



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF



MAKHUDUTHAMAGA
LOCAL MUNICIPALITY

SPECIAL ADJUSTED BUDGET
OF
Makhuduthamaga Local Municipality

2023/24 - 2025/26

(February 2024)

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- At the reception of our municipal buildings
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- At www.makhuduthamaga.gov.za



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
			Medium-term Expenditure
CPI	Consumer Price Index	MTEF	Framework
			Medium-term Revenue and
CRRF	Capital Replacement Reserve Fund	MTREF	Expenditure
DoRA	Division of Revenue Act		Framework
EE	Employment Equity	NGO	Non-Governmental organizations
			National Key Performance
FBS	Free basic services	NKPIs	Indicators
GAMAP	Generally Accepted Municipal	OHS	Occupational Health and Safety
	Accounting Practice	OP	Operational Plan
	General Recognized Accounting		Performance Management
GRAP	Practice	PMS	System
HR	Human Resources	PPE	Property Plant and Equipment
IDP	Integrated Development Strategy	PPP	Public Private Partnership
IT	Information Technology	RG	Restructuring Grant
		SALG	
Km	kilometer	A	South African Local Government
DFS	Government Financial Statistics		Association
			Service Delivery Budget
KPA	Key Performance Area	SDBIP	Implementation
KPI	Key Performance Indicator		Plan
			Small Micro and Medium
LED	Local Economic Development	SMME	Enterprises
	Member of the Executive		
MEC	Committee		
MFM	Municipal Financial Management	DOE	Department of Energy
A	Act		
	Programme		
IGF	Internally Generated Funds	CBR	Cash Backed Reserves
FY	Full Year	BTO	Budget and Treasury Office



1 Executive Summary.

1.1 Special Adjustments Budget Background

- Makhuduthamaga Local Municipality has prepared its annual adjusted budget for the 2023/24 financial year in accordance with section 28(2)(a)(b) of the Municipal Finance Management Act and Chapter 2, part 4 of the Municipal Budget and Reporting Regulations as published under GN 393 in GG 32141 dated 17 April 2009. No budget adjustments were effected on both the revenue and expenditure forecasts for the two outer years 2023/24 and 2024/25 of the MTREF.
- The accounting officer has in terms of section 72 of the Finance Management Act No.53 of 2003 performed the mid-year performance assessment in which the municipality's performance against planned targets and planned budget targets were assessed to determine as to whether special adjustments budget will be necessary.
- The municipality has Adjusted budget of **R 560 209 433** annual revenue for the 2023/24 financial year. The total annual revenue budget is increased to **R 580 256 433** in this special adjustment Budget.
- The increase was informed by the net effect of the additional **R25 000 000** MIG allocation and **R 4 953 000** reduction by National which affected all the municipalities across the country as results of current fiscal challenges faced by the government.
- The municipality has Adjusted budget of **R 624 909 433** annual expenditure for the 2023/2024 financial year. The total budgeted expenditure is increased to **R 644 956 433** in this Special adjustments budget. The difference between the total adjusted revenue budget and the total adjusted expenditure budget is funded by Internally Generated Funds.
- The following budget adjustments were effected on the municipality's total annual revenue budget for the 2023/2024 financial year:



1.2 ADJUSTMENTS ON REVENUE BUDGET

1.2.1. Government transfers and subsidies

- The Government transfer and Subsidies (MIG) is adjusted by -R 4 953 000 and R 25 000 000.

1.2.2. Own revenue sources of revenue.

- The budget for Property rate is not adjusted.
- Interest on outstanding debtors has been adjusted to R 11 378 433 as results of huge amount of Business debtors on Property rate.
- Interest on Bank account and Investment has been adjusted to R 5 000 0000 based on the balance our primary Bank account
- Traffic fines has been adjusted to **R 1 000 000** as results of withdrawal on traffic fines and less tickets issued.

1.2 SPECIAL ADJUSTMENT ON TOTAL BUDGETED EXPENDITURE

- The municipal has Adjustment budget of **R 624 909 433** annual expenditure for the 2023/2024 financial year. The total annual expenditure budget is increased to **R 644 956 433.00** in this Special adjustments budget.

1.3.1. Adjustment on Operational Expense.

- The operational expenditure is adjusted from **R 416 936 765** to **R 420 436 765** to cover expenditure for contracted services that were not adequately budgeted for in the original budget and to provide additional budget for repairs and maintenance of roads and bridges and other municipal assets.

1.3.2. Special Adjustment on Capital Expenditure

- The municipality's Adjusted capital budget was **R 204 472 668** as approved by council in February 2024. The annual capital expenditure is adjusted to **R 225 419 668** in this Special adjustments Budget.



Table 1 Consolidated Overview of the Adjusted 2023/24 MTREF:

Description	Adjusted Budget 2023/24	Adjusted Budget 2023/24	Draft Budget 2024/25	Draft Budget 2025/26
Total Revenue	560 209 433.00	580 256 433.00	559 135 900.00	566 077 888.30
Total Operating Expenditure	416 936 765.49	420 436 765.49	371 979 113.84	391 080 910.82
Operating surplus/(Deficit)	143 272 667.51	159 819 667.51	187 156 786.16	174 996 977.48
Cash backed reserves (VAT recovery)	64 700 000.00	65 600 000.00	-	-
Surplus excluding capital expenditure	204 472 667.51	225 419 667.51	187 156 786.16	174 996 977.48
Infrastructure Assets:Roads, Bridges & Storm Water	172 864 071.69	192 911 071.68	157 286 483.44	149 008 770.53
Infrastructure Assets:Electricity	20 650 000.00	20 650 000.00	23 000 000.00	24 030 000.00
Community Assets: Park & Cemetery Development			-	-
Other Assets:	10 958 595.82	11 858 595.82	6 781 600.00	1 865 335.20
	204 472 667.51	225 419 667.50	187 068 083.44	174 904 105.73
Total surplus/(Deficit)	-	-	88 702.72	92 871.75

Total revenue has increased by **R 20 047 000** to **R 580 256 433**. This reflects a 3.5% increase as compared to the adjusted revenue budget. For the two outer years, total revenue will remain unchanged at **R 559 135 900** and **R 566 077 888** respectively, equating to a total revenue growth of **R 15 430 421** over the MTREF when compared to the 2023/24 financial year. The total revenue includes the grants allocations from the national treasury and conditional grants.

Total operating expenditure budget for the 2023/24 financial year is adjusted to **R 420 436 765** that translates into an operating budgeted surplus of **R 159 819 668**. As compared to the 2022/23 audited information, operational expenditure has increased by 3% in 2023/24 and it is anticipated that it will decrease by 12% and increase by 5% respectively in 2024/25 and 2025/26 financial year. The operating surplus for the two outer years is estimated to increase by **R 187 068 083** and **R 174 904 106** respectively in 2024/25 and 2025/26. These surpluses will be used to fund capital expenditure and to further ensure cash backing of reserves and funds.

The total Special adjusted capital budget increased by **R 20 047 000** to **R 224 519 668** for the 2023/24 financial year and it increased by 8.9% as compared to then Adjusted budget on capital projects.

The capital expenditure decreases to **R 187 068 083** in the 2023/24 financial year and decreases further to **R 174 904 106** in 2025/26. The total annual capital budget for 2023/24, an amount of **R 94 109 000** is funded by MIG for roads and bridges and **R 20 650 000** by INEP. The rest of the capital projects and acquisitions of new assets are being funded by equitable share grant.



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

The following table is a summary of the adjusted 2023/24 MTREF (classified by main revenue source).

Table 2 Summary of revenue classified by main revenue source

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	250	-	-	-	-	-	-	-	250	262	275
Sale of Goods and Rendering of Services		560	-	-	-	-	-	(100)	(100)	460	587	615
Agency services		7 000	-	-	-	-	-	-	-	7 000	7 343	10 688
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		6 590	-	-	-	-	-	(1 590)	(1 590)	5 000	6 913	9 238
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		200	-	-	-	-	-	-	-	200	210	220
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue												
Property rates	2	62 000	-	-	-	-	-	-	-	62 000	65 038	73 095
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 500	-	-	-	-	-	(500)	(500)	1 000	1 574	1 647
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		371 709	-	-	-	-	-	10 000	10 000	381 709	372 277	360 627
Interest		8 000	-	-	-	-	-	3 378	3 378	11 378	8 392	8 786
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		457 809	-	-	-	-	-	11 188	11 188	468 997	462 595	465 191

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 after adjustments amount to **R 468 997** for 2023/24, **R 462 595** for 2024/25 and **R 465 191** for 2025/26.

The revenue from government grants forms a significant percentage of the total operating revenue for the municipality for the entire 2024/25 MTREF. This clearly indicate that our municipality is dependent on government grants which contribute 82% of the total operating revenue, 84% and 82% across the 2023/24 MTREF.



Operating Expenditure Framework

As indicated in the original budget, the municipality's expenditure framework for the 2023/24 budget and MTREF is informed by the following:

- 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 following table is a high level summary of the Special adjusted operational expenditure budget for 2023/24 and MTREF (classified per main type of operating expenditure):

Table 3 Summary of operating expenditure by standard classification item

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		101 092	-	-	-	-	-	10 234	10 234	111 326	101 041	105 495
Remuneration of councillors		27 055	-	-	-	-	-	1 127	1 127	28 182	28 353	29 686
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		1 459	-	-	-	-	-	1 000	1 000	2 459	1 530	1 843
Debt impairment		5 729	-	-	-	-	-	2 107	2 107	7 836	8 108	8 489
Depreciation and amortisation		31 160	-	-	-	-	-	1 990	1 990	33 150	32 687	34 223
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		139 578	-	-	-	-	-	20 062	20 062	159 639	11 583	12 128
Transfers and subsidies		8 462	-	-	-	-	-	643	643	9 105	7 297	9 640
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		56 670	-	-	-	-	-	12 069	12 069	68 739	47 383	49 229
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		371 205	-	-	-	-	-	49 232	49 232	420 437	237 983	250 732



Adjustment on employee related costs

The approved budget for employee related costs is increased by R 10.2 million due to under budgeting in the annual Budget. Employee related costs amounts to **27%** of the total operational expenditure

Adjustment on Councilor allowances.

The approved budget for councilor allowances is increase by R 1.1 million considering the proclamation of (02 June 2022) made by the minister of Co-operative governance and traditional affairs that all councilors will receive a 7% increase for the 2023/24 financial year and the improvement of the Municipal grading from grade 3 to grade 4. The councilor allowances amounts to 6.9% of the total operational expenses.

Adjustment on Debt impairment

The approved budget for debt impairment is adjusted by R 2 million for the 2022/23 financial year. Debts impairment amounts to 2% of the total adjusted operational expenses.

Adjustment on Contracted services

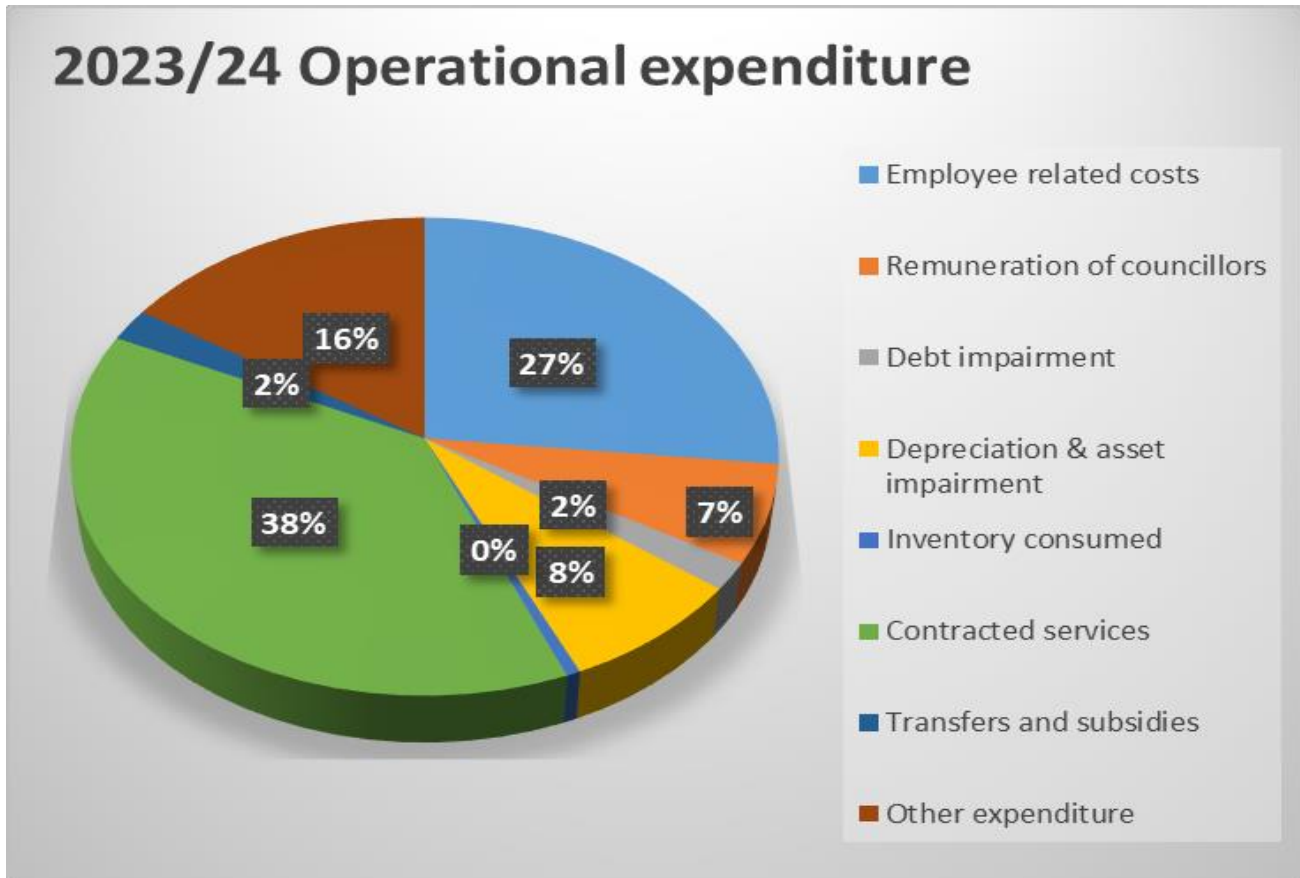
Contracted services comprises of the repair and maintenance of roads and bridges, repair and maintenance of other municipal assets, security services, cleaning services, operation of landfill site, VAT recovery and mSCOA financial system. The approved budget for this line item is adjusted by R 159 million to cover contracted services that were not adequately budgeted for during the original budget and to provide additional funds for repairs and maintenance of roads and bridges, particularly the internal streets destroyed during rainy in various villages within the municipality. Contracted services amounts to 38% of the total adjusted operational expenses.

Adjustment on General expenses.

The approved budget for general expenses is adjusted to R 69 million to provide budget for items that were not adequately budgeted for during the original budget. General expenses amounts to 16% of the total adjusted operational expenses.

The following bar chart gives a breakdown of the main expenditure categories for the 2023/24 financial year Adjustment Budget.

Main Operational Expenditure categories for 2022/23 financial year





Capital expenditure

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

Table 4 Adjusted Capital budget per vote.

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding -												
Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
<i>Governance and administration</i>		25 100	22 822	-	-	-	-	900	900	23 722	16 072	1 646
Executive and council		900	-	-	-	-	-	900	900	900	-	-
Finance and administration		24 200	22 822	-	-	-	-	-	-	22 822	16 072	1 646
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		183 466	156 420	-	-	-	-	20 047	20 047	176 467	28 119	(100 503)
Planning and development		1 000	-	-	-	-	-	-	-	-	-	-
Road transport		182 466	156 420	-	-	-	-	20 047	20 047	176 467	28 119	(100 503)
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		27 550	25 231	-	-	-	-	-	-	25 231	1 000	(6 000)
Energy sources		26 550	23 709	-	-	-	-	-	-	23 709	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	(6 000)
Waste management		1 000	1 522	-	-	-	-	-	-	1 522	1 000	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	236 116	204 473	-	-	-	-	20 947	20 947	225 420	45 191	(104 857)

For the 2023/24 financial year an amount of **R 204 472 668** was adjusted for the capital expenditure to be funded by MIG grant and equitable share. For 2024/25 and 2025/26 the budget has been appropriated at **R 187 068 083** and **R 174 904 106** respectively. The approved capital budget for 2023/24 has increased to **R 225 419 668** in this special adjustments budget.

Infrastructure and development vote is appropriated the highest allocation of **R 192.9 million** for 2023/24 special adjustment budget which equates to 95% of the total capital budget, followed by budget & treasury at R 8.3 million which is 4% of the total capital adjusted Budget and Corporate Services at R 1.7 million which is 1% of the total capital adjusted Budget.

No multi-year shifting of funds was done in relation to the capital expenditure budget for the 2023/24 financial year.



1.3. ADJUSTMENT BUDGET TABLES (B1 to B10)

The following are the ten main B schedule tables for the annual budget of Makhuduthamaga Local municipality for the 2023/24 MTREF.

1.3.1 Table 5 MBRR B1 – Annual Budget Summary



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B1 Adjustments Budget Summary - 28/02/2024

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	62 000	-	-	-	-	-	-	-	62 000	65 038	73 095
Service charges	250	-	-	-	-	-	-	-	250	262	275
Investment revenue	6 590	-	-	-	-	-	(1 590)	(1 590)	5 000	6 913	9 238
Transfers recognised - operational	371 709	-	-	-	-	-	10 000	10 000	381 709	372 277	360 627
Other own revenue	17 260	-	-	-	-	-	2 778	2 778	20 038	18 106	21 957
Total Revenue (excluding capital transfers and contributions)	457 809	-	-	-	-	-	11 188	11 188	468 997	462 595	465 191
Employee costs	101 092	-	-	-	-	-	10 234	10 234	111 326	101 041	105 495
Remuneration of councillors	27 055	-	-	-	-	-	1 127	1 127	28 182	28 353	29 686
Depreciation & asset impairment	36 889	-	-	-	-	-	4 097	4 097	40 986	40 795	42 712
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 459	-	-	-	-	-	1 000	1 000	2 459	1 530	1 843
Transfers and subsidies	8 462	-	-	-	-	-	643	643	9 105	7 297	9 640
Other expenditure	196 248	-	-	-	-	-	28 631	28 631	224 878	58 966	61 357
Total Expenditure	371 205	-	-	-	-	-	45 732	45 732	416 937	237 983	250 732
Surplus/(Deficit)	86 604	-	-	-	-	-	(34 543)	(34 543)	52 061	224 613	214 459
Transfers and subsidies - capital (monetary allocations)	93 912	-	-	-	-	-	(2 700)	(2 700)	91 212	96 540	100 887
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	180 516	-	-	-	-	-	(37 243)	(37 243)	143 273	321 153	315 346
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	180 516	-	-	-	-	-	(37 243)	(37 243)	143 273	321 153	315 346
Capital expenditure & funds sources											
Capital expenditure	236 116	-	-	-	-	-	(31 643)	(31 643)	204 473	45 191	(104 857)
Transfers recognised - capital	93 912	-	-	-	-	-	(2 700)	(2 700)	91 212	27 040	(76 857)
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	142 204	-	-	-	-	-	(28 943)	(28 943)	113 261	18 152	(28 000)
Total sources of capital funds	236 116	-	-	-	-	-	(31 643)	(31 643)	204 473	45 191	(104 857)
Financial position											
Total current assets	87 964	-	-	-	-	-	(3 135)	(3 135)	84 828	398 263	565 976
Total non current assets	751 692	-	-	-	-	-	37 356	37 356	789 047	555 414	480 425
Total current liabilities	109 117	-	-	-	-	-	(5 054)	(5 054)	104 063	53 586	106 527
Total non current liabilities	83 424	-	-	-	-	-	-	-	83 424	18 249	83 424
Community wealth/Equity	788 099	-	-	-	-	-	33 566	33 566	821 664	886 723	973 892
Cash flows											
Net cash from (used) operating	228 923	-	-	-	-	-	(30 196)	(30 196)	198 726	352 916	351 268
Net cash from (used) investing	(271 533)	-	-	-	-	-	36 390	36 390	(235 144)	(51 970)	120 586
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	58 396	-	-	-	-	-	6 194	6 194	64 590	359 342	548 299
Cash backing/surplus reconciliation											
Cash and investments available	62 421	-	-	-	-	-	5 594	5 594	68 015	362 655	551 724
Application of cash and investments	35 755	-	-	-	-	-	(1 964)	(1 964)	33 791	32 035	38 060
Balance - surplus (shortfall)	26 666	-	-	-	-	-	7 558	7 558	34 223	330 620	513 664
Asset Management											
Asset register summary (WDV)	751 692	-	-	-	-	-	37 356	37 356	789 047	555 414	480 425
Depreciation	31 160	-	-	-	-	-	1 990	1 990	33 150	32 687	34 223
Renewal and Upgrading of Existing Assets	14 400	-	-	-	-	-	2 306	2 306	16 706	-	-
Repairs and Maintenance	16 007	-	-	-	-	-	8 739	8 739	24 746	400	419



1.3.2 Table 6 MBRR B2 – Budgeted Financial Performance (Standard Classification).

LIM473 Makhuduthamaga - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2024												
Standard Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		528 721	-	-	-	-	-	(1 512)	(1 512)	527 209	555 989	561 497
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		528 721	-	-	-	-	-	(1 512)	(1 512)	527 209	555 989	561 497
<i>Economic and environmental services</i>		3 000	-	-	-	-	-	-	-	3 000	3 147	4 581
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		3 000	-	-	-	-	-	-	-	3 000	3 147	4 581
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20 000	-	-	-	-	-	10 000	10 000	30 000	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		20 000	-	-	-	-	-	10 000	10 000	30 000	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	551 721	-	-	-	-	-	8 488	8 488	560 209	559 136	566 078
Expenditure - Functional												
<i>Governance and administration</i>		217 388	-	-	-	-	-	26 779	26 779	244 166	152 884	159 688
Executive and council		62 706	-	-	-	-	-	6 971	6 971	69 677	65 906	69 003
Finance and administration		149 402	-	-	-	-	-	19 312	19 312	168 714	82 833	86 345
Internal audit		5 279	-	-	-	-	-	496	496	5 775	4 146	4 341
<i>Community and public safety</i>		33 161	-	-	-	-	-	4 407	4 407	37 568	29 817	31 219
Community and social services		27 624	-	-	-	-	-	5 455	5 455	33 079	28 106	29 427
Sport and recreation		1 400	-	-	-	-	-	250	250	1 650	1 678	1 757
Public safety		2 137	-	-	-	-	-	(1 298)	(1 298)	839	33	35
Housing		2 000	-	-	-	-	-	-	-	2 000	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		70 335	-	-	-	-	-	5 764	5 764	76 099	45 927	49 790
Planning and development		17 599	-	-	-	-	-	4 225	4 225	21 824	12 354	14 640
Road transport		52 436	-	-	-	-	-	1 809	1 809	54 245	33 572	35 150
Environmental protection		300	-	-	-	-	-	(270)	(270)	30	-	-
<i>Trading services</i>		50 321	-	-	-	-	-	8 781	8 781	59 103	9 355	9 795
Energy sources		3 980	-	-	-	-	-	692	692	4 673	2 584	2 705
Water management		20 000	-	-	-	-	-	10 000	10 000	30 000	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		26 341	-	-	-	-	-	(1 911)	(1 911)	24 430	6 771	7 090
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	371 205	-	-	-	-	-	45 732	45 732	416 937	237 983	250 492
Surplus/ (Deficit) for the year		180 516	-	-	-	-	-	(37 243)	(37 243)	143 273	321 153	315 586



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

LIM473 Makhuduthamaga - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		528 721	-	-	-	-	-	(1 512)	(1 512)	527 209	555 989	561 497
Vote 8 - Road Transport		3 000	-	-	-	-	-	-	-	3 000	3 147	4 581
Vote 12 - Water Management		20 000	-	-	-	-	-	10 000	10 000	30 000	-	-
Total Revenue by Vote	2	551 721	-	-	-	-	-	8 488	8 488	560 209	559 136	566 078
Expenditure by Vote	1											
Vote 1 - Executive & Council		62 706	-	-	-	-	-	6 971	6 971	69 677	65 906	69 003
Vote 2 - Finance & Administration		118 484	-	-	-	-	-	14 617	14 617	133 101	64 648	67 305
Vote 3 - Finance & Administration 2		30 918	-	-	-	-	-	4 694	4 694	35 612	18 185	19 039
Vote 4 - Community and Social Services		26 924	-	-	-	-	-	5 333	5 333	32 257	28 106	29 427
Vote 5 - Planning and Development		17 599	-	-	-	-	-	4 225	4 225	21 824	12 354	14 640
Vote 6 - Internal Audit		5 279	-	-	-	-	-	496	496	5 775	4 146	4 341
Vote 7 - Energy Sources		3 980	-	-	-	-	-	692	692	4 673	2 584	2 705
Vote 8 - Road Transport		52 436	-	-	-	-	-	1 809	1 809	54 245	33 572	35 150
Vote 9 - Public Safety		2 137	-	-	-	-	-	(1 298)	(1 298)	839	33	35
Vote 10 - Waste Management		26 641	-	-	-	-	-	(2 181)	(2 181)	24 460	6 771	7 090
Vote 11 - Sports & Recreation		2 100	-	-	-	-	-	373	373	2 473	1 678	1 757
Vote 12 - Water Management		20 000	-	-	-	-	-	10 000	10 000	30 000	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		2 000	-	-	-	-	-	-	-	2 000	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	371 205	-	-	-	-	-	45 732	45 732	416 937	237 983	250 492
Surplus/ (Deficit) for the year	2	180 516	-	-	-	-	-	(37 243)	(37 243)	143 273	321 153	315 586

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

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	250	-	-	-	-	-	-	-	250	262	275
Sale of Goods and Rendering of Services		560	-	-	-	-	-	(100)	(100)	460	587	615
Agency services		7 000	-	-	-	-	-	-	-	7 000	7 343	10 688
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		6 590	-	-	-	-	-	(1 590)	(1 590)	5 000	6 913	9 238
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		200	-	-	-	-	-	-	-	200	210	220
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue												
Property rates	2	62 000	-	-	-	-	-	-	-	62 000	65 038	73 095
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 500	-	-	-	-	-	(500)	(500)	1 000	1 574	1 647
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		371 709	-	-	-	-	-	10 000	10 000	381 709	372 277	360 627
Interest		8 000	-	-	-	-	-	3 378	3 378	11 378	8 392	8 786
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		457 809	-	-	-	-	-	11 188	11 188	468 997	462 595	465 191
Expenditure By Type												
Employee related costs		101 092	-	-	-	-	-	10 234	10 234	111 326	101 041	105 495
Remuneration of councillors		27 055	-	-	-	-	-	1 127	1 127	28 182	28 353	29 686
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		1 459	-	-	-	-	-	1 000	1 000	2 459	1 530	1 843
Debt impairment		5 729	-	-	-	-	-	2 107	2 107	7 836	8 108	8 489
Depreciation and amortisation		31 160	-	-	-	-	-	1 990	1 990	33 150	32 687	34 223
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		139 578	-	-	-	-	-	20 062	20 062	159 639	11 583	12 128
Transfers and subsidies		8 462	-	-	-	-	-	643	643	9 105	7 297	9 640
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		56 670	-	-	-	-	-	12 069	12 069	68 739	47 383	49 229
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		371 205	-	-	-	-	-	49 232	49 232	420 437	237 983	250 732
Surplus/(Deficit)		86 604	-	-	-	-	-	(38 043)	(38 043)	48 561	224 613	214 459
Transfers and subsidies - capital (monetary allocations)		93 912	-	-	-	-	-	17 347	17 347	111 259	96 540	100 887
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		180 516	-	-	-	-	-	(20 696)	(20 696)	159 820	321 153	315 346
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		180 516	-	-	-	-	-	(20 696)	(20 696)	159 820	321 153	315 346
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		180 516	-	-	-	-	-	(20 696)	(20 696)	159 820	321 153	315 346
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	180 516	-	-	-	-	-	(20 696)	(20 696)	159 820	321 153	315 346



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

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		900	-	-	-	-	-	(900)	(900)	-	-	-
Vote 2 - Finance & Administration		10 700	-	-	-	-	-	(2 448)	(2 448)	8 252	11 000	-
Vote 3 - Finance & Administration 2		13 500	-	-	-	-	-	1 069	1 069	14 569	5 072	1 646
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
Vote 6 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Energy Sources		26 550	-	-	-	-	-	(2 841)	(2 841)	23 709	-	-
Vote 8 - Road Transport		182 466	-	-	-	-	-	(26 046)	(26 046)	156 420	28 119	(100 503)
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Management		1 000	-	-	-	-	-	522	522	1 522	1 000	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	(6 000)
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		236 116	-	-	-	-	-	(31 643)	(31 643)	204 473	45 191	(104 857)
Total Capital Expenditure - Vote		236 116	-	-	-	-	-	(31 643)	(31 643)	204 473	45 191	(104 857)
Capital Expenditure - Functional												
Governance and administration		25 100	-	-	-	-	-	(2 278)	(2 278)	22 822	16 072	1 646
Executive and council		900	-	-	-	-	-	(900)	(900)	-	-	-
Finance and administration		24 200	-	-	-	-	-	(1 378)	(1 378)	22 822	16 072	1 646
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		183 466	-	-	-	-	-	(6 999)	(6 999)	176 467	28 119	(100 503)
Planning and development		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	-
Road transport		182 466	-	-	-	-	-	(5 999)	(5 999)	176 467	28 119	(100 503)
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		27 550	-	-	-	-	-	(2 319)	(2 319)	25 231	1 000	(6 000)
Energy sources		26 550	-	-	-	-	-	(2 841)	(2 841)	23 709	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	(6 000)
Waste management		1 000	-	-	-	-	-	522	522	1 522	1 000	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	236 116	-	-	-	-	-	(11 596)	(11 596)	224 520	45 191	(104 857)
Funded by:												
National Government		93 912	-	-	-	-	-	17 347	17 347	111 259	27 040	(76 857)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	93 912	-	-	-	-	-	17 347	17 347	111 259	27 040	(76 857)
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		142 204	-	-	-	-	-	(28 943)	(28 943)	113 261	18 152	(28 000)
Total Capital Funding		236 116	-	-	-	-	-	(11 596)	(11 596)	224 520	45 191	(104 857)



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

1.3.6 Table 10 MBRR B6 – Budgeted Financial Position

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		58 396	-	-	-	-	6 194	6 194	64 590	359 342	548 299	
Trade and other receivables from exchange transactions	1	7 080	-	-	-	-	(3 145)	(3 145)	3 935	6 225	6 829	
Receivables from non-exchange transactions	1	4 025	-	-	-	-	(600)	(600)	3 425	3 313	3 425	
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	
Inventory		3 308	-	-	-	-	(1 180)	(1 180)	2 128	2 298	2 305	
VAT		15 154	-	-	-	-	(4 404)	(4 404)	10 750	27 085	5 118	
Other current assets		-	-	-	-	-	-	-	-	-	-	
Total current assets		87 964	-	-	-	-	(3 135)	(3 135)	84 828	398 263	565 976	
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	
Investment property		210	-	-	-	-	-	-	210	210	210	
Property, plant and equipment	3	742 683	-	-	-	-	38 256	38 256	780 939	545 974	470 551	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Intangible assets		8 799	-	-	-	-	(900)	(900)	7 899	9 230	9 664	
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	
Other non-current assets		-	-	-	-	-	-	-	-	-	-	
Total non current assets		751 692	-	-	-	-	37 356	37 356	789 047	555 414	480 425	
TOTAL ASSETS		839 655	-	-	-	-	34 220	34 220	873 875	953 677	1 046 401	
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	
Financial liabilities		-	-	-	-	-	-	-	-	-	-	
Consumer deposits		-	-	-	-	-	-	-	-	-	-	
Trade and other payables from exchange transactions		52 426	-	-	-	-	(8 209)	(8 209)	44 216	40 100	46 813	
Trade and other payables from non-exchange transactions		332	-	-	-	-	2 120	2 120	2 452	1 659	1 737	
Provisions		51 171	-	-	-	-	-	-	51 171	5 530	51 171	
VAT		5 188	-	-	-	-	1 035	1 035	6 223	6 297	6 806	
Other current liabilities		-	-	-	-	-	-	-	-	-	-	
Total current liabilities		109 117	-	-	-	-	(5 054)	(5 054)	104 063	53 586	106 527	
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	
Provisions	1	83 424	-	-	-	-	-	-	83 424	18 249	83 424	
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	
Total non current liabilities		83 424	-	-	-	-	-	-	83 424	18 249	83 424	
TOTAL LIABILITIES		192 541	-	-	-	-	(5 054)	(5 054)	187 487	71 835	189 951	
NET ASSETS	2	647 114	-	-	-	-	39 274	39 274	686 388	881 841	856 450	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		788 099	-	-	-	-	33 566	33 566	821 664	886 723	973 892	
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		788 099	-	-	-	-	33 566	33 566	821 664	886 723	973 892	



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

1.3.7 Table 11 MBRR B7 – Budgeted Cash Flows

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		42 000	-					6 980	6 980	48 980	65 038	73 095
Service charges		300	-					(73)	(73)	227	302	316
Other revenue		66 875	-					7 634	7 634	74 509	10 935	14 899
Transfers and Subsidies - Operational	1	395 059	-					7 300	7 300	402 359	395 277	384 657
Transfers and Subsidies - Capital	1	70 562	-					-	-	70 562	73 540	76 857
Interest		6 590	-					(1 590)	(1 590)	5 000	6 913	9 238
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(348 133)	-					(51 698)	(51 698)	(399 831)	(197 433)	(206 060)
Finance charges		-	-					-	-	-	-	-
Transfers and Subsidies	1	(4 330)	-					1 250	1 250	(3 080)	(1 655)	(1 733)
NET CASH FROM/(USED) OPERATING ACTIVITIES		228 923	-	-	-	-	-	(30 196)	(30 196)	198 726	352 916	351 268
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-					-	-	-	-	-
Decrease (increase) in non-current receivables		-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
Payments												
Capital assets		(271 533)	-					36 390	36 390	(235 144)	(51 970)	120 586
NET CASH FROM/(USED) INVESTING ACTIVITIES		(271 533)	-	-	-	-	-	36 390	36 390	(235 144)	(51 970)	120 586
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
Payments												
Repayment of borrowing		-	-					-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(42 611)	-	-	-	-	-	6 194	6 194	(36 417)	300 946	471 854
Cash/cash equivalents at the year begin:	2	101 007	-					-	-	101 007	58 396	76 444
Cash/cash equivalents at the year end:	2	58 396	-					6 194	6 194	64 590	359 342	548 299



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

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

LIM473 Makhuduthamaga - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	58 396	-	-	-	-	-	6 194	6 194	64 590	359 342	548 299
Other current investments > 90 days		4 025	-	-	-	-	-	(600)	(600)	3 425	3 313	3 425
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		62 421	-	-	-	-	-	5 594	5 594	68 015	362 655	551 724
Applications of cash and investments												
Unspent conditional transfers		332	-	-	-	-	-	2 120	2 120	2 452	1 659	1 737
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	35 424	-	-	-	-	-	(4 085)	(4 085)	31 339	30 376	36 323
Other provisions									-	-		
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		35 755	-	-	-	-	-	(1 964)	(1 964)	33 791	32 035	38 060
Surplus(shortfall)		26 666	-	-	-	-	-	7 558	7 558	34 223	330 620	513 664



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

1.3.9 Table 13 MBRR table B9 – Asset Management

LIM473 Makhuduthamaga - Table B9 Asset Management - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	221 716	-	-	-	-	-	(33 949)	(33 949)	187 767	45 191	(104 857)
Roads Infrastructure		175 966	-	-	-	-	-	(26 552)	(26 552)	149 414	28 119	(96 503)
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	(10 000)
Electrical Infrastructure		26 550	-	-	-	-	-	(2 841)	(2 841)	23 709	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 000	-	-	-	-	-	522	522	1 522	1 000	-
Infrastructure		203 516	-	-	-	-	-	(28 871)	(28 871)	174 645	29 119	(106 503)
Operational Buildings		1 600	-	-	-	-	-	(130)	(130)	1 471	3 500	-
Housing		2 000	-	-	-	-	-	60	60	2 060	-	-
Other Assets	6	3 600	-	-	-	-	-	(70)	(70)	3 531	3 500	-
Licences and Rights		900	-	-	-	-	-	(900)	(900)	-	-	-
Intangible Assets		900	-	-	-	-	-	(900)	(900)	-	-	-
Computer Equipment		1 500	-	-	-	-	-	200	200	1 700	1 572	1 646
Furniture and Office Equipment		-	-	-	-	-	-	90	90	90	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		8 700	-	-	-	-	-	(2 598)	(2 598)	6 102	11 000	-
Land		3 500	-	-	-	-	-	(1 800)	(1 800)	1 700	-	-
Total Renewal of Existing Assets to be adjusted	2	6 000	-	-	-	-	-	-	-	6 000	-	-
Roads Infrastructure		6 000	-	-	-	-	-	-	-	6 000	-	-
Infrastructure		6 000	-	-	-	-	-	-	-	6 000	-	-
Total Upgrading of Existing Assets to be adjusted	2a	8 400	-	-	-	-	-	2 306	2 306	10 706	-	-
Roads Infrastructure		500	-	-	-	-	-	507	507	1 007	-	-
Infrastructure		500	-	-	-	-	-	507	507	1 007	-	-
Operational Buildings		7 900	-	-	-	-	-	1 799	1 799	9 699	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	7 900	-	-	-	-	-	1 799	1 799	9 699	-	-
Total Capital Expenditure to be adjusted	4	236 116	-	-	-	-	-	(31 643)	(31 643)	204 473	45 191	(104 857)
Roads Infrastructure		182 466	-	-	-	-	-	(26 046)	(26 046)	156 420	28 119	(96 503)
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	(10 000)
Electrical Infrastructure		26 550	-	-	-	-	-	(2 841)	(2 841)	23 709	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 000	-	-	-	-	-	522	522	1 522	1 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		210 016	-	-	-	-	-	(28 365)	(28 365)	181 651	29 119	(106 503)
Operational Buildings		9 500	-	-	-	-	-	1 670	1 670	11 170	3 500	-
Housing		2 000	-	-	-	-	-	60	60	2 060	-	-
Other Assets		11 500	-	-	-	-	-	1 730	1 730	13 230	3 500	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		900	-	-	-	-	-	(900)	(900)	-	-	-
Intangible Assets		900	-	-	-	-	-	(900)	(900)	-	-	-
Computer Equipment		1 500	-	-	-	-	-	200	200	1 700	1 572	1 646
Furniture and Office Equipment		-	-	-	-	-	-	90	90	90	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		8 700	-	-	-	-	-	(2 598)	(2 598)	6 102	11 000	-
Land		3 500	-	-	-	-	-	(1 800)	(1 800)	1 700	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	236 116	-	-	-	-	-	(31 643)	(31 643)	204 473	45 191	(104 857)



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B9 Asset Management - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2024/25	+2 2025/26
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	Adjusted Budget	Adjusted Budget
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	221 716	-	-	-	-	-	(33 949)	(33 949)	187 767	45 191	(104 857)
Roads Infrastructure		175 966	-	-	-	-	-	(26 552)	(26 552)	149 414	28 119	(96 503)
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	(10 000)
Electrical Infrastructure		26 550	-	-	-	-	-	(2 841)	(2 841)	23 709	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 000	-	-	-	-	-	522	522	1 522	1 000	-
Infrastructure		203 516	-	-	-	-	-	(28 871)	(28 871)	174 645	29 119	(106 503)
Operational Buildings		1 600	-	-	-	-	-	(130)	(130)	1 471	3 500	-
Housing		2 000	-	-	-	-	-	60	60	2 060	-	-
Other Assets	6	3 600	-	-	-	-	-	(70)	(70)	3 531	3 500	-
Licences and Rights		900	-	-	-	-	-	(900)	(900)	-	-	-
Intangible Assets		900	-	-	-	-	-	(900)	(900)	-	-	-
Computer Equipment		1 500	-	-	-	-	-	200	200	1 700	1 572	1 646
Furniture and Office Equipment		-	-	-	-	-	-	90	90	90	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		8 700	-	-	-	-	-	(2 598)	(2 598)	6 102	11 000	-
Land		3 500	-	-	-	-	-	(1 800)	(1 800)	1 700	-	-
Total Renewal of Existing Assets to be adjusted	2	6 000	-	-	-	-	-	-	-	6 000	-	-
Roads Infrastructure		6 000	-	-	-	-	-	-	-	6 000	-	-
Infrastructure		6 000	-	-	-	-	-	-	-	6 000	-	-
Total Upgrading of Existing Assets, to be adjusted	2a	8 400	-	-	-	-	-	2 306	2 306	10 706	-	-
Roads Infrastructure		500	-	-	-	-	-	507	507	1 007	-	-
Infrastructure		500	-	-	-	-	-	507	507	1 007	-	-
Operational Buildings		7 900	-	-	-	-	-	1 799	1 799	9 699	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)												
	5	751 692	-	-	-	-	-	37 356	37 356	789 047	555 414	480 425
Roads Infrastructure		549 482	-	-	-	-	-	(29 546)	(29 546)	519 937	394 305	268 847
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	(10 000)
Electrical Infrastructure		27 942	-	-	-	-	-	7 668	7 668	35 610	11 972	11 942
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		12 071	-	-	-	-	-	3 272	3 272	15 343	11 928	10 784
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		589 495	-	-	-	-	-	(18 606)	(18 606)	570 890	418 205	281 574
Community Assets		14 260	-	-	-	-	-	(240)	(240)	14 020	14 219	14 177
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		210	-	-	-	-	-	-	-	210	210	210
Other Assets		60 535	-	-	-	-	-	46 827	46 827	107 361	24 427	96 969
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		8 799	-	-	-	-	-	(900)	(900)	7 899	9 230	9 664
Computer Equipment		26 580	-	-	-	-	-	300	300	26 880	26 482	26 385
Furniture and Office Equipment		3 538	-	-	-	-	-	14 483	14 483	18 020	15 715	15 669
Machinery and Equipment		8 700	-	-	-	-	-	(2 508)	(2 508)	6 192	11 000	-
Transport Assets		35 811	-	-	-	-	-	(200)	(200)	35 611	35 663	35 514
Land		3 765	-	-	-	-	-	(1 800)	(1 800)	1 965	265	265
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	751 692	-	-	-	-	-	37 356	37 356	789 047	555 414	480 425
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	31 160	-	-	-	-	-	1 990	1 990	33 150	32 687	34 223
Repairs and Maintenance by asset class		16 007	-	-	-	-	-	8 739	8 739	24 746	400	419
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		1 007	-	-	-	-	-	(500)	(500)	507	400	419
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		1 007	-	-	-	-	-	(500)	(500)	507	400	419
Operational Buildings		2 000	-	-	-	-	-	-	-	2 000	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 000	-	-	-	-	-	-	-	2 000	-	-
Computer Equipment		9 000	-	-	-	-	-	3 250	3 250	12 250	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		4 000	-	-	-	-	-	5 989	5 989	9 989	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		47 167	-	-	-	-	-	10 729	10 729	57 896	33 087	34 642



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

1.3.10 Table 14 MBRR table B10 – Basic Service Delivery Measurement

LIM473 Makhuduthamaga - Table B10 Basic service delivery measurement - 28/02/2024

Description	Ref	Budget Year 2023/24								Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		1 500	-	-	-	-	-	-	-	1 500	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements												
Other												



Narratives on the main ten table of the Adjusted Budget of the Municipality

The municipality experience difference in amounts between the data string and B-schedule during verification by LPT. The B-schedule pulled different figures which are not pulled in data strings

- Table B6-Financial position- Receivables from non-exchange transactions
- Table B7 –Financial position- Payments suppliers and Employees
- Table A8-ResRecon- other current Investment>90 days, unspent conditional transfer, statutory requirements , other working capital requirements and other provisions

The Municipality acknowledge the difference and agree with the finding that the correct amount are the one on the data strings not on the B-schedule and the system vendor is already engaged to investigate the system error on B-schedule.

2 PART 2 – SUPPORTING DOCUMENTS

2.1 Adjustments to budget assumptions.

2.1.1. Internal factors

- To ensure credibility of the budget and to avoid cash flow problems the total expenditure budget together with the total cash outflow has been adjusted accordingly to be within the municipality's available cash and realistically collectable budgeted revenue. The municipality has achieved a remarkable collection on the following source of income during the current financial year:
 - Property rates
 - Interest on Bank Account
 - Traffic fines
 - Agency fees
 - Rentals

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

- The following key factors were considered during the preparation of the adjusted budget for the 2023/24 MTREF:
 - National Government macro-economic targets;



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

- 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 decrease in the employee related cost.
- No adjustment has been done to other assumptions as per the original budget.

2.1.3. Interest rates for borrowing and investment of funds.

- The MFMA specifies that borrowing can only be utilized to fund capital or refinancing of borrowing in certain conditions. The municipality is not planning to use borrowing to fund its capital projects in the near future as the focus is to stabilize the financial viability of the municipality and borrowing may weaken the municipality's financial position currently.

2.2 Adjustments to budget funding

- The Municipality budget is funded

2.2.1 Medium-term outlook: operating revenue and expenditure

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

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



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

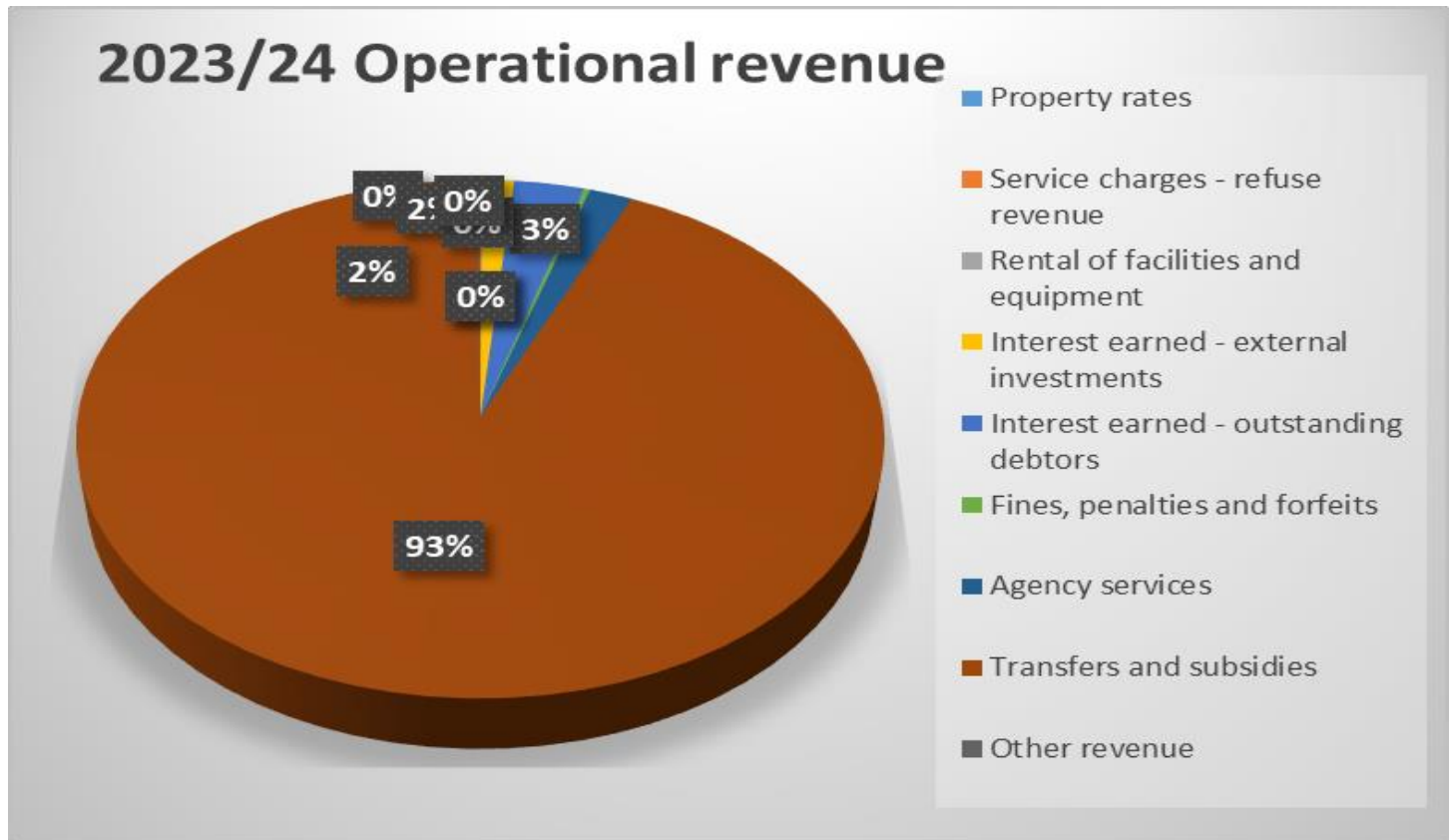
LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Waste Management	2	250	-	-	-	-	-	-	-	250	262	275
Sale of Goods and Rendering of Services		580	-	-	-	-	-	(100)	(100)	480	587	615
Agency services		7 000	-	-	-	-	-	-	-	7 000	7 343	10 688
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		6 590	-	-	-	-	-	(1 590)	(1 590)	5 000	6 913	9 238
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		200	-	-	-	-	-	-	-	200	210	220
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue												
Property rates	2	62 000	-	-	-	-	-	-	-	62 000	65 038	73 095
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 500	-	-	-	-	-	(500)	(500)	1 000	1 574	1 647
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		371 709	-	-	-	-	-	10 000	10 000	381 709	372 277	360 627
Interest		8 000	-	-	-	-	-	3 378	3 378	11 378	8 392	8 786
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		457 809	-	-	-	-	-	11 188	11 188	468 997	462 595	465 191



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		101 092	-	-	-	-	-	10 234	10 234	111 326	101 041	105 495
Remuneration of councillors		27 055	-	-	-	-	-	1 127	1 127	28 182	28 353	29 686
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		1 459	-	-	-	-	-	1 000	1 000	2 459	1 530	1 843
Debt impairment		5 729	-	-	-	-	-	2 107	2 107	7 836	8 108	8 489
Depreciation and amortisation		31 160	-	-	-	-	-	1 990	1 990	33 150	32 687	34 223
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		139 578	-	-	-	-	-	20 062	20 062	159 639	11 583	12 128
Transfers and subsidies		8 462	-	-	-	-	-	643	643	9 105	7 297	9 640
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		56 670	-	-	-	-	-	8 569	8 569	65 239	47 383	49 229
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		371 205	-	-	-	-	-	45 732	45 732	416 937	237 983	250 732

The following chart is a breakdown of the operational revenue per main category for the 2023/24 financial year as adjusted.



The municipality’s adjusted budget for 2022/2023 MTREF is funded mainly by the government grants at 82% and the remaining percentage is funded by the own sources of revenue and the cash backed reserves to an amount of **R 118 000 000** backed up by the amount received from the department of public works, roads and infrastructure and VAT refunds as at 31st December 2023. The following table summarizes the cash funding of the 2023/24 MTREF adjusted budget:

Details	2023/2024 (R)	2024/2025(R)	2025/2026 (R)
Total Budgeted expenditure	624 909 433.00	559 047 197.28	565 985 016.55
Less non-cash items	- 118 792 806.81	- 110 896 243.86	- 117 727 145.95
Total net expenditure	506 116 626.18	448 150 953.42	448 257 870.60
	Realistic/collectable revenue sources		
Government grants	472 921 000	468 817 000	461 514 000
Property rates	62 000 000	65 038 000	73 094 786
Other revenue	25 288 433	25 280 900	31 469 102
	560 209 433	559 135 900	566 077 888



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 recognized – operational (government grants), Property rates, capital grants from organs of state and other minor charges (such as licenses and permits etc).

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

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

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

The approved tariff rates for the 2023/24 MTREF for Property rates remain unadjusted and can be shown as follows:

Table 16 Approved tariff reduction over the medium-term

Revenue Category	Approved Tariffs 2020/21	Approved Tariffs 2021/22	Approved Tariffs 2022/23	Approved Tariffs 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

Revenue to be generated from property rates has not been adjusted.

2.2.2. Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2022/23 medium-term capital programme:



Table 17 Sources of capital revenue over the MTREF

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
Funded by:												
National Government		93 912	-					(2 700)	(2 700)	91 212	27 040	(76 857)
Transfers recognised - capital	4	93 912	-	-	-	-	-	(2 700)	(2 700)	91 212	27 040	(76 857)
Borrowing		-	-					-	-	-	-	-
Internally generated funds		142 204	-					(28 943)	(28 943)	113 261	18 152	(28 000)
Total Capital Funding		236 116	-	-	-	-	-	(31 643)	(31 643)	204 473	45 191	(104 857)

The total adjusted capital budget of **R 91.2 million** is funded by government grants in a form of **MIG R 70.6 million and INEP of R 20.6** and Internally generated funds (Equitable share) **R 113 million** for the 2023/24 financial year.

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

2.2.3. Cash Flow Management

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



Table 18 MBRR Table B7 – Adjusted Budget cash flow statement

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		42 000	-					6 980	6 980	48 980	65 038	73 095
Service charges		300	-					(73)	(73)	227	302	316
Other revenue		66 875	-					7 634	7 634	74 509	10 935	14 899
Transfers and Subsidies - Operational	1	395 059	-					7 300	7 300	402 359	395 277	384 657
Transfers and Subsidies - Capital	1	70 562	-					-	-	70 562	73 540	76 857
Interest		6 590	-					(1 590)	(1 590)	5 000	6 913	9 238
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(348 133)	-					(51 698)	(51 698)	(399 831)	(197 433)	(206 060)
Finance charges		-	-					-	-	-	-	-
Transfers and Subsidies	1	(4 330)	-					1 250	1 250	(3 080)	(1 655)	(1 733)
NET CASH FROM/(USED) OPERATING ACTIVITIES		228 923	-	-	-	-	-	(30 196)	(30 196)	198 726	352 916	351 268
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-					-	-	-	-	-
Decrease (increase) in non-current receivables		-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
Payments												
Capital assets		(271 533)	-					36 390	36 390	(235 144)	(51 970)	120 586
NET CASH FROM/(USED) INVESTING ACTIVITIES		(271 533)	-	-	-	-	-	36 390	36 390	(235 144)	(51 970)	120 586
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
Payments												
Repayment of borrowing		-	-					-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		(42 611)	-	-	-	-	-	6 194	6 194	(36 417)	300 946	471 854
Cash/cash equivalents at the year begin:	2	101 007	-					-	-	101 007	58 396	76 444
Cash/cash equivalents at the year end:	2	58 396	-					6 194	6 194	64 590	359 342	548 299



LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		41 263						(4) 522	(4) 522	36 742	47 350	49 481
Service charges		99						(28) -	(28) -	7 99	39 99	41 99
Other revenue		35 930						460	460	333 470	344 335	365 105
Transfers and Subsidies - Operational	1	333 845						-	-	76 845	74 967	77 870
Transfers and Subsidies - Capital	1	76 915						-	-	6 915	1 072	1 430
Interest		1 800						5 000	5 000	6 800	1 910	1 996
Dividends		-						-	-	-	-	-
Payments												
Suppliers and employees		(200) 649						-	-	(200) 649	(230) 483	(244) 774
Finance charges		-						-	-	-	-	-
Transfers and Grants	1	-						-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		289 203	-	-	-	-	-	(27) 982	(27) 982	261 222	277 249	291 207
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-						-	-	-	-	-
Decrease (increase) in non-current receivables		-						-	-	-	-	-
Decrease (increase) in non-current investments		-						-	-	-	-	-
Payments												
Capital assets		(188) 569						(527)	(527)	(189) 096	(129) 433	(146) 095
NET CASH FROM/(USED) INVESTING ACTIVITIES		(188) 569	-	-	-	-	-	(527)	(527)	(189) 096	(129) 433	(146) 095
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												



Mkhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

Short term loans		-						-	-	-	-	-		
Borrowing long term/refinancing		-						-	-	-	-	-		
Increase (decrease) in consumer deposits		-						-	-	-	-	-		
Payments														
Repayment of borrowing		-						-	-	-	-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-		
NET INCREASE/ (DECREASE) IN CASH HELD		100 634	-	-	-	-	-	(28 509)	(28 509)	72 125	147 815	145 112		
Cash/cash equivalents at the year begin:	2	104 325						623	623	948	308	58	424	64
Cash/cash equivalents at the year end:	2	204 959	-	-	-	-	-	(886)	(886)	073	123	206	536	209

The above table shows a **R 36 million** net decrease in cash held for the 2023/24 financial year and is boosted by the **R 101 million** positive opening balance of the municipality's bank account, the municipality's cash flow position improves over the 2023/24 MTREF with a decreasing net increases in the cash flow.



Property Rates

- The municipality has managed to collect **R 25.3 million** from government departments and local businesses by 31st January 2024. The municipality has also considered the customers who pay their accounts on a monthly basis in its calculation for the budgeted cash flow from this source of revenue.

Other Revenue

- Other revenue sources include the rental of facilities, traffic fines, VAT refunds and agency income. The municipality has managed to collect **R 7.3 million** for this sources of cash flow combined by 31st January 2024, 8.5% of the cash collected under the other revenue was from the agency services for licenses and permits, traffic fines, rental , interest on bank account, Sales of goods and service.
- All other revenue sources are projected to be collected at 100% as per the adjustments budget.

Government Grants & Transfers Cash Flow Assumptions

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

Interest on investments Cash Flow Assumptions

- The municipality is expecting to receive 100% of the annual adjusted budget on revenue from interests on positive bank balances.

2.2.4. Cash Backed Reserves/Accumulated Surplus Reconciliation.

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

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

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination

Table 19 MBRR Table B8 - Cash backed reserves/accumulated surplus reconciliation

LIM473 Makhuduthamaga - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	58 396	-	-	-	-	-	6 194	6 194	64 590	359 342	548 299
Other current investments > 90 days		4 025	-	-	-	-	-	(600)	(600)	3 425	3 313	3 425
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		62 421	-	-	-	-	-	5 594	5 594	68 015	362 655	551 724
Applications of cash and investments												
Unspent conditional transfers		332	-	-	-	-	-	2 120	2 120	2 452	1 659	1 737
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	35 424	-	-	-	-	-	(4 085)	(4 085)	31 339	30 376	36 323
Other provisions												
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		35 755	-	-	-	-	-	(1 964)	(1 964)	33 791	32 035	38 060
Surplus(shortfall)		26 666	-	-	-	-	-	7 558	7 558	34 223	330 620	513 664

The municipality is planning to spend on all the conditional grants received during the 2023/24 financial year, therefore the balances on unspent conditional grants are zero throughout the MTREF.

The municipality's third party payments such as SARS under the statutory requirements are accounted for under the employee related costs on B7 as part of the payments to suppliers and employees over the 2022/23 MTREF. The VAT portion is also accounted for as part of the payments to suppliers and also under the capital assets payments on the B7.

The main purpose of the other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors.

High levels of debtor non-payment and receipt delays will have a greater requirement for working capital. Any underperformance in relation to collections could place upward pressure on the ability of the municipality to meet its creditor obligations.



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

Funding compliance measurement

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

Table 20 MBRR SB6 – Funding compliance measurement

LIM473 Makhuduthamaga - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/2024

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				58 396	-	64 590	359 342	548 299
Cash + investments at the yr end less applications - R'000	2	18(1)b				26 666	-	34 223	330 620	513 664
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				180 516	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	1.3%	11.1%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	153.1%	0.0%	175.0%	102.0%	102.3%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				115.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							29.6%	-54.6%
Long term receivables % change - incr(decr)	12	18(1)a							-9.3%	16.7%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.1%	0.0%	3.1%	0.1%	0.1%
Asset renewal % of capital budget	14	20(1)(vi)				2.5%	0.0%	2.9%	0.0%	0.0%

2.3 Adjustments to expenditure on allocations and grant programmes.

- The Municipality's transfers and grants for the 2022/23 financial year was adjusted by (R 2700 000) on INEP grants.

2.4 Adjustments to allocations and grants made by the municipality.

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



2.5 Adjustments to councilor Allowances and employee benefits.

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

Table 21: Adjustments to Councilors and staff benefits

LIM473 Makhuduthamaga - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2024

Summary of remuneration	Ref	Budget Year 2023/24									% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		14 967	-					414	414	15 381	2.8%
Pension and UIF Contributions		2 729	-					197	197	2 926	7.2%
Medical Aid Contributions		-	-					-	-	-	
Motor Vehicle Allowance		93	-					(93)	(93)	-	
Cellphone Allowance		3 226	-					188	188	3 414	
Housing Allowances		-	-					-	-	-	
Other benefits and allowances		6 040	-					421	421	6 461	
Sub Total - Councillors		27 055	-					1 127	1 127	28 182	4.2%
% increase			(0)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		3 463	-					374	374	3 837	10.8%
Pension and UIF Contributions		390	-					80	80	470	20.5%
Medical Aid Contributions		555	-					107	107	662	19.3%
Overtime		-	-					-	-	-	
Performance Bonus		-	-					-	-	-	
Motor Vehicle Allowance		1 243	-					201	201	1 445	16.2%
Cellphone Allowance		151	-					(6)	(6)	145	-3.9%
Housing Allowances		116	-					(47)	(47)	69	
Other benefits and allowances		1	-					-	-	1	
Payments in lieu of leave		-	-					171	171	171	
Sub Total - Senior Managers of Municipality		5 921	-	-				880	880	6 800	14.9%
% increase			(0)							0	
Other Municipal Staff											
Basic Salaries and Wages		56 535	-					4 877	4 877	61 412	8.6%
Pension and UIF Contributions		9 890	-					1 842	1 842	11 732	18.6%
Medical Aid Contributions		4 900	-					613	613	5 513	12.5%
Overtime		1 237	-					(273)	(273)	964	-22.1%
Performance Bonus		4 938	-					158	158	5 096	
Motor Vehicle Allowance		11 225	-					1 601	1 601	12 826	14.3%
Cellphone Allowance		2 512	-					124	124	2 635	4.9%
Housing Allowances		3 011	-					418	418	3 429	
Other benefits and allowances		70	-					(2)	(2)	68	
Payments in lieu of leave		632	-					(188)	(188)	444	-29.8%
Long service awards		190	-					3	3	192	1.4%
Post-retirement benefit obligations		-	-					-	-	-	
Entertainment		-	-					-	-	-	
Scarcity		-	-					-	-	-	
Acting and post related allowance		32	-					182	182	214	
In kind benefits		-	-					-	-	-	
Sub Total - Other Municipal Staff		95 172	-	-	-	-	-	9 354	9 354	104 526	9.8%
% increase											
Total Parent Municipality		128 147	-	-	-	-	-	11 361	11 361	139 508	8.9%
% increase											
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		128 147	-	-	-	-	-	11 361	11 361	139 508	8.9%
% increase											
TOTAL MANAGERS AND STAFF		101 092	-	-	-	-	-	10 234	10 234	111 326	10.1%



2.6 Adjustments to service delivery and budget implementation plan.

- SDBIP for the municipality was reviewed taking in to account the actual performance in the budget by the 31st December 2023. The Adjusted SDBIP was tabled in council on the 28th February 2024.

2.7 Adjustments to capital expenditure.

- The following table indicates the adjustments on capital projects for 2023/24 MTREF

Table 25: Capital projects affected by adjustments budget



Mkhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework												
												Budget Year 2023/24		Budget Year +1 2024/25		Budget Year +2 2025/26								
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget							
R thousands																								
Parent municipality:																								
<i>List all capital projects grouped by Function</i>																								
0e16e5d3-5805-402b-a5db-3b94852c29d0	Budget and Treasury Office	2001000000000000000	-	Items and improved	Growth	st of the financial	Housing	Staff Housing	adc37d9-1f5f-42b0-8034-a5e0b0f500b	29.83519936	-24.73500061	12 360	12 360	-	-	-	-							
0e16e5d3-5805-402b-a5db-3b94852c29d0	Budget and Treasury Office	0000000000000000000	-	ive and development-orient	Growth	st of the financial	Furniture and Office Equipment	Furniture and Office Equipment	adc37d9-1f5f-42b0-8034-a5e0b0f500b	29.83519936	-24.73500061	540	540	-	-	-	-							
0e16e5d3-5805-402b-a5db-3b94852c29d0	Budget and Treasury Office	0000000000000000000	-	ive and development-orient	Growth	st of the financial	Transport Assets	Transport Assets	adc37d9-1f5f-42b0-8034-a5e0b0f500b	29.83519936	-24.73500061	36 613	36 613	66 000	66 000	-	-							
052d9e5-9074-499-934f-57dcd12524d6	Construction of emergency exits in the main	0010010000000000000	-	ive and development-orient	Governance	ty of life of the co	Operational Buildings	Municipal Offices	adc37d9-1f5f-42b0-8034-a5e0b0f500b	2	1	6 559	6 559	-	-	-	-							
052d9e5-9074-499-934f-57dcd12524d6	Construction of emergency exits in the main	0010010000000000000	-	ive and development-orient	Governance	ty of life of the co	Operational Buildings	Municipal Offices	adc37d9-1f5f-42b0-8034-a5e0b0f500b	2	1	9 838	9 838	-	-	-	-							
052d9e5-9074-499-934f-57dcd12524d6	Construction of Paving Bays at Municipal Fa	0010010000000000000	-	ive and development-orient	Governance	ty of life of the community by providing them with roads and storm water, bridges and electricity	Operational Buildings	Municipal Offices	adc37d9-1f5f-42b0-8034-a5e0b0f500b	2	1	3 039	3 039	-	-	-	-							
052d9e5-9074-499-934f-57dcd12524d6	Construction of Paving Bays at Municipal Fa	0010010000000000000	-	ive and development-orient	Governance	ty of life of the co	Operational Buildings	Municipal Offices	adc37d9-1f5f-42b0-8034-a5e0b0f500b	2	1	4 559	4 559	-	-	-	-							
052d9e5-9074-499-934f-57dcd12524d6	Designs and Construction of Registry office	0010000000000000000	-	ive and development-orient	Growth	ty of life of the co	Operational Buildings	Municipal Offices	adc37d9-1f5f-42b0-8034-a5e0b0f500b	2	1	4 412	4 412	10 500	10 500	-	-							
052d9e5-9074-499-934f-57dcd12524d6	Fencing of municipal new-land	0000000000000000000	-	ive and development-orient	Spatial integration	ty of life of the co	Land	Land	adc37d9-1f5f-42b0-8034-a5e0b0f500b	2	1	5 100	5 100	-	-	-	-							
052d9e5-9074-499-934f-57dcd12524d6	Installation of solar panel system at Commu	0010010000000000000	-	ive and development-orient	Governance	ty of life of the community by providing them with roads and storm water, bridges and electricity	Operational Buildings	Municipal Offices	adc37d9-1f5f-42b0-8034-a5e0b0f500b	2	1	9 800	9 800	-	-	-	-							
052d9e5-9074-499-934f-57dcd12524d6	Installation of solar panel system at Commu	0010010000000000000	-	ive and development-orient	Governance	ty of life of the co	Operational Buildings	Municipal Offices	adc37d9-1f5f-42b0-8034-a5e0b0f500b	2	1	14 700	14 700	-	-	-	-							
84380c3-3b74-4e6e-b3e1-ca68036e5db85	Fencing of Landfill site(Masemola)	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Solid Waste Infrastructure	Landfill Sites	1c22e736-95b5-43e3-a3b4-78779e9e22b	2	1	4 565	4 565	3 000	3 000	-	-							
b2673700-28d4-4e89-ba14-65993216e37f	Constion of Stormwater control system fro	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	7e80a8b4-4e93-4d03-bb3c-ea825e45b1d1	7896	9876	-	-	-	-	(3 000)	(3 000)							
b2673700-28d4-4e89-ba14-65993216e37f	Construction Access road and bridge from	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	1f1c512d-6888-4596-9177-324017e7e59	123	123	-	-	-	-	(23 110)	(23 110)							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of access road and Bridge from	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	ac374495-e053-41e9-91e6-969b987063	1234	1234	69 604	69 604	-	-	-	-							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of access road from Brooklyn	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	4800011-0da3-4073-9eab-5e6f0a5e457d	1234	1234	-	-	(51 751)	(51 751)	(60 000)	(60 000)							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of access road from Jane Furse	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	c15014f1-5a02-45ab-be07-7ccca25a482d	1234	1234	95 562	95 562	-	-	-	-							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of Access road from Madibon	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	8de1f3b-bef1-447f-8c9e-50613a022390	123	123	1 500	1 500	-	-	3 000	3 000							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of Access Road from Masemola	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	b2d2de99-9742-4a0e-b509-1d7aee7d387d	1234	1234	5 400	5 400	36 642	36 642	15 000	15 000							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of Access Road from Mchabela	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	a5996f0d-9e4b-4e82-2a42-2f6a7b74cb35	123	123	16 099	16 099	-	-	-	-							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of access road from Mokitapane	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	65e9e7d0-5263-4611-9223-3ecc439dbd3	876548	5647	-	-	-	-	(3 000)	(3 000)							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of Access Road from Motr-Gat	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	2c200772-0b77-4023-ac4f-1b780404ac	1234	1234	965	965	25 296	25 296	43 829	43 829							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of access road from Rietfontein	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	7e95998f-a404-4253-a300-4b7514e59288	98765	5678	5 400	5 400	-	-	-	-							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of Cabinerie Internal Road (2)	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	05e5e553-9e01-45ae-a889-9ad2235bee9	1234	1234	-	-	(3 000)	(3 000)	(57 460)	(57 460)							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of Low Level Bridges at Mkh	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	1f8da949-42f6-4a02-a075-4e71f13b51a	98765	9876	-	-	-	-	(15 000)	(15 000)							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of Mamone Sekwat-Motlowe	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	7e95998f-a404-4253-a300-4b7514e59288	986348	783430	-	-	-	-	(12 000)	(12 000)							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of Mathapisa/Soevelo by Kguru	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	65e9e7d0-5263-4611-9223-3ecc439dbd3	45663	23451	30 421	30 421	135 870	135 870	-	-							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of Rietfontein(Ngwaris) sports	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	8de1f3b-bef1-447f-8c9e-50613a022390	1234	1234	-	-	-	-	(45 000)	(45 000)							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of road from Mashabela Triba	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Road Structures	4ece45b8-4ec2-4e02-a4e8-b61751d0fb	29 4449425	-24 38953972	14 768	14 768	-	-	-	-							
b2673700-28d4-4e89-ba14-65993216e37f	Construction of road from Mokwete to Mole	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Road Structures	05e5e553-9e01-45ae-a889-9ad2235bee9	29 50166512	-24 46459817	49 245	49 245	-	-	-	-							
b2673700-28d4-4e89-ba14-65993216e37f	Design of Masemola Mejekaneng to Masem	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	e01b1ee0-a514-4e63-a2c2-f57d0e4959de	596754944	7850954	-	-	-	-	(3 000)	(3 000)							
b2673700-28d4-4e89-ba14-65993216e37f	Upgrading of R579 access road from Shel	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	7e95998f-a404-4253-a300-4b7514e59288	5678	2345	-	-	-	-	(24 000)	(24 000)							
be2b6e6-59e3-4497-852c-0b6597208207	Glen Cowie_Post Office Phonecane	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	1c22e736-95b5-43e3-a3b4-78779e9e22b	30	-24	64 251	64 251	-	-	-	-							
be2b6e6-59e3-4497-852c-0b6597208207	Construction of access road from Mala Ma	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Road Structures	5d07ad1-ce44-4fd3-9538-9105836b6981	30.05989075	-24.40114212	62 471	62 471	-	-	-	-							
be2b6e6-59e3-4497-852c-0b6597208207	Construction of Access road to Manche Ma	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	e94cd15-2d72-4489-9dc1-9c68a8e3be3c	2	1	-	-	-	-	(45 000)	(45 000)							
be2b6e6-59e3-4497-852c-0b6597208207	Construction of Matsiko Storm-water Contro	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Storm Water Infrastructure	Storm Water Conveyance	08961677-35d1-489d-a050-6320212107ee	1234	1234	-	-	-	-	(30 000)	(30 000)							
be2b6e6-59e3-4497-852c-0b6597208207	Construction of road from Lobethal to Tsane	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	e94cd15-2d72-4489-9dc1-9c68a8e3be3c	29.44200999	-24.41142654	29 556	29 556	-	-	-	-							
be2b6e6-59e3-4497-852c-0b6597208207	Design for construction of Mangwanyane K	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	cd0a6a39-af14-41a1-80a2-1e0d99e4553	2	1	-	-	(9 000)	(9 000)	(45 000)	(45 000)							
be2b6e6-59e3-4497-852c-0b6597208207	Design and construction of Masanteng acces	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	7ea8f6e-dca7-4995-9104-55082b1c719	2	1	-	-	-	-	(12 000)	(12 000)							
be2b6e6-59e3-4497-852c-0b6597208207	Design for construction of Glen cowie via	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	c05610a-e6a5-47af-a095-0e60f115710a	2	1	1 500	1 500	13 301	13 301	14 232	14 232							
be2b6e6-59e3-4497-852c-0b6597208207	Detailed designs for construction of Madibon	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	1a6c1b8d-2307-478e-ae61-5f0714e9937	2	1	1 500	1 500	-	-	-	-							
be2b6e6-59e3-4497-852c-0b6597208207	Glen Cowie_Phokwane Old Post Office Acc	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Roads Infrastructure	Roads	1e92b0b7-ff8f-4d0d-9e15-f7e8727a1135	2	1	-	-	(63 000)	(63 000)	-	-							
be2b6e6-59e3-4497-852c-0b6597208207	Rehabilitation of Glen Cowie four ways to	0010000000000000000	-	and responsive economic	Inclusion and access	ty of life of the community by providing them with roads and storm water, bridges and electricity	Roads Infrastructure	Roads	92f4c14e-997c-41b7-a688-36a7c544799	2	1	12 000	12 000	-	-	-	-							
be2b6e6-59e3-4497-852c-0b6597208207	Rehabilitation of Glen Cowie four ways to	0010000000000000000	-	and responsive economic	Inclusion and access	ty of life of the co	Roads Infrastructure	Roads	92f4c14e-997c-41b7-a688-36a7c544799	2	1	18 000	18 000	-	-	-	-							
be2b6e6-59e3-4497-852c-0b6597208207	Upgrading of traffic lights	0000000000000000000	-	and responsive economic	Inclusion and access	ty of life of the community by providing them with roads and storm water, bridges and electricity	Roads Infrastructure	Roads	1c22e736-95b5-43e3-a3b4-78779e9e22b	2	1	2 013	2 013	-	-	-	-							
be2b6e6-59e3-4497-852c-0b6597208207	Upgrading of traffic lights	0000000000000000000	-	and responsive economic	Inclusion and access	ty of life of the co	Roads Infrastructure	Road Furniture	1c22e736-95b5-43e3-a3b4-78779e9e22b	2	1	3 020	3 020	-	-	-	-							
d0a8c200-23d4-4309-8eaf-97922584a36d	Installation of Highest(two villages)wards)	0000000000000000000	-	and responsive economic	Growth	ty of life of the co	Electrical Infrastructure	LV Networks	055e5053-9e01-45ae-a889-9ad2235bee9	54647488	89087	9 177	9 177	-	-	-	-							
d0a8c200-23d4-4309-8eaf-97922584a36d	Installation of 21 Km of 22 KV line from Ma	0000000000000000000	-	and responsive economic	Growth	ty of life of the co																		



2.8 Other Supporting documents.

2.8.1 Table 26: SB1

LIM473 Makhuduthamaga - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
REVENUE ITEMS												
<u>Non-exchange revenue by source</u>												
Property rates												
Total Property Rates		62 000	-							62 000	65 038	73 095
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		-	-							-	-	-
Net Property Rates		62 000	-							62 000	65 038	73 095
Service charges - Waste Management												
Total refuse removal revenue		250	-							250	262	275
Total landfill revenue		-	-							-	-	-
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-							-	-	-
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-							-	-	-
Service charges - Waste Management		250	-							250	262	275
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		59 998	-					5 251	5 251	65 249	57 979	60 704
Pension and UIF Contributions		10 280	-					1 922	1 922	12 202	10 493	10 986
Medical Aid Contributions		5 455	-					720	720	6 175	5 643	5 909
Overtime		1 237	-					(273)	(273)	964	1 864	1 952
Performance Bonus		4 938	-					158	158	5 096	5 071	5 309
Motor Vehicle Allowance		12 468	-					1 803	1 803	14 271	13 150	13 473
Cellphone Allowance		2 663	-					118	118	2 781	2 665	2 791
Housing Allowances		3 128	-					371	371	3 498	3 208	3 359
Other benefits and allowances		72	-					(2)	(2)	70	73	76
Payments in lieu of leave		632	-					(18)	(18)	615	663	694
Long service awards		190	-					3	3	192	199	208
Post-retirement benefit obligations		-	-					-	-	-	-	-
Entertainment		-	-					-	-	-	-	-
Scarcity		-	-					-	-	-	-	-
Acting and post related allowance		32	-					182	182	214	33	35
In kind benefits		-	-					-	-	-	-	-
sub-total		101 092	-					10 234	10 234	111 326	101 041	105 495
<i>Less: Employees costs capitalised to PPE</i>		-	-					-	-	-	-	-
Total Employee related costs		101 092	-					10 234	10 234	111 326	101 041	105 495
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		30 998	-					1 990	1 990	32 988	32 517	34 045
Lease amortisation		162	-					-	-	162	170	178
Capital asset impairment		-	-					-	-	-	-	-
Total Depreciation and amortisation		31 160	-					1 990	1 990	33 150	32 687	34 223
Bulk purchases												
Electricity Bulk Purchases		-	-					-	-	-	-	-
Total bulk purchases		-	-					-	-	-	-	-
Transfers and grants												
Cash transfers and grants		3 080	3 080					-	-	3 080	1 655	1 733
Non-cash transfers and grants		5 382	5 382					643	643	6 026	5 641	7 906
Total transfers and grants		8 462	8 462					643	643	9 105	7 297	9 640
Contracted services												
Outsourced Services		60 587	-					2 582	2 582	63 169	3 204	3 355
Consultants and Professional Services		17 094	-					(1 803)	(1 803)	15 291	6 841	7 163
Contractors		61 897	-					19 283	19 283	81 180	1 538	1 610
Total contracted services		139 578	-					20 062	20 062	159 639	11 583	12 128
Operational Costs												
Collection costs		-	-					-	-	-	-	-
Contributions to 'other' provisions		-	-					-	-	-	-	-
Audit fees		-	-					-	-	-	-	-
<i>Other Operational Costs</i>		56 670	-					8 569	8 569	65 239	47 383	49 229
Total Other Operational Costs		56 670	-					8 569	8 569	65 239	47 383	49 229
Repairs and Maintenance by Expenditure Item												
Employee related costs	14	-	-					-	-	-	-	-
Inventory Consumed (Project Maintenance)		16 007	-					-	-	16 007	400	419
Contracted Services		-	-					-	-	-	-	-
Other Expenditure		-	-					-	-	-	-	-
Total Repairs and Maintenance Expenditure	15	16 007	-					-	-	16 007	400	419
Inventory Consumed												
Inventory Consumed - Water		-	-					-	-	-	-	-
Inventory Consumed - Other		1 459	-					1 000	1 000	2 459	1 530	1 843
Total Inventory Consumed & Other Material		1 459	-					1 000	1 000	2 459	1 530	1 843



2.8.2 Table 27: SB2

LIM473 Makhuduthamaga - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
<u>Trade and other receivables from exchange transactions</u>												
Waste		838	-					-	-	838	852	866
Waste Water		-	-					-	-	-	-	-
Other trade receivables from exchange transactions		6 243	-					(3 145)	(3 145)	3 097	5 373	5 963
Gross: Trade and other receivables from exchange transactions		7 080	-	-	-	-	-	(3 145)	(3 145)	3 935	6 225	6 829
Less: Impairment for debt		-	-					-	-	-	-	-
Total net Trade and other receivables from Exchange Transactions		7 080	-	-	-	-	-	(3 145)	(3 145)	3 935	6 225	6 829
<u>Receivables from non-exchange transactions</u>												
Property rates		146 714	-					(3 602)	(3 602)	143 112	14 190	127 500
Less: Impairment of Property rates		(5 729)	-					(2 107)	(2 107)	(7 836)	(8 108)	(8 489)
Net Property rates		140 984	-	-	-	-	-	(5 708)	(5 708)	135 276	6 082	119 011
Other receivables from non-exchange transactions		4 025	-					(600)	(600)	3 425	3 313	3 425
Impairment for other receivables from non-exchange transactions		-	-					-	-	-	-	-
Net other receivables from non-exchange transactions		4 025	-	-	-	-	-	(600)	(600)	3 425	3 313	3 425
Total net Receivables from non-exchange transactions		145 009	-	-	-	-	-	(6 308)	(6 308)	138 701	9 395	122 436
Materials and Supplies												
Opening Balance		1 167	-					(180)	(180)	987	2 128	2 298
Acquisitions		3 600	-					-	-	3 600	1 700	1 850
Issues	13	(1 459)	-					(1 000)	(1 000)	(2 459)	(1 530)	(1 843)
Adjustments	14	-	-					-	-	-	-	-
Write-offs	15	-	-					-	-	-	-	-
Closing balance - Materials and Supplies		3 308	-	-	-	-	-	(1 180)	(1 180)	2 128	2 298	2 305
Work-in-progress												
Closing Balance - Inventory & Consumables		3 308	-	-	-	-	-	(1 180)	(1 180)	2 128	2 298	2 305
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		809 176	-					(30 743)	(30 743)	778 432	542 997	469 102
Leases recognised as PPE		-	-					-	-	-	-	-
Less: Accumulated depreciation		(66 493)	-					68 999	68 999	2 506	2 977	1 449
Total Property, plant & equipment		742 683	-	-	-	-	-	38 256	38 256	780 939	545 974	470 551
<u>Trade and other payables</u>												
Trade and other payables from exchange transactions		52 426	-					(8 209)	(8 209)	44 216	40 100	46 813
Other trade payables from exchange transactions		-	-					-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		(0)	-					0	0	-	-	-
Trade payables from Non-exchange transactions: Other		332	-					2 120	2 120	2 452	1 659	1 737
VAT		5 188	-					1 035	1 035	6 223	6 297	6 806
Total Trade and other payables		57 946	-	-	-	-	-	(5 054)	(5 054)	52 892	48 057	55 356
Refuse landfill site rehabilitation		-	-					-	-	-	-	-
Other		83 424	-					-	-	83 424	18 249	83 424
Total Provisions - non current		83 424	-	-	-	-	-	-	-	83 424	18 249	83 424
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		607 583	-					70 809	70 809	678 392	565 570	658 546
GRAP adjustments		-	-					-	-	-	-	-
Restated balance		607 583	-					70 809	70 809	678 392	565 570	658 546
Surplus/(Deficit)		180 516	-					(37 243)	(37 243)	143 273	321 153	315 346
Transfers to/from Reserves		-	-					-	-	-	-	-
Depreciation offsets		-	-					-	-	-	-	-
Other adjustments		-	-					-	-	-	-	-
Accumulated Surplus/(Deficit)		788 099	-	-	-	-	-	33 566	33 566	821 664	886 723	973 892
Reserves												
TOTAL COMMUNITY WEALTH/EQUITY		788 099	-	-	-	-	-	33 566	33 566	821 664	886 723	973 892



2.8.7 Table 31: SB12

LIM473 Makhuduthamaga - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/2024																
Description	Ref	Budget Year 2023/24											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		153 228	13 773	11 417	18 411	17 975	134 543	43 934	43 934	43 934	43 934	43 934	(41 808)	527 209	555 989	561 497
Vote 8 - Road Transport		-	-	-	-	-	-	250	250	250	250	250	1 750	3 000	3 147	4 581
Vote 12 - Water Management		-	-	-	-	-	-	2 500	2 500	2 500	2 500	2 500	17 500	30 000	-	-
Total Revenue by Vote		153 228	13 773	11 417	18 411	17 975	134 543	46 684	46 684	46 684	46 684	46 684	(22 558)	560 209	559 136	566 078
Expenditure by Vote																
Vote 1 - Executive & Council		5 752	6 568	5 406	5 804	7 609	8 433	5 806	5 806	5 806	5 806	5 806	1 073	69 677	65 906	69 003
Vote 2 - Finance & Administration		10 433	14 186	10 101	11 556	10 678	12 482	11 092	11 092	11 092	11 092	11 092	8 206	133 101	64 648	67 305
Vote 3 - Finance & Administration 2		4 881	4 881	2 924	2 510	2 645	3 822	2 968	2 968	2 968	2 968	2 968	(890)	35 612	18 185	19 039
Vote 4 - Community and Social Services		2 252	2 766	3 007	2 387	2 558	3 169	2 688	2 688	2 688	2 688	2 688	2 677	32 257	28 106	29 427
Vote 5 - Planning and Development		1 093	1 768	1 288	2 465	1 263	2 791	1 819	1 819	1 819	1 819	1 819	2 064	21 824	12 354	14 640
Vote 6 - Internal Audit		304	1 078	416	1 218	447	424	481	481	481	481	481	(519)	5 775	4 146	4 341
Vote 7 - Energy Sources		678	294	301	110	613	288	389	389	389	389	389	442	4 673	2 584	2 705
Vote 8 - Road Transport		2 070	9 451	10 309	7 689	5 164	2 532	4 520	4 520	4 520	4 520	4 520	(5 572)	54 245	33 572	35 150
Vote 9 - Public Safety		-	27	-	-	-	-	70	70	70	70	70	462	839	33	35
Vote 10 - Waste Management		4 411	1 720	1 758	3 939	3 076	1 761	2 038	2 038	2 038	2 038	2 038	(2 397)	24 460	6 771	7 090
Vote 11 - Sports & Recreation		6	614	351	525	318	315	206	206	206	206	206	(687)	2 473	1 678	1 757
Vote 12 - Water Management		-	-	-	-	-	-	2 500	2 500	2 500	2 500	2 500	11 485	30 000	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		0	-	266	166	223	487	167	167	167	167	167	26	2 000	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		31 881	43 353	36 128	38 367	34 595	42 518	34 745	34 745	34 745	34 745	34 745	16 371	416 937	237 983	250 492
Surplus/ (Deficit)		121 347	(29 580)	(24 711)	(19 956)	(16 620)	92 025	11 939	11 939	11 939	11 939	11 939	(38 929)	143 273	321 153	315 586



2.8.7 Table 32: SB13

LIM473 Makhuduthamaga - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 28/02/2024																
Description - Standard classification	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		153 228	13 773	11 417	18 411	17 975	134 543	43 934	43 934	43 934	43 934	43 934	(41 808)	527 209	555 989	561 497
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		153 228	13 773	11 417	18 411	17 975	134 543	43 934	43 934	43 934	43 934	43 934	(41 808)	527 209	555 989	561 497
<i>Economic and environmental services</i>		-	-	-	-	-	-	250	250	250	250	250	1 750	3 000	3 147	4 581
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	250	250	250	250	250	1 750	3 000	3 147	4 581
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	2 500	2 500	2 500	2 500	2 500	17 500	30 000	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	2 500	2 500	2 500	2 500	2 500	17 500	30 000	-	-
Total Revenue - Functional		153 228	13 773	11 417	18 411	17 975	134 543	46 684	46 684	46 684	46 684	46 684	(22 558)	560 209	559 136	566 078
Expenditure - Functional																
<i>Governance and administration</i>		21 371	26 713	18 847	21 087	21 380	25 161	20 347	20 347	20 347	20 347	20 347	7 871	244 166	152 884	159 688
Executive and council		5 752	6 568	5 406	5 804	7 609	8 433	5 806	5 806	5 806	5 806	5 806	1 073	69 677	65 906	69 003
Finance and administration		15 314	19 067	13 025	14 066	13 323	16 304	14 059	14 059	14 059	14 059	14 059	7 316	168 714	82 833	86 345
Internal audit		304	1 078	416	1 218	447	424	481	481	481	481	481	(519)	5 775	4 146	4 341
<i>Community and public safety</i>		2 258	3 407	3 624	3 078	3 099	3 970	3 131	3 131	3 131	3 131	3 131	2 478	37 568	29 817	31 219
Community and social services		2 252	2 993	3 007	2 730	2 751	3 199	2 757	2 757	2 757	2 757	2 757	2 364	33 079	28 106	29 427
Sport and recreation		6	387	351	182	125	285	138	138	138	138	138	(374)	1 650	1 678	1 757
Public safety		-	27	-	-	-	-	70	70	70	70	70	462	839	33	35
Housing		0	-	266	166	223	487	167	167	167	167	167	26	2 000	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3 163	11 219	11 625	10 154	6 427	5 323	6 342	6 342	6 342	6 342	6 342	(3 519)	76 099	45 927	49 790
Planning and development		1 093	1 768	1 288	2 465	1 263	2 791	1 819	1 819	1 819	1 819	1 819	2 064	21 824	12 354	14 640
Road transport		2 070	9 451	10 309	7 689	5 164	2 532	4 520	4 520	4 520	4 520	4 520	(5 572)	54 245	33 572	35 150
Environmental protection		-	-	28	-	-	-	3	3	3	3	3	(10)	30	-	-
<i>Trading services</i>		5 089	2 014	2 032	4 049	3 690	8 064	4 925	4 925	4 925	4 925	4 925	9 540	59 103	9 355	9 795
Energy sources		678	294	301	110	613	288	389	389	389	389	389	442	4 673	2 584	2 705
Water management		-	-	-	-	-	6 015	2 500	2 500	2 500	2 500	2 500	11 485	30 000	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		4 411	1 720	1 731	3 939	3 076	1 761	2 036	2 036	2 036	2 036	2 036	(2 387)	24 430	6 771	7 090
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		31 881	43 353	36 128	38 367	34 595	42 518	34 745	34 745	34 745	34 745	34 745	16 371	416 937	237 983	250 492
Surplus/ (Deficit) 1.		121 347	(29 580)	(24 711)	(19 956)	(16 620)	92 025	11 939	11 939	11 939	11 939	11 939	(38 929)	143 273	321 153	315 586



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF

2.8.8 Table 33: SB18a

LIM473 Makhuduthamaga - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2024/25	+2 2025/26
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		203 516	-	-	-	-	-	(28 871)	(28 871)	174 645	29 119	(106 503)
Roads Infrastructure		175 966	-	-	-	-	-	(26 552)	(26 552)	149 414	28 119	(96 503)
Roads		117 285	-	-	-	-	-	(10 032)	(10 032)	107 253	28 119	(96 503)
Road Structures		58 681	-	-	-	-	-	(16 520)	(16 520)	42 161	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	(10 000)
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	(10 000)
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		26 550	-	-	-	-	-	(2 841)	(2 841)	23 709	-	-
LV Networks		26 550	-	-	-	-	-	(2 841)	(2 841)	23 709	-	-
Solid Waste Infrastructure		1 000	-	-	-	-	-	522	522	1 522	1 000	-
Landfill Sites		1 000	-	-	-	-	-	522	522	1 522	1 000	-
Other assets		3 600	-	-	-	-	-	(70)	(70)	3 531	3 500	-
Operational Buildings		1 600	-	-	-	-	-	(130)	(130)	1 471	3 500	-
Municipal Offices		1 600	-	-	-	-	-	(130)	(130)	1 471	3 500	-
Housing		2 000	-	-	-	-	-	60	60	2 060	-	-
Staff Housing		2 000	-	-	-	-	-	60	60	2 060	-	-
Intangible Assets		900	-	-	-	-	-	(900)	(900)	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		900	-	-	-	-	-	(900)	(900)	-	-	-
Computer Software and Applications		900	-	-	-	-	-	(900)	(900)	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 500	-	-	-	-	-	200	200	1 700	1 572	1 646
Computer Equipment		1 500	-	-	-	-	-	200	200	1 700	1 572	1 646
Furniture and Office Equipment		-	-	-	-	-	-	90	90	90	-	-
Furniture and Office Equipment		-	-	-	-	-	-	90	90	90	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		8 700	-	-	-	-	-	(2 598)	(2 598)	6 102	11 000	-
Transport Assets		8 700	-	-	-	-	-	(2 598)	(2 598)	6 102	11 000	-
Land		3 500	-	-	-	-	-	(1 800)	(1 800)	1 700	-	-
Land		3 500	-	-	-	-	-	(1 800)	(1 800)	1 700	-	-
Total Capital Expenditure on new assets to be adjusted	1	221 716	-	-	-	-	-	(33 949)	(33 949)	187 767	45 191	(104 857)



2.8.10 Table 34: SB18c

LIM473 Makhuduthamaga - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Community Assets		1 007	-	-	-	-	-	(500)	(500)	507	400	419
Community Facilities		1 007	-	-	-	-	-	(500)	(500)	507	400	419
Cemeteries/Crematoria		1 007	-	-	-	-	-	(500)	(500)	507	400	419
Other assets		2 000	-	-	-	-	-	-	-	2 000	-	-
Operational Buildings		2 000	-	-	-	-	-	-	-	2 000	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		2 000	-	-	-	-	-	-	-	2 000	-	-
Computer Equipment		9 000	-	-	-	-	-	3 250	3 250	12 250	-	-
Computer Equipment		9 000	-	-	-	-	-	3 250	3 250	12 250	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		4 000	-	-	-	-	-	5 989	5 989	9 989	-	-
Machinery and Equipment		4 000	-	-	-	-	-	5 989	5 989	9 989	-	-
Total Repairs and Maintenance Expenditure to be	1	16 007	-	-	-	-	-	8 739	8 739	24 746	400	419



Makhuduthamaga Local Municipality – LIM473 2023/24 Special Adjusted Budget and MTREF