,999)	104,414	96,081	110,170	
Borrowing											

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

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



Detail on the provision of municipal services for A10

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

8	Using public tap (at least min.service level)									
10	Other water supply (at least min.service level)									
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
9	Using public tap (< min.service level)									
10	Other water supply (< min.service level)									
	No water supply									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
	<b><u>Sanitation/sewerage:</u></b>									
	Flush toilet (connected to sewerage)									
	Flush toilet (with septic tank)									
	Chemical toilet									
	Pit toilet (ventilated)									
	Other toilet provisions (> min.service level)									
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Bucket toilet									
	Other toilet provisions (< min.service level)									
	No toilet provisions									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
	<b><u>Energy:</u></b>									
	Electricity (at least min.service level)									
	Electricity - prepaid (min.service level)									
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
	<b><u>Refuse:</u></b>									
	Removed at least once a week									
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Removed less frequently than once a week									
	Using communal refuse dump									
	Using own refuse dump									
	Other rubbish disposal									
	No rubbish disposal									
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-

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



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

LIM344 Makhado Supporting Table SA10 Funding measurement

Description	MFMA section	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R000	18(1)b	1	46.356	(1.241.285)	(1.548.236)	60.741	32.891	32.891	32.891	41.391	54.200	72.311
Cash - investments at the year end less applications - R000	18(1)b	2	(141.486)	(1.513.445)	(1.878.995)	(137.941)	(187.879)	(187.879)	34.668	46.860	73.901	315.920
Cash year end monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	7.461	(2.643)	30.479	313.649	272.584	272.584	133.394	228.958	252.123	310.358
Service charge rev % change - macro CPIX target exclusive	18(1)a(2)	5	N.A.	12.9%	8.2%	11.1%	4.5%	(0.0%)	(42.0%)	4.8%	4.8%	4.8%
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	48.8%	0.0%	0.0%	31.6%	33.5%	33.5%	76.5%	93.7%	93.9%	94.1%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	7.0%	7.2%	4.0%	5.0%	5.2%	5.2%	6.7%	4.2%	4.0%	3.7%
Capital payments % of capital expenditure	18(1)(c)-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(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	-	-	-	-	-	-	-	-	-	-
Current consumer debtors % change - prior(decr)	18(1)a	11	N.A.	54.4%	5.4%	112.1%	(1.0%)	0.0%	(58.0%)	100.0%	100.0%	100.0%
Long term receivables % change - prior(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	2.0%	2.3%	2.2%	2.2%	2.3%	2.3%	1.6%	1.7%	1.8%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	12.7%	4.7%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**References**

- Positive cash balances indicative of minimum compliance - subject to 2
- Deduct cash and investment applications (defined) from cash balances
- Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of funded operational requirements
- Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Realistic average cash collection forecasts as % of annual billed revenue
- Realistic average increase in debt impairment (doublet debt) provision
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing only for the capital budget - should not exceed 100% unless refinancing
- Substantiation of National/Province allocations included in budget
- Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
- 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

<b>Supporting indicators</b>												
% inc/ total service charges (incl prop rates)	18(1)a	0.0%	18.9%	14.2%	17.1%	10.5%	0.0%	(36.0%)	10.8%	10.8%	10.8%	
% inc/ Property Tax	18(1)a <td>0.0%</td> <td>24.0%</td> <td>3.7%</td> <td>5.6%</td> <td>(0.0%)</td> <td>0.0%</td> <td>(25.3%)</td> <td>3.4%</td> <td>3.3%</td> <td>3.2%</td> <td></td>	0.0%	24.0%	3.7%	5.6%	(0.0%)	0.0%	(25.3%)	3.4%	3.3%	3.2%	
% inc/ Service charges - Electricity	18(1)a <td>0.0%</td> <td>18.1%</td> <td>17.6%</td> <td>20.2%</td> <td>13.0%</td> <td>0.0%</td> <td>(38.9%)</td> <td>12.4%</td> <td>12.3%</td> <td>12.2%</td> <td></td>	0.0%	18.1%	17.6%	20.2%	13.0%	0.0%	(38.9%)	12.4%	12.3%	12.2%	
% inc/ Service charges - Water	18(1)a <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td></td>	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(1)a <td>0.0%</td> <td>(100.0%)</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td></td>	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% inc/ Service charges - Waste Management	18(1)a <td>0.0%</td> <td>9.6%</td> <td>1.1%</td> <td>8.3%</td> <td>0.0%</td> <td>0.0%</td> <td>(0.6%)</td> <td>3.4%</td> <td>3.3%</td> <td>3.2%</td> <td></td>	0.0%	9.6%	1.1%	8.3%	0.0%	0.0%	(0.6%)	3.4%	3.3%	3.2%	
% inc/ in Sale of Goods and Rendering of Services	18(1)a <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td>0.0%</td> <td></td>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	18(1)a <td>482.964</td> <td>574.367</td> <td>656.167</td> <td>768.571</td> <td>849.371</td> <td>849.371</td> <td>543.464</td> <td>941.381</td> <td>1,043,412</td> <td>1,156,503</td> <td></td>	482.964	574.367	656.167	768.571	849.371	849.371	543.464	941.381	1,043,412	1,156,503	
Service charges	18(1)a <td>482.964</td> <td>574.367</td> <td>656.167</td> <td>768.571</td> <td>849.371</td> <td>849.371</td> <td>543.464</td> <td>941.381</td> <td>1,043,412</td> <td>1,156,503</td> <td></td>	482.964	574.367	656.167	768.571	849.371	849.371	543.464	941.381	1,043,412	1,156,503	
Property rates	18(1)a <td>97.300</td> <td>120.692</td> <td>125.104</td> <td>132.051</td> <td>132.051</td> <td>132.051</td> <td>98.096</td> <td>136.540</td> <td>141.046</td> <td>145.560</td> <td></td>	97.300	120.692	125.104	132.051	132.051	132.051	98.096	136.540	141.046	145.560	
Service charges - electricity revenue	18(1)a <td>371.262</td> <td>438.468</td> <td>515.697</td> <td>619.883</td> <td>700.683</td> <td>700.683</td> <td>428.231</td> <td>787.637</td> <td>884.596</td> <td>992.604</td> <td></td>	371.262	438.468	515.697	619.883	700.683	700.683	428.231	787.637	884.596	992.604	
Service charges - water revenue	18(1)a <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	18(1)a <td>1</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>	1	-	-	-	-	-	-	-	-	-	
Service charges - refuse removal	18(1)a <td>14.402</td> <td>15.207</td> <td>15.367</td> <td>16.638</td> <td>16.638</td> <td>16.638</td> <td>16.537</td> <td>17.203</td> <td>17.771</td> <td>18.340</td> <td></td>	14.402	15.207	15.367	16.638	16.638	16.638	16.537	17.203	17.771	18.340	
Agency services	18(1)a <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>	-	-	-	-	-	-	-	-	-	-	
Capital expenditure excluding capital grant funding	18(1)a <td>133.200</td> <td>179.958</td> <td>156.486</td> <td>151.137</td> <td>145.983</td> <td>145.983</td> <td>71.800</td> <td>104.414</td> <td>96.081</td> <td>110.170</td> <td></td>	133.200	179.958	156.486	151.137	145.983	145.983	71.800	104.414	96.081	110.170	
Cash receipts from ratepayers	18(1)a <td>585.416</td> <td>-</td> <td>-</td> <td>829.899</td> <td>906.367</td> <td>906.367</td> <td>906.367</td> <td>995.033</td> <td>1,092.449</td> <td>1,199.936</td> <td></td>	585.416	-	-	829.899	906.367	906.367	906.367	995.033	1,092.449	1,199.936	
Ratepayer & Other revenue	18(1)a <td>1,198.952</td> <td>1,295.984</td> <td>1,385.515</td> <td>2,027.592</td> <td>2,705.941</td> <td>2,705.941</td> <td>1,185.153</td> <td>1,962.378</td> <td>1,168.494</td> <td>1,275.338</td> <td></td>	1,198.952	1,295.984	1,385.515	2,027.592	2,705.941	2,705.941	1,185.153	1,962.378	1,168.494	1,275.338	
Change in consumer debtors (current and non-current)	18(1)a <td>N/A</td> <td>80.742</td> <td>12.410</td> <td>270.651</td> <td>(5.309)</td> <td>-</td> <td>(294.073)</td> <td>137.248</td> <td>38.051</td> <td>236.595</td> <td></td>	N/A	80.742	12.410	270.651	(5.309)	-	(294.073)	137.248	38.051	236.595	
Operating and Capital Grant Revenue	18(1)a <td>573.815</td> <td>618.618</td> <td>667.402</td> <td>650.860</td> <td>679.905</td> <td>679.905</td> <td>436.677</td> <td>633.743</td> <td>645.124</td> <td>682.021</td> <td></td>	573.815	618.618	667.402	650.860	679.905	679.905	436.677	633.743	645.124	682.021	
Capital expenditure - total	20(1)(v)	284.975	238.817	247.281	272.155	271.545	271.545	144.799	220.001	225.862	244.279	
Capital expenditure - renewal	20(1)(v)	36.070	11.332	3.422	-	-	-	-	-	-	-	

**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%	6.0%	
CP guideline	4.3%	3.9%	4.8%	5.0%	5.0%	5.0%	5.0%	5.4%	5.8%	5.6%	5.4%	
DoRA operating grants total MFY									518,156	515,343	547,911	
DoRA capital grants total MFY									115,587	129,782	134,110	
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants									633,743	645,124	682,021	
Average annual collection rate (arrears inclusive)												

**MFMA Operating**

Equitable share									507,068	506,862	539,128	
MIG - PMU Operational (5%)									5,642	6,281	6,483	
FMG									2,100	2,200	2,300	
EPWP									3,346	-	-	
									518,156	515,343	547,911	

**DoRA capital**

MIG									107,196	119,330	123,186	
INEP									8,392	10,452	10,924	
									115,587	129,782	134,110	

**Tand**

Change in consumer debtors (current and non-current)	N/A	80.742	12.410	270.651	(5.309)	-	(294.073)		137.248	38.051	236.595	
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**Total Operating Revenue**

Total Operating Revenue		1,075,893	1,153,726	1,248,349	1,554,993	1,653,807	1,653,807	1,124,923	1,629,728	1,729,563	1,875,689	
Total Operating Expenditure		1,191,150	1,298,548	1,380,405	1,362,362	1,506,786	1,506,786	908,144	1,520,358	1,607,221	1,699,440	
Operating Performance Surplus/(Deficit)		(115,256)	(144,821)	(132,056)	192,631	147,022	147,022	216,779	109,371	122,341	176,249	

**Cash and Cash Equivalents (30 June 2021)**

<b>Revenue</b>												
% Increase in Total Operating Revenue			7.2%	8.2%	24.6%	6.4%	0.0%	(32.0%)	(1.5%)	6.1%	8.4%	
% Increase in Property Rates Revenue			24.0%	3.7%	5.6%	(0.0%)	0.0%	(25.3%)	3.3%	3.3%	3.2%	
% Increase in Electricity Revenue			18.9%	14.2%	17.1%	10.5%	0.0%	(36.0%)	10.8%	10.8%	10.8%	
% Increase in Property Rates & Service Charges			18.9%	14.2%	17.1%	10.5%	0.0%	(36.0%)	10.8%	10.8%	10.8%	

**Expenditure**

% Increase in Total Operating Expenditure			0.0%	9.0%	6.3%	(1.3%)	10.6%	0.0%	(39.7%)	0.9%	5.7%	5.7%
% Increase in Employee Costs			0.0%	16.3%	3.7%	(2.2%)	7.0%	0.0%	(34.9%)	4.7%	4.7%	4.8%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Average Cost Per Budgeted Employee Position (Remuneration)			0	0	0	0	0	0	0	0	0	
Average Cost Per Councilor (Remuneration)			0	0	0	0	0	0	0	0	0	
R&M % of PPE			2.0%	2.3%	2.2%	2.2%	2.3%	1.6%	1.6%	1.7%	1.8%	
Asset Renewal and R&M as a % of PPE			3.8%	10.8%	9.8%	7.9%	8.0%	8.8%	6.8%	7.3%	8.0%	
Debt Impairment % of Total Billable Revenue			7.0%	7.2%	4.0%	5.0%	5.2%	5.2%	6.7%	4.2%	4.0%	3.7%

**Capital Revenue**

Internally Funded & Other (R000)		182.119	174.144	145.988	151.137	145.983	145.983	71.795	104.414	96.081	110.170	
Borrowing (R000)		-	-	-	-	-	-	-	-	-	-	
Grant Funding and Other (R000)		151.775	58.859	90.795	121.018	125.562	125.562	72.999	115.587	129.781	134.110	
Internally Generated funds % of Non Grant Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Grant Funding % of Total Funding		45.5%	25.3%	38.3%	44.5%	46.2%	46.2%	50.4%	52.5%	57.5%	54.9%	

**Capital Expenditure**

Total Capital Programme (R000)		284.975	238.817	247.281	272.155	271.545	271.545	144.799	220.001	225.862	244.279	
Asset Renewal		29.440	142.295	131.223	111.659	112.097	112.097	-	112.445	123.329	137.186	
Asset Renewal % of Total Capital Expenditure		8.8%	61.1%	55.4%	41.0%	41.3%	41.3%	0.0%	51.1%	54.6%	56.2%	

**Cash**

Cash Receipts % of Rate Payer & Other			48.8%	0.0%	0.0%	31.6%	33.5%	33.5%	76.5%	93.7%	93.9%	94.1%
Cash Coverage Ratio			-	-	-	-	-	-	-	-	-	-

**Borrowing**

Most recent Credit Rating									0			
Capital Charges to Operating			0.3%	0.3%	0.4%	1.5%	1.4%	1.4%	0.5%	1.0%	1.0%	1.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.								

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Valuation:</b>										
Date of valuation:	1	0	0	0	0	0	0	0	0	0
Financial year valuation used		0	0	0	0	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	0	0	0	0	0	0	0	0	0
Municipal/assistant valuer appointed? (Y/N)		0	0	0	0	0	0	0	0	0
Municipal partnership s38 used? (Y/N)		0	0	0	0	0	0	0	0	0
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)		0	0	0	0	0	0	0	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
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	0	0	0	0	0	0	0	0	0
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	0	0	0	0	0	0	0	0	0
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	0	0	0	0	0	0
Differential rates used? (Y/N)	5	0	0	0	0	0	0	0	0	0
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	0	0	0	0	0
Special rating area used? (Y/N)		0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		0	0	0	0	0	0	0	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	0	0	0	0	0	0	0	0	0
Rate revenue expected to collect (R'000)	6	0	0	0	0	0	0	0	0	0
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	0
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	0	0
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-

**References**

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

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

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

**References**

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

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

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

**References**

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

LIM344 Makhado - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			#####		#####	#####	#####	#####	#####
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			667,470,663.00		69,504,400.00	69,504,400.00	69,504,400.00	69,504,400.00	69,504,400.00
Public service infrastructure			253,079,375.00		#####	#####	#####	#####	#####
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
<b>Property rates by usage</b>			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate									
General residential rebate			0	0	34592.9	36080.39	37307.1	38538.23	39771.45
Indigent rebate or exemption			0	0	0	9722054	9722054	9722054	9722054
Pensioners/social grants rebate or exemption			0	0	0	82392	82392	82392	82392
Temporary relief rebate or exemption			0	0	0	0	0	0	0
Bona fide farmers rebate or exemption			0	0	0	0	0	0	0
<b>Other rebates or exemptions</b>	2		0	0	0	1433553.6	1433553.6	1433553.6	1433553.6
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Water usage - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Water usage - life line tariff		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 3 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Waste water tariffs</b>									
<b>Domestic</b>									

Basic charge/fixed fee ( <i>Rands/month</i> )		0	0	0	0	0	0	0	0
Service point - vacant land ( <i>Rands/month</i> )		0	0	0	0	0	0	0	0
Waste water - flat rate tariff ( <i>c/kl</i> )		0	0	0	0	0	0	0	0
Volumetric charge - Block 1 ( <i>c/kl</i> )	(fill in structure)	0	0	0	0	0	0	0	0
Volumetric charge - Block 2 ( <i>c/kl</i> )	(fill in structure)	0	0	0	0	0	0	0	0
Volumetric charge - Block 3 ( <i>c/kl</i> )	(fill in structure)	0	0	0	0	0	0	0	0

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

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

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

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

	(fill in thresholds)								
	(fill in thresholds)								
	(fill in thresholds)								
	(fill in thresholds)								
	(fill in thresholds)								
	(fill in thresholds)								
	(fill in thresholds)								
	(fill in thresholds)								

LIM344 Makhado - Supporting Table SA14 Household bills

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

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
4. Note this is for a SINGLE household.

LIM344 Makhado - Supporting Table SA15 Investment particulars by type

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

LIM344 Makhado - Supporting Table SA16 Investment particulars by maturity

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

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

LIM344 Maknado - Supporting Table SA1 / Borrowing

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

References

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		454,598	504,661	520,303	529,842	554,341	553,495	518,156	515,342	547,911
Expanded Public Works Programme Integrated Grant		3,259	2,768	2,560	3,323	3,323	3,046	3,346	-	-
Municipal Disaster Relief Grant		3,500	18,000	6,006	6,006	30,504	35,506	-	-	-
Local Government Financial Management Grant		1,950	1,950	1,900	2,000	2,000	2,000	2,100	2,200	2,300
Municipal Infrastructure Grant		-	-	-	5,570	5,570	-	5,642	6,281	6,483
Equitable Share		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	<b>454,598</b>	<b>504,661</b>	<b>520,303</b>	<b>529,842</b>	<b>554,341</b>	<b>553,495</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		122,717	115,015	147,085	121,018	125,562	121,274	115,587	129,782	134,110
Municipal Infrastructure Grant		102,597	108,015	125,490	105,837	105,837	111,407	107,195	119,330	123,186
Integrated National Electrification Programme Grant		20,120	7,000	21,595	15,181	19,726	9,867	8,392	10,452	10,924
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>122,717</b>	<b>115,015</b>	<b>147,085</b>	<b>121,018</b>	<b>125,562</b>	<b>121,274</b>	<b>115,587</b>	<b>129,782</b>	<b>134,110</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>577,315</b>	<b>619,676</b>	<b>667,388</b>	<b>650,860</b>	<b>679,903</b>	<b>674,769</b>	<b>633,743</b>	<b>645,124</b>	<b>682,021</b>

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		553,695	611,618	650,351	529,842	554,342	591,434	518,156	515,342	547,911
Expanded Public Works Programme Integrated Grant		3,259	2,768	2,560	3,323	3,323	1,939	3,346	-	-
Municipal Disaster Relief Grant		-	16,942	10,564	6,006	30,506	3,780	-	-	-
Local Government Financial Management Grant		1,950	1,950	1,900	2,000	2,000	1,123	2,100	2,200	2,300
Municipal Infrastructure Grant		102,597	108,015	125,490	5,570	5,570	71,649	5,642	6,281	6,483
Equitable Share		445,889	481,943	509,837	512,943	512,943	512,943	507,068	506,862	539,128
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		553,695	611,618	650,351	529,842	554,342	591,434	518,156	515,342	547,911
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		20,120	7,000	17,051	121,018	125,562	11,735	115,587	129,782	134,110
Municipal Infrastructure Grant		-	-	-	105,837	105,837	-	107,195	119,330	123,186
Integrated National Electrification Programme Grant		20,120	7,000	17,051	15,181	19,725	11,735	8,392	10,452	10,924
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		20,120	7,000	17,051	121,018	125,562	11,735	115,587	129,782	134,110
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		573,815	618,618	667,402	650,860	679,905	603,169	633,743	645,124	682,021

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		(224,461)	(323,558)	(430,515)	-	-	-	-	0	0
Current year receipts		454,598	504,661	520,303	529,842	554,341	554,341	518,156	515,342	547,911
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>553,695</b>	<b>611,618</b>	<b>650,351</b>	<b>529,842</b>	<b>554,342</b>	<b>554,342</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>
Conditions still to be met - transferred to liabilities		(323,558)	(430,515)	(560,563)	-	(2)	(2)	0	0	(0)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>553,695</b>	<b>611,618</b>	<b>650,351</b>	<b>529,842</b>	<b>554,342</b>	<b>554,342</b>	<b>518,156</b>	<b>515,342</b>	<b>547,911</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>(323,558)</b>	<b>(430,515)</b>	<b>(560,563)</b>	<b>-</b>	<b>(2)</b>	<b>(2)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		224,461	327,058	435,073	-	-	-	-	0	0
Current year receipts		122,717	115,015	147,085	121,018	125,562	125,562	115,587	129,782	134,110
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>20,120</b>	<b>7,000</b>	<b>17,051</b>	<b>121,018</b>	<b>125,562</b>	<b>125,562</b>	<b>115,587</b>	<b>129,782</b>	<b>134,110</b>
Conditions still to be met - transferred to liabilities		327,058	435,073	565,108	-	0	0	0	0	0
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		0	0	0	0	2	2	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		0	0	0	0	2	2	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>20,120</b>	<b>7,000</b>	<b>17,051</b>	<b>121,018</b>	<b>125,562</b>	<b>125,562</b>	<b>115,587</b>	<b>129,782</b>	<b>134,110</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>327,058</b>	<b>435,073</b>	<b>565,108</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>573,815</b>	<b>618,618</b>	<b>667,402</b>	<b>650,860</b>	<b>679,905</b>	<b>679,905</b>	<b>633,743</b>	<b>645,124</b>	<b>682,021</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>3,500</b>	<b>4,558</b>	<b>4,545</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>

References

- 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
- CTBM = conditions to be met
- National Treasury database will require this reconciliation for each transfer/grant

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

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

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

LIM344 Makhado - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	###	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>										
<b>Allowances and Service Related Benefits</b>										
Basic Salary		1,243	21,313	22,120	26,236	25,956	25,956	26,994	28,074	29,197
Cell phone Allowance		20,293	1,558	1,064	1,381	1,399	1,399	1,455	1,513	1,574
Housing Allowance		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Office-bearer Allowance		-	-	-	-	-	-	-	-	-
Out of pocket Expenses		-	-	-	-	-	-	-	-	-
Travelling Allowance		6,672	7,119	7,373	7,164	7,426	7,426	7,723	8,032	8,353
Use of Personal Facilities		-	-	-	-	-	-	-	-	-
<b>Total Allowances and Service Related Benefits</b>		<b>28,209</b>	<b>29,990</b>	<b>30,557</b>	<b>34,781</b>	<b>34,781</b>	<b>34,781</b>	<b>36,172</b>	<b>37,619</b>	<b>39,124</b>
<b>Social Contributions</b>										
Medial Aid Benefits		-	-	-	-	-	-	-	-	-
Pension Fund Contributions		-	-	-	-	-	-	-	-	-
<b>Total Social Contributions</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Councillors</b>		<b>28,209</b>	<b>29,990</b>	<b>30,557</b>	<b>34,781</b>	<b>34,781</b>	<b>34,781</b>	<b>36,172</b>	<b>37,619</b>	<b>39,124</b>
<b>% increase</b>	4		6.3%	1.9%	13.8%	(0.0%)	-	4.0%	4.0%	4.0%
<b>Senior Managers of the Municipality</b>										
<b>Salaries and Allowances</b>										
Basic Salary		3,158	4,021	4,682	5,954	5,947	5,947	6,199	6,494	6,802
Bonuses		47	163	561	422	449	449	468	490	5,114
<b>Allowance</b>		<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone		-	-	-	-	-	-	-	-	-
Housing Benefits		-	-	-	-	-	-	-	-	-
Non-pensionable		133	85	114	163	163	163	170	178	187
Travel or Motor Vehicle		1,121	1,302	1,538	1,610	1,660	1,660	1,730	1,812	1,898
Voluntary Work		-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>		<b>1,254</b>	<b>1,387</b>	<b>1,651</b>	<b>1,773</b>	<b>1,823</b>	<b>1,823</b>	<b>1,900</b>	<b>1,991</b>	<b>2,085</b>
<b>Service Related Benefits</b>		<b>126</b>	<b>203</b>	<b>188</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>
Acting		-	-	-	-	-	-	-	-	-
Bonus		-	-	-	-	-	-	-	-	-
Danger Allowance		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Leave Pay		-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Standby Allowance		-	-	-	-	-	-	-	-	-
Tools Allowance		-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing		-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>		<b>126</b>	<b>203</b>	<b>188</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>
<b>Total Salaries and Allowances</b>		<b>4,585</b>	<b>5,775</b>	<b>7,082</b>	<b>8,148</b>	<b>8,228</b>	<b>8,228</b>	<b>8,578</b>	<b>8,985</b>	<b>9,412</b>
<b>Social Contributions</b>										
Bargaining Council		-	-	-	-	-	-	-	-	-
Group Life Insurance		13	17	18	20	20	20	20	21	22
Medical		220	249	304	318	348	348	362	380	398
Pension		548	650	805	827	857	857	894	936	981
Unemployment Insurance		9	9	10	11	11	11	12	12	13
<b>Total Social Contributions</b>		<b>790</b>	<b>925</b>	<b>1,138</b>	<b>1,176</b>	<b>1,236</b>	<b>1,236</b>	<b>1,288</b>	<b>1,350</b>	<b>1,414</b>
<b>Post-retirement Benefit</b>										
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,375</b>	<b>6,700</b>	<b>8,220</b>	<b>9,324</b>	<b>9,464</b>	<b>9,464</b>	<b>9,866</b>	<b>10,335</b>	<b>10,826</b>
<b>% increase</b>	4		24.7%	22.7%	13.4%	1.5%	-	4.3%	4.7%	4.8%
<b>Other Municipal Staff</b>										
<b>Salaries and Allowances</b>										
Basic Salary		190,302	216,838	227,521	223,880	228,470	228,470	240,324	251,740	263,697
Bonuses		-	-	-	-	-	-	-	-	-
<b>Allowance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone		-	-	-	-	-	-	-	-	-
Housing Benefits		398	460	528	555	560	560	584	612	641
Non-pensionable		369	58	514	59	59	59	61	64	67

Travel or Motor Vehicle	14,848	17,329	19,699	20,175	20,575	20,575	21,449	22,468	23,535
Voluntary Work	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	<b>15,616</b>	<b>17,846</b>	<b>20,742</b>	<b>20,788</b>	<b>21,193</b>	<b>21,193</b>	<b>22,094</b>	<b>23,144</b>	<b>24,243</b>
<b>Service Related Benefits</b>									
Acting	950	681	693	895	1,021	1,021	1,085	1,115	1,168
Bonus	14,730	16,822	18,401	31,060	37,551	37,551	39,147	41,006	42,954
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	1,352	5,764	3,295	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	1,230	1,208	2,248	-	-	-	-	-	-
Overtime	34,173	35,316	36,578	37,170	38,183	38,183	39,806	41,697	43,677
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	3,006	3,143	3,136	3,339	3,369	3,369	3,513	3,679	3,854
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	10	5	20	19	19	19	19	20	21
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	<b>55,452</b>	<b>62,938</b>	<b>64,371</b>	<b>72,483</b>	<b>80,143</b>	<b>80,143</b>	<b>83,549</b>	<b>87,517</b>	<b>91,675</b>
<b>Total Salaries and Allowances</b>	<b>261,369</b>	<b>297,623</b>	<b>312,634</b>	<b>317,151</b>	<b>329,807</b>	<b>329,807</b>	<b>345,967</b>	<b>362,400</b>	<b>379,615</b>
<b>Social Contributions</b>									
Bargaining Council	72	116	86	91	91	91	94	99	104
Group Life Insurance	2,146	2,665	2,974	3,043	3,173	3,173	3,308	3,465	3,629
Medical	16,968	19,825	22,291	25,596	27,676	27,676	28,852	30,223	31,659
Pension	35,580	40,010	42,504	44,133	44,863	44,863	46,769	48,991	51,318
Unemployment Insurance	1,515	1,624	1,543	1,339	1,451	1,451	1,513	1,585	1,660
<b>Total Social Contributions</b>	<b>56,282</b>	<b>64,240</b>	<b>69,399</b>	<b>74,201</b>	<b>77,253</b>	<b>77,253</b>	<b>80,537</b>	<b>84,362</b>	<b>88,369</b>
<b>Post-retirement Benefit</b>									
Medical	15,083	16,228	17,079	-	9,500	9,500	9,904	10,374	10,867
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	1,517	10,318	2,376	-	2,700	2,700	2,815	2,948	3,089
<b>Total Post-retirement Benefit</b>	<b>16,600</b>	<b>26,546</b>	<b>19,455</b>	<b>-</b>	<b>12,200</b>	<b>12,200</b>	<b>12,719</b>	<b>13,323</b>	<b>13,956</b>
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>334,250</b>	<b>388,409</b>	<b>401,488</b>	<b>391,353</b>	<b>419,260</b>	<b>419,260</b>	<b>435,222</b>	<b>460,085</b>	<b>481,938</b>
<b>% increase</b>	<b>16.2%</b>	<b>3.4%</b>	<b>(2.5%)</b>	<b>7.1%</b>	<b>4.3%</b>	<b>4.3%</b>	<b>4.8%</b>	<b>4.8%</b>	<b>4.8%</b>
<b>Total Parent Municipality</b>	<b>367,834</b>	<b>425,099</b>	<b>440,265</b>	<b>435,438</b>	<b>463,505</b>	<b>463,505</b>	<b>485,261</b>	<b>508,039</b>	<b>531,898</b>
<b>Board Members of Entities</b>									
<b>Salaries and Allowances</b>									
Basic Salary	-	-	-	-	-	-	-	-	-
Bonuses	-	-	-	-	-	-	-	-	-
<b>Allowance</b>									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service Related Benefits</b>									
Acting	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and Allowances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Social Contributions</b>									
Bargaining Council	-	-	-	-	-	-	-	-	-
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-
<b>Total Social Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Post-retirement Benefit</b>									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Senior Managers of Entities</b>									
<b>Salaries and Allowances</b>									
Basic Salary	-	-	-	-	-	-	-	-	-
Bonuses	-	-	-	-	-	-	-	-	-
<b>Allowance</b>									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service Related Benefits</b>									
Acting	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and Allowances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Social Contributions</b>									
Bargaining Council	-	-	-	-	-	-	-	-	-

Group Life Insurance	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
<b>Total Social Contributions</b>	-	-	-	-	-	-	-	-	-	-
<b>Post-retirement Benefit</b>	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>	-	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>	-	-	-	-	-	-	-	-	-	-
<b>% increase</b>	-	-	-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>	-	-	-	-	-	-	-	-	-	-
<b>Salaries and Allowances</b>	-	-	-	-	-	-	-	-	-	-
Basic Salary	-	-	-	-	-	-	-	-	-	-
Bonuses	-	-	-	-	-	-	-	-	-	-
<b>Allowance</b>	-	-	-	-	-	-	-	-	-	-
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-	-
Non-pensionable	-	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	-	-	-	-	-	-	-	-	-	-
<b>Service Related Benefits</b>	-	-	-	-	-	-	-	-	-	-
Acting	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Salaries and Allowances</b>	-	-	-	-	-	-	-	-	-	-
<b>Social Contributions</b>	-	-	-	-	-	-	-	-	-	-
Bargaining Council	-	-	-	-	-	-	-	-	-	-
Group Life Insurance	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
<b>Total Social Contributions</b>	-	-	-	-	-	-	-	-	-	-
<b>Post-retirement Benefit</b>	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>	-	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>	-	-	-	-	-	-	-	-	-	-
<b>% increase</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	367,834	425,099	440,265	435,458	463,505	463,505	485,261	508,039	531,889	
<b>% increase</b>		15.6%	3.6%	(1.1%)	6.4%	-	4.7%	4.7%	4.7%	
<b>TOTAL MANAGERS AND STAFF</b>	339,625	395,109	409,708	400,877	428,724	428,724	449,088	470,420	492,765	

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

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

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



**LIM344 Makhado - Supporting Table SA24 Summary of personnel numbers**

Summary of Personnel Numbers	###	2024/25			Current Year 2025/26			Budget Year 2026/27		
		Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)			-	-	-	-	-	-	-	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	-	-	-	-	-	-	-	-	-
Other Managers	7	-	-	-	-	-	-	-	-	-
Professionals										
<i>Finance</i>			-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>			-	-	-	-	-	-	-	-
<i>Information Technology</i>			-	-	-	-	-	-	-	-
<i>Roads</i>			-	-	-	-	-	-	-	-
<i>Electricity</i>			-	-	-	-	-	-	-	-
<i>Water</i>			-	-	-	-	-	-	-	-
<i>Sanitation</i>			-	-	-	-	-	-	-	-
<i>Refuse</i>			-	-	-	-	-	-	-	-
<i>Other</i>			-	-	-	-	-	-	-	-
Technicians										
<i>Finance</i>			-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>			-	-	-	-	-	-	-	-
<i>Information Technology</i>			-	-	-	-	-	-	-	-
<i>Roads</i>			-	-	-	-	-	-	-	-
<i>Electricity</i>			-	-	-	-	-	-	-	-
<i>Water</i>			-	-	-	-	-	-	-	-
<i>Sanitation</i>			-	-	-	-	-	-	-	-
<i>Refuse</i>			-	-	-	-	-	-	-	-
<i>Other</i>			-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)			-	-	-	-	-	-	-	-
Service and sales workers			-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-
Craft and related trades			-	-	-	-	-	-	-	-
Plant and Machine Operators			-	-	-	-	-	-	-	-
Elementary Occupations			-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL NUMBERS</b>	9	-	-	-	-	-	-	-	-	-
<b>% increase</b>										
<b>Total municipal employees headcount</b>	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
9. Correct as at 30 June
10. Must account for all budgeted positions, as per the municipal organogram

LIM344 Makhado - Supporting Table SA25 Budgeted monthly revenue and expenditure

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

References

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

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue by Vote</b>																
Vote 1 - EXECUTIVE AND COUNCIL		42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	507,068	506,862	539,128
Vote 2 - WASTE MANAGEMENT		2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	27,495	24,946	25,744
Vote 3 - ROAD TRANSPORT		10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	10,562	126,745	139,517	143,841	
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		15,175	15,175	15,175	15,175	15,175	15,175	15,175	15,175	15,175	15,175	15,175	182,103	204,707	228,029	
Vote 6 - ELECTRICITY- B		21,497	21,497	21,497	21,497	21,497	21,497	21,497	21,497	21,497	21,497	21,497	257,963	289,692	325,035	
Vote 7 - ELECTRICITY- C		23,730	23,730	23,730	23,730	23,730	23,730	23,730	23,730	23,730	23,730	23,730	284,758	319,862	358,973	
Vote 8 - ELECTRICITY- D		6,695	6,695	6,695	6,695	6,695	6,695	6,695	6,695	6,695	6,695	6,695	80,345	90,227	101,235	
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	106,138	105,123	103,684	
Vote 11 - COMMUNITY AND SOCIAL SERVICES		23	23	23	23	23	23	23	23	23	23	23	278	275	278	
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		10	10	10	10	10	10	10	10	10	10	10	120	124	128	
Vote 15 - BUDGET AND TREASURY		14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	172,303	178,009	183,724	
<b>Total Revenue by Vote</b>		<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>145,443</b>	<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>	
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - EXECUTIVE AND COUNCIL		8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	105,273	109,740	115,125
Vote 2 - WASTE MANAGEMENT		3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	42,842	44,019	48,757	
Vote 3 - ROAD TRANSPORT		18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	18,955	227,456	236,143	246,185	
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		56,894	56,894	56,894	56,894	56,894	56,894	56,894	56,894	56,894	56,894	56,894	682,734	737,155	793,457	
Vote 6 - ELECTRICITY- B		829	829	829	829	829	829	829	829	829	829	829	9,942	10,184	10,826	
Vote 7 - ELECTRICITY- C		231	231	231	231	231	231	231	231	231	231	231	2,769	2,770	3,265	
Vote 8 - ELECTRICITY- D		79	79	79	79	79	79	79	79	79	79	79	948	980	1,011	
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	57,630	59,478	63,979	
Vote 11 - COMMUNITY AND SOCIAL SERVICES		463	463	463	463	463	463	463	463	463	463	463	5,554	5,456	5,653	
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		30	30	30	30	30	30	30	30	30	30	30	356	471	486	
Vote 14 - SPORTS AND RECREATION		74	74	74	74	74	74	74	74	74	74	74	889	918	948	
Vote 15 - BUDGET AND TREASURY		31,997	31,997	31,997	31,997	31,997	31,997	31,997	31,997	31,997	31,997	31,997	383,964	399,908	409,749	
<b>Total Expenditure by Vote</b>		<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>126,696</b>	<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>	
<b>Surplus/(Deficit) before assoc.</b>		<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>18,746</b>	<b>224,958</b>	<b>252,123</b>	<b>310,358</b>	

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

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

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>																
Governance and administration		56,614	56,614	56,614	56,614	56,614	56,614	56,614	56,614	56,614	56,614	56,614	56,614	679,371	684,871	722,852
Executive and council		42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	42,256	507,068	506,862	539,128
Finance and administration		14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	14,359	172,303	178,009	183,724
<b>Internal audit</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		46	46	46	46	46	46	46	46	46	46	46	46	549	555	567
Community and social services		23	23	23	23	23	23	23	23	23	23	23	23	278	275	278
Sport and recreation		10	10	10	10	10	10	10	10	10	10	10	10	120	124	128
Public safety		13	13	13	13	13	13	13	13	13	13	13	13	151	156	161
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		19,394	19,394	19,394	19,394	19,394	19,394	19,394	19,394	19,394	19,394	19,394	19,394	232,732	244,484	247,363
Planning and development		8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	8,845	106,138	105,123	103,684
Road transport		10,549	10,549	10,549	10,549	10,549	10,549	10,549	10,549	10,549	10,549	10,549	10,549	126,594	139,361	143,679
<b>Environmental protection</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		69,389	69,389	69,389	69,389	69,389	69,389	69,389	69,389	69,389	69,389	69,389	69,389	832,663	929,434	1,039,016
Energy sources		67,097	67,097	67,097	67,097	67,097	67,097	67,097	67,097	67,097	67,097	67,097	67,097	805,169	904,488	1,013,272
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Waste management</b>		2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	27,495	24,946	25,744
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		145,443	145,443	145,443	145,443	145,443	145,443	145,443	145,443	145,443	145,443	145,443	145,443	1,745,315	1,859,344	2,009,798
<b>Expenditure - Functional</b>																
Governance and administration		40,770	40,770	40,770	40,770	40,770	40,770	40,770	40,770	40,770	40,770	40,770	40,770	489,237	509,648	524,874
Executive and council		8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	8,773	105,273	109,740	115,125
Finance and administration		31,997	31,997	31,997	31,997	31,997	31,997	31,997	31,997	31,997	31,997	31,997	31,997	383,964	399,908	409,749
<b>Internal audit</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	23,637	24,451	25,486
Community and social services		399	399	399	399	399	399	399	399	399	399	399	399	4,788	4,657	4,829
Sport and recreation		74	74	74	74	74	74	74	74	74	74	74	74	889	918	948
Public safety		1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	1,433	17,194	18,077	18,885
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		64	64	64	64	64	64	64	64	64	64	64	64	766	799	825
Economic and environmental services		22,354	22,354	22,354	22,354	22,354	22,354	22,354	22,354	22,354	22,354	22,354	22,354	268,249	278,014	291,765
Planning and development		4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	4,803	57,630	59,478	63,979
Road transport		17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	17,552	210,618	218,536	227,786
<b>Environmental protection</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		61,603	61,603	61,603	61,603	61,603	61,603	61,603	61,603	61,603	61,603	61,603	61,603	739,235	795,108	857,315
Energy sources		58,033	58,033	58,033	58,033	58,033	58,033	58,033	58,033	58,033	58,033	58,033	58,033	696,394	751,089	808,558
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Waste management</b>		3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	42,842	44,019	48,757
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		126,696	126,696	126,696	126,696	126,696	126,696	126,696	126,696	126,696	126,696	126,696	126,696	1,520,358	1,607,221	1,699,440
<b>Surplus/(Deficit) before assoc.</b>		18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	224,958	252,123	310,358
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	18,746	224,958	252,123	310,358

References

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

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Multi-year expenditure to be appropriated</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - ELECTRICITY- B		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - ELECTRICITY- C		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY- D		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - HOUSING		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - EXECUTIVE AND COUNCIL		833	833	833	833	833	833	833	833	833	833	833	833	10,000	1,200	-
Vote 2 - WASTE MANAGEMENT		135	135	135	135	135	135	135	135	135	135	135	135	1,619	1,965	2,748
Vote 3 - ROAD TRANSPORT		10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	10,441	125,291	137,794	138,239
Vote 4 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - ELECTRICITY- A		3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	42,628	40,909	65,941
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		183	183	183	183	183	183	183	183	183	183	183	183	2,199	1,815	2,676
Vote 15 - BUDGET AND TREASURY		3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	38,265	42,180	34,675
<b>Capital single-year expenditure sub-total</b>	2	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	220,001	225,862	244,279
<b>Total Capital Expenditure</b>	2	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	220,001	225,862	244,279

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>Capital Expenditure - Functional</b>	1																
<b>Governance and administration</b>		4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	4,022	48,265	43,380	34,675	
Executive and council		833	833	833	833	833	833	833	833	833	833	833	833	10,000	1,200	-	
Finance and administration		3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	3,189	38,265	42,180	34,675	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>		229	229	229	229	229	229	229	229	229	229	229	229	2,749	1,815	3,026	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		183	183	183	183	183	183	183	183	183	183	183	183	2,199	1,815	2,676	
Public safety		46	46	46	46	46	46	46	46	46	46	46	46	550	-	350	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		10,395	10,395	10,395	10,395	10,395	10,395	10,395	10,395	10,395	10,395	10,395	10,395	124,741	137,794	137,889	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport		10,395	10,395	10,395	10,395	10,395	10,395	10,395	10,395	10,395	10,395	10,395	10,395	124,741	137,794	137,889	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	44,247	42,874	68,689	
Energy sources		3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	3,552	42,628	40,909	65,941	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		135	135	135	135	135	135	135	135	135	135	135	135	1,619	1,965	2,748	
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Functional</b>	2	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	220,001	225,862	244,279	
<b>Funded by:</b>																	
National Government		9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	115,587	129,781	134,110	
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>		9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	115,587	129,781	134,110	
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Internally generated funds</b>		8,701	8,701	8,701	8,701	8,701	8,701	8,701	8,701	8,701	8,701	8,701	8,701	104,414	96,081	110,170	
<b>Total Capital Funding</b>		18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	220,001	225,862	244,279	

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure check

LIM344 Makhado - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	10,354	10,354	10,354	10,354	10,354	10,354	10,354	10,354	10,354	10,354	10,354	10,354	124,252	128,352	132,459
Service charges - electricity revenue	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	716,750	804,982	903,270
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	15,655	16,172	16,689
Rental of facilities and equipment	105	105	105	105	105	105	105	105	105	105	105	105	1,262	1,304	1,346
Interest earned - external investments	246	246	246	246	246	246	246	246	246	246	246	246	2,966	3,053	3,151
Interest earned - outstanding debtors	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	17,469	18,045	18,623
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	430	430	430	430	430	430	430	430	430	430	430	430	5,161	5,331	5,502
Licences and permits	381	381	381	381	381	381	381	381	381	381	381	381	4,573	4,724	4,875
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	43,180	518,156	515,342	547,911
Other revenue	10,615	10,615	10,615	10,615	10,615	10,615	10,615	10,615	10,615	10,615	10,615	10,615	127,381	131,584	135,795
<b>Cash Receipts by Source</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>127,801</b>	<b>1,533,614</b>	<b>1,628,889</b>	<b>1,769,621</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	9,632	115,587	129,782	134,110
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>137,433</b>	<b>1,649,201</b>	<b>1,758,671</b>	<b>1,903,731</b>
<b>Cash Payments by Type</b>															
Employee related costs	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	37,424	449,088	470,420	492,765
Remuneration of councillors	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	36,172	37,619	39,124
Finance charges	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)
Bulk purchases - Electricity	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	43,676	524,116	571,339	622,817
Contracted services	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	4,589	55,074	56,891	58,712
Transfers and subsidies - other municipalities	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	12,839	154,069	159,153	164,246
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	16,848	16,848	16,848	16,848	16,848	16,848	16,848	16,848	16,848	16,848	16,848	16,848	202,180	224,577	263,677
<b>Cash Payments by Type</b>	<b>118,392</b>	<b>118,392</b>	<b>118,392</b>	<b>118,392</b>	<b>118,392</b>	<b>118,392</b>	<b>118,392</b>	<b>118,392</b>	<b>118,392</b>	<b>118,392</b>	<b>118,392</b>	<b>118,392</b>	<b>1,420,700</b>	<b>1,520,000</b>	<b>1,641,341</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	18,333	220,001	225,862	244,279
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>136,725</b>	<b>136,725</b>	<b>136,725</b>	<b>136,725</b>	<b>136,725</b>	<b>136,725</b>	<b>136,725</b>	<b>136,725</b>	<b>136,725</b>	<b>136,725</b>	<b>136,725</b>	<b>136,725</b>	<b>1,640,701</b>	<b>1,745,862</b>	<b>1,885,620</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>8,500</b>	<b>12,809</b>	<b>18,111</b>
Cash/cash equivalents at the month/year begin:	32,891	33,599	34,307	35,016	35,724	36,433	37,141	37,849	38,558	39,266	39,974	40,683	32,891	41,391	54,200
Cash/cash equivalents at the month/year end:	33,599	34,307	35,016	35,724	36,433	37,141	37,849	38,558	39,266	39,974	40,683	41,391	41,391	54,200	72,311

References

- Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.
- Bulk purchases - Electricity - use detail information from Table SA1
- Acquisition Inventory - Water & other inventory - use detail information from Table A6 Inventory

118,392 118,392 118,392 118,392 118,392 118,392 118,392 118,392 118,392 118,392 118,392  
708 708 708 708 708 708 708 708 708 708 708

LIM344 Makhado - NOT REQUIRED - municipality does not have entities

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

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

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
KMA Business Consulting	Yrs	3	Meter readings	31/01/2026	16

References

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

LIM344 Makhado - Supporting Table SA33 Contracts having future budgetary implications

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

References

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

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>	1	184,509	43,575	79,821	115,590	100,657	100,657	51,755	53,359	63,124
Roads Infrastructure		101,433	16,907	40,405	65,759	56,032	56,032	14,377	19,000	11,183
Roads		101,433	16,907	40,405	65,759	56,032	56,032	14,377	19,000	11,183
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		6,141	-	10,130	-	-	-	-	-	300
Drainage Collection		6,141	-	10,130	-	-	-	-	-	300
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		62,494	24,877	29,286	48,631	44,175	44,175	37,378	33,909	50,941
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	5,200	10,700
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		10,946	-	11,918	20,700	12,200	12,200	15,686	9,357	18,617
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		5,539	1,055	30	10,750	10,750	10,750	11,300	3,900	5,500
LV Networks		46,010	19,067	1,170	17,181	21,225	21,225	10,392	15,452	16,124
Capital Spares		-	4,756	16,167	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	200	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	200	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		14,441	1,791	-	1,200	450	450	-	250	700
Landfill Sites		13,972	1,791	-	-	-	-	-	250	700
Waste Transfer Stations		469	-	-	1,200	450	450	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-

Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>50,533</b>	<b>28,290</b>	<b>24,334</b>	<b>9,400</b>	<b>15,049</b>	<b>15,049</b>	<b>10,840</b>	<b>-</b>	<b>-</b>
Community Facilities	23,118	3,700	6,391	9,400	8,942	8,942	10,640	-	-
Halls	-	-	-	1,600	556	556	-	-	-
Centres	1,119	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	82	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	7,476	-	-	-	396	396	260	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	4,203	-	790	790	380	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	14,441	3,700	2,188	7,800	7,200	7,200	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	10,000	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	27,415	24,590	17,943	-	6,107	6,107	200	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	27,415	24,590	17,943	-	6,107	6,107	200	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-

Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	<b>(90)</b>	<b>3,767</b>	<b>3,935</b>	<b>15,045</b>	<b>13,685</b>	<b>13,685</b>	<b>1,660</b>	<b>1,800</b>	<b>700</b>	
Operational Buildings	(90)	3,767	3,935	15,045	13,685	13,685	1,660	1,800	700	
Municipal Offices	(90)	3,767	3,069	15,045	13,685	13,685	1,660	1,800	700	
Pay/Enquiry Points	-	-	866	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	<b>35</b>	<b>727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	35	727	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	35	727	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	<b>2,710</b>	<b>5,560</b>	<b>4,063</b>	<b>8,480</b>	<b>7,561</b>	<b>7,561</b>	<b>7,180</b>	<b>14,715</b>	<b>9,270</b>	
Computer Equipment	2,710	5,560	4,063	8,480	7,561	7,561	7,180	14,715	9,270	
<b>Furniture and Office Equipment</b>	<b>3,089</b>	<b>5,768</b>	<b>370</b>	<b>1,738</b>	<b>2,151</b>	<b>2,151</b>	<b>1,700</b>	<b>1,600</b>	<b>1,550</b>	
Furniture and Office Equipment	3,089	5,768	370	1,738	2,151	2,151	1,700	1,600	1,550	
<b>Machinery and Equipment</b>	<b>6,310</b>	<b>8,836</b>	<b>3,534</b>	<b>5,965</b>	<b>16,946</b>	<b>16,946</b>	<b>20,721</b>	<b>21,159</b>	<b>15,821</b>	
Machinery and Equipment	6,310	8,836	3,534	5,965	16,946	16,946	20,721	21,159	15,821	
<b>Transport Assets</b>	<b>8,437</b>	<b>0</b>	<b>-</b>	<b>4,278</b>	<b>3,400</b>	<b>3,400</b>	<b>13,700</b>	<b>9,900</b>	<b>16,628</b>	
Transport Assets	8,437	0	-	4,278	3,400	3,400	13,700	9,900	16,628	
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>255,535</b>	<b>96,522</b>	<b>116,058</b>	<b>160,496</b>	<b>159,448</b>	<b>159,448</b>	<b>107,556</b>	<b>102,533</b>	<b>107,094</b>

References

1. *Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital ex*

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>	1	22,815	9,664	3,422	-	-	-	-	-	-
<b>Infrastructure</b>		21,625	5,812	3,422	-	-	-	-	-	-
Roads Infrastructure		21,625	5,812	3,422	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,190	3,852	-	-	-	-	-	-	-
Landfill Sites		1,190	3,852	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1,305	1,669	-	-	-	-	-	-	-
Community Facilities		1,215	1,669	-	-	-	-	-	-	-
Halls		-	1,669	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	1,215	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	90	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	90	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	11,950	-	-	-	-	-	-	-	-	-
Operational Buildings	11,950	-	-	-	-	-	-	-	-	-
Municipal Offices	11,950	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	36,070	11,332	3,422	-	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>		12.7%	4.7%	1.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		25.7%	7.2%	2.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>References</b>										
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34c) must reconcile to total capital expendi										

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6,115	6,976	8,035	6,602	5,647	5,647	5,752	5,942	6,132
Roads Infrastructure		206	-	-	-	-	-	-	-	-
Roads		206	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,909	6,976	8,035	6,602	5,647	5,647	5,752	5,942	6,132
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		0	-	4,191	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		5,909	6,976	3,844	6,602	5,647	5,647	5,752	5,942	6,132
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	1,500	1,500	900	807	1,158
Community Facilities		-	-	-	-	1,500	1,500	900	807	1,158
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	1,500	1,500	900	807	1,158	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	141	141	88	258	258	258	267	276	285
Biological or Cultivated Assets	141	141	88	258	258	258	267	276	285
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	26,424	30,430	31,736	36,141	37,141	37,141	28,622	29,566	32,732
Machinery and Equipment	26,424	30,430	31,736	36,141	37,141	37,141	28,622	29,566	32,732
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-

Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>32,681</b>	<b>37,547</b>	<b>39,859</b>	<b>43,000</b>	<b>44,545</b>	<b>44,545</b>	<b>35,542</b>	<b>36,591</b>	<b>40,308</b>
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		2.0%	2.3%	2.2%	2.2%	2.3%	2.3%	1.6%	1.7%	1.6%
<b>R&amp;M as % Operating Expenditure</b>		2.7%	2.9%	2.9%	3.2%	3.0%	3.0%	3.9%	2.4%	2.5%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

LIM344 Makhado - Supporting Table SA34d Depreciation by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		115,508	127,490	110,160	135,186	134,969	134,969	136,848	141,364	145,888
Roads Infrastructure		72,229	67,914	55,192	77,546	77,546	77,546	77,300	79,851	82,407
Roads		72,229	67,914	55,192	77,546	77,546	77,546	77,300	79,851	82,407
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		42,019	58,247	53,507	57,009	56,792	56,792	58,893	60,836	62,783
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		42,019	58,247	53,507	57,009	56,792	56,792	58,893	60,836	62,783
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,260	1,329	1,461	631	631	631	655	676	698
Landfill Sites		1,260	1,291	1,413	581	581	581	603	623	643
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	38	47	50	50	50	52	53	55
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		5,631	6,419	6,348	6,723	6,723	6,723	6,972	7,202	7,432
Community Facilities		3,920	4,654	4,589	4,871	4,871	4,871	5,051	5,217	5,384
Halls		-	-	-	-	-	-	-	-	-
Centres		3,026	3,579	3,564	3,754	3,234	3,234	3,353	3,464	3,575
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	115	108	(597)	102	136	136	142	146	151
Cemeteries/Crematoria	656	966	963	1,015	1,501	1,501	1,556	1,607	1,659
Police	-	-	-	-	-	-	-	-	-
Parks	123	1	659	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1,712	1,765	1,759	1,853	1,853	1,853	1,921	1,984	2,048
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1,712	1,765	1,759	1,853	1,853	1,853	1,921	1,984	2,048
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	382	379	378	398	398	398	413	427	440
Revenue Generating	382	379	378	398	398	398	413	427	440
Improved Property	382	379	378	398	398	398	413	427	440
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	1,748	2,420	4,286	2,565	2,565	2,565	2,660	2,747	2,835
Operational Buildings	1,603	2,275	4,142	2,412	2,412	2,412	2,501	2,584	2,667
Municipal Offices	1,603	2,222	4,064	2,330	2,330	2,330	2,417	2,496	2,576
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	53	78	82	82	82	85	88	90
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	145	145	145	153	153	153	158	163	169
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	145	145	145	153	153	153	158	163	169
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	604	538	479	572	789	789	818	845	872
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	604	538	479	572	789	789	818	845	872
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	604	538	479	572	789	789	818	845	872
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	1,879	2,697	2,884	3,034	3,034	3,034	3,147	3,250	3,354
Computer Equipment	1,879	2,697	2,884	3,034	3,034	3,034	3,147	3,250	3,354
<b>Furniture and Office Equipment</b>	1,370	2,751	3,231	1,955	1,955	1,955	2,027	2,094	2,161
Furniture and Office Equipment	1,370	2,751	3,231	1,955	1,955	1,955	2,027	2,094	2,161
<b>Machinery and Equipment</b>	6,285	7,039	7,784	8,092	8,092	8,092	8,391	8,668	8,946
Machinery and Equipment	6,285	7,039	7,784	8,092	8,092	8,092	8,391	8,668	8,946
<b>Transport Assets</b>	6,886	8,284	8,083	8,660	8,660	8,660	8,980	9,277	9,574
Transport Assets	6,886	8,284	8,083	8,660	8,660	8,660	8,980	9,277	9,574
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-

Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation</b>	1	140,293	158,017	143,634	167,185	167,185	167,185	170,256	175,874	181,502

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		(6,630)	124,403	125,960	111,659	112,097	112,097	112,445	122,329	137,186
Roads Infrastructure		(16,222)	99,926	113,448	103,659	105,597	105,597	107,195	115,329	122,186
Roads		(16,222)	99,926	113,448	103,659	105,597	105,597	107,195	115,329	122,186
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		9,592	24,477	12,513	8,000	6,500	6,500	5,250	7,000	15,000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		1,325	12,218	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		1,366	2,422	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	8,000	5,829	5,829	5,250	7,000	15,000
Capital Spares		6,902	9,837	12,513	-	671	671	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	<b>2,965</b>	<b>348</b>	-	-	-	-	-	-
Community Facilities	-	1,259	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	26	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1,233	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	1,706	348	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	1,706	348	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	<b>3,594</b>	<b>1,493</b>	-	-	-	-	<b>1,000</b>	-
Operational Buildings	-	3,594	1,493	-	-	-	-	1,000	-
Municipal Offices	-	3,594	1,493	-	-	-	-	1,000	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	(6,630)	130,963	127,801	111,659	112,097	112,097	112,445	123,329	137,186
<b>Upgrading of Existing Assets as % of total capex</b>		-2.3%	54.8%	51.7%	41.0%	41.3%	41.3%	51.1%	54.6%	56.2%
<b>Upgrading of Existing Assets as % of deprecn"</b>		-4.7%	82.9%	89.0%	66.8%	67.0%	67.0%	66.0%	70.1%	75.6%

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - EXECUTIVE AND COUNCIL		10,000	1,200	-				
Vote 2 - WASTE MANAGEMENT		1,619	1,965	2,748				
Vote 3 - ROAD TRANSPORT		125,291	137,794	138,239				
Vote 4 - WATER		-	-	-				
Vote 5 - ELECTRICITY- A		42,628	40,909	65,941				
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		2,199	1,815	2,676				
Vote 15 - BUDGET AND TREASURY		38,265	42,180	34,675				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>220,001</b>	<b>225,862</b>	<b>244,279</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - EXECUTIVE AND COUNCIL		105,273	109,740	115,125				
Vote 2 - WASTE MANAGEMENT		42,842	44,019	48,757				
Vote 3 - ROAD TRANSPORT		227,456	236,143	246,185				
Vote 4 - WATER		-	-	-				
Vote 5 - ELECTRICITY- A		682,734	737,155	793,457				
Vote 6 - ELECTRICITY- B		9,942	10,184	10,826				
Vote 7 - ELECTRICITY- C		2,769	2,770	3,265				
Vote 8 - ELECTRICITY- D		948	980	1,011				
Vote 9 - CORPORATE SERVICES		-	-	-				
Vote 10 - PLANNING AND DEVELOPMENT		57,630	59,478	63,979				
Vote 11 - COMMUNITY AND SOCIAL SERVICES		5,554	5,456	5,653				
Vote 12 - HOUSING		-	-	-				
Vote 13 - OTHER		356	471	486				
Vote 14 - SPORTS AND RECREATION		889	918	948				
Vote 15 - BUDGET AND TREASURY		383,964	399,908	409,749				
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		<b>1,520,358</b>	<b>1,607,221</b>	<b>1,699,440</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue		787,637	884,595	992,604				
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management		17,203	17,771	18,340				
Service charges - Waste Management								
Agency services		1,899	1,879	1,866				
<i>Sale of Goods and Rendering of Services</i>		136,540	141,046	145,560				
Property rates		120	124	128				
Rent on Land		1,143	1,180	1,218				
Rental from fixed assets		2,956	3,053	3,151				
Interest earned - external investments		44,975	46,459	47,946				
Interest earned - outstanding debtors		5,161	5,331	5,502				
Fines, penalties and forfeits		4,573	4,724	4,875				
Licences and permits		518,156	515,342	547,911				
Transfers and subsidies - Operational		115,587	129,782	134,110				
Transfers and subsidies - Capital		109,366	108,057	106,589				
Operational Revenue								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		<b>1,745,315</b>	<b>1,859,344</b>	<b>2,009,798</b>	-	-	-	-
<b>Net Financial Implications</b>		<b>(4,956)</b>	<b>(26,260)</b>	<b>(66,079)</b>	-	-	-	-

**References**

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