



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF



MAKHUDUTHAMAGA  
LOCAL MUNICIPALITY

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

**2022/23 - 2024/25**

**(February 2023)**

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## Abbreviations and Acronyms

BPC	Budget Planning Committee	MIG	Municipal Infrastructure Grant
CFO	Chief Financial Officer	MPRA	Municipal Properties Rates Act
MM	Municipal Manager	MSA	Municipal Systems Act
			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 Adjustments Budget Background

- Makhuduthamaga Local Municipality has prepared its annual adjusted budget for the 2022/23 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 an adjustments budget will be necessary. During this process, it was noted that, some of the expenditure budget targets were not met and had to be adjusted.
- The municipality has originally budgeted a total of **R 474 520 901.76** annual revenue for the 2022/23 financial year. The total annual revenue budget is increased to **R 477 678 472.86** in this adjustment. The municipality is providing an additional funding of R 29 000 000.00 as internally Generated Funds which is part of the VAT refunds as at 31 December 2022.
- The municipality has originally budgeted a total amount of **R 563 520 901.76** annual expenditure for the 2022/2023 financial year. The total budgeted expenditure is increased to **R 595 678 472.86** in this 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 2022/2023 financial year:



## **1.2 ADJUSTMENTS ON REVENUE BUDGET**

### **1.2.1. Government transfers and subsidies**

- No adjustments are made to the total budgeted revenue from the government grants.

### **1.2.2. Own revenue sources of revenue.**

- The budget for Property rate is decreased by R 5 652 194.48 from R 51 579 301.76 to R 45 927 107.28 as a result of the other unregistered properties in the valuation roll.
- Interest on outstanding debtors has been adjusted by R 9 779 765.58 as results of huge amount of Business debtors on Property rate.
- Interest on Bank account and Investment has been adjusted by R 5 000 000 due Favorable balance on our primary Bank account
- Traffic fines has been adjusted by **R 800 000** from **R 170 000** to **R 970 000** due to improvement in the implementation of Law enforcement on traffic Laws.
- Licensing has decreased by **R 1 000 000** from **R 7 000000** to **R 6000 000** as result of emerging competition from private sector (post office and Pick and pay).

## **1.2 ADJUSTMENT ON TOTAL BUDGETED EXPENDITURE**

- The municipal has originally budgeted a total amount of **R 563 520 901.76** annual expenditure for the 2022/2023 financial year. The total annual expenditure budget is increased to **R 595 678 472.86** in this adjustments budget.

### **1.3.1. Adjustment on Operational Expense.**

- The operational expenditure is adjusted from **R 374 951 651.76** to **R 406 581 841.26** 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. Adjustment on Capital Expenditure**

- The municipality's annual capital budget was **R 188 569 250.00** as approved by council in May 2022. The annual capital expenditure is adjusted to **R 189 096 631.60** in this Budget adjustments.



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

**Table 1 Consolidated Overview of the Adjusted 2022/23 MTREF:**

Description	Approved Budget 2022/23	Budget Adjustment as at 28/02/2023	Adjusted Budget as at 28/02/2023	Annual Budget 2023/24	Annual Budget 2024/25
Total Revenue	474,520,901.76	3,157,571.10	477,678,472.86	484,312,387.80	509,815,795.55
Total Operating Expenditure	374,951,651.76	31,630,189.50	406,581,841.26	354,850,795.61	360,369,480.45
<b>Operating surplus/(Deficit)</b>	<b>99,569,250.00</b>	<b>- 28,472,618.40</b>	<b>71,096,631.60</b>	<b>129,461,592.18</b>	<b>149,446,315.10</b>
Cash backed reserves	89,000,000.00	29,000,000.00	118,000,000.00	-	-
<b>Total Funding for capital expenditure</b>	<b>188,569,250.00</b>	<b>527,381.60</b>	<b>189,096,631.60</b>	<b>129,461,592.18</b>	<b>149,446,315.10</b>
Capital Expenditure	188,569,250.00	527,381.60	189,096,631.60	129,433,400.00	146,094,500.00
<b>Total surplus/(Deficit)</b>	<b>0.00</b>	<b>- 0.00</b>	<b>0.00</b>	<b>28,192.18</b>	<b>3,351,815.10</b>

Total revenue has increased by **R 3 157 571.10** to **R 477 678 478.86**. This reflects a 1% increase as compared to the original revenue budget. For the two outer years, total revenue will remain unchanged at **R 484 312 388** and **R 509 815 796** respectively, equating to a total revenue growth of **R 25 503 408** over the MTREF when compared to the 2022/23 financial year. The total revenue includes the grants allocations from the national treasury and conditional grants.

Total operating expenditure budget for the 2022/23 financial year is adjusted to **R 406 581 841** that translates into an operating budgeted surplus of **R 71 096 632**. As compared to the 2021/22 audited information, operational expenditure has decreased by 44% in 2022/23 and it is anticipated that it will decrease by 13% and increase by 1.56% respectively in 2023/24 and 2024/25 financial year. The operating surplus for the two outer years is estimated to increase by **R 58 364 961** and **R 19 984 723** respectively in 2023/24 and 2024/25. These surpluses will be used to fund capital expenditure and to further ensure cash backing of reserves and funds.

The total adjusted capital budget increased by **R 527 382** to **R 189 096 632** for the 2022/23 financial year and it increased by 1% as compared to the original budget on capital projects.

The capital expenditure decreases to **R 129 433 400** in the 2023/24 financial year and increases further to **R 146 094 500** in 2024/25. Of the total annual capital budget for 2022/23, an amount of **R 70 915 000** is funded by MIG for roads and bridges. The rest of the capital projects and acquisitions of new assets are being funded by equitable share grant.



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

The following table is a summary of the adjusted 2022/23 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 February 2023												
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	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	51 579	-	-	-	-	-	(5 652)	(5 652)	45 927	52 611	53 663
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	162	-	-	-	-	-	-	-	162	162	162
Rental of facilities and equipment		140						10	10	150	145	145
Interest earned - external investments		1 800						5 000	5 000	6 800	1 910	1 910
Interest earned - outstanding debtors		2 750						9 780	9 780	12 530	2 926	3 116
Dividends received		-						-	-	-	-	-
Fines, penalties and forfeits		170						800	800	970	240	240
Licences and permits		-						-	-	-	-	-
Agency services		7 000						(1 000)	(1 000)	6 000	7 100	7 100
Transfers and subsidies		333 845						-	-	333 845	344 967	365 870
Other revenue	2	160	-	-	-	-	-	220	220	380	180	180
Gains		-						-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>397 606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 158</b>	<b>9 158</b>	<b>406 763</b>	<b>410 240</b>	<b>432 386</b>

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 406 763 000** for 2022/23, **R 410 240 388** for 2023/24 and **R 432 385 796** for 2024/25.

The revenue from government grants forms a significant percentage of the total operating revenue for the municipality for the entire 2022/23 MTREF. This clearly indicate that our municipality is dependent on government grants which contribute 82% of the total operating revenue across the whole 2022/23 MTREF.



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

### Operating Expenditure Framework

As indicated in the original budget, the municipality’s expenditure framework for the 2022/23 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 adjusted operational expenditure budget for 2022/23 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 February 2023												
Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		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		
<b>Expenditure By Type</b>												
Employee related costs		113 662	-	-	-	-	-	(11 994)	(11 994)	101 668	120 483	128 233
Remuneration of councillors		23 597						622	622	24 218	24 635	25 743
Debt impairment		7 340						2 165	2 165	9 506	7 810	8 318
Depreciation & asset impairment		37 189	-	-	-	-	-	(9 574)	(9 574)	27 615	38 826	40 573
Finance charges		-						-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		2 620	-	-	-	-	-	-	-	2 620	2 735	2 858
Contracted services		127 224	-	-	-	-	-	35 614	35 614	162 838	100 886	91 678
Transfers and subsidies		3 144						(1 117)	(1 117)	2 027	10 347	11 500
Other expenditure		60 176	-	-	-	-	-	15 914	15 914	76 090	49 129	51 466
Losses		-						-	-	-	-	-
<b>Total Expenditure</b>		<b>374 952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31 630</b>	<b>31 630</b>	<b>406 582</b>	<b>354 851</b>	<b>360 369</b>



### **Adjustment on employee related costs**

The approved budget for employee related costs is reduced by R 11.9 million for the vacant positions as at 31<sup>st</sup> January 2023. The vacant positions are planned to be filled by the end of April 2023 and therefore the budget has been appropriated for only two months in this financial year. Employee related costs amounts to **24%** of the total operational expenditure

### **Adjustment on Councilor allowances.**

The approved budget for councilor allowances is increase by R 2 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 3% increase for the 2022/23 financial year. The councilor allowances amounts to 6% 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 operational expenses after the adjustment.

### **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 35.8 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 by heavy rains in various villages within the municipality. Contracted services amounts to 40% of the total 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 operational expenses.

The following bar chart gives a breakdown of the main expenditure categories for the 2022/23 financial year Adjustment Budget.





Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and  
MTREE



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and  
MTREE

Main Operational Expenditure categories for 2022/23 financial year

**Capital expenditure**

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

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

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2023



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28-02-2023												
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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Capital expenditure - Vote</b>												
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		13,000	-	-	-	-	-	107	107	13,107	-	-
Vote 3 - Finance & Administration 2		1,000	-	-	-	-	-	500	500	1,500	800	836
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		1,300	-	-	-	-	-	(300)	(300)	1,000	-	-
Vote 6 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Energy Sources		3,500	-	-	-	-	-	-	-	3,500	-	-
Vote 8 - Road Transport		168,069	-	-	-	-	-	(7,666)	(7,666)	160,404	122,905	145,259
Vote 9 - Public Safety		1,700	-	-	-	-	-	(50)	(50)	1,650	265	-
Vote 10 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	7,936	7,936	7,936	5,464	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>188,569</b>	-	-	-	-	-	<b>527</b>	<b>527</b>	<b>189,097</b>	<b>129,433</b>	<b>146,095</b>
<b>Total Capital Expenditure - Vote</b>		<b>188,569</b>	-	-	-	-	-	<b>527</b>	<b>527</b>	<b>189,097</b>	<b>129,433</b>	<b>146,095</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		<b>14,000</b>	-	-	-	-	-	<b>607</b>	<b>607</b>	<b>14,607</b>	<b>800</b>	<b>836</b>
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		14,000	-	-	-	-	-	607	607	14,607	800	836
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>1,700</b>	-	-	-	-	-	<b>7,886</b>	<b>7,886</b>	<b>9,586</b>	<b>5,729</b>	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	7,936	7,936	7,936	5,464	-
Public safety		1,700	-	-	-	-	-	(50)	(50)	1,650	265	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>169,369</b>	-	-	-	-	-	<b>(7,966)</b>	<b>(7,966)</b>	<b>161,404</b>	<b>122,905</b>	<b>145,259</b>
Planning and development		1,300	-	-	-	-	-	(300)	(300)	1,000	-	-
Road transport		168,069	-	-	-	-	-	(7,666)	(7,666)	160,404	122,905	145,259
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>3,500</b>	-	-	-	-	-	-	-	<b>3,500</b>	-	-
Energy sources		3,500	-	-	-	-	-	-	-	3,500	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	-	-	-	-	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	3	<b>188,569</b>	-	-	-	-	-	<b>527</b>	<b>527</b>	<b>189,097</b>	<b>129,433</b>	<b>146,095</b>
<b>Funded by:</b>												
National Government		73,569	-	-	-	-	-	(2,654)	(2,654)	70,915	64,905	79,759
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	73,569	-	-	-	-	-	(2,654)	(2,654)	70,915	64,905	79,759
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		115,000	-	-	-	-	-	3,182	3,182	118,182	64,529	66,336
<b>Total Capital Funding</b>		<b>188,569</b>	-	-	-	-	-	<b>527</b>	<b>527</b>	<b>189,097</b>	<b>129,433</b>	<b>146,095</b>

For the 2022/23 financial year an amount of **R 188 569 250** was originally appropriated for the capital expenditure to be funded by MIG grant and equitable share. For 2023/24 and 2024/23 the budget has been appropriated at **R 129 433 400** and **R 146 094 500** respectively. The approved capital budget for 2022/23 has increased to **R 189 096 632** in this adjustments budget.



## Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

Infrastructure and development vote is appropriated the highest allocation of **R 160 million** for 2022/23 which equates to 84% of the total capital budget, followed by budget & treasury at R 14.6 million which is 7% of the total capital adjusted Budget, Energy Sources at R 3.5 million which is 2% of the total capital adjusted Budget, Sport and Recreation at R 7.9 million which is 3% of the total capital adjusted Budget and Public safety and LED at R 2.6 million which is 2% of the total capital adjusted Budget.

No multi-year shifting of funds was done in relation to the capital expenditure budget for the 2022/23 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 2022/23 MTREF.

#### **1.3.1 Table 5 MBRR B1 – Annual Budget Summary**



# Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B1 Adjustments Budget Summary -

Description	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
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	51 579	45 927	-	-	-	-	-	-	45 927	52 611	53 663
Service charges	162	162	-	-	-	-	-	-	162	162	162
Investment revenue	1 800	6 800	-	-	-	-	-	-	6 800	1 910	1 910
Transfers recognised - operational	333 845	333 845	-	-	-	-	-	-	333 845	344 967	365 870
Other own revenue	10 220	20 030	-	-	-	-	-	-	20 030	10 591	10 781
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>397 606</b>	<b>406 763</b>	-	-	-	-	-	-	<b>406 763</b>	<b>410 240</b>	<b>432 386</b>
Employee costs	113 662	101 668	-	-	-	-	-	-	101 668	120 483	128 233
Remuneration of councillors	23 597	24 218	-	-	-	-	-	-	24 218	24 635	25 743
Depreciation & asset impairment	37 189	34 189	-	-	-	-	-	-	34 189	38 826	40 573
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	2 620	2 620	-	-	-	-	-	-	2 620	2 735	2 858
Transfers and grants	9 200	6 200	-	-	-	-	100	100	6 300	10 347	11 500
Other expenditure	188 684	237 687	-	-	-	-	-	-	237 687	157 825	151 462
<b>Total Expenditure</b>	<b>374 952</b>	<b>406 582</b>	-	-	-	-	<b>100</b>	<b>100</b>	<b>406 682</b>	<b>354 851</b>	<b>360 369</b>
<b>Surplus/(Deficit)</b>	<b>22 654</b>	<b>182</b>	-	-	-	-	<b>(100)</b>	<b>(100)</b>	<b>82</b>	<b>55 390</b>	<b>72 016</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	76 915	70 915	-	-	-	-	24 000	24 000	94 915	74 072	77 430
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>99 569</b>	<b>71 097</b>	-	-	-	-	<b>23 900</b>	<b>23 900</b>	<b>94 997</b>	<b>129 462</b>	<b>149 446</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>99 569</b>	<b>71 097</b>	-	-	-	-	<b>23 900</b>	<b>23 900</b>	<b>94 997</b>	<b>129 462</b>	<b>149 446</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>188 569</b>	<b>189 097</b>	-	-	-	-	<b>24 000</b>	<b>24 000</b>	<b>213 097</b>	<b>129 433</b>	<b>146 095</b>
Transfers recognised - capital	73 569	70 915	-	-	-	-	24 000	24 000	94 915	64 905	79 759
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	115 000	118 182	-	-	-	-	-	-	118 182	64 529	66 336
<b>Total sources of capital funds</b>	<b>188 569</b>	<b>189 097</b>	-	-	-	-	<b>24 000</b>	<b>24 000</b>	<b>213 097</b>	<b>129 433</b>	<b>146 095</b>
<b>Financial position</b>											
Total current assets	100 862	39 920	-	-	-	-	-	-	39 920	148 515	154 418
Total non current assets	489 630	664 587	-	-	-	-	24 000	24 000	688 587	91 450	106 364
Total current liabilities	36 286	100 793	-	-	-	-	(36 092)	(36 092)	64 700	35 601	37 203
Total non current liabilities	24 701	83 424	-	-	-	-	-	-	83 424	26 100	27 275
Community wealth/Equity	783 953	639 607	-	-	-	-	23 900	23 900	663 507	919 107	943 061
<b>Cash flows</b>											
Net cash from (used) operating	291 003	207 138	-	-	-	-	-	-	207 138	107 358	129 327
Net cash from (used) investing	(188 569)	(217 461)	-	-	-	-	-	-	(217 461)	(129 433)	(146 095)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>206 759</b>	<b>94 625</b>	-	-	-	-	-	-	<b>94 625</b>	<b>36 233</b>	<b>47 657</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	75 185	27 290	-	-	-	-	-	-	27 290	104 997	117 607
Application of cash and investments	5 441	24 690	-	-	-	-	(36 092)	(36 092)	(11 403)	(21 571)	(11 032)
<b>Balance - surplus (shortfall)</b>	<b>69 745</b>	<b>2 600</b>	-	-	-	-	<b>36 092</b>	<b>36 092</b>	<b>38 693</b>	<b>126 568</b>	<b>128 640</b>
<b>Asset Management</b>											
Asset register summary (WDV)	318 061	492 747	-	-	-	-	-	-	492 747	(36 918)	(38 894)
Depreciation	37 189	34 189	-	-	-	-	-	-	34 189	38 826	40 573
Renewal and Upgrading of Existing Assets	10 000	9 000	-	-	-	-	-	-	9 000	-	-
Repairs and Maintenance	18 090	32 247	-	-	-	-	-	-	32 247	18 564	20 214

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

LIM473 Makhuduthamaga - Table B2 Adjustments Budget Financial Performance (functional classification) -												
Standard Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		467 521	471 678	-	-	-	-	24 000	24 000	495 678	477 212	502 716
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		467 521	471 678	-	-	-	-	24 000	24 000	495 678	477 212	502 716
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7 000	6 000	-	-	-	-	-	-	6 000	7 100	7 100
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		7 000	6 000	-	-	-	-	-	-	6 000	7 100	7 100
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	474 521	477 678	-	-	-	-	24 000	24 000	501 678	484 312	509 816
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		222 989	242 638	-	-	-	-	2 500	2 500	245 138	219 555	232 759
Executive and council		72 200	67 825	-	-	-	-	-	-	67 825	68 574	71 945
Finance and administration		147 745	169 032	-	-	-	-	2 500	2 500	171 532	149 847	158 583
Internal audit		3 045	5 781	-	-	-	-	-	-	5 781	1 135	2 231
<b>Community and public safety</b>		36 135	34 993	-	-	-	-	-	-	34 993	37 553	39 879
Community and social services		13 283	28 763	-	-	-	-	-	-	28 763	14 411	15 298
Sport and recreation		1 100	1 600	-	-	-	-	-	-	1 600	1 148	1 200
Public safety		19 251	630	-	-	-	-	-	-	630	19 994	21 291
Housing		2 500	4 000	-	-	-	-	-	-	4 000	2 000	2 090
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		74 862	84 720	-	-	-	-	(2 500)	(2 500)	82 220	64 146	65 390
Planning and development		19 355	18 400	-	-	-	-	(2 500)	(2 500)	15 900	16 980	16 015
Road transport		55 507	66 319	-	-	-	-	-	-	66 319	47 166	49 375
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		40 966	44 232	-	-	-	-	-	-	44 232	33 596	22 342
Energy sources		12 690	12 214	-	-	-	-	-	-	12 214	6 997	7 325
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		28 276	32 018	-	-	-	-	-	-	32 018	26 600	15 017
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	374 952	406 582	-	-	-	-	-	-	406 582	354 851	360 369
<b>Surplus/ (Deficit) for the year</b>		99 569	71 097	-	-	-	-	24 000	24 000	95 097	129 462	149 446



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

**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) -												
Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		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		
<b>Revenue by Vote</b>	1											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		467 521	471 678	-	-	-	-	24 000	24 000	495 678	477 212	502 716
Vote 3 - Finance & Administration 2		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		7 000	6 000	-	-	-	-	-	-	6 000	7 100	7 100
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	474 521	477 678	-	-	-	-	24 000	24 000	501 678	484 312	509 816
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive & Council		72 200	67 825	-	-	-	-	-	-	67 825	68 574	71 945
Vote 2 - Finance & Administration		112 726	131 595	-	-	-	-	1 200	1 200	132 795	114 141	120 573
Vote 3 - Finance & Administration 2		35 019	37 437	-	-	-	-	1 300	1 300	38 737	35 705	38 009
Vote 4 - Community and Social Services		13 283	28 763	-	-	-	-	-	-	28 763	14 411	15 298
Vote 5 - Planning and Development		19 355	18 400	-	-	-	-	(2 500)	(2 500)	15 900	16 980	16 015
Vote 6 - Internal Audit		3 045	5 781	-	-	-	-	-	-	5 781	1 135	2 231
Vote 7 - Energy Sources		12 690	12 214	-	-	-	-	-	-	12 214	6 997	7 325
Vote 8 - Road Transport		55 507	66 319	-	-	-	-	-	-	66 319	47 166	49 375
Vote 9 - Public Safety		19 251	630	-	-	-	-	-	-	630	19 994	21 291
Vote 10 - Waste Management		28 276	32 018	-	-	-	-	-	-	32 018	26 600	15 017
Vote 11 - Sports & Recreation		1 100	1 600	-	-	-	-	-	-	1 600	1 148	1 200
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		2 500	4 000	-	-	-	-	-	-	4 000	2 000	2 090
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	374 952	406 582	-	-	-	-	-	-	406 582	354 851	360 369
<b>Surplus/ (Deficit) for the year</b>	2	99 569	71 097	-	-	-	-	24 000	24 000	95 097	129 462	149 446

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



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2023												
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	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	51 579	-	-	-	-	-	(5 652)	(5 652)	45 927	52 611	53 663
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	162	-	-	-	-	-	-	-	162	162	162
Rental of facilities and equipment		140						10	10	150	145	145
Interest earned - external investments		1 800						5 000	5 000	6 800	1 910	1 910
Interest earned - outstanding debtors		2 750						9 780	9 780	12 530	2 926	3 116
Dividends received		-						-	-	-	-	-
Fines, penalties and forfeits		170						800	800	970	240	240
Licences and permits		-						-	-	-	-	-
Agency services		7 000						(1 000)	(1 000)	6 000	7 100	7 100
Transfers and subsidies		333 845						-	-	333 845	344 967	365 870
Other revenue	2	160	-	-	-	-	-	220	220	380	180	180
Gains		-						-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>397 606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 158</b>	<b>9 158</b>	<b>406 763</b>	<b>410 240</b>	<b>432 386</b>
<b>Expenditure By Type</b>												
Employee related costs		113 662	-	-	-	-	-	(11 994)	(11 994)	101 668	120 483	128 233
Remuneration of councillors		23 597						622	622	24 218	24 635	25 743
Debt impairment		7 340						2 165	2 165	9 506	7 810	8 318
Depreciation & asset impairment		37 189	-	-	-	-	-	(9 574)	(9 574)	27 615	38 826	40 573
Finance charges		-						-	-	-	-	-
Bulk purchases - electricity		-						-	-	-	-	-
Inventory consumed		2 620	-	-	-	-	-	-	-	2 620	2 735	2 858
Contracted services		127 224	-	-	-	-	-	35 614	35 614	162 838	100 886	91 678
Transfers and subsidies		3 144						(1 117)	(1 117)	2 027	10 347	11 500
Other expenditure		60 176	-	-	-	-	-	15 914	15 914	76 090	49 129	51 466
Losses		-						-	-	-	-	-
<b>Total Expenditure</b>		<b>374 952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31 630</b>	<b>31 630</b>	<b>406 582</b>	<b>354 851</b>	<b>360 369</b>
<b>Surplus/(Deficit)</b>		<b>22 654</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22 473)</b>	<b>(22 473)</b>	<b>182</b>	<b>55 390</b>	<b>72 016</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		76 915						(6 000)	(6 000)	70 915	74 072	77 430
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-						-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-						-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>99 569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28 473)</b>	<b>(28 473)</b>	<b>71 097</b>	<b>129 462</b>	<b>149 446</b>
Taxation		-						-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>99 569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28 473)</b>	<b>(28 473)</b>	<b>71 097</b>	<b>129 462</b>	<b>149 446</b>
Attributable to minorities		-						-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>99 569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28 473)</b>	<b>(28 473)</b>	<b>71 097</b>	<b>129 462</b>	<b>149 446</b>
Share of surplus/ (deficit) of associate		-						-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>99 569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28 473)</b>	<b>(28 473)</b>	<b>71 097</b>	<b>129 462</b>	<b>149 446</b>





Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

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 - 28-02-2023													
Description	Ref	Budget Year 2022/23									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		A	5	6	7	8	9	10	11	12	Budget	Budget	
R thousands													
<b>Capital expenditure - Vote</b>													
<b>Single-year expenditure to be adjusted</b>													
Vote 1 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		13,000	-	-	-	-	-	107	107	13,107	-	-	-
Vote 3 - Finance & Administration 2		1,000	-	-	-	-	-	500	500	1,500	800	836	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		1,300	-	-	-	-	-	(300)	(300)	1,000	-	-	-
Vote 6 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Energy Sources		3,500	-	-	-	-	-	-	-	3,500	-	-	-
Vote 8 - Road Transport		168,069	-	-	-	-	-	(7,666)	(7,666)	160,404	122,905	145,259	-
Vote 9 - Public Safety		1,700	-	-	-	-	-	(50)	(50)	1,650	265	-	-
Vote 10 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	7,936	7,936	7,936	5,464	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>188,569</b>	-	-	-	-	-	<b>527</b>	<b>527</b>	<b>189,097</b>	<b>129,433</b>	<b>146,095</b>	-
<b>Total Capital Expenditure - Vote</b>		<b>188,569</b>	-	-	-	-	-	<b>527</b>	<b>527</b>	<b>189,097</b>	<b>129,433</b>	<b>146,095</b>	-
<b>Capital Expenditure - Functional</b>													
<b>Governance and administration</b>		<b>14,000</b>	-	-	-	-	-	<b>607</b>	<b>607</b>	<b>14,607</b>	<b>800</b>	<b>836</b>	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		14,000	-	-	-	-	-	607	607	14,607	800	836	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>1,700</b>	-	-	-	-	-	<b>7,886</b>	<b>7,886</b>	<b>9,586</b>	<b>5,729</b>	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	7,936	7,936	7,936	5,464	-	-
Public safety		1,700	-	-	-	-	-	(50)	(50)	1,650	265	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>169,369</b>	-	-	-	-	-	<b>(7,966)</b>	<b>(7,966)</b>	<b>161,404</b>	<b>122,905</b>	<b>145,259</b>	-
Planning and development		1,300	-	-	-	-	-	(300)	(300)	1,000	-	-	-
Road transport		168,069	-	-	-	-	-	(7,666)	(7,666)	160,404	122,905	145,259	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>3,500</b>	-	-	-	-	-	-	-	<b>3,500</b>	-	-	-
Energy sources		3,500	-	-	-	-	-	-	-	3,500	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>188,569</b>	-	-	-	-	-	<b>527</b>	<b>527</b>	<b>189,097</b>	<b>129,433</b>	<b>146,095</b>	-
<b>Funded by:</b>													
National Government		73,569	-	-	-	-	-	(2,654)	(2,654)	70,915	64,905	79,759	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>73,569</b>	-	-	-	-	-	<b>(2,654)</b>	<b>(2,654)</b>	<b>70,915</b>	<b>64,905</b>	<b>79,759</b>	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		115,000	-	-	-	-	-	3,182	3,182	118,182	64,529	66,336	-
<b>Total Capital Funding</b>		<b>188,569</b>	-	-	-	-	-	<b>527</b>	<b>527</b>	<b>189,097</b>	<b>129,433</b>	<b>146,095</b>	-



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and  
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Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

1.3.6 Table 10 MBRR B6 – Budgeted Financial Position

LIM473 Makhuduthamaga - Table B6 Adjustments Budget Financial Position - 28 February 2023												
Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		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 Adjus. 8 F	Total Adjus. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		75 185					(48 791)	(48 791)	26 394		104 997	117 607
Call investment deposits	1	-					896	896	896		-	-
Consumer debtors	1	13 561	-	-	-	-	96 250	96 250	109 811		(8 590)	(17 837)
Other debtors		11 058					9 911	9 911	20 969		50 346	52 192
Current portion of long-term receivables		-					-	-	-		-	-
Inventory		1 057	-	-	-	-	109	109	1 167		1 832	2 526
<b>Total current assets</b>		<b>100 862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58 375</b>	<b>58 375</b>	<b>159 237</b>		<b>148 585</b>	<b>154 488</b>
<b>Non current assets</b>												
Long-term receivables		-					-	-	-		-	-
Investments		-					-	-	-		-	-
Investment property		210					-	-	210		210	210
Investment in Associate		-					-	-	-		-	-
Property, plant and equipment	1	488 788	-	-	-	-	167 528	167 528	656 316		91 926	106 900
Biological		-					-	-	-		-	-
Intangible		633					7 428	7 428	8 061		(686)	(745)
Other non-current assets		-					-	-	-		-	-
<b>Total non current assets</b>		<b>489 630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>174 957</b>	<b>174 957</b>	<b>664 587</b>		<b>91 450</b>	<b>106 364</b>
<b>TOTAL ASSETS</b>		<b>590 492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>233 332</b>	<b>233 332</b>	<b>823 824</b>		<b>240 036</b>	<b>260 853</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-					-	-	-		-	-
Borrowing		-	-	-	-	-	-	-	-		-	-
Consumer deposits		-					-	-	-		-	-
Trade and other payables		36 151	-	-	-	-	13 471	13 471	49 622		35 461	37 057
Provisions		135					51 036	51 036	51 171		140	147
<b>Total current liabilities</b>		<b>36 286</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64 507</b>	<b>64 507</b>	<b>100 793</b>		<b>35 601</b>	<b>37 203</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-		-	-
Provisions	1	24 701	-	-	-	-	58 723	58 723	83 424		26 100	27 275
<b>Total non current liabilities</b>		<b>24 701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58 723</b>	<b>58 723</b>	<b>83 424</b>		<b>26 100</b>	<b>27 275</b>
<b>TOTAL LIABILITIES</b>		<b>60 987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123 231</b>	<b>123 231</b>	<b>184 217</b>		<b>61 702</b>	<b>64 478</b>
<b>NET ASSETS</b>	2	<b>529 506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110 101</b>	<b>110 101</b>	<b>639 607</b>		<b>178 334</b>	<b>196 374</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		783 953	-	-	-	-	(143 103)	(143 103)	640 850		919 107	943 061
Reserves		-	-	-	-	-	-	-	-		-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>783 953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(143 103)</b>	<b>(143 103)</b>	<b>640 850</b>		<b>919 107</b>	<b>943 061</b>



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

1.3.7 Table 11 MBRR B7 – Budgeted Cash Flows

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows - 28 February 2023												
Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		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		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		41 263						5 502	5 502	46 765	47 350	49 481
Service charges		99						-	-	99	99	99
Other revenue		35 930						31 687	31 687	67 617	39 095	40 854
Transfers and Subsidies - Operational	1	333 845						-	-	333 845	344 967	365 870
Transfers and Subsidies - Capital	1	76 915						(6 000)	(6 000)	70 915	74 072	77 430
Interest		1 800						5 000	5 000	6 800	1 910	1 996
Dividends		-						-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(200 649)						(125 054)	(125 054)	(325 702)	(400 134)	(406 402)
Finance charges		-						-	-	-	-	-
Transfers and Grants	1	-						-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>289 203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(88 865)</b>	<b>(88 865)</b>	<b>200 338</b>	<b>107 358</b>	<b>129 327</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-						-	-	-	-	-
Decrease (increase) in non-current receivables		-						-	-	-	-	-
Decrease (increase) in non-current investments		-						-	-	-	-	-
<b>Payments</b>												
Capital assets		(188 569)						(28 892)	(28 892)	(217 461)	(129 433)	(146 095)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(188 569)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28 892)</b>	<b>(28 892)</b>	<b>(217 461)</b>	<b>(129 433)</b>	<b>(146 095)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		-						-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-						-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>100 634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(117 757)</b>	<b>(117 757)</b>	<b>(17 123)</b>	<b>(22 075)</b>	<b>(16 767)</b>
Cash/cash equivalents at the year begin:	2	104 325						623	623	104 948	58 308	64 424
Cash/cash equivalents at the year end:	2	204 959						(117 134)	(117 134)	87 825	36 233	47 657



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

**LIM473 Makhuduthamaga - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 February 2023**

Description	Ref	Budget Year 2022/23									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 2023/24	+2 2024/25
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	204 959	-	-	-	-	-	(117 134)	(117 134)	87 825	36 233	47 657
Other current investments > 90 days		(129 774)	-	-	-	-	-	69 239	69 239	(60 535)	68 764	69 950
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>75 185</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(47 895)</b>	<b>(47 895)</b>	<b>27 290</b>	<b>104 997</b>	<b>117 607</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	5 441	-	-	-	-	-	(187 341)	(187 341)	(181 901)	(21 571)	(11 032)
Other provisions												
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>5 441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(187 341)</b>	<b>(187 341)</b>	<b>(181 901)</b>	<b>(21 571)</b>	<b>(11 032)</b>
<b>Surplus(shortfall)</b>		<b>69 745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139 446</b>	<b>139 446</b>	<b>209 191</b>	<b>126 568</b>	<b>128 640</b>



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and  
MTREE

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



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B9 Asset Management - 28 February 2023

Description	Ref	Budget Year 2022/23									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 2023/24	+2 2024/25
		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	178 569	-	-	-	-	-	1 527	1 527	180 097	129 433	146 095
Roads Infrastructure		158 069	-	-	-	-	-	(6 666)	(6 666)	151 404	122 905	142 759
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	2 500
Electrical Infrastructure		3 500	-	-	-	-	-	-	-	3 500	-	-
Infrastructure		161 569	-	-	-	-	-	(6 666)	(6 666)	154 904	122 905	145 259
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	7 936	7 936	7 936	5 464	-
Community Assets		-	-	-	-	-	-	7 936	7 936	7 936	5 464	-
Housing		5 000	-	-	-	-	-	-	-	5 000	-	-
Other Assets	6	5 000	-	-	-	-	-	-	-	5 000	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 000	-	-	-	-	-	500	500	1 500	800	836
Furniture and Office Equipment		5 000	-	-	-	-	-	1 000	1 000	6 000	-	-
Machinery and Equipment		1 200	-	-	-	-	-	(350)	(350)	850	265	-
Transport Assets		3 500	-	-	-	-	-	(593)	(593)	2 907	-	-
Land		1 300	-	-	-	-	-	(300)	(300)	1 000	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	5 000	-	-	-	-	-	4 000	4 000	9 000	-	-
Roads Infrastructure		5 000	-	-	-	-	-	4 000	4 000	9 000	-	-
Infrastructure		5 000	-	-	-	-	-	4 000	4 000	9 000	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	5 000	-	-	-	-	-	(5 000)	(5 000)	-	-	-
Operational Buildings		5 000	-	-	-	-	-	(5 000)	(5 000)	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	5 000	-	-	-	-	-	(5 000)	(5 000)	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	188 569	-	-	-	-	-	527	527	189 097	129 433	146 095
Roads Infrastructure		163 069	-	-	-	-	-	(2 666)	(2 666)	160 404	122 905	142 759
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	2 500
Electrical Infrastructure		3 500	-	-	-	-	-	-	-	3 500	-	-
Infrastructure		166 569	-	-	-	-	-	(2 666)	(2 666)	163 904	122 905	145 259
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	7 936	7 936	7 936	5 464	-
Community Assets		-	-	-	-	-	-	7 936	7 936	7 936	5 464	-
Operational Buildings		5 000	-	-	-	-	-	(5 000)	(5 000)	-	-	-
Housing		5 000	-	-	-	-	-	-	-	5 000	-	-
Other Assets		10 000	-	-	-	-	-	(5 000)	(5 000)	5 000	-	-
Computer Equipment		1 000	-	-	-	-	-	500	500	1 500	800	836
Furniture and Office Equipment		5 000	-	-	-	-	-	1 000	1 000	6 000	-	-
Machinery and Equipment		1 200	-	-	-	-	-	(350)	(350)	850	265	-
Transport Assets		3 500	-	-	-	-	-	(593)	(593)	2 907	-	-
Land		1 300	-	-	-	-	-	(300)	(300)	1 000	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	188 569	-	-	-	-	-	527	527	189 097	129 433	146 095
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	318 061	-	-	-	-	-	174 686	174 686	492 747	(36 918)	(38 894)
Roads Infrastructure		215 500	-	-	-	-	-	128 882	128 882	344 382	(22 371)	(23 377)
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	1 422	1 422	1 422	(643)	(672)
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		11 450	-	-	-	-	-	168	168	11 618	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		226 949	-	-	-	-	-	130 472	130 472	357 422	(23 013)	(24 049)
Community Assets		12 320	-	-	-	-	-	(2 038)	(2 038)	10 282	(353)	(369)
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		210	-	-	-	-	-	-	-	210	210	210
Other Assets		47 263	-	-	-	-	-	3 436	3 436	50 699	(2 683)	(2 804)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		633	-	-	-	-	-	7 428	7 428	8 061	(686)	(745)
Computer Equipment		7 983	-	-	-	-	-	17 272	17 272	25 255	(3 017)	(3 153)
Furniture and Office Equipment		1 827	-	-	-	-	-	(243)	(243)	1 584	(696)	(728)
Machinery and Equipment		1 200	-	-	-	-	-	1 757	1 757	2 957	(918)	(1 237)
Transport Assets		18 112	-	-	-	-	-	16 901	16 901	35 013	(5 760)	(6 020)
Land		1 565	-	-	-	-	-	(300)	(300)	1 265	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	318 061	-	-	-	-	-	174 686	174 686	492 747	(36 918)	(38 894)
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		37 189	-	-	-	-	-	(3 000)	(3 000)	34 189	38 826	40 573
<b>Repairs and Maintenance by asset class</b>	3	18 090	-	-	-	-	-	14 157	14 157	32 247	18 564	20 214
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		800	-	-	-	-	-	657	657	1 457	1 150	1 202
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		800	-	-	-	-	-	657	657	1 457	1 150	1 202
Operational Buildings		2 500	-	-	-	-	-	1 500	1 500	4 000	2 000	2 090
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 500	-	-	-	-	-	1 500	1 500	4 000	2 000	2 090
Computer Equipment		11 890	-	-	-	-	-	5 000	5 000	16 890	12 414	12 972
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		2 900	-	-	-	-	-	7 000	7 000	9 900	3 000	3 950
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		55 280	-	-	-	-	-	11 157	11 157	66 436	57 389	60 787





Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

1.3.10 Table 14 MBRR table B10 – Basic Service Delivery Measurement

LIM473 Makhuduthamaga - Table B10 Basic service delivery measurement - 28-02-2023												
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
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)									-	-		
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Energy:</b>												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>												
Removed at least once a week (min.service)									-	-		
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		8	-	-	-	-	-	-	-	8	8	8
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		5,200	-	-	-	-	-	(2,000)	(2,000)	3,200	9,360	10,440
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		5,200	-	-	-	-	-	(2,000)	(2,000)	3,200	9,360	10,440
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)									-	-		
Other									-	-		
<b>Total revenue cost of subsidised services provided</b>		-	-	-	-	-	-	-	-	-	-	-



## **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 2022/23 MTREF:
  - National Government macro-economic targets;
  - The general inflationary outlook and the impact on municipality's residents and businesses
  - The impact of municipal cost drivers;
  - The increase in prices for electricity and water; and
  - The decrease in the employee related cost.
  - The impact of COVID 19 pandemic on the economy of the country.
- 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**

### **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 2022/23 Annual Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28-02-2023

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	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	51,579	-	-	-	-	-	(5,652)	(5,652)	45,927	52,611	53,663
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	162	-	-	-	-	-	-	-	162	162	162
Rental of facilities and equipment		140						10	10	150	145	145
Interest earned - external investments		1,800						5,000	5,000	6,800	1,910	1,910
Interest earned - outstanding debtors		2,750						9,780	9,780	12,530	2,926	3,116
Dividends received		-						-	-	-	-	-
Fines, penalties and forfeits		170						800	800	970	240	240
Licences and permits		-						-	-	-	-	-
Agency services		7,000						(1,000)	(1,000)	6,000	7,100	7,100
Transfers and subsidies		333,845						-	-	333,845	344,967	365,870
Other revenue	2	160	-	-	-	-	-	220	220	380	180	180
Gains		-						-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>397,606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,158</b>	<b>9,158</b>	<b>406,763</b>	<b>410,240</b>	<b>432,386</b>

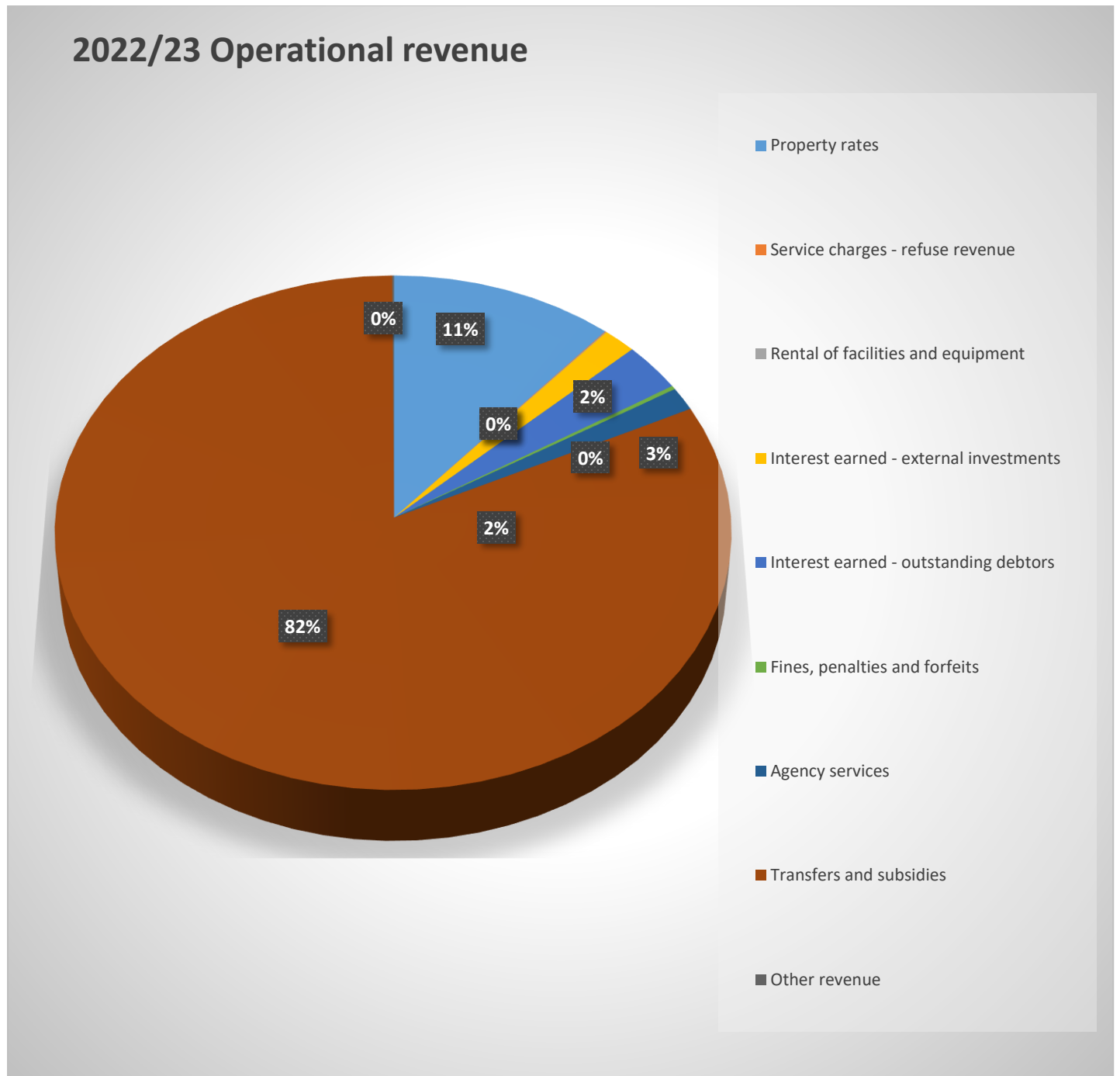


Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

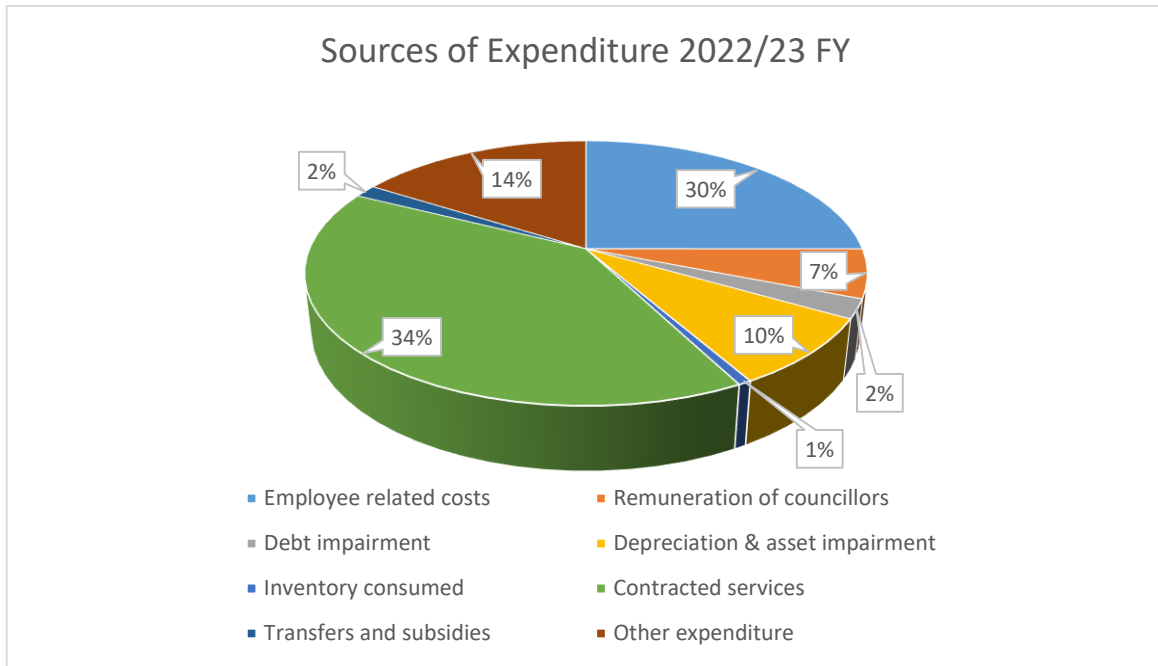
LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2023												
Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Expenditure By Type</b>												
Employee related costs		113 662	-	-	-	-	-	(11 994)	(11 994)	101 668	120 483	128 233
Remuneration of councillors		23 597						622	622	24 218	24 635	25 743
Debt impairment		7 340						2 165	2 165	9 506	7 810	8 318
Depreciation & asset impairment		37 189	-	-	-	-	-	(3 000)	(3 000)	34 189	38 826	40 573
Finance charges		-						-	-	-	-	-
Bulk purchases- electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		2 620	-	-	-	-	-	-	-	2 620	2 735	2 858
Contracted services		127 224	-	-	-	-	-	35 614	35 614	162 838	100 886	91 678
Transfers and subsidies		3 144						(1 000)	(1 000)	2 144	10 347	11 500
Other expenditure		60 176	-	-	-	-	-	9 223	9 223	69 399	49 129	51 466
Losses		-						-	-	-	-	-
<b>Total Expenditure</b>		<b>374 952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31 630</b>	<b>31 630</b>	<b>406 582</b>	<b>354 851</b>	<b>360 369</b>



The following chart is a breakdown of the operational revenue per main category for the 2022/23 financial year as adjusted.



The following chart is a breakdown of the operational expenditure per main category for the 2022/23 financial year as adjusted.





Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

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 31 December 2022. The following table summarizes the cash funding of the 2021/22 MTREF adjusted budget:

<b>Details</b>	<b>2022/2023 (R)</b>	<b>2023/2024 (R)</b>	<b>2024/2025 (R)</b>
Total Budgeted expenditure	477 678 473	484 312 388	509 815 796
Less non-cash items	(43 694 918)	(46 635 523)	(48 890 321)
<b>Total net expenditure</b>	<b>433 983 555</b>	<b>437 676 865</b>	<b>460 925 475</b>
<b>Realistic/collectable revenue sources</b>			
Government grants	404 760 000	419 039 000	443 300 000
Property rates	45 927 107	52 610 889	53 663 106
Other revenue	26 991 366	12 662 500	12 852 690
	<b><u>477 678 473</u></b>	<b><u>484 312 388</u></b>	<b><u>509 815 796</u></b>





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 2022/23 MTREF for Property rates remain unadjusted and can be shown as follows:

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

<b>Revenue category</b>	<b>2021/2022</b>	<b>2022/2023</b>
Property rates	0.16 cents	0.16 cents

Revenue to be generated from property rates has been adjusted from R 51.5 Million to R 45.9 million for the 2022/23 financial year and the outer years remain unchanged.

### **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:



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

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

**LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28-02-2023**

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
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Funded by:</b>												
National Government		73,569						(2,654)	(2,654)	70,915	64,905	79,759
Provincial Government		-						-	-	-	-	-
<b>Transfers recognised - capital</b>	4	73,569	-	-	-	-	-	(2,654)	(2,654)	70,915	64,905	79,759
<b>Borrowing Internally generated funds</b>		-						-	-	-	-	-
		115,000						3,182	3,182	118,182	64,529	66,336
<b>Total Capital Funding</b>		<b>188,569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>527</b>	<b>527</b>	<b>189,097</b>	<b>129,433</b>	<b>146,095</b>



The total adjusted capital budget of **R 189.1 million** is funded by government grants in a form of MIG **R 70.9 million** and Internally generated funds (Equitable share) **R 118 million** for the 2022/23 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



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

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

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows - 28 February 2023												
Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		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		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		41 263						5 502	5 502	46 765	47 350	49 481
Service charges		99						-	-	99	99	99
Other revenue		35 930						31 687	31 687	67 617	39 095	40 854
Transfers and Subsidies - Operational	1	333 845						-	-	333 845	344 967	365 870
Transfers and Subsidies - Capital	1	76 915						(6 000)	(6 000)	70 915	74 072	77 430
Interest		1 800						5 000	5 000	6 800	1 910	1 996
Dividends		-						-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(200 649)						(125 054)	(125 054)	(325 702)	(400 134)	(406 402)
Finance charges		-						-	-	-	-	-
Transfers and Grants	1	-						-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>289 203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(88 865)</b>	<b>(88 865)</b>	<b>200 338</b>	<b>107 358</b>	<b>129 327</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-						-	-	-	-	-
Decrease (increase) in non-current receivables		-						-	-	-	-	-
Decrease (increase) in non-current investments		-						-	-	-	-	-
<b>Payments</b>												
Capital assets		(188 569)						(28 892)	(28 892)	(217 461)	(129 433)	(146 095)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(188 569)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28 892)</b>	<b>(28 892)</b>	<b>(217 461)</b>	<b>(129 433)</b>	<b>(146 095)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		-						-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-						-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>100 634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(117 757)</b>	<b>(117 757)</b>	<b>(17 123)</b>	<b>(22 075)</b>	<b>(16 767)</b>
Cash/cash equivalents at the year begin:	2	104 325						623	623	104 948	58 308	64 424
Cash/cash equivalents at the year end:	2	204 959						(117 134)	(117 134)	87 825	36 233	47 657

**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 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			



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>														
<b>Receipts</b>														
Property rates		41 263						522	(4)	522	(4)	36	47	49
Service charges		99						-		-		99	99	99
Other revenue		35 930						460	(28)	460	(28)	7	39	41
Transfers and Subsidies - Operational	1	333 845						-		-		333	344	365
Transfers and Subsidies - Capital	1	76 915						-		-		76	74	77
Interest		1 800						000	5	000	5	6	1	1
Dividends		-						-		-		-	-	-
<b>Payments</b>														
Suppliers and employees		(200 649)						-		-		(200 649)	(230 483)	(244 774)
Finance charges		-						-		-		-	-	-
Transfers and Grants	1	-						-		-		-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>289 203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>982</b>	<b>(27)</b>	<b>982</b>	<b>(27)</b>	<b>222</b>	<b>277</b>	<b>291</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>														
<b>Receipts</b>														
Proceeds on disposal of PPE		-						-		-		-	-	-
Decrease (increase) in non-current receivables	-	-						-		-		-	-	-
Decrease (increase) in non-current investments		-						-		-		-	-	-
<b>Payments</b>														
Capital assets		(188 569)						(527)		(527)		(189 096)	(129 433)	(146 095)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(188 569)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(527)</b>	<b></b>	<b>(527)</b>	<b></b>	<b>(189 096)</b>	<b>(129 433)</b>	<b>(146 095)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>														
<b>Receipts</b>														
Short term loans		-						-		-		-	-	-
Borrowing long term/refinancing		-						-		-		-	-	-
Increase (decrease) in consumer deposits		-						-		-		-	-	-
<b>Payments</b>														



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

Repayment of borrowing		-						-	-	-	-	-			
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	-	-	-	-	-	-	-	-			
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>100 634</b>	-	-	-	-	-	<b>(28 509)</b>	<b>(28 509)</b>	<b>72 125</b>	<b>147 815</b>	<b>145 112</b>			
Cash/cash equivalents at the year begin:	2	104 325						623	623	948	104	308	58	424	64
Cash/cash equivalents at the year end:	2	204 959	-	-	-	-	-	(886)	(886)	073	177	123	206	536	209

The above table shows a **R 72 million** net increase in cash held for the 2022/23 financial year and is boosted by the **R 104.9 million** positive opening balance of the municipality's bank account, the municipality's cash flow position improves over the 2022/23 MTREF with a decreasing net increases in the cash flow.



## Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

### Property Rates

- The municipality has managed to collect **R 8 million** from government departments and local businesses by 31<sup>st</sup> January 2023. The municipality has also considered the customers who pay their accounts on a monthly basis in its calculation for the budgeted cash flow from this source of revenue. It is therefore expected that the municipality will be able to reach its targeted inflow of **R 41.3 million** from property rates by the end of the financial year then we adjust it to **R 46.8 million**.

### Other Revenue

- Other revenue sources include the rental of facilities, traffic fines, VAT refunds and agency income. The municipality has managed to collect **R 37.9 million** for this sources of cash flow combined by 31<sup>st</sup> January 2023, with about 78% of the collection coming from the VAT refunds covering the 1<sup>st</sup> & 2<sup>nd</sup> quarters of the 2022/23 financial year. 22% 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 2022/23 Annual 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 February 2023

Description	Ref	Budget Year 2022/23									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 2023/24 Adjusted Budget	+2 2024/25 Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	204 959	-	-	-	-	-	(117 134)	(117 134)	87 825	36 233	47 657
Other current investments > 90 days		(129 774)	-	-	-	-	-	69 239	69 239	(60 535)	68 764	69 950
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>75 185</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(47 895)</b>	<b>(47 895)</b>	<b>27 290</b>	<b>104 997</b>	<b>117 607</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	5 441	-	-	-	-	-	(187 341)	(187 341)	(181 901)	(21 571)	(11 032)
Other provisions												
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>5 441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(187 341)</b>	<b>(187 341)</b>	<b>(181 901)</b>	<b>(21 571)</b>	<b>(11 032)</b>
<b>Surplus (shortfall)</b>		<b>69 745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139 446</b>	<b>139 446</b>	<b>209 191</b>	<b>126 568</b>	<b>128 640</b>





## Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

From the above table it can be seen that the cash and investments available was adjusted to **R 28 million** for the 2022/23 financial year.

The municipality is planning to spend on all the conditional grants received during the 2022/23 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 February 2023										
Description	Ref	MFMA section	2019/20	2020/21	2021/22	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2023/24	Budget Year +2 2024/25
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				204 959	-	87 825	36 233	47 657
Cash + investments at the yr end less applications - R'000	2	18(1)b				69 745	-	209 191	126 568	128 640
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				99 569	-	72 340	129 462	149 446
Service charge rev % change - macro CPI target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	8.5%	-4.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	124.7%	0.0%	173.1%	136.6%	140.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				14.1%	0.0%	20.6%	14.8%	15.4%
Capital payments % of capital expenditure	8	18(1)c,19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
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							-68.1%	-17.7%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				5.7%	0.0%	6.5%	-50.3%	-52.0%
Asset renewal % of capital budget	14	20(1)(vi)				2.7%	0.0%	4.8%	0.0%	0.0%

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

- No further budget adjustments effected on the municipality's transfers and grants for the 2022/23 financial year.

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

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

### 2.5 Adjustments to councilor Allowances and employee benefits.

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



**Table 21: Adjustments to Councillors and staff benefits**

LIM473 Makhuduthamaga - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2022/23									% 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		
<b>R thousands</b>												
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		12 200	12 822								12 822	5.1%
Pension and UIF Contributions		2 509	2 509								2 509	0.0%
Medical Aid Contributions		-	-								-	
Motor Vehicle Allowance		89	89								89	0.0%
Cellphone Allowance		3 069	3 069								3 069	
Housing Allowances		-	-								-	
Other benefits and allowances		5 730	5 730								5 730	
<b>Sub Total - Councillors</b>		<b>23 597</b>	<b>24 219</b>								<b>24 219</b>	<b>2.6%</b>
<b>% increase</b>			<b>0</b>									
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		3 185	3 233								3 233	1.5%
Pension and UIF Contributions		1 030	370								370	-64.1%
Medical Aid Contributions		1 153	526								526	-54.4%
Overtime		-	-								-	
Performance Bonus		-	-								-	
Motor Vehicle Allowance		2 099	1 179								1 179	-43.8%
Cellphone Allowance		291	143								143	-50.8%
Housing Allowances		693	110								110	
Other benefits and allowances		6	1								1	
Payments in lieu of leave		-	-								-	
Long service awards		-	-								-	
Post-retirement benefit obligations	5	-	-	-	-	-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 458</b>	<b>5 563</b>								<b>5 563</b>	<b>-34.2%</b>
<b>% increase</b>			<b>(0)</b>									
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		62 381	56 860								56 860	-8.9%
Pension and UIF Contributions		11 250	11 551								11 551	2.7%
Medical Aid Contributions		7 961	6 507								6 507	-18.3%
Overtime		211	1 797								1 797	751.8%
Performance Bonus		4 641	4 780								4 780	
Motor Vehicle Allowance		11 596	13 328								13 328	14.9%
Cellphone Allowance		2 863	3 377								3 377	18.0%
Housing Allowances		4 273	2 969								2 969	
Other benefits and allowances		29	201								201	
Payments in lieu of leave		-	600								600	#DIV/0!
Long service awards		-	180								180	#DIV/0!
Post-retirement benefit obligations	5	-	-								-	
<b>Sub Total - Other Municipal Staff</b>		<b>105 204</b>	<b>102 150</b>								<b>102 150</b>	<b>-2.9%</b>
<b>% increase</b>												
<b>Total Parent Municipality</b>		<b>137 259</b>	<b>131 932</b>								<b>126 369</b>	<b>-7.9%</b>
<b>Sub Total - Other Staff of Entities</b>												
<b>% increase</b>												
<b>Total Municipal Entities</b>												
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>137 259</b>	<b>131 932</b>								<b>126 369</b>	<b>-7.9%</b>
<b>% increase</b>												
<b>TOTAL MANAGERS AND STAFF</b>		<b>113 662</b>	<b>107 714</b>								<b>107 714</b>	<b>-5.2%</b>



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

- SDBIP for the municipality was reviewed taking in to account the actual performance in the budget by the 31<sup>st</sup> December 2022. The Adjusted SDBIP was tabled in council on the 28<sup>th</sup> February 2023.

## 2.7 Adjustments to capital expenditure.

- The following table indicates the adjustments on capital projects for 2022/23 MTREF

**Table 25:** Capital projects affected by adjustments budget

**LIM473 Makhuduthamaga - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28-02-2023**

Function	Project Description	Medium Term Revenue and Expenditure Framework					
		Budget Year 2022/23		Budget Year +1 2023/24		Budget Year +2 2024/25	
		Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands							
<b>Parent municipality:</b>							
<i>List all capital projects grouped by Function</i>							
0e51e5d3-5805-402b-a5dc-3b94852c29c0	<b>Budget and Treasury Office</b>	15,000	15,000	-	-	-	-
<b>0e51e5d3-5805-402b-a5dc-3b94852c29c0</b>	<b>Budget and Treasury Office</b>	<b>18,000</b>	<b>18,000</b>	-	-	-	-
0e51e5d3-5805-402b-a5dc-3b94852c29c0	Budget and Treasury Office	6,320	6,320	-	-	-	-
35f914ed-b099-4a36-890d-69e60fc0e57c	Construction of Rietfontein(Ngwaritsi) sports facility	4,609	4,609	16,391	16,391	-	-
35f914ed-b099-4a36-890d-69e60fc0e57c	Upgrading of Marishane Sports Facility	19,200	19,200	-	-	-	-
73e301d2-83cd-4a9c-a2e5-540f32ffda98	Public Safety	1,500	1,500	-	-	-	-
73e301d2-83cd-4a9c-a2e5-540f32ffda98	Public Safety	1,050	1,050	795	795	-	-
73e301d2-83cd-4a9c-a2e5-540f32ffda98	Public Safety	2,400	2,400	-	-	-	-
81039af3-bf16-404d-8908-6abf7eaa337a	Infrastructure - Building and Electricity	3,500	3,500	-	-	-	-
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Phaahla/Mamatjেকে to Masehlaneng access road (10 km)	-	-	40,609	40,609	63,000	63,000



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

b2673700-28fd-4a89-ba14-65993216e3f7	Construction Access road and bridge from Makgeru Moshate to Mantime Primary School(0.85Km)	32,821	32,821	-	-	-	-
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road and Bridge from Mathousand to Maraganeng	1,500	1,500	-	-	15,863	15,863
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road from Brooklyn to Makoshala(2.5km)	-	-	29,346	29,346	22,227	22,227
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of access road from Jane Furse RDP to Mogorwane(5.8Km)	6,000	6,000	99,547	99,547	53,586	53,586
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Access road from Marulaneng to Manganeng(9Km)	-	-	-	-	54,000	54,000
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Access Road from Masemola Moshate to Mohlodig /Mamatjekele (10km)	5,850	5,850	-	-	-	-
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Access Road from Mathapisa to Soetveld (6km)	-	-	-	-	18,600	18,600
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Access road from Mohlala Mamone-R579 from Jane Furse(1.2Km)	-	-	25,212	25,212	-	-
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Access Road from Motor-Gate Wonderboom (10km)	3,600	3,600	-	-	-	-
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Cabrievie Internal Road (2.6km)	-	-	-	-	66,000	66,000
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of Malegase to Mapulane access road and bridge (3.5km)	25,668	25,668	-	-	-	-
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of road from Mashabela Tribal office to Mphanama(10km)	79,500	79,500	-	-	-	-
b2673700-28fd-4a89-ba14-65993216e3f7	Construction of road from Mokwete to Molapane/Ntwane (10km)	48,000	48,000	60,000	60,000	60,000	60,000
b2673700-28fd-4a89-ba14-65993216e3f7	Rehabilitation of Access Road at Hlalanikahle	27,000	27,000	-	-	-	-
be26bea6-58e3-4497-b52c-0bf597208207	Clen Cowie_Post Office Phokoane	33,000	33,000	45,000	45,000	30,000	30,000
be26bea6-58e3-4497-b52c-0bf597208207	Construction of access road from Maila Mapitsane to Magolego Tribal Office	3,000	3,000	45,000	45,000	45,000	45,000
be26bea6-58e3-4497-b52c-0bf597208207	Construction of Access road to Mochadi	86,280	86,280	-	-	-	-
be26bea6-58e3-4497-b52c-0bf597208207	Construction of Kome internal road	1,650	1,650	-	-	-	-
be26bea6-58e3-4497-b52c-0bf597208207	Construction of Mathapisa to Kgaruthuthu access road (6km)	6,000	6,000	-	-	-	-
be26bea6-58e3-4497-b52c-0bf597208207	Construction of Matsoke Storm-water Control	-	-	-	-	7,500	7,500
be26bea6-58e3-4497-b52c-0bf597208207	Construction of road from Lobethal to Tisane	45,000	45,000	-	-	-	-
be26bea6-58e3-4497-b52c-0bf597208207	Designs and Construction of Mamone Internal Street_4km	3,000	3,000	-	-	-	-
be26bea6-58e3-4497-b52c-0bf597208207	Designs and Construction of Mamone Internal Street_4km	-	-	24,000	24,000	-	-
be26bea6-58e3-4497-b52c-0bf597208207	Manyeleti - Mamone Central_2.6KM	73,342	73,342	-	-	-	-
e38be026-aa91-4710-9bdc-3b0f3755cc1a	Economic Development and Planning	3,000	3,000	-	-	-	-
f3a9aaa9-529a-40d1-b981-722b2f743267	Corporate Services	4,500	4,500	2,400	2,400	2,508	2,508



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

67347610-1db2-421f-a89a-f87e772911eb	Expenditure and payroll management	750	750	783	783	818	818
6dc327fd-c352-440b-9366-63fce6a71335	Municipal Clocking System	140	140	146	146	153	153
6dc327fd-c352-440b-9366-63fce6a71335	Municipal Clocking System	630	630	658	658	687	687
<b>Entities:</b> <i>List all capital projects grouped by Municipal Entity</i>							
<b>Entity Name</b> <i>Project name</i>							



**2.8 Other Supporting documents.**

**2.8.1 Table 26: SB1**



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2023/24	+2 2024/25
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjus.	Budget	Adjusted	Adjusted
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>REVENUE ITEMS</b>												
<b>Property rates</b>												
Total Property Rates		51 579	45 927							45 927	52 611	53 663
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
<b>Net Property Rates</b>		<b>51 579</b>	<b>45 927</b>							<b>45 927</b>	<b>52 611</b>	<b>53 663</b>
<b>Service charges - electricity revenue</b>												
Total Service charges - electricity revenue												
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)												
Less Cost of Free Basis Services (50 kwh per indigent household per month)												
<b>Net Service charges - electricity revenue</b>												
<b>Service charges - water revenue</b>												
Total Service charges - water revenue												
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)												
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)												
<b>Net Service charges - water revenue</b>												
<b>Service charges - sanitation revenue</b>												
Total Service charges - sanitation revenue												
Less Revenue Foregone (in excess of free sanitation service to indigent households)												
Less Cost of Free Basis Services (free sanitation service to indigent households)												
<b>Net Service charges - sanitation revenue</b>												
<b>Service charges - refuse revenue</b>												
Total refuse removal revenue		162	162							162	162	162
Total landfill revenue												
Less Revenue Foregone (in excess of one removal a week to indigent households)												
Less Cost of Free Basis Services (removed once a week to indigent households)												
<b>Net Service charges - refuse revenue</b>		<b>162</b>	<b>162</b>							<b>162</b>	<b>162</b>	<b>162</b>
<b>Other Revenue By Source</b>												
Fuel Levy												
Other Revenue		160	380							380	180	180
<b>Total 'Other' Revenue</b>	1	<b>160</b>	<b>380</b>							<b>380</b>	<b>180</b>	<b>180</b>
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages		65 566	56 860							56 860	69 462	73 902
Pension and UIF Contributions		12 280	11 551							11 551	13 024	13 871
Medical Aid Contributions		9 114	6 507							6 507	9 665	10 293
Overtime		211	1 797							1 797	225	239
Performance Bonus		4 641	4 780							4 780	4 917	5 230
Motor Vehicle Allowance		13 695	13 328							13 328	14 538	15 483
Cellphone Allowance		3 154	3 377							3 377	3 345	3 563
Housing Allowances		4 966	2 969							2 969	5 270	5 612
Other benefits and allowances		35	201							201	37	40
Payments in lieu of leave			600							600		
Long service awards			180							180		
Post-retirement benefit obligations												
<b>sub-total</b>	4	<b>113 662</b>	<b>102 150</b>							<b>102 150</b>	<b>120 483</b>	<b>128 233</b>
Less: Employees costs capitalised to PPE												
<b>Total Employee related costs</b>	1	<b>113 662</b>	<b>102 150</b>							<b>102 150</b>	<b>120 483</b>	<b>128 233</b>
<b>Depreciation &amp; asset impairment</b>												
Depreciation of Property, Plant & Equipment		35 926	27 461							27 461	37 507	39 195
Lease amortisation		1 263	154							154	1 318	1 378
Capital asset impairment												
<b>Total Depreciation &amp; asset impairment</b>	1	<b>37 189</b>	<b>27 615</b>							<b>27 615</b>	<b>38 826</b>	<b>40 573</b>
<b>Bulk purchases</b>												
Electricity Bulk Purchases												
<b>Total bulk purchases</b>	1											
<b>Transfers and grants</b>												
Cash transfers and grants												
Non-cash transfers and grants												
<b>Total transfers and grants</b>												
<b>Contracted services</b>												
Outsourced Services		59 193	67 497							67 497	53 622	44 258
Consultants and Professional Services		18 987	18 937							18 937	13 514	11 336
Contractors		49 043	76 403							76 403	33 750	36 084
<b>Total contracted services</b>		<b>127 224</b>	<b>162 838</b>							<b>162 838</b>	<b>100 886</b>	<b>91 678</b>
<b>Other Expenditure By Type</b>												
Collection costs												
Contributions to 'other' provisions												
Audit fees												
Other Expenditure		60 176	75 608							75 608	49 129	51 466
<b>Total Other Expenditure</b>	1	<b>60 176</b>	<b>75 608</b>							<b>75 608</b>	<b>49 129</b>	<b>51 466</b>
<b>Repairs and Maintenance by Expenditure Item</b>												
Employee related costs	14											
Invenbry Consumed (Project Maintenance)												
Contracted Services		18 090								18 090	18 564	20 214
Other Expenditure												
<b>Total Repairs and Maintenance Expenditure</b>	15	<b>18 090</b>								<b>18 090</b>	<b>18 564</b>	<b>20 214</b>





**2.8.2 Table 27: SB2**



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28 February 2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Consumer debtors</b>												
Consumer debtors		13 561						105 756	105 756	119 317	8 726	7 796
Less: provision for debt impairment		-	-	-	-	-	-	(9 506)	(9 506)	(9 506)	(17 316)	(25 633)
<b>Total Consumer debtors</b>	1	<b>13 561</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96 250</b>	<b>96 250</b>	<b>109 811</b>	<b>(8 590)</b>	<b>(17 837)</b>
<b>Debt impairment provision</b>												
Balance at the beginning of the year		-						-	-	-	(9 506)	(17 316)
Contributions to the provision		-						(9 506)	(9 506)	(9 506)	(7 810)	(8 318)
Bad debts written off		-						-	-	-	-	-
<b>Balance at end of year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9 506)</b>	<b>(9 506)</b>	<b>(9 506)</b>	<b>(17 316)</b>	<b>(25 633)</b>
<b>Inventory</b>												
<b>Opening Balance</b>												
Opening Balance		-						-	-	-	(2 620)	780
Acquisitions	13	2 550						(2 550)	(2 550)	-	3 400	3 553
Issues	14	-						(2 620)	(2 620)	(2 620)	-	-
Adjustments	14	-						-	-	-	-	-
Write-offs	15	-						-	-	-	-	-
<b>Closing balance - Consumables Standard Rated</b>		<b>2 550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 170)</b>	<b>(5 170)</b>	<b>(2 620)</b>	<b>780</b>	<b>4 333</b>
<b>Opening Balance</b>												
Opening Balance		1 127						(141)	(141)	987	3 787	1 052
Acquisitions	13	-						2 800	2 800	2 800	-	-
Issues	14	(2 620)						2 620	2 620	-	(2 735)	(2 858)
Adjustments	14	-						-	-	-	-	-
Write-offs	15	-						-	-	-	-	-
<b>Closing balance - Materials and Supplies</b>		<b>(1 493)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 279</b>	<b>5 279</b>	<b>3 787</b>	<b>1 052</b>	<b>(1 807)</b>
<b>Closing Balance - Inventory &amp; Consumables</b>		<b>1 057</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109</b>	<b>109</b>	<b>1 167</b>	<b>1 832</b>	<b>2 526</b>
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)	2	488 788						237 874	237 874	726 662	129 433	146 095
Leases recognised as PPE		-						-	-	-	-	-
Less: Accumulated depreciation		-						70 346	70 346	70 346	37 507	39 195
<b>Total Property, plant &amp; equipment</b>	1	<b>488 788</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167 528</b>	<b>167 528</b>	<b>656 316</b>	<b>91 926</b>	<b>106 900</b>
<b>Trade and other payables</b>												
Trade Payables		36 151						8 387	8 387	44 538	35 461	37 057
Other creditors		-						-	-	-	-	-
Unspent conditional transfers		-						-	-	-	-	-
VAT		-						5 084	5 084	5 084	-	-
<b>Total Trade and other payables</b>	1	<b>36 151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 471</b>	<b>13 471</b>	<b>49 622</b>	<b>35 461</b>	<b>37 057</b>
<b>Non current liabilities - Borrowing</b>												
Borrowing	3	-						-	-	-	-	-
Finance leases (including PPP asset element)		-						-	-	-	-	-
<b>Total Non current liabilities - Borrowing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions - non current</b>												
Retirement benefits		-						-	-	-	-	-
Refuse landfill site rehabilitation		24 701						(24 701)	(24 701)	-	26 100	27 275
Other		-						83 424	83 424	83 424	-	-
<b>Total Provisions - non current</b>		<b>24 701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58 723</b>	<b>58 723</b>	<b>83 424</b>	<b>26 100</b>	<b>27 275</b>
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		684 384						(115 873)	(115 873)	568 510	789 645	793 615
GRAP adjustments		-						-	-	-	-	-
Restated balance		684 384						(115 873)	(115 873)	568 510	789 645	793 615
Surplus/(Deficit)		99 569						(27 229)	(27 229)	72 340	129 462	149 446
Transfers to/from Reserves		-						-	-	-	-	-
Depreciation offsets		-						-	-	-	-	-
Other adjustments		-						-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	<b>783 953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(143 103)</b>	<b>(143 103)</b>	<b>640 850</b>	<b>919 107</b>	<b>943 061</b>
<b>Reserves</b>												
Housing Development Fund		-						-	-	-	-	-
Capital replacement		-						-	-	-	-	-
Self-insurance		-						-	-	-	-	-
Other reserves		-						-	-	-	-	-
Revaluation		-						-	-	-	-	-
<b>Total Reserves</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>783 953</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(143 103)</b>	<b>(143 103)</b>	<b>640 850</b>	<b>919 107</b>	<b>943 061</b>



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

Makhuduthamaga Local Municipality – LIM473 2021/22 Annual Adjusted Budget and MTREF

**2.8.7 Table 31: SB12**



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28 February 2023

Description	Ref	Budget Year 2022/23												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	471 678	477 212	502 716
Vote 3 - Finance & Administration 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		500	500	500	500	500	500	500	500	500	500	500	500	6 000	7 100	7 100
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>39 807</b>	<b>39 807</b>	<b>39 807</b>	<b>39 807</b>	<b>39 807</b>	<b>39 807</b>	<b>39 807</b>	<b>39 807</b>	<b>39 807</b>	<b>39 807</b>	<b>39 807</b>	<b>39 807</b>	<b>477 678</b>	<b>484 312</b>	<b>509 816</b>
<b>Expenditure by Vote</b>																
Vote 1 - Executive & Council		5 652	5 652	5 652	5 652	5 652	5 652	5 652	5 652	5 652	5 652	5 652	5 652	67 825	68 574	71 945
Vote 2 - Finance & Administration		10 966	10 966	10 966	10 966	10 966	10 966	10 966	10 966	10 966	10 966	10 966	10 966	131 595	114 141	120 573
Vote 3 - Finance & Administration 2		3 120	3 120	3 120	3 120	3 120	3 120	3 120	3 120	3 120	3 120	3 120	3 120	37 437	35 705	38 009
Vote 4 - Community and Social Services		2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	28 763	14 411	15 298
Vote 5 - Planning and Development		1 533	1 533	1 533	1 533	1 533	1 533	1 533	1 533	1 533	1 533	1 533	1 533	18 400	16 980	16 015
Vote 6 - Internal Audit		482	482	482	482	482	482	482	482	482	482	482	482	5 781	1 135	2 231
Vote 7 - Energy Sources		518	518	518	518	518	518	518	518	518	518	518	518	6 214	6 997	7 325
Vote 8 - Road Transport		5 527	5 527	5 527	5 527	5 527	5 527	5 527	5 527	5 527	5 527	5 527	5 527	66 319	47 166	49 375
Vote 9 - Public Safety		53	53	53	53	53	53	53	53	53	53	53	53	630	19 994	21 291
Vote 10 - Waste Management		2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	32 018	26 600	15 017
Vote 11 - Sports & Recreation		133	133	133	133	133	133	133	133	133	133	133	133	1 600	1 148	1 200
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		333	333	333	333	333	333	333	333	333	333	333	333	4 000	2 000	2 090
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>33 382</b>	<b>33 382</b>	<b>33 382</b>	<b>33 382</b>	<b>33 382</b>	<b>33 382</b>	<b>33 382</b>	<b>33 382</b>	<b>33 382</b>	<b>33 382</b>	<b>33 382</b>	<b>33 382</b>	<b>400 582</b>	<b>354 851</b>	<b>360 369</b>
<b>Surplus/ (Deficit)</b>		<b>6 425</b>	<b>6 425</b>	<b>6 425</b>	<b>6 425</b>	<b>6 425</b>	<b>6 425</b>	<b>6 425</b>	<b>6 425</b>	<b>6 425</b>	<b>6 425</b>	<b>6 425</b>	<b>6 425</b>	<b>77 097</b>	<b>129 462</b>	<b>149 446</b>



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

**2.8.7 Table 32: SB13**

LIM473 Makhuduthamaga - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 28 February 2023																
Description - Standard classification	Ref	Budget Year 2022/23											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	471 678	477 212	502 716
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	39 307	471 678	477 212	502 716
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		500	592	592	-	-	-	-	-	-	-	-	4 317	6 000	7 100	7 100
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		500	592	592	-	-	-	-	-	-	-	-	4 317	6 000	7 100	7 100
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>39 807</b>	<b>39 898</b>	<b>39 898</b>	<b>39 307</b>	<b>39 307</b>	<b>39 307</b>	<b>39 307</b>	<b>39 307</b>	<b>39 307</b>	<b>39 307</b>	<b>39 307</b>	<b>43 623</b>	<b>477 678</b>	<b>484 312</b>	<b>509 816</b>
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		20 395	20 395	20 395	20 395	20 395	20 395	20 395	20 395	20 395	20 395	20 395	20 395	244 743	219 555	232 759
Executive and council		5 652	5 652	5 652	5 652	5 652	5 652	5 652	5 652	5 652	5 652	5 652	5 652	67 825	68 574	71 945
Finance and administration		14 261	14 261	14 261	14 261	14 261	14 261	14 261	14 261	14 261	14 261	14 261	14 261	171 137	149 847	158 583
Internal audit		482	482	482	482	482	482	482	482	482	482	482	482	5 781	1 135	2 231
<b>Community and public safety</b>		2 916	2 916	2 916	2 916	2 916	2 916	2 916	2 916	2 916	2 916	2 916	2 916	34 993	37 553	39 879
Community and social services		2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	28 763	14 411	15 298
Sport and recreation		133	133	133	133	133	133	133	133	133	133	133	133	1 600	1 148	1 200
Public safety		53	53	53	53	53	53	53	53	53	53	53	53	630	19 994	21 291
Housing		333	333	333	333	333	333	333	333	333	333	333	333	4 000	2 000	2 090
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7 025	7 025	7 025	7 025	7 025	7 025	7 025	7 025	7 025	7 025	7 025	7 025	84 306	64 146	65 390
Planning and development		1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	17 987	16 980	16 015
Road transport		5 527	5 527	5 527	5 527	5 527	5 527	5 527	5 527	5 527	5 527	5 527	5 527	66 319	47 166	49 375
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		3 562	3 562	3 562	3 562	3 562	3 562	3 562	3 562	3 562	3 562	3 562	3 562	42 746	33 596	22 342
Energy sources		970	970	970	970	970	970	970	970	970	970	970	970	11 643	6 997	7 325
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2 592	2 592	2 592	2 592	2 592	2 592	2 592	2 592	2 592	2 592	2 592	2 592	31 102	26 600	15 017
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		<b>33 899</b>	<b>33 899</b>	<b>33 899</b>	<b>33 899</b>	<b>33 899</b>	<b>33 899</b>	<b>33 899</b>	<b>33 899</b>	<b>33 899</b>	<b>33 899</b>	<b>33 899</b>	<b>406 787</b>	<b>354 851</b>	<b>360 369</b>	
<b>Surplus/ (Deficit) 1.</b>		<b>5 908</b>	<b>5 999</b>	<b>5 999</b>	<b>5 408</b>	<b>5 408</b>	<b>5 408</b>	<b>5 408</b>	<b>5 408</b>	<b>5 408</b>	<b>5 408</b>	<b>5 408</b>	<b>9 724</b>	<b>70 892</b>	<b>129 462</b>	<b>149 446</b>



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual 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 February 2023												
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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		161 569	-	-	-	-	-	(6 666)	(6 666)	154 904	122 905	145 259
Roads Infrastructure		158 069	-	-	-	-	-	(6 666)	(6 666)	151 404	122 905	142 759
Roads		93 099						(15 956)	(15 956)	77 144	87 905	107 759
Road Structures		64 970						9 290	9 290	74 260	35 000	35 000
Road Furniture		-						-	-	-	-	-
Capital Spares		-						-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	2 500
Drainage Collection		-						-	-	-	-	-
Storm water Conveyance		-						-	-	-	-	2 500
Attenuation		-						-	-	-	-	-
Electrical Infrastructure		3 500	-	-	-	-	-	-	-	3 500	-	-
LV Networks		3 500						-	-	3 500	-	-
Capital Spares		-						-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	7 936	7 936	7 936	5 464	-
Capital Spares		-						-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	7 936	7 936	7 936	5 464	-
Indoor Facilities		-						-	-	-	-	-
Outdoor Facilities		-						7 936	7 936	7 936	5 464	-
<b>Other assets</b>		5 000	-	-	-	-	-	-	-	5 000	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		5 000	-	-	-	-	-	-	-	5 000	-	-
Staff Housing		5 000						-	-	5 000	-	-
<b>Computer Equipment</b>		1 000	-	-	-	-	-	500	500	1 500	800	836
Computer Equipment		1 000						500	500	1 500	800	836
<b>Furniture and Office Equipment</b>		5 000	-	-	-	-	-	1 000	1 000	6 000	-	-
Furniture and Office Equipment		5 000						1 000	1 000	6 000	-	-
<b>Machinery and Equipment</b>		1 200	-	-	-	-	-	(350)	(350)	850	265	-
Machinery and Equipment		1 200						(350)	(350)	850	265	-
<b>Transport Assets</b>		3 500	-	-	-	-	-	(593)	(593)	2 907	-	-
Transport Assets		3 500						(593)	(593)	2 907	-	-
<b>Land</b>		1 300	-	-	-	-	-	(300)	(300)	1 000	-	-
Land		1 300						(300)	(300)	1 000	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-						-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	178 569	-	-	-	-	-	1 527	1 527	180 097	129 433	146 095





Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

**2.8.10 Table 34: SB18c**

LIM473 Makhuduthamaga - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28 February 2023												
Description	Ref	Budget Year 2022/23									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 2023/24	+2 2024/25
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		800	-	-	-	-	-	657	657	1 457	1 150	1 202
Community Facilities		800	-	-	-	-	-	657	657	1 457	1 150	1 202
Halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		800	-	-	-	-	-	657	657	1 457	1 150	1 202
Police		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		2 500	-	-	-	-	-	1 500	1 500	4 000	2 000	2 090
Operational Buildings		2 500	-	-	-	-	-	1 500	1 500	4 000	2 000	2 090
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		2 500	-	-	-	-	-	1 500	1 500	4 000	2 000	2 090
Workshops		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		11 890	-	-	-	-	-	5 000	5 000	16 890	12 414	12 972
Computer Equipment		11 890	-	-	-	-	-	5 000	5 000	16 890	12 414	12 972
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		2 900	-	-	-	-	-	7 000	7 000	9 900	3 000	3 950
Machinery and Equipment		2 900	-	-	-	-	-	7 000	7 000	9 900	3 000	3 950
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure to be</b>	1	18 090	-	-	-	-	-	14 157	14 157	32 247	18 564	20 214



**2.8.11 Table 35: Capital Project**

Project	Fund	Approved Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjustment	Adjusted Budget as at 28/02/2023
<b>Infrastructure Projects</b>					
Construction of Kome Internal Street phase 2_4.2km	MIG	550,000.00	-		550,000.00
Construction of Mochadi access road and bridge _ 2.9km	MIG	21,470,000.00	10,415,136.87	7,289,952.69	28,759,952.69
Construction of Manyeleti to Mamone central _ 2.6km	MIG	15,949,000.00	16,913,982.39	8,498,184.73	24,447,184.73
Construction of Malegase to Mapulane access road and bridge _3.5km	MIG	11,976,000.00	4,173,153.36	-3,420,000.00	8,556,000.00
Construction of Phaahla/Mamatjেকে to Masehlaneng access road_10 km	MIG	1,450,000.00		-1,450,000.00	
Construction of Cabriev Internal Road (2.6km)	MIG	-	-		-
Construction of access road from Brooklyn to Makoshala_2.5km	MIG	-	-		-
Construction of access road and Bridge from Mathousand to Maraganeng	MIG	500,000.00	-		500,000.00
Construction of Rietfontein(Ngwaritsi) sports facility	MIG	9,536,250.00	-	-9,536,250.00	-
Construction of access road from Jane Furse RDP to Mogorwane(5.8Km)	MIG	550,000.00	-	1,450,000.00	2,000,000.00
Construction Access road and bridge from Makgeru Moshate to Mantime Primary School(0.85Km)	MIG	11,088,000.00	5,247,759.19	-147,523.82	10,940,476.18
Construction of Access road from Mohlala Mamone-R579 from Jane Furse(1.2Km)	MIG	-	-		-
<b>Total MIG funded projects</b>		<b>73,069,250.00</b>	<b>36,750,031.81</b>	<b>2,684,363.60</b>	<b>75,753,613.60</b>
<b>Cash Backed Reserves (CBR) funded projects</b>					
Glen Cowie_Phokwane Old Post Office Access Road_7km	CBR	15,000,000.00	793,437.95	-4,000,000.00	11,000,000.00
Construction Mashabala Machacha Access Road_5.5 km	CBR	20,500,000.00	19,771,443.15	6,000,000.00	26,500,000.00
Designs and Construction of Mamone Internal Street _4km	CBR	10,000,000.00	-	-9,000,000.00	1,000,000.00
Construction of Maila Mapitsa_Magolego Access Road_7.5km	CBR	5,000,000.00	-	-4,000,000.00	1,000,000.00
<b>Total CBR funded projects</b>		<b>50,500,000.00</b>	<b>20,564,881.10</b>	<b>-11,000,000.00</b>	<b>39,500,000.00</b>
<b>Equitable share funded projects</b>					
Upgrading of Marishane Sports facility Phase 2	E/S	5,000,000.00	920,100.22	1,400,000.00	6,400,000.00
Construction of Mokwete_Molepane/Ntowane Access Roa _3.5km (10km overall)	E/S	18,000,000.00	2,628,216.99	-2,000,000.00	16,000,000.00
Construction of Lobethal_Tisane Access Road_4.2km	E/S	15,000,000.00	8,223,521.66	-	15,000,000.00
Rehabilitation of Hlalanikahle access road_1km	E/S	5,000,000.00	600,000.00	4,000,000.00	9,000,000.00
Construction of Matsoke Stormwater Control System	E/S	-	-	-	-
Construction of Access Road from motor gate wonderboom to R579_10km	E/S	500,000.00	1,197,910.84	700,000.00	1,200,000.00
Construction Road of Masemola Mashate to Mohloding / Mamatjেকে access road_10km	E/S	500,000.00	-	1,450,000.00	1,950,000.00
Construction of Soetveld to Kgaruthuthu access Road_6km	E/S	500,000.00	-	1,500,000.00	2,000,000.00
Construction of Rietfontein(Ngwaritsi) sports facility	E/S	-	-	1,536,250.00	1,536,250.00
Construction of Phaahla/Mamatjেকে to Masehlaneng access road_10 km	E/S	-	-		-
<b>Total Equitable Share funded projects</b>		<b>44,500,000.00</b>	<b>13,569,749.71</b>	<b>8,586,250.00</b>	<b>53,086,250.00</b>
<b>Total infrastructure projects</b>		<b>168,069,250.00</b>	<b>70,884,662.62</b>	<b>270,613.60</b>	<b>168,339,863.60</b>



**2.8.12 Table 36: General Expenses**

Old description	Municipal Standard Classification	Final Annual Expenditure Budget 2022/23	Expenditure as at 31 December 2022	Budget Adjustment	Adjusted Budget 2022/23	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
<b>Infrastructure</b>							
Travel & Accomodation	Infrastructure Technical	14,672.00	-	-	14,672.00	15,318.00	16,007.00
Travel & Accomodation	Infrastructure Technical	29,134.00	-	- 29,134.00	-	30,416.00	31,785.00
Travel & Accomodation	Infrastructure Technical	145,672.00	8,397.39	-100,000.00	45,672.00	152,082.00	158,926.00
Travel & Accomodation	Infrastructure Technical	43,702.00	-	- 20,000.00	23,702.00	45,625.00	47,678.00
Travel & Accomodation	Infrastructure Technical	101,656.00	104,376.00	60,000.00	161,656.00	106,129.00	110,905.00
Travel & Accomodation	Infrastructure Technical	-	-	-	-	-	-
Travel & Accomodation	Infrastructure Technical	43,702.00	24,768.00	20,000.00	63,702.00	45,625.00	47,678.00
		<b>378,538.00</b>	<b>137,541.39</b>	<b>- 69,134.00</b>	<b>309,404.00</b>	<b>395,195.00</b>	<b>412,979.00</b>



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

Project	Item	Final Annual Expenditure Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjustment as at 28/02/2023	Adjusted Budget as at 28/02/2023	Final Annual Expenditure Budget 2023/24	Final Expenditure Budget 2024/25
<b>Executive Support</b>							
Capacity Building Council	National	1,200,000.00	1,273,726.04	800,000.00	2,000,000.00	1,250,000.00	1,306,250.00
Municipal Running Cost	Remuneration to Ward Com	5,580,000.00	2,790,000.00	-	5,580,000.00	5,580,000.00	5,580,000.00
Ward committee capacity b	Ward committee capacity building	950,000.00	-	- 500,000.00	450,000.00	-	-
Municipal Running Cost	Seating Allowance for Tr	480,000.00	-	- 280,000.00	200,000.00	500,000.00	522,500.00
Public Participation Mee	Hire Charges	215,000.00	20,790.00	-	215,000.00	230,000.00	240,350.00
Public Participation Mee	Transport Services	65,000.00	-	-	65,000.00	70,000.00	73,150.00
Public Participation Mee	Stage and Sound Crew	-	76,800.00	140,000.00	140,000.00	-	-
Public Participation Mee	Catering Services	555,000.00	271,050.00	-	555,000.00	164,000.00	171,380.00
		<b>9,045,000.00</b>	<b>4,432,366.04</b>	<b>160,000.00</b>	<b>9,205,000.00</b>	<b>7,794,000.00</b>	<b>7,893,630.00</b>
Municipal Running Cost	Hire Charges	300,000.00	197,986.87	100,000.00	400,000.00	313,200.00	327,294.00
Municipal Running Cost	Catering Services	120,000.00	87,507.82	50,000.00	170,000.00	125,760.00	131,419.20
Municipal Running Cost	Printing, Publications a	-	-	-	-	-	-
		<b>420,000.00</b>	<b>285,494.69</b>	<b>150,000.00</b>	<b>570,000.00</b>	<b>438,960.00</b>	<b>458,713.20</b>
Municipal Running Cost	Total for All Other Coun	200,000.00	6,625.00	- 150,000.00	50,000.00	55,000.00	57,475.00
Municipal Running Cost	Basic Salary		282,630.84	600,000.00	600,000.00		
Municipal Running Cost	Cell phone Allowance		20,400.00	42,000.00	42,000.00		
Municipal Running Cost	Market Related Non-pensi		110,835.60	230,000.00	230,000.00		
Municipal Running Cost	Pension Fund Contributio		49,876.02	100,000.00	100,000.00		
	MPAC Projects	600,000.00	56,920.00	- 400,000.00	200,000.00	626,400.00	654,588.00
Special Events and Funct	Stage and Sound Crew	372,930.80	309,300.00	300,000.00	672,930.80	389,339.76	406,860.04
Special Events and Funct	Catering Services	1,089,920.00	1,582,721.90	1,000,000.00	2,089,920.00	500,000.00	522,500.00
Special Events and Funct	Gifts and Promotional It	1,422,974.40	1,035,058.70	250,000.00	1,672,974.40	450,000.00	470,250.00
Special Events and Funct	Transport Services	217,774.40	173,535.00	100,000.00	317,774.40	100,000.00	104,500.00
Special Events and Funct	Hire Charges	1,273,948.80	1,354,317.00	800,000.00	2,073,948.80	460,000.00	480,700.00
		<b>5,177,548.40</b>	<b>4,982,220.06</b>	<b>2,872,000.00</b>	<b>8,049,548.40</b>	<b>2,580,739.76</b>	<b>2,696,873.04</b>
Municipal Running Cost	Corporate and Municipal	300,000.00	-	600,000.00	900,000.00	313,200.00	327,294.00
Municipal Running Cost	Cellular Contract (Subsc	415,000.00	427,939.56	400,000.00	815,000.00	430,000.00	449,350.00
Municipal Running Cost	Printing, Publications a	4,000,000.00	3,848,090.00	3,800,000.00	7,800,000.00	1,300,000.00	1,358,500.00
Public Participation Mee	Stage and Sound Crew	209,000.00	24,800.00	- 100,000.00	109,000.00	218,000.00	227,810.00
Public Participation Mee	Transport Services	215,000.00	-	- 100,000.00	115,000.00	220,000.00	229,900.00
Public Participation Mee	Catering Services	420,000.00	105,700.00	- 200,000.00	220,000.00	445,000.00	465,025.00
Public Participation Mee	Radio and TV Transmissio	300,000.00	-	- 150,000.00	150,000.00	340,000.00	355,300.00
Public Participation Mee	Gifts and Promotional It	425,000.00	-	- 200,000.00	225,000.00	450,000.00	470,250.00
Public Participation Mee	Hire Charges	520,000.00	-	- 320,000.00	200,000.00	535,000.00	559,075.00
		<b>6,804,000.00</b>	<b>4,406,529.56</b>	<b>3,730,000.00</b>	<b>10,534,000.00</b>	<b>4,251,200.00</b>	<b>4,442,504.00</b>



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

Item	Old description	Final Annual Expenditure Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjustment	Adjusted Budget as at 28/02/2023	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
<b>Municipal Manager's Office</b>							
Business and Financial M	Risk Management Programmes	217,984.00	172,100.00	- 45,884.00	172,100.00	227,575.00	237,816.00
Audit Committee	Perf Audit Committee Support	544,960.00	148,614.90	-	544,960.00	568,938.00	594,540.00
Accounting and Auditing	Internal Audit programmes	2,500,000.00	815,639.22	- 600,000.00	1,900,000.00	566,000.00	1,636,470.00
<b>Total</b>		<b>16,576,938.13</b>	<b>4,081,316.11</b>	<b>-6,619,023.25</b>	<b>9,957,914.88</b>	<b>15,532,753.09</b>	<b>17,560,131.70</b>
<b>Budget and treasury Office</b>							
Item	Old description	Final Annual Expenditure Budget 2022/23	Year TD expenditure as at 31/12/2022	Budget Adjustment	Adjusted Budget as at 28/02/2023	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
Vehicle Tracking	Vehicle Tracking	97,988.00	37,397.39	-	97,988.00	102,299.47	106,902.95
Air Transport	Travel & Accomodation	32,697.60	-	- 20,000.00	12,697.60	34,136.29	35,672.43
Car Rental	Travel & Accomodation	32,697.60	-	-	32,697.60	34,136.29	35,672.43
Accommodation	Travel & Accomodation	54,496.00	34,884.00	-	54,496.00	56,893.82	59,454.05
Food and Beverage (Serve	Travel & Accomodation	54,391.20	-	-	54,391.20	56,784.41	59,339.71
Own Transport	Travel & Accomodation	-	34,674.96	-	-	-	-
Accommodation	Travel & Accomodation	126,661.60	222,078.00	-	126,661.60	132,234.71	138,185.27
Air Transport	Travel & Accomodation	32,666.16	-	-	32,666.16	34,103.47	35,638.13
Food and Beverage (Serve	Travel & Accomodation	54,443.60	3,780.00	-	54,443.60	56,839.12	59,396.88
Daily Allowance	Travel & Accomodation	54,443.60	-	-	54,443.60	56,839.12	59,396.88
Car Rental	Travel & Accomodation	17,299.91	14,142.45	-	17,299.91	18,061.11	18,873.86
Own Transport	Travel & Accomodation	-	108,304.40	-	-	-	-
Own Transport	Travel & Accomodation	253,196.80	32,023.00	- 100,000.00	153,196.80	264,337.46	276,232.64
Food and Beverage (Serve	Travel & Accomodation	27,248.00	-	-	27,248.00	28,446.91	29,727.02
Accommodation	Travel & Accomodation	-	19,140.00	-	-	-	-
Bank Accounts	Bank Charges	332,105.96	116,073.13	-	332,105.96	346,718.62	362,320.96
Accounting and Auditing	Audit Fees	5,000,000.00	4,777,461.60	-	5,000,000.00	5,750,000.00	5,900,000.00
Acting and Post Related	Acting and Post Related	-	41,155.55	150,000.00	150,000.00	-	-
Municipal Services	Electricity	2,724,800.00	1,710,708.54	800,000.00	3,524,800.00	2,844,691.20	2,972,702.30
Bargaining Council	Bargaining Council	-	1,609.20	10,000.00	10,000.00	-	-
Wet Fuel	Plant : Fuel And Oil	5,166,640.00	2,848,140.07	-	5,166,640.00	5,393,972.16	5,636,700.91
Motor Vehicle Licence an	Fleet Management And System	255,188.00	5,814.00	- 100,000.00	155,188.00	266,416.27	278,405.00
Tenders	Advertising	209,600.00	825,741.43	900,000.00	1,109,600.00	218,822.40	228,669.41
		<b>14,526,564.03</b>	<b>10,833,127.72</b>	<b>1,640,000.00</b>	<b>16,166,564.03</b>	<b>15,695,732.85</b>	<b>16,293,290.83</b>



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

Item	Old description	Draft Annual Expenditure Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjustment	Adjusted Budget as at 28/02/2023	Draft Annual Expenditure Budget 2023/24	Draft Annual Expenditure Budget 2024/25
<b>Community Services</b>							
Accommodation	Travel & Accomodation	108,300.00	384,843.60	450,000.00	558,300.00	113,100.00	118,189.50
Food and Beverage (Serve	Travel & Accomodation	43,350.00	-	-	43,350.00	45,300.00	47,338.50
Road Transport	Travel and Accomodation	32,500.00	-	-	32,500.00	33,900.00	35,425.50
Car Rental	Travel & Accomodation	43,300.00	3,494.23	- 20,000.00	23,300.00	45,200.00	47,234.00
Own Transport	Travel & Accomodation	54,200.00	164,718.01	200,000.00	254,200.00	56,600.00	59,147.00
		<b>281,650.00</b>	<b>553,055.84</b>	<b>630,000.00</b>	<b>911,650.00</b>	<b>294,100.00</b>	<b>307,334.50</b>

Item	Old description	Final Annual Expenditure Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjustment	Adjusted Budget as at 28/02/2023	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
<b>Sport and Culture</b>							
Corporate and Municipal	Sports & Culture Promotions	1,100,000.00	849,304.00	500,000.00	1,600,000.00	1,148,400.00	1,200,078.00
		<b>1,100,000.00</b>	<b>849,304.00</b>	<b>500,000.00</b>	<b>1,600,000.00</b>	<b>1,148,400.00</b>	<b>1,200,078.00</b>

Item	Old description	Final Annual Expenditure Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjustment	Adjusted Budget as at 28/02/2023	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
<b>Disaster Management</b>							
Clothing Provided	Disaster Relief Fund	800,000.00	267,260.87	- 200,000.00	600,000.00	835,200.00	872,784.00
Social Relief	Disaster Relief Fund	1,400,000.00	706,610.14	-	1,400,000.00	1,461,600.00	1,527,372.00
Social Relief	Disaster Awareness	100,000.00	50,350.00	-	100,000.00	150,000.00	200,000.00
Social Relief	Disaster Awareness	419,200.00	-	- 300,000.00	119,200.00	437,644.80	457,338.82
		<b>2,719,200.00</b>	<b>1,024,221.01</b>	<b>- 500,000.00</b>	<b>2,219,200.00</b>	<b>2,884,444.80</b>	<b>3,057,494.82</b>
		<b>3,343,942.32</b>	<b>1,358,996.96</b>	<b>- 465,000.00</b>	<b>2,878,942.32</b>	<b>3,549,170.63</b>	<b>3,765,427.82</b>

Item	Old description	Final Annual Expenditure Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjustment	Adjusted Budget as at 28/02/2023	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
<b>Waste Management</b>							
Catering Services	Environmental awareness Ca	65,000.00	67,200.00	100,000.00	165,000.00	68,000.00	71,060.00
Maintenance of Unspecifi	Fencing of Cemeteries	800,000.00	956,504.00	656,504.00	1,456,504.00	1,150,000.00	1,201,750.00
		<b>865,000.00</b>	<b>1,023,704.00</b>	<b>756,504.00</b>	<b>1,621,504.00</b>	<b>1,218,000.00</b>	<b>1,272,810.00</b>



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

Item	Old description	Final Annual Expenditure Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjustment	Adjusted Budget as at 28/02/2023	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
<b>Corporate Services</b>							
Municipal Services	Telecommunications	1,089,920.00	785,831.78	500,000.00	1,589,920.00	1,137,876.48	1,189,080.92
Bursaries (Non-Employee)	Bursary Fund.	3,500,000.00	563,965.68	- 2,800,000.00	700,000.00	4,000,000.00	4,500,000.00
Road Transport	Travel and Accommodation	35,500.00	-	- 20,000.00	15,500.00	37,000.00	38,665.00
Air Transport	Travel & Accommodation	28,400.00	14,651.46	-	28,400.00	29,600.00	30,932.00
Food and Beverage (Serve	Travel & Accommodation	284,000.00	19,500.00	- 200,000.00	84,000.00	296,500.00	309,842.50
Car Rental	Travel & Accommodation	28,400.00	19,828.45	-	28,400.00	29,600.00	30,932.00
Own Transport	Travel & Accommodation	14,200.00	28,509.46	60,000.00	74,200.00	14,800.00	15,466.00
Accommodation	Travel & Accommodation	284,000.00	148,266.72	-	284,000.00	593,000.00	619,685.00
Bargaining Council	Bargaining Council	-	453.60	1,000.00	1,000.00	-	-
Unemployment Insurance	Council Contributn-Emp Uif	-	7,439.04	20,000.00	20,000.00	-	-
National	Training-Staff	1,650,000.00	1,357,941.01	500,000.00	2,150,000.00	700,000.00	800,000.00
Hire Charges	Development Of Ohs Standards	1,000,000.00	15,000.00	100,000.00	1,100,000.00	650,000.00	750,000.00
Cellular and Telephone	Cellphone Costs	-	38,890.32	80,000.00	80,000.00		
Staff Recruitment	Advertising	330,000.00	210,786.00	50,000.00	380,000.00	340,000.00	355,300.00
Professional Bodies, Mem	Administration Expenses	1,200,800.00	1,341,386.77	1,000,000.00	2,200,800.00	1,253,635.20	1,310,048.78
Accommodation	Travel & Accommodation	125,000.00	83,646.00	-	125,000.00	130,500.00	136,372.50
Own Transport	Travel & Accommodation	12,000.00	98,247.79	180,000.00	192,000.00	15,000.00	15,675.00
Car Rental	Travel & Accommodation	20,800.00	-	-	20,800.00	21,700.00	22,676.50
Air Transport	Travel & Accommodation	16,500.00	-	-	16,500.00	17,000.00	17,765.00
Food and Beverage (Serve	Travel & Accommodation	83,400.00	6,816.00	- 40,000.00	43,400.00	88,000.00	91,960.00
Acting and Post Related	Acting Allowance	-	4,618.11	30,000.00	30,000.00	-	-
Accommodation	Travel & Accommodation	62,500.00	70,554.00	50,000.00	112,500.00	65,300.00	68,238.50
Car Rental	Travel & Accommodation	10,400.00	1,560.00	-	10,400.00	10,900.00	11,390.50
Own Transport	Travel & Accommodation	5,200.00	41,370.12	68,000.00	73,200.00	5,400.00	5,643.00
Food and Beverage (Serve	Travel & Accommodation	31,300.00	4,776.00	-	31,300.00	32,800.00	34,276.00
Air Transport	Travel & Accommodation	10,400.00	7,039.70	9,600.00	20,000.00	10,900.00	11,390.50
Accommodation	Travel & Accommodation	55,000.00	103,452.00	100,000.00	155,000.00	58,000.00	60,610.00
Food and Beverage (Serve	Travel & Accommodation	18,000.00	1,890.00	-	18,000.00	20,000.00	20,900.00
Own Transport	Travel & Accommodation	12,500.00	57,882.65	70,000.00	82,500.00	13,000.00	13,585.00
Car Rental	Travel & Accommodation	10,000.00	-	-	10,000.00	12,000.00	12,540.00
Air Transport	Travel & Accommodation	5,200.00	-	-	5,200.00	5,500.00	5,747.50
Legal Advice and Litigat	Legal Costs and Development of By-Laws	1,775,405.77	1,788,700.60	1,600,000.00	3,375,405.77	1,909,215.00	1,995,129.68
Protective clothing	Protective clothing	1,000,000.00	55,840.00	-	1,000,000.00	800,000.00	900,000.00
Customer/Client Informat	Customer Care	500,000.00	310,305.00	- 100,000.00	400,000.00	522,000.00	547,056.00
Bursaries (Employees)	Bursaries (Employees)	300,000.00	-	-	300,000.00	500,000.00	700,000.00
		<b>13,498,825.77</b>	<b>7,189,148.26</b>	<b>1,258,600.00</b>	<b>14,757,425.77</b>	<b>13,319,226.68</b>	<b>14,620,907.88</b>



Makhuduthamaga Local Municipality – LIM473 2022/23 Annual Adjusted Budget and MTREF

Item	Old description	Final Annual Expenditure Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjust ment	Adjusted Budget as at 28/02/2023	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
<b>Roads and Bridges</b>							
Supplier Development	EPWP Expense	4,758,526.92	2,685,042.00	-	4,758,526.92	4,967,902.10	5,191,457.70
		<b>4,758,526.92</b>	<b>2,685,042.00</b>	<b>-</b>	<b>4,758,526.92</b>	<b>4,967,902.10</b>	<b>5,191,457.70</b>

Item	Old description	Final Annual Expenditure Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjustment	Adjusted Budget as at 28/02/2023	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
<b>Economic Development and Planning</b>							
Accommodation	Travel & Accomodation	76,221.04	102,936.74	120,000.00	196,221.04	79,574.77	83,155.63
Road Transport	Travel & Accomodation	21,777.44	-	- 21,777.44	-	22,735.65	23,758.75
Air Transport	Travel & Accomodation	10,888.72	8,269.20	20,000.00	30,888.72	11,367.82	11,879.38
Food and Beverage (Serve	Travel & Accomodation	32,666.16	6,912.00	-	32,666.16	34,103.47	35,638.13
Car Rental	Travel & Accomodation	21,777.44	21,815.66	50,000.00	71,777.44	22,735.65	23,758.75
Own Transport	Travel & Accomodation	32,666.16	110,903.24	200,000.00	232,666.16	34,103.47	35,638.13
Architectural	Building Standards	60,000.00	-	-	60,000.00	-	-
Land and Quantity Survey	Spatial Planning (Demarcation of sites)	1,300,000.00	-	-	1,300,000.00	1,500,000.00	-
Town Planner	Establishment and Formalisation of Jane Furse Township	1,500,000.00	-	-700,000.00	800,000.00	-	-
Valuer and Assessors	Process of Acquiring Land	200,000.00	-	-	200,000.00	700,000.00	-
Fire Engineering Studies	Fire Engineering Studies	500,000.00	-	450,000.00	950,000.00	-	-
		<b>3,755,996.96</b>	<b>250,836.84</b>	<b>118,222.56</b>	<b>3,874,219.52</b>	<b>2,404,620.83</b>	<b>213,828.76</b>

Item	Old description	Final Annual Expenditure Budget 2022/23	Year TD Expenditure as at 31/12/2022	Budget Adjustment	Adjusted Budget as at 28/02/2023	Final Annual Expenditure Budget 2023/24	Final Annual Expenditure Budget 2024/25
LED Strategic Plan	LED Strategic Plan	50,000.00	-	-	50,000.00	-	-
SMME Support	Smme Support	3,000,000.00	127,055.00	-	3,000,000.00	3,500,000.00	4,000,000.00
Capacity Building Workshops Conducted	Training	500,000.00	44,300.00	-	500,000.00	550,000.00	600,000.00
Business plan for Apel Cross Agricultural scheme developed	Planning	1,300,000.00	-	-300,000.00	1,000,000.00	-	-
Feasibility Study Conducted	Planning	800,000.00	60,000.00	-	800,000.00	-	-





## **2.9 Municipal Manager’s quality certificate**