



**MAKHUDUTHAMAGA**  
LOCAL MUNICIPALITY

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

**2020/21 - 2022/23**  
**(30 September 2020)**

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## Abbreviations and Acronyms

BPC	Budget Planning Committee	MIG	Municipal Infrastructure Grant
CFO	Chief Financial Officer	MPRA	Municipal Properties Rates Act
MM	Municipal Manager	MSA	Municipal Systems Act
CPI	Consumer Price Index	MTEF	Medium-term Expenditure Framework
CRRF	Capital Replacement Reserve Fund	MTREF	Medium-term Revenue and Expenditure Framework
DoRA	Division of Revenue Act	NGO	Non-Governmental organisations
EE	Employment Equity	NKPIs	National Key Performance Indicators
FBS	Free basic services	OHS	Occupational Health and Safety
GAMAP	Generally Accepted Municipal Accounting Practice	OP	Operational Plan
GRAP	General Recognised Accounting Practice	PMS	Performance Management System
HR	Human Resources	PPE	Property Plant and Equipment
IDP	Integrated Development Strategy	PPP	Public Private Partnership
IT	Information Technology	RG	Restructuring Grant
km	kilometre	SALGA	South African Local Government Association
DFS	Government Financial Statistics	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator	DOE	Department of Energy
LED	Local Economic Development	CBR	Cash Backed Reserves
MEC	Member of the Executive Committee		
MFMA	Municipal Financial Management Act Programme		
IGF	Internally Generated Funds		
FY	Full Year		



## 1.1 Executive Summary.

The 2020/21 MTREF special adjusted budget of the municipality was prepared in accordance with Section 28(2)(b) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and Section 23(3) of the Municipal Budget and Reporting Regulations (MBRR).

The municipality's service delivery priorities and programs were reviewed primarily to respond to the COVID-19 pandemic and its impact on our local economy. Additional funds, as per the revised DoRA were appropriated accordingly to different departments of service delivery to address the negative impacts of the national lockdown on our local economy and the national economy. The municipality was allocated an additional **R 56.5 million** equitable share for the 2020/21 financial year as part of the **R 500 billion** disaster relief package announced by the minister of finance on the 24<sup>th</sup> of June 2020.

The municipality therefore have to prepare and approve the Special Adjusted Budget as directed by the MFMA sections mentioned above and the National Treasury guidelines that indicated that the Special Adjustments budget must be approved by council by 30 September 2020. The following budget adjustments were effected in the 2020/21 MTREF annual adjusted budget as approved by council in June 2020:

### 1.1.1 ADJUSTMENT ON REVENUE

#### ▪ Transfers and subsidies

The budget for operational transfers and subsidies increases from R 288.5 million to R344.7 million for the 2020/2021 financial year and the budget for the two outer years of the MTREF remain unadjusted. The increase results from an additional equitable share allocation of R56.5 million as per the adjusted Division of Revenue approved by the Parliament in June 2020. The total annual budgeted revenue also increase by **R 56.5 million** to **R 500.6 million** in the 2020/21 financial year. The total budgeted revenue for the two outer years of the MTREF remain unadjusted as approved by council in June 2020.

### 1.1.2 ADJUSTMENT ON TOTAL BUDGETED EXPENDITURE.

The total annual budgeted expenditure for the 2020/21 increased by **R 56.5 million** to **R 500.6 million**, comprising of the **R 337.8 million** in operational expenditure and **R 162.8 million** in capital expenditure. The budgeted total expenditure for the two outer years of the MTREF remain unadjusted as approved by council in June 2020.

#### ▪ Adjustments on the Total Operational Expenditure Budget.

The municipality's total operational expenditure budget increased by **R 19.8 million** to **R 337.8 million** for the 2020/21 financial year. The total operational expenditure budget for the two outer years of the MTREF remain unadjusted as approved by council in June 2020.

▪ **Adjustment on Capital Expenditure**

The municipality’s total annual budgeted capital expenditure increased by **R 36.7 million** to **R 162.8 million** for the 2020/21 financial year. The total capital expenditure budget for the two outer years of the MTREF remain unadjusted as approved by council in June 2020.

**Table 1 Consolidated Overview of the Special Adjusted 2020/21 MTREF:**

Description	Adjusted Budget 2019/20	Approved Budget 2020/21	Adjustments Increase/Decrease	Adjusted Budget 2020/21	Adjusted Budget 2021/22	Adjusted Budget 2022/23
Total Revenue	428,378,031.07	444,097,762.07	56,548,000.00	500,645,762.07	469,990,823.19	488,844,646.99
Total Operating Expenditure	348,565,337.07	317,979,634.97	19,848,000.00	337,827,634.97	331,996,401.00	361,176,947.36
Operating Surplus/Deficit for the year	79,812,694.00	126,118,127.09	36,700,000.00	162,818,127.10	137,994,422.19	127,667,699.64
Cash backed reserves	-	-	-	-	-	-
VAT Refunds 2018/19(July 2018 - December 2018)	-	-	-	-	-	-
<b>Total Funding for Capital Expenditure</b>	<b>79,812,694.00</b>	<b>126,118,127.09</b>	<b>36,700,000.00</b>	<b>162,818,127.10</b>	<b>137,994,422.19</b>	<b>127,667,699.64</b>
Capital Expenditure	79,812,694.00	126,118,127.09	36,700,000.00	162,818,127.09	137,994,422.19	127,667,699.64
<b>Total Surplus/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total revenue was increased by **R 56.5 million** to **R 500.6 million**. This reflects a 12.7% increase as compared to the original budget. For the two outer years, total revenue will remain unchanged at **R 469 million** and **R 489 million** respectively, equating to a total revenue growth of **R 61 million** over the MTREF when compared to the 2019/20 total revenue budget. The total revenue includes the grants allocations from the national treasury and conditional grants.

Total operating expenditure budget for the 2020/21 financial year has increased by **R 19.8 million** and that translates into an operating budgeted surplus of **R 162.8 million** as indicated in table B4. As compared to the 2019/20 Adjusted Budget, operational expenditure has decreased by 3%, decreases by 2% in 2021/22/10 and an increases by 9% per cent for 2022/23 financial year. The operating surplus for the two outer years decreases to **R 138 million** and then **R 128 million** respectively. These surpluses will be used to fund capital expenditure of the municipality over the MTREF.

The total approved capital budget increased by **R 36.7 million** to **R 162.8 million** in the 2020/21 financial year and it decreased by 104% as compared to the 2019/20 adjusted budget on annual capital expenditure.

The capital expenditure decreases to **R 137.9 million** in the 2021/22 financial year and further decreases to **R 127.6 million** in 2022/23. Of the total capital budget an amount of **R 61 million** is funded by MIG for roads and bridges. The rest of the capital projects and acquisitions of new assets is being funded by the equitable share.

The following table is a summary of the Special Adjusted Budget for 2019/20 MTREF (classified by main revenue source)

**Table 2 Summary of revenue classified by main revenue source**

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30 September 2020

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	43,378	-	-	-	-	-	-	-	43,378	43,476	43,587
Service charges - refuse revenue	2	151	-	-	-	-	-	-	-	151	181	240
Rental of facilities and equipment		132							-	132	138	141
Interest earned - external investments		3,592							-	3,592	3,726	3,814
Interest earned - outstanding debtors		39,102							-	39,102	39,174	39,569
Dividends received		-							-	-	-	-
Fines, penalties and forfeits		730							-	730	800	850
Licences and permits		-							-	-	-	-
Agency services		6,625							-	6,625	6,657	6,815
Transfers and subsidies		288,251						56,548	56,548	344,799	308,384	322,462
Other revenue	2	427	-	-	-	-	-	-	-	427	430	452
Gains									-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>382,388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,548</b>	<b>56,548</b>	<b>438,936</b>	<b>402,966</b>	<b>417,930</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		61,710							-	61,710	67,025	70,915
<b>Total Revenue (Including capital transfers and contributions)</b>		<b>444,098</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,548</b>	<b>56,548</b>	<b>500,646</b>	<b>469,991</b>	<b>488,845</b>

The total revenue for the municipality excluding capital transfers after adjustments amount to **R 438.9 million** for the 2020/21 financial year, and remains at **R 402.9 million** for 2021/22 and **R 417.9 million** for 2022/23.

The following table is a high level summary of the adjusted operational expenditure budget for 2020/21 and MTREF (classified per main type of operating expenditure):



**Table 3 Summary of operating expenditure by standard classification item**

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30 September 2020												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Expenditure By Type</b>												
Employee related costs		84,009	-	-	-	-	-	5,784	5,784	89,793	89,889	96,181
Remuneration of councillors		23,532						-	-	23,532	24,944	26,441
Debt impairment		39,102						3,734	3,734	42,836	39,174	39,569
Depreciation & asset impairment		30,920	-	-	-	-	-	230	230	31,150	34,320	37,645
Finance charges									-	-		
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		5							-	5	5	5
Contracted services		84,148	-	-	-	-	-	4,280	4,280	88,428	83,842	97,625
Transfers and subsidies		4,800							-	4,800	5,000	5,300
Other expenditure		51,465	-	-	-	-	-	5,820	5,820	57,285	54,824	58,412
Losses									-	-		
<b>Total Expenditure</b>		<b>317,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,848</b>	<b>19,848</b>	<b>337,828</b>	<b>331,996</b>	<b>361,177</b>

**Adjustment on employee related costs**

The budget for the employee related costs has increased by **R 5.7 million** for the 2020/21 financial year to fund the following approved vacant positions which are critical and were not funded during the original budget due to limitation of funds and prioritisation of the limited available funds:

Department	Post name
Executive Support	1.Secretary – Chief Whip x 1
Municipal Manager’s Office	1.Personal Assistant x 1
Community Services	1.Management Rep VTS x 1 2.Examiners x 4
Economic Development and Planning	1.LED Manager x 1 2.Senior Town Planner X 1 3.GIS Officer X 1 4.Admin Assistant X 1
Infrastructure Development	1.Bookkeeper X 1 2.Heavy-duty diesel mechanic X 1

### Remuneration of councillors

The remuneration of councillors remained unadjusted at **R 23.5 million** for the 2020/21 financial year. The total budget for the two outer years remain unadjusted as approved by council in June 2020.

### Debt impairment

The debt Impairment budget increased by **R 3.7 million** to **R 42.8 million** for the 2020/21 financial year.

### Depreciation

The annual budget for the depreciation & amortisation of municipal assets increased by R 230 thousand as the annual budget on the acquisition of new assets has also increased.

### Contracted Services

The annual contracted services budget increased by **R 4.3 million** to **R 88.4 million** for the 2020/21 financial year. The total budget for the two outer years remain unadjusted.

The following items of expenditure for contracted services were increased during the budget adjustments:

1. Publications – increased by **R 1 million** to **R 3.2 million**.
2. Spatial Planning – increased by **R 1.4 million** to ....
3. Development of precinct plans– increased by **R 1.9 million** to ....

### Other Expenditure

The total annual general expenses budget increased by **R 5.8 million** to **R 62 million** for the 2020/21 financial year. The total budget for the two outer years remain unadjusted.

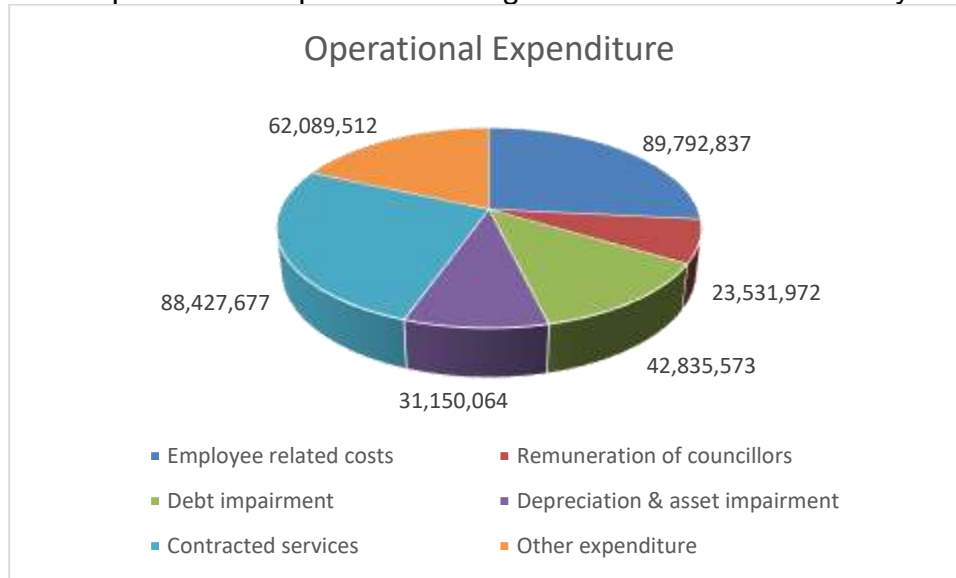
The following items of expenditure for general expenses were affected by the budget adjustments:

1. SMME support – increased by **R 3.8 million** to **R 4.5 million**.
2. LED Forums & Review of LED strategy – increased by **R 300 thousand** to **R 400 thousand**.
3. Tourism Development – increased by **R 500 thousand** to **R 650 thousand**.
4. EPWP expenses – increased by **R 1.2 million** to **R 3.7 million**.

Further explanations and reasons for adjustments are provided under supporting documents of the adjustment budget under adjustments to Service Delivery and Implementation Plan.

The following bar chart gives a breakdown of the main expenditure categories for the 2019/20 financial year Adjustment Budget.

Main Operational Expenditure categories for 2020/21 financial year



**Adjustments on repairs and maintenance**

There were no budget adjustment on the repairs and maintenance budget, the budget remained at **R 48.6 million** for the 2020/21 financial year. The budget for the two outer years of the MTREF also remain unadjusted.

**Adjustments on Free Basic Services: Electricity tokens**

There were no budget adjustment on the annual budget for the free basic services, the budget remained at **R 4.8 million** for the 2020/21 financial year. The budget for the two outer years of the MTREF also remain unadjusted.

**Capital expenditure**

The following table provides a breakdown of adjustments on budgeted capital expenditure by vote:





**Table 4 Adjusted Capital budget per vote.**

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30 September 2020												
Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 4 - Infrastructure Development		117,628	-	-	-	-	-	30,000	30,000	147,628	136,294	119,347
<b>Capital multi-year expenditure sub-total</b>	3	<b>117,628</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>147,628</b>	<b>136,294</b>	<b>119,347</b>
<b>Single-year expenditure to be adjusted</b>	2											
Vote 3 - Economic Development and Planning		-	-	-	-	-	-	2,000	2,000	2,000	-	-
Vote 6 - Corporate Services		3,290	-	-	-	-	-	1,000	1,000	4,290	1,700	2,000
Vote 7 - Budget and Treasury		5,200	-	-	-	-	-	3,700	3,700	8,900	-	6,320
<b>Capital single-year expenditure sub-total</b>		<b>8,490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,700</b>	<b>6,700</b>	<b>15,190</b>	<b>1,700</b>	<b>8,320</b>
<b>Total Capital Expenditure - Vote</b>		<b>126,118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,700</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>

For the 2020/21 financial year an amount of **R126 million** was originally appropriated for the capital expenditure to be funded by MIG grant and equitable share. For 2021/22 and 2022/23 the budget has been appropriated at **R 137.9 million** and **R 127.6 million** respectively. The approved capital budget for 2020/21 has increased by **R 36.7 thousand** to **R 162.8 million** while the budget for the two outer years of the MTREF remain unadjusted.

Infrastructure and development vote is appropriated the highest allocation of **R 147.6 million** for 2020/21 which equates to **91%** of the total capital budget, followed by budget & treasury at **R 8.9 million** which makes about **5%** of the total capital budget for the year. The remaining **4%** is allocated to corporate services department at **R 4.2 million** and **R 2 million** for the Economic Development Department.

**Below are the capital projects which were affected by the 2020/21 special budget adjustment processes:**

- Mokwete Molepane access road 2020/21 – increased by **R 12 million to R 32 million**
- Mashabela\_Mphane access road 2020/21 – Increased by **R 18 million to R 32 million**
- IT Infrastructure 2020/21 (CCTV cameras & air conditioners) – increased by **R 1 million to R 4.3 million**
- Capital Other Assets (Vehicles – Compactor truck) 2020/21 – increased by **R 3.5 million to R 7.2 million.**
- Capital Other Assets (Buildings – Buglers) 2020/21 – increased by **R 200 thousand to R 1.7 million.**
- Capital Other Assets (Market Stalls) 2020/21 – new budget **R 2 million.**



No multi-year shifting of funds was done in relation to the capital expenditure budget for the 2020/21 financial year.

### **ADJUSTMENT BUDGET TABLES (B1 to B10)**

The following are the ten main B schedule tables for the annual budget of Makhuduthamaga Local municipality for the 2020/21 MTREF.



1.1.3 Table 5 MBRR B1 – Annual Budget Summary

LIM473 Makhuduthamaga - Table B1 Adjustments Budget Summary - 30 September 2020							
Description	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	5	6	7	8		
<b>R thousands</b>							
<b>Financial Performance</b>							
Property rates	43,378	-	-	-	43,378	43,476	43,587
Service charges	151	-	-	-	151	181	240
Investment revenue	3,592	-	-	-	3,592	3,726	3,814
Transfers recognised - operational	288,251	56,548	-	56,548	344,799	308,384	322,462
Other own revenue	47,015	-	-	-	47,015	47,199	47,826
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>382,388</b>	<b>56,548</b>	<b>-</b>	<b>56,548</b>	<b>438,936</b>	<b>402,966</b>	<b>417,930</b>
Employee costs	84,009	5,784	-	5,784	89,793	96,078	102,804
Remuneration of councillors	23,532	-	-	-	23,532	24,944	26,441
Depreciation & asset impairment	30,920	230	-	230	31,150	34,320	37,645
Finance charges	-	-	-	-	-	-	-
Materials and bulk purchases	5	-	-	-	5	5	5
Transfers and grants	4,800	-	-	-	4,800	5,000	5,300
Other expenditure	174,714	13,834	-	13,834	188,548	171,650	188,982
<b>Total Expenditure</b>	<b>317,980</b>	<b>19,848</b>	<b>-</b>	<b>19,848</b>	<b>337,828</b>	<b>331,996</b>	<b>361,177</b>
<b>Surplus/(Deficit)</b>	<b>64,408</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>101,108</b>	<b>70,969</b>	<b>56,753</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	61,710	-	-	-	61,710	67,025	70,915
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>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	126,118	36,700	-	36,700	162,818	137,994	127,668
Transfers recognised - capital	126,118	36,700	-	36,700	162,818	137,994	127,668
<b>Total sources of capital funds</b>	<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>
<b>Financial position</b>							
Total current assets	69,105	2,977	-	2,977	72,081	112,935	163,449
Total non current assets	365,010	6,250	-	6,250	371,260	391,660	402,830
Total current liabilities	45,500	-	-	-	45,500	60,050	63,000
Total non current liabilities	26,250	(3,351)	-	(3,351)	22,899	24,341	25,814
<b>Community wealth/Equity</b>	<b>362,364</b>	<b>12,577</b>	<b>-</b>	<b>12,577</b>	<b>374,941</b>	<b>420,204</b>	<b>477,464</b>
<b>Cash flows</b>							
Net cash from (used) operating	154,744	37,473	-	37,473	192,217	174,332	173,244
Net cash from (used) investing	(126,118)	(36,700)	-	(36,700)	(162,818)	(137,994)	(127,668)
<b>Cash/cash equivalents at the year end</b>	<b>37,679</b>	<b>2,977</b>	<b>-</b>	<b>2,977</b>	<b>40,655</b>	<b>76,992</b>	<b>122,569</b>
<b>Cash backing/surplus reconciliation</b>							
Cash and investments available	37,679	2,977	-	2,977	40,655	76,992	122,569
Application of cash and investments	28,852	-	(30)	(30)	28,822	36,693	33,961
<b>Balance - surplus (shortfall)</b>	<b>8,826</b>	<b>2,977</b>	<b>30</b>	<b>3,007</b>	<b>11,833</b>	<b>40,299</b>	<b>88,608</b>
<b>Asset Management</b>							
Asset register summary (WDV)	365,010	-	-	-	365,010	391,660	402,830
Depreciation & asset impairment	30,920	230	-	230	31,150	34,320	37,645
Repairs and Maintenance	48,613	-	-	-	48,613	50,201	61,989



**1.1.4 Table 6 MBRR B2 – Budgeted Financial Performance (Standard Classification)**

<b>LIM473 Makhuduthamaga - Table B2 Adjustments Budget Financial Performance (functional classification) - 30 September 2020</b>								
Standard Description	Ref	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			9	10	11	12		
<b>R thousands</b>	1, 4	A	E	F	G	H		
<b>Revenue - Functional</b>								
<i>Governance and administration</i>		444,098	56,548	–	56,548	500,646	469,991	488,845
Executive and council		–	–	–	–	–	–	–
Finance and administration		444,098	56,548	–	56,548	500,646	469,991	488,845
Internal audit		–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	<b>444,098</b>	<b>56,548</b>	<b>–</b>	<b>56,548</b>	<b>500,646</b>	<b>469,991</b>	<b>488,845</b>
<b>Expenditure - Functional</b>								
<i>Governance and administration</i>		225,019	5,433	–	5,433	230,453	241,303	256,321
Executive and council		55,223	1,470	–	1,470	56,693	63,281	67,060
Finance and administration		168,117	3,964	–	3,964	172,081	176,232	187,379
Internal audit		1,679	–	–	–	1,679	1,790	1,882
<i>Community and public safety</i>		28,260	2,559	–	2,559	30,820	28,892	30,326
Community and social services		9,733	–	–	–	9,733	9,282	10,107
Sport and recreation		550	–	–	–	550	350	500
Public safety		15,477	2,559	–	2,559	18,036	16,560	17,718
Housing		2,500	–	–	–	2,500	2,700	2,000
<i>Economic and environmental services</i>		55,936	11,855	–	11,855	67,792	53,307	65,696
Planning and development		11,806	9,798	–	9,798	21,604	8,227	9,308
Road transport		31,510	2,057	–	2,057	33,568	28,609	29,669
Environmental protection		12,620	–	–	–	12,620	16,471	26,720
<i>Trading services</i>		8,764	–	–	–	8,764	8,494	8,834
Energy sources		7,412	–	–	–	7,412	7,048	7,286
Waste management		1,352	–	–	–	1,352	1,446	1,548
<i>Other</i>		–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	<b>317,980</b>	<b>19,848</b>	<b>–</b>	<b>19,848</b>	<b>337,828</b>	<b>331,996</b>	<b>361,177</b>
<b>Surplus/ (Deficit) for the year</b>		<b>126,118</b>	<b>36,700</b>	<b>–</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>



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

LIM473 Makhuduthamaga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30 September 2020												
Vote Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<i>[Insert departmental structure etc]</i>			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Executive Support		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Economic Development and Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure Development		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Budget and Treasury		444,098	-	-	-	-	56,548	-	56,548	500,646	469,991	488,845
<b>Total Revenue by Vote</b>	2	<b>444,098</b>	-	-	-	-	<b>56,548</b>	-	<b>56,548</b>	<b>500,646</b>	<b>469,991</b>	<b>488,845</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive Support		44,453	-	-	-	-	1,156	-	1,156	45,609	51,757	54,729
Vote 2 - Office of the Municipal Manager		12,470	-	-	-	-	314	-	314	12,784	13,374	14,211
Vote 3 - Economic Development and Planning		9,313	-	-	-	-	9,798	-	9,798	19,111	5,562	6,461
Vote 4 - Infrastructure Development		43,915	-	-	-	-	2,057	-	2,057	45,973	41,021	41,802
Vote 5 - Community Services		39,732	-	-	-	-	2,559	-	2,559	42,292	44,110	56,593
Vote 6 - Corporate Services		27,322	-	-	-	-	-	-	-	27,322	27,736	30,690
Vote 7 - Budget and Treasury		140,774	-	-	-	-	3,964	-	3,964	144,738	148,437	156,692
<b>Total Expenditure by Vote</b>	2	<b>317,980</b>	-	-	-	-	<b>19,848</b>	-	<b>19,848</b>	<b>337,828</b>	<b>331,996</b>	<b>361,177</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>126,118</b>	-	-	-	-	<b>36,700</b>	-	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>



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

Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
		7	8	9	10	Adjusted Budget	Adjusted Budget	
R thousands	1	A	E	F	G	H		
<b>Revenue By Source</b>								
Property rates	2	43,378	-	-	-	43,378	43,476	43,587
Service charges - refuse revenue	2	151	-	-	-	151	181	240
Rental of facilities and equipment		132			-	132	138	141
Interest earned - external investments		3,592			-	3,592	3,726	3,814
Interest earned - outstanding debtors		39,102			-	39,102	39,174	39,569
Fines, penalties and forfeits		730			-	730	800	850
Agency services		6,625			-	6,625	6,657	6,815
Transfers and subsidies		288,251	56,548		56,548	344,799	308,384	322,462
Other revenue	2	427	-	-	-	427	430	452
Gains					-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>382,388</b>	<b>56,548</b>	<b>-</b>	<b>56,548</b>	<b>438,936</b>	<b>402,966</b>	<b>417,930</b>
<b>Expenditure By Type</b>								
Employee related costs		84,009	5,784	-	5,784	89,793	96,078	102,804
Remuneration of councillors		23,532		-	-	23,532	24,944	26,441
Debt impairment		39,102	3,734	-	3,734	42,836	39,174	39,569
Depreciation & asset impairment		30,920	230	-	230	31,150	34,320	37,645
Other materials		5			-	5	5	5
Contracted services		84,148	4,280	-	4,280	88,428	83,842	97,625
Transfers and subsidies		4,800			-	4,800	5,000	5,300
Other expenditure		51,465	5,820	-	5,820	57,285	48,634	51,789
<b>Total Expenditure</b>		<b>317,980</b>	<b>19,848</b>	<b>-</b>	<b>19,848</b>	<b>337,828</b>	<b>331,996</b>	<b>361,177</b>
<b>Surplus/(Deficit)</b>		<b>64,408</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>101,108</b>	<b>70,969</b>	<b>56,753</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		61,710			-	61,710	67,025	70,915
<b>Surplus/(Deficit) before taxation</b>		<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>
Taxation					-	-		
<b>Surplus/(Deficit) after taxation</b>		<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>
Attributable to minorities					-	-		
<b>Surplus/(Deficit) attributable to municipality</b>		<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>
Share of surplus/ (deficit) of associate					-	-		
<b>Surplus/ (Deficit) for the year</b>		<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>



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

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30 September 2020								
Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
			9	10	11	12		
		A	E	F	G	H		
<b>R thousands</b>								
<b>Capital expenditure - Vote</b>								
<b>Multi-year expenditure to be adjusted</b>	2							
Vote 4 - Infrastructure Development		117,628	30,000	-	30,000	147,628	136,294	119,347
<b>Capital multi-year expenditure sub-total</b>	3	<b>117,628</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>147,628</b>	<b>136,294</b>	<b>119,347</b>
<b>Single-year expenditure to be adjusted</b>	2							
Vote 3 - Economic Development and Planning		-	2,000	-	2,000	2,000	-	-
Vote 6 - Corporate Services		3,290	1,000	-	1,000	4,290	1,700	2,000
Vote 7 - Budget and Treasury		5,200	3,700	-	3,700	8,900	-	6,320
<b>Capital single-year expenditure sub-total</b>		<b>8,490</b>	<b>6,700</b>	<b>-</b>	<b>6,700</b>	<b>15,190</b>	<b>1,700</b>	<b>8,320</b>
<b>Total Capital Expenditure - Vote</b>		<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>
<b>Capital Expenditure - Functional</b>								
<b>Governance and administration</b>		<b>8,490</b>	<b>4,700</b>	<b>-</b>	<b>4,700</b>	<b>13,190</b>	<b>1,700</b>	<b>8,320</b>
Finance and administration		8,490	4,700	-	4,700	13,190	1,700	8,320
<b>Community and public safety</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Economic and environmental services</b>		<b>117,628</b>	<b>32,000</b>	<b>-</b>	<b>32,000</b>	<b>149,628</b>	<b>136,294</b>	<b>119,347</b>
Planning and development		-	2,000	-	2,000	2,000	-	-
Road transport		117,628	30,000	-	30,000	147,628	136,294	119,347
Environmental protection		-	-	-	-	-	-	-
<b>Trading services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	3	<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>
<b>Funded by:</b>								
National Government		126,118	36,700	-	36,700	162,818	137,994	127,668
<b>Transfers recognised - capital</b>	4	<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>
<b>Total Capital Funding</b>		<b>126,118</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>



**1.1.8 Table 10 MBRR B6 – Budgeted Financial Position**

LIM473 Makhuduthamaga - Table B6 Adjustments Budget Financial Position - 30 September 2020								
Description	Ref	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10		
R thousands								
		E	F	G	H			
<b>ASSETS</b>								
<b>Current assets</b>								
Cash		37,679	2,977		2,977	40,655	76,992	122,569
Consumer debtors	1	5,870	-	-	-	5,870	6,120	7,330
Other debtors		24,356			-	24,356	29,023	32,500
Inventory		1,200			-	1,200	800	1,050
<b>Total current assets</b>		<b>69,105</b>	<b>2,977</b>	<b>-</b>	<b>2,977</b>	<b>72,081</b>	<b>112,935</b>	<b>163,449</b>
<b>Non current assets</b>								
Investment property		210			-	210	210	210
Property, plant and equipment	1	362,500	6,250	-	6,250	368,750	389,700	401,500
Intangible		2,300			-	2,300	1,750	1,120
<b>Total non current assets</b>		<b>365,010</b>	<b>6,250</b>	<b>-</b>	<b>6,250</b>	<b>371,260</b>	<b>391,660</b>	<b>402,830</b>
<b>TOTAL ASSETS</b>		<b>434,114</b>	<b>9,227</b>	<b>-</b>	<b>9,227</b>	<b>443,341</b>	<b>504,595</b>	<b>566,278</b>
<b>LIABILITIES</b>								
<b>Current liabilities</b>								
Trade and other payables		45,349	-	-	-	45,349	59,885	62,828
Provisions		151			-	151	165	172
<b>Total current liabilities</b>		<b>45,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,500</b>	<b>60,050</b>	<b>63,000</b>
<b>Non current liabilities</b>								
Provisions	1	26,250	(3,351)	-	(3,351)	22,899	24,341	25,814
<b>Total non current liabilities</b>		<b>26,250</b>	<b>(3,351)</b>	<b>-</b>	<b>(3,351)</b>	<b>22,899</b>	<b>24,341</b>	<b>25,814</b>
<b>TOTAL LIABILITIES</b>		<b>71,750</b>	<b>(3,351)</b>	<b>-</b>	<b>(3,351)</b>	<b>68,399</b>	<b>84,391</b>	<b>88,814</b>
<b>NET ASSETS</b>	2	<b>362,364</b>	<b>12,577</b>	<b>-</b>	<b>12,577</b>	<b>374,941</b>	<b>420,204</b>	<b>477,464</b>
<b>COMMUNITY WEALTH/EQUITY</b>								
Accumulated Surplus/(Deficit)		362,364	12,577	-	12,577	374,941	420,204	477,464
Reserves		-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>362,364</b>	<b>12,577</b>	<b>-</b>	<b>12,577</b>	<b>374,941</b>	<b>420,204</b>	<b>477,464</b>





1.1.9 Table 11 MBRR B7 – Budgeted Cash Flows

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows - 30 September 2020								
Description	Ref	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10		
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates		13,736	–		–	13,736	16,283	20,740
Service charges		39	90		90	129	142	155
Other revenue		35,642	–		–	35,642	43,533	45,532
Transfers and Subsidies - Operational	1	288,251	56,548		56,548	344,799	308,384	322,462
Transfers and Subsidies - Capital	1	61,710	–		–	61,710	67,025	70,918
Interest		3,324	–		–	3,324	3,656	4,022
Dividends		–	–		–	–	–	–
Payments								
Suppliers and employees		(243,158)	(19,165)		(19,165)	(262,323)	(259,692)	(285,285)
Finance charges		–	–		–	–	–	–
Transfers and Grants	1	(4,800)	–		–	(4,800)	(5,000)	(5,300)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>154,744</b>	<b>37,473</b>	<b>–</b>	<b>37,473</b>	<b>192,217</b>	<b>174,332</b>	<b>173,244</b>
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Payments								
Capital assets		(126,118)	(36,700)		(36,700)	(162,818)	(137,994)	(127,668)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(126,118)</b>	<b>(36,700)</b>	<b>–</b>	<b>(36,700)</b>	<b>(162,818)</b>	<b>(137,994)</b>	<b>(127,668)</b>
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Payments								
Repayment of borrowing					–	–		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>28,626</b>	<b>773</b>	<b>–</b>	<b>773</b>	<b>29,399</b>	<b>36,337</b>	<b>45,576</b>
Cash/cash equivalents at the year begin:	2	9,052	2,204		2,204	11,256	40,655	76,992
Cash/cash equivalents at the year end:	2	37,679	2,977	–	2,977	40,655	76,992	122,569



**1.1.10 Table 12 MBRR B8 – Cash backed reserves/Accumulated surplus reconciliation**

<b>LIM473 Makhuduthamaga - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30 September 2020</b>								
Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
			7	8	9	10		
		A	E	F	G	H		
<b>R thousands</b>								
<b>Cash and investments available</b>								
Cash/cash equivalents at the year end	1	37,679	2,977	–	2,977	40,655	76,992	122,569
Other current investments > 90 days		–	–	–	–	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–
<b>Cash and investments available:</b>		<b>37,679</b>	<b>2,977</b>	<b>–</b>	<b>2,977</b>	<b>40,655</b>	<b>76,992</b>	<b>122,569</b>
<b>Applications of cash and investments</b>								
Unspent conditional transfers		–	–	–	–	–	–	–
Other working capital requirements	2	45,349		–	–	45,349	59,885	62,828
Other provisions					–	–		
Long term investments committed		–		–	–	–	–	–
Reserves to be backed by cash/investments		–		–	–	–	–	–
<b>Total Application of cash and investments:</b>		<b>45,349</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>45,349</b>	<b>59,885</b>	<b>62,828</b>
<b>Surplus(shortfall)</b>		<b>(7,670)</b>	<b>2,977</b>	<b>–</b>	<b>2,977</b>	<b>(4,693)</b>	<b>17,107</b>	<b>59,741</b>
<b>Other working capital requirements</b>								
Debtors		–				–	–	–
Creditors due		45,349				45,349	59,885	62,828
<b>Total</b>		<b>(45,349)</b>				<b>(45,349)</b>	<b>(59,885)</b>	<b>(62,828)</b>



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

LIM473 Makhuduthamaga - Table B9 Asset Management - 30 September 2020								
Description	Ref	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	11 E	12 F	13 G	14 H		
<b>R thousands</b>								
<b>CAPITAL EXPENDITURE</b>								
<b>Total New Assets to be adjusted</b>	1	126,118	36,700	–	36,700	162,818	137,994	127,668
<i>Roads Infrastructure</i>		117,628	30,000	–	30,000	147,628	136,294	119,347
Infrastructure		117,628	30,000	–	30,000	147,628	136,294	119,347
Community Facilities		–	2,000	–	2,000	2,000	–	–
Community Assets		–	2,000	–	2,000	2,000	–	–
Operational Buildings		1,500	200	–	200	1,700	–	–
Other Assets	6	1,500	200	–	200	1,700	–	–
Licences and Rights		2,000	–	–	–	2,000	–	1,500
Intangible Assets		2,000	–	–	–	2,000	–	1,500
Computer Equipment		3,290	1,000	–	1,000	4,290	1,700	2,000
Furniture and Office Equipment		1,200	–	–	–	1,200	–	2,800
Machinery and Equipment		500	–	–	–	500	–	2,020
Transport Assets		–	3,500	–	3,500	3,500	–	–
<b>Total Capital Expenditure to be adjusted</b>	4	126,118	36,700	–	36,700	162,818	137,994	127,668
<i>Roads Infrastructure</i>		117,628	30,000	–	30,000	147,628	136,294	119,347
Infrastructure		117,628	30,000	–	30,000	147,628	136,294	119,347
Community Facilities		–	2,000	–	2,000	2,000	–	–
Community Assets		–	2,000	–	2,000	2,000	–	–
Operational Buildings		1,500	200	–	200	1,700	–	–
Other Assets		1,500	200	–	200	1,700	–	–
Licences and Rights		2,000	–	–	–	2,000	–	1,500
Intangible Assets		2,000	–	–	–	2,000	–	1,500
Computer Equipment		3,290	1,000	–	1,000	4,290	1,700	2,000
Furniture and Office Equipment		1,200	–	–	–	1,200	–	2,800
Machinery and Equipment		500	–	–	–	500	–	2,020
Transport Assets		–	3,500	–	3,500	3,500	–	–
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	126,118	36,700	–	36,700	162,818	137,994	127,668
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	364,800	6,250	–	6,250	371,050	391,450	402,620
<i>Roads Infrastructure</i>		296,476	6,250	–	6,250	302,726	300,145	301,180
Infrastructure		296,476	6,250	–	6,250	302,726	300,145	301,180
Investment properties		210	–	–	–	210	210	210
Other Assets		65,815	–	–	–	65,815	89,346	100,111
Intangible Assets		2,300	–	–	–	2,300	1,750	1,120
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	364,800	6,250	–	6,250	371,050	391,450	402,620
<b>EXPENDITURE OTHER ITEMS</b>								
<b>Depreciation &amp; asset impairment</b>		30,920	230	–	230	31,150	34,320	37,645
<b>Repairs and Maintenance by asset class</b>	3	48,613	–	–	–	48,613	50,201	61,989
<i>Roads Infrastructure</i>		25,333	–	–	–	25,333	24,035	24,950
<i>Electrical Infrastructure</i>		2,100	–	–	–	2,100	1,500	1,400
<i>Solid Waste Infrastructure</i>		12,320	–	–	–	12,320	16,156	26,389
Infrastructure		39,753	–	–	–	39,753	41,691	52,739
Operational Buildings		2,560	–	–	–	2,560	2,810	2,950
Other Assets		2,560	–	–	–	2,560	2,810	2,950
Computer Equipment		3,800	–	–	–	3,800	3,000	4,300
Transport Assets		2,500	–	–	–	2,500	2,700	2,000
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		79,533	230	–	230	79,763	84,521	99,634



**1.1.12 Table 14 MBRR table B10 – Basic Service Delivery Measurement**

LIM473 Makhuduthamaga - Table B10 Basic service delivery measurement - 30 September 2020													
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H				
<b>Highest level of free service provided</b>													
Property rates (R'000 value threshold)										-	-		
Water (kilolitres per household per month)										-	-		
Sanitation (kilolitres per household per month)										-	-		
Sanitation (Rand per household per month)										-	-		
Electricity (kw per household per month)		4,800,000.00								-	4,800,000	5,000,000.00	5,300,000.00
Refuse (average litres per week)										-	-		

**2 PART 2 – SUPPORTING DOCUMENTS**

**2.1 Adjustments to budget assumptions.**

**2.1.1. External factors**

- The municipality’s operational revenue and cash inflows remain increased to ensure credibility of the budget and to avoid cash flow problems and the total expenditure budget together with the total cash outflow has been adjusted accordingly to be within the municipality’s available cash due to the following factors:
  - ✚ Non-payment of long outstanding debtors which have a negative impact on the cash flow management of the municipality.
    - The government departments owe the municipality a total of **R 366 million** as at 30 September 2020.

**2.1.2. General inflation outlook and its impact on the municipal activities**

- The following key factors were considered during the preparation of the adjusted budget for the 2020/21 MTREF:
  - National Government macro-economic targets;
  - The general inflationary outlook and the impact on municipality’s residents and businesses
  - The impact of municipal cost drivers;
  - The increase in prices for electricity and water; and
  - The increase in the cost of remuneration.
- No adjustment has been done to the assumptions as per the original budget.



### 2.1.3. Interest rates for borrowing and investment of funds.

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The municipality is not planning to use borrowing to fund its capital projects due to collection problems and therefore no interests are to be paid.

## 2.2 Adjustments to budget funding

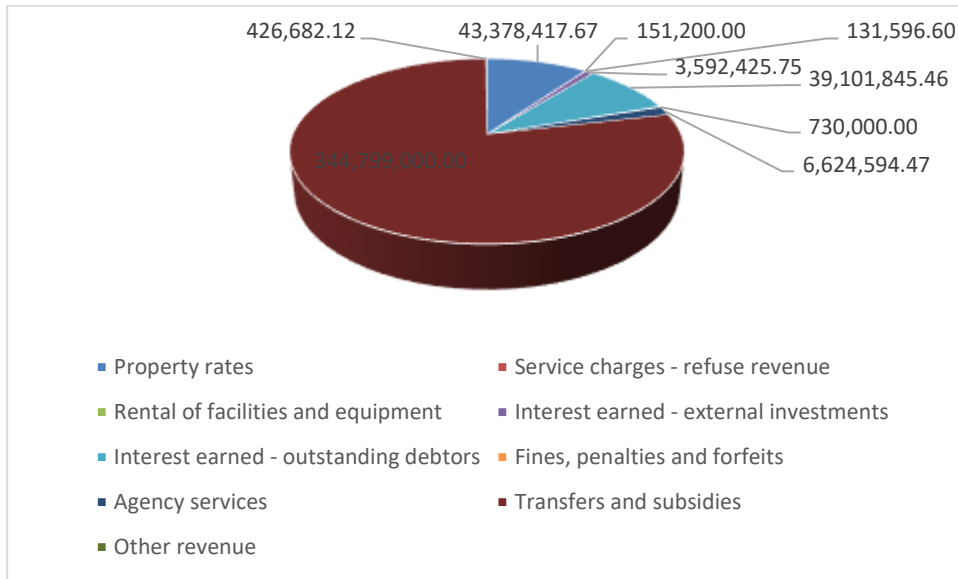
### 2.2.1 Medium-term outlook: operating revenue

The following table is a breakdown of the adjusted operating revenue over the medium-term:

**Table 15 Breakdown of the adjusted operating revenue over the medium-term**

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30 September 2020								
Description	Ref	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10			
R thousands	1	A	E	F	G	H		
<b>Revenue By Source</b>								
Property rates	2	43,378	-	-	-	43,378	43,476	43,587
Service charges - refuse revenue	2	151	-	-	-	151	181	240
Rental of facilities and equipment		132			-	132	138	141
Interest earned - external investments		3,592			-	3,592	3,726	3,814
Interest earned - outstanding debtors		39,102			-	39,102	39,174	39,569
Dividends received		-			-	-	-	-
Fines, penalties and forfeits		730			-	730	800	850
Licences and permits		-			-	-	-	-
Agency services		6,625			-	6,625	6,657	6,815
Transfers and subsidies		288,251	56,548		56,548	344,799	308,384	322,462
Other revenue	2	427	-	-	-	427	430	452
Gains					-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>382,388</b>	<b>56,548</b>	<b>-</b>	<b>56,548</b>	<b>438,936</b>	<b>402,966</b>	<b>417,930</b>

The following chart is a breakdown of the operational revenue per main category for the 2020/21 financial year as adjusted.



Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from the transfers recognised – operational (government grants), Property rates, capital grants from organs of state and other minor charges (such as licenses and permits etc).

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- National Treasury guidelines;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase/decrease in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The approved tariff rates for the 2020/21 MTREF for Property rates remain unadjusted and can be shown as follows:

**Table 16 Approved tariff reduction over the medium-term**

Revenue Category	Approved Tarrif 2017/18	Approved Tarrif 2018/19	Approved Tarrif 2019/20	Approved Tarrif 2012021
Property Rates	0.16 Cents	0.16 Cents	0.16 Cents	0.16 Cents



Revenue to be generated from property rates remains unchanged as originally budgeted at **R 43.3 million** for the 2020/21 financial year.

Operational grants and subsidies amount to **R 344.7 million**, **R 308.3 million** and **R 322.4 million** for 2020/21, 2021/22 and 2022/23 respectively. The annual budget for the operational grants increased by **R 56.5 million** to **R 344.7 million**, the increase is the additional Equitable Share funding for the 2020/21 financial year as appropriated in the revised DoRA.

Investment revenue also remained unchanged at **R 3.5 million** for the 2020/21 financial year.

For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity. The 2020/21 MTREF adjusted budget shows an operating surplus to the amount of **R 162.8 million** (2020/21), **R 137.9 million** (2021/22) and **R 127.6 million** (2022/23). The budgeted surplus for the 2020/21 will partly be used to fund the budgeted capital projects for the financial year.

**2.2.2. Medium-term outlook: capital revenue**

The following table is a breakdown of the funding composition of the 2020/21 medium-term capital programme:

**Table 17 Sources of capital revenue over the MTREF**

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30 September 2020												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Transfers recognised - capital	4	126,118	-	-	-	-	36,700	-	36,700	162,818	137,994	127,668
Borrowing									-	-		
Internally generated funds									-	-		
<b>Total Capital Funding</b>		<b>126,118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,700</b>	<b>-</b>	<b>36,700</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>

The total adjusted capital budget of **R 162.8 million** is funded by government grants in a form of MIG **R 61 million** and Equitable share **R 101.8 million** for the 2020/21 financial year.

NB: Details of the capital projects and adjustments are in table SB 19 (List of capital programmes and projects affected by adjustments)

**2.2.3. Cash Flow Management**

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understand ability for councillors and management of the municipality. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;



- Clear separation of capital and operating receipts from government, which also enables cash from ‘Ratepayers and other’ to be provide for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue and other own sources of revenue

**Table 18 MBRR Table B7 – Adjusted Budget cash flow statement**

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows - 30 September 2020									
Description	Ref	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23	
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10			
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		13,736	-		-	13,736	16,283	20,740	
Service charges		39	90		90	129	142	155	
Other revenue		35,642	-		-	35,642	43,533	45,532	
Transfers and Subsidies - Operational	1	288,251	56,548		56,548	344,799	308,384	322,462	
Transfers and Subsidies - Capital	1	61,710	-		-	61,710	67,025	70,918	
Interest		3,324	-		-	3,324	3,656	4,022	
Dividends		-	-		-	-	-	-	
Payments									
Suppliers and employees		(243,158)	(19,165)		(19,165)	(262,323)	(259,692)	(285,285)	
Finance charges		-	-		-	-	-	-	
Transfers and Grants	1	(4,800)	-		-	(4,800)	(5,000)	(5,300)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>154,744</b>	<b>37,473</b>	<b>-</b>	<b>37,473</b>	<b>192,217</b>	<b>174,332</b>	<b>173,244</b>	
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Payments									
Capital assets		(126,118)	(36,700)		(36,700)	(162,818)	(137,994)	(127,668)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(126,118)</b>	<b>(36,700)</b>	<b>-</b>	<b>(36,700)</b>	<b>(162,818)</b>	<b>(137,994)</b>	<b>(127,668)</b>	
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Payments									
Repayment of borrowing					-	-			
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>28,626</b>	<b>773</b>	<b>-</b>	<b>773</b>	<b>29,399</b>	<b>36,337</b>	<b>45,576</b>	
Cash/cash equivalents at the year begin:	2	9,052	2,204		2,204	11,256	40,655	76,992	
Cash/cash equivalents at the year end:	2	37,679	2,977		2,977	40,655	76,992	122,569	

The above table shows a **R 29.3 million** net increase in cash held for the 2020/21 financial year and is boosted by the **R 11.2 million** positive opening balance of the municipality’s bank account, the



municipality's cash flow position improves over the 2020/21 MTREF with increasing net increases in the cash flow.

#### Property Rates

- The municipality has managed to collect **R 3.8 million** from government departments and local businesses by the end of September 2020. The municipality has also considered the customers who pay their accounts on a monthly basis in its calculation for the budgeted cash flow from this source of revenue. It is therefore expected that the municipality will be able to reach its targeted inflow of **R 13.7 million** from property rates by the end of the financial year.

#### Other Revenue

- Other revenue sources include the rental of facilities, traffic fines, VAT refunds and agency income. The municipality has managed to collect **R 9.7 million** for this sources of cash flow combined by 30 September 2020, with about 90% of the collection coming from the VAT refunds covering the 1<sup>st</sup> quarter of the 2020/21 financial year.
- All other revenue sources are projected to be collected at 100% as per the adjustments budget.

#### Government Grants & Transfers Cash Flow Assumptions

- All government grants are projected to be received at 100% and all conditional grants are projected to be spent at 100% by end of the financial year.

#### Interest on investments Cash Flow Assumptions

- The interest on investments is projected to be received at 100% and no budget adjustments were effected on this budget for the 2020/21 financial year.

### 2.2.4. Cash Backed Reserves/Accumulated Surplus Reconciliation.

This following table highlights the requirements of the MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination

**Table 19 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation**

LIM473 Makhuduthamaga - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30 September 2020								
Description	Ref	Budget Year 2020/21					Budget Year	Budget Year
		Original	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Govt	Adjus.	Adjus.	Budget	Budget	Budget
		7	8	9	10			
		A	E	F	G	H		
<b>R thousands</b>								
<b><u>Cash and investments available</u></b>								
Cash/cash equivalents at the year end	1	37,679	2,977	-	2,977	40,655	76,992	122,569
Other current investments > 90 days		-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>37,679</b>	<b>2,977</b>	<b>-</b>	<b>2,977</b>	<b>40,655</b>	<b>76,992</b>	<b>122,569</b>
<b><u>Applications of cash and investments</u></b>								
Unspent conditional transfers		-	-	-	-	-	-	-
Other working capital requirements	2	45,349		-	-	45,349	59,885	62,828
Other provisions								
Long term investments committed		-		-	-	-	-	-
Reserves to be backed by cash/investments		-		-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>45,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,349</b>	<b>59,885</b>	<b>62,828</b>
<b>Surplus(shortfall)</b>		<b>(7,670)</b>	<b>2,977</b>	<b>-</b>	<b>2,977</b>	<b>(4,693)</b>	<b>17,107</b>	<b>59,741</b>
<b><u>Other working capital requirements</u></b>								
Debtors		-				-	-	-
Creditors due		45,349				45,349	59,885	62,828
Total		(45,349)				(45,349)	(59,885)	(62,828)

From the above table it can be seen that the cash and investments available was unadjusted at **R 40.6 million** for the 2020/21 financial year.

The municipality is planning to spend on all the conditional grants received during the 2020/21 financial year, therefore the balances on unspent conditional grants are zero throughout the MTREF.

The municipality's third party payments such as SARS under the statutory requirements are accounted for under the employee related costs on B7 as part of the payments to suppliers and employees over the 2020/21 MTREF. The VAT portion is also accounted for as part of the payments to suppliers and employees and also under the capital assets payments on the B7.

The main purpose of the other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. High levels of debtor non-payment and receipt delays will have a greater requirement for working capital. Any underperformance in relation to collections could place upward pressure on the ability of the municipality to meet its creditor obligations.

It can be concluded that the municipality has a surplus against the cash backed and accumulated surpluses reconciliation.

### Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the adjusted budget statement of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA.

**Table 20 MBRR SB6 – Funding compliance measurement**

LIM473 Makhuduthamaga - Supporting Table SB6 Adjustments Budget - funding measurement - 30 September 2020										
Description	Ref	MFMA section	2017/18	2018/19	2019/20	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b	19,278	9,052	11,875	37,679	–	40,655	76,992	122,569
Cash + investments at the yr end less applications - R'000	2	18(1)b	37,443	28,737	3,073	8,826	–	11,833	40,299	88,608
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	0	0	–	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	(66,834)	(34,839)	79,813	126,118	–	162,818	137,994	127,668
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	-6.5%	-4.9%	-6.0%	0.0%	0.0%	0.0%	-5.7%	-5.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	32.7%	55.8%	27.3%	54.6%	0.0%	54.7%	66.0%	72.5%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	179.4%	166.6%	105.9%	89.6%	0.0%	98.1%	89.4%	90.0%
Capital payments % of capital expenditure	8	18(1)c;19	87.8%	105.8%	94.7%	100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				100.0%	0.0%	100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	17.9%	8.1%	0.0%	0.0%	0.0%	0.0%	16.3%	13.3%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%	0.0%	13.4%	13.4%	13.4%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	14.5%	24.5%	14.3%	13.3%	0.0%	13.1%	12.8%	15.4%
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Macro CPIX target</i>						6%	6%	6%	6%	6%
Total service charge revenue						43,530	–	43,530	43,657	43,827
Total service charge revenue - previous year								–	43,530	43,657
Provincial government gazetted allocations			–	–	–	–	–	–	–	–
National government DoRA allocations			322,178	322,837	333,191	349,961	56,548	406,509	375,409	393,377
Cash receipts from ratepayers			7,265	13,017	13,980	49,417	–	49,507	59,959	66,427
Ratepayer & Other revenue			22,242	23,338	51,189	90,544	–	90,544	90,856	91,654
Change in debtors			59,233	31,758	31,585	33,117	–	33,117	4,917	4,687

### 2.3 Adjustments to expenditure on allocations and grant programmes.



- The total annual budget for the Equitable Share has increased by **R 56.5 million** in the 2020/21 financial year.

#### **2.4 Adjustments to allocations and grants made by the municipality.**

Our municipality does not make any allocations or any grants transferred to other municipalities or entities.

#### **2.5 Adjustments to councillor Allowances and employee benefits.**

The following tables indicate the adjustments done on employee related costs and councillor allowances.

**Table 21:**



LIM473 Makhuduthamaga - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 30 September 2020											
Summary of remuneration	Ref	Budget Year 2020/21									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		13,078							-	13,078	0.0%
Pension and UIF Contributions		2,314							-	2,314	0.0%
Medical Aid Contributions		-							-	-	
Motbr Vehicle Allowance		4,748							-	4,748	0.0%
Cellphone Allowance		2,638							-	2,638	
Other benefits and allowances		755							-	755	
<b>Sub Total - Councillors</b>		<b>23,532</b>	<b>-</b>			<b>-</b>		<b>-</b>	<b>-</b>	<b>23,532</b>	<b>0.0%</b>
<b>% increase</b>			<b>(0)</b>							<b>-</b>	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		3,420							-	3,420	0.0%
Pension and UIF Contributions		259							-	259	0.0%
Medical Aid Contributions		506							-	506	0.0%
Motbr Vehicle Allowance		1,218							-	1,218	0.0%
Cellphone Allowance		98							-	98	0.0%
Housing Allowances		137							-	137	
Other benefits and allowances		65							-	65	
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,701</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>5,701</b>	<b>0.0%</b>
<b>% increase</b>			<b>(0)</b>							<b>-</b>	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		43,059						3,240	3,240	46,300	7.5%
Pension and UIF Contributions		8,000						558	558	8,558	7.0%
Medical Aid Contributions		6,046						365	365	6,411	6.0%
Overtime		786						30	30	816	3.9%
Performance Bonus		-						-	-	-	
Motbr Vehicle Allowance		10,375						755	755	11,130	7.3%
Cellphone Allowance		1,890						172	172	2,062	9.1%
Housing Allowances		3,760						307	307	4,067	
Other benefits and allowances		4,392						356	356	4,748	
<b>Sub Total - Other Municipal Staff</b>		<b>78,307</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,784</b>	<b>5,784</b>	<b>84,092</b>	<b>7.4%</b>
<b>% increase</b>											
<b>Total Parent Municipality</b>		<b>107,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,784</b>	<b>5,784</b>	<b>113,325</b>	<b>5.4%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>											
		<b>107,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,784</b>	<b>5,784</b>	<b>113,325</b>	<b>5.4%</b>
<b>% increase</b>											
<b>TOTAL MANAGERS AND STAFF</b>		<b>84,009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,784</b>	<b>5,784</b>	<b>89,793</b>	<b>6.9%</b>



## 2.6 Adjustments to service delivery and budget implementation plan.

- SDBIP for the municipality was reviewed taking in to account the actual performance in the budget by the 30<sup>th</sup> of September 2020. The Adjusted SDBIP was tabled in council on the 30<sup>th</sup> September 2020.

## 2.7 Adjustments to capital expenditure.

- The following table indicates the adjustments on capital projects for 2020/21 MTREF

Table 25:

LIM473 Makhuduthamaga - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 30 September 2020											
Function	Project Description	MTSF Service Outcome	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
						Budget Year 2020/21		Budget Year +1 2021/22		Budget Year +2 2022/23	
R thousands						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
<b>Parent municipality:</b>											
<i>List all capital projects grouped by Function</i>											
Vote 4 - Infrastructure Development	Mashabela_Mphanama 10km	An efficient, competitive and responsive economic infrastructure network	Ward 25	-24	30	14,000	32,000	16,000	16,000	13,200	13,200
Vote 4 - Infrastructure Development	RD Mokwe_Molap/Ntw _10km	An efficient, competitive and responsive economic infrastructure network	Ward 11	-24	29	20,000	32,000	16,000	16,000	13,200	13,200
Vote 7 - Budget and Treasury	Purchases of Other Capital Assets	An efficient, effective and development-oriented public service	Ward 18	-24	29	6,794	12,294	-	-	6,320	6,320
Vote 6 - Corporate Services	Acquisition of IT Infrastructure Assets	An efficient, effective and development-oriented public service	Ward 18	-24	29	3,290	4,290	1,700	1,700	2,000	2,000
<b>Entities:</b>											
<i>List all capital projects grouped by Municipal Entity</i>											



## 2.8 Other Supporting documents.

### 2.8.1 Table 26: SB1

LIM473 Makhuduthamaga - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 30 September 2020								
Description	Ref	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	10	11	12	13		
R thousands								
<b>REVENUE ITEMS</b>								
<b>Property rates</b>								
Total Property Rates		43,378			–	43,378	43,476	43,587
<i>impermissible values in excess of section 17 of MPRA)</i>					–	–		
<b>Net Property Rates</b>		<b>43,378</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43,378</b>	<b>43,476</b>	<b>43,587</b>
<b>Service charges - refuse revenue</b>								
Total refuse removal revenue		151			–	151	181	240
<i>households)</i>					–	–		
<b>Net Service charges - refuse revenue</b>		<b>151</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>151</b>	<b>181</b>	<b>240</b>
<b>Other Revenue By Source</b>								
Fuel Levy		159			–	159	159	160
Other Revenue		267			–	267	270	292
<b>Total 'Other' Revenue</b>	1	<b>427</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>427</b>	<b>430</b>	<b>452</b>
<b>EXPENDITURE ITEMS</b>								
<b>Employee related costs</b>								
Basic Salaries and Wages		46,479	3,240		3,240	49,719	53,199	56,923
Pension and UIF Contributions		8,258	558		558	8,817	9,431	10,091
Medical Aid Contributions		6,552	365		365	6,917	7,401	7,919
Overtime		786	30		30	816	873	934
Motor Vehicle Allowance		11,592	755		755	12,348	13,212	14,137
Cellphone Allowance		1,988	172		172	2,159	2,311	2,472
Housing Allowances		3,897	307		307	4,204	4,498	4,813
Other benefits and allowances		4,457	356		356	4,813	5,152	5,513
<b>sub-total</b>		<b>84,009</b>	<b>5,784</b>	<b>–</b>	<b>5,784</b>	<b>89,793</b>	<b>96,078</b>	<b>102,804</b>
<b>Less: Employees costs capitalised to PPE</b>					–	–		
<b>Total Employee related costs</b>	1	<b>84,009</b>	<b>5,784</b>	<b>–</b>	<b>5,784</b>	<b>89,793</b>	<b>96,078</b>	<b>102,804</b>
<b>Depreciation &amp; asset impairment</b>								
Depreciation of Property, Plant & Equipment		30,920	230		230	31,150	34,320	37,645
<b>Total Depreciation &amp; asset impairment</b>	1	<b>30,920</b>	<b>230</b>	<b>–</b>	<b>230</b>	<b>31,150</b>	<b>34,320</b>	<b>37,645</b>
<b>Contracted services</b>								
<i>Outsourced Services</i>		48,613	4,280		4,280	52,893	50,201	61,989
<i>Consultants and Professional Services</i>		23,406			–	23,406	24,576	25,805
<i>Contractors</i>		12,129			–	12,129	9,064	9,831
<b>Total contracted services</b>		<b>84,148</b>	<b>4,280</b>	<b>–</b>	<b>4,280</b>	<b>88,428</b>	<b>83,842</b>	<b>97,625</b>
<b>Other Expenditure By Type</b>								
Audit fees		3,800			–	3,800	3,990	4,190
<i>Other Expenditure</i>		47,665	5,820		5,820	53,485	44,644	47,600
<b>Total Other Expenditure</b>	1	<b>51,465</b>	<b>5,820</b>	<b>–</b>	<b>5,820</b>	<b>57,285</b>	<b>48,634</b>	<b>51,789</b>
<b>Repairs and Maintenance by Expenditure Item</b>								
Contracted Services	14	48,613			–	48,613	50,201	61,989
<b>Total Repairs and Maintenance Expenditure</b>	15	<b>48,613</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>48,613</b>	<b>50,201</b>	<b>61,989</b>

**2.8.2 Table 27: SB2**

LIM473 Makhuduthamaga - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 30 September 2020								
Description	Ref	Budget Year 2020/21					Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	8 E	9 F	10 G	11 H		
<b>R thousands</b>								
<b>ASSETS</b>								
<b>Consumer debtors</b>								
Consumer debtors		5,870			-	5,870	6,120	7,330
Less: provision for debt impairment		-	-	-	-	-	-	-
<b>Total Consumer debtors</b>	1	<b>5,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,870</b>	<b>6,120</b>	<b>7,330</b>
<b>Debt impairment provision</b>								
Balance at end of year		-	-	-	-	-	-	-
<b>Property, plant &amp; equipment</b>								
PPE at cost/valuation (excl. finance leases)		362,500	6,250		6,250	368,750	389,700	401,500
<b>Total Property, plant &amp; equipment</b>	1	<b>362,500</b>	<b>6,250</b>	<b>-</b>	<b>6,250</b>	<b>368,750</b>	<b>389,700</b>	<b>401,500</b>
<b>LIABILITIES</b>								
<b>Current liabilities - Borrowing</b>								
<b>Total Current liabilities - Borrowing</b>		-	-	-	-	-	-	-
<b>Trade and other payables</b>								
Trade Payables		45,349			-	45,349	59,885	62,828
<b>Total Trade and other payables</b>	1	<b>45,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,349</b>	<b>59,885</b>	<b>62,828</b>
<b>Non current liabilities - Borrowing</b>								
<b>Total Non current liabilities - Borrowing</b>		-	-	-	-	-	-	-
<b>Provisions - non current</b>								
Retirement benefits		7,050			-	7,050	7,850	8,645
Refuse landfill site rehabilitation		19,200	(3,351)		(3,351)	15,849	16,491	17,169
<b>Total Provisions - non current</b>		<b>26,250</b>	<b>(3,351)</b>	<b>-</b>	<b>(3,351)</b>	<b>22,899</b>	<b>24,341</b>	<b>25,814</b>
<b>CHANGES IN NET ASSETS</b>								
<b>Accumulated surplus/(Deficit)</b>								
Accumulated surplus/(Deficit) - opening balance		236,246	(24,123)		(24,123)	212,123	282,210	349,796
Restated balance		236,246	(24,123)	-	(24,123)	212,123	282,210	349,796
Surplus/(Deficit)		126,118	36,700	-	36,700	162,818	137,994	127,668
<b>Accumulated Surplus/(Deficit)</b>	1	<b>362,364</b>	<b>12,577</b>	<b>-</b>	<b>12,577</b>	<b>374,941</b>	<b>420,204</b>	<b>477,464</b>
<b>Reserves</b>								
<b>Total Reserves</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>362,364</b>	<b>12,577</b>	<b>-</b>	<b>12,577</b>	<b>374,941</b>	<b>420,204</b>	<b>477,464</b>



**2.8.4 Table 28: SB7**

LIM473 Makhuduthamaga - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30 September 2020										
Description	Ref	Budget Year 2020/21							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
<b>R thousands</b>		A	7 A1	8 B	9 C	10 D	11 E	12 F		
<b>RECEIPTS:</b>	1, 2									
<u>Operating Transfers and Grants</u>										
<b>National Government:</b>		288,251	-		56,548	-	56,548	344,799	308,384	322,462
Local Government Equitable Share		285,383			56,548		56,548	341,931	304,684	320,692
Finance Management	3	1,700					-	1,700	1,700	1,770
EPWP Incentive		1,168					-	1,168	2,000	-
<b>Total Operating Transfers and Grants</b>	6	288,251	-		56,548	-	56,548	344,799	308,384	322,462
<u>Capital Transfers and Grants</u>										
<b>National Government:</b>		61,710	-		-	-	-	61,710	67,025	70,915
Municipal Infrastructure Grant (MIG)		61,710					-	61,710	67,025	70,915
<b>Total Capital Transfers and Grants</b>	6	61,710	-		-	-	-	61,710	67,025	70,915
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		349,961	-		56,548	-	56,548	406,509	375,409	393,377

**2.8.5 Table 29: SB8**

LIM473 Makhuduthamaga - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 30 September 2020										
Description	Ref	Budget Year 2020/21							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<u>Operating expenditure of Transfers and Grants</u>										
<b>National Government:</b>		288,251	-	-	56,548	-	56,548	344,799	308,384	322,462
Local Government Equitable Share		285,383			56,548		56,548	341,931	304,684	320,692
Finance Management		1,700					-	1,700	1,700	1,770
EPWP Incentive		1,168					-	1,168	2,000	-
<b>Total operating expenditure of Transfers and Grants:</b>		288,251	-	-	56,548	-	56,548	344,799	308,384	322,462
<u>Capital expenditure of Transfers and Grants</u>										
<b>National Government:</b>		61,710	-	-	-	-	-	61,710	67,025	70,915
Municipal Infrastructure Grant (MIG)		61,710					-	61,710	67,025	70,915
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		61,710	-	-	-	-	-	61,710	67,025	70,915
<b>Total capital expenditure of Transfers and Grants</b>		349,961	-	-	56,548	-	56,548	406,509	375,409	393,377



**2.8.6 Table 30: SB9**

LIM473 Makhuduthamaga - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 30 September 2020										
Description	Ref	Budget Year 2020/21							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		2	3	4	5	6	7	+1 2021/22	+2 2022/23	
R thousands		A	A1	B	C	D	E	F		
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		288,251			56,548		56,548	344,799	308,384	322,462
Conditions met - transferred to revenue		288,251	-	-	56,548	-	56,548	344,799	308,384	322,462
<b>Total operating transfers and grants revenue</b>		<b>288,251</b>	<b>-</b>	<b>-</b>	<b>56,548</b>	<b>-</b>	<b>56,548</b>	<b>344,799</b>	<b>308,384</b>	<b>322,462</b>
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts		61,710					-	61,710	67,025	70,915
Conditions met - transferred to revenue		61,710	-	-	-	-	-	61,710	67,025	70,915
Conditions still to be met - transferred to liabilities							-	-		
<b>Total capital transfers and grants revenue</b>		<b>61,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,710</b>	<b>67,025</b>	<b>70,915</b>
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>349,961</b>	<b>-</b>	<b>-</b>	<b>56,548</b>	<b>-</b>	<b>56,548</b>	<b>406,509</b>	<b>375,409</b>	<b>393,377</b>
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-



**2.8.7 Table 31: SB12**

LIM473 Makhuduthamaga - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30 September 2020																	
Description	Ref	Budget Year 2020/21												Full year budget	Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Revenue by Vote</b>																	
Vote 1 - Executive Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Economic Development and Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Budget and Treasury		108,699	9,415	7,831	7,826	155,937	5,958	8,031	8,038	162,998	7,906	7,798	10,210	500,646	500,646	469,991	488,845
<b>Total Revenue by Vote</b>		<b>108,699</b>	<b>9,415</b>	<b>7,831</b>	<b>7,826</b>	<b>155,937</b>	<b>5,958</b>	<b>8,031</b>	<b>8,038</b>	<b>162,998</b>	<b>7,906</b>	<b>7,798</b>	<b>10,210</b>	<b>500,646</b>	<b>500,646</b>	<b>469,991</b>	<b>488,845</b>
<b>Expenditure by Vote</b>																	
Vote 1 - Executive Support		4,133	3,695	4,095	3,515	3,990	3,490	3,890	4,490	3,495	3,823	3,495	3,495	45,609	45,609	51,757	54,729
Vote 2 - Office of the Municipal Manager		971	1,387	1,053	958	887	1,026	1,426	1,046	925	1,174	974	960	12,784	12,784	13,374	14,211
Vote 3 - Economic Development and Planning		683	708	1,383	1,923	3,082	2,733	1,933	1,483	962	3,203	532	483	19,111	19,111	5,562	6,461
Vote 4 - Infrastructure Development		2,981	4,306	3,721	3,959	3,571	3,581	4,624	2,384	3,755	5,331	4,681	3,081	45,973	45,973	41,021	41,802
Vote 5 - Community Services		4,582	2,821	4,270	2,280	3,581	2,751	4,556	2,713	3,384	2,488	4,335	4,532	42,292	42,292	44,110	56,593
Vote 6 - Corporate Services		2,699	1,701	2,191	1,841	1,879	1,832	4,696	1,967	1,731	2,264	2,661	1,864	27,322	27,322	27,736	30,690
Vote 7 - Budget and Treasury		1,792	8,223	12,533	12,102	12,110	11,112	12,330	12,387	12,617	13,797	12,687	23,048	144,738	144,738	148,437	156,692
<b>Total Expenditure by Vote</b>		<b>17,841</b>	<b>22,839</b>	<b>29,245</b>	<b>26,577</b>	<b>29,098</b>	<b>26,524</b>	<b>33,454</b>	<b>26,471</b>	<b>26,870</b>	<b>32,079</b>	<b>29,364</b>	<b>37,464</b>	<b>337,828</b>	<b>337,828</b>	<b>331,996</b>	<b>361,177</b>
<b>Surplus/ (Deficit)</b>		<b>90,858</b>	<b>(13,424)</b>	<b>(21,415)</b>	<b>(18,751)</b>	<b>126,838</b>	<b>(20,566)</b>	<b>(25,423)</b>	<b>(18,433)</b>	<b>136,128</b>	<b>(24,174)</b>	<b>(21,566)</b>	<b>(27,254)</b>	<b>162,818</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>



**2.8.7 Table 32: SB13**

LIM473 Makhuduthamaga - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30 September 2020															Medium Term Revenue and Expenditure Framework		
Description - Standard classification	Ref	Budget Year 2020/21												Full year budget	Budget Year	Budget Year	Budget Year
		July	August	Sept.	October	November	December	January	February	March	April	May	June		2020/21	+1 2021/22	+2 2022/23
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Revenue - Functional</b>																	
<i>Governance and administration</i>		108,699	9,415	7,831	7,826	155,937	5,958	8,031	8,038	162,998	7,906	7,798	10,210	500,646	500,646	469,991	488,845
Finance and administration		108,699	9,415	7,831	7,826	155,937	5,958	8,031	8,038	162,998	7,906	7,798	10,210	500,646	500,646	469,991	488,845
<b>Total Revenue - Functional</b>		<b>108,699</b>	<b>9,415</b>	<b>7,831</b>	<b>7,826</b>	<b>155,937</b>	<b>5,958</b>	<b>8,031</b>	<b>8,038</b>	<b>162,998</b>	<b>7,906</b>	<b>7,798</b>	<b>10,210</b>	<b>500,646</b>	<b>500,646</b>	<b>469,991</b>	<b>488,845</b>
<b>Expenditure - Functional</b>																	
<i>Governance and administration</i>		8,764	15,005	19,871	18,415	18,865	17,459	21,841	19,891	17,738	22,087	19,316	31,198	230,453	230,453	241,303	256,321
Executive and council		4,133	4,942	5,008	4,333	4,737	4,376	4,676	5,397	3,250	5,887	3,829	6,125	56,693	56,693	63,281	67,060
Finance and administration		4,491	9,923	14,724	13,942	13,988	12,943	17,025	14,354	14,348	16,060	15,347	24,934	172,081	172,081	176,232	187,379
Internal audit		140	140	140	140	140	140	140	140	140	140	140	140	1,679	1,679	1,790	1,882
<i>Community and public safety</i>		2,344	3,023	2,833	2,142	3,013	2,613	3,118	2,575	2,437	2,650	2,997	1,075	30,820	30,820	28,892	30,326
Community and social services		107	2,405	395	754	1,030	475	970	792	909	583	759	553	9,733	9,733	9,282	10,107
Sport and recreation		-	140	-	50	75	-	110	45	-	30	100	-	550	550	350	500
Public safety		2,238	138	2,238	1,338	1,238	2,138	1,738	1,738	1,238	1,738	1,738	522	18,036	18,036	16,560	17,718
Housing		-	340	200	-	670	-	300	-	290	300	400	-	2,500	2,500	2,700	2,000
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,079	4,258	5,648	5,457	6,397	5,898	7,592	3,248	5,892	6,388	6,297	4,638	67,792	67,792	53,307	65,696
Planning and development		683	708	1,383	1,923	3,082	2,733	1,933	1,483	1,992	2,173	532	2,977	21,604	21,604	8,227	9,308
Road transport		2,440	3,525	2,740	3,508	2,190	3,140	3,533	1,740	2,775	4,190	3,640	147	33,568	33,568	28,609	29,669
Environmental protection		2,956	25	1,525	25	1,125	25	2,125	25	1,125	25	2,125	1,514	12,620	12,620	16,471	26,720
<i>Trading services</i>		653	553	893	563	823	553	903	757	803	953	753	553	8,764	8,764	8,494	8,834
Energy sources		541	441	781	451	711	441	791	644	691	841	641	441	7,412	7,412	7,048	7,286
Waste management		113	113	113	113	113	113	113	113	113	113	113	113	1,352	1,352	1,446	1,548
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		<b>17,841</b>	<b>22,839</b>	<b>29,245</b>	<b>26,577</b>	<b>29,098</b>	<b>26,524</b>	<b>33,454</b>	<b>26,471</b>	<b>26,870</b>	<b>32,079</b>	<b>29,364</b>	<b>37,464</b>	<b>270,036</b>	<b>337,828</b>	<b>331,996</b>	<b>361,177</b>
<b>Surplus/ (Deficit) 1.</b>		<b>90,858</b>	<b>(13,424)</b>	<b>(21,415)</b>	<b>(18,751)</b>	<b>126,838</b>	<b>(20,566)</b>	<b>(25,423)</b>	<b>(18,433)</b>	<b>136,128</b>	<b>(24,174)</b>	<b>(21,566)</b>	<b>(27,254)</b>	<b>230,610</b>	<b>162,818</b>	<b>137,994</b>	<b>127,668</b>



Makhuduthamaga Local Municipality – LIM473 2019/20 Special Adjusted Budget and MTREF

**2.8.8 Table 33: SB18a**

LIM473 Makhuduthamaga - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 30 September 2020												
Description	Ref	Budget Year 2020/21									Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14			
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		117,628	-	-	-	-	30,000	-	30,000	147,628	136,294	119,347
Roads Infrastructure		117,628	-	-	-	-	30,000	-	30,000	147,628	136,294	119,347
Roads		117,628					30,000		30,000	147,628	136,294	119,347
<b>Community Assets</b>		-	-	-	-	-	2,000	-	2,000	2,000	-	-
Community Facilities		-	-	-	-	-	2,000	-	2,000	2,000	-	-
Stalls							2,000		2,000	2,000		
<b>Other assets</b>		1,500	-	-	-	-	200	-	200	1,700	-	-
Operational Buildings		1,500	-	-	-	-	200	-	200	1,700	-	-
Municipal Offices		1,500					200		200	1,700		
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		2,000	-	-	-	-	-	-	-	2,000	-	1,500
Licences and Rights		2,000	-	-	-	-	-	-	-	2,000	-	1,500
Computer Software and Applications		2,000								2,000		1,500
<b>Computer Equipment</b>		3,290	-	-	-	-	1,000	-	1,000	4,290	1,700	2,000
Computer Equipment		3,290					1,000		1,000	4,290	1,700	2,000
<b>Furniture and Office Equipment</b>		1,200	-	-	-	-	-	-	-	1,200	-	2,800
Furniture and Office Equipment		1,200								1,200		2,800
<b>Machinery and Equipment</b>		500	-	-	-	-	-	-	-	500	-	2,020
Machinery and Equipment		500								500		2,020
<b>Transport Assets</b>		-	-	-	-	-	3,500	-	3,500	3,500	-	-
Transport Assets							3,500		3,500	3,500		
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	126,118	-	-	-	-	36,700	-	36,700	162,818	137,994	127,668



**2.8.9 Table 34: SB18b**

LIM473 Makhuduthamaga - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30 September 2020												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Servitudes												
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights												
<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>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	-	-	-	-	-	-	-	-	-	-	-



**2.8.10 Table 34: SB18c**

LIM473 Makhuduthamaga - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 30 September 2020												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		39,753	-	-	-	-	-	-	-	39,753	41,691	52,739
Roads Infrastructure		25,333	-	-	-	-	-	-	-	25,333	24,035	24,950
Roads		25,333							-	25,333	24,035	24,950
Electrical Infrastructure		2,100	-	-	-	-	-	-	-	2,100	1,500	1,400
LV Networks		2,100							-	2,100	1,500	1,400
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		12,320	-	-	-	-	-	-	-	12,320	16,156	26,389
Landfill Sites		12,320							-	12,320	16,156	26,389
<b>Other assets</b>		2,560	-	-	-	-	-	-	-	2,560	2,810	2,950
Operational Buildings		2,560	-	-	-	-	-	-	-	2,560	2,810	2,950
Municipal Offices		2,560							-	2,560	2,810	2,950
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		3,800	-	-	-	-	-	-	-	3,800	3,000	4,300
Computer Equipment		3,800							-	3,800	3,000	4,300
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-		
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
<b>Transport Assets</b>		2,500	-	-	-	-	-	-	-	2,500	2,700	2,000
Transport Assets		2,500							-	2,500	2,700	2,000
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	48,613	-	-	-	-	-	-	-	48,613	50,201	61,989



**2.8.11 Table 35: General Expenses**

Special Adjusted Annual Expenditure Budget 2020/21 MTREF						
Status	Name	Project	Item	Adjusted Annual Budget 2020/21	Draft Annual Budget 2021/22	Draft Annual Budget 2022/23
<b>Executive Support</b>						
4	O0001/IE01581/F0041/X044/R0278/001/0000	Municipal Running Cost	Air Transport	16,000.00	16,800.00	17,640.00
4	O0001/IE00143/F0041/X044/R0278/001/0000	Municipal Running Cost	Car Rental	45,000.00	47,250.00	49,612.50
4	O0001/IE00062/F0041/X044/R0278/001/0000	Municipal Running Cost	Food and Beverage (Serve	100,000.00	105,000.00	110,250.00
4	O0001/IE00060/F0041/X044/R0278/001/0000	Municipal Running Cost	Accommodation	100,000.00	105,000.00	110,250.00
4	O0001/IE00586/F0041/X044/R0279/001/4520	Municipal Running Cost	Remuneration to Ward Com	4,890,000.00	5,240,000.00	5,400,000.00
4	O0001/IE00592/F0041/X044/R0279/001/4520	Municipal Running Cost	Seating Allowance for Tr	510,000.00	550,000.00	600,000.00
4	O1240-1/IE00571/F0041/X044/R0279/001/4520	Public Participation Mee	Hire Charges	100,000.00	273,000.00	286,650.00
4	O1240-2/IE00626/F0041/X044/R0279/001/4520	Public Participation Mee	Artists and Performers	50,000.00	52,500.00	55,125.00
4	O1240-2/IE00703/F0041/X044/R0279/001/4520	Public Participation Mee	Transport Services	60,000.00	252,000.00	264,600.00
4	O1240-2/IE00667/F0041/X044/R0279/001/4520	Public Participation Mee	Stage and Sound Crew	50,000.00	210,000.00	220,500.00
4	O1240-1/IE00677/F0041/X044/R0279/001/4520	Public Participation Mee	Catering Services	100,000.00	315,000.00	330,750.00
4	O0001/IE00571/F0041/X044/R0278/001/4520	Municipal Running Cost	Hire Charges	250,000.00	262,500.00	275,625.00
4	O0001/IE00677/F0041/X044/R0278/001/4520	Municipal Running Cost	Catering Services	200,000.00	210,000.00	220,500.00
4	O1293-1/IE00667/F0041/X044/R0278/001/4530	Special Events and Funct	Stage and Sound Crew	300,000.00	315,000.00	330,750.00
4	O1293-1/IE00675/F0041/X044/R0278/001/4530	Special Events and Funct	Burial Services	100,000.00	105,000.00	110,250.00
4	O1293-1/IE00677/F0041/X044/R0278/001/4530	Special Events and Funct	Catering Services	500,000.00	525,000.00	551,250.00
4	O1293-1/IE00754/F0041/X044/R0278/001/4530	Special Events and Funct	Gifts and Promotional It	100,000.00	105,000.00	110,250.00
4	O1293-1/IE00703/F0041/X044/R0278/001/4530	Special Events and Funct	Transport Services	200,000.00	210,000.00	220,500.00
4	O1293-1/IE00571/F0041/X044/R0278/001/4530	Special Events and Funct	Hire Charges	800,000.00	840,000.00	882,000.00
4	O0001/IE00751/F0041/X044/R0278/001/4530	Municipal Running Cost	Corporate and Municipal	500,000.00	700,000.00	750,000.00
4	O0001/IE00769/F0041/X044/R0278/001/4530	Municipal Running Cost	Cellular Contract (Subsc	700,000.00	1,200,000.00	1,250,000.00
4	O1220-1/IE00571/F0041/X044/R0279/001/4530	_LIM473_4530_HIV Aware	Hire Charges	200,000.00	340,000.00	357,000.00
				<b>9,871,000.00</b>	<b>11,979,050.00</b>	<b>12,503,502.00</b>
<b>Municipal Manager's Office</b>						
4	O0001/IE00016/F0041/X056/R0278/001/4200	Municipal Running Cost	Business and Financial M	200,000.00	250,000.00	200,000.00
4	O0001/IE00833/F0041/X081/R0278/001/4200	Municipal Running Cost	Audit Committee	500,000.00	600,000.00	680,000.00
				<b>700,000.00</b>	<b>850,000.00</b>	<b>880,000.00</b>
<b>Budget and Treasury</b>						
4	O0001/IE00605/F0041/X047/R0278/001/5200	Municipal Running Cost	Vehicle Tracking	90,000.00	105,000.00	120,000.00
4	O0001/IE01581/F0041/X047/R0278/001/5200	Municipal Running Cost	Air Transport	30,000.00	31,500.00	33,075.00
4	O0001/IE00143/F0041/X047/R0278/001/5200	Municipal Running Cost	Car Rental	30,000.00	31,500.00	33,075.00
4	O0001/IE00060/F0041/X047/R0278/001/5200	Municipal Running Cost	Accommodation	50,000.00	52,500.00	55,125.00
4	O0001/IE00062/F0041/X047/R0278/001/5200	Municipal Running Cost	Food and Beverage (Serve	50,000.00	52,500.00	55,125.00
4	O0001/IE00759/F0041/X049/R0278/001/5200	Municipal Running Cost	Bank Accounts	305,000.00	320,250.00	336,262.50
4	O0001/IE00805/F0041/X049/R0278/001/5200	Municipal Running Cost	Premiums	800,000.00	840,000.00	882,000.00
4	O0001/IE00830/F0041/X049/R0278/001/5200	Municipal Running Cost	Accounting and Auditing	3,560,882.32	1,990,000.00	2,189,500.00
4	O0001/IE00835/F2496/X049/R0278/001/5200	Municipal Running Cost	Business and Financial M	1,250,000.00	1,300,000.00	1,500,000.00
4	O0001/IE00848/F2496/X049/R0278/001/5200	Municipal Running Cost	Valuer and Assessors	800,000.00	1,000,000.00	1,000,000.00
4	O0001/IE00835/F1177/X049/R0278/001/5200	Municipal Running Cost	Business and Financial M	500,000.00	850,000.00	890,000.00
4	O0001/IE00835/F0041/X049/R0278/001/5200	Municipal Running Cost	Business and Financial M	600,000.00	2,081,871.75	2,676,115.88
4	O0001/IE00579/F0041/X049/R0278/001/5200	Municipal Running Cost	Municipal Services	2,500,000.00	2,800,000.00	2,950,000.00
4	O0001/IE00060/F0041/X049/R0278/001/5200	Municipal Running Cost	Accommodation	600,000.00	642,000.00	686,940.00
4	O0001/IE01581/F0041/X049/R0278/001/5200	Municipal Running Cost	Air Transport	30,000.00	32,100.00	34,347.00
4	O0001/IE00062/F0041/X049/R0278/001/5200	Municipal Running Cost	Food and Beverage (Serve	50,000.00	53,500.00	57,245.00
4	O0001/IE00061/F0041/X058/R0278/001/5200	Municipal Running Cost	Daily Allowance	50,000.00	53,500.00	57,245.00
4	O0001/IE00143/F0041/X049/R0278/001/5200	Municipal Running Cost	Car Rental	60,000.00	64,200.00	68,694.00
4	O0001/IE00144/F0041/X049/R0278/001/5200	Municipal Running Cost	Own Transport	100,000.00	107,000.00	114,490.00
4	O0001/IE00607/F0041/X050/R0279/001/5200	Municipal Running Cost	Wet Fuel	3,300,500.00	5,540,000.00	5,700,000.00
4	O0001/IE00808/F0041/X050/R0278/001/5200	Municipal Running Cost	Motor Vehicle Licence an	240,000.00	265,000.00	270,000.00
4	O0001/IE01581/F0041/X058/R0278/001/5200	Municipal Running Cost	Air Transport	25,000.00	26,150.00	27,352.90
4	O0001/IE01583/F0041/X058/R0278/001/5200	Municipal Running Cost	Road Transport	10,000.00	10,460.00	10,941.16
4	O0001/IE00143/F0041/X058/R0278/001/5200	Municipal Running Cost	Car Rental	20,000.00	20,920.00	21,882.32
4	O0001/IE00144/F0041/X058/R0278/001/5200	Municipal Running Cost	Own Transport	140,000.00	146,440.00	153,176.24
4	O0001/IE00062/F0041/X058/R0278/001/5200	Municipal Running Cost	Food and Beverage (Serve	75,000.00	78,450.00	82,058.70
4	O0001/IE00060/F0041/X058/R0278/001/5200	Municipal Running Cost	Accommodation	50,000.00	52,300.00	54,705.80
				<b>15,316,382.32</b>	<b>20,547,141.75</b>	<b>22,059,355.88</b>





	<b>Community Services</b>					
4	O0001/IE00060/F0041/X006/R0278/001/5066	Municipal Running Cost	Accommodation	100,000.00	104,600.00	109,411.60
4	O0001/IE00062/F0041/X006/R0278/001/5066	Municipal Running Cost	Food and Beverage (Serve	40,000.00	41,840.00	43,764.64
4	O0001/IE01583/F0041/X006/R0278/001/5066	Municipal Running Cost	Road Transport	30,000.00	31,380.00	32,823.48
4	O0001/IE00143/F0041/X006/R0278/001/5066	Municipal Running Cost	Car Rental	40,000.00	41,840.00	43,764.64
4	O0001/IE00144/F0041/X006/R0278/001/5066	Municipal Running Cost	Own Transport	50,000.00	52,300.00	54,705.80
4	O0001/IE00754/F0041/X007/R0278/001/5066	Municipal Running Cost	Gifts and Promotional It	200,000.00	210,000.00	220,000.00
				<b>460,000.00</b>	<b>481,960.00</b>	<b>504,470.00</b>
	<b>Corporate Services</b>					
4	O1235-1/IE00751/F0041/X046/R0278/001/5520	Bathopele Service Delive	Corporate and Municipal	200,000.00	210,000.00	225,000.00
4	O0001/IE00783/F0041/X046/R0278/001/5520	Municipal Running Cost	Senior Management	50,000.00	50,000.00	50,000.00
4	O0001/IE00579/F0041/X046/R0278/001/5520	Municipal Running Cost	Municipal Services	1,400,000.00	1,450,000.00	1,500,000.00
4	O1227-1/IE03752/F0041/X046/R0278/001/5520	Centre of Learning Econo	Bursaries (Non-Employee)	4,000,000.00	1,600,000.00	1,100,000.00
	O0001/IE00555/F0041/X051/R0279/001/5520		Bursaries (Employee)	500,000.00	700,000.00	700,000.00
4	O0001/IE01583/F0041/X046/R0278/001/5520	Municipal Running Cost	Road Transport	15,000.00	15,690.00	16,411.74
4	O0001/IE01581/F0041/X046/R0278/001/5520	Municipal Running Cost	Air Transport	15,000.00	15,690.00	16,411.74
4	O0001/IE00062/F0041/X046/R0278/001/5520	Municipal Running Cost	Food and Beverage (Serve	20,000.00	20,920.00	21,882.32
4	O0001/IE00143/F0041/X046/R0278/001/5520	Municipal Running Cost	Car Rental	18,000.00	18,828.00	19,694.09
4	O0001/IE00144/F0041/X046/R0278/001/5520	Municipal Running Cost	Own Transport	25,000.00	26,150.00	27,352.90
4	O0001/IE00060/F0041/X046/R0278/001/5520	Municipal Running Cost	Accommodation	50,000.00	52,300.00	54,705.80
4	O1297-1/IE00059/F0041/X046/R0278/001/5520	Municipal Health Service	National	400,000.00	500,000.00	600,000.00
4	O0001/IE00059/F0041/X046/R0278/001/5520	Municipal Running Cost	National	500,000.00	400,000.00	400,000.00
4	O1297-1/IE00571/F0041/X046/R0278/001/5520	Municipal Health Service	Hire Charges	1,800,000.00	1,000,000.00	1,100,000.00
4	O0001/IE00757/F0041/X051/R0278/001/5520	Municipal Running Cost	Staff Recruitment	200,000.00	270,000.00	300,000.00
4	O0001/IE00584/F0041/X051/R0278/001/5520	Municipal Running Cost	Professional Bodies, Mem	1,000,000.00	1,250,000.00	1,300,000.00
4	O0001/IE00060/F0041/X051/R0278/001/5520	Municipal Running Cost	Accommodation	70,000.00	73,220.00	76,588.12
4	O0001/IE00144/F0041/X051/R0278/001/5520	Municipal Running Cost	Own Transport	40,000.00	41,840.00	43,764.64
4	O0001/IE00143/F0041/X051/R0278/001/5520	Municipal Running Cost	Car Rental	40,000.00	41,840.00	43,764.64
4	O0001/IE01581/F0041/X051/R0278/001/5520	Municipal Running Cost	Air Transport	30,000.00	31,380.00	32,823.48
4	O0001/IE00062/F0041/X051/R0278/001/5520	Municipal Running Cost	Food and Beverage (Serve	40,000.00	41,840.00	43,764.64
4	O0001/IE00060/F0041/X052/R0278/001/5520	Municipal Running Cost	Accommodation	40,000.00	41,840.00	43,764.64
4	O0001/IE00143/F0041/X052/R0278/001/5520	Municipal Running Cost	Car Rental	30,000.00	31,380.00	32,823.48
4	O0001/IE00144/F0041/X052/R0278/001/5520	Municipal Running Cost	Own Transport	30,000.00	31,380.00	32,823.48
4	O0001/IE00062/F0041/X052/R0278/001/5520	Municipal Running Cost	Food and Beverage (Serve	35,000.00	36,610.00	38,294.06
4	O0001/IE01581/F0041/X052/R0278/001/5520	Municipal Running Cost	Air Transport	25,000.00	26,150.00	27,352.90
4	O0001/IE00060/F0041/X053/R0278/001/5520	Municipal Running Cost	Accommodation	40,000.00	41,840.00	43,764.64
4	O0001/IE00062/F0041/X053/R0278/001/5520	Municipal Running Cost	Food and Beverage (Serve	15,000.00	15,690.00	16,411.74
4	O0001/IE00144/F0041/X053/R0278/001/5520	Municipal Running Cost	Own Transport	20,000.00	20,920.00	21,882.32
4	O0001/IE00143/F0041/X053/R0278/001/5520	Municipal Running Cost	Car Rental	35,000.00	36,610.00	38,294.06
4	O0001/IE01581/F0041/X053/R0278/001/5520	Municipal Running Cost	Air Transport	30,000.00	31,380.00	32,823.48
4	O0001/IE00008/F0041/X064/R0278/001/5520	Municipal Running Cost	Legal Advice and Litigat	900,000.00	400,000.00	300,000.00
4	O0001/IE00753/F0041/X054/R0278/001/5520	Municipal Running Cost	Customer/Client Informat	500,000.00	-	-
4	O0001/IE00758/F0041/X058/R0278/001/5520	Municipal Running Cost	Tenders	500,000.00	540,000.00	600,000.00
				<b>12,613,000.00</b>	<b>9,063,498.00</b>	<b>8,900,399.00</b>
	<b>Economic Development and Planning</b>					
4	O0001/IE00848/F0041/X098/R0279/001/6200	Municipal Running Cost	Valuer and Assessors	300,000.00	-	-
4	O0022-1/IE00021/F0041/X098/R0279/001/6200	_LIM473_6200_Developm	Organisational	2,940,000.00	-	-
4	O0001/IE00060/F0041/X098/R0278/001/6200	Municipal Running Cost	Accommodation	70,000.00	73,220.00	76,588.12
4	O0001/IE01583/F0041/X098/R0278/001/6200	Municipal Running Cost	Road Transport	20,000.00	20,920.00	21,882.32
4	O0001/IE01581/F0041/X098/R0278/001/6200	Municipal Running Cost	Air Transport	10,000.00	10,460.00	10,941.16
4	O0001/IE00062/F0041/X098/R0278/001/6200	Municipal Running Cost	Food and Beverage (Serve	30,000.00	31,380.00	32,823.48
4	O0001/IE00143/F0041/X098/R0278/001/6200	Municipal Running Cost	Car Rental	20,000.00	20,920.00	21,882.32
4	O0001/IE00144/F0041/X098/R0278/001/6200	Municipal Running Cost	Own Transport	30,000.00	31,380.00	32,823.48
				<b>3,420,000.00</b>	<b>188,280.00</b>	<b>196,940.00</b>



<b>Local Economic Development</b>					
O1302-1/IE00667/F0041/X096/R0279/001/6250	LED Summit & Forums & D	Stage and Sound Crew	40,000.00	-	
O1302-1/IE00677/F0041/X096/R0279/001/6250	LED Summit & Forums & D	Catering Services	70,000.00	80,000.00	90,000.00
O1302-1/IE00754/F0041/X096/R0279/001/6250	LED Summit & Forums & D	Gifts and Promotional It	40,000.00	-	-
O1302-1/IE00571/F0041/X096/R0279/001/6250	LED Summit & Forums & D	Hire Charges	400,000.00	-	-
O1249-1/IE03755-1/F2496/X096/R0279/001/6250	SMME Support	SMME Support	4,520,000.00	500,000.00	1,000,000.00
O1354-1/IE00571/F0041/X096/R0279/001/6250	_LIM473_6250_Tourism D	Hire Charges	650,000.00	-	-
			<b>5,720,000.00</b>	<b>580,000.00</b>	<b>1,090,000.00</b>
<b>Electricity and Housing</b>					
O0001/IE00573/F0041/X032/R0278/001/7200	Municipal Running Cost	Indigent Relief	4,800,000.00	5,000,000.00	5,300,000.00
O0293-1/IE00634/F0041/X032/R0279/001/7200	Maintenance of electrici	Electrical	2,100,000.00	1,500,000.00	1,400,000.00
			<b>6,900,000.00</b>	<b>6,500,000.00</b>	<b>6,700,000.00</b>
<b>Technical Services</b>					
O0001/IE01581/F0041/X099/R0278/001/7350	Municipal Running Cost	Air Transport	10,000.00	10,600.00	11,236.00
O0001/IE01583/F0041/X099/R0278/001/7350	Municipal Running Cost	Road Transport	20,000.00	21,200.00	22,472.00
O0001/IE00144/F1182/X099/R0278/001/7350	Municipal Running Cost	Own Transport	200,000.00	212,000.00	224,720.00
O0001/IE00143/F0041/X099/R0278/001/7350	Municipal Running Cost	Car Rental	30,000.00	31,800.00	33,708.00
O0001/IE00060/F0041/X099/R0278/001/7350	Municipal Running Cost	Accommodation	70,000.00	74,200.00	78,652.00
O0001/IE00062/F0041/X099/R0278/001/7350	Municipal Running Cost	Food and Beverage (Serve	30,000.00	31,800.00	33,708.00
			<b>360,000.00</b>	<b>381,600.00</b>	<b>404,496.00</b>
<b>Public Safety</b>					
O0001/IE00632/F0041/X153/R0279/001/8510	Municipal Running Cost	Catering Services	40,000.00	42,000.00	44,100.00
			<b>40,000.00</b>	<b>42,000.00</b>	<b>44,100.00</b>
<b>Roads and Bridges (Operational Expenditure)</b>					
O1346-1/IE00080/F0041/X116/R0279/001/7500	Development of Road Mas	Civil	1,739,130.00	-	-
			<b>1,739,130.00</b>	-	-
<b>Waste Management</b>					
O0001/IE00651/F0041/X004/R0279/001/7750	Municipal Running Cost	Maintenance of Unspecifi	1,000,000.00	400,000.00	400,000.00
O0001/IE00632/F0041/X039/R0279/001/7750	Municipal Running Cost	Catering Services	110,000.00	115,500.00	121,275.00
O1275-1/IE00751/F0041/X039/R0279/001/7750	Environmental awareness	Corporate and Municipal	50,000.00	52,500.00	55,125.00
O0001/IE00571/F0041/X039/R0279/001/7750	Municipal Running Cost	Hire Charges	100,000.00	105,000.00	110,250.00
O0001/IE00667/F0041/X039/R0279/001/7750	Municipal Running Cost	Stage and Sound Crew	40,000.00	42,000.00	44,100.00
			<b>1,300,000.00</b>	<b>715,000.00</b>	<b>730,750.00</b>
<b>Sports Parks and Recreation</b>					
O1333-1/IE00751/F0041/X125/R0279/001/8550	Sports & Culture Promoti	Corporate and Municipal	550,000.00	350,000.00	500,000.00
			<b>550,000.00</b>	<b>350,000.00</b>	<b>500,000.00</b>
<b>Disaster Management</b>					
O1235-2/IE00754/F0041/X019/R0279/001/8250	Disaster awareness campa	Gifts and Promotional It	100,000.00	100,000.00	100,000.00
O1265-1/IE01312/F0041/X019/R0279/001/8250	Disaster relief fund	Clothing Provided	400,000.00	420,000.00	441,000.00
O1265-1/IE01321/F0041/X019/R0279/001/8250	Disaster relief fund	Social Relief	2,600,000.00	1,440,828.79	2,039,086.81
			<b>3,100,000.00</b>	<b>1,960,829.00</b>	<b>2,580,086.00</b>
			<b>62,089,512.32</b>	<b>53,639,358.75</b>	<b>57,094,098.88</b>



## 2.9 Municipal Manager's quality certificate