



MAKHUDUTHAMAGA
LOCAL MUNICIPALITY

DRAFT ANNUAL BUDGET

OF

Makhuduthamaga Local Municipality

2024/25

To

2026/27

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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 organizations
EE	Employment Equity	NKPIs	National Key Performance Indicators
FBS	Free basic services	OHS	Occupational Health and Safety
mSCOA	Municipal Standard Chart of Accounts	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		
IGF	Internally Generated Funds		
FY	Full Year		



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2 PART 1 – Annual Budget & MTREF

2.1 Mayor's report

The Honourable speaker of council, Executive committee members, the Chief whip of council, honourable Councillors, the Chairperson of MPAC, the Chair of chairs, the Municipal manager and his administration team, Managers from other government departments, Leaders of religious denominations, Members of ward committees, local Business leaders present here, Guests and all members of our communities.

Allow me to appreciate and thank all of you for honouring the honourable speaker's invitation to this Ordinary council sitting of today. Your presence here enables not only the implementation and compliance with the provisions of Section 16 (2) of the Municipal Finance Management Act No.56 of 2003 but mainly ensures that our responsibilities towards our people as enshrined in the Constitution of the Republic of South Africa are carried out effectively in the best interest of the people.

Honourable speaker,

The Municipal Finance Management Act No.56 of 2003 section 16 (1) and (2) states that,
“(1) The council of a municipality must for each financial year approve an annual budget for the municipality before the start of the financial year. (2)

Honourable speaker,

Guided by the provisions of the MFMA as indicated above and other relevant sections of



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the Act, and the Municipal Systems Act No.32 of 2000, the management of the municipality working together with all relevant stakeholders have implemented the IDP/Budget time schedule of key deadlines (process plan) as approved by council in June 2021 and performed the annual review of the municipality's Integrated Development Plan as first approved in May 2022 and it is the reviewed IDP that informed the draft annual budget to be tabled in this council today



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Management have further presented to the Executive Committee, the reviewed budget related policies which are consistent with the applicable legislation, regulations and guidelines by the National Treasury. To ensure effective and efficient implementation of the municipality's IDP and Budget for the 2024/25 MTREF.

Honourable Speaker.

To achieve the 2024/26 MTREF service delivery objectives as set out in the budget, developmental projects were identified and the schedule of community consultation of the municipality prepared and performance indicators were set as well as the annual targets to be achieved over the 2024/25 MTREF.

Honourable speaker

Guided by the time schedule adopted by council, we have followed all the necessary processes to ensure that our Integrated Development Plan is not just a compliance document but a plan that carries solution for the needs of our communities.

On behalf of the executive committee of the municipality, I hereby present a projected total revenue budget to the amount of **R 539.7 million** for 2024/25 budget year, **R 544 million** and **R 546.7 million** for the 2025/26 and 2026/27 financial years respectively. The total revenue budget for 2024/25 consists of **R 451 million** from national transfers and grants and **R 92.9 million** from own sources of revenue. The following table summarizes the sources of our projected revenue for the 2024/25 budget year:



National Transfers and grants

Source of revenue	2024/2025 Final Draft Annual Budget
Equitable Shares (ES)	R 363 154 000
Finance Management Grant (FMG)	R 1 800 000
Municipal Infrastructure Grant (MIG)	R 72 858 000
Incentive Grant: Public Works	R 2 348 000
Intergrated National Electrification Grant (INEG)	R 12 431 000
Operation and Maintenance Grant-SDM	R 0
Total national transfers and grants	R 452 591 000

Own revenue sources

Source of revenue	2024/2025 Final Draft Annual Budget
Property Rates	R 63 000 000
Licenses and Permits	R 6 000 000
Interest Earned-External Investments	R 6 590 000
Waste Management	R 340 000
Traffic fines	R 800 000
Interests on outstanding debtors	R 13 000 000
Tender Documents	R 40 000
Site rental	R 190 000



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Other Income	R 300 000
TOTAL	R 87 170 000

The total National transfers and grants for 2025/2026 and 2026/2027 amount to **R 544 million** and **R 546 million** for the two outer years respectively. The total amount from own revenue sources is **R 92.9 million** and **R 100 million** for the two outeryears respectively.

Honourable speaker

The total revenue, presented above is used to fund the total annual budgeted expenditure to the amount of **R 572.7 million** for the 2024/25 financial year. The total annual budgeted expenditure for the two outer years amounts to **R 580 million** and **R 585 million** for 2025/26 and 2026/27 respectively. Out of the total **R 572.7 million** budgeted expenditure for 2024/25, we are funding capital projects with an amount of **R 155.7 million** and the operational expenditure is covered by the remaining **R 417 million**. The total expenditure budget for 2024/235 is allocated per municipal vote as follows:

Vote - Department	2024/2025 Final Draft Annual Budget
Executive Support	R 67 117 690.20
Municipal Manager's Office	R 11 218 880.30
Community services	R 68 816 490.36
Budget and Treasury Office	R 156 296 612.70
Corporate Services	R 47 463 897.23
Economic Development and Planning	R 21 962 741.27
Infrastructure Development	R 44 159 687.92



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Total	R 417 036 000.00
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Honourable speaker

The operational expenditure of **R 417 million** for 2024/25 is allocated as follows per expenditure standard classification:

Vote - Department	2024/2025
	Draft Annual Budget
Salaries, Wages and Allowances	R 141 065 783.00
Councillor Allowances	R 30 216 662.93
General Expenses	R 1 800 000.00
Debt impairment	R 76 147 653.09
Depreciation (PPE)	R 10 000 000.00
Contracted Services	R 34 774 578.20
Repairs and Maintenance (Electricity)	R 60 975 940.00
Repairs and Maintenance (Other Assets)	R 1 500 000.00
Repairs and Maintenance (Building)	R 5 000 000.00
Repairs and Maintenance (Infrastructure Assets)	R 3 000 000.00
Repairs and Maintenance (Community Assets)	R 20 000 000.00
Repairs and Maintenance (Boreholes)	R 0.00
TOTAL	R 417 036 000.00

Honourable speaker

The municipality has allocated a total amount of **R 155.7 million** for capital expenditure budget to be implemented in 2024/25 budget year.



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The capital expenditure for the two outer years of the MTREF amounts to **R 156 million** and **R 169.5 million** for 2025/26 and 2026/27 respectively. We tried our best to cover as many of our wards as possible with the limited financial resources available to our municipality, to ensure that service delivery is spread fairly to all wards of the municipality. We have budgeted **R 1.9 million** for the IT Infrastructure and **R 7 million** for the purchase of other property, plant & equipment.

Honourable speaker

We have allocated total of **R 134 million** for roads, bridges and storm water construction in 2024/25 budget year and we also allocated **R 141 million** and **R 153 million** for 2025/26 and 2026/27 respectively.

We have allocated an amount of **R 12 million** was allocated for Electrification of villages in 2024/25 financial period we also allocated **R 33 million** and **R 14 million** for 2025/26 and 2026/27 respectively

In the 2024/25 budget year we are going to implement the following capital projects which will be funded by a combination of the Municipal Infrastructure Grant ,Equitable Share allocation and Intergrated National Electrification Programme(Municipal) Grant;



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Project	Fund	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Infrastructure Projects				
Construction of Kome Internal Street phase 2_4.2km	MIG	8 391 000.00	20 809 000.00	-
Construction of access road from Jane Furse RDP to Mogorwane(Phase 2)	MIG	10 282 000.00	-	-
Construction of Mathapisa/Soetveld to Kgaruthuthu/Mampana Thabeng access Road_6km	MIG	30 000 000.00	8 000 000.00	-
Construction of access road from Brooklyn to Makoshala/ Mogodi_2.5km	MIG	2 500 000.00	22 371 000.00	8 350 000.00
Installation of 10 Street Lights(Various Villages)				14 862 000.00
Upgrading of Jane furse CBD Internal Road Network(R579)				10 000 000.00
Construction Sekwati/Motlokwe Access Road			-	22 000 000.00
Construction of carbrievie internal street(4.12km)		7 385 000.00	17 027 000.00	-
Construction of Mamone Sekwati-Motlokwe access road(4Km)				23 900 000.00
Specialised waste vehicles(waste compactor truck 10 ton, roller compactor and grader)		10 800 000.00		
Design and construction of Mabopane internal street			4 500 000.00	
Total MIG funded projects		69 358 000.00	72 707 000.00	79 112 000.00
MIG Overheads		3 500 000.00	3 700 000.00	3 900 000.00
Total MIG Expenditure Budget		72 858 000.00	76 407 000.00	83 012 000.00
Construction of Mokwete_Molepane Access Road PH2 (3.5 km)	E/S	15 000 000.00	5 000 000.00	-
Construction of Lobethal_Tisane Access Road_4.2km	E/S			
Construction of access road from Maila Mapitsane to Magolego Tribal Office(4km)	E/S	25 000 000.00	-	-
Construction of access road from Molebeledi/Masemola Moshate to Mamatjেকে to Masemola Moshate(5km)	E/S	2 000 000.00	7 000 000.00	6 890 000.00
Construction of A Access Road from motor gate wonderboom to R579_10km	E/S	2 000 000.00	5 600 000.00	8 700 000.00
Construction of Phaahla/Mamatjেকে to Masehlaneng access road_18 km	E/S	5 000 000.00	8 500 000.00	8 000 000.00
Construction of Topanama access road (9Km)	E/S	-	3 000 000.00	8 000 000.00
Design for Construction of Madibong internal road	E/S	1 500 000.00	6 500 000.00	6 000 000.00
Design for construction of Glein cowie via setebong/dikatone to thoto access road	E/S	-	-	6 408 000.00
Design for construction of Mangwanyane /Kutopo Bridge	E/S	3 000 000.00	6 000 000.00	-
Design and construction of Masanteng access road	E/S		2 000 000.00	
Construction of A Access road from Tsopaneng to Moela Kgopane	E/S	1 000 000.00	5 000 000.00	6 000 000.00
Upgrading of Jane Furse CBD	E/S	6 000 000.00	6 000 000.00	7 000 000.00
Design of grade A DLTC	E/S	1 500 000.00	6 000 000.00	7 000 000.00
Design of access road from ga-moloi to phoshulang	E/S	3 000 000.00	8 000 000.00	10 000 000.00
Total Equitable shares funded projects		65 000 000.00	68 600 000.00	73 998 000.00
Total		134 358 000.00	141 307 000.00	153 110 000.00
INEPG funded projects				
Electrification of various villages	INEPG		13 200 000.00	14 327 000.00
Installation of electrical infrastructure at Soetveld (50H/H)	INEPG	1 000 000.00	-	-
Installation of electrical infrastructure at Mabitane(162 H/H)	INEPG	3 221 000.00	-	-
Installation of electrical infrastructure at Hlalanikahle(70H/H)	INEPG	1 400 000.00	-	-
Installation of electrical infrastructure at Leeukraal(130H/H)	INEPG	2 600 000.00	-	-
Installation of electrical infrastructure at Mohlarekoma(130H/H)	INEPG	3 410 000.00	-	-
Installation of electrical infrastructure at MaKhutso(40H/H)	INEPG	800 000.00	-	-
Total INEG funded projects		12 431 000.00	13 200 000.00	14 327 000.00
Total infrastructure projects		146 789 000.00	154 507 000.00	167 437 000.00
Operational Capital		8 900 000.00	1 987 400.00	2 076 833.00
Total capital Projects for the entire municipality		155 689 000.00	156 494 400.00	169 513 833.00



Honourable speaker

Due to funding constraints, we are forced to implement the longer roads in phases and provide for their funding in multi years. Sixteen of the above mentioned projects will be continued in 2025/26 and 2026/27 where applicable to be completed.

Honorable speaker

I hereby table to this honourable council the following documents for noting and public consultation as mandated by section 16(2) of MFMA read with section 74 and 75a of MSA and Municipal Property Rates Act of 2004:

1. 2024/25 – 2026/27 IDP
2. The 2024/25 MTREF Annual Budget.
3. Reviewed budget related policies.
4. National Treasury MFMA circular No.126 .

The Executive committee of the municipality recommends that, the documents as stated above be tabled and approve for Public Consultation.

I thank you.

2.2 Executive Summary.

Legislative background

In terms of the Municipal Finance Management Act No. 56 of 2003 section 16 (1), the council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. It is a requirement in terms of section 16 (2) that at least 90 days before the start of the financial year, the Mayor of the municipality must table in a council meeting the annual budget before the start of the financial year.



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Complying with section 21 (b) of the MFMA, the mayor of Makhuduthamaga Local Municipality has tabled in a council meeting held in July 2021 a time schedule outlining key deadlines for:

- (i) the preparation, tabling and approval of the annual budget;
- (ii) the annual review of :
 - The integrated development plan in terms of section 34 of the Municipal Systems Act; and
 - The budget-related policies;
- (iii) the tabling and adoption of any amendments to the Integrated Development Plan and the budget-related policies; and
- (iv) All consultative processes forming part of the processes referred to in Subparagraphs (i), (ii)

Budget principles and assumptions

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's financial management strategies and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, considering the cost containment measures as approved by the cabinet, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. The municipality did consider MFMA budget circulars no 122 and 123 in the preparation on this draft budget for the 2024/25 MTREF.

The municipality has reviewed its revenue enhancement strategies to ensure that they are crafted to address the current revenue collection challenges considering the current circumstances and limitations within which the municipality operates. The current sources of revenue were reviewed to identify obstacles for revenue collection and strategies were put in place to improve and sustain collection of revenue from these sources. New available sources of revenue were also identified, and a plan of action was developed for implementation in the next financial years to start collecting revenue from such potential revenue sources.

- The main challenges experienced during the compilation of the 2024/25 MTREF can be summarised as follows:
 - The need to reprioritise infrastructure projects and necessary operational expenditure within the existing limited resources considering the cash flow realities and cash position of the municipality;
 - The municipality's inability to generate enough own revenue to assist in addressing the infrastructure and other service delivery challenges in our communities.
 - The land ownership issues which affect revenue base growth in our municipality and proper town planning in the Jane Furse area, which is the most prominent economic growth point for the municipality.
- The following budgeting principles and guidelines directly informed the compilation of the 2024/25 MTREF budget:



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- The Capital annual budget for 2024/25 and the MTREF was prepared on a zero base principle, meaning that each item or programme was budgeted considering the specification of the project and not the historical expenditure.
- The 2024/25 Adjustment Budget priorities and targets, as well as the base line allocations contained in that Adjustment Budget were considered as the upper limits for the new baselines for the 2024/25 annual budget where resources allow and necessary;
- Only programmes and capital projects contained in the municipality's Integrated Development Plan will be budgeted for during the 2024/25 MTREF to ensure that the budget remain an implementation tool for the municipality's IDP.
- For the 2024/25 financial year and throughout the MTREF, tariffs for property rates will be remain at 0.16 cents(Business Properties), 0.15(Government Properties)and 0.14 cents(Agricultural Properties) in a rand to make property rates affordable to our communities and to encourage debtors to pay their accounts.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;



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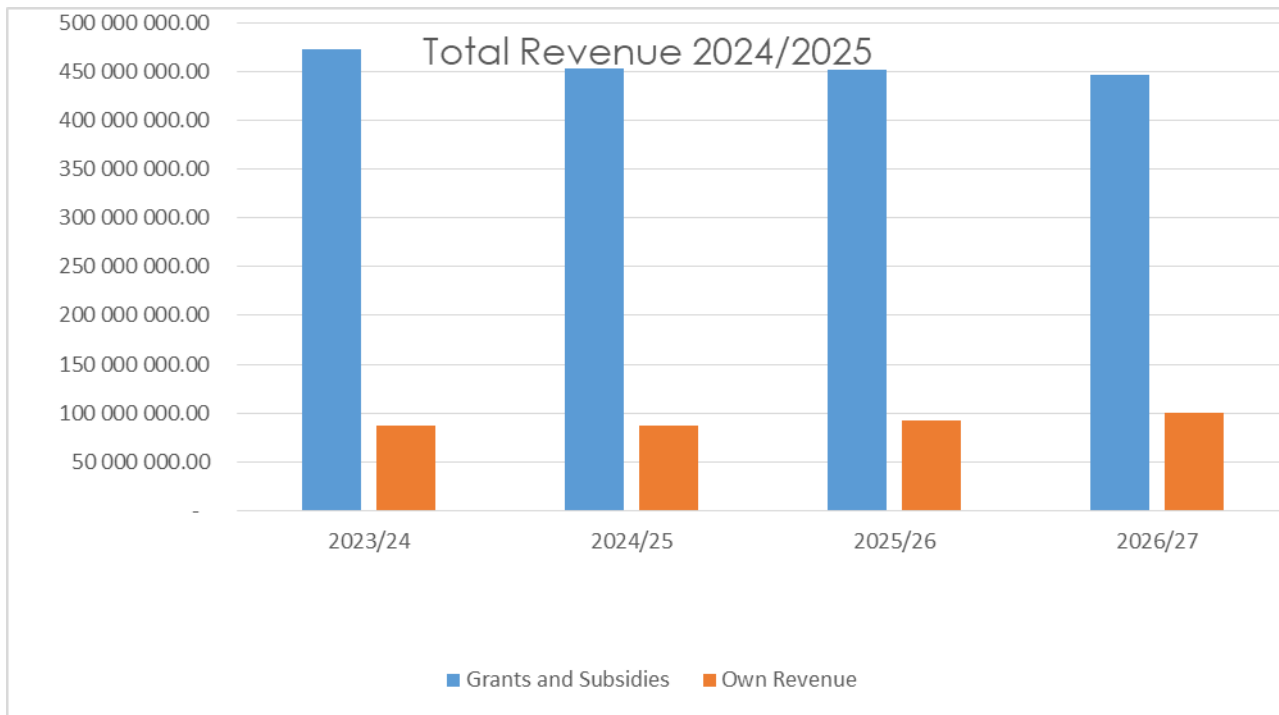
In view of the aforementioned, the following table is a consolidated overview of the 2024/25 Medium-term Revenue and Expenditure Framework as compared to the past budget year:

Table 1 Consolidated Overview of the 2024/2025 MTREF

Description	Adjusted Budget 2023/24	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Total Revenue	560 209 433.00	539 761 000.00	544 366 000.00	546 619 000.00
Total Operating Expenditure	416 936 765.49	417 036 000.00	423 706 744.00	415 981 642.48
Operating surplus/(Deficit)	143 272 667.51	122 725 000.00	120 659 256.00	130 637 357.52
Cash backed reserves (VAT recovery)	64 700 000.00	56 000 000.00	60 000 000.00	65 000 000.00
Surplus excluding capital expenditure	207 972 667.51	178 725 000.00	180 659 256.00	195 637 357.52
Infrastructure Assets: Roads, Bridges & Storm Water	176 364 071.68	134 358 000.00	141 307 000.00	153 110 000.00
Infrastructure Assets: Electricity	20 650 000.00	12 431 000.00	13 200 000.00	14 327 000.00
Community Assets: Park & Cemetery Development		-	-	-
Other Assets:	10 958 595.82	8 900 000.00	1 987 400.00	2 076 833.00
	207 972 667.50	155 689 000.00	156 494 400.00	169 513 833.00
Total surplus/(Deficit)	0.00	23 036 000.00	24 164 856.00	26 123 524.52

The municipality has budgeted a total Revenue of **R 539.7 million** for 2024/25 financial year, **R 544 million** and **and R 546.6 million** for 2025/26 and 2026/27 respectively. Total revenue has decreased by **R 20.4 million** for the 2024/25 financial year when compared to the 2024/25 adjusted revenue budget. For the two outer years, total revenue will increase by **0,85** per cent and **0.41** per cent respectively. The total revenue for 2024/25 includes the grants allocations from the national treasury to the amount of **R 453 million** and own revenue sources to the amount of **R 87 million**. For the two outer years of the MTREF 2025/26 and 2026/27 total grants allocations included in total revenue amounts to **R 451. million** and **R 446 million** respectively while own revenue increases to **R 93 million** and **R 100 million** respectively.

The following bar chart indicates, the revenue growth level of the municipality for the 2024/25 MTREF including the comparison to the current financial year:



Total operating expenditure for the 2024/25 financial year has been appropriated at **R 417 million** and translates into an operating budgeted surplus of **R 123 million** as indicated in table 1 consolidated overview above. This surplus will be used to fund capital expenditure for 2024/25 as indicated in table 1 consolidated overview above. The operating surplus for 2024/25 decreased by **R 20.5 million** as compared the 2023/24 adjusted operational surplus. The operating surplus for the two outer years decreases to **R 2 million** for 2025/26 and increases to **R 9.9 million** in 2026/27 financial year. These surpluses will be used to fund capital projects for two outer years. The municipality will use cash backed reserves to an amount of **R 181 million** to fund the capital expenditure in excess of the budgeted revenue over the MTREF. This reserves are cash backed for vat refunds.

The total capital budget for 2024/25 financial year amounts to **R 155.7 million**. For 2025/26 and 2026/27 budget years, the capital expenditure is budgeted at **R 156 million** and **R 169.5 million** respectively. The municipality's revenue enhancements strategies programme is aiming at amongst other things to address this reduction in capital expenditure in the future budget years.

Operating Revenue Framework

The need to generate sustainable revenue is essential to meet funding requirements for Makhuduthamaga local municipality to continue improving the quality of services provided to its communities and to address the service delivery backlogs. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and high level of unemployment, inadequate town planning, and many other socio-economic challenges in our municipality which directly affects negatively the municipality's revenue generation and collection.



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The expenditure required to address these challenges will always exceed available funding; hence difficult choices have to be made in relation to balance expenditures against realistically anticipated revenues. The municipal property rates tariffs remain unchanged will be remain at 0.16 cents(Business Properties), 0.15(Government Properties)and 0.14 cents(Agricultural Properties) due to a material increase in the values of properties as per the new valuation roll for 2021 to 2026. Council will continue with programmes and steps that will ensure an improvement in community cooperation and improved collection on property rates as it is a major source of the municipality's own revenue. The municipality currently bill property rates on business properties and government properties only, due to the council resolution that was taken to exclude households pending certain processes to be completed.

In an attempt to ensure a strong revenue base, the municipality has also reviewed its revenue enhancement strategy to improve revenue collection in the 2024/25 financial year and the two outer years.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs; (e.g. Waste collection project, business licensing)
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.
- The township establishment in Jane Furse as the primary note for development.

The following table is a summary of the 2024/25 MTREF (classified by main revenue source)

Table 2 Summary of revenue classified by main revenue source;

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	135	150	175	250	250	250	228	340	350	360
Sale of Goods and Rendering of Services		293	313	428	560	460	460	314	340	395	450
Agency services		5 481	5 360	5 669	7 000	7 000	7 000	4 640	6 000	6 200	6 300
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		1 653	3 024	7 217	6 590	5 000	5 000	2 817	3 500	3 800	4 000
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		114	107	160	200	200	200	172	190	200	250
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	435 962	13 018	-	-	-	10 000	-	-	-
Non-Exchange Revenue											
Property rates	2	41 316	44 418	46 454	62 000	62 000	62 000	31 706	63 000	66 150	70 119
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	217	1 093	1 500	1 000	1 000	419	800	900	1 000
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		344 951	300 035	337 037	371 709	381 709	381 709	356 374	370 802	365 464	352 701
Interest		40 171	38 355	13 535	8 000	11 378	11 378	11 098	13 000	15 000	18 000
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		11	11	328	-	-	-	(652)	-	-	-
Other Gains		(1 466)	465	1 814	-	-	-	16	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		432 659	828 419	426 929	457 809	468 997	468 997	417 132	457 972	458 459	453 180

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

The total revenue for the municipality excluding capital transfers amount to **R 457 million** for 2024/25, **R 457.9 million** for 2025/26 and **R 453 million** for 2025/26. The total amount for operational grants to be received for 2024/25 is **R 370 million**. For the two outer years the total operational grants to be received amounts to **R 365 million** and **R 352.7 million** for 2025/26 and 2026/27 financial years respectively. Revenue from government grants forms a significant percentage of the total operating revenue for the municipality for all of the 2024/25 MTREF. This clearly indicate that our municipality is dependent on government grants which contribute 81 per cent of the total operating revenue in 2024/25 budget year and 80 percent in 2025/26 and 78 percent in 2026/27.

Revenue generated from property rates amount to **R 63 million** and the projected interest on property rates overdue accounts amounts to **R 13 million**. The projected interests were calculated considering the current outstanding accounts in the municipality's debtor's book. The total projected revenue from



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property rates when including the interests on overdue accounts amounts to **R 76 million** which is 87 per cent of the total own revenue budget for the 2024/25 financial year.

The revenue from Property rates is budgeted to grow to **R 66 million** in 2025/26 and **R 70 million** in 2026/27 financial year.

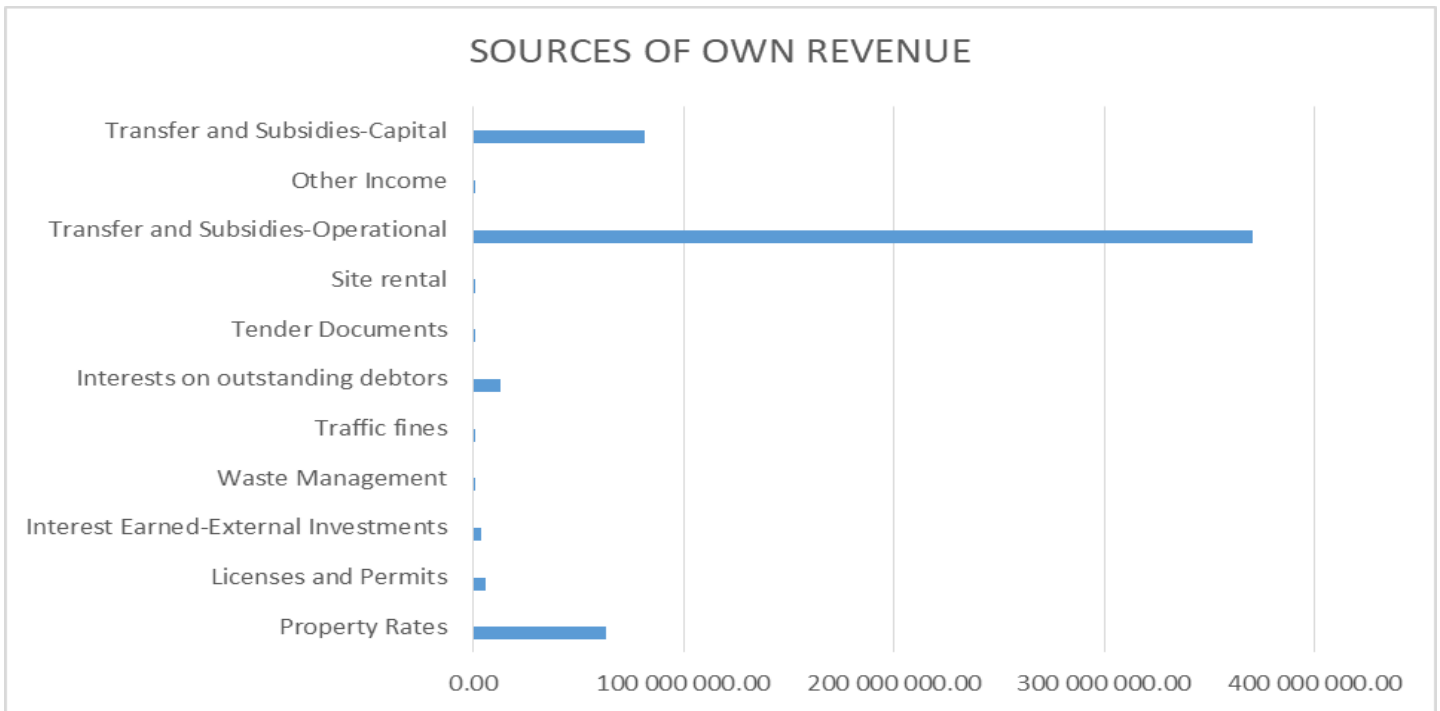
Revenue from Licenses and permits amount to **R 6 million** for 2024/25 budget year, **R 6.2 million** and **R 6.3 million** for 2025/26 and 2026/27 financial years respectively. The municipality is currently approved by national department of transport to have the eNatis system operating from the municipal head office to accelerate the collection of revenue through the traffic licenses.

Other revenue consists of various items such as income received for selling tender documents, Business Licensing ,plan approval and other allocations from LG SITa for skills development.

The following graph indicates the total revenue per source and the percentage of each source to the total operational revenue of **R 516.7 million** for the 2024/25 financial year:

Revenue per source and graph illustration

Source	Amount	Percentage
Property Rates	63 000 000.00	12%
Licenses and Permits	6 000 000.00	1%
Interest Earned-External Investments	3 500 000.00	1%
Waste Management	340 000.00	0%
Traffic fines	800 000.00	0%
Interests on outstanding debtors	13 000 000.00	2%
Tender Documents	40 000.00	0%
Site rental	190 000.00	0%
Transfer and Subsidies-Operational	370 802 000.00	69%
Other Income	300 000.00	0%
Transfer and Subsidies-Capital	81 789 000.00	15%
Total	539 761 000.00	100%



Operating Expenditure Framework

The municipality's expenditure framework for the 2024/25 budget and MTREF is informed by the following:

- The municipality's Spatial Development Framework.
- The infrastructure projects plan in the IDP to address the backlog and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to backlog eradication plan;
- Operational gains/ surpluses will be directed to funding the capital budget.
- Funding was allocated to only projects which have projects implementation plans to guard against under spending.
- The Demand management plan and procurement plan of the municipality.

The following table is a high level summary of the operating annual budget for 2024/25 and MTREF (classified per main type of operating expenditure):

Table 5 Summary of operating expenditure by standard classification item

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Expenditure											
Employee related costs	2	85 247	89 506	101 174	101 092	111 326	111 326	72 564	141 066	139 962	146 260
Remuneration of councillors		23 491	24 015	23 812	27 055	28 182	28 182	21 430	29 563	30 923	32 314
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	2 350	4 195	3 269	1 459	2 459	2 459	2 508	2 000	2 439	2 549
Debt impairment	3	(29)	-	-	5 729	7 836	7 836	-	10 000	10 460	10 931
Depreciation and amortisation		26 072	27 313	28 387	31 160	33 150	33 150	21 221	34 775	36 374	38 011
Interest		1 517	2 035	2 685	-	-	-	-	-	-	-
Contracted services		206 233	219 643	253 724	139 578	159 639	159 639	135 349	133 761	136 314	120 323
Transfers and subsidies		4 777	6 781	5 871	8 462	9 105	9 105	6 913	9 030	9 604	5 312
Irrecoverable debts written off		71 805	374 764	26 175	-	-	-	-	-	-	-
Operational costs		38 685	50 154	70 362	56 670	65 239	65 239	52 890	56 842	57 630	60 282
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		460 149	798 405	515 458	371 205	416 937	416 937	312 874	417 036	423 707	415 982

Employee Related Costs

The budget allocation for employee related costs for the 2024/25 financial year is **R 141 million**, which equals to 34 per cent of the total operating expenditure.

The total budget employee related costs has increased from **R 111 million** in 2023/24 adjusted budget to **R 141 million** in 2024/25 which reflect a 21 per cent increase. This is as a result of the annual estimated percentage increase on employee relate cost as per circular 123 and plus 2 per cent on Job Evaluation implementation as per Salga report on Job rating report for Makhuduthamaga employees .

As part of the municipality's cost reprioritization and cash management strategy to make enough funds available to fund capital projects, non-critical vacancies on the municipal structure were not funded. In addition, expenditure for overtime was only budgeted for the municipal drivers, political offices personnel and traffic officers for emergencies and strict measures has been put in place to ensure that it is not abused considering the cost containment measures as per MFMA circular number 82.

The vacant positions which are budgeted to be filled in the 2024/25 financial year.



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POST	DEPARTMENT	MANAGEMENT	BUDGETED/ NOT BUDGETED
	POST ADVERTISED		
Cashier (X1)	Budget & Treasury Office	Not Shortlisted	BUDGETED
Manager: Community & Social Services (X1)	Community Services	Not Shortlisted	BUDGETED
Traffic Officer (X1)	Community Services	Not Shortlisted	BUDGETED
Manager: IDP (X1)	Economic Development & Planning	Not Shortlisted	BUDGETED
Senior Building Inspector (X1)	Economic Development & Planning	Not Shortlisted	BUDGETED
Manager: Mayor's Office (X1)	Executive Support	Not Shortlisted	BUDGETED
VIP Protection: Mayor (X2)	Executive Support	Not Shortlisted	BUDGETED
Plant Operators (X2)	Economic Development & Planning	Not Shortlisted	BUDGETED
	POST NOT ADVERTISED		
Chief Financial Officer (X1)	Budget & Treasury Office	Vacant as of 01 April 2024	BUDGETED
Waste Management Truck Driver (X3)	Community Services	Vacant	BUDGETED
Manager: Traffic & Law Enforcement (X1)	Community Services	Vacant	BUDGETED
Management Rep: VTS (X1)	Community Services	Vacant	BUDGETED
Tractor Operators (X3) - New Proposed	Economic Development & Planning		BUDGETED
GIS Officer (X1)	Economic Development & Planning	Vacant as of 01/05/2024 & the process of advertising has started	BUDGETED
Manager: PMU (X1)	Infrastructure Development	Vacant as of 01 April 2024	BUDGETED

Remuneration of Councillors

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The total budget for councillor allowances is **R 29.5 million** for 2024/25, **R 30.9 million** and **R 32 million** for 2025/26 and 2026/27 respectively. An increase was projected at inflation projections as per circular no 126.

Debt Impairment

For the 2024/25 financial year this amount equates to **R 10 million**, increase a to **R 10.4 million** in 2025/26 and **R 10.9 million** in 2026/27 respectively. This expenditure is projected for property rates debtors and is considered to be a non-cash flow item. This item is not cash funded as there is no service rendered that is associated with the billed debt and therefore no costs associated with rendering the services were determined, to require cash funding. Revenue generated from Property rates is used to fund this expenditure item to avoid cash flow problems that may arise when customers does not pay. For example, the expenditure for Debt recovery is funded through property rates as a percentage of the amount collected, which means, when there is no collection no expenditure will be incurred.

Depreciation

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy and GRAP 17. The projections were made taking into consideration the municipality's assets value as recorded in the 2022/2023 AFS and new acquisitions for the current year 2023/24 and 2024/25 budget year and the MTREF. Budget appropriations in this regard are **R 34.7 million** for the 2024/25 financial year and equates to 10 per cent of the total operating expenditure. It increases to **R 36 million** and **R 38 million** for 2025/26 and 2026/27 budget years respectively.

Contracted Services



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Contracted services comprises of security services, cleaning services, repairs and maintenance for infrastructure assets and operating leases for office equipment and machinery and maintenance of the landfill side. The budget on contracted service is **R 123 million** for the 2024/25 financial year, it increase to **R 127 million** and decreases to **R 114 million** in the 2025/26 and 2026/27 outer years.

Repairs and maintenance has been budgeted at **15%** percent of the total operational budget.

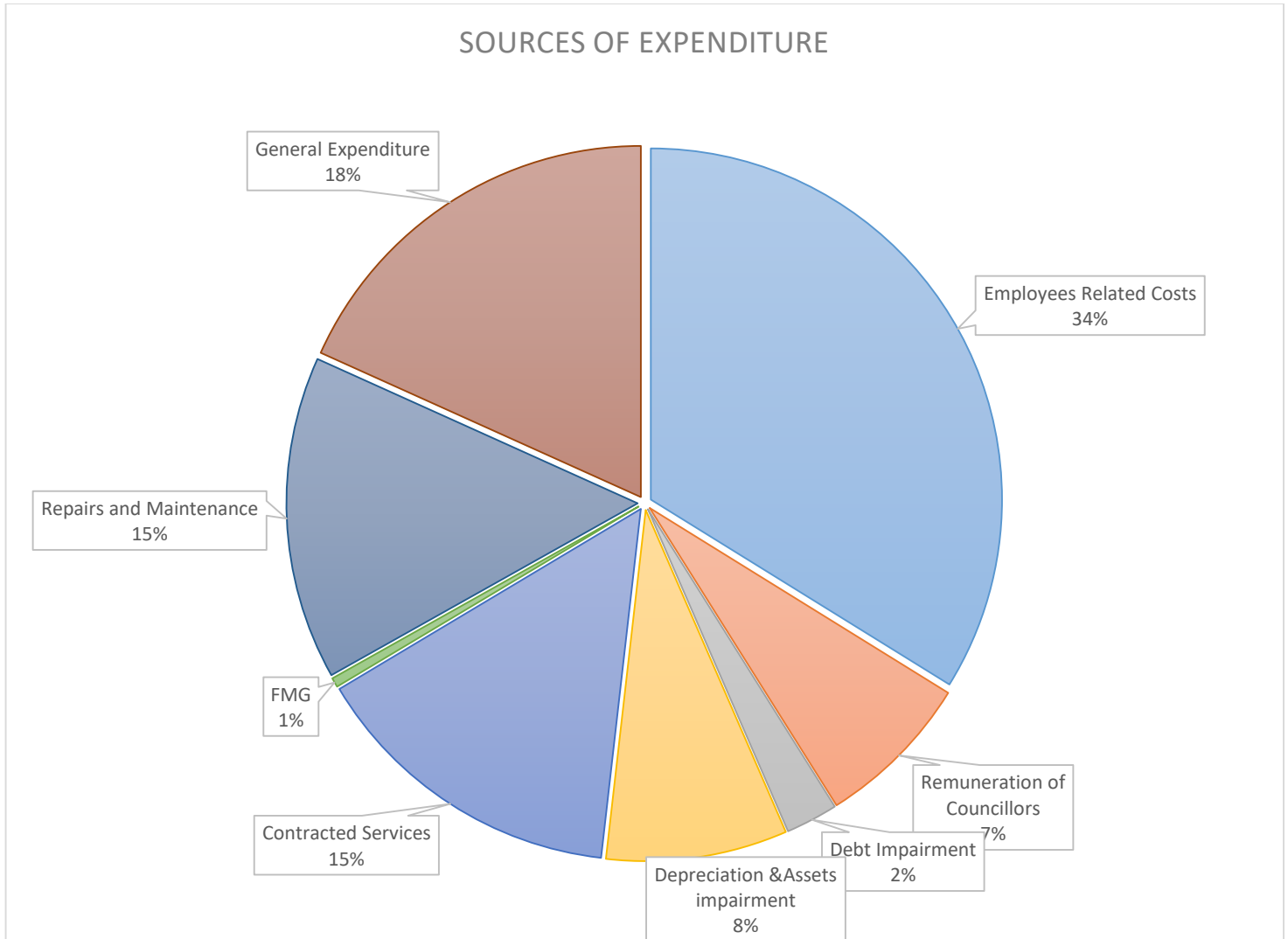
Other Expenditure

The municipality has also budgeted an amount of **R 76 million** on other general expenditure items for the 2024/25 financial year. The budget for the 2025/26 & 2026/27 is **R 75.9 million** & **R 71 million** for the general expenditure.

Furthermore, in compliance to the cost containment measures as approved by the cabinet, the municipality has reduced spending on excessive advertising, travelling, caterings, promotional materials and mandates that belong to other spheres of government for 2024/25 MTREF.

The following bar chart gives a breakdown of the main expenditure categories for the 2024/25 financial year.

Description	Amount	Percentage
Employees Related Costs	141 065 783.00	34%
Remuneration of Councillors	30 216 662.93	7%
Debt Impairment	10 000 000.00	2%
Depreciation & Assets impairment	34 774 578.20	8%
Contracted Services	60 975 940.00	15%
FMG	1 800 000.00	0%
Repairs and Maintenance	62 055 382.78	15%
General Expenditure	76 147 653.09	18%
Total	417 036 000.00	100%



Free Basic Services: Electricity tokens

The municipality provides free basic electricity tokens to indigent households within the municipal jurisdictions to assist them as they cannot afford the electricity costs. Our municipality does not have a license to provide electricity and therefore buys the tokens from Eskom for the affected households who registered with the municipality. To receive these free services the households are required to register in terms of the municipality's Indigent Policy. Details relating to free services, cost of free basic services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table MBRR Table A10 (Basic Service Delivery Measurement)

The cost of the free basic electricity of the registered indigent households is financed through the local government equitable share received in terms of the annual Division of Revenue Act and it has been allocated at **R 1.5 million** for 2024/25, **R 2 million** and **R 2 million** for 2025/26 and 2026/27 respectively.

Capital expenditure

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

Table 3 2024/25 Medium-term capital budget per vote

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote	2										
Single-year expenditure to be appropriated											
Vote 1 - Executive & Council		-	-	-	900	-	-	-	-	-	-
Vote 2 - Finance & Administration		52 200	32 369	65 326	10 700	8 252	8 252	8 252	6 000	-	-
Vote 3 - Finance & Administration 2		-	-	0	13 500	14 569	14 569	14 569	1 900	1 987	2 077
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		-	-	-	1 000	-	-	-	-	-	-
Vote 6 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 7 - Energy Sources		-	-	-	26 550	23 709	23 709	23 709	12 431	13 200	29 189
Vote 8 - Road Transport		(8 220)	16 045	45 381	182 466	156 420	156 420	156 420	124 558	141 307	138 248
Vote 9 - Public Safety		-	-	179	-	-	-	-	-	-	-
Vote 10 - Waste Management		2 457	(2 482)	(11 283)	1 000	1 522	1 522	1 522	10 800	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		46 437	45 932	99 603	236 116	204 473	204 473	204 473	155 689	156 494	169 514
Total Capital Expenditure - Vote		46 437	45 932	99 603	236 116	204 473	204 473	204 473	155 689	156 494	169 514
Capital Expenditure - Functional											
Governance and administration		52 200	32 369	65 326	25 100	22 822	22 822	603 911	7 900	1 987	2 077
Executive and council		-	-	-	900	-	-	-	-	-	-
Finance and administration		52 200	32 369	65 326	24 200	22 822	22 822	603 911	7 900	1 987	2 077
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	179	-	-	-	2 480	-	-	-
Community and social services		-	-	-	-	-	-	2 257	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	179	-	-	-	222	-	-	-
Economic and environmental services		(8 220)	16 045	45 381	183 466	156 420	156 420	187 161	124 558	141 307	138 248
Planning and development		-	-	-	1 000	-	-	-	-	-	-
Road transport		(8 220)	16 045	45 381	182 466	156 420	156 420	187 161	124 558	141 307	138 248
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		2 457	(2 482)	(11 283)	27 550	25 231	25 231	12 454	23 231	13 200	29 189
Energy sources		-	-	-	26 550	23 709	23 709	8 225	12 431	13 200	29 189
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		2 457	(2 482)	(11 283)	1 000	1 522	1 522	4 228	10 800	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	46 437	45 932	99 603	236 116	204 473	204 473	806 006	155 689	156 494	169 514
Funded by:											
National Government		(1 311)	20 464	45 690	93 912	91 212	91 212	125 032	81 789	85 907	93 439
Transfers recognised - capital	4	(1 311)	20 464	45 690	93 912	91 212	91 212	125 032	81 789	85 907	93 439
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		47 747	25 468	53 913	142 204	113 261	113 261	680 973	73 900	70 587	76 075
Total Capital Funding	7	46 437	45 932	99 603	236 116	204 473	204 473	806 006	155 689	156 494	169 514

New and Existing Capital Assets

For 2024/25 an amount of **R 155.6 million** has been appropriated for the new capital expenditure which will be funded by MIG to the amount of **R 69 million**, equitable share & cash backed reserves to the amount of **R 65 million and INEP of R 12 million**. For 2025/26 and 2026/27 the budget has been appropriated at **R 156 million** and **R 169.5 million** respectively.

Infrastructure and Development vote is appropriated the highest allocation of **R 134 million** which amounts to 86 % of the total capital budget for 2024/25 to build roads and bridges , Corporate Services is allocated 1 %, Energy sources 7.9%, Public Safety 1% total capital budget. The remaining 4.1% is allocated to Budget & Treasury Office.

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Project	Fund	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Infrastructure Projects				
Construction of Kome Internal Street phase 2_4.2km	MIG	8 391 000.00	20 809 000.00	-
Construction of access road from Jane Furse RDP to Mogorwane(Phase 2)	MIG	10 282 000.00	-	-
Construction of Mathapisa/Soetveld to Kgaruthuthu/Mampana Thabeng access Road_6km	MIG	30 000 000.00	8 000 000.00	-
Construction of access road from Brooklyn to Makoshala/ Mogodi_2.5km	MIG	2 500 000.00	22 371 000.00	8 350 000.00
Installation of 10 Street Lights(Various Villages)				14 862 000.00
Upgrading of Jane furse CBD Internal Road Network(R579)				10 000 000.00
Construction Sekwati/Motlokwe Access Road			-	22 000 000.00
Construction of carbrievie internal street(4.12km)		7 385 000.00	17 027 000.00	-
Construction of Mamone Sekwati-Motlokwe access road(4Km)				23 900 000.00
Specialised waste vehicles(waste compactor truck 10 ton, roller compactor and grader)		10 800 000.00		
Design and construction of Mabopane internal street			4 500 000.00	
Total MIG funded projects		69 358 000.00	72 707 000.00	79 112 000.00
MIG Overheads		3 500 000.00	3 700 000.00	3 900 000.00
Total MIG Expenditure Budget		72 858 000.00	76 407 000.00	83 012 000.00
Construction of Mokwete_Molepane Access Road PH2 (3.5 km)	E/S	15 000 000.00	5 000 000.00	-
Construction of Lobethal_Tisane Access Road_4.2km	E/S			
Construction of access road from Maila Mapitsane to Magolego Tribal Office(4km)	E/S	25 000 000.00	-	-
Construction of access road from Molebeledi/Masemola Moshate to Mamatjekele to Masemola Moshate(5km)	E/S	2 000 000.00	7 000 000.00	6 890 000.00
Construction of A Access Road from motor gate wonderboom to R579_10km	E/S	2 000 000.00	5 600 000.00	8 700 000.00
Construction of Phaahla/Mamatjekele to Masehlaneng access road_18 km	E/S	5 000 000.00	8 500 000.00	8 000 000.00
Construction of Topanama access road (9Km)	E/S	-	3 000 000.00	8 000 000.00
Design for Construction of Madibong internal road	E/S	1 500 000.00	6 500 000.00	6 000 000.00
Design for construction of Glein cowie via setebong/dikatone to thoto access road	E/S	-	-	6 408 000.00
Design for construction of Mangwanyane /Kutopo Bridge	E/S	3 000 000.00	6 000 000.00	-
Design and construction of Masanteng access road	E/S		2 000 000.00	
Construction of A Access road from Tsopaneng to Moela Kgopane	E/S	1 000 000.00	5 000 000.00	6 000 000.00
Upgrading of Jane Furse CBD	E/S	6 000 000.00	6 000 000.00	7 000 000.00
Design of grade A DLTC	E/S	1 500 000.00	6 000 000.00	7 000 000.00
Design of access road from ga-moloi to phoshulang	E/S	3 000 000.00	8 000 000.00	10 000 000.00
Total Equitable shares funded projects		65 000 000.00	68 600 000.00	73 998 000.00
Total		134 358 000.00	141 307 000.00	153 110 000.00
INEPG funded projects				
Electrification of various villages	INEPG		13 200 000.00	14 327 000.00
Installation of electrical infrastructure at Soetveld (50H/H)	INEPG	1 000 000.00	-	-
Installation of electrical infrastructure at Mabitane(162 H/H)	INEPG	3 221 000.00	-	-
Installation of electrical infrastructure at Hlalanikahle(70H/H)	INEPG	1 400 000.00	-	-
Installation of electrical infrastructure at Leeukraal(130H/H)	INEPG	2 600 000.00	-	-
Installation of electrical infrastructure at Mohlarekoma(130H/H)	INEPG	3 410 000.00	-	-
Installation of electrical infrastructure at MaKhutso(40H/H)	INEPG	800 000.00	-	-
Total INEG funded projects		12 431 000.00	13 200 000.00	14 327 000.00
Total infrastructure projects		146 789 000.00	154 507 000.00	167 437 000.00
Operational Capital		8 900 000.00	1 987 400.00	2 076 833.00
Total capital Projects for the entire municipality		155 689 000.00	156 494 400.00	169 513 833.00



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Below are the consolidated detailed operational projects which form part of the total budgeted operational expenditure for the 2024/25 financial year and the MTREF:

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
	Excutive Support				
General Expenses					
O1223-1/IE00059/F0041/X044/R0279/001/4520	National	Capacity Building Of Councilor	1 500 000.00	1 569 000.00	1 639 605.00
O0001/IE00586/F0041/X044/R0279/001/4520	Remuneration to Ward Com	Ward Committee Incentives	5 934 700.00	6 207 696.20	6 487 042.53
O1240-1/IE00571/F0041/X044/R0279/001/4520	Hire Charges	Public Participations	500 000.00	523 000.00	546 535.00
O1240-2/IE00703/F0041/X044/R0279/001/4520	Transport Services	Public Participations	180 000.00	188 280.00	196 752.60
O1240-2/IE00667/F0041/X044/R0279/001/4520	Stage and Sound Crew	Public Participations	200 000.00	209 200.00	218 614.00
O1240-1/IE00677/F0041/X044/R0279/001/4520	Catering Services	Public Participations	450 000.00	470 700.00	491 881.50
			8 764 700.00	9 167 876.20	9 580 430.63
O0001/IE00571/F0041/X044/R0278/001/4520	Hire Charges	Council Logistics	150 000.00	156 900.00	163 960.50
O0001/IE00677/F0041/X044/R0278/001/4520	Catering Services	Council Logistics	200 000.00	209 200.00	218 614.00
			350 000.00	366 100.00	382 574.50
O0001/IE00781/F0041/X044/R0278/001/4520	Total for All Other Coun	Whippery Support	40 000.00	41 840.00	43 722.80
O0001/IE00836/F0041/X044/R0279/001/4520	MPAC Projects	MPAC	300 000.00	313 800.00	327 921.00
O1293-1/IE00667/F0041/X044/R0278/001/4530	Stage and Sound Crew	Special Programmes	300 000.00	313 800.00	327 921.00
O1293-1/IE00677/F0041/X044/R0278/001/4530	Catering Services	Special Programmes	700 000.00	732 200.00	765 149.00
O1293-1/IE00754/F0041/X044/R0278/001/4530	Gifts and Promotional It	Special Programmes	600 000.00	627 600.00	655 842.00
O1293-1/IE00703/F0041/X044/R0278/001/4530	Transport Services	Special Programmes	450 000.00	470 700.00	491 881.50
O1293-1/IE00571/F0041/X044/R0278/001/4530	Hire Charges	Special Programmes	500 000.00	523 000.00	546 535.00
			2 890 000.00	3 022 940.00	3 158 972.30
O0001/IE01581/F0041/X044/R0278/001/0000	Air Transport	Travel & Accomodation	100 000.00	104 600.00	109 307.00
O0001/IE00143/F0041/X044/R0278/001/0000	Car Rental	Travel & Accomodation	24 301.13	25 418.99	26 562.84
O0001/IE00062/F0041/X044/R0278/001/0000	Food and Beverage (Serve	Travel & Accomodation	73 833.87	77 230.22	80 705.58
O0001/IE00060/F0041/X044/R0278/001/0000	Accommodation	Travel & Accomodation	450 000.00	470 700.00	491 881.50
O0001/IE00144/F0041/X044/R0278/001/0000	Own Transport	Travel & Accomodation	180 000.00	188 280.00	196 752.60
			828 135.00	866 229.21	905 209.52
O0001/IE00751/F0041/X044/R0278/001/4530	Corporate and Municipal	Corp Branding & Marketing	1 300 000.00	1 359 800.00	1 420 991.00
O0001/IE00769/F0041/X044/R0278/001/4530	Cellular Contract (Subsc	Multi-media bulk purchases	1 000 000.00	1 046 000.00	1 093 070.00
O0001/IE00583/F0045/X044/R0279/001/4530	Printing, Publications a	Publications	2 000 000.00	1 092 000.00	1 141 140.00
O1240-2/IE00667/F0041/X044/R0279/001/4530	Stage and Sound Crew	Outreach Programmes Mayor	100 000.00	104 600.00	109 307.00
O1240-2/IE00703/F0041/X044/R0279/001/4530	Transport Services	Outreach Programmes Mayor	100 000.00	104 600.00	109 307.00
O1240-2/IE00677/F0041/X044/R0279/001/4530	Catering Services	Outreach Programmes Mayor	150 000.00	156 900.00	163 960.50
O1240-2/IE00772/F0041/X044/R0279/001/4530	Radio and TV Transmissio	Outreach Programmes Mayor	100 000.00	104 600.00	109 307.00
O1240-2/IE00754/F0041/X044/R0279/001/4530	Gifts and Promotional It	Outreach Programmes Mayor	150 000.00	156 900.00	163 960.50
O1240-2/IE00571/F0041/X044/R0279/001/4530	Hire Charges	Outreach Programmes Mayor	100 000.00	104 600.00	109 307.00
			5 000 000.00	4 230 000.00	4 420 350.00
		General Expenses	17 832 835.00	17 653 145.41	18 447 536.95
Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Municipal Manager's Office					
General Expenditure					
O0001/IE00016/F0041/X056/R0278/001/4200	Business and Financial M	Risk Management Programmes	250 000.00	261 500.00	273 267.50
O0001/IE00833/F0041/X081/R0278/001/4200	Audit Committee	Perf Audit Committee Support	850 000.00	889 100.00	929 109.50
			1 100 000.00	1 150 600.00	1 202 377.00



Makhuduthamaga Local Municipality Draft Annual Budget and MTREF 2024/25

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Budget and Treasury					
Genera Expenses					
O0001/IE00605/F0041/X047/R0278/001/5200	Vehicle Tracking	Vehicle Tracking	113 482.25	118 702.43	124 044.04
O0001/IE03969/F0791/X047/R0278/001/5200	Non Structured		-	0.00	0.00
O0001/IE01581/F0041/X047/R0278/001/5200	Air Transport	Travel & Accomodation	14 025.73	14 670.91	15 331.11
O0001/IE00143/F0041/X047/R0278/001/5200	Car Rental	Travel & Accomodation	21 431.67	22 417.53	23 426.32
O0001/IE00060/F0041/X047/R0278/001/5200	Accommodation	Travel & Accomodation	60 000.00	62 760.00	65 584.20
O0001/IE00062/F0041/X047/R0278/001/5200	Food and Beverage (Serve	Travel & Accomodation	31 757.36	33 218.19	34 713.01
O0001/IE00060/F0041/X049/R0278/001/5200	Accommodation	Travel & Accomodation	250 000.00	261 500.00	273 267.50
O0001/IE01581/F0041/X049/R0278/001/5200	Air Transport	Travel & Accomodation	36 082.94	37 742.76	39 441.18
O0001/IE00062/F0041/X049/R0278/001/5200	Food and Beverage (Serve	Travel & Accomodation	31 815.24	33 278.74	34 776.28
O0001/IE00061/F0041/X049/R0278/001/5200	Daily Allowance	Travel & Accomodation	31 815.24	33 278.74	34 776.28
O0001/IE00143/F0041/X049/R0278/001/5200	Car Rental	Travel & Accomodation	60 000.00	62 760.00	65 584.20
O0001/IE00144/F0041/X058/R0278/001/5200	Own Transport	Travel & Accomodation	60 000.00	62 760.00	65 584.20
O0001/IE00062/F0041/X058/R0278/001/5200	Food and Beverage (Serve	Travel & Accomodation	14 363.06	15 023.76	15 699.83
O0001/IE00759/F0041/X049/R0278/001/5200	Bank Accounts	Bank Charges	350 000.00	366 100.00	382 574.50
O0001/IE00830/F0041/X049/R0278/001/5200	Accounting and Auditing	Audit Fees	5 522 985.00	5 777 042.31	6 037 009.21
O0001/IE00579/F0041/X049/R0278/001/5200	Municipal Services	Electricity	3 600 000.00	2 719 600.00	2 841 982.00
O0001/IE00607/F0041/X050/R0279/001/5200	Wet Fuel	Plant : Fuel And Oil	4 000 000.00	4 184 000.00	4 372 280.00
O0001/IE00808/F0041/X050/R0278/001/5200	Motor Vehicle Licence an	Fleet Management And System	400 000.00	418 400.00	437 228.00
O0001/IE00758/F0041/X058/R0279/001/5200	Tenders	Advertising	900 000.00	941 400.00	983 763.00
			15 497 758.48	15 164 655.38	15 847 064.87
Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Community Services					
General expenses					
O0001/IE00060/F0041/X006/R0278/001/5066	Accommodation	Travel & Accomodation	300 000.00	313 800.00	327 921.00
O0001/IE00062/F0041/X006/R0278/001/5066	Food and Beverage (Serve	Travel & Accomodation	50 000.00	52 300.00	54 653.50
O0001/IE01583/F0041/X006/R0278/001/5066	Road Transport	Travel and Accomodation	20 000.00	20 920.00	21 861.40
O0001/IE00143/F0041/X006/R0278/001/5066	Car Rental	Travel & Accomodation	15 000.00	15 690.00	16 396.05
O0001/IE00144/F0041/X006/R0278/001/5066	Own Transport	Travel & Accomodation	250 000.00	261 500.00	273 267.50
O0001/IE00677/F0041/X007/R0278/001/5066	Catering Services	Library awareness campaign	100 000.00	104 600.00	109 307.00
O0001/IE00754/F0041/X007/R0278/001/5066	Gifts and Promotional It	Library awareness campaign	150 000.00	156 900.00	163 960.50
			885 000.00	925 710.00	967 366.95



Makhuduthamaga Local Municipality Draft Annual Budget and MTREF 2024/25

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Corporate Services					
General expenditure					
O0001/IE00579/F0041/X046/R0278/001/5520	Municipal Services	Telecommunications	1 100 000.00	1 150 600.00	1 202 377.00
O1227-1/IE03752/F0041/X046/R0278/001/5520	Bursaries (Non-Employee)	Bursary Fund.	3 080 000.00	3 221 680.00	3 366 655.60
O0001/IE01583/F0041/X046/R0278/001/5520	Road Transport	Travel and Accomodation	17 121.25	17 908.83	18 714.73
O0001/IE01581/F0041/X046/R0278/001/5520	Air Transport	Travel & Accomodation	47 105.55	49 272.41	51 489.67
O0001/IE00062/F0041/X046/R0278/001/5520	Food and Beverage (Serve	Travel & Accomodation	61 316.15	64 136.69	67 022.84
O0001/IE00063/F0041/X046/R0278/001/5520	Incidental Cost	Travel & Accomodation	-	0.00	0.00
O0001/IE00061/F0041/X046/R0278/001/5520	Daily Allowance	Travel & Accomodation	-	0.00	0.00
O0001/IE00143/F0041/X046/R0278/001/5520	Car Rental	Travel & Accomodation	62 840.55	65 731.22	68 689.13
O0001/IE00144/F0041/X046/R0278/001/5520	Own Transport	Travel & Accomodation	81 961.10	85 731.31	89 589.22
O0001/IE00060/F0041/X046/R0278/001/5520	Accommodation	Travel & Accomodation	250 000.00	261 500.00	273 267.50
O1297-1/IE00059/F0041/X046/R0278/001/5520	National	Development Of Ohs Standards	-	0.00	0.00
O0001/IE00059/F0041/X046/R0278/001/5520	National	Training-Staff	1 500 000.00	1 569 000.00	1 639 605.00
O1297-1/IE00571/F0041/X046/R0278/001/5520	Hire Charges	Development Of Ohs Standards	2 600 000.00	2 719 600.00	2 841 982.00
O0001/IE00757/F0041/X051/R0278/001/5520	Staff Recruitment	Advertising	250 000.00	261 500.00	273 267.50
O0001/IE00584/F0041/X051/R0278/001/5520	Professional Bodies, Mem	Administration Expenses	2 400 000.00	2 510 400.00	2 623 368.00
O0001/IE00060/F0041/X051/R0278/001/5520	Accommodation	Travel & Accomodation	60 000.00	62 760.00	65 584.20
O0001/IE00144/F0041/X051/R0278/001/5520	Own Transport	Travel & Accomodation	80 000.00	83 680.00	87 445.60
O0001/IE00143/F0041/X051/R0278/001/5520	Car Rental	Travel & Accomodation	10 000.00	10 460.00	10 930.70
O0001/IE01581/F0041/X051/R0278/001/5520	Air Transport	Travel & Accomodation	30 000.00	31 380.00	32 792.10
O0001/IE00061/F0041/X051/R0278/001/5520	Daily Allowance	Travel & Accomodation	-	0.00	0.00
O0001/IE00062/F0041/X051/R0278/001/5520	Food and Beverage (Serve	Travel & Accomodation	30 000.00	31 380.00	32 792.10
O0001/IE00060/F0041/X052/R0278/001/5520	Accommodation	Travel & Accomodation	60 000.00	62 760.00	65 584.20
O0001/IE00143/F0041/X052/R0278/001/5520	Car Rental	Travel & Accomodation	10 000.00	10 460.00	10 930.70
O0001/IE00144/F0041/X052/R0278/001/5520	Own Transport	Travel & Accomodation	50 000.00	52 300.00	54 653.50
O0001/IE00063/F0041/X052/R0278/001/5520	Incidental Cost	Travel & Accomodation	-	0.00	0.00
O0001/IE00062/F0041/X052/R0278/001/5520	Food and Beverage (Serve	Travel & Accomodation	10 000.00	10 460.00	10 930.70
O0001/IE00061/F0041/X052/R0278/001/5520	Daily Allowance	Travel & Accomodation	-	0.00	0.00
O0001/IE01581/F0041/X052/R0278/001/5520	Air Transport	Travel & Accomodation	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X053/R0278/001/5520	Accommodation	Travel & Accomodation	40 000.00	41 840.00	43 722.80
O0001/IE00062/F0041/X053/R0278/001/5520	Food and Beverage (Serve	Travel & Accomodation	10 000.00	10 460.00	10 930.70
O0001/IE00061/F0041/X053/R0278/001/5520	Daily Allowance	Travel & Accomodation	-	0.00	0.00
O0001/IE00063/F0041/X053/R0278/001/5520	Incidental Cost	Travel & Accomodation	-	0.00	0.00
O0001/IE00144/F0041/X053/R0278/001/5520	Own Transport	Travel & Accomodation	80 000.00	83 680.00	87 445.60
O0001/IE00143/F0041/X053/R0278/001/5520	Car Rental	Travel & Accomodation	10 000.00	10 460.00	10 930.70
O0001/IE01581/F0041/X053/R0278/001/5520	Air Transport	Travel & Accomodation	10 000.00	10 460.00	10 930.70
O0001/IE00008/F0041/X064/R0278/001/5520	Legal Advice and Litigat	Legal Costs and Development of By-Laws	2 500 000.00	2 615 000.00	2 732 675.00
O0001/IE00604/F0041/X046/R0279/001/5520	Protective clothing	Protective clothing	350 000.00	366 100.00	382 574.50
O0001/IE00753/F0041/X054/R0278/001/5520	Customer/Client Informat	Customer Care	1 400 000.00	1 464 400.00	1 530 298.00
O0001/IE00555/F0041/X051/R0279/001/5520	Bursaries (Employees)	Bursaries (Employees)	500 000.00	523 000.00	546 535.00
			16 700 344.61	17 468 560.46	18 254 645.68

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Sports Parks and Recreation					
General expenditure					
O1333-1/IE00751/F0041/X125/R0279/001/8550	Corporate and Municipal	Sports & Culture Promotions	1 200 000.00	1 255 200.00	1 311 684.00
O1308-1/IE00636/F0041/X018/R0279/001/8550	Corporate and Municipal	Sports & Culture Promotions	800 000.00	836 800.00	874 456.00
			2 000 000.00	2 092 000.00	2 186 140.00



Makhuduthamaga Local Municipality Draft Annual Budget and MTREF 2024/25

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Public Safety					
General Expenditure					
O1235-3/IE00571/F0041/X153/R0278/001/8510	Hire Charges	Road Safety Awareness Campaigns	120 000.00	125 520.00	131 168.40
O0001/IE00632/F0041/X153/R0279/001/8510	Catering Services	Road safety awareness campaign	220 000.00	230 120.00	240 475.40
O0022-2/IE00847/F0041/X153/R0279/001/8510	Intergrated Transport Plan	Intergrated Transport Plan	2 000 000.00	0.00	-
Total General Expenditure			2 340 000.00	355 640.00	371 643.80

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Disaster Management					
General Expenses					
O1265-1/IE01312/F0041/X019/R0279/001/8250	Clothing Provided	Disaster Relief Fund	800 000.00	836 800.00	874 456.00
O1265-1/IE01321/F0041/X019/R0279/001/8250	Social Relief	Disaster Relief Fund	1 000 000.00	546 000.00	570 570.00
O1235-2/IE00677/F0041/X019/R0279/001/8250		Disaster Awareness	150 000.00	156 900.00	163 960.50
			1 950 000.00	1 539 700.00	1 608 986.50

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Waste Management					
General Expenses					
O0001/IE00632/F0041/X131/R0279/001/7750	Catering Services	Environmental awareness Campaigns	200 000.00	209 200.00	218 614.00
O1275-1/IE00751/F0041/X039/R0279/001/7750	Corporate and Municipal	Environmental awareness Campaigns	100 000.00	104 600.00	109 307.00
O1270-1/IE00848/F0041/X039/R0279/001/7750	Environmental Impact Asses	Environmental Impact Assessment	700 000.00	732 200.00	765 149.00
O3200-1/IE00651/F0041/X004/R0279/001/7750	Maintenance of Unspecifi	Fencing of Cemeteries	-	-	-
			1 000 000.00	1 046 000.00	1 093 070.00

Name	Project	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Technical Services						
General expenditure						
O0001/IE01581/F0041/X099/R0278/001/7350	Municipal Running Cost	Air Transport	Travel & Accomodation	15 000.00	15 690.00	16 396.05
O0001/IE01583/F0041/X099/R0278/001/7350	Municipal Running Cost	Road Transport	Travel & Accomodation	0.00	0.00	0.00
O0001/IE00144/F1182/X099/R0278/001/7350	Municipal Running Cost	Own Transport	Travel & Accomodation	40 000.00	41 840.00	43 722.80
O0001/IE00143/F0041/X099/R0278/001/7350	Municipal Running Cost	Car Rental	Travel & Accomodation	10 000.00	10 460.00	10 930.70
O0001/IE00060/F0041/X099/R0278/001/7350	Municipal Running Cost	Accommodation	Travel & Accomodation	50 000.00	52 300.00	54 653.50
O0001/IE00063/F0041/X099/R0278/001/7350	Municipal Running Cost	Incidental Cost	Travel & Accomodation	0.00	0.00	0.00
O0001/IE00062/F0041/X099/R0278/001/7350	Municipal Running Cost	Food and Beverage (Serve	Travel & Accomodation	30 000.00	31 380.00	32 792.10
				145 000.00	151 670.00	158 495.15

Name	Item	Old description	Final Annual Expenditure Budget 2022/23	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
Technical Services					
General expenditure					
O0001/IE01581/F0041/X099/R0278/001/7350	Air Transport	Travel & Accomodation	14,672.00	15,318.00	16,007.00
O0001/IE01583/F0041/X099/R0278/001/7350	Road Transport	Travel & Accomodation	29,134.00	30,416.00	31,785.00
O0001/IE00144/F1182/X099/R0278/001/7350	Own Transport	Travel & Accomodation	145,672.00	152,082.00	158,926.00
O0001/IE00143/F0041/X099/R0278/001/7350	Car Rental	Travel & Accomodation	43,702.00	45,625.00	47,678.00
O0001/IE00060/F0041/X099/R0278/001/7350	Accommodation	Travel & Accomodation	101,656.00	106,129.00	110,905.00
O0001/IE00062/F0041/X099/R0278/001/7350	Food and Beverage (Serve	Travel & Accomodation	43,702.00	45,625.00	47,678.00
			378,538.00	395,195.00	412,979.00



Makhuduthamaga Local Municipality Draft Annual Budget and MTREF 2024/25

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Economic Development and Planning					
General Expenses					
O0001/IE00060/F0041/X098/R0278/001/6200	Accommodation	Travel & Accomodation	100 000.00	104 600.00	109 307.00
O0001/IE01583/F0041/X098/R0278/001/6200	Road Transport	Travel & Accomodation	0.00	0.00	0.00
O0001/IE01581/F0041/X098/R0278/001/6200	Air Transport	Travel & Accomodation	20 980.00	21 945.08	22 932.61
O0001/IE00063/F0041/X098/R0278/001/6200	Incidental Cost	Travel & Accomodation	0.00	0.00	0.00
O0001/IE00061/F0041/X098/R0278/001/6200	Daily Allowance	Travel & Accomodation	0.00	0.00	0.00
O0001/IE00062/F0041/X098/R0278/001/6200	Food and Beverage (Serve	Travel & Accomodation	15 735.00	16 458.81	17 199.46
O0001/IE00143/F0041/X098/R0278/001/6200	Car Rental	Travel & Accomodation	20 000.00	20 920.00	21 861.40
O0001/IE00144/F0041/X098/R0278/001/6200	Own Transport	Travel & Accomodation	200 000.00	209 200.00	218 614.00
O0025-3/IE00850/F0041/X101/R0279/001/6200	Architectural	Building Standards	60 000.00	62 760.00	65 584.20
O0025-1/IE00855/F2496/X098/R0279/001/6200	Land and Quantity Survey	Spatial Planning (Demarcation of sites)	0.00	0.00	0.00
O0025-2/IE00001/F2495/X098/R0279/001/6200	Town Planner	Formalisation of Jane Furse	2 500 000.00	2 615 000.00	1 232 675.00
O0025-6/IE00001/F0041/X101/R0279/001/6200	Town Planner	Township Establishment	2 500 000.00	2 615 000.00	1 232 675.00
			5 416 715.00	5 665 883.89	2 920 848.67

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Local Economic Development					
O1302-2/IE00835/F0041/X098/R0279/001/6250	LED Strategic Plan	LED Strategic Plan	15 000.00	15 690.00	16 396.05
O1249-1/IE01307/F2496/X096/R0279/001/6250	SMME Support	Smme Support	4 000 000.00	5 000 000.00	500 000.00
O1249-2/IE01361/F0041/X096/R0279/001/6250	Capacity Building Workshops Conducted		150 000.00	150 000.00	150 000.00
O1217-1/IE00843/F0041/X096/R0279/001/6250	Agricultural development		500 000.00	600 000.00	300 000.00
	LIBRA	New(Business registration and lisencing)	50 000.00	50 000.00	0.00
O1354-1/IE00571/F0041/X096/R0279/001/6250	Hire Charges		165 000.00	215 000.00	265 000.00
			4 880 000.00	6 030 690.00	1 231 396.05

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Electricity and Housing					
General expenses					
O0001/IE00573/F0041/X032/R0278/001/7200	Indigent Relief	Free Basic Electricity	1 500 000.00	1 569 000.00	1 639 605.00
			1 500 000.00	1 569 000.00	1 639 605.00

Name	Item	Old description	Draft Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Roads and Bridges (Operational Expenditure)					
General expenses					
O1278-2/IE00599/F1169/X116/R0279/001/7500	Supplier Development Pro	EPWP Expense	4 900 000.00	5 135 000.00	5 376 000.00
			4 900 000.00	5 135 000.00	5 376 000.00

2.3 ANNUAL BUDGET TABLES

The following are the ten main A schedule tables for the annual budget of Makhuduthamaga municipality for the 2024/25 MTREF

2.3.1 Table 7 MBRR A1 – Annual Budget Summary

LIM473 Makhuduthamaga - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	41 316	44 418	46 454	62 000	62 000	62 000	31 706	63 000	66 150	70 119
Service charges	135	150	175	250	250	250	228	340	350	360
Investment revenue	1 653	3 024	7 217	6 590	5 000	5 000	2 817	3 500	3 800	4 000
Transfer and subsidies - Operational	344 951	300 035	337 037	371 709	381 709	381 709	356 374	370 802	365 464	352 701
Other own revenue	44 605	480 790	36 046	17 260	20 038	20 038	26 008	20 330	22 695	26 000
Total Revenue (excluding capital transfers and contributions)	432 659	828 419	426 929	457 809	468 997	468 997	417 132	457 972	458 459	453 180
Employee costs	85 247	89 506	101 174	101 092	111 326	111 326	72 564	141 066	139 962	146 260
Remuneration of councillors	23 491	24 015	23 812	27 055	28 182	28 182	21 430	29 563	30 923	32 314
Depreciation and amortisation	26 072	27 313	28 387	31 160	33 150	33 150	21 221	34 775	36 374	38 011
Interest	1 517	2 035	2 685	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2 350	4 195	3 269	1 459	2 459	2 459	2 508	2 000	2 439	2 549
Transfers and subsidies	4 777	6 781	5 871	8 462	9 105	9 105	6 913	9 030	9 604	5 312
Other expenditure	316 695	644 561	350 260	201 977	232 714	232 714	188 238	200 603	204 404	191 536
Total Expenditure	460 149	798 405	515 458	371 205	416 937	416 937	312 874	417 036	423 707	415 982
Surplus/(Deficit)	(27 490)	30 014	(88 529)	86 604	52 061	52 061	104 258	40 936	34 752	37 198
Transfers and subsidies - capital (monetary allocations)	70 953	81 777	94 915	93 912	91 212	91 212	53 011	81 789	85 907	93 439
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	43 463	111 791	6 386	180 516	143 273	143 273	157 269	122 725	120 659	130 637
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 463	111 791	6 386	180 516	143 273	143 273	157 269	122 725	120 659	130 637
Capital expenditure & funds sources										
Capital expenditure	46 437	45 932	99 603	236 116	204 473	204 473	806 006	155 689	156 494	169 514
Transfers recognised - capital	(1 311)	20 464	45 690	93 912	91 212	91 212	125 032	81 789	85 907	93 439
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 747	25 468	53 913	142 204	113 261	113 261	680 973	73 900	70 587	76 075
Total sources of capital funds	46 437	45 932	99 603	236 116	204 473	204 473	806 006	155 689	156 494	169 514
Financial position										
Total current assets	567 796	224 559	27 112	228 948	220 104	220 104	87 419	86 886	90 038	88 329
Total non current assets	332 708	351 425	422 955	751 692	789 047	789 047	541 962	544 553	564 940	598 563
Total current liabilities	582 271	147 024	24 352	109 117	104 063	104 063	46 397	53 325	56 116	54 144
Total non current liabilities	18 731	17 667	8 037	83 424	83 424	83 424	8 037	11 797	12 387	13 007
Community wealth/Equity	299 501	411 292	417 678	788 099	821 664	821 664	574 947	566 056	586 156	619 408
Cash flows										
Net cash from (used) operating	-	-	1 092 449	228 923	198 726	198 726	(142 741)	179 768	195 586	207 478
Net cash from (used) investing	-	-	(93 987)	(271 533)	(235 144)	(235 144)	(145 113)	(179 042)	(179 969)	(194 941)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	998 462	58 396	64 590	64 590	(287 854)	7 370	22 987	35 524
Cash backing/surplus reconciliation										
Cash and investments available	14 360	104 817	6 644	58 396	64 590	64 590	49 638	7 370	22 594	19 863
Application of cash and investments	41 516	45 818	43 454	15 405	5 882	5 882	39 902	(31 439)	(22 157)	(30 589)
Balance - surplus (shortfall)	(27 156)	58 999	(36 809)	42 992	58 707	58 707	9 735	38 809	44 751	50 452
Asset management										
Asset register summary (WDV)	80 195	101 330	160 532	357 953	385 789	385 789	270 929	270 929	277 541	296 670
Depreciation	7 657	7 747	8 261	9 848	10 748	10 748	11 274	11 274	11 793	12 323
Renewal and Upgrading of Existing Assets	1 127	1 127	1 127	7 900	9 699	9 699	-	-	-	-
Repairs and Maintenance	68 876	72 517	35 453	17 507	26 246	26 246	22 055	22 055	18 297	19 082

2.3.2 Table MBRR A2 – Budgeted Financial Performance (Functional Classification)

LIM473 Makhuduthamaga - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional	1									
Governance and administration		498 131	904 836	521 392	528 721	527 209	527 209	537 261	541 766	543 969
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		498 131	904 836	521 392	528 721	527 209	527 209	537 261	541 766	543 969
Economic and environmental services		5 481	5 360	-	3 000	3 000	3 000	2 500	2 600	2 650
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		5 481	5 360	-	3 000	3 000	3 000	2 500	2 600	2 650
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	20 000	30 000	30 000	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	20 000	30 000	30 000	-	-	-
Total Revenue - Functional	2	503 612	910 196	521 392	551 721	560 209	560 209	539 761	544 366	546 619
Expenditure - Functional										
Governance and administration		244 477	578 168	268 793	217 388	244 166	244 166	257 894	256 354	267 899
Executive and council		55 636	63 916	67 231	62 706	69 677	69 677	70 682	66 661	69 648
Finance and administration		185 218	508 794	195 965	149 402	168 714	168 714	182 361	184 619	192 949
Internal audit		3 623	5 457	5 597	5 279	5 775	5 775	4 851	5 074	5 303
Community and public safety		26 236	28 195	35 675	33 161	37 568	37 568	42 341	40 654	42 488
Community and social services		22 990	23 362	30 372	27 624	33 079	33 079	35 801	36 948	38 610
Sport and recreation		502	1 392	1 026	1 400	1 650	1 650	1 200	1 255	1 312
Public safety		67	12	304	2 137	839	839	2 340	356	372
Housing		2 677	3 429	3 974	2 000	2 000	2 000	3 000	2 096	2 195
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		151 908	137 302	170 366	70 335	76 099	76 099	82 093	93 734	81 914
Planning and development		13 410	11 198	16 702	17 599	21 824	21 824	28 431	30 515	23 823
Road transport		138 498	126 009	153 634	52 436	54 245	54 245	52 862	62 383	57 216
Environmental protection		-	95	30	300	30	30	800	837	874
Trading services		37 528	54 741	40 624	50 321	59 103	59 103	34 448	32 646	23 348
Energy sources		5 960	23 705	11 131	3 980	4 673	4 673	4 452	5 160	5 349
Water management		-	-	-	20 000	30 000	30 000	-	-	-
Waste management		31 567	31 036	29 493	26 341	24 430	24 430	29 995	27 485	17 999
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	460 149	798 405	515 458	371 205	416 937	416 937	416 775	423 389	415 649
Surplus/(Deficit) for the year		43 463	111 791	5 933	180 516	143 273	143 273	122 986	120 977	130 970



2.3.3 Table MBRR A3 – Budgeted Financial Performance (Municipal Vote)

LIM473 Makhuduthamaga - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote										
Vote 2 - Finance & Administration	1	498 131	904 836	521 392	528 721	527 209	527 209	537 261	541 766	543 969
2.1 - Fleet Management		-	-	-	-	-	-	-	-	-
2.2 - Finance		498 120	904 825	521 064	528 721	527 209	527 209	537 261	541 766	543 969
2.3 - Asset Management		11	11	328	-	-	-	-	-	-
Vote 8 - Road Transport		5 481	5 360	-	3 000	3 000	3 000	2 500	2 600	2 650
8.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.2 - Road and Traffic Regulation		5 481	5 360	-	3 000	3 000	3 000	2 500	2 600	2 650
Vote 12 - [NAME OF VOTE 1210]		-	-	-	20 000	30 000	30 000	-	-	-
12.2 - Sewerage		-	-	-	20 000	30 000	30 000	-	-	-
Total Revenue by Vote	2	503 612	910 196	521 392	551 721	560 209	560 209	539 761	544 366	546 619
Expenditure by Vote										
Vote 1 - Executive & Council	1	55 636	63 916	67 231	62 706	69 677	69 677	70 682	66 661	69 648
1.1 - Mayor and Council		50 577	58 418	64 780	59 822	65 082	65 082	65 838	61 595	64 353
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		5 059	5 498	2 451	2 884	4 596	4 596	4 844	5 066	5 294
Vote 2 - Finance & Administration		160 031	478 300	156 263	118 484	133 101	133 101	141 985	145 572	152 145
2.1 - Fleet Management		6 521	7 202	8 815	6 810	9 184	9 184	7 780	8 138	8 504
2.2 - Finance		129 352	441 330	107 922	78 245	76 662	76 662	89 900	91 819	95 973
2.3 - Asset Management		7 128	11 853	14 831	9 008	16 576	16 576	11 043	10 807	11 294
2.4 - Human Resources		6 798	6 487	8 265	6 930	8 572	8 572	8 829	9 253	9 669
2.5 - Legal Services		4 296	4 678	6 118	3 815	4 866	4 866	4 294	4 491	4 693
2.6 - Property Services		-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]		1 225	1 403	2 029	1 333	1 444	1 444	1 524	1 594	1 666
2.8 - [Name of sub-vote]		4 711	5 288	7 904	6 115	7 562	7 562	7 214	7 546	7 885
2.9 - [Name of sub-vote]		-	58	378	500	400	400	1 400	1 464	1 530
2.10 - [Name of sub-vote]		-	-	-	5 729	7 836	7 836	10 000	10 460	10 931
Vote 3 - Finance & Administration 2		25 187	30 494	39 702	30 918	35 612	35 612	40 377	39 046	40 804
3.1 - [Name of sub-vote]		9 202	12 377	17 570	15 169	16 651	16 651	20 898	21 859	22 843
3.2 - Animal Care and Diseases		15 985	18 117	22 131	15 749	18 961	18 961	19 479	17 187	17 961
Vote 4 - Community and Social Services		22 990	23 362	30 372	26 924	32 257	32 257	35 001	36 111	37 736
4.2 - Community Halls and Facilities		17 023	18 705	24 439	23 258	26 034	26 034	29 803	31 174	32 577
4.3 - Libraries and Archives		1 920	1 911	2 032	150	2 359	2 359	2 515	2 631	2 749
4.4 - Cemeteries, Funeral Parlours and Crematoriums		908	-	957	1 007	507	507	-	-	-
4.5 - Disaster Management		3 138	2 746	2 946	2 508	3 356	3 356	2 682	2 306	2 409
Vote 5 - Planning and Development		13 410	11 198	16 702	17 599	21 824	21 824	28 431	30 515	23 823
5.1 - Town Planning, Building Regulations and Enforcement		1 485	1 000	22	1 063	563	563	2 560	2 678	1 298
5.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		495	1 996	3 520	5 305	3 853	3 853	4 815	5 815	1 065
5.3 - Economic Development/Planning		7 916	4 245	9 473	9 741	12 338	12 338	14 588	15 256	14 389
5.4 - Project Management Unit		3 514	3 956	3 688	1 490	5 070	5 070	6 469	6 766	7 071
Vote 6 - Internal Audit		3 623	5 457	5 597	5 279	5 775	5 775	4 851	5 074	5 303
6.1 - Governance Function		3 623	5 457	5 597	5 279	5 775	5 775	4 851	5 074	5 303
Vote 7 - Energy Sources		5 960	23 705	5 914	3 980	4 673	4 673	4 452	5 160	5 349
7.1 - Electricity		5 358	23 112	5 301	3 301	3 989	3 989	3 735	4 410	4 565
7.2 - Street Lighting and Signal Systems		602	593	613	680	684	684	717	750	784
Vote 8 - Road Transport		138 498	126 009	153 634	52 436	54 245	54 245	52 862	62 383	57 216
8.4 - Roads		138 498	126 009	153 634	52 436	54 245	54 245	52 862	62 383	57 216
Vote 9 - Public Safety		67	12	304	2 137	839	839	2 340	356	372
9.3 - Police Forces, Traffic and Street Parking Control		67	12	304	2 137	839	839	2 340	356	372
Vote 10 - Waste Management		31 567	31 131	29 523	26 641	24 460	24 460	30 795	28 322	18 873
10.2 - Solid Waste Disposal (Landfill Sites)		29 324	28 513	26 405	23 033	20 363	20 363	20 378	17 425	7 486
10.3 - Solid Waste Removal		2 244	2 523	3 088	3 308	4 067	4 067	9 618	10 060	10 513
10.4 - Pollution Control		-	95	30	300	30	30	800	837	874
Vote 11 - Sports & Recreation		502	1 392	1 026	2 100	2 473	2 473	2 000	2 092	2 186
11.2 - Sports Grounds and Stadiums		502	1 392	1 026	1 400	1 650	1 650	1 200	1 255	1 312
11.3 - Cultural Matters		-	-	-	700	823	823	800	837	874
Vote 12 - [NAME OF VOTE 1210]		-	-	-	20 000	30 000	30 000	-	-	-
12.2 - Sewerage		-	-	-	20 000	30 000	30 000	-	-	-
Vote 14 - Housing		2 677	3 429	3 974	2 000	2 000	2 000	3 000	2 096	2 195
14.1 - Housing		2 677	3 429	3 974	2 000	2 000	2 000	3 000	2 096	2 195
Total Expenditure by Vote	2	460 149	798 405	510 241	371 205	416 937	416 937	416 775	423 389	415 649
Surplus/(Deficit) for the year	2	43 463	111 791	11 151	180 516	143 273	143 273	122 986	120 977	130 970

2.3.4 Table MBRR A4 – Budgeted Financial Performance (Operational Revenue and Expenditure)

LIM473 Makhuduthamaga - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	135	150	175	250	250	250	228	340	350	360
Sale of Goods and Rendering of Services		293	313	428	560	460	460	314	340	395	450
Agency services		5 481	5 360	5 669	7 000	7 000	7 000	4 640	6 000	6 200	6 300
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		1 653	3 024	7 217	6 590	5 000	5 000	2 817	3 500	3 800	4 000
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		114	107	160	200	200	200	172	190	200	250
Licence and permits		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	435 962	13 018	-	-	-	10 000	-	-	-
Non-Exchange Revenue											
Property rates	2	41 316	44 418	46 454	62 000	62 000	62 000	31 706	63 000	66 150	70 119
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	217	1 093	1 500	1 000	1 000	419	800	900	1 000
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		344 951	300 035	337 037	371 709	381 709	381 709	356 374	370 802	365 464	352 701
Interest		40 171	38 355	13 535	8 000	11 378	11 378	11 098	13 000	15 000	18 000
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		11	11	328	-	-	-	(652)	-	-	-
Other Gains		(1 466)	465	1 814	-	-	-	16	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		432 659	828 419	426 929	457 809	468 997	468 997	417 132	457 972	458 459	453 180
Expenditure											
Employee related costs	2	85 247	89 506	101 174	101 092	111 326	111 326	72 564	141 066	139 962	146 260
Remuneration of councillors		23 491	24 015	23 812	27 055	28 182	28 182	21 430	29 563	30 923	32 314
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	2 350	4 195	3 269	1 459	2 459	2 459	2 508	2 000	2 439	2 549
Debt impairment	3	(29)	-	-	5 729	7 836	7 836	-	10 000	10 460	10 931
Depreciation and amortisation		26 072	27 313	28 387	31 160	33 150	33 150	21 221	34 775	36 374	38 011
Interest		1 517	2 035	2 685	-	-	-	-	-	-	-
Contracted services		206 233	219 643	253 724	139 578	159 639	159 639	135 349	133 761	136 314	120 323
Transfers and subsidies		4 777	6 781	5 871	8 462	9 105	9 105	6 913	9 030	9 604	5 312
Irrecoverable debts written off		71 805	374 764	26 175	-	-	-	-	-	-	-
Operational costs		38 685	50 154	70 362	56 670	65 239	65 239	52 890	56 842	57 630	60 282
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		460 149	798 405	515 458	371 205	416 937	416 937	312 874	417 036	423 707	415 982
Surplus/(Deficit)		(27 490)	30 014	(88 529)	86 604	52 061	52 061	104 258	40 936	34 752	37 198
Transfers and subsidies - capital (monetary)	6	70 953	81 777	94 915	93 912	91 212	91 212	53 011	81 789	85 907	93 439
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		43 463	111 791	6 386	180 516	143 273	143 273	157 269	122 725	120 659	130 637
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		43 463	111 791	6 386	180 516	143 273	143 273	157 269	122 725	120 659	130 637
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		43 463	111 791	6 386	180 516	143 273	143 273	157 269	122 725	120 659	130 637
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	43 463	111 791	6 386	180 516	143 273	143 273	157 269	122 725	120 659	130 637



Makhuduthamaga Local Municipality Draft Annual Budget and MTREF 2024/25

2.3.5 Table 11 MBRR A5 – Budgeted Capital Expenditure (By Vote & Standard Classification)

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote											
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	900	-	-	-	-	-	-
Vote 2 - Finance & Administration		52 200	32 369	65 326	10 700	8 252	8 252	8 252	6 000	-	-
Vote 3 - Finance & Administration 2		-	-	0	13 500	14 569	14 569	14 569	1 900	1 987	2 077
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		-	-	-	1 000	-	-	-	-	-	-
Vote 6 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 7 - Energy Sources		-	-	-	26 550	23 709	23 709	23 709	12 431	13 200	29 189
Vote 8 - Road Transport		(8 220)	16 045	45 381	182 466	156 420	156 420	156 420	124 558	141 307	138 248
Vote 9 - Public Safety		-	-	179	-	-	-	-	-	-	-
Vote 10 - Waste Management		2 457	(2 482)	(11 283)	1 000	1 522	1 522	1 522	10 800	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		46 437	45 932	99 603	236 116	204 473	204 473	204 473	155 689	156 494	169 514
Total Capital Expenditure - Vote		46 437	45 932	99 603	236 116	204 473	204 473	204 473	155 689	156 494	169 514
Capital Expenditure - Functional											
Governance and administration		52 200	32 369	65 326	25 100	22 822	22 822	603 911	7 900	1 987	2 077
Executive and council		-	-	-	900	-	-	-	-	-	-
Finance and administration		52 200	32 369	65 326	24 200	22 822	22 822	603 911	7 900	1 987	2 077
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	179	-	-	-	2 480	-	-	-
Community and social services		-	-	-	-	-	-	2 257	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	179	-	-	-	222	-	-	-
Economic and environmental services		(8 220)	16 045	45 381	183 466	156 420	156 420	187 161	124 558	141 307	138 248
Planning and development		-	-	-	1 000	-	-	-	-	-	-
Road transport		(8 220)	16 045	45 381	182 466	156 420	156 420	187 161	124 558	141 307	138 248
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		2 457	(2 482)	(11 283)	27 550	25 231	25 231	12 454	23 231	13 200	29 189
Energy sources		-	-	-	26 550	23 709	23 709	8 225	12 431	13 200	29 189
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		2 457	(2 482)	(11 283)	1 000	1 522	1 522	4 228	10 800	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	46 437	45 932	99 603	236 116	204 473	204 473	806 006	155 689	156 494	169 514
Funded by:											
National Government		(1 311)	20 464	45 690	93 912	91 212	91 212	125 032	81 789	85 907	93 439
Transfers recognised - capital	4	(1 311)	20 464	45 690	93 912	91 212	91 212	125 032	81 789	85 907	93 439
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		47 747	25 468	53 913	142 204	113 261	113 261	680 973	73 900	70 587	76 075
Total Capital Funding	7	46 437	45 932	99 603	236 116	204 473	204 473	806 006	155 689	156 494	169 514

2.3.1 Table MBRR A6 – Budgeted Financial Position

LIM473 Makhuduthamaga - Table A6 Budgeted Financial Position

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		14 360	104 817	6 644	58 396	64 590	64 590	49 638	7 370	22 594	19 863
Trade and other receivables from exchange transactions	1	1 409	4 821	2 697	7 080	3 935	3 935	891	2 779	2 832	2 974
Receivables from non-exchange transactions	1	546 112	108 825	11 150	145 009	138 701	138 701	27 256	56 688	47 021	51 675
Inventory	2	1 115	987	707	3 308	2 128	2 128	1 223	2 000	1 761	1 861
VAT		771	1 143	1 031	15 154	10 750	10 750	3 406	18 049	15 829	11 956
Total current assets		567 796	224 559	27 112	228 948	220 104	220 104	87 419	86 886	90 038	88 329
Non current assets											
Investment property		210	210	513 500.00	210	210	210	514	514	539	566
Property, plant and equipment	3	331 915	351 139	422 442	742 683	780 939	780 939	541 444	544 039	564 401	597 997
Intangible assets		583	77	-	8 799	7 899	7 899	5	-	-	-
Total non current assets		332 708	351 425	422 955	751 692	789 047	789 047	541 962	544 553	564 940	598 563
TOTAL ASSETS		900 503	575 984	450 067	980 640	1 009 152	1 009 152	629 381	631 439	654 978	686 891
LIABILITIES											
Current liabilities											
Trade and other payables from exchange transactions	4	41 402	45 818	45 460	52 426	44 216	44 216	28 120	49 610	52 733	50 620
Trade and other payables from non-exchange transactions	5	114	-	71	332	2 452	2 452	28 052	1 871	1 458	1 524
Provision		552 032	116 928	(3 058)	51 171	51 171	51 171	(3 058)	813	854	896
VAT		(11 276)	(15 722)	(18 122)	5 188	6 223	6 223	(6 717)	1 031	1 072	1 104
Total current liabilities		582 271	147 024	24 352	109 117	104 063	104 063	46 397	53 325	56 116	54 144
Non current liabilities											
Provision	7	18 731	17 667	8 037	83 424	83 424	83 424	8 037	11 797	12 387	13 007
Total non current liabilities		18 731	17 667	8 037	83 424	83 424	83 424	8 037	11 797	12 387	13 007
TOTAL LIABILITIES		601 002	164 691	32 389	192 541	187 487	187 487	54 434	65 122	68 504	67 151
NET ASSETS		299 501	411 292	417 678	788 099	821 664	821 664	574 947	566 317	586 474	619 741
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	299 501	411 292	417 678	788 099	821 664	821 664	574 947	566 056	586 156	619 408
TOTAL COMMUNITY WEALTH/EQUITY	10	299 501	411 292	417 678	788 099	821 664	821 664	574 947	566 056	586 156	619 408

2.3.6 Table MBRR A7 – Budgeted Cash Flows

2.3.7

LIM473 Makhuduthamaga - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	23 724	42 000	48 980	48 980	49 603	49 770	66 150	70 119
Service charges		-	-	256	300	227	227	410	309	403	414
Other revenue		-	-	38 808	66 875	74 509	74 509	98 999	64 310	68 714	74 050
Transfers and Subsidies - Operational	1	-	-	333 845	395 059	402 359	402 359	607 449	383 233	378 664	367 028
Transfers and Subsidies - Capital	1	-	-	94 915	70 562	70 562	70 562	156 481	69 358	72 707	79 112
Interest		-	-	5 544	6 590	5 000	5 000	8 361	3 500	3 800	4 000
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	595 357	(348 133)	(399 831)	(399 831)	(1 064 044)	(387 632)	(391 630)	(383 878)
Interest		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	(4 330)	(3 080)	(3 080)	-	(3 080)	(3 222)	(3 367)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	1 092 449	228 923	198 726	198 726	(142 741)	179 768	195 586	207 478
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Payments											
Capital assets		-	-	(93 987)	(271 533)	(235 144)	(235 144)	(145 113)	(179 042)	(179 969)	(194 941)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(93 987)	(271 533)	(235 144)	(235 144)	(145 113)	(179 042)	(179 969)	(194 941)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	998 462	(42 611)	(36 417)	(36 417)	(287 854)	725	15 618	12 537
Cash/cash equivalents at the year begin:	2	-	-	-	101 007	101 007	101 007	-	6 644	7 370	22 987
Cash/cash equivalents at the year end:	2	-	-	998 462	58 396	64 590	64 590	(287 854)	7 370	22 987	35 524

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. The 2024/25 MTREF provide for a net decrease in cash of **R 28 million** for the 2024/25 financial year, net decrease of **R 31 million** 2025/26 and net decrease of **R 34 million** in 2026/27.
4. Cash Flow from Operating activities;
The municipality has projected to receive **R 49.7 million** from Property rates and **R 68 million** from other revenue which consists mainly of VAT recovery for capital expenditure and other contracted services for operational purposes. Transfers from National government are projected to be received 100%. Trade and other payables as indicated in table A6 has been subtracted from the total expenditure included in the cash flow and non-cash flow items such as depreciation and debt impairment has been disregarded in the calculations.
5. Property Rates
 - The municipality has budgeted to collect about **R 68 million** from the property rates billing during the 2024/25 budget year.
6. Other Revenue
 - Other revenue sources include, rental of facilities and agency services income.
 - The municipality is anticipating 100% collection on these items of revenue on the basis that collection on all these revenue items has already went above 100% in the current 2024/25 financial year.
7. 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% during the 2024/25 budget year.
8. Interest on investments Cash Flow Assumptions
 - The interest on investments is projected to be received at 100%. All budgeted investments will be carried out as and when there is surplus cash available in the municipality's primary bank accounts and such available cash surpluses are not currently committed. The interest projection was made considering the fact that, irrespective of a separate investment account being opened, the positive balance in the municipality's primary account earn +/- 7.5% interests p.a.

2.3.8 Table MBRR A8 – Cash backed reserves/Accumulated surplus reconciliation

LIM473 Makhuduthamaga - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	998 462	58 396	64 590	64 590	(287 854)	7 370	22 987	35 524
Other current investments > 90 days		14 360	104 817	(991 817)	0	0	0	337 492	0	(393)	(15 662)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		14 360	104 817	6 644	58 396	64 590	64 590	49 638	7 370	22 594	19 863
Application of cash and investments											
Unspent conditional transfers		114	-	71	(0)	-	-	28 052	71	75	79
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	41 402	45 818	43 382	15 405	5 882	5 882	11 851	(31 511)	(22 232)	(30 668)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		41 516	45 818	43 454	15 405	5 882	5 882	39 902	(31 439)	(22 157)	(30 589)
Surplus(shortfall) - Excluding Non-Current Creditors Trf		(27 156)	58 999	(36 809)	42 992	58 707	58 707	9 735	38 809	44 751	50 452
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf		(27 156)	58 999	(36 809)	42 992	58 707	58 707	9 735	38 809	44 751	50 452

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2024/25 MTREF was fully funded.
6. The municipality does not have non-current investments and no projection has been made for unspent conditional grants as we plan to utilize 100% of the allocation by year end.



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7. The municipality is planning to spend 100% of its conditional grants.
8. VAT input will always be more than VAT output which is reflecting in the cash flow from operating activities and therefore no amount will reflect under statutory requirements.
9. 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 2024/25 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.
10. 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.



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Table MBRR table A9 – Asset Management

LIM473 Makhuduthamaga - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CAPITAL EXPENDITURE										
Total New Assets	1	133 182	145 919	167 687	18 200	13 122	13 122	18 700	1 987	2 077
Operational Buildings		55 898	62 777	69 540	1 600	1 471	1 471	-	-	-
Housing		-	-	420	2 000	2 060	2 060	-	-	-
Other Assets		55 898	62 777	69 960	3 600	3 531	3 531	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		8 215	8 215	8 215	900	-	-	-	-	-
Intangible Assets		8 215	8 215	8 215	900	-	-	-	-	-
Computer Equipment		23 742	27 051	33 436	1 500	1 700	1 700	1 900	1 987	2 077
Furniture and Office Equipment		9 397	9 578	10 510	-	90	90	1 000	-	-
Machinery and Equipment		-	-	179	-	-	-	-	-	-
Transport Assets		35 665	38 033	44 122	8 700	6 102	6 102	15 800	-	-
Land		265	265	1 265	3 500	1 700	1 700	-	-	-
Total Upgrading of Existing Assets	6	1 127	1 127	1 127	7 900	9 699	9 699	-	-	-
Operational Buildings		1 127	1 127	1 127	7 900	9 699	9 699	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1 127	1 127	1 127	7 900	9 699	9 699	-	-	-
Total Capital Expenditure	4	134 309	147 046	168 815	26 100	22 822	22 822	18 700	1 987	2 077
Operational Buildings		57 026	63 905	70 667	9 500	11 170	11 170	-	-	-
Housing		-	-	420	2 000	2 060	2 060	-	-	-
Other Assets		57 026	63 905	71 088	11 500	13 230	13 230	-	-	-
Licences and Rights		8 215	8 215	8 215	900	-	-	-	-	-
Intangible Assets		8 215	8 215	8 215	900	-	-	-	-	-
Computer Equipment		23 742	27 051	33 436	1 500	1 700	1 700	1 900	1 987	2 077
Furniture and Office Equipment		9 397	9 578	10 510	-	90	90	1 000	-	-
Machinery and Equipment		-	-	179	-	-	-	-	-	-
Transport Assets		35 665	38 033	44 122	8 700	6 102	6 102	15 800	-	-
Land		265	265	1 265	3 500	1 700	1 700	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		134 309	147 046	168 815	26 100	22 822	22 822	18 700	1 987	2 077
ASSET REGISTER SUMMARY - PPE (WDV)										
	5	80 195	101 330	160 532	357 953	385 789	385 789	270 929	277 541	296 670
Roads Infrastructure		6 238	22 283	67 664	182 466	156 420	156 420	123 058	135 307	131 248
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 565	3 565	3 565	26 550	23 709	23 709	12 431	13 200	29 189
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	1 000	1 522	1 522	-	-	-
Infrastructure		9 803	25 848	71 229	210 016	181 651	181 651	135 489	148 507	160 437
Community Assets		2 257	2 257	2 257	-	-	-	1 500	6 000	7 000
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		210	210	514	210	210	210	514	539	566
Other Assets		39 372	43 938	48 419	60 535	107 361	107 361	84 473	88 710	93 164
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		583	77	-	8 799	7 899	7 899	-	-	-
Computer Equipment		9 435	10 609	14 695	26 580	26 880	26 880	13 059	13 718	14 413
Furniture and Office Equipment		3 654	3 309	3 596	3 538	18 020	18 020	2 831	2 976	3 129
Machinery and Equipment		-	-	179	8 700	6 192	6 192	16 800	-	-
Transport Assets		14 616	14 818	18 378	35 811	35 611	35 611	14 998	15 762	16 568
Land		265	265	1 265	3 765	1 965	1 965	1 265	1 328	1 395
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	80 195	101 330	160 532	357 953	385 789	385 789	270 929	277 541	296 670
EXPENDITURE OTHER ITEMS										
	7	76 533	80 264	43 714	27 355	36 993	36 993	33 330	30 090	31 406
Depreciation		7 657	7 747	8 261	9 848	10 748	10 748	11 274	11 793	12 323
Repairs and Maintenance by Asset Class	3	68 876	72 517	35 453	17 507	26 246	26 246	22 055	18 297	19 082
Roads Infrastructure		49 051	46 416	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 976	1 500	2 786	1 500	1 500	1 500	1 500	2 072	2 122
Infrastructure		51 027	47 916	2 786	1 500	1 500	1 500	1 500	2 072	2 122
Community Facilities		908	-	957	1 007	507	507	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		908	-	957	1 007	507	507	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		2 677	3 429	3 974	2 000	2 000	2 000	3 000	2 096	2 195
Housing		-	-	-	-	-	-	-	-	-
Other Assets		2 677	3 429	3 974	2 000	2 000	2 000	3 000	2 096	2 195
Computer Equipment		10 671	12 849	16 755	9 000	12 250	12 250	12 555	9 945	10 393
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		3 594	8 324	10 982	4 000	9 989	9 989	5 000	4 184	4 372
TOTAL EXPENDITURE OTHER ITEMS		76 533	80 264	43 714	27 355	36 993	36 993	33 330	30 090	31 406
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.8%	0.8%	0.7%	30.3%	42.5%	42.5%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		14.7%	14.6%	13.6%	80.2%	90.2%	90.2%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE & Investment Property</i>		86.5%	71.6%	22.1%	5.0%	6.9%	6.9%	8.1%	6.6%	6.4%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Prop</i>		87.9%	72.7%	22.8%	7.3%	9.5%	9.5%	8.1%	6.6%	6.4%

2.3.9 Table 16 MBRR table A10 – Basic Service delivery measurement

Explanatory notes to Table A10 - Basic Service Delivery Measurement

LIM473 Makhuduthamaga - Table A10 Basic service delivery measurement

Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework		
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cost of Free Basic Services provided - Formal Settlements (R'000)				
Water (6 kilolitres per indigent household per month)		-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-
Electricity/other energy (50kwh per indigent household per month)		1 500	2 000	2 000
Refuse (removed once a week for indigent households)		-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-
Total cost of FBS provided	8	1 500	2 000	2 000

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
- The municipality continues to make good progress with the eradication of backlogs on services that are within the functions of the municipality in terms of the South African Constitution and Municipal Systems Act. The municipality performs only the function of providing indigents registered in the municipality's indigent register with electricity tokens (Free Basic Electricity) and the other basic services as listed in table A10 are performed by the Greater Sekhukhune District Municipality. It must be noted also that as the municipality does not sell electricity, but purchase the electricity from Eskom, therefore the revenue costs for providing free basic electricity is Zero.
- The following are the services that are provided by the district municipality and hence, no information has been completed on the table A10 of the municipality's Annual budget for 2024/25 MTREF:
 - Water services
 - Sanitation services
 - Electricity services
 - Refuse services
- The budget provides for 7900 households to be registered as indigent in 2024/25 and therefore entitled to receiving Free Basic Services. It is anticipated that these Free Basic Services will cost the municipality **R 1.5 million** in 2024/25, increasing to **R 2 million** in 2025/26 and **R 2 million** in 2026/27. This is covered by the municipality's equitable share allocation from national government.

3 PART 2 – SUPPORTING DOCUMENTS

3.1 Overview of municipal budget process.

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee of the municipality consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Portfolio chairperson for Finance.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritized in the allocation of resources.

The budget steering committee had regular meetings to deal with the IDP/Budget processes as contained in the municipality's approved time schedule that sets out the process to review the IDP and prepare the annual budget.

3.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2020) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required IDP and budget time schedule in July 2020. Key dates applicable to the process were adhered to and progress was reported to council quarterly

3.1.2 IDP and Service Delivery and Budget Implementation Plan

This is the first review of the IDP as adopted by Council in July 2020.

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.



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The Process Plan applicable to the first revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP

The SDBIP for 2024/25 has been completed and will be submitted to the relevant stakeholders within 28 days from the date of adopting the budget by council.

3.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2024/25 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2024/25 MTREF:

- Municipality's growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2020/21 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery
- The municipality's Spatial Development Plan

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51 and 54, 55, 58, 59, 66, 67, 70, 72, 74, 75, 78, 79, 85, 86, 89, 91, 93, 94, 98 & 99, 107 & 108 and 126 has been taken into consideration in the planning and prioritization process

3.1.4 Community Consultation

The below consultation schedule for 2024/25 MTREF which was tabled before Council on June 2023 and was also published on the municipality's website, and hard copies were made available at customer care offices, municipal notice boards and the municipality's community libraries and at tribal offices.

Makhuduthamaga Local Municipality IDP/Budget Process Plan is outlined as follows:

- Phases and activities of the process;
- Structures that will manage the planning process and their respective roles
- Public/community participation;
- Time schedule for the planning process; and
- Monitoring of the process

2) Phases and activities of the IDP/ Budget/PMS Process Plan

The table below shows the phases/stages of the IDP process and Activities entailed for the review of the 2023-2024 IDP

Stages/phases of the IDP process	
IDP phases	Activities
Preparatory Phase	Identification and establishment of stakeholders and or structures and sources of information Development of the IDP Framework and Process plan
Analysis Phase	Compilation of levels of development and backlogs that suggest areas of intervention
Strategies phase	Reviewing the Vision, Mission, Strategies and Objectives
Project phase	Identification of possible projects and their funding sources
Integration Phase	Sector plans summary inclusion and programmes of action.
Approval Phase	Submission of draft IDP to council Road-show on Public Participation and publication Amendments of the Draft IDP according to comments; Submission of final IDP to council for approval and adoption

3. Institutional arrangements for the IDP process and implementation



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In order to manage the drafting of the IDP outputs effectively, Makhuduthamaga Local Municipality institutionalized the participation process thereby giving affected parties access to contribute to the decision making process. The following structures, linked to the internal organizational arrangements have therefore been established:

- The IDP Steering committee which is chaired by the Head of Budget and Treasury and is composed as follows: Senior Managers, Divisional Managers and Senior IDP Officer/IDP Officer7j
- IDP Representative Forum which is chaired by the Mayor and composed of the following stakeholders: Councillors, Ward committees, CDWs, Traditional leaders, organized business, Women's organizations, Youth movements, People with Disabilities, Advocacy Agents of unorganized groups, Sector departments, District municipality, Parastatals, NGOs and CBOs.

4. Context of public participation

Chapter 4 of the Municipal Systems Act, 2000 section 17(2) stipulates that a municipality must establish appropriate mechanisms, processes and procedures to enable the local community to participate in the affairs of the municipality. Four major functions can be aligned with the public participation process namely:

- Needs identification;
- Endorsement of appropriateness solutions;
- Community ownership and buy-in; and
- Empowerment.

4.1 Mechanisms for participation

The following mechanisms for participation will be utilized:

- Print media

National and regional newspaper and the municipal newsletter will be used to inform the community of the activities of the process plan and even progress on implementation

- Radio slots

The local radio station and regional stations will be utilized to make public announcements and interviews about IDP process activities and progress on implementation.

- Municipal website

Municipal website will also be utilized to communicate and inform community. Copies of IDP/Budget will be placed on the website for people and other stakeholders to view or download.

4.2 Procedures for participation

The following procedures for participation were utilized:

- IDP Representative Forum (IDP Rep Forum)

The forum consists of members representing all stakeholders in the municipality. Efforts will be made to bring additional organizations into the IDP Rep Forum and ensure their continued participation throughout the process.

The IDP Representative forum is the structure which institutionalizes and guarantees representative participation in the IDP process.

Member of the Rep Forum includes:

- Members of Executive Committee
- Councillors
- Traditional Leaders
- Ward committee Chairpersons



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- All Senior Managers
- Sector Departments
- Organized group representatives

The forum will be responsible for:

- Represent the interest of their constituents in the IDP process
- Provide an organizational mechanism for discussion, negotiation and decision making between the stakeholders and the municipality
- Ensure communication between all the stakeholder representatives
- Monitor the performance of the planning and implementation

Below is the Adopted Schedule for the review of IDP/Budget for the 2024-2025 f/y

Month	Action	Target date
PREPARATORY PHASE		
July 2023	<ul style="list-style-type: none"> ○ Review of previous year's IDP/Budget process ○ Exco provides political guidance over the budget process and priorities that must inform preparations of the budget ○ Submit IDP/Budget Process Plan for 2024/2025 to Council ○ 4th Quarter Performance Lekgotla (2022-2023) ○ All Senior Managers and Municipal Manager's annual performance agreements signed and submitted to MEC for Coghsta. 	July 2023
August 2023	<ul style="list-style-type: none"> ○ Ward to Ward based data collection ○ Collate information from ward based data ○ Submit Annual Financial Statements for 2022-2023 to AG ○ Submit 2022-2023 cumulative Performance Report to AG and Council Structures ○ Operational Risk Assessment for 2023-2024 	August 2023
Month	Activity	Target date
ANALYSIS PHASE		
September 2023	<ul style="list-style-type: none"> ○ Council determines strategic objectives for service delivery through IDP review processes and the development of the next 3-year budget (including review of sector department plan) ○ Consult provincial and national sector departments on sector specific programmes for alignment (libraries, schools, clinics, water, electricity, roads, sanitation, etc.) ○ Finalise ward based data compilation for verification in December (IDP Rep forum) 	September 2023
Month	Activity	Target date
STRATEGIES PHASE		
October 2023	<ul style="list-style-type: none"> ○ Quarterly (1st) review of the 2023-2024 budget, related policies, amendments (if necessary), any related process 	October 2023



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	<ul style="list-style-type: none"> ○ Begin preliminary preparations on proposed budget for 2024-2025 financial year ○ 1st Quarter Performance Lekgotla (2023-2024) ○ Submission of 2023-2024 1st quarter performance report to council ○ mSCOA Steering Committee meeting 	
Month	Activity	Target date
PROJECTS PHASE		
November 2023	<ul style="list-style-type: none"> ○ Confirm IDP Projects with District and Sector departments ○ Review and effect changes on the initial IDP draft 	November 2023
Month	Activity	Target date
INTEGRATION PHASE		
December 2023	<ul style="list-style-type: none"> ○ Review budget performance and prepare for 2023-2024 budget adjustment ○ Consolidated Analysis Phase in Place ○ IDP/Budget Steering committee ○ IDP Representative Forum ○ Update Council Structures on updated data ○ mSCOA Steering Committee meeting 	December 2023
January 2024	<ul style="list-style-type: none"> ○ Table Draft 2022-2023 Annual Report to Council ○ Submit Draft Annual Report to AG, PT and Coghsta ○ Publish Draft Annual Report in the Municipal jurisdiction (website etc.) ○ Prepare Oversight Report for 2022-2023 financial year ○ Mid-Year Performance Lekgotla ○ Table Mid-Year Performance assessment report to council and submit to National Treasury, Provincial Treasury, Coghsta and Mayor ○ IDP/Budget Steering committee ○ Strategic Planning Session (Review of IDP/Budget, related policies) 	January 2024
Month	Activity	Target date
February 2024	<ul style="list-style-type: none"> ○ Table 2023-2024 Budget Adjustment (if necessary) ○ Download of the latest mSCOA template ○ Capturing the IDP projects and Budget figures onto the Municipal Planning and Budget Module(MPBM) and approved to the Financial System. ○ Uploading of mSCOA data strings for the Adjustment budget onto the National Treasury's GoMuni portal. ○ Submission of Draft IDP/Budget for 2024-2025 to Management, relevant stakeholders and structures ○ Table adjusted SDBIP ○ Conduct Mid-Year Performance assessment for Municipal Manager and all Senior Managers for 2023-2024 financial Year. 	February 2024

	<ul style="list-style-type: none"> ○ Submit and Present Mid-Year performance assessment report and adjustment budget to Provincial Treasury. ○ mSCOA Steering Committee meeting 	
March 2024	<ul style="list-style-type: none"> ○ Council considers the 2024-2025 Draft IDP/Budget /SDBIP ○ Adoption of Oversight Report for 2022-2023 	March 2024
APPROVAL PHASE		
April 2024	<ul style="list-style-type: none"> ○ Publish the 2024-2025 IDP/Budget for public comments. ○ Submit 2024-2025 Draft IDP/Budget to the National Treasury, Provincial Treasury, Coghsta and SDM in both printed and electronic formats ○ Community consultation and with key stakeholders ○ Strategic Risk Assessment for 2023-2024 ○ 3rd Quarter Performance Lekgotla (2023-2024) ○ Submission of 3rd quarter performance report to council ○ mSCOA Steering Committee meeting 	April 2024
May 2024	<ul style="list-style-type: none"> ○ IDP/Budget steering committee meeting ○ Submission of Draft IDP/Budget for 2024-2025 with incorporated comments from stakeholders 'consultation to council for approval ○ Download of the latest mSCOA template ○ Capturing the IDP projects and Budget figures onto the Municipal Planning and Budget Module(MPBM) and approved to the Financial System. ○ Uploading of mSCOA data strings for the Adopted budget onto the National Treasury's GoMuni portal. ○ Submit final annual procurement plan to Mayor, Provincial Treasury and National Treasury. ○ Table Municipal policies and By-Laws to council for approval. ○ Prepare SDBIP for 2024-2025 ○ Prepare operational Risk assessment for 2024-2025 	May 2024
June 2024	<ul style="list-style-type: none"> ○ Publish the approved 2024-2025 IDP/Budget ○ Submission of the SDBIP to the Mayor for approval. ○ Develop Performance Agreements (Performance Plans) of MM and Senior Managers for 2024-2025 Performance year ○ Submission of approved IDP/Budget and SDBIP to MEC for Coghsta / National and Provincial Treasury and to SDM ○ mSCOA Steering Committee meeting 	June 2024

3.2 Overview of alignment of annual budget with IDP



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The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Our municipal IDP that provides a five year strategic programme of action aimed at setting short, medium and longterm strategic and budget priorities to create a development platform, which correlates with the term of office of the municipal council, was first adopted in July 2019. This plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. The municipality's IDP is therefore a key instrument which was used to provide vision, leadership and direction to all those that have a role to play in the development of the municipality. The IDP enables the municipality to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's six strategic objectives for the 2024/25 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 17 IDP Strategic Objectives

2023/24 Financial year	2024/25 Financial year
To ensure sustainable use of land and promote Growth and development.	To ensure acquisition and sustainable use of land and promote growth and development.
To improve quality of life of our citizens through sustainable roads infrastructure.	To reduce infrastructure and service backlogs in order to improve quality of life of the community by providing them with roads & storm water, bridges electricity and housing



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To create and manage an environment that will develop, stimulate and strengthen local economic growth	To create and manage an environment that will develop, stimulate and strengthen local economic growth
To create an environment that will develop, stimulate and strengthen local economic growth.	To promote social cohesion, safety, environmental welfare and disaster management for the municipality.
To provide sound and sustainable management of the financial affairs of the municipality.	To provide sound and sustainable management of the financial affairs of the Municipality
To effectively coordinate all general administrative, governance, human resources, IT and legal services.	To promote good governance, public participation, accountability, transparency, effectiveness and efficiency..
To provide assurance and build internal and public confidence on internal and external	Improve Internal and External operation of the municipality and its stakeholders



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In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the six strategic objectives:

1. Provision of quality basic services and infrastructure which includes, amongst others:
 - o Provide waste removal;
 - o Provide roads and storm water;
 - o Provide municipal planning services; and
 - o Maintaining the infrastructure of the municipality.

2. Economic growth and development that leads to sustainable job creation by:
 - o Ensuring there is a clear structural plan for the municipality;
 - o Ensuring planning processes function in accordance with set timeframes;
 - o Facilitating the use of labour intensive approaches through the EPWP programme in the delivery of services and the building of infrastructure.

- 3.1 Fight poverty and build clean, healthy, safe and sustainable communities:
 - o Effective implementation of the Indigent Policy;
 - o Working with the provincial department of health to assist on matters affecting primary health care.
 - o Extending waste removal services and ensuring effective municipal cleansing;
 - o Working with strategic partners such as SAPS to address crime;
 - o Ensuring safe working environments by effective enforcement of building and health regulations;
 - o Promote viable, sustainable communities through proper zoning; and
 - o Promote environmental sustainability by protecting wetlands and key open spaces.

- 3.2 Integrated Social Services for empowered and sustainable communities
 - o Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly coordinated.
 - o Provision of bursaries for well deserving students who are financially needy.

4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service by:
 - o Optimising effective community participation in the ward committee system; and
 - o Implementing Batho Pele in the revenue management strategy.

- 5.1 Promote sound governance and transparency through:
 - o Publishing the outcomes of all tender processes on the municipal website

5.2 Ensure financial sustainability through:

- o Reviewing the use of contracted services
- o Continuing to implement the infrastructure management strategy and the repairs and maintenance plan

5.3 Optimal institutional transformation to ensure capacity to achieve set objectives

- o Review of the organizational structure to optimize the use of personnel;

The 2024/25 budget and the MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

The 2024/25 budget and the MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

3.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organizational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages.

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

3.3.1.1 Other Indicators

- Employee costs as a percentage of operating revenue continues to increase for the 2024/25 MTREF as the municipality continues to implement three year collective agreement on municipal salaries for the year.
- Repairs and maintenance as percentage of operating expenditure is 15% for 2024/25 budget year. The municipality will always ensure that its existing assets are properly maintained and repaired to lengthen their life span and to keep them in good working conditions.

3.3.1 Free Basic Services: basic electricity tokens for indigent households

The free basic electricity token assists residents that have difficulty paying for electricity services and are registered as indigent households in terms of the Indigent Policy of the municipality.

For the 2021/22 financial year registered indigents are been provided with a fifty (50) KWh token per household per month at a total cost **R 1.5 million** to the municipality. The cost of free basic electricity remain the same at **R 2 million** in 2025/26 and 2026/27 respectively. The total amount of units provided per household remains at 50 KWh for the 2024/25 MTREF.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table 16 MBRR A10 (Basic Service Delivery Measurement)

3.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies of the municipality.

3.4.1 Review of credit control and debt collection procedures/policies

The Debt Collection Policy as approved by Council in May 2023 was reviewed. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review the tariff for property rates and certain components to encourage our customers to pay their accounts as they complained with current rate and to achieve a higher collection rate. In addition emphasis will be placed on speeding up the indigent registration process to ensure that credit control and debt collection efforts are not fruitlessly wasted on these debtors.

The 2024/25 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 76 per cent on current debtors. In addition the collection of debt in excess of 90 days has been prioritised as a pertinent strategy in increasing the municipality's cash levels and since these overdue debtors has not paid in the past two financial years and an impairment was made to their balances as at 30 June 2023, the municipality has not made any projection for them in the cash flow statement for 2024/25 MTREF. In addition, the payment incentive scheme was consulted with the customers and is being implemented to encourage customers who were not paying to start paying by taking advantage of the settlement offer by the municipality.



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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 determination of the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff for the 2024/25 MTREF for Property rates can be shown as follows:

Revenue Category	Approved Tarrif 2020/21	Approved Tarrif 2021/22	Approved Tarrif 2022/23	Approved Tarrif 2023/24
Business Property	0.16	0.16	0.16	0.16
Government Property	0.16	0.16	0.16	0.15
Agricultural Property	0.16	0.16	0.16	0.14

A R 250 000 exemption is applicable to all business properties.

3.4.2 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 councilors 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 sourc

3.4.3 Budget Policy

The annual budget process is governed by various provisions in the MFMA and the Budget policy of the municipality which is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. The budget policy was reviewed to ensure that it is up to date considering the latest regulations and budget circulars.

3.4.4 Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council in May 2020 and reviewed during the

course of the 2023/24 financial year.

3.4.5 Cash Management and Investment Policy

The municipality's Cash Management and Investment Policy was adopted by Council in May 2020. The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks.

3.4.6 Tariff Policies

The municipality's tariff policy provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The reviewed policy was reviewed and will be submitted to council for approval in May 2020.

3.5 Overview of budget assumptions

3.5.1 External factors

Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's available cash.

3.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2024/25 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.

3.5.3 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 and therefore no interests are to be paid. The municipality is forecasting to have surplus cash for investment and cash management and investment policy will be applied when investing such funds to generate revenue.

3.5.4 Collection rate for revenue services

The municipality's assumption is that, the reduction of the property rates tariff implemented from 1 July 2016 will be affordable to the rate payers and collection will increase significantly as compared to the previous years. The settlement offer by the municipality to the property rates customers has also resulted in an increased collection rate during the 2021/22 financial year and the municipality remain positive that it will encourage the other to come on board.

3.5.5 Salary increases

We have budgeted salary increases as per the National Treasury Circular number 126. We budgeted an increase of 4.9 per cent for 2024/25 financial year.

3.5.6 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focused service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives are:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

3.6 Overview of budget funding

3.6.1 Medium-term outlook: operating revenue

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

Table 22 Breakdown of the operating revenue over the medium-term

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 determination of the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff for the 2023/24 MTREF for Property rates can be shown as follows:

Revenue Category	Approved Tarrif 2020/21	Approved Tarrif 2021/22	Approved Tarrif 2022/23	Approved Tarrif 2023/24
Property Rates	0.16	0.16	0.16	0.16

A R 250 000 exemption is applicable to all business properties.

3.6.2 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 councilors 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

The above table shows a net decrease in cash held for 2023/24 and net increase for both 2024/25 & 2025/26 financial years.

Table 28 MBRR Table A7 - Budget cash flow statement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	23 724	42 000	48 980	48 980	49 603	49 770	66 150	70 119
Service charges		-	-	256	300	227	227	410	309	403	414
Other revenue		-	-	38 808	66 875	74 509	74 509	98 999	64 310	68 714	74 050
Transfers and Subsidies - Operational	1	-	-	333 845	395 059	402 359	402 359	607 449	383 233	378 664	367 028
Transfers and Subsidies - Capital	1	-	-	94 915	70 562	70 562	70 562	156 481	69 358	72 707	79 112
Interest		-	-	5 544	6 590	5 000	5 000	8 361	3 500	3 800	4 000
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		-	-	595 357	(348 133)	(399 831)	(399 831)	(1 064 044)	(387 632)	(391 630)	(383 878)
Interest		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	(4 330)	(3 080)	(3 080)	-	(3 080)	(3 222)	(3 367)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	1 092 449	228 923	198 726	198 726	(142 741)	179 768	195 586	207 478
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Payments											
Capital assets		-	-	(93 987)	(271 533)	(235 144)	(235 144)	(145 113)	(179 042)	(179 969)	(194 941)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	(93 987)	(271 533)	(235 144)	(235 144)	(145 113)	(179 042)	(179 969)	(194 941)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	998 462	(42 611)	(36 417)	(36 417)	(287 854)	725	15 618	12 537
Cash/cash equivalents at the year begin:	2	-	-	-	101 007	101 007	101 007	-	6 644	7 370	22 987
Cash/cash equivalents at the year end:	2	-	-	998 462	58 396	64 590	64 590	(287 854)	7 370	22 987	35 524

3.6.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of 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 these 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 29 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

LIM473 Makhuduthamaga - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	998 462	58 396	64 590	64 590	(287 854)	7 370	22 987	35 524
Other current investments > 90 days		14 360	104 817	(991 817)	0	0	0	337 492	0	(393)	(15 662)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		14 360	104 817	6 644	58 396	64 590	64 590	49 638	7 370	22 594	19 863
Application of cash and investments											
Unspent conditional transfers		114	-	71	(0)	-	-	28 052	71	75	79
Unspent borrowing											
Statutory requirements	2										
Other working capital requirements	3	41 402	45 818	43 382	15 405	5 882	5 882	11 851	(31 511)	(22 232)	(30 668)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		41 516	45 818	43 454	15 405	5 882	5 882	39 902	(31 439)	(22 157)	(30 589)
Surplus(shortfall) - Excluding Non-Current Creditors Trf		(27 156)	58 999	(36 809)	42 992	58 707	58 707	9 735	38 809	44 751	50 452
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf		(27 156)	58 999	(36 809)	42 992	58 707	58 707	9 735	38 809	44 751	50 452

From the above table it can be seen that the cash and investments available total is **R 7 million** in the 2024/25 financial year and increases to **R 22.5 million** by 2025/26 and **R 19.9 million** by 2026/27.

The main purpose of 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 annual budgeted statements 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.



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Table 30 MBRR SA10 – Funding compliance measurement

LIM473 Makhuduthamaga Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2020/21			2021/22			2022/23			Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
			Aud Red Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27							
Funding measures																			
Capital cash equivalents at the year end - R'000	18(1)d	1	-	-	99 8462	58 996	64 590	64 590	64 590	(287 854)	7 370	22 987	35 524						
Cash - investments at the yr end less applications - R'000	18(1)d	2	(27 156)	58 999	(36 809)	42 992	58 707	58 707	58 707	9 735	38 809	44 751	50 452						
Cash year end monthly employee/supplier payments	18(1)d	3	-	-	28.8	2.3	2.3	2.3	2.3	(13.4)	0.3	0.8	1.3						
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	43 463	111 791	6 386	180 516	143 273	143 273	157 269	122 725	120 659	130 637							
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	1.5%	(1.4%)	27.5%	(6.0%)	(6.0%)	(54.7%)	(4.2%)	(1.0%)	(0.0%)							
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	16.8%	24.9%	27.2%	27.2%	56.1%	137.0%	152.0%	150.2%							
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	9.2%	12.6%	12.6%	0.0%	15.8%	15.7%	15.5%							
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	-	-	-	-	-	-	-	-	-	-							
Current consumer debtors % change - in or (dear)	18(1)a	11	N.A.	(79.2%)	(87.3%)	998.3%	(6.2%)	0.0%	(89.3%)	111.3%	(16.2%)	9.5%							
Long term receivables % change - in or (dear)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
RSM % of Property Plant & Equipment	20(1)(v)	13	86.5%	71.6%	22.1%	5.0%	6.9%	6.9%	8.1%	6.6%	6.4%	0.0%							
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
Supporting indicators																			
%incor total service charges (incl prop rates)	18(1)a			7.5%	4.6%	33.5%	0.0%	0.0%	(48.7%)	1.8%	5.0%	6.0%							
%incor Property Tax	18(1)a			7.5%	4.6%	33.5%	0.0%	0.0%	(48.9%)	1.6%	5.0%	6.0%							
%incor Service charges - Electricity	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
%incor Service charges - Water	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
%incor Service charges - Waste Water Management	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
%incor Service charges - Waste Management	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
%incor Sale of Goods and Rendering of Services	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
Total billable revenue	18(1)a			41 450	44 569	46 629	62 250	62 250	62 250	31 933	63 340	66 500	70 479						
Service charges	18(1)a			41 450	44 569	46 629	62 250	62 250	62 250	31 933	63 340	66 500	70 479						
Property rates	18(1)a			41 316	44 418	46 454	62 000	62 000	62 000	31 706	63 000	66 150	70 119						
Service charges - electricity revenue	18(1)a			-	-	-	-	-	-	-	-	-	-						
Service charges - water revenue	18(1)a			-	-	-	-	-	-	-	-	-	-						
Service charges - sanitation revenue	18(1)a			-	-	-	-	-	-	-	-	-	-						
Service charges - refuse removal	18(1)a			135	150	175	250	250	250	228	340	350	360						
Agency services	18(1)a			5 481	5 360	5 669	7 000	7 000	7 000	4 640	6 000	6 200	6 300						
Capital expenditure excluding capital grant funding	18(1)a			47 747	25 468	53 913	142 204	113 261	113 261	680 973	73 900	70 587	76 075						
Cash receipts from ratepayers	18(1)a			-	-	62 788	109 175	123 716	123 716	149 012	114 388	135 267	144 583						
Ratepayer & Other revenue	18(1)a			495 515	504 409	373 725	438 010	455 181	455 181	265 552	83 480	88 995	96 229						
Change in consumer debtors (current and non-current)	18(1)a			N/A	(433 875)	(99 799)	138 242	(9 453)	-	(114 489)	31 321	(9 614)	4 795						
Operating and Capital Grant Revenue	18(1)a			415 904	381 813	431 952	465 621	472 921	472 921	409 385	452 591	451 371	446 140						
Capital expenditure - total	20(1)(v)			46 437	45 932	99 603	236 116	204 473	204 473	806 006	155 689	156 494	169 514						
Capital expenditure - renewal	20(1)(v)			-	-	-	-	-	-	-	-	-	-						
Supporting benchmarks																			
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%						
CFI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%							
Band																			
Change in consumer debtors (current and non-current)			N/A	(433 875)	(99 799)	138 242	(9 453)	-	(114 489)	31 321	(9 614)	4 795							
Total Operating Revenue				432 659	828 419	426 929	457 809	468 997	468 997	417 132	457 972	458 459	453 180						
Total Operating Expenditure				460 149	798 405	515 458	371 205	416 937	416 937	312 874	417 036	423 707	415 982						
Operating Performance Surplus/(Deficit)				(27 490)	30 014	(88 529)	86 604	52 061	52 061	104 258	40 936	34 752	37 198						
Cash and Cash Equivalents (30 June 2022)											7 370								
Revenue																			
% Increase in Total Operating Revenue				91.5%	(48.5%)	7.2%	2.4%	0.0%	(11.1%)	(2.4%)	0.1%	(1.2%)							
% Increase in Property Rates Revenue				7.5%	4.6%	33.5%	0.0%	0.0%	(48.9%)	98.7%	5.0%	6.0%							
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
% Increase in Property Rates & Services Charges				7.5%	4.6%	33.5%	0.0%	0.0%	(48.7%)	1.8%	5.0%	6.0%							
Expenditure																			
% Increase in Total Operating Expenditure				73.5%	(35.4%)	(28.0%)	12.3%	0.0%	(25.0%)	0.0%	1.6%	(1.8%)							
% Increase in Employee Costs				5.0%	13.0%	(0.1%)	10.1%	0.0%	(34.8%)	26.7%	(0.8%)	4.5%							
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							
Average Cost Per Budgeted Employee Position (Remuneration)				0	0	0	0	0	0	0	0	0							
Average Cost Per Councilor (Remuneration)				0	0	0	0	0	0	0	0	0							
RSM % of PPE				86.5%	71.6%	22.1%	5.0%	6.9%	6.9%	8.1%	6.6%	6.4%							
Asset Renewal and RSM as a % of PPE				87.9%	72.7%	22.8%	7.3%	9.5%	9.5%	8.1%	6.6%	6.4%							
Debt Impairment % of Total Billable Revenue				0.0%	0.0%	0.0%	9.2%	12.6%	12.6%	0.0%	15.8%	15.7%	15.5%						
Capital Revenue																			
Internally Funded & Other (R'000)				47 747	25 468	53 913	142 204	113 261	113 261	680 973	73 900	70 587	76 075						
Borrowing (R'000)				-	-	-	-	-	-	-	-	-	-						
Grant Funding and Other (R'000)				(1 311)	20 464	45 690	99 912	91 212	91 212	125 032	81 789	85 907	93 439						
Internally Generated funds % of Non Grant Funding				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%						
Borrowing % of Non Grant Funding				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%						
Grant Funding % of Total Funding				(2.8%)	44.6%	45.9%	39.8%	44.6%	44.6%	15.5%	52.5%	54.9%	55.1%						
Capital Expenditure																			
Total Capital Programme (R'000)				46 437	45 932	99 603	236 116	204 473	204 473	806 006	155 689	156 494	169 514						
Asset Renewal				1 127	1 127	1 127	7 900	9 699	9 699	-	-	-	-						
Asset Renewal % of Total Capital Expenditure				2.4%	2.5%	1.1%	3.3%	4.7%	4.7%	0.0%	0.0%	0.0%	0.0%						
Cash																			
Cash Receipts % of Rate Payer & Other				0.0%	0.0%	16.8%	24.9%	27.2%	27.2%	56.1%	137.0%	152.0%	150.2%						
Cash Coverage Ratio				-	-	0	0	0	0	(0)	0	0	0						
Borrowing																			
Most recent Credit Rating				-	-	-	-	-	-	-	-	-	-						
Capital Charges to Operating				0.3%	0.3%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%						
Borrowing Receipts % of Capital Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%						
Reserves																			
Uncommitted reserves after application of cash and investments				(27 156)	58 999	(36 809)	42 992	58 707	58 707	9 735	38 809	44 751	50 452						
Free Services																			
Free Basic Services as a % of Equitable Share				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%						
Free Services as a % of Operating Revenue (excl operational transfers)				(1.9%)	(0.4%)	(2.4%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%						
High Level Outcome of Funding Compliance																			
Total Operating Revenue				432 659	828 419	426 929	457 809	468 997	468 997	417 132	457 972	458 459	453 180						
Total Operating Expenditure				460 149	798 405	515 458	371 205	416 937	416 937	312 874	417 036	423 707	415 982						
Surplus/(Deficit) Budgeted Operating Statement				(27 490)	30 014	(88 529)	86 604	52 061	52 061	104 258	40 936	34 752	37 198						
Surplus/(Deficit) Considering Reserves and Cash Backing				(27 156)	58 999	(36 809)	42 992	58 707	58 707	9 735	38 809	44 751	50 452						
MTREF Funded (1) / Unfunded (0)			15	0	1	0	1	1	1	1	1	1	1						
MTREF Funded ✓ / Unfunded ✘			15	✘	✓	✘	✓	✓	✓	✓	✓	✓	✓						

3.7 Expenditure on allocations and grants programmes

Table 30 MBRR SA18 - Transfers and Grants Received

LIM473 Makhuduthamaga - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		341 931	296 332	327 845	351 709	351 709	351 709	370 802	365 464	352 701
EPWP Incentive	-	-	-	1 925	1 783	1 783	1 783	2 348	-	-
Finance Management	-	-	-	1 720	1 720	1 720	1 720	1 800	1 900	2 000
Local Government Equitable Share	-	341 931	296 332	324 200	344 706	344 706	344 706	363 154	359 864	346 801
Municipal Infrastructure Grant	-	-	-	-	3 500	3 500	3 500	3 500	3 700	3 900
District Municipality:		-	-	-	20 000	30 000	30 000	-	-	-
<i>Limpopo_DC 47 - Sekhukhune_Infrastructure_Spe</i>	-	-	-	-	20 000	30 000	30 000	-	-	-
Total Operating Transfers and Grants	5	341 931	296 332	327 845	371 709	381 709	381 709	370 802	365 464	352 701
Capital Transfers and Grants										
National Government:		0	-	100 915	93 912	91 212	91 212	81 789	85 907	93 439
Municipal Infrastructure Grant (MIG)	-	0	-	94 915	70 562	70 562	70 562	69 358	72 707	79 112
Integrated National Electrification Programme Grant	-	-	-	6 000	23 350	20 650	20 650	12 431	13 200	14 327
Total Capital Transfers and Grants	5	0	-	100 915	93 912	91 212	91 212	81 789	85 907	93 439
TOTAL RECEIPTS OF TRANSFERS & GRANTS		341 931	296 332	428 760	465 621	472 921	472 921	452 591	451 371	446 140

Table 31 MBRR SA19 - Expenditure on Transfers & Grants

LIM473 Makhuduthamaga - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		341 931	296 332	327 845	351 709	351 709	351 709	370 802	365 464	352 701
Expanded Public Works Programme Integrated Grant	-	-	-	1 925	1 783	1 783	1 783	2 348	-	-
Local Government Financial Management Grant	-	-	-	1 720	1 720	1 720	1 720	1 800	1 900	2 000
Local Government Equitable Share	-	341 931	296 332	324 200	344 706	344 706	344 706	363 154	359 864	346 801
Municipal Infrastructure Grant	-	-	-	-	3 500	3 500	3 500	3 500	3 700	3 900
Total operating expenditure of Transfers and Grants:		341 931	296 332	327 845	351 709	351 709	351 709	370 802	365 464	352 701
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		0	-	100 915	93 912	91 212	91 212	81 789	85 907	93 439
Integrated National Electrification Programme Grant	-	-	-	6 000	23 350	20 650	20 650	12 431	13 200	14 327
Municipal Infrastructure Grant	-	0	-	94 915	70 562	70 562	70 562	69 358	72 707	79 112
Total capital expenditure of Transfers and Grants		0	-	100 915	93 912	91 212	91 212	81 789	85 907	93 439
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		341 931	296 332	428 760	445 621	442 921	442 921	452 591	451 371	446 140

Table 32 MBRR SA 20 – Reconciliation of transfers, grant receipts and unspent funds

LIM473 Makhuduthamaga - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		341 931	296 332	327 845	351 709	351 709	351 709	370 802	365 464	352 701
Repayment of grants										
Conditions met - transferred to revenue		683 862	592 664	655 690	703 418	703 418	703 418	741 604	730 928	705 402
Conditions still to be met - transferred to liabilities		(341 931)	(296 332)	(327 845)	(351 709)	(351 709)	(351 709)	(370 802)	(365 464)	(352 701)
Current year receipts		-	-	-	20 000	30 000	30 000	-	-	-
Conditions met - transferred to revenue		-	-	-	20 000	30 000	30 000	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		683 862	592 664	655 690	723 418	733 418	733 418	741 604	730 928	705 402
Total operating transfers and grants - CTBM	2	(341 931)	(296 332)	(327 845)	(351 709)	(351 709)	(351 709)	(370 802)	(365 464)	(352 701)
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		0	-	100 915	93 912	91 212	91 212	81 789	85 907	93 439
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		0	-	100 915	93 912	91 212	91 212	81 789	85 907	93 439
Current year receipts		0	-	100 915	93 912	91 212	91 212	81 789	85 907	93 439
Conditions met - transferred to revenue		0	-	100 915	93 912	91 212	91 212	81 789	85 907	93 439
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		0	-	100 915	93 912	91 212	91 212	81 789	85 907	93 439
Total capital transfers and grants - CTBM	2	0	-	100 915	93 912	91 212	91 212	81 789	85 907	93 439
TOTAL TRANSFERS AND GRANTS REVENUE		683 862	592 664	756 605	817 330	824 630	824 630	823 393	816 835	798 841
TOTAL TRANSFERS AND GRANTS - CTBM		(341 931)	(296 332)	(226 930)	(257 797)	(260 497)	(260 497)	(289 013)	(279 557)	(259 262)



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LIM473 Makhuduthamaga - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		270 771	344 799	299 807	327 845	327 845	327 845	351 709	372 277	360 627
Conditions met - transferred to revenue		541 542	689 598	599 614	655 690	655 690	655 690	698 135	740 683	717 209
Conditions still to be met - transferred to liabilities		(270 771)	(344 799)	(299 807)	(327 845)	(327 845)	(327 845)	(346 426)	(368 406)	(356 582)
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	20 000	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	40 000	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	(20 000)	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		24	113	-	-	-	-	-	-	-
Conditions met - transferred to revenue		24	113	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		541 566	689 711	599 614	655 690	655 690	655 690	738 135	740 683	717 209
Total operating transfers and grants - CTBM	2	(270 771)	(344 799)	(299 807)	(327 845)	(327 845)	(327 845)	(366 426)	(368 406)	(356 582)
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		62 122	61 710	65 627	76 915	76 915	76 915	95 695	96 540	100 887
Conditions met - transferred to revenue		-	-	-	(6 000)	-	-	-	-	-
Conditions still to be met - transferred to liabilities		62 122	61 710	65 627	82 915	76 915	76 915	95 695	96 540	100 887
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		62 122	61 710	65 627	76 915	76 915	76 915	95 695	96 540	100 887
Conditions met - transferred to revenue		62 122	61 710	65 627	76 915	76 915	76 915	95 695	96 540	100 887
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		62 122	61 710	65 627	70 915	76 915	76 915	95 695	96 540	100 887
Total capital transfers and grants - CTBM	2	62 122	61 710	65 627	82 915	76 915	76 915	95 695	96 540	100 887
TOTAL TRANSFERS AND GRANTS REVENUE		603 688	751 421	665 241	726 605	732 605	732 605	833 830	837 223	818 096
TOTAL TRANSFERS AND GRANTS - CTBM		(208 649)	(283 089)	(234 180)	(244 930)	(250 930)	(250 930)	(270 731)	(271 866)	(255 695)

3.8 Allocations and grants made by the municipality.

Our municipality does not have any allocations any grants transferred to other municipalities or entities as indicated by the table below.

LIM473 Makhuduthamaga - Supporting Table SA21 Transfers and grants made by the municipality											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	73	300	150	150	50	150	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	73	300	150	150	50	150	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3	137	240	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		137	240	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Insert description</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Insert description</i>		4 640	6 541	5 798	8 162	8 955	8 955	6 863	8 880	9 604	5 312
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		4 640	6 541	5 798	8 162	8 955	8 955	6 863	8 880	9 604	
TOTAL CASH TRANSFERS AND GRANTS	6	4 777	6 781	5 871	8 462	9 105	9 105	6 913	9 030	9 604	
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	4 777	6 781	5 871	8 462	9 105	9 105	6 913	9 030	9 604	

3.9 Councillor and employee benefits

Table 33 MBRR SA22 - Summary of councillor and staff benefits

LIM473 Makhuduthamaga - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	-	-	13 588	14 967	15 381	15 381	16 135	16 877	17 637
Pension and UIF Contributions		-	-	2 467	2 729	2 926	2 926	3 069	3 210	3 355
Motor Vehicle Allowance		-	-	-	93	-	-	-	-	-
Cellphone Allowance		-	-	2 526	3 226	3 414	3 414	3 581	3 746	3 915
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	5 231	6 040	6 461	6 461	6 777	7 089	7 408
Sub Total - Councillors		-	-	23 812	27 055	28 182	28 182	29 563	30 923	32 314
% increase	4		-	-	13.6%	4.2%	-	4.9%	4.6%	4.5%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	2 862	2 893	3 085	3 463	3 463	3 463	4 025	4 210	4 400
Pension and UIF Contributions		950	953	479	390	390	390	494	516	539
Medical Aid Contributions		506	475	438	555	555	555	694	726	759
Performance Bonus		-	295	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	1 197	1 258	1 106	1 243	1 243	1 243	1 515	1 585	1 656
Cellphone Allowance	3	104	112	104	151	151	151	175	183	191
Housing Allowances	3	140	77	68	116	116	116	72	76	79
Other benefits and allowances	3	1	1	1	1	1	1	1	2	2
Payments in lieu of leave		-	7	3	-	-	-	179	187	196
Sub Total - Senior Managers of Municipality		5 760	6 071	5 283	5 921	5 921	5 921	7 156	7 485	7 822
% increase	4		5.4%	(13.0%)	12.1%	-	-	20.9%	4.6%	4.5%
Other Municipal Staff										
Basic Salaries and Wages		43 594	47 020	54 663	56 535	56 535	56 535	88 759	89 460	93 485
Pension and UIF Contributions		8 641	9 179	10 765	9 890	9 890	9 890	12 251	13 331	13 931
Medical Aid Contributions		4 593	4 671	5 044	4 900	4 900	4 900	5 783	6 775	7 080
Overtime		673	1 238	2 146	1 237	1 237	1 237	1 012	1 058	1 106
Performance Bonus		3 707	3 944	4 680	4 938	4 938	4 938	5 346	5 591	5 843
Motor Vehicle Allowance	3	10 031	10 120	11 742	11 225	11 225	11 225	13 455	15 659	16 363
Cellphone Allowance	3	1 835	1 997	2 276	2 512	2 512	2 512	2 744	3 053	3 190
Housing Allowances	3	2 694	2 804	3 076	3 011	3 011	3 011	3 597	3 839	4 011
Other benefits and allowances	3	73	59	56	70	70	70	72	76	80
Payments in lieu of leave		2 670	1 319	19	632	632	632	466	675	705
Long service awards		829	862	1 182	190	190	190	202	211	221
Acting and post related allowance		146	222	241	32	32	32	224	234	245
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		79 486	83 435	95 891	95 172	95 172	95 172	133 910	139 962	146 260
% increase	4		5.0%	14.9%	(0.7%)	-	-	40.7%	4.5%	4.5%
Total Parent Municipality		85 247	89 506	124 986	128 147	129 274	129 274	170 628	178 370	186 397
			5.0%	39.6%	2.5%	0.9%	-	32.0%	4.5%	4.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		85 247	89 506	124 986	128 147	129 274	129 274	170 628	178 370	186 397
% increase	4		5.0%	39.6%	2.5%	0.9%	-	32.0%	4.5%	4.5%
TOTAL MANAGERS AND STAFF	5,7	85 247	89 506	101 174	101 092	101 092	101 092	141 066	147 447	154 083

2.9 The following table SA23 indicates the remuneration for the political office bearers.

LIM473 Makhuduthamaga - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior manager)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		507 264.93	578 575.73	55 641.06	-	-	1 141 482
Chief Whip			475 558.91	402 037.63	241 614.07	-	-	1 119 211
Executive Mayor			634 080.64	794 501.34	56 597.75	-	-	1 485 180
Deputy Executive Mayor			-	-	-	-	-	-
Executive Committee			4 821 145.26	3 209 095.76	1 979 760.92	-	-	10 010 002
Total for all other councillors			9 074 486.74	5 122 736.44	2 263 565.77	-	-	16 460 789
Total Councillors	8	-	15 512 536	10 106 947	4 597 180			30 216 663
Senior Managers of the Municipality	5							
Municipal Manager (MM)			809 330	222 252	351 867			1 383 448
Chief Finance Officer			678 074	110 316	365 623			1 154 013
Senior Managers-Corporate Services			678 074	169 662	306 173			1 153 909
Senior Managers-Infrastructure Development			678 074	182 873	294 369			1 155 316
Senior Managers- Community Services			678 074	89 360	386 530			1 153 964
Senior Managers- Economic Development & Planning			678 074	269 902	207 622			1 155 598
<i>List of each official with packages >= senior manager</i>								
Total Senior Managers of the Municipality	8,10	-	4 199 698	1 044 366	1 912 184	-		7 156 247
A Heading for Each Entity	6,7							
List each member of board by designation								
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	19 712 234	11 151 312	6 509 363	-		37 372 910

3. SA24 Indicates the Personnel Numbers

LIM473 Makhuduthamaga - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		62	62	-	62	62	-	62	62	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	6	6	-	6	6	-	6	6	-
Other Managers	7	-	-	-	-	-	-	-	-	-
Professionals		104	104	101	11	119	116	11	119	116
<i>Finance</i>		48	48	48	8	48	48	8	48	48
<i>Spatial/town planning</i>		9	9	8	1	9	8	1	9	8
<i>Information Technology</i>		4	4	4	-	4	4	-	4	4
<i>Roads</i>		6	6	4	2	6	4	2	6	4
<i>Electricity</i>		1	1	1	-	1	1	-	1	1
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		36	36	36	-	51	51	-	51	51
Technicians		-	-	-	-	-	-	-	-	-
<i>Finance</i>		-	-	-	-	-	-	-	-	-
<i>Spatial/town planning</i>		-	-	-	-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-	-	-	-
<i>Roads</i>		-	-	-	-	-	-	-	-	-
<i>Electricity</i>		-	-	-	-	-	-	-	-	-
<i>Water</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation</i>		-	-	-	-	-	-	-	-	-
<i>Refuse</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		31	31	27	4	31	27	4	31	27
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	203	203	128	83	218	143	83	218	143
% increase					(59.1%)	7.4%	11.7%	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-



3.10 Monthly targets for revenue, expenditure and cash flow

The following tables shows how the municipality is planning to receive its budgeted revenue and spend funds appropriated per cost centre, standard classification and the cash inflow and out flow per month.

Table 364 MBRR SA25 - Budgeted monthly revenue and expenditure

LIM473 Makhuduthamaga - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand																	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		28	28	28	28	28	28	28	28	28	28	28	28	340	350	360	
Sale of Goods and Rendering of Services		28	28	28	28	28	28	28	28	28	28	28	28	340	395	450	
Agency services		500	500	500	500	500	500	500	500	500	500	500	500	6 000	6 200	6 300	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		292	292	292	292	292	292	292	292	292	292	292	292	3 500	3 800	4 000	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		16	16	16	16	16	16	16	16	16	16	16	16	190	200	250	
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue																	
Property rates		5 250	5 250	5 250	5 250	5 250	5 250	5 250	5 250	5 250	5 250	5 250	5 250	63 000	66 150	70 119	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		67	67	67	67	67	67	67	67	67	67	67	67	800	900	1 000	
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		30 900	30 900	30 900	30 900	30 900	30 900	30 900	30 900	30 900	30 900	30 900	30 900	370 802	365 464	352 701	
Interest		1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	13 000	15 000	18 000	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		38 164	38 164	38 164	38 164	38 164	38 164	38 164	38 164	38 164	38 164	38 164	38 164	457 972	458 459	453 180	
Expenditure																	
Employee related costs		11 755	11 755	11 755	11 755	11 755	11 755	11 755	11 755	11 755	11 755	11 755	11 755	141 066	139 962	146 260	
Remuneration of councillors		2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	29 563	30 923	32 314	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 439	2 549	
Debt impairment		833	833	833	833	833	833	833	833	833	833	833	833	10 000	10 460	10 931	
Depreciation and amortisation		2 898	2 898	2 898	2 898	2 898	2 898	2 898	2 898	2 898	2 898	2 898	2 898	34 775	36 374	38 011	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		11 147	11 147	11 147	11 147	11 147	11 147	11 147	11 147	11 147	11 147	11 147	11 147	133 761	136 314	120 323	
Transfers and subsidies		753	753	753	753	753	753	753	753	753	753	753	753	9 030	9 604	5 312	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		4 737	4 737	4 737	4 737	4 737	4 737	4 737	4 737	4 737	4 737	4 737	4 737	56 842	57 630	60 282	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		34 753	34 753	34 753	34 753	34 753	34 753	34 753	34 753	34 753	34 753	34 753	34 753	417 036	423 707	415 982	
Surplus/(Deficit)		3 411	3 411	3 411	3 411	3 411	3 411	3 411	3 411	3 411	3 411	3 411	3 411	40 936	34 752	37 198	
Transfers and subsidies - capital (monetary allocations)		6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	81 789	85 907	93 439	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	122 725	120 659	130 637	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	122 725	120 659	130 637	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	122 725	120 659	130 637	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	10 227	122 725	120 659	130 637	



Table 37 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)



Makhuduthamaga Local Municipality 2023/24 Final Draft Annual Budget and MTREF

LIM473 Makhuduthamaga - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote																
Vote 2 - Finance & Administration				44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	134 315	537 261	541 766	543 969
Vote 8 - Road Transport				208	208	208	208	208	208	208	208	208	625	2 500	2 600	2 650
Total Revenue by Vote		-	-	44 980	44 980	44 980	44 980	44 980	44 980	44 980	44 980	44 980	134 940	539 761	544 366	546 619
Expenditure by Vote to be appropriated																
Vote 1 - Executive & Council				5 890	5 890	5 890	5 890	5 890	5 890	5 890	5 890	5 890	17 670	70 682	66 661	69 648
Vote 2 - Finance & Administration				11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	11 832	35 496	141 985	145 572	152 145
Vote 3 - Finance & Administration 2				3 365	3 365	3 365	3 365	3 365	3 365	3 365	3 365	3 365	10 094	40 377	39 046	40 804
Vote 4 - Community and Social Services				2 917	2 917	2 917	2 917	2 917	2 917	2 917	2 917	2 917	8 750	35 001	36 111	37 736
Vote 5 - Planning and Development				2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	7 108	28 431	30 515	23 823
Vote 6 - Internal Audit				404	404	404	404	404	404	404	404	404	1 213	4 851	5 074	5 303
Vote 7 - Energy Sources				371	371	371	371	371	371	371	371	371	1 113	4 452	5 160	5 349
Vote 8 - Road Transport				4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	13 215	52 862	62 383	57 216
Vote 9 - Public Safety				195	195	195	195	195	195	195	195	195	585	2 340	356	372
Vote 10 - Waste Management				2 566	2 566	2 566	2 566	2 566	2 566	2 566	2 566	2 566	7 699	30 795	28 322	18 873
Vote 11 - Sports & Recreation				167	167	167	167	167	167	167	167	167	500	2 000	2 092	2 186
Vote 14 - Housing				250	250	250	250	250	250	250	250	250	750	3 000	2 096	2 195
Total Expenditure by Vote		-	-	34 731	34 731	34 731	34 731	34 731	34 731	34 731	34 731	34 731	104 194	416 775	423 389	415 649
Surplus/(Deficit) before assoc.		-	-	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	30 746	122 986	120 977	130 970
Income Tax				-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities				-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions				-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	-	-	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	30 746	122 986	120 977	130 970



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Table 38 MBRR SA27 - Budgeted monthly revenue and expenditure (Standard classification)

LIM473 Makhuduthamaga - Supporting Table SA27 Bc0

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Revenue - Functional																	
<i>Governance and administration</i>		44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	537 261	541 766	543 969
Finance and administration		44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	44 772	537 261	541 766	543 969
<i>Economic and environmental services</i>		208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 600	2 650	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road transport		208	208	208	208	208	208	208	208	208	208	208	208	2 500	2 600	2 650	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional		44 980	44 980	44 980	44 980	44 980	44 980	44 980	44 980	44 980	44 980	44 980	44 980	539 761	544 366	546 619	
Expenditure - Functional																	
<i>Governance and administration</i>		21 491	21 491	21 491	21 491	21 491	21 491	21 491	21 491	21 491	21 491	21 491	21 491	21 491	257 894	256 354	267 899
Executive and council		5 890	5 890	5 890	5 890	5 890	5 890	5 890	5 890	5 890	5 890	5 890	5 890	5 890	70 682	66 661	69 648
Finance and administration		15 197	15 197	15 197	15 197	15 197	15 197	15 197	15 197	15 197	15 197	15 197	15 197	182 361	184 619	192 949	
Internal audit		404	404	404	404	404	404	404	404	404	404	404	404	4 851	5 074	5 303	
<i>Community and public safety</i>		3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	42 341	40 654	42 488	
Community and social services		2 983	2 983	2 983	2 983	2 983	2 983	2 983	2 983	2 983	2 983	2 983	2 983	35 801	36 948	38 610	
Sport and recreation		100	100	100	100	100	100	100	100	100	100	100	100	1 200	1 255	1 312	
Public safety		195	195	195	195	195	195	195	195	195	195	195	195	2 340	356	372	
Housing		250	250	250	250	250	250	250	250	250	250	250	250	3 000	2 096	2 195	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		6 841	6 841	6 841	6 841	6 841	6 841	6 841	6 841	6 841	6 841	6 841	6 841	82 093	93 734	81 914	
Planning and development		2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	2 369	28 431	30 515	23 823	
Road transport		4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	4 405	52 862	62 383	57 216	
Environmental protection		67	67	67	67	67	67	67	67	67	67	67	67	800	837	874	
<i>Trading services</i>		2 871	2 871	2 871	2 871	2 871	2 871	2 871	2 871	2 871	2 871	2 871	2 871	34 448	32 646	23 348	
Energy sources		371	371	371	371	371	371	371	371	371	371	371	371	4 452	5 160	5 349	
Waste management		2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	29 995	27 485	17 999		
Total Expenditure - Functional		34 731	34 731	34 731	34 731	34 731	34 731	34 731	34 731	34 731	34 731	34 731	34 731	416 775	423 389	415 649	
Surplus/(Deficit) before assoc.		10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	122 986	120 977	130 970	
Surplus/(Deficit)	1	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	10 249	122 986	120 977	130 970	



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Table 39 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		500	500	500	500	500	500	500	500	500	500	500	500	6 000	-	-	-
Vote 3 - Finance & Administration 2		158	158	158	158	158	158	158	158	158	158	158	158	1 900	1 987	2 077	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Energy Sources		1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	12 431	13 200	29 189	-
Vote 8 - Road Transport		10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	124 558	141 307	138 248	-
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Management		900	900	900	900	900	900	900	900	900	900	900	900	10 800	-	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	155 689	156 494	169 514	-
Total Capital Expenditure	2	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	155 689	156 494	169 514	-



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Table 40 MBRR SA29 - Budgeted monthly capital expenditure (Standard classification)

LIM473 Makhuduthamaga - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		658	658	658	658	658	658	658	658	658	658	658	658	7 900	1 987	2 077
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		658	658	658	658	658	658	658	658	658	658	658	658	7 900	1 987	2 077
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	124 558	141 307	138 248
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	10 380	124 558	141 307	138 248
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	1 936	23 231	13 200	29 189
Energy sources		1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	12 431	13 200	29 189
Waste management		900	900	900	900	900	900	900	900	900	900	900	900	10 800	-	-
Total Capital Expenditure - Functional	2	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	155 689	156 494	169 514
Funded by:																
National Government		6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	81 789	85 907	93 439
Transfers recognised - capital		6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	6 816	81 789	85 907	93 439
Internally generated funds		6 158	6 158	6 158	6 158	6 158	6 158	6 158	6 158	6 158	6 158	6 158	6 158	73 900	70 587	76 075
Total Capital Funding		12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	12 974	155 689	156 494	169 514



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Table 41 MBRR SA30 - Budgeted monthly cash flow (Standard classification)

LIM473 Makhuduthamaga - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26
Cash Receipts By Source													1		
Property rates	4 148	4 148	4 148	4 148	4 148	4 148	4 148	4 148	4 148	4 148	4 148	4 148	49 770	66 150	70 119
Service charges - refuse revenue	26	26	26	26	26	26	26	26	26	26	26	26	309	403	414
Rental of facilities and equipment	18	18	18	18	18	18	18	18	18	18	18	18	219	230	288
Interest earned - external investments	292	292	292	292	292	292	292	292	292	292	292	292	3 500	3 800	4 000
Fines, penalties and forfeits	67	67	67	67	67	67	67	67	67	67	67	67	800	900	1 000
Agency services	575	575	575	575	575	575	575	575	575	575	575	575	6 900	7 130	7 245
Transfers and Subsidies - Operational	31 936	31 936	31 936	31 936	31 936	31 936	31 936	31 936	31 936	31 936	31 936	31 936	383 233	378 664	367 028
Other revenue	4 699	4 699	4 699	4 699	4 699	4 699	4 699	4 699	4 699	4 699	4 699	4 699	56 391	60 454	65 518
Cash Receipts by Source	41 760	41 760	41 760	41 760	41 760	41 760	41 760	41 760	41 760	41 760	41 760	41 760	501 121	517 731	515 611
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5 780	5 780	5 780	5 780	5 780	5 780	5 780	5 780	5 780	5 780	5 780	5 780	69 358	72 707	79 112
Total Cash Receipts by Source	47 540	47 540	47 540	47 540	47 540	47 540	47 540	47 540	47 540	47 540	47 540	47 540	570 479	590 438	594 723
Cash Payments by Type															
Employee related costs	11 867	11 867	11 867	11 867	11 867	11 867	11 867	11 867	11 867	11 867	11 867	11 867	142 401	141 359	147 706
Remuneration of councillors	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	2 464	29 563	30 922	32 314
Contracted services	12 819	12 819	12 819	12 819	12 819	12 819	12 819	12 819	12 819	12 819	12 819	12 819	153 826	156 761	138 371
Transfers and subsidies - other	257	257	257	257	257	257	257	257	257	257	257	257	3 080	3 222	3 367
Other expenditure	5 154	5 154	5 154	5 154	5 154	5 154	5 154	5 154	5 154	5 154	5 154	5 154	61 843	62 587	65 487
Cash Payments by Type	32 559	32 559	32 559	32 559	32 559	32 559	32 559	32 559	32 559	32 559	32 559	32 559	390 712	394 852	387 245
Other Cash Flows/Payments by Type															
Capital assets	14 920	14 920	14 920	14 920	14 920	14 920	14 920	14 920	14 920	14 920	14 920	14 920	179 042	179 969	194 941
Total Cash Payments by Type	47 480	47 480	47 480	47 480	47 480	47 480	47 480	47 480	47 480	47 480	47 480	47 480	569 754	574 820	582 186
NET INCREASE/(DECREASE) IN CASH HELD	60	60	60	60	60	60	60	60	60	60	60	60	725	15 618	12 537
Cash/cash equivalents at the month/year begin:	6 644	6 705	6 765	6 826	6 886	6 947	7 007	7 067	7 128	7 188	7 249	7 309	6 644	7 370	22 987
Cash/cash equivalents at the month/year end:	6 705	6 765	6 826	6 886	6 947	7 007	7 067	7 128	7 188	7 249	7 309	7 370	7 370	22 987	35 524

3.11 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium- term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

3.12 Capital expenditure details

The following three tables present details of the municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table 42 MBRR SA 34a - Capital expenditure on new assets by asset class

LIM473 Makhuduthamaga - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on new assets by Asset Class/Sub-class										
Other assets		55 898	62 777	69 960	3 600	3 531	3 531	-	-	-
Operational Buildings		55 898	62 777	69 540	1 600	1 471	1 471	-	-	-
Municipal Offices		52 286	58 340	63 975	1 600	1 471	1 471	-	-	-
Workshops		3 612	4 438	5 565	-	-	-	-	-	-
Housing		-	-	420	2 000	2 060	2 060	-	-	-
Staff Housing		-	-	420	2 000	2 060	2 060	-	-	-
Intangible Assets		8 215	8 215	8 215	900	-	-	-	-	-
Licences and Rights		8 215	8 215	8 215	900	-	-	-	-	-
Computer Software and Applications		8 215	8 215	8 215	900	-	-	-	-	-
Computer Equipment		23 742	27 051	33 436	1 500	1 700	1 700	1 900	1 987	2 077
Computer Equipment		23 742	27 051	33 436	1 500	1 700	1 700	1 900	1 987	2 077
Furniture and Office Equipment		9 397	9 578	10 510	-	90	90	1 000	-	-
Furniture and Office Equipment		9 397	9 578	10 510	-	90	90	1 000	-	-
Machinery and Equipment		-	-	179	-	-	-	-	-	-
Machinery and Equipment		-	-	179	-	-	-	-	-	-
Transport Assets		35 665	38 033	44 122	8 700	6 102	6 102	15 800	-	-
Transport Assets		35 665	38 033	44 122	8 700	6 102	6 102	15 800	-	-
Land		265	265	1 265	3 500	1 700	1 700	-	-	-
Land		265	265	1 265	3 500	1 700	1 700	-	-	-
Total Capital Expenditure on new assets	1	133 182	145 919	167 687	18 200	13 122	13 122	18 700	1 987	2 077



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Table 43 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

LIM473 Makhuduthamaga - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		3 597	-	-	5 000	9 000	9 000	6 000	-	-
Roads Infrastructure		3 597	-	-	5 000	9 000	9 000	6 000	-	-
Roads		-	-	-	5 000	9 000	9 000	6 000	-	-
Total Capital Expenditure on renewal of existing assets	1	3 597	-	-	5 000	9 000	9 000	6 000	-	-
<i>Renewal of Existing Assets as % of total capex</i>		0.7%	0.0%	0.0%	2.7%	4.8%	4.8%	2.5%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn"</i>		11.4%	0.0%	0.0%	13.4%	26.3%	26.3%	19.3%	0.0%	0.0%



Table 44 MBRR SA34c - Repairs and maintenance expenditure by asset class

LIM473 Makhuduthamaga - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		51 027	47 916	2 786	1 500	1 500	1 500	1 500	2 072	2 122
Roads Infrastructure		49 051	46 416	-	-	-	-	-	-	-
<i>Roads</i>		49 051	46 416	-	-	-	-	-	-	-
Electrical Infrastructure		1 976	1 500	2 786	1 500	1 500	1 500	1 500	2 072	2 122
<i>Power Plants</i>		1 976	1 500	2 786	1 500	1 500	1 500	1 500	2 072	2 122
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Community Assets		908	-	957	1 007	507	507	-	-	-
Community Facilities		908	-	957	1 007	507	507	-	-	-
<i>Cemeteries/Crematoria</i>		908	-	957	1 007	507	507	-	-	-
Other assets		2 677	3 429	3 974	2 000	2 000	2 000	3 000	2 096	2 195
Operational Buildings		2 677	3 429	3 974	2 000	2 000	2 000	3 000	2 096	2 195
<i>Building Plan Offices</i>		2 677	3 429	3 974	2 000	2 000	2 000	3 000	2 096	2 195
Computer Equipment		10 671	12 849	16 755	9 000	12 250	12 250	12 555	9 945	10 393
Computer Equipment		10 671	12 849	16 755	9 000	12 250	12 250	12 555	9 945	10 393
Machinery and Equipment		3 594	8 324	10 982	4 000	9 989	9 989	5 000	4 184	4 372
Machinery and Equipment		3 594	8 324	10 982	4 000	9 989	9 989	5 000	4 184	4 372
Total Repairs and Maintenance Expenditure	1	68 876	72 517	35 453	17 507	26 246	26 246	22 055	18 297	19 082

Table 45 MBRR SA34d – Depreciation by Asset class

LIM473 Makhuduthamaga - Supporting Table SA34d Depreciation by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Depreciation by Asset Class/Sub-class										
Other assets		2 156	2 303	2 702	2 264	3 264	3 264	3 423	3 581	3 742
Operational Buildings		2 156	2 303	2 702	2 264	3 264	3 264	3 423	3 581	3 742
Municipal Offices		2 156	2 303	2 702	2 264	3 264	3 264	3 423	3 581	3 742
Intangible Assets		1 124	506	77	162	162	162	170	178	186
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1 124	506	77	162	162	162	170	178	186
Computer Software and Applications		1 124	506	77	162	162	162	170	178	186
Computer Equipment		1 736	2 195	2 309	3 471	3 371	3 371	3 536	3 699	3 866
Computer Equipment		1 736	2 195	2 309	3 471	3 371	3 371	3 536	3 699	3 866
Furniture and Office Equipment		327	576	646	929	729	729	765	800	836
Furniture and Office Equipment		327	576	646	929	729	729	765	800	836
Machinery and Equipment		159	-	-	-	-	-	-	-	-
Machinery and Equipment		159	-	-	-	-	-	-	-	-
Transport Assets		2 156	2 167	2 528	3 022	3 222	3 222	3 380	3 535	3 695
Transport Assets		2 156	2 167	2 528	3 022	3 222	3 222	3 380	3 535	3 695
Total Depreciation	1	7 657	7 747	8 261	9 848	10 748	10 748	11 274	11 793	12 323

Table 46 MBRR SA34e – Capital expenditure on the upgrading of existing assets

LIM473 Makhuduthamaga - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		1 127	1 127	1 127	7 900	9 699	9 699	-	-	-
Operational Buildings		1 127	1 127	1 127	7 900	9 699	9 699	-	-	-
Municipal Offices		1 127	1 127	1 127	7 900	9 699	9 699	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	1 127	1 127	1 127	7 900	9 699	9 699	-	-	-



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Table 47 MBRR SA35 - Future financial implications of the capital budget

LIM473 Makhuduthamaga - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive & Council		–	–	–				
Vote 2 - Finance & Administration		6 000	–	–				
Vote 3 - Finance & Administration 2		1 900	1 987	2 077				
Vote 4 - Community and Social Services		–	–	–				
Vote 5 - Planning and Development		–	–	–				
Vote 6 - Internal Audit		–	–	–				
Vote 7 - Energy Sources		12 431	13 200	29 189				
Vote 8 - Road Transport		124 558	141 307	138 248				
Vote 9 - Public Safety		–	–	–				
Vote 10 - Waste Management		10 800	–	–				
Vote 11 - Sports & Recreation		–	–	–				
Vote 12 - [NAME OF VOTE 1210]		–	–	–				
Vote 13 - Waste Water Management		–	–	–				
Vote 14 - Housing		–	–	–				
Vote 15 - OTHER		–	–	–				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		155 689	156 494	169 514	–	–	–	–
Future operational costs by vote	2							
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		155 689	156 494	169 514	–	–	–	–



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Table 48 MBRR SA36 - Detailed capital budget per municipal vote

LIM473 Makhuduthamaga - Supporting Table SA36 Detailed capital budget

R thousand										2024/25 Medium Term Revenue & Expenditure Framework						
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2022/23	Current Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality: List all capital projects grouped by Function																
Administrative and Corporate Support	Opening of municipal new Municipal	0000000000000000	Other	ent, effective and development-oriented public	Spatial Integration	ive quality of life of the community	Land	Land	Administrative and Corporate Support				1 700			
Administrative and Corporate Support	rection of emergency exits in the main	0001010000000000	Upgrading	ent, effective and development-oriented public	Governance	ive quality of life of the community	Operational Buildings	Municipal Offices	Administrative and Corporate Support				3 279			
Administrative and Corporate Support	le (Mk offices, Jane Furse Library, Pilgr	0001010000000000	Upgrading	ent, effective and development-oriented public	Governance	ive quality of life of the community	Operational Buildings	Municipal Offices	Administrative and Corporate Support				4 900			
Administrative and Corporate Support	uction of Parking Bays at Municipal Fac	0001010000000000	Upgrading	ent, effective and development-oriented public	Governance	ive quality of life of the community	Operational Buildings	Municipal Offices	Administrative and Corporate Support				1 520			
Administrative and Corporate Support	ns and Construction of Registry office	1001000000000000	New	ent, effective and development-oriented public	Growth	ive quality of life of the community	Operational Buildings	Municipal Offices	Administrative and Corporate Support				1 471			
Asset Management	Statement of Financial Position	7000000000000000	New	ompelative and responsive economic infrastr	Growth	agement of the financial affairs of			Asset Management	29.83519396	-24.73649979	20 662				
Asset Management	Statement of Financial Position	3000000000000000	New	ompelative and responsive economic infrastr	Growth	agement of the financial affairs of			Asset Management	29.83519396	-24.73649979	64 116				
Asset Management	Statement of Financial Position	2000000000000000	New	ompelative and responsive economic infrastr	Growth	agement of the financial affairs of			Asset Management	29.83519396	-24.73649979	726 056				
Asset Management	Statement of Financial Position	3000000000000000	New	ent, effective and development-oriented public	Spatial Integration	agement of the financial affairs of	Land	Land	Asset Management	29.83519396	-24.73649979	2 530				
Asset Management	Statement of Financial Position	1017000000000000	New	ent, effective and development-oriented public	Growth	agement of the financial affairs of			Asset Management	29.83519396	-24.73649979	48 362				
Asset Management	Statement of Financial Position	1001000000000000	New	ent, effective and development-oriented public	Growth	agement of the financial affairs of	Operational Buildings	Municipal Offices	Asset Management	29.83519396	-24.73649979	127 500				
Asset Management	Statement of Financial Position	1004000000000000	New	ent, effective and development-oriented public	Growth	agement of the financial affairs of	Operational Buildings	Workshops	Asset Management	29.83519396	-24.73649979	11 130				
Asset Management	Budget and Treasury Office	2001000000000000	New	human settlements and improved quality of h	Growth	agement of the financial affairs of	Housing	Staff Housing	Asset Management	29.83519396	-24.73000061	840	4 120			
Asset Management	Statement of Financial Position	3000000000000000	New	ent, effective and development-oriented public	Growth	agement of the financial affairs of	Computer Equipment	Computer Equipment	Asset Management	29.83519396	-24.73649979	66 872				
Asset Management	Budget and Treasury Office	3000000000000000	New	ent, effective and development-oriented public	Growth	agement of the financial affairs of	Furniture and Office Equipment	Furniture and Office Equipment	Asset Management	29.83519396	-24.73500061	180	2 000			
Asset Management	Statement of Financial Position	3000000000000000	New	ent, effective and development-oriented public	Growth	agement of the financial affairs of	Furniture and Office Equipment	Furniture and Office Equipment	Asset Management	29.83519396	-24.73649979	21 020				
Asset Management	Statement of Financial Position	2004000000000000	New	ent, effective and development-oriented public	Growth	agement of the financial affairs of	Licences and Rights	Computer Software and Applications	Asset Management	29.83519396	-24.73649979	16 430				
Asset Management	Statement of Financial Position	3000000000000000	New	ent, effective and development-oriented public	Growth	agement of the financial affairs of	Transport Assets	Transport Assets	Asset Management	29.83519396	-24.73500061	12 204	10 000			
Asset Management	Statement of Financial Position	3000000000000000	New	ent, effective and development-oriented public	Growth	agement of the financial affairs of	Transport Assets	Transport Assets	Asset Management	29.83519396	-24.73649979	88 243				
Community Halls and Facilities	Construction of Thusing Centre	1002000000000000	New	ent, effective and development-oriented public	Growth	ive quality of life of the community			Community Halls and Facilities	29.36884989	-24.31172752	2 257				
Electricity	Installation of Highmast (two village ward	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity	54647488	89087	3 059				
Electricity	Infrastructure at Phokane (20 kWh) and	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity			2 300				
Electricity	Installation of electrical infrastructure at	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity			1				
Electricity	of 24 Km of 22 KV line from Manatshek	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity			8 500				
Electricity	Electrification of various villages	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity			111			13 200	14 327
Electricity	Installation of street lights within Makhud	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity			5				
Electricity	Installation of Electrical Infrastructure at	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity	2077	678	1 000				
Electricity	ELECTRICAL INFRASTRUCTURE AT M	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity	4556	6678	3 221				
Electricity	of Electrical Infrastructure at Halalaka	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity	804	348	1 480				
Electricity	of electrical infrastructure at Lesuwa	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity	7654	566	2 660				
Electricity	N OF INFRASTRUCTURE AT MOHLAREK	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity	4446	343	3 410				
Electricity	ELECTRICAL INFRASTRUCTURE AT M	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Electricity	5956	244	800				
Information Technology	Corporate Services	3000000000000000	New	ent, effective and development-oriented public	Growth	ive quality of life of the community	Computer Equipment	Computer Equipment	Information Technology	29.83519396	-24.73500061	0	1 700	1 900	1 987	2 077
Police Forces, Traffic and Street Parking	Public Safety	3000000000000000	New	ent, effective and development-oriented public	Growth	ive quality of life of the community	Machinery and Equipment	Machinery and Equipment	Police Forces, Traffic and Street Parking	29.83519396	-24.73629951	179				
Roads and Traffic Regulation	Design of grade AD.LTC	1006000000000000	New	ent, effective and development-oriented public	Growth	ive quality of life of the community			Roads and Traffic Regulation			5	1	5 000	6 000	7 000
Roads	habilitation of Access Road at Halalaka	0001000000000000	Renewal	ompelative and responsive economic infrastr	Inclusion and access	ive quality of life of the community			Roads	12345	12345	0				
Roads	lision of Glen Cowe four ways to new h	0001000000000000	Renewal	ompelative and responsive economic infrastr	Inclusion and access	ive quality of life of the community			Roads			6 000				
Roads	Upgrading of traffic lights	0003000000000000	Upgrading	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			2	1	1 007	1 000	
Roads	struction of road from Lobethal to Tsal	0001000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	29.44200099	-24.41142654		9 852			
Roads	of Stormwater at Mogosha Manama	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			29	-24	0	-	-
Roads	Glen Cowe, Post Office Phokane	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			30	-24	21 417		
Roads	Phahlamantjেকে to Mashaleng ac	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	1234	1234			5 000	8 500	8 000
Roads	Malagase to Mapulane access road and	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	24568	12345	24 426				
Roads	Access Road from Moton-Gate Wond	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	1234	1234	322	2 000	5 600	8 700	
Roads	g of Jane Furse CBD Internal road new	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			5	1	1 000	6 500	10 000
Roads	lights for construction of Madibong In	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			2	1	5 000	6 500	6 000
Roads	road from Masemola Moshate to Mohlo	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	1234	1234	1 800	2 000	7 000	6 890	
Roads	on of Masemola Sekwati Motlale access	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			5	1		45 900	
Roads	struction of Cabriev Internal Road (4.1	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			5	1	3 385	17 027	
Roads	or construction of Mangwanyane (Kato)	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			2	1	3 000	6 000	
Roads	of access road from Brooklyn to Mak	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	1234	1234		2 500	22 371	8 300	
Roads	of Access road from Madibong to Man	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	123	123	500		3 000	8 000	
Roads	h and construction of Masanteng acces	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			2	1	2 000		
Roads	of Masemola Majejaneng to Masemola	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			5	1		4 500	
Roads	ccess road and Bridge from Mathuwan	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	1234	1234	435	23 201			
Roads	ion of Glen Cowe via set-up (Kgatane)	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			2	1	500		6 400
Roads	ccess road from Topoaneng to Moela	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			5	1	1 000	5 000	6 000
Roads	ss road from Mohlala Mamone-H279	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			123	123	3 037	5 366	
Roads	Upgrading of Jane Furse CID	1000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			5		6 000	6 000	7 000
Roads	uction of Rietfontein (Ngwato) sports	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	1234	1234	801				
Roads	of access road from ga-moloti to phosh	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads			5	1	3 000	8 000	10 000
Roads	of access road from Rietfontein to Mar	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	98765	5678	1 800				
Roads	ccess road from Jane Furse RDP to Ma	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	1234	1234	31 854	10 282			
Roads	of bridge from Makguru Moshate to Ma	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	123	123	9 505				
Roads	Construction of Kome Internal road	1000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	29.32814026	-24.35149384		8 391	20 809		
Roads	toSoelvetlo to Kgaruthu/Mampana Th	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	45663	23451	10 140	30 000	8 000		
Roads	struction of Manganyane Access Road	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	29.88079584	-24.45068924					
Roads	on of Malapala to Kgaruthu/Tha access	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	29.49883308	-24.45284843	1 012				
Roads	ccess road from Malla Mapitsane to Ma	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	30.06989075	-24.40114212		20 824	25 000		
Roads	Rietfontein to Eensaam Access Road	0000000000000000	New	ompelative and responsive economic infrastr	Growth	ive quality of life of the community			Roads	29.51393127	-24.56502914	0				
Roads	ter & Sewage systems Main Office & S	0001001000000000	Upgrading	ent, effective and development-oriented public	Governance	ive quality of life of the community	Operational Buildings	Municipal								



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Table 49 MBRR SA37 – Projects delayed from previous years

The table above indicate that the municipality does not have any of its projects to be implemented delayed from the previous financial years.

LIM473 Makhuduthamaga - Supporting Table SA37 Projects delayed from previous financial years

R'thousand	Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
														Original Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality:																		
List of capital projects grouped by Function																		
	Administrative and Corporate Support	Fencing of municipal new Municipal land	0000000000000000	Other	and development-c	Spatial integration	ty of life of the co	Land	Land	Administrative and Corporate Support	2	1	0	12 500	8 500	-	-	-
	Administrative and Corporate Support	struction of emergency exits in the main buil	0101010000000000	Upgrading	and development-c	Governance	ty of life of the co	Operational Buildings	Municipal Offices	Administrative and Corporate Support	2	1	0	5 000	16 397	-	-	-
	Administrative and Corporate Support	struction of Paving Bays at Municipal Facilit	0101010000000000	Upgrading	and development-c	Governance	ty of life of the co	Operational Buildings	Municipal Offices	Administrative and Corporate Support	2	1	0	27 000	24 500	-	-	-
	Administrative and Corporate Support	signs and Construction of Registry office	0101000000000000	New	and development-c	Growth	ty of life of the co	Operational Buildings	Municipal Offices	Administrative and Corporate Support	2	1	0	7 500	7 500	-	-	-
	Asset Management	Statement of Financial Position	0000000000000000	New	of responsive econo	Growth	ty of life of the financial	-	-	Asset Management	29.8319936	-24.7364979	16526799.3	-	-	-	-	-
	Asset Management	Statement of Financial Position	0000000000000000	New	of responsive econo	Growth	ty of life of the financial	-	-	Asset Management	29.8319936	-24.7364979	51224642.1	-	-	-	-	-
	Asset Management	Statement of Financial Position	0000000000000000	New	of responsive econo	Growth	ty of life of the financial	-	-	Asset Management	29.8319936	-24.7364979	580848437	-	-	-	-	-
	Asset Management	Statement of Financial Position	0000000000000000	New	of responsive econo	Growth	ty of life of the financial	-	-	Asset Management	29.8319936	-24.7364979	20240000	-	-	-	-	-
	Asset Management	Statement of Financial Position	0000000000000000	New	of responsive econo	Growth	ty of life of the financial	-	-	Asset Management	29.8319936	-24.7364979	36597192.6	-	-	-	-	-
	Asset Management	Statement of Financial Position	0000000000000000	New	of responsive econo	Growth	ty of life of the financial	-	-	Asset Management	29.8319936	-24.7364979	102301340	-	-	-	-	-
	Asset Management	Budget and Treasury Office	0101000000000000	New	and development-c	Growth	ty of life of the financial	Housing	Staff Housing	Asset Management	29.8319936	-24.7350061	6721887.84	32 000	32 960	-	-	-
	Asset Management	Statement of Financial Position	0000000000000000	New	and development-c	Growth	ty of life of the financial	Computer Equipment	Computer Equipment	Asset Management	29.8319936	-24.7364979	933879439	-	-	-	-	-
	Asset Management	Budget and Treasury Office	0000000000000000	New	and development-c	Growth	ty of life of the financial	Furniture and Office Equipment	Furniture and Office Equipment	Asset Management	29.8319936	-24.7350061	1 440	16 000	-	-	-	-
	Asset Management	Statement of Financial Position	0000000000000000	New	and development-c	Growth	ty of life of the financial	Furniture and Office Equipment	Furniture and Office Equipment	Asset Management	29.8319936	-24.7364979	16816337.3	-	-	-	-	-
	Asset Management	Statement of Financial Position	0000000000000000	New	and development-c	Growth	ty of life of the financial	Licences and Rights	Computer Software and Applications	Asset Management	29.8319936	-24.7364979	13141124.2	-	-	-	-	-
	Asset Management	Public Safety	0040000000000000	New	and development-c	Growth	ty of life of the co	Machinery and Equipment	Machinery and Equipment	Asset Management	29.8319936	-24.7326951	71600	-	-	-	-	-
	Asset Management	Budget and Treasury Office	0000000000000000	New	and development-c	Growth	ty of life of the financial	Transport Assets	Transport Assets	Asset Management	29.8319936	-24.7350061	139 200	97 634	80 000	-	-	-
	Asset Management	Statement of Financial Position	0000000000000000	New	and development-c	Growth	ty of life of the financial	Transport Assets	Transport Assets	Asset Management	29.8319936	-24.7364979	70597299.4	-	-	-	-	-
	Community Health and Facilities	Construction of Thumping Centre	0020000000000000	New	and development-c	Growth	ty of life of the co	-	-	Asset Management	29.3689499	-24.3112752	1809965.44	-	-	-	-	-
	Electricity	Installation of Highmasts(two village wards)	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	5464748	89087	0	16 000	15 293	-	-	-
	Electricity	cal infrastructure at Phokane (50 HW) and D	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	2	1	0	16 000	15 500	-	-	-
	Electricity	ion of electrical infrastructure at Gs Mohl	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	2	1	0	51 750	44 250	-	-	-
	Electricity	Electrification of various villages	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	2	1	0	-	-	-	-	-
	Electricity	Electrification of various villages	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	111	11	0	-	-	-	-	66 000
	Electricity	and street lights within Makhudutham	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	5	1	0	-	-	-	-	44 586
	Electricity	ion of Electrical Infrastructure at Sotwadi	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	2677	678	0	-	-	-	-	2 900
	Electricity	OF ELECTRICAL INFRASTRUCTURE AT MAB	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	4558	6678	0	-	-	-	-	6 442
	Electricity	ion of Electrical Infrastructure at Hlanikhali	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	654	344	0	-	-	-	-	2 800
	Electricity	ion of electrical infrastructure at Lesukwa	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	7654	566	0	-	-	-	-	5 200
	Electricity	ION OF INFRASTRUCTURE AT MOHLA	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	446	343	0	-	-	-	-	6 828
	Electricity	ION OF ELECTRICAL INFRASTRUCTURE AT MAK	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Electricity	5556	244	0	-	-	-	-	1 600
	Information Technology	Corporate Services	0000000000000000	New	and development-c	Growth	ty of life of the co	Computer Equipment	Computer Equipment	Information Technology	29.8319936	-24.7352088	624	12 000	13 600	15 200	15 899	16 615
	Police Forces, Traffic and Street Parking Con	Police Safety	0000000000000000	New	and development-c	Growth	ty of life of the co	Machinery and Equipment	Machinery and Equipment	Police Forces, Traffic and Street Parking Control	29.8319936	-24.7352088	537900	-	-	-	-	-
	Roads and Traffic Regulation	Design of grade ADLC	0000000000000000	New	and development-c	Growth	ty of life of the co	-	-	Roads and Traffic Regulation	5	1	0	-	-	-	-	3 000
	Roads	Rehabilitation of Access Road at Hlanikhali	0000000000000000	Renewal	of responsive econo	and development-c	ty of life of the co	-	-	Roads	12345	12345	0.07	-	-	-	-	12 000
	Roads	abilition of Glen Cowe Four ways to new hos	0101000000000000	Renewal	of responsive econo	and development-c	ty of life of the co	-	-	Roads	2	1	0	30 000	30 000	-	-	14 000
	Roads	Upgrading of traffic lights	0030000000000000	Upgrading	of responsive econo	and development-c	ty of life of the co	-	-	Roads	2	1	0	2 500	9 933	5 000	-	-
	Roads	Construction of road from Llabhalhal to Tan	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	29.4420099	-24.41142654	107096	-	-	-	-	78 816
	Roads	on of Stormwater at Mogashoa Manamane/D	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	29	24	0.08	-	-	-	-	-
	Roads	Glen Cowe Post Office Phokane	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	30	24	0	171 336	171 336	-	-	-
	Roads	Phaahla/Mamajakale to Masehlangeng	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	1234	1234	0	15 000	25 500	24 600	-	-
	Roads	of Malgase to Mapulane access road and b	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	12345	12345	17098258.8	-	-	-	-	-
	Roads	of Access Road from Motor-Gate W ondarb	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	1234	1234	0	12 600	2 232	14 000	39 200	60 900
	Roads	Designs for construction of Maitlbing inter	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	2	1	0	10 000	9 500	32 500	30 000	-
	Roads	ing of Jane Furse CBD internal road netwo	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	5	1	0	-	-	-	-	30 000
	Roads	to Road from Masemola Moshate to Mohladi	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	1234	1234	0	16 233	12 600	14 000	49 000	48 230
	Roads	tion of Mamone Sekwai/Mokoke access ro	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	1234	1234	0	10 000	9 500	32 500	30 000	-
	Roads	ion of access road from Brooklyn to Makosh	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	1234	1234	0	-	-	-	-	17 500
	Roads	struction of Cabinete Internal Road (4.12a)	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	5	1	0	-	-	-	-	22 150
	Roads	for construction of Manganyane Kotso B	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	2	1	0	14 000	3 500	21 000	56 000	-
	Roads	on of Access road from Madibong to Mangar	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	123	123	0	-	-	-	-	10 000
	Roads	ign and construction of Masehlangeng	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	2	1	0	-	-	-	-	30 000
	Roads	of Masemola Majekeng to Masemola Mab	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	5	1	0	-	-	-	-	13 500
	Roads	of access road and Bridge from Mathousan d	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	1234	1234	304347.27	162 410	162 410	-	-	-
	Roads	tion of Glen cowe via sebhong/likatane to	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	2	1	0	10 000	2 500	-	-	32 400
	Roads	ccess road from Mohlala Mamone-R79 from	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	123	123	3129378.07	35 310	37 564	-	-	-
	Roads	of access road from Tsopanning to Mose	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	5	1	0	-	-	-	-	3 000
	Roads	struction of Rietfontein(Ngwenzi) sports fac	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	1234	1234	560736.33	-	-	-	-	15 000
	Roads	Upgrading of Jane Furse CBD	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	5	1	0	-	-	-	-	18 000
	Roads	ion of access road from Jane Furse RDP	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	1234	1234	222 978	222 978	17 900	21 000	-	-
	Roads	ion of access road from Rietfontein to Ma	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	5678	5678	9 900	-	-	-	-	8 000
	Roads	ign of access road from ga-moloto to phoshu	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	5	1	0	-	-	-	-	24 000
	Roads	and bridge from Mangos Moshate to Marit	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	123	123	66532233.9	-	-	-	-	30 000
	Roads	Construction of Kome internal road	0000000000000000	New	of responsive econo	Growth	ty of life of the co	-	-	Roads	29.32814026	-24.35149304	-	-	-	-	-	85 737
	Roads	plan/Service to Kgathuthu																



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Table 50 MBRR SA38 – Consolidated Detailed Operational Projects



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R thousand														Prior year outcomes			2024/25 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2022/23	Current Year 2023/24 Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27			
Parent municipality: List of operational projects grouped by Function																			
Administrative and Corporate Support	Budget and Treasury Office	30000000000000000000	Other	san settlements and improved quality of life of the community by	Governance	management of the financial affairs of M			Ive and Corpor	29.83519936	-24.73500061	6 155	7 492	7 837	8 190	7 142			
Administrative and Corporate Support	Corporate Services	30000000000000000000	Other	san settlements and improved quality of life of the community by	Governance	lic participation, accountability, transpa			Ive and Corpor	29.83519936	-24.73502088	11 010	11 472	12 000	12 539	9 301			
Administrative and Corporate Support	Corporate Services	30000000000000000000	Other	capable workforce to support an inclus	Governance	lic participation, accountability, transpa			Ive and Corpor	29.83519936	-24.73520088	2 135	3 080	3 222	3 367	3 080			
Administrative and Corporate Support	Corporate Services	30000000000000000000	Other	ing and healthy life for all South Africa	Inclusion and access	lic participation, accountability, transpa			Ive and Corpor	29.83519936	-24.73520088	1 348	2 600	2 720	2 842	700			
Asset Management	Budget and Treasury Office	10090000000000000000	Other	effective and development-oriented p	Governance	management of the financial affairs of M	Machinery and Equipm		ntary and Equipm	29.83519936	-24.73500061	109 816	50 000	41 840	43 723	99 886			
Asset Management	Budget and Treasury Office	30000000000000000000	Other	san settlements and improved quality of	Governance	management of the financial affairs of M			Asset Manager	29.83519936	-24.73500061	7 700	8 609	9 005	9 410	8 257			
Asset Management	Statement of Financial Position	30000000000000000000	Other	san settlements and improved quality of	Governance	management of the financial affairs of M			Asset Manager	29.83519936	-24.73649979	0	3 478	4 242	4 433	4 918			
Cemeteries, Funeral Parlours and Crem	Waste Management	100200111004000000	Other	Inclusion and access	Inclusion and access	prove quality of life of the community by	Community Facilities		meteries/Cremat	29.83519936	-24.73609924	4 783	-	-	-	2 536			
Community Halls and Facilities	Budget and Treasury Office	30000000000000000000	Other	san settlements and improved quality of	Governance	management of the financial affairs of M			ity Halls and F	29.83519936	-24.73500061	1 380	2 283	2 388	2 496	2 177			
Community Halls and Facilities	Community Services	30000000000000000000	Other	san settlements and improved quality of	Governance	prove quality of life of the community by			ity Halls and F	29.83519936	-24.73509979	23 749	28 662	29 970	31 329	24 946			
Corporate Wide Strategic Planning (IDF	Local Economic Development	30000000000000000000	Other	san settlements and improved quality of	Governance	hat will promote development, stimulate			Strategic Plann	29.83519936	-24.73530006	499	-	-	-	-			
Corporate Wide Strategic Planning (IDF	Local Economic Development	30000000000000000000	Other	able rural communities contributing to	Spatial integration	hat will promote development, stimulate			Strategic Plann	29.83519936	-24.73530006	850	500	600	300	50			
Corporate Wide Strategic Planning (IDF	Local Economic Development	30000000000000000000	Other	le, responsive and sustainable social pr	Inclusion and access	hat will promote development, stimulate			Strategic Plann	29.83519936	-24.73530006	600	-	-	-	-			
Corporate Wide Strategic Planning (IDF	Local Economic Development	30000000000000000000	Other	le, responsive and sustainable social pr	Inclusion and access	hat will promote development, stimulate			Strategic Plann	29.83519936	-24.73530006	1 480	4 000	5 000	500	3 423			
Corporate Wide Strategic Planning (IDF	Local Economic Development	30000000000000000000	Other	effective and development-oriented p	Governance	hat will promote development, stimulate			Strategic Plann	29.83519936	-24.73530006	73	150	-	-	150			
Corporate Wide Strategic Planning (IDF	Local Economic Development	30000000000000000000	Other	effective and development-oriented p	Governance	hat will promote development, stimulate			Strategic Plann	29.83519936	-24.73530006	8	-	-	-	-			
Corporate Wide Strategic Planning (IDF	Local Economic Development	30000000000000000000	Other	effective and development-oriented p	Growth	hat will promote development, stimulate			Strategic Plann	29.83519936	-24.73530006	11	165	215	265	230			
Cultural Matters	Sports, Parks and Recreation	30000000000000000000	Other	san settlements and improved quality of	Inclusion and access	prove quality of life of the community by			Cultural Matters	29.83519936	-24.73640006	-	800	837	874	823			
Disaster Management	Disaster Management	30000000000000000000	Other	san settlements and improved quality of	Governance	prove quality of life of the community by			aster Manage	29.83519936	-24.73620033	654	732	766	800	698			
Disaster Management	Disaster Management	30000000000000000000	Other	san settlements and improved quality of	Inclusion and access	prove quality of life of the community by			aster Manage	29.83519936	-24.73620033	108	150	157	164	150			
Disaster Management	Disaster Management	30000000000000000000	Other	le, responsive and sustainable social pr	Governance	prove quality of life of the community by			aster Manage	29.83519936	-24.73620033	2 184	1 800	1 383	1 445	2 452			
Disaster Management	Disaster Management	30000000000000000000	Other	le, responsive and sustainable social pr	Governance	hat will promote development, stimulate			c Development/	29.83519936	-24.73559952	950	-	-	-	800			
Economic Development/Planning	Economic Development and Planning	30000000000000000000	Other	san settlements and improved quality of	Governance	hat will promote development, stimulate			c Development/	29.83519936	-24.73559952	7 822	12 023	12 576	13 142	9 703			
Economic Development/Planning	Economic Development and Planning	30000000000000000000	Other	effective and development-oriented p	Spatial integration	hat will promote development, stimulate			c Development/	29.83519936	-24.73559952	12	65	65	15	15			
Economic Development/Planning	Economic Development and Planning	30000000000000000000	Other	effective and development-oriented p	Spatial integration	hat will promote development, stimulate			c Development/	29.83519936	-24.73559952	689	2 500	2 610	1 233	1 820			
Electricity	Infrastructure - Building and Electricity	100100101600000000	Other	ffective and responsive economic infra	Inclusion and access	prove quality of life of the community by	Electrical Infrastructure	Power Plants	Electricity	29.83519936	-24.73590088	13 931	8 750	10 363	10 610	7 500			
Electricity	Budget and Treasury Office	30000000000000000000	Other	san settlements and improved quality of	Governance	management of the financial affairs of M			Electricity	29.83519936	-24.73500061	974	1 470	1 538	1 607	1 402			
Electricity	Infrastructure - Building and Electricity	30000000000000000000	Other	san settlements and improved quality of	Governance	prove quality of life of the community by			Electricity	29.83519936	-24.73590088	2 027	1 500	1 569	1 640	1 788			
Finance	Budget and Treasury Office	30000000000000000000	Other	san settlements and improved quality of	Governance	management of the financial affairs of M			Finance	29.83519936	-24.73500061	208 110	179 800	183 638	191 945	153 323			
Finance	Corporate Services	30000000000000000000	Other	san settlements and improved quality of	Governance	lic participation, accountability, transpa			Finance	29.83519936	-24.73520088	3 867	-	-	-	-			
Fleet Management	Budget and Treasury Office	30000000000000000000	Other	san settlements and improved quality of	Governance	management of the financial affairs of M			leet Manage	29.83519936	-24.73500061	17 631	15 560	16 276	17 008	18 367			
Governance Function	Municipal Manager's Office	30000000000000000000	Other	san settlements and improved quality of	Governance	lic participation, accountability, transpa			erance Funct	29.83519936	-24.73539925	5 967	4 851	5 074	5 303	5 775			
Housing	Infrastructure - Roads and Storm Water	100100103002000000	Other	effective and development-oriented p	Governance	prove quality of life of the community by	Operational Buildings	Building Plan Off	Housing	29.83519936	-24.73600006	19 588	15 000	10 480	10 975	10 000			
Human Resources	Corporate Services	30000000000000000000	Other	effective and development-oriented p	Governance	lic participation, accountability, transpa			uman Resourc	29.83519936	-24.73520088	9 266	8 829	9 263	9 669	8 572			
Information Technology	Corporate Services	10040000000000000000	Other	effective and development-oriented p	Governance	lic participation, accountability, transpa	Computer Equipment	omputer Equipm	matation Techno	29.83519936	-24.73500061	83 774	62 777	49 727	51 964	61 250			
Information Technology	Budget and Treasury Office	30000000000000000000	Other	san settlements and improved quality of	Governance	management of the financial affairs of M			matation Techno	29.83519936	-24.73500061	4 770	7 413	7 754	8 102	7 066			
Information Technology	Corporate Services	30000000000000000000	Other	san settlements and improved quality of	Governance	lic participation, accountability, transpa			matation Techno	29.83519936	-24.73520088	2 991	3 217	3 365	3 516	3 178			
Legal Services	Corporate Services	30000000000000000000	Other	san settlements and improved quality of	Governance	lic participation, accountability, transpa			Legal Services	29.83519936	-24.73520088	6 118	4 294	4 491	4 684	4 866			
Libraries and Archives	Community Services	30000000000000000000	Other	san settlements and improved quality of	Governance	prove quality of life of the community by			aries and Archi	29.83519936	-24.73509979	2 032	2 515	2 631	2 749	2 359			
Marketing, Customer Relations, Public	Corporate Services	30000000000000000000	Other	san settlements and improved quality of	Governance	lic participation, accountability, transpa			ries, Publicity	29.83519936	-24.73520088	378	1 400	1 464	1 530	400			
Mayor and Council	Executive Support	30000000000000000000	Other	san settlements and improved quality of	Governance	lic participation, accountability, transpa			Mayor and Coun	29.83519936	-24.73503034	11 632	18 617	13 201	13 782	11 775			
Mayor and Council	Office of the Mayor	30000000000000000000	Other	san settlements and improved quality of	Governance	lic participation, accountability, transpa			Mayor and Coun	29.83519936	-24.73579979	10 006	4 300	3 498	3 655	7 136			
Mayor and Council	Office of the Speaker	30000000000000000000	Other	san settlements and improved quality of	Governance	lic participation, accountability, transpa			Mayor and Coun	29.83519936	-24.73570061	30 507	36 841	38 356	40 270	36 047			
Mayor and Council	Office of the Speaker	30000000000000000000	Other	capable workforce to support an inclus	Governance	lic participation, accountability, transpa			Mayor and Coun	29.83519936	-24.73570061	1 597	1 500	1 569	1 640	2 000			
Mayor and Council	Office of the Speaker	30000000000000000000	Other	capable workforce to support an inclus	Governance	lic participation, accountability, transpa			Mayor and Coun	29.83519936	-24.73570061	542	-	-	-	-			
Mayor and Council	Office of the Speaker	30000000000000000000	Other	san settlements and improved quality of	Inclusion and access	lic participation, accountability, transpa			Mayor and Coun	29.83519936	-24.73570061	1 621	950	994	1 038	1 375			
Mayor and Council	Office of the Mayor	30000000000000000000	Other	san settlements and improved quality of	Inclusion and access	lic participation, accountability, transpa			Mayor and Coun	29.83519936	-24.73579979	1 209	700	732	765	1 165			
Mayor and Council	Office of the Speaker	30000000000000000000	Other	san settlements and improved quality of	Inclusion and access	lic participation, accountability, transpa			Mayor and Coun	29.83519936	-24.73570061	399	380	397	415	446			
Mayor and Council	Office of the Mayor	30000000000000000000	Other	effective and development-oriented p	Inclusion and access	lic participation, accountability, transpa			Mayor and Coun	29.83519936	-24.73579979	7 267	2 550	2 667	2 787	5 139			
Municipal Manager, Town Secretary and	Municipal Manager's Office	30000000000000000000	Other	san settlements and improved quality of	Governance	lic participation, accountability, transpa			own Secretary	29.83519936	-24.73539925	2 451	4 844	5 066	5 294	4 596			
Nonelectric Energy	Electrification of Dhlhlabaneng (Ngwanakweni and Matatjane)300 HH PH2	70000000000000000000	New	ffective and responsive economic infra	Growth	prove quality of life of the community by			nonelectric En	1234	1234	5 217	-	-	-	-			
Police Forces, Traffic and Street Parking	Public Safety	30000000000000000000	Other	san settlements and improved quality of	Governance	prove quality of life of the community by			ffic and Street	29.83519936	-24.73629951	205	220	230	240	267			
Police Forces, Traffic and Street Parking	Public Safety	30000000000000000000	Other	san settlements and improved quality of	Inclusion and access	prove quality of life of the community by			ffic and Street	29.83519936	-24.73629951	99	120	126	131	72			
Police Forces, Traffic and Street Parking	Public Safety	30000000000000000000	Other	san settlements and improved quality of	Inclusion and access	prove quality of life of the community by			ffic and Street	29.83519936	-24.73629951	30	2 000	-	-	500			
Pollution Control	Waste Management	30000000000000000000	Other	san settlements and improved quality of	Governance	prove quality of life of the community by			ullution Contro	29.83519936	-24.73609924	-	-	-	-	500			
Pollution Control	Waste Management	30000000000000000000	Other	ance our environmental assets and ne	Spatial integration	prove quality of life of the community by			ullution Contro	29.83519936	-24.73609924	-	700	732	765	-			
Pollution Control	Waste Management	30000000000000000000	Other	ance our environmental assets and ne	Spatial integration	prove quality of life of the community by			ullution Contro	29.83519936	-24.73609924	-	100	100	109	30			
Project Management Unit	Infrastructure - Technical Services	30000000000000000000	Other	san settlements and improved quality of	Governance	prove quality of life of the community by			ct Management	29.83519936	-24.73649979	3 688	6 469	6 766	7 071	5 070			
Risk Management	Municipal Manager's Office	30000000000000000000	Other	san settlements and improved quality of	Governance	lic participation, accountability, transpa			sk Management	29.83519936	-24.73539925	2 029	1 524	1 594	1 666	1 444			
Roads	Budget and Treasury Office	30000000000000000000	Other	san settlements and improved quality of	Governance	management of the financial affairs of M			Roads	29.83519936	-24.73500061	37 928	43 776	45 789	47 850	41 731			
Roads	Infrastructure - Roads and Storm Water	30000000000000000000	Other	ffective and development-oriented p	Inclusion and access	prove quality of life of the community by			Roads	29.83519936	-24.73600006	4 514	6						



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3.13 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the municipality's website.
2. Internship programme
The municipality is participating in the Municipal Financial Management Internship programme and has employed six interns undergoing training in various divisions of the Budget and Treasury Department, Risk management and Audit section. Since the introduction of the Internship programme the municipality has successfully trained 22 interns and employed 10 of the total trained on permanent positions. Three of this total was permanently employed by the district municipality and two was recently employed by our municipality.
3. Budget and Treasury Office
The Budget and Treasury Office has been established in accordance with the MFMA.
4. Audit Committee
An Audit Committee has been established and is fully functional.
5. Service Delivery and Implementation Plan
The detail SDBIP is and aligned with the 2022/23 budget & MTREF.
6. Annual Report
Annual report is compiled in terms of the MFMA and National Treasury requirements.
7. MFMA Training
The MFMA training module in electronic format is presented at the municipality and training is ongoing.
8. Policies
An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009 was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.



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3.14 Other supporting documents

Table 51 MBRR Table SA1 - Supporting detail to budgeted financial performance

LIM473 Makhuduthamaga - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand								
REVENUE ITEMS:								
<u>Non-exchange revenue by source</u>								
<u>Exchange Revenue</u>								
Total Property Rates	6	62 000	62 000	62 000	33 263	63 000	66 150	70 119
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	(1 557)	-	-	-
Net Property Rates		62 000	62 000	62 000	31 706	63 000	66 150	70 119
<u>Service charges - Waste Management</u>								
Total refuse removal revenue	6	250	250	250	228	340	350	360
Net Service charges - Waste Management		250	250	250	228	340	350	360
EXPENDITURE ITEMS:								
<u>Employee related costs</u>								
Basic Salaries and Wages	2	59 998	65 249	65 249	42 444	92 784	89 460	93 485
Pension and UIF Contributions		10 280	12 202	12 202	8 355	12 745	13 331	13 931
Medical Aid Contributions		5 455	6 175	6 175	4 079	6 477	6 775	7 080
Overtime		1 237	964	964	1 542	1 012	1 058	1 106
Performance Bonus		4 938	5 096	5 096	1 583	5 346	5 591	5 843
Motor Vehicle Allowance		12 468	14 271	14 271	9 684	14 970	15 659	16 363
Cellphone Allowance		2 663	2 781	2 781	1 803	2 919	3 053	3 190
Housing Allowances		3 128	3 498	3 498	2 310	3 670	3 839	4 011
Other benefits and allowances		72	70	70	60	73	76	80
Payments in lieu of leave		632	615	615	69	645	675	705
Long service awards		190	192	192	292	202	211	221
Acting and post related allowance		32	214	214	344	224	234	245
sub-total	5	101 092	111 326	111 326	72 564	141 066	139 962	146 260
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-
Total Employee related costs	1	101 092	111 326	111 326	72 564	141 066	139 962	146 260
<u>Depreciation and amortisation</u>								
Depreciation of Property, Plant & Equipment		30 998	32 988	32 988	21 226	34 605	36 196	37 825
Lease amortisation		162	162	162	(5)	170	178	186
Total Depreciation and amortisation	1	31 160	33 150	33 150	21 221	34 775	36 374	38 011
<u>Transfers and grants</u>								
Cash transfers and grants		8 462	9 105	9 105	6 913	9 030	9 604	5 312
Non-cash transfers and grants		-	-	-	-	-	-	-
Total transfers and grants	1	8 462	9 105	9 105	6 913	9 030	9 604	5 312
<u>Contracted Services</u>								
Outsourced Services		60 587	63 168	63 168	56 529	69 388	68 690	61 058
Consultants and Professional Services		17 094	15 291	15 291	11 391	20 498	19 423	16 917
Contractors		61 897	81 180	81 180	67 429	43 875	48 201	42 348
Total contracted services		139 578	159 639	159 639	135 349	133 761	136 314	120 323
<u>Operational Costs</u>								
Other Operational Costs		56 670	65 239	65 239	52 890	56 842	57 630	60 282
Total Operational Costs	1	56 670	65 239	65 239	52 890	56 842	57 630	60 282
Repairs and Maintenance by Expenditure Item								
Inventory Consumed (Project Maintenance)	8	17 507	26 246	26 246	-	22 055	18 297	19 082
Total Repairs and Maintenance Expenditure	9	17 507	26 246	26 246	-	22 055	18 297	19 082
Inventory Consumed								
Inventory Consumed - Other		1 459	2 459	2 459	3 269	2 000	2 439	2 549
Total Inventory Consumed & Other Material		1 459	2 459	2 459	3 269	2 000	2 439	2 549



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Table 52 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

LIM473 Makhuduthamaga - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive & Council	Vote 2 - Finance & Administration	Vote 3 - Finance & Administration 2	Vote 4 - Community and Social Services	Vote 5 - Planning and Development	Vote 6 - Internal Audit	Vote 7 - Energy Sources	Vote 8 - Road Transport	Vote 9 - Public Safety	Vote 10 - Waste Management	Vote 11 - Sports & Recreation	Vote 12 - [NAME OF VOTE 1210]	Vote 13 - Waste Water Management	Vote 14 - Housing	Vote 15 - OTHER	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Waste Management		-	340	-	-	-	-	-	-	-	-	-	-	-	-	-	340
Sale of Goods and Rendering of Services		-	340	-	-	-	-	-	-	-	-	-	-	-	-	-	340
Agency services		-	3 500	-	-	-	-	-	2 500	-	-	-	-	-	-	-	6 000
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		-	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-	3 500
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	190	-	-	-	-	-	-	-	-	-	-	-	-	-	190
Non-Exchange Revenue																	
Property rates		-	63 000	-	-	-	-	-	-	-	-	-	-	-	-	-	63 000
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	800	-	-	-	-	-	-	-	-	-	-	-	-	-	800
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	370 802	-	-	-	-	-	-	-	-	-	-	-	-	-	370 802
Interest		-	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-	13 000
Total Revenue (excluding capital transfers and contributi		-	455 472	-	-	-	-	-	2 500	-	-	-	-	-	-	-	457 972
Expenditure																	
Employee related costs		(22 320)	(39 354)	(11 003)	(30 720)	(17 889)	(3 469)	(695)	(6 033)	-	(9 582)	-	-	-	-	-	(141 066)
Remuneration of councillors		(29 563)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(29 563)
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	(1 739)	-	-	-	-	-	-	-	-	-	-	-	-	-	(1 739)
Debt impairment		-	(10 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	(10 000)
Depreciation and amortisation		-	(3 380)	(7 452)	(1 142)	-	-	(735)	(21 888)	-	(178)	-	-	-	-	-	(34 775)
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		(3 130)	(62 431)	(12 555)	(250)	(5 625)	(1 350)	(1 500)	(20 000)	(2 220)	(20 900)	(800)	-	-	(3 000)	-	(133 761)
Transfers and subsidies		-	-	(3 080)	(1 800)	(4 150)	-	-	-	-	-	-	-	-	-	-	(9 030)
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		(15 669)	(25 081)	(6 286)	(1 089)	(767)	(32)	(1 523)	(4 941)	(120)	(135)	(1 200)	-	-	-	-	(56 842)
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		(70 682)	(141 985)	(40 377)	(35 001)	(28 431)	(4 851)	(4 452)	(52 862)	(2 340)	(30 795)	(2 000)	-	-	(3 000)	-	(416 775)
Surplus/(Deficit)		70 682	597 457	40 377	35 001	28 431	4 851	4 452	55 362	2 340	30 795	2 000	-	-	3 000	-	874 747
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		70 682	597 457	40 377	35 001	28 431	4 851	4 452	55 362	2 340	30 795	2 000	-	-	3 000	-	874 747



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Table 53 MBRR Table SA3 – Supporting detail to Statement of Financial Position

LIM473 Makhuduthamaga - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
<u>Trade and other receivables from exchange transactions</u>											
Waste		59	130	77	838	838	838	154	468	483	498
Waste Water		-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions		1 351	4 692	2 621	6 243	3 097	3 097	737	2 312	2 349	2 475
Gross: Trade and other receivables from exchange transactions		1 409	4 821	2 697	7 080	3 935	3 935	891	2 779	2 832	2 974
Less: Impairment for debt		-	-	-	-	-	-	-	-	-	-
Total net Trade and other receivables from Exchange Transactions		1 409	4 821	2 697	7 080	3 935	3 935	891	2 779	2 832	2 974
<u>Receivables from non-exchange transactions</u>											
Property rates		544 845	107 022	116 234	146 714	143 112	143 112	132 452	63 264	53 885	58 830
Less: Impairment of Property rates		-	-	(107 369)	(5 729)	(7 836)	(7 836)	(107 369)	(10 000)	(10 460)	(10 931)
Net Property rates		544 845	107 022	8 865	140 984	135 276	135 276	25 084	53 264	43 425	47 899
Other receivables from non-exchange transactions		1 267	1 803	2 285	4 025	3 425	3 425	2 172	3 425	3 596	3 776
Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		1 267	1 803	2 285	4 025	3 425	3 425	2 172	3 425	3 596	3 776
Total net Receivables from non-exchange transactions		546 112	108 825	11 150	145 009	138 701	138 701	27 256	56 688	47 021	51 675
Materials and Supplies											
Opening Balance		-	-	-	1 167	987	987	-	4 000	4 200	4 410
Acquisitions		955	987	3 976	3 600	3 600	3 600	4 492	-	-	-
Issues	7	160	-	(3 269)	(1 459)	(2 459)	(2 459)	(3 269)	(2 000)	(2 439)	(2 549)
Closing balance - Materials and Supplies		1 115	987	707	3 308	2 128	2 128	1 223	2 000	1 761	1 861
Closing Balance - Inventory & Consumables		1 115	987	707	3 308	2 128	2 128	1 223	2 000	1 761	1 861
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		520 866	566 798	666 401	809 176	778 432	778 432	797 791	784 117	816 344	862 356
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation	2	188 951	215 659	243 960	66 493	(2 506)	(2 506)	256 346	240 078	251 943	264 359
Total Property, plant and equipment (PPE)	2	331 915	351 139	422 442	742 683	780 939	780 939	541 444	544 039	564 401	597 997
<u>Trade and other payables from exchange transactions</u>											
Trade and other payables from exchange transactions	5	41 402	45 818	45 460	52 426	44 216	44 216	28 120	49 610	52 733	50 620
Trade payables from Non-exchange transactions: Unspent conditional Grants		114	-	71	(0)	-	-	28 052	71	75	79
Trade payables from Non-exchange transactions: Other		-	-	-	332	2 452	2 452	-	1 800	1 383	1 445
VAT		(11 276)	(15 722)	(18 122)	5 188	6 223	6 223	(6 717)	1 031	1 072	1 104
Total Trade and other payables from exchange transactions	2	30 240	30 096	27 410	57 946	52 892	52 892	49 455	52 512	55 263	53 248
<u>Non current liabilities - Financial liabilities</u>											
Refuse landfill site rehabilitation		-	-	8 037	-	-	-	8 037	8 037	8 439	8 861
Other		18 731	17 667	-	83 424	83 424	83 424	3 760	3 760	3 948	4 145
Total Provisions		18 731	17 667	8 037	83 424	83 424	83 424	8 037	11 797	12 387	13 007
CHANGES IN NET ASSETS											
<u>Accumulated surplus/(deficit)</u>											
Accumulated surplus/(deficit) - opening balance		-	-	-	607 583	678 392	678 392	-	443 331	465 497	488 771
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	607 583	678 392	678 392	-	443 331	465 497	488 771
Surplus/(Deficit)	1	43 463	111 791	6 386	180 516	143 273	143 273	157 269	122 725	120 659	130 637
Accumulated Surplus/(Deficit)	1	43 463	111 791	6 386	788 099	821 664	821 664	157 269	566 056	586 156	619 408
<u>Reserves</u>											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	43 463	111 791	6 386	788 099	821 664	821 664	157 269	566 056	586 156	619 408



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Table 54 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

LIM473 Makhuduthamaga - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Ref.											
	Sanitation/sewerage:										
	Flush toilet (connected to sewerage)		5 200 000	790 000	790 000	9 200 000	92 000 000	9 200 000	10 346 800	11 500 156	11 500 156
	<i>Minimum Service Level and Above sub-total</i>		5 200 000	790 000	790 000	9 200 000	92 000 000	9 200 000	10 346 800	11 500 156	11 500 156
Municipal in-house services	Ref.		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
			5 200 000	790 000	790 000	9 200 000	92 000 000	9 200 000	10 346 800	11 500 156	11 500 156
			5 200 000	790 000	790 000	9 200 000	92 000 000	9 200 000	10 346 800	11 500 156	11 500 156
			5 200 000	790 000	790 000	9 200 000	92 000 000	9 200 000	10 346 800	11 500 156	11 500 156
	Energy:										
	Total number of households		5 200 000	790 000	790 000	9 200 000	92 000 000	9 200 000	10 346 800	11 500 156	11 500 156



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Table 55 MBRR Table SA11 – Property rates summary

LIM473 Makhuduthamaga - Supporting Table SA11 Property rates summary

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Valuation:	1									
Date of valuation:		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Financial year valuation used		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Municipal by-laws s6 in place? (Y/N)	2	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Municipal/assistant valuer appointed? (Y/N)		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Municipal partnership s38 used? (Y/N)		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of assistant valuers (FTE)	3	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of data collectors (FTE)	3	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of internal valuers (FTE)	3	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of external valuers (FTE)	3	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of additional valuers (FTE)	4	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Valuation appeal board established? (Y/N)		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Implementation time of new valuation roll (mths)		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of properties	5	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of sectional title values	5	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of unreasonably difficult properties s7(2)		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of supplementary valuations		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of valuation roll amendments		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of objections by rate payers		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of appeals by rate payers		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of successful objections	8	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of successful objections > 10%	8	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Supplementary valuation		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Public service infrastructure value (Rm)	5	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Municipality owned property value (Rm)		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900



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Table 56 MBRR Table SA12a – Property rates by category (current year)

LIM473 Makhuduthamaga - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2023/24												
Valuation:												
No. of properties		1 198	-	-	4 052	-	160	555	-	-	-	-
Supplementary valuation (Rm)		1	1	1	1	1	1	1	1	1	1	1
Years since last valuation (select)		3	3	3	3	3	3	3	3	3	3	3
Valuation reductions:												
Valuation reductions-other (Rm)	2	250 000	250 000	-	250 000	250 000	-	250 000	-	-	-	-



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Table 57 MBRR Table SA13a – Service tariffs by category.

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates <i>(rate in the Rand)</i>	1								
Exemptions, reductions and rebates <i>(Rands)</i>									
<i>Residential properties</i>									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000



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Table 58 MBRR Table SA13b – Service tariffs by category (explanatory).

LIM473 Makhuduthamaga - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>									
Water tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds)							
Waste water tariffs <i>[Insert blocks as applicable]</i>		(fill in structure)							
Electricity tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds)							

Table 59 MBRR Table SA14 – Household bills.

LIM473 Makhuduthamaga - Supporting Table SA14 Household bills

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Rand/cent												
Monthly Account for Household - 'Middle Income Range'	1											
Rates and services charges:												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2											
Rates and services charges:												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3											
Rates and services charges:												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-	-	-	-	-	-



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Table 60 MBRR Table SA15 – Investment particulars by type.

LIM473 Makhuduthamaga - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Parent municipality										
Deposits - Bank		863	896	945	896	896	896	0	0	0
Municipality sub-total	1	863	896	945	896	896	896	0	0	0
Entities										
Entities sub-total		-	-	-	-	-	-	-	-	-



Table 61 MBRR Table SA16 – Investment particulars by maturity.

LIM473 Makhuduthamaga - Supporting Table SA16 Investment particulars by maturity

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





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2.1 Annual Budget of Municipal entities

- The municipality does not have entities.

