



MAKHUDUTHAMAGA
LOCAL MUNICIPALITY

ADJUSTED BUDGET
OF
Makhuduthamaga Local Municipality

2024/25 - 2026/27

(February 2025)

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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		
A	Act	DOE	Department of Energy
	Programme		
IGF	Internally Generated Funds	CBR	Cash Backed Reserves
FY	Full Year	BTO	Budget and Treasury Office
SDM	Sekhukhune District Municipality		

1 Executive Summary.

1.1 Adjustments Budget Background

- Makhuduthamaga Local Municipality has prepared its annual adjusted budget for the 2024/25 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 2025/26 and 2026/27 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 adjustment budget will be necessary.
- The municipality has adjusted its 2024/25 total annual revenue budget from **R 559 761 000** to **R 543 866 000**. The total annual revenue budget is decreased by **R 15 895 000**.
- The municipality has Adjusted its total annual expenditure budget from **R 595 496 898** to **R 606 991 531** for the 2024/2025 financial year. The total annual expenditure budget is increased by **R 11 494 633** in this adjustment budget. The difference between the total adjusted revenue budget and the total adjusted expenditure budget is funded through the Cash backed reserve (VAT Recovery).
- The following budget adjustments were effected on the municipality's total annual revenue budget for the 2024/2025 financial year:

1.2 ADJUSTMENTS ON REVENUE BUDGET

1.2.1. Government transfers and subsidies

- The Government transfer and Subsidies is not adjusted. The repairs and maintenance of boreholes from (SDM) is adjusted from **R 20 000 000** to **R 22 435 000**.

1.2.2. Own revenue sources of revenue.

- The Property rates budget is adjusted from R 63 000 000 to R 43 000 000.
- The Agency services is adjusted from R 6 000 000 to R 6 500 000.
- The waste management is adjusted from R 340 000 to R 390 000.
- The Traffic fines is adjusted from R 800 000 to R 1 200 000.
- Other revenue is adjusted from R 530 000 to R 1 250 000.

1.3 ADJUSTMENTS ON EXPENDITURE BUDGET

1.3.1. Adjustment on operational Expense.

- The operational expenditure is adjusted from **R 439 807 898** to **R 480 101 035** to provide additional budget for repairs and maintenance of roads and bridges and other municipal assets.

1.3.2. Adjustment on capital Expenditure

- The annual capital expenditure is adjusted from **R 155 689 000** to **R 126 890 496** in this adjustment Budget.

Table 1 Consolidated Overview of the Adjusted Budget 2024/25 and MTREF:

Description	Approved Budget 2024/25	Actuals	Available/Outstand ing balance	Budget Adjustment	Adjusted Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27
Total Revenue	559,761,000.00	382,099,932.00	177,661,068.00	- 15,895,000.00	543,866,000.00	544,366,000.00	546,619,000.00
Total Operating Expenditure	439,807,898.26	254,574,445.18	185,226,907.32	40,293,136.67	480,101,034.93	441,389,525.55	438,053,827.28
Operating surplus/(Deficit)	119,953,101.74	127,525,486.82	- 7,565,839.32	24,398,136.67	63,764,965.07	102,976,474.45	108,565,172.72
Cash backed reserves (VAT recovery)	35,850,000.00	33,668,602.09	2,181,397.91	27,650,000.00	63,500,000.00	60,000,000.00	65,000,000.00
Surplus excluding capital expenditure	155,803,101.74	161,194,088.91	- 5,384,441.41	52,048,136.67	127,264,965.07	162,976,474.45	173,565,172.72
Infrastructure Assets:Roads and Bridges	134,358,000.00	67,077,943.16	67,280,056.84	- 28,807,004.07	105,550,995.93	141,307,000.00	153,110,000.00
Infrastructure Assets:Electricity	12,431,000.00	3,112,196.95	9,318,803.05	-	12,431,000.00	-	-
Other Assets:	8,900,000.00	3,806,957.12	5,093,042.88	8,500.00	8,908,500.00	1,987,400.00	2,076,833.00
Total Capital Expenditure	155,689,000.00	73,997,097.23	81,691,902.77	- 28,798,504.07	126,890,495.93	143,294,400.00	155,186,833.00
Total surplus/(Deficit)	114,101.74	87,196,991.68	76,307,461.36	23,249,632.60	374,469.14	19,682,074.45	18,378,339.72

Total revenue decreased by **R 15 895 000** to **R 543 866 000**. This reflects a 2.8% decrease as compared to the approved revenue budget. For the two outer years, total revenue will remain unchanged at **R 544 366 000** and **R 546 619 000** respectively, which shows a total revenue growth of **R 500 000** and **R 2 253 000** respectively. The total revenue includes the grants allocations from the national treasury.

Total operating expenditure budget for the 2024/25 financial year is adjusted to **R 480 101 035** and that translates into an operating budgeted surplus of **R 63 764 965**. The operating surplus for the two outer years is estimated to increase by **R 39 211 509** and **R 5 588 698** respectively in 2025/26 and 2026/27. These surpluses will be used to fund capital expenditure and to further ensure cash backing of reserves and funds.

The total adjusted capital budget decreased by **R 28 798 504** to **R 126,890,496** for the 2024/25 financial year. From the total annual capital budget for 2024/25, an amount of **R 72 858 000** is funded by MIG for roads and bridges and **R 12 431 000** by INEP. The rest of the capital projects and acquisitions of new assets are being funded by the equitable share grant.

The following table is a summary of the adjusted 2024/25 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) -												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	4	5	6	7	8	9	10		
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Waste Management	2	340	-	-	-	-	-	-	50	390	350	360
Sale of Goods and Rendering of Services		340	-	-	-	-	-	-	690	1,030	395	450
Agency services		6,000	-	-	-	-	-	-	500	6,500	6,200	6,300
Interest earned from Current and Non Current Assets		3,500	-	-	-	-	-	-	-	3,500	3,800	4,000
Rental from Fixed Assets		190	-	-	-	-	-	-	30	220	200	250
Non-Exchange Revenue												
Property rates	2	63,000	-	-	-	-	-	-	(20,000)	43,000	66,150	70,119
Fines, penalties and forfeits		800	-	-	-	-	-	-	400	1,200	900	1,000
Transfer and subsidies - Operational		387,302	-	-	-	-	-	-	2,435	389,737	361,764	348,801
Interest		13,000	-	-	-	-	-	-	-	13,000	15,000	18,000
Total Revenue (excluding capital transfers and contributions)		474,472	-	-	-	-	-	-	(15,895)	458,577	454,759	449,280
Transfers and subsidies - capital (monetary allocations)		85,289	-	-	-	-	-	-	-	85,289	89,607	97,339
Total Revenue (including capital transfers and contributions)		559,761	-	-	-	-	-	-	(15,895)	543,866	544,366	546,619

The total revenue for the municipality including capital transfers and subsidies after adjustments amount to **R 543 866 000** for 2024/25, **R 544 366 000** for 2025/26 and **R 546 619 000** for 2026/27.

The revenue from government grants forms a significant percentage of the total operating revenue for the municipality for the entire 2024/25 MTREF. This clearly indicates that our municipality is dependent on government grants which contribute 87% of the total annual revenue, 83% and 82% across 2024/25 MTREF.

Operating Expenditure Framework

As indicated in the original budget, the municipality's expenditure framework for the 2024/25 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 2024/25 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) -												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		145,638	-	-	-	-	-	-	(14,176)	131,461	152,462	159,415
Remuneration of councillors		30,217	-					-	(1,630)	28,587	31,876	33,518
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-
Debt impairment		10,000	-					-	9,000	19,000	10,460	10,931
Depreciation and amortisation		34,775	-					-	523	35,298	36,374	38,011
Contracted services		141,031	-	-	-	-	-	-	25,535	166,566	130,703	118,157
Operational costs		78,148	-					-	21,042	99,189	79,514	78,022
Total Expenditure		439,808	-	-	-	-	-	-	40,293	480,101	441,390	438,054

Adjustment on employee related costs

The adjusted budget for employee related costs decreased by R 14.2 million due to over budgeting in the annual original Budget. Employee related cost amounts to **27%** of the total operational expenditure.

Adjustment on Councilor allowances.

The adjusted budget for councilor allowances is decreased by R 1.6 million. The councilor allowances amount to **6 %** of the total operational expenditure.

Adjustment on Debt impairment

The adjusted budget for debt impairment increased by R 9 million for the 2024/25 financial year. Debt impairment amounts to **4%** of the total adjusted operational expenditure.

Adjustment on Depreciation

The adjusted budget for depreciation increased by R 523 thousand for the 2024/25 financial year. Depreciation amount to **7%** of the total adjusted operational expenditure.

Adjustment on Contracted services

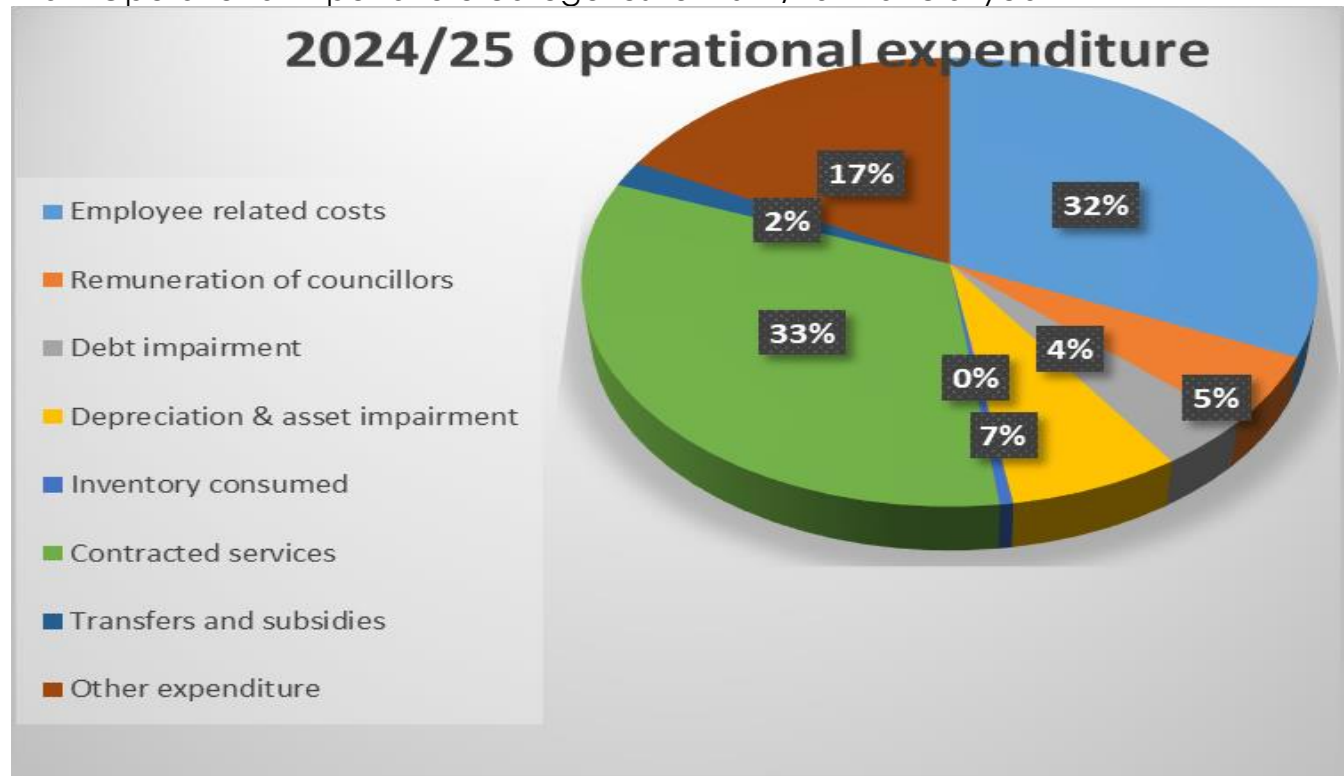
Contracted services comprises of the repair and maintenance of roads and bridges, repair and maintenance of other municipal assets, security services, cleaning services, operation of landfill site, VAT recovery and mSCOA financial system. The approved budget for this line item is adjusted by R 25.5 million to cover contracted services that were not adequately budgeted for during the original budget and to provide additional funds for repairs and maintenance of roads and bridges, particularly the internal streets destroyed during rainy season in various villages within the Makhuduthamaga municipality. Contracted services amount to **35%** of the total adjusted operational expenditure.

Adjustment on General expenses.

The approved budget for general expenses is adjusted by R 21 million to provide budget for items that were not adequately budgeted for during the original budget. General expenses amount to **21%** of the total adjusted operational expenditure.

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

Main Operational Expenditure categories for 2024/25 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 -												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
<i>Governance and administration</i>		7,900	-	-	-	-	-	-	172	8,072	1,987	2,077
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		7,900	-	-	-	-	-	-	172	8,072	1,987	2,077
<i>Community and public safety</i>		1,000	-	-	-	-	-	-	(164)	837	-	-
Public safety		1,000	-	-	-	-	-	-	(164)	837	-	-
<i>Economic and environmental services</i>		134,358	-	-	-	-	-	-	(28,807)	105,551	141,307	153,110
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		134,358	-	-	-	-	-	-	(28,807)	105,551	141,307	153,110
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		12,431	-	-	-	-	-	-	-	12,431	-	-
Energy sources		12,431	-	-	-	-	-	-	-	12,431	-	-
Total Capital Expenditure - Functional	3	155,689	-	-	-	-	-	-	(28,799)	126,890	143,294	155,187
Funded by:												
National Government		155,689	-	-	-	-	-	-	(28,799)	126,890	143,294	155,187
Transfers recognised - capital	4	155,689	-	-	-	-	-	-	(28,799)	126,890	143,294	155,187
Total Capital Funding		155,689	-	-	-	-	-	-	(28,799)	126,890	143,294	155,187

For the 2024/25 financial year, an amount of **R 126 890 496** was adjusted for the capital expenditure to be funded by MIG grant, INEP and equitable share. For 2025/26 and 2026/27 the budget has been appropriated at **R 143 294 400** and **R 155 186 833** respectively. The approved capital budget for 2024/25 decreased by **R 28 798 504** in this adjustment budget.

Road transport vote is appropriated the highest allocation of **R 105.5 million** for 2024/25 adjustment budget which equates to 83% of the total capital budget, followed by Energy source at **R 12.4 million** which is 9.7% of the total capital adjusted Budget, followed by Finance and administration at **R 8 million** which is 6.4% and Public safety at **R 837 thousand** which is 1% of the total capital adjusted Budget.

No multi-year shifting of funds was carried out in relation to the capital expenditure budget for the 2024/25 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 2024/25 MTREF.

1.3.1 Table 5 MBRR B1 – Annual Budget Summary

LIM473 Makhuduthamaga - Table B1 Adjustments Budget Summary -

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	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	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	63,000	–	–	–	–	–	–	(20,000)	43,000	66,150	70,119
Service charges	340	–	–	–	–	–	–	50	390	350	360
Investment revenue	3,500	–	–	–	–	–	–	–	3,500	3,800	4,000
Transfers recognised - operational	387,302	–	–	–	–	–	–	2,435	389,737	361,764	348,801
Other own revenue	20,330	–	–	–	–	–	–	1,620	21,950	22,695	26,000
Total Revenue (excluding capital transfers and contributions)	474,472	–	–	–	–	–	–	(15,895)	458,577	454,759	449,280
Employee costs	145,638	–	–	–	–	–	–	–	145,638	152,462	159,415
Remuneration of councillors	30,217	–	–	–	–	–	–	–	30,217	31,876	33,518
Depreciation & asset impairment	44,775	–	–	–	–	–	–	9,523	54,298	46,834	48,942
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	219,179	–	–	–	–	–	–	30,770	249,949	210,218	196,180
Total Expenditure	439,808	–	–	–	–	–	–	40,293	480,101	441,390	438,054
Surplus/(Deficit)	34,664	–	–	–	–	–	–	(56,188)	(21,524)	13,369	11,226
Transfers and subsidies - capital (monetary allocations)	85,289	–	–	–	–	–	–	–	85,289	89,607	97,339
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	119,953	–	–	–	–	–	–	–	119,953	102,976	108,565
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	119,953	–	–	–	–	–	–	–	119,953	102,976	108,565
Capital expenditure & funds sources											
Capital expenditure	236,116	204,473	–	–	–	–	20,947	20,947	225,420	45,191	(104,857)
Transfers recognised - capital	93,912	91,212	–	–	–	–	16,497	16,497	107,709	27,040	(76,857)
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	142,204	113,261	–	–	–	–	4,450	4,450	117,710	18,152	(28,000)
Total sources of capital funds	236,116	204,473	–	–	–	–	20,947	20,947	225,420	45,191	(104,857)
Financial position											
Total current assets	87,964	84,828	–	–	–	–	(900)	(900)	83,928	394,663	562,376
Total non current assets	751,692	789,047	–	–	–	–	20,947	20,947	809,994	555,414	480,425
Total current liabilities	109,117	104,063	–	–	–	–	–	–	104,063	53,586	106,527
Total non current liabilities	83,424	83,424	–	–	–	–	–	–	83,424	18,249	83,424
Community wealth/Equity	727,536	678,392	–	–	–	–	–	–	678,392	668,547	767,111
Cash flows											
Net cash from (used) operating	228,923	198,726	–	–	–	–	24,187	24,187	222,913	352,916	351,268
Net cash from (used) investing	(271,533)	(235,144)	–	–	–	–	(24,089)	(24,089)	(259,233)	(51,970)	120,586
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	58,396	64,590	–	–	–	–	98	98	64,688	359,342	548,299
Cash backing/surplus reconciliation											
Cash and investments available	62,421	68,015	–	–	–	–	98	98	68,112	362,655	551,724
Application of cash and investments	35,555	46,669	–	–	–	–	(17,471)	(17,471)	29,198	31,928	36,975
Balance - surplus (shortfall)	26,866	21,346	–	–	–	–	17,569	17,569	38,914	330,727	514,749
Asset Management											
Asset register summary (WDV)	751,692	789,047	–	–	–	–	20,947	20,947	809,994	555,414	480,425
Depreciation	31,160	33,150	–	–	–	–	–	–	33,150	32,687	34,223
Renewal and Upgrading of Existing Assets	14,400	16,706	–	–	–	–	–	–	16,706	–	–
Repairs and Maintenance	16,007	24,746	–	–	–	–	–	–	24,746	400	419
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

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 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		537,261	-	-	-	-	-	(18,830)	(18,830)	518,431	541,766	543,969
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		537,261	-	-	-	-	-	(18,830)	(18,830)	518,431	541,766	543,969
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,500	-	-	-	-	-	500	500	3,000	2,600	2,650
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		2,500	-	-	-	-	-	500	500	3,000	2,600	2,650
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20,000	-	-	-	-	-	2,435	2,435	22,435	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		20,000	-	-	-	-	-	2,435	2,435	22,435	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	559,761	-	-	-	-	-	(15,895)	(15,895)	543,866	544,366	546,619
Expenditure - Functional												
<i>Governance and administration</i>		258,010	-	-	-	-	-	21,327	21,327	279,337	266,381	278,338
Executive and council		73,503	-	-	-	-	-	(2,197)	(2,197)	71,306	77,256	80,687
Finance and administration		179,516	-	-	-	-	-	23,443	23,443	202,960	183,905	192,195
Internal audit		4,991	-	-	-	-	-	80	80	5,071	5,221	5,456
<i>Community and public safety</i>		43,582	-	-	-	-	-	1,213	1,213	44,794	41,952	43,845
Community and social services		37,042	-	-	-	-	-	(149)	(149)	36,892	38,246	39,967
Sport and recreation		1,200	-	-	-	-	-	85	85	1,285	1,255	1,312
Public safety		2,340	-	-	-	-	-	277	277	2,617	356	372
Housing		3,000	-	-	-	-	-	1,000	1,000	4,000	2,096	2,195
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		83,354	-	-	-	-	-	16,504	16,504	99,858	99,978	92,072
Planning and development		29,151	-	-	-	-	-	(7,561)	(7,561)	21,590	31,503	27,871
Road transport		53,403	-	-	-	-	-	22,105	22,105	75,509	67,639	63,327
Environmental protection		800	-	-	-	-	-	1,959	1,959	2,759	837	874
<i>Trading services</i>		54,861	-	-	-	-	-	1,251	1,251	56,112	33,078	23,800
Energy sources		4,481	-	-	-	-	-	1,871	1,871	6,352	5,190	5,381
Water management		20,000	-	-	-	-	-	2,435	2,435	22,435	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		30,380	-	-	-	-	-	(3,055)	(3,055)	27,324	27,888	18,419
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	439,807	-	-	-	-	-	40,294	40,294	480,101	441,390	438,054
Surplus/ (Deficit) for the year		119,954	-	-	-	-	-	(56,189)	(56,189)	63,765	102,976	108,565

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 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		537,261	-	-	-	-	-	(18,862)	(18,862)	518,399	541,766	543,969
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		2,500	-	-	-	-	-	500	500	3,000	2,600	2,650
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water Management		20,000	-	-	-	-	-	2,435	2,435	22,435	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	559,761	-	-	-	-	-	(15,927)	(15,927)	543,834	544,366	546,619
Expenditure by Vote	1											
Vote 1 - Executive & Council		73,503	-	-	-	-	-	(2,197)	(2,197)	71,306	77,256	80,687
Vote 2 - Finance & Administration		140,164	-	-	-	-	-	23,843	23,843	164,007	145,929	152,511
Vote 3 - Finance & Administration 2		39,353	-	-	-	-	-	(400)	(400)	38,953	37,975	39,684
Vote 4 - Community and Social Services		36,242	-	-	-	-	-	(160)	(160)	36,082	37,409	39,092
Vote 5 - Planning and Development		29,151	-	-	-	-	-	(7,561)	(7,561)	21,590	31,503	27,871
Vote 6 - Internal Audit		4,991	-	-	-	-	-	80	80	5,071	5,221	5,456
Vote 7 - Energy Sources		4,481	-	-	-	-	-	1,871	1,871	6,352	5,190	5,381
Vote 8 - Road Transport		53,403	-	-	-	-	-	22,105	22,105	75,509	67,639	63,327
Vote 9 - Public Safety		2,340	-	-	-	-	-	277	277	2,617	356	372
Vote 10 - Waste Management		31,180	-	-	-	-	-	(1,096)	(1,096)	30,084	28,724	19,293
Vote 11 - Sports & Recreation		2,000	-	-	-	-	-	95	95	2,095	2,092	2,186
Vote 12 - Water Management		20,000	-	-	-	-	-	2,435	2,435	22,435	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		3,000	-	-	-	-	-	1,000	1,000	4,000	2,096	2,195
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	439,807	-	-	-	-	-	40,294	40,294	480,101	441,390	438,054
Surplus/ (Deficit) for the year	2	119,954	-	-	-	-	-	(56,221)	(56,221)	63,733	102,976	108,565

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

LIM473 Makhuduthamaga - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -											Budget Year +1	
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	340	-	-	-	-	-	-	50	390	350	360
Sale of Goods and Rendering of Services		340	-	-	-	-	-	-	690	1,030	395	450
Agency services		6,000	-	-	-	-	-	-	500	6,500	6,200	6,300
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		3,500	-	-	-	-	-	-	-	3,500	3,800	4,000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		190	-	-	-	-	-	-	30	220	200	250
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue												
Property rates	2	63,000	-	-	-	-	-	-	(20,000)	43,000	66,150	70,119
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		800	-	-	-	-	-	-	400	1,200	900	1,000
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		387,302	-	-	-	-	-	-	2,435	389,737	361,764	348,801
Interest		13,000	-	-	-	-	-	-	-	13,000	15,000	18,000
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		474,472	-	-	-	-	-	-	(15,895)	458,577	454,759	449,280
Expenditure By Type												
Employee related costs		145,638	-	-	-	-	-	-	(14,176)	131,461	152,462	159,415
Remuneration of councillors		30,217	-	-	-	-	-	-	(1,630)	28,587	31,876	33,518
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-
Debt impairment		10,000	-	-	-	-	-	-	9,000	19,000	10,460	10,931
Depreciation and amortisation		34,775	-	-	-	-	-	-	523	35,298	36,374	38,011
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		141,031	-	-	-	-	-	-	25,535	166,566	130,703	118,157
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		78,148	-	-	-	-	-	-	21,042	99,189	79,514	78,022
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		439,808	-	-	-	-	-	-	40,293	480,101	441,390	438,054
Surplus/(Deficit)		34,664	-	-	-	-	-	-	(56,188)	(21,524)	13,369	11,226
Transfers and subsidies - capital (monetary allocations)		85,289	-	-	-	-	-	-	-	85,289	89,607	97,339
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		119,953	-	-	-	-	-	-	(56,188)	63,765	102,976	108,565
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		119,953	-	-	-	-	-	-	(56,188)	63,765	102,976	108,565
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		119,953	-	-	-	-	-	-	(56,188)	63,765	102,976	108,565
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	119,953	-	-	-	-	-	-	(56,188)	63,765	102,976	108,565

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 -												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
<i>Governance and administration</i>		7,900	-	-	-	-	-	-	172	8,072	1,987	2,077
Executive and council		-	-					-	-	-	-	-
Finance and administration		7,900	-					-	172	8,072	1,987	2,077
<i>Community and public safety</i>		1,000	-	-	-	-	-	-	(164)	837	-	-
Public safety		1,000	-					-	(164)	837	-	-
<i>Economic and environmental services</i>		134,358	-	-	-	-	-	-	(28,807)	105,551	141,307	153,110
Planning and development		-	-					-	-	-	-	-
Road transport		134,358	-					-	(28,807)	105,551	141,307	153,110
Environmental protection		-	-					-	-	-	-	-
<i>Trading services</i>		12,431	-	-	-	-	-	-	-	12,431	-	-
Energy sources		12,431	-					-	-	12,431	-	-
Total Capital Expenditure - Functional	3	155,689	-	-	-	-	-	-	(28,799)	126,890	143,294	155,187
Funded by:												
National Government		155,689	-	-	-	-	-	-	(28,799)	126,890	143,294	155,187
Transfers recognised - capital	4	155,689	-	-	-	-	-	-	(28,799)	126,890	143,294	155,187
Total Capital Funding		155,689	-	-	-	-	-	-	(28,799)	126,890	143,294	155,187

1.3.6 Table 10 MBRR B6 – Budgeted Financial Position

LIM473 Makhuduthamaga - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		30,199	-					(8,420)	(8,420)	21,779	27,471	19,971
Trade and other receivables from exchange transactions	1	2,779	-	-	-	-	-	12	12	2,791	2,832	2,974
Receivables from non-exchange transactions	1	56,688	-	-	-	-	-	(13,207)	(13,207)	43,481	47,021	51,675
Current portion of non-current receivables	2	-	-					-	-	-	-	-
Inventory		2,328	-	-	-	-	-	(460)	(460)	1,868	1,963	2,032
VAT		41,800	-					1,602	1,602	43,402	16,791	13,089
Other current assets		-	-					-	-	-	-	-
Total current assets		133,795	-	-	-	-	-	(20,473)	(20,473)	113,321	96,079	89,740
Non current assets												
Investments		-	-					-	-	-	-	-
Investment property		514	-					-	-	514	539	566
Property, plant and equipment	3	544,039	-	-	-	-	-	(29,210)	(29,210)	514,830	564,401	597,997
Biological assets		-	-					-	-	-	-	-
Living and non-living resources		-	-					-	-	-	-	-
Heritage assets		-	-					-	-	-	-	-
Intangible assets		-	-					(510)	(510)	(510)	-	-
Trade and other receivables from exchange transactions		-	-					-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-					-	-	-	-	-
Other non-current assets		-	-					-	-	-	-	-
Total non current assets		544,553	-	-	-	-	-	(29,720)	(29,720)	514,833	564,940	598,563
TOTAL ASSETS		678,348	-	-	-	-	-	(50,193)	(50,193)	628,155	661,019	688,303
LIABILITIES												
Current liabilities												
Bank overdraft		-	-					-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-					-	-	-	-	-
Trade and other payables from exchange transactions		46,269	-	-	-	-	-	(786)	(786)	45,483	49,842	49,677
Trade and other payables from non-exchange transactions		1,871	-	-	-	-	-	1,500	1,500	3,371	1,458	1,524
Provisions		813	-					-	-	813	854	896
VAT		1,031	-					191	191	1,221	1,072	1,104
Other current liabilities		-	-					-	-	-	-	-
Total current liabilities		49,984	-	-	-	-	-	905	905	50,889	53,225	53,201
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	11,797	-	-	-	-	-	-	-	11,797	12,387	13,007
Long term portion of trade payables		-	-					-	-	-	-	-
Other non-current liabilities		-	-					-	-	-	-	-
Total non current liabilities		11,797	-	-	-	-	-	-	-	11,797	12,387	13,007
TOTAL LIABILITIES		61,781	-	-	-	-	-	905	905	62,686	65,613	66,207
NET ASSETS	2	616,567	-	-	-	-	-	(51,098)	(51,098)	565,469	595,407	622,095
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		616,267	-	-	-	-	-	(51,158)	(51,158)	565,109	595,501	622,173
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-					-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		616,267	-	-	-	-	-	(51,158)	(51,158)	565,109	595,501	622,173

1.3.7 Table 11 MBRR B7 – Budgeted Cash Flows

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		49,770	-					(15,827)	(15,827)	33,943	66,150	70,119
Service charges		309	-					45	45	354	403	414
Other revenue		44,160	-					1,803	1,803	45,963	68,714	74,050
Transfers and Subsidies - Operational	1	403,233	-					2,579	2,579	405,812	378,664	367,028
Transfers and Subsidies - Capital	1	69,358	-					(142)	(142)	69,216	72,707	79,112
Interest		3,500	-					-	-	3,500	3,800	4,000
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(418,515)	-					(29,596)	(29,596)	(448,111)	(409,975)	(404,039)
Finance charges		-	-					-	-	-	-	-
Transfers and Subsidies	1	(3,080)	-					(1,540)	(1,540)	(4,620)	(3,222)	(3,367)
NET CASH FROM/(USED) OPERATING ACTIVITIES		148,734	-	-	-	-	-	(42,677)	(42,677)	106,057	177,241	187,317
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-					-	-	-	-	-
Decrease (increase) in non-current receivables		-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
Payments												
Capital assets		(179,042)	-					33,118	33,118	(145,924)	(179,969)	(194,941)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(179,042)	-	-	-	-	-	33,118	33,118	(145,924)	(179,969)	(194,941)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
Payments												
Repayment of borrowing		-	-					-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(30,308)	-	-	-	-	-	(9,559)	(9,559)	(39,867)	(2,728)	(7,623)
Cash/cash equivalents at the year begin:	2	60,508	-					1,139	1,139	61,646	30,199	27,594
Cash/cash equivalents at the year end:	2	30,199	-					(8,420)	(8,420)	21,779	27,471	19,971

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

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	30,199	-	-	-	-	-	(8,420)	(8,420)	21,779	27,471	19,971
Other current investments > 90 days		56,688	-	-	-	-	-	(13,207)	(13,207)	43,481	47,021	51,675
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		86,888	-	-	-	-	-	(21,627)	(21,627)	65,260	74,493	71,646
Applications of cash and investments												
Unspent conditional transfers		71	-	-	-	-	-	-	-	71	75	79
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	(20,863)	-					9,286	9,286	(11,577)	(25,932)	(32,432)
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and investments:		(20,791)	-	-	-	-	-	9,286	9,286	(11,506)	(25,857)	(32,353)
Surplus(shortfall)		107,679	-	-	-	-	-	(30,913)	(30,913)	76,766	100,350	103,999

1.3.9 Table 13 MBRR table B9 – Asset Management

LIM473 Makhuduthamaga - Table B9 Asset Management -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	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		
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	18,700	-	-	-	-	-	298	298	18,998	1,987	2,077
Computer Equipment		1,900	-	-	-	-	-	500	500	2,400	1,987	2,077
Furniture and Office Equipment		1,000	-	-	-	-	-	1,272	1,272	2,272	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		15,800	-	-	-	-	-	(1,474)	(1,474)	14,326	-	-
<u>Total Capital Expenditure to be adjusted</u>	4	18,700	-	-	-	-	-	298	298	18,998	1,987	2,077
Computer Equipment		1,900	-	-	-	-	-	500	500	2,400	1,987	2,077
Furniture and Office Equipment		1,000	-	-	-	-	-	1,272	1,272	2,272	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		15,800	-	-	-	-	-	(1,474)	(1,474)	14,326	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	18,700	-	-	-	-	-	298	298	18,998	1,987	2,077
ASSET REGISTER SUMMARY - PPE (WDV)												
	5	270,929	-	-	-	-	-	(29,469)	(29,469)	241,460	277,541	296,670
Roads Infrastructure		123,058	-					(28,096)	(28,096)	94,962	135,307	131,248
Storm water Infrastructure		-	-					-	-	-	-	-
Electrical Infrastructure		12,431	-					-	-	12,431	13,200	29,189
Infrastructure		135,489	-	-	-	-	-	(28,096)	(28,096)	107,393	148,507	160,437
Community Assets		1,500	-					(1,000)	(1,000)	500	6,000	7,000
Heritage Assets		-	-					-	-	-	-	-
Investment properties		514	-					-	-	514	539	566
Other Assets		84,473	-					(362)	(362)	84,111	88,710	93,164
Biological or Cultivated Assets		-	-					-	-	-	-	-
Intangible Assets		-	-					(510)	(510)	(510)	-	-
Computer Equipment		13,059	-					670	670	13,729	13,718	14,413
Furniture and Office Equipment		2,831	-					70	70	2,901	2,976	3,129
Machinery and Equipment		16,800	-					(202)	(202)	16,598	-	-
Transport Assets		14,998	-					(38)	(38)	14,960	15,762	16,568
Land		1,265	-					-	-	1,265	1,328	1,395
Zoo's, Marine and Non-biological Animals		-	-					-	-	-	-	-
Living Resources		-	-					-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	270,929	-	-	-	-	-	(29,469)	(29,469)	241,460	277,541	296,670
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment	3	11,274	-	-	-	-	-	712	712	11,986	11,793	12,323
Repairs and Maintenance by asset class		39,555	-	-	-	-	-	24,410	24,410	63,965	44,225	38,237
Roads Infrastructure		20,000	-	-	-	-	-	15,000	15,000	35,000	28,000	21,276
Infrastructure		20,000	-	-	-	-	-	15,000	15,000	35,000	28,000	21,276
Operational Buildings		3,000	-	-	-	-	-	1,000	1,000	4,000	2,096	2,195
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		3,000	-	-	-	-	-	1,000	1,000	4,000	2,096	2,195
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		12,555	-	-	-	-	-	400	400	12,955	9,945	10,393
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		4,000	-	-	-	-	-	8,010	8,010	12,010	4,184	4,372
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		50,830	-	-	-	-	-	25,122	25,122	75,952	56,018	50,560
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%							0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn"		0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE		14.6%	0.0%							26.5%	15.9%	12.9%
Renewal and upgrading and R&M as a % of PPE		14.6%	0.0%							26.5%	15.9%	12.9%

1.3.10 Table 14 MBRR table B10 – Basic Service Delivery Measurement

LIM473 Makhuduthamaga - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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		
<u>Household service targets</u>	1											
<u>Households receiving Free Basic Service</u>	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		1,500	-	-	-	-	-	(500)	(500)	1,000	1,569	1,640
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
<u>Informal Settlements</u>												
Total revenue cost of subsidised services provided		1,500	-	-	-	-	-	(500)	(500)	1,000	1,569	1,640

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

The municipality experience differences in amounts between the data string and B-schedule during verification by Limpopo Provincial Treasury. The B-schedule pulled different figures which are not aligned to data strings

- Table B6-Financial position- Receivables from non-exchange transactions
- Table B7 –Financial position- Payments suppliers and Employees
- Table B8-ResRecon- other current Investment>90 days, unspent conditional transfer, statutory requirements , other working capital requirements and other provisions

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

2 PART 2 – SUPPORTING DOCUMENTS

2.1 Adjustments to budget assumptions.

2.1.1. Internal factors

- To ensure credibility of the budget and to avoid cash flow problems the total expenditure budget together with the total cash outflow has been adjusted accordingly to be within the municipality's available cash and realistically collectable budgeted revenue. The municipality has achieved a remarkable collection on the following source of income during the current financial year:
- Property rates
- Interest on Bank Account
- 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 2024/25 MTREF:
 - National Government macro-economic targets;
 - The general inflationary outlook and the impact on municipality's residents and businesses
 - The impact of municipal cost drivers;
 - The increase in prices for electricity and water; and
 - The decrease in the employee related cost.
- No adjustment has been done to other assumptions as per the original budget.

2.1.3. Interest rates for borrowing and investment of funds.

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

2.2 Adjustments to budget funding

- The Municipality budget is funded

2.2.1 Medium-term outlook: operating revenue and expenditure

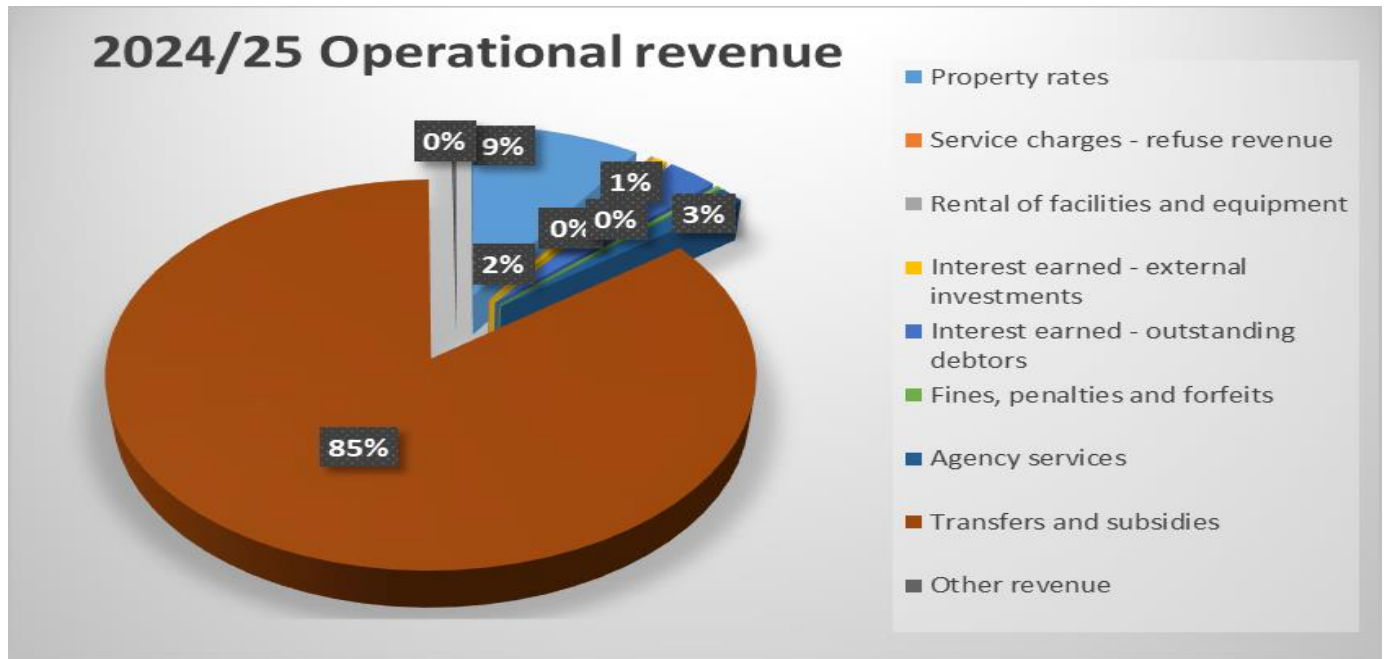
The following table is a breakdown of the adjusted operating revenue over the medium-term:

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

Description	Ref	Budget Year 2024/25										Budget Year +1 2025/26	Budget Year +2 2026/27
		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	Adjusted Budget
		3	4	5	6	7	8	9	10				
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Exchange Revenue													
Service charges - Waste Management	2	340	-	-	-	-	-	-	50	390	350	360	
Sale of Goods and Rendering of Services		340	-	-	-	-	-	-	690	1,030	395	450	
Agency services		6,000	-	-	-	-	-	-	500	6,500	6,200	6,300	
Interest earned from Current and Non Current Assets		3,500	-	-	-	-	-	-	-	3,500	3,800	4,000	
Rental from Fixed Assets		190	-	-	-	-	-	-	30	220	200	250	
Non-Exchange Revenue													
Property rates	2	63,000	-	-	-	-	-	-	(20,000)	43,000	66,150	70,119	
Fines, penalties and forfeits		800	-	-	-	-	-	-	400	1,200	900	1,000	
Transfer and subsidies - Operational		387,302	-	-	-	-	-	-	2,435	389,737	361,764	348,801	
Interest		13,000	-	-	-	-	-	-	-	13,000	15,000	18,000	
Total Revenue (excluding capital transfers and contributions)		474,472	-	-	-	-	-	-	(15,895)	458,577	454,759	449,280	
Transfers and subsidies - capital (monetary allocations)		85,289	-	-	-	-	-	-	-	85,289	89,607	97,339	
Total Revenue (including capital transfers and contributions)		559,761	-	-	-	-	-	-	(15,895)	543,866	544,366	546,619	

Description	Ref	Budget Year 2024/25										Budget Year +1 2025/26	Budget Year +2 2026/27
		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	Adjusted Budget
		3	4	5	6	7	8	9	10				
R thousands	1	A	A1	B	C	D	E	F	G	H			
Expenditure By Type													
Employee related costs		145,638	-	-	-	-	-	-	(14,176)	131,461	152,462	159,415	
Remuneration of councillors		30,217	-	-	-	-	-	-	(1,630)	28,587	31,876	33,518	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	
Debt impairment		10,000	-	-	-	-	-	-	9,000	19,000	10,460	10,931	
Depreciation and amortisation		34,775	-	-	-	-	-	-	523	35,298	36,374	38,011	
Contracted services		141,031	-	-	-	-	-	-	25,535	166,566	130,703	118,157	
Operational costs		78,148	-	-	-	-	-	-	21,042	99,189	79,514	78,022	
Total Expenditure		439,808	-	-	-	-	-	-	40,293	480,101	441,390	438,054	

The following chart is a breakdown of the operational revenue per main category for the 2024/25 financial year as adjusted.



The municipality's adjusted budget for 2024/2025 MTREF is funded mainly by the government grants at 85% and the remaining percentage is funded by the own sources of revenue and the cash backed reserves (VAT Recovery) to an amount of **R 132 340 000** backed up by the VAT refunds as at 31st January 2025. The following table summarizes the cash funding of the 2024/25 MTREF adjusted budget:

Details	2024/25	2025/26	2026/27
Total budgeted expenditure	606,991,530.86	584,683,925.55	593,240,660.28
less non-cash items	(54,297,578.20)	(46,834,208.80)	(48,941,748.20)
Total net expenditure	552,693,952.66	537,849,716.75	544,298,912.09
Realistic/collectable revenue sources			
Details	2024/25	2025/26	2026/27
government grants	475,026,000.00	451,371,000.00	446,140,000.00
Property rates	43,000,000.00	66,150,000.00	70,119,000.00
Other revenue	89,340,000.00	89,340,000.00	89,340,000.00
	607,366,000.00	606,861,000.00	605,599,000.00

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 guides 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 2024/25 MTREF for Property rates remain unadjusted and can be shown as follows:

Table 16 Approved tariff reduction over the medium-term

Revenue Category	Approved Tariffs 2021/22	Approved Tariffs 2022/23	Approved Tariffs 2023/24	Approved Tariffs 2024/25
Business Property	0.16	0.16	0.16	0.16
Government Property	0.16	0.16	0.15	0.15
Agricultural Property	0.16	0.16	0.14	0.14

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

2.2.2. Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2024/24 medium-term capital programme:

Table 17 Sources of capital revenue over the MTREF



Makhuduthamaga Local Municipality – LIM473 2024/25 Adjusted Budget and MTREF

LIM473 Makhuduthamaga - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Funded by:												
National Government		85,289	-					-	-	85,289	89,607	97,339
Provincial Government		-	-					-	-	-	-	-
Transfers recognised - capital	4	41,601	-	-	-	-	-	-	-	41,601	53,687	57,848
Borrowing		-	-					-	-	-	-	-
Internally generated funds		41,601	-					-	-	41,601	53,687	57,848
Total Capital Funding		126,890	-	-	-	-	-	-	-	126,890	143,294	155,187

The total adjusted capital budget of **R 126.9 million** is funded by government grants in a form of MIG **R 72.9 million** and INEP of **R 12.4** and Internally generated funds (Equitable share) **R 41.6 million** for the 2024/25 financial year.

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

2.2.3. Cash Flow Management

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

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



Table 18 MBRR Table B7 – Adjusted Budget cash flow statement

LIM473 Makhuduthamaga - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		49,770	–					(15,827)	(15,827)	33,943	66,150	70,119
Service charges		309	–					45	45	354	403	414
Other revenue		44,160	–					1,803	1,803	45,963	68,714	74,050
Transfers and Subsidies - Operational	1	403,233	–					2,579	2,579	405,812	378,664	367,028
Transfers and Subsidies - Capital	1	69,358	–					(142)	(142)	69,216	72,707	79,112
Interest		3,500	–					–	–	3,500	3,800	4,000
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(418,515)	–					(29,596)	(29,596)	(448,111)	(409,975)	(404,039)
Finance charges		–	–					–	–	–	–	–
Transfers and Subsidies	1	(3,080)	–					(1,540)	(1,540)	(4,620)	(3,222)	(3,367)
NET CASH FROM/(USED) OPERATING ACTIVITIES		148,734	–	–	–	–	–	(42,677)	(42,677)	106,057	177,241	187,317
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–					–	–	–	–	–
Decrease (increase) in non-current receivables		–	–					–	–	–	–	–
Decrease (increase) in non-current investments		–	–					–	–	–	–	–
Payments												
Capital assets		(179,042)	–					33,118	33,118	(145,924)	(179,969)	(194,941)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(179,042)	–	–	–	–	–	33,118	33,118	(145,924)	(179,969)	(194,941)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–					–	–	–	–	–
Borrowing long term/refinancing		–	–					–	–	–	–	–
Increase (decrease) in consumer deposits		–	–					–	–	–	–	–
Payments												
Repayment of borrowing		–	–					–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(30,308)	–	–	–	–	–	(9,559)	(9,559)	(39,867)	(2,728)	(7,623)
Cash/cash equivalents at the year begin:	2	60,508	–					1,139	1,139	61,646	30,199	27,594
Cash/cash equivalents at the year end:	2	30,199	–	–	–	–	–	(8,420)	(8,420)	21,779	27,471	19,971



Makhuduthamaga Local Municipality – LIM473 2024/25 Adjusted Budget and MTREF

The above table shows a **R 39.9 million** net decrease in cash held for the 2024/25 financial year and is boosted by the **R 60.5 million** positive opening balance of the municipality's bank account, the municipality's cash flow position improves over the 2024/25 MTREF with a decreasing net increases in the cash flow.

Property Rates

- The municipality has managed to collect **R 21.4 million** from government departments and local businesses by 31st January 2025. The municipality has also considered the customers who pay their accounts on a monthly basis in its calculation for the budgeted cash flow from this source of revenue.

Other Revenue

- Other revenue sources include the rental of facilities, traffic fines, VAT refunds and agency income. The municipality has managed to collect **R 7.3 million** from this sources of cash flow combined by 31st January 2025, 18.6% of the cash collected under the other revenue was from the agency services for licenses and permits, traffic fines, rental , interest on bank account, waste management, 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

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 -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	30,199	-	-	-	-	-	(8,420)	(8,420)	21,779	27,471	19,971
Other current investments > 90 days		56,688	-	-	-	-	-	(13,207)	(13,207)	43,481	47,021	51,675
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		86,888	-	-	-	-	-	(21,627)	(21,627)	65,260	74,493	71,646
Applications of cash and investments												
Unspent conditional transfers		71	-	-	-	-	-	-	-	71	75	79
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(20,863)	-					9,286	9,286	(11,577)	(25,932)	(32,432)
Other provisions												
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
Total Application of cash and investments:		(20,791)	-	-	-	-	-	9,286	9,286	(11,506)	(25,857)	(32,353)
Surplus(shortfall)		107,679	-	-	-	-	-	(30,913)	(30,913)	76,766	100,350	103,999

The municipality is planning to spend on all the conditional grants received during the 2024/25 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 2024/25 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 -

Description			2021/22			2022/23			2023/24			Medium Term Revenue and Expenditure Framework					
R thousands	Ref	MFMA section	Audited Outcome			Audited Outcome			Audited Outcome			Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2025/26	Budget Year +2 2026/27	
Funding measures																	
Cash/cash equivalents at the year end - R'000	1	18(1)b									30,199	–	21,779	27,471	19,971		
Cash + investments at the yr end less applications - R'000	2	18(1)b									107,679	–	76,766	100,350	103,999		
Cash year end/monthly employee/supplier payments	3	18(1)b									–	–	–	–	–		
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)									119,953	–	–	–	–		
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)									0.0%	0.0%	0.0%	35.2%	-0.3%		
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)		0.0%	0.0%		0.0%				112.9%	0.0%	123.3%	152.0%	150.2%		
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)									0.0%	0.0%	0.0%	0.0%	0.0%		
Capital payments % of capital expenditure	8	18(1)c;19									115.0%	0.0%	0.0%	0.0%	0.0%		
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c									0.0%	0.0%	0.0%	0.0%	0.0%		
Grants % of Govt. legislated/gazetted allocations	10	18(1)a									0.0%	0.0%	0.0%	0.0%	0.0%		
Current consumer debtors % change - incr(decr)	11	18(1)a												7.7%	1.7%		
Long term receivables % change - incr(decr)	12	18(1)a												9.6%	-0.3%		
R&M % of Property Plant & Equipment	13	20(1)(vi)									14.6%	0.0%	26.5%	15.9%	12.9%		
Asset renewal % of capital budget	14	20(1)(vi)									0.0%	0.0%	0.0%	0.0%	0.0%		

2.3 Adjustments to expenditure on allocations and grant programmes.

- ☐ The Municipality's transfers and grants for the 2024/25 financial year was not adjusted.

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 table indicates the adjustments done on employee related costs and councilor allowances.

Table 21: Adjustments to Councilors and staff benefits

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

Summary of remuneration	Ref	Budget Year 2024/25									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		16,135	–					(200)	(200)	15,935	-1.2%
Pension and UIF Contributions		3,069	–					(310)	(310)	2,759	-10.1%
Medical Aid Contributions		–	–					–	–	–	
Motor Vehicle Allowance		–	–					–	–	–	
Cellphone Allowance		3,581	–					(610)	(610)	2,971	
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		7,431	–					(510)	(510)	6,921	
Sub Total - Councillors		30,217	–			–		(1,630)	(1,630)	28,587	-5.4%
% increase			(0)							(0)	
Senior Managers of the Municipality											
Basic Salaries and Wages		4,186	–					(461)	(461)	3,725	-11.0%
Pension and UIF Contributions		513	–					(206)	(206)	307	-40.2%
Medical Aid Contributions		722	–					(210)	(210)	512	-29.1%
Overtime		–	–					–	–	–	
Performance Bonus		97	–					–	–	97	
Motor Vehicle Allowance		1,576	–					(250)	(250)	1,326	-15.9%
Cellphone Allowance		182	–					(14)	(14)	168	-7.7%
Housing Allowances		75	–					(7)	(7)	68	
Other benefits and allowances		2	–					(0)	(0)	1	
Payments in lieu of leave		186	–					(186)	(186)	–	
Long service awards		–	–					43	43	43	#DIV/0!
Sub Total - Senior Managers of Municipality		7,540	–	–		–		(1,292)	(1,292)	6,248	-17.1%
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		89,868	–					(11,956)	(11,956)	77,912	-13.3%
Pension and UIF Contributions		12,796	–					(344)	(344)	12,452	-2.7%
Medical Aid Contributions		6,014	–					145	145	6,159	2.4%
Overtime		1,052	–					(4)	(4)	1,048	-0.4%
Performance Bonus		5,556	–					213	213	5,768	
Motor Vehicle Allowance		13,993	–					(221)	(221)	13,772	-1.6%
Cellphone Allowance		2,874	–					(68)	(68)	2,806	-2.4%
Housing Allowances		3,741	–					35	35	3,776	
Other benefits and allowances		662	–					(609)	(609)	52	
Payments in lieu of leave		484	–					219	219	703	45.2%
Long service awards		824	–					(300)	(300)	525	-36.4%
Post-retirement benefit obligations		–	–					–	–	–	
Entertainment		–	–					–	–	–	
Scarcity		–	–					–	–	–	
Acting and post related allowance		233	–					5	5	238	
In kind benefits		–	–					–	–	–	
Sub Total - Other Municipal Staff		138,098	–	–	–	–	–	(12,885)	(12,885)	125,213	-9.3%
% increase											
Total Parent Municipality		175,854	–	–	–	–	–	(15,807)	(15,807)	160,048	-9.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		175,854	–	–	–	–	–	(15,807)	(15,807)	160,048	-9.0%
% increase											
TOTAL MANAGERS AND STAFF		145,638	–	–	–	–	–	(14,177)	(14,177)	131,461	-9.7%



Makhuduthamaga Local Municipality – LIM473 2024/25 Adjusted Budget and MTREF



2.6 Adjustments to service delivery and budget implementation plan.

- SDBIP for the municipality was reviewed taking in to account the actual performance in the budget by the 31st December 2024. The Adjusted SDBIP was tabled in council on the 28th February 2025.

2.7 Adjustments to capital expenditure.

- The following table indicates the adjustments on capital projects for 2024/25 MTRF

Table 25: Capital projects affected by adjustments budget

Makhuduthamaga Local Municipality – LIM473 2024/25 Adjusted Budget and MTRF													Medium Term Revenue and Expenditure Framework					
Function	Project Description	Project Number	Type	MTSF Service Outcome	RUF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework						
												Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27		
													Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands																		
Parent municipality:																		
List all capital projects grouped by Function																		
02b6c362-ba2-4462-8a8-b9a38e3d35ae	Procurement of Specialized Waste vehicle	00000000000000000000	-	ive and development ones	Growth	ity of life of the co	Transport Assets	Transport Assets	1c2b736-9565-43a3-a3b4-7877896e2c2b	5	0	43,703	-	-	-	-	-	
0e31e3d3-5805-4202-4d4c-3a34832c29d0	Asset Management	00000000000000000000	-	al to indigent households, and provide sound	Growth	ity of the financial	Management of the financial affairs of Makhuduthamaga Local Municipality.	Management of the financial affairs of Makhuduthamaga Local Municipality.	ac317d3-1f5f-420a-8034-a5e0b8750b0b	0	1	3,400	-	-	-	-	-	
0e31e3d3-5805-4202-4d4c-3a34832c29d0	Budget and Treasury Office	00000000000000000000	-	ive and development ones	Growth	ity of life of the co	Furniture and Office Equipment	Furniture and Office Equipment	29.83519936	-24.73500081	9,008	-	-	-	-	-	-	
81030a3-bf18-4044-8908-6a6f7ea3a37a	Electrification of various villages	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	1c2b736-9565-43a3-a3b4-7877896e2c2b	111	111	3,000	-	39,600	39,600	42,981	42,981	
81030a3-bf18-4044-8908-6a6f7ea3a37a	Installation of electrical infrastructure	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	0b675a9-1414-420a-ba6b-5af4a6400c0c	2677	679	2,700	-	-	-	-	-	
81030a3-bf18-4044-8908-6a6f7ea3a37a	Installation of electrical infrastructure	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	d1400bc-1f4b-4c31-4b3-79482d4400ba	4558	6978	4,909	-	-	-	-	-	
81030a3-bf18-4044-8908-6a6f7ea3a37a	Installation of electrical infrastructure	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	1f4b049d-226-4a2d-a075-4d71e1385f1a	344	344	3,800	-	-	-	-	-	
81030a3-bf18-4044-8908-6a6f7ea3a37a	Installation of electrical infrastructure	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	423905a-ac3b-4939-9010-2202b208f44	7654	566	6,056	-	-	-	-	-	
81030a3-bf18-4044-8908-6a6f7ea3a37a	Installation of electrical infrastructure	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	7a9af46a-7a7f-4995-9104-05032a17717a	4446	4446	4,446	-	-	-	-	-	
81030a3-bf18-4044-8908-6a6f7ea3a37a	Installation of electrical infrastructure	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	2a00772-0b77-4023-ac4f-107804846ac	5556	244	600	-	-	-	-	-	
81030a3-bf18-4044-8908-6a6f7ea3a37a	Installation of electrical infrastructure	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	2a00772-0b77-4023-ac4f-107804846ac	654	554	1,800	-	-	-	-	-	
81a26225-ba7e-485a-5965-814b6173a7e2	Construction of Grade A D/LC station	10000000000000000000	-	ive and development ones	Growth	ity of life of the co	Community Facilities	Testing Stations	1c2b736-9565-43a3-a3b4-7877896e2c2b	5	1	1,500	-	18,000	18,000	21,000	21,000	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of access road from Brooklyn	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	44600111-0b3a-0773-ba6b-5a4f9a5e457d	1234	1234	6,359	-	-	25,000	25,000	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of Access road from Madlison	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	8c61f3b-6a71-4a7f-8c9e-50b13a222390	123	123	123	-	9,000	9,000	24,000	24,000	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of access road from Maita Ma	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	5607ac1-c044-4b43-9538-610583698b91	756	546	15,000	-	15,000	15,000	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of access road from Maphaga	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	65a9e150-5263-8011-9223-3a0c-439ab4d3	45663	23451	56,383	-	36,000	36,000	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of access road from Molebete	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	b822a69-9742-4a0e-5909-1d7aee75087d	1234	1234	18,000	-	57,000	57,000	20,670	20,670	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of access road from Mofor	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	2a00772-0b77-4023-ac4f-107804846ac	1234	1234	3,148	-	16,800	16,800	47,100	47,100	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of Access road from Phaeleli	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	e94c4a15-3a7d-4a8a-ba1c-6a30a9a3ba23	1234	1234	17,783	-	25,500	25,500	24,000	24,000	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of access road from R579 to	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	08b61677-35d1-4890-ac50-63202121a7ee	765	567	-	-	37,113	37,113	30,000	30,000	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of access road from Riefontein	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	7a5999d-6a44-4253-a000-4b7514e56288	98765	5679	-	-	15,000	15,000	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of access road from Tsopane	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	e94c4a15-3a7d-4a8a-ba1c-6a30a9a3ba23	5	1	1,500	-	15,000	15,000	18,000	18,000	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of Matloding internal road (3.)	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	1a61b84-2307-478e-ac1c-1e5171c4e5937	234	123	4,108	-	30,000	30,000	45,000	45,000	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of Marmon Seelaw-Mokwe	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	08b61677-35d1-4890-ac50-63202121a7ee	1	1	1	-	62,700	62,700	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of road from Molebete to Mole	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Road Structures	Road Structures	05a5d0c3-ba07-45ae-wa8b-6a202525ba9	763	-	24,4588187	-	15,000	15,000	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Design and Construction of access road to	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	1a620a67-f88-4a8a-ba1c-6a30a9a3ba23	1	-	9,000	-	30,000	30,000	6,000	6,000	
1a2b7370-2861-4a89-ba14-65993216e3f7	Design and Construction of Balleys via Ditch	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	c70414f-5a02-45ab-ba07-7ccca2548942	765	5533	-	-	-	-	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Designs and Construction of Mamele Ma	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	b822a69-9742-4a0e-5909-1d7aee75087d	5	-	13,500	-	13,500	13,500	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of access road from Glen Co	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	1a620a67-f88-4a8a-ba1c-6a30a9a3ba23	2	-	18,000	-	19,000	19,000	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of access road from Maita Ma	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Road Structures	5607ac1-c044-4b43-9538-610583698b91	5	-	24,4581212	-	-	-	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of Calabrese Internal Road (4.)	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	c05810a-6a45-7a0a-b05e-0a0a711751ba	7,155	-	39,081	-	39,081	39,081	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Construction of Kome internal road phase 1	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	c70414f-5a02-45ab-ba07-7ccca2548942	29,32814026	-	24,35149384	-	62,427	62,427	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Design and construction of Maseating area	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	7a9af46a-7a7f-4995-9104-05032a17717a	2	-	6,000	-	6,000	6,000	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Design for construction of Glen cowe via	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	Roads	c05810a-6a45-7a0a-b05e-0a0a711751ba	2	-	1	-	16,224	16,224	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Road safety Management	80000000000000000000	-	and responsive economy	Inclusion and access	l, environmental welfare and disaster management for the municipality.	Roads Infrastructure	Roads	1c2b736-9565-43a3-a3b4-7877896e2c2b	2	-	1	-	1,673	-	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Road safety Management	80000000000000000000	-	and responsive economy	Inclusion and access	l, environmental welfare and disaster management for the municipality.	Roads Infrastructure	Roads	1c2b736-9565-43a3-a3b4-7877896e2c2b	2	-	2,510	-	-	-	-	-	
1a2b7370-2861-4a89-ba14-65993216e3f7	Upgrading of Lane Farm O2D internal road	10000000000000000000	-	and responsive economy	Growth	ity of life of the co	Roads Infrastructure	LV Networks	c70414f-5a02-45ab-ba07-7ccca2548942	1	-	-	-	30,000	30,000	-	-	
0a6b200-2344-420a-ba6b-8792598436a3	Installation solar high mast street light	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	1c2b736-9565-43a3-a3b4-7877896e2c2b	5	-	-	-	-	-	44,586	44,586	
0a6b200-2344-420a-ba6b-8792598436a3	Installation solar high mast street light	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	e94c4a15-3a7d-4a8a-ba1c-6a30a9a3ba23	2	-	300	-	-	-	-	-	
0a6b200-2344-420a-ba6b-8792598436a3	Installation solar high mast street light	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	1a620a67-f88-4a8a-ba1c-6a30a9a3ba23	1	-	4,379	-	-	-	-	-	
0a6b200-2344-420a-ba6b-8792598436a3	Installation solar high mast street light	80000000000000000000	-	and responsive economy	Growth	ity of life of the co	Electrical Infrastructure	LV Networks	ac317d3-1f5f-420a-8034-a5e0b8750b0b	0	-	2,400	-	1,987	1,987	2,077	2,077	
ive, efficient municipal administration, and governance through application of credible and approved municipal systems/ processes																		
Entities:																		
List all capital projects grouped by Municipal Entity																		
Entity Name																		
Project name																		

Makhuduthamaga Local Municipality – LIM473 2024/25 Annual Adjusted Budget and MTREF

2.8 Other Supporting documents.

2.8.1 Table 26: SB1

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

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
											+1 2025/26	+2 2026/27
		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	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		63,000	–					(20,034)	(20,034)	42,966	66,150	70,119
Net Property Rates		63,000	–	–	–	–	–	(20,034)	(20,034)	42,966	66,150	70,119
Exchange revenue service charges												
Service charges - Electricity												
Total refuse removal revenue		340	–					50	50	390	350	360
Total landfill revenue		–	–					–	–	–	–	–
Service charges - Waste Management		340	–	–	–	–	–	50	50	390	350	360
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		94,054	–					(12,417)	(12,417)	81,637	98,694	103,136
Pension and UIF Contributions		13,309	–					(550)	(550)	12,759	13,921	14,548
Medical Aid Contributions		6,736	–					(65)	(65)	6,671	7,046	7,363
Overtime		1,052	–					(4)	(4)	1,048	1,100	1,150
Performance Bonus		5,653	–					213	213	5,866	5,913	6,179
Motor Vehicle Allowance		15,569	–					(471)	(471)	15,098	16,285	17,018
Cellphone Allowance		3,056	–					(82)	(82)	2,974	3,197	3,341
Housing Allowances		3,817	–					28	28	3,845	3,992	4,172
Other benefits and allowances		76	–					25	25	102	80	83
Payments in lieu of leave		671	–					33	33	703	702	733
Long service awards		824	–					(257)	(257)	568	862	901
Acting and post related allowance		233	–					5	5	238	244	255
In kind benefits		–	–					–	–	–	–	–
<i>sub-total</i>		145,051	–	–	–	–	–	(13,542)	(13,542)	131,509	152,036	158,878
Total Employee related costs	1	145,051	–	–	–	–	–	(13,542)	(13,542)	131,509	152,036	158,878
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		34,605	–					13	13	34,618	36,196	37,825
Lease amortisation		170	–					510	510	680	178	186
Capital asset impairment		–	–					–	–	–	–	–
Total Depreciation and amortisation	1	34,775	–	–	–	–	–	523	523	35,298	36,374	38,011
Bulk purchases												
Cash transfers and grants		4,620	4,620					–	–	4,620	3,222	3,367
Non-cash transfers and grants		2,360	2,360					2,238	2,238	4,598	4,533	2,095
Total transfers and grants		6,980	6,980	–	–	–	–	2,238	2,238	9,218	7,754	5,462
Contracted services												
<i>Outsourced Services</i>		69,338	–					(2,858)	(2,858)	66,480	68,376	60,730
<i>Consultants and Professional Services</i>		20,883	–					6,648	6,648	27,531	19,358	19,902
<i>Contractors</i>		62,925	–					27,485	27,485	90,411	48,201	42,348
Total contracted services		153,146	–	–	–	–	–	31,276	31,276	184,422	135,935	122,980
Operational Costs												
<i>Other Operational Costs</i>		57,994	–					7,500	7,500	65,494	60,466	61,085
Total Other Operational Costs	1	57,994	–	–	–	–	–	7,500	7,500	65,494	60,466	61,085
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		–	–					–	–	–	–	–
Inventory Consumed (Project Maintenance)		39,555	–					–	–	39,555	44,225	38,237
Total Repairs and Maintenance Expenditure	15	39,555	–	–	–	–	–	–	–	39,555	44,225	38,237
Inventory Consumed												
Inventory Consumed - Other		2,300	–	–	–	–	–	460	460	2,760	2,805	2,931
Total Inventory Consumed & Other Material		2,300	–	–	–	–	–	460	460	2,760	2,805	2,931

2.8.2 Table 27: SB2

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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
R thousands												
ASSETS												
<u>Trade and other receivables from exchange transactions</u>												
Waste		468	–					58	58	525	483	498
Waste Water		–	–					–	–	–	–	–
Other trade receivables from exchange transactions		2,312	–					(45)	(45)	2,266	2,349	2,475
Gross: Trade and other receivables from exchange transactions		2,779	–	–	–	–	–	12	12	2,791	2,832	2,974
Less: Impairment for debt		–	–	–	–	–	–	–	–	–	–	–
Total net Trade and other receivables from Exchange Transactions		2,779	–	–	–	–	–	12	12	2,791	2,832	2,974
<u>Receivables from non-exchange transactions</u>												
Property rates		63,264	–					(4,207)	(4,207)	59,056	53,885	58,830
Less: Impairment of Property rates		(10,000)	–					(9,000)	(9,000)	(19,000)	(10,460)	(10,931)
Net Property rates		53,264	–	–	–	–	–	(13,207)	(13,207)	40,056	43,425	47,899
Other receivables from non-exchange transactions		3,425	–					–	–	3,425	3,596	3,776
Impairment for other receivables from non-exchange transactions		–	–					–	–	–	–	–
Net other receivables from non-exchange transactions		3,425	–	–	–	–	–	–	–	3,425	3,596	3,776
Total net Receivables from non-exchange transactions		56,688	–	–	–	–	–	(13,207)	(13,207)	43,481	47,021	51,675
<u>Inventory</u>												
Materials and Supplies												
Opening Balance		2,128	–					–	–	2,128	1,868	1,963
Acquisitions		2,500	–					–	–	2,500	2,900	3,000
Issues		(2,300)	–					(460)	(460)	(2,760)	(2,805)	(2,931)
Adjustments		–	–					–	–	–	–	–
Write-offs		–	–					–	–	–	–	–
Closing balance - Materials and Supplies		2,328	–	–	–	–	–	(460)	(460)	1,868	1,963	2,032
Closing Balance - Land		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		2,328	–	–	–	–	–	(460)	(460)	1,868	1,963	2,032
<u>Property, plant & equipment</u>												
PPE at cost/valuation (excl. finance leases)		784,117	–					(28,799)	(28,799)	755,319	816,344	862,356
Leases recognised as PPE		–	–					–	–	–	–	–
Less: Accumulated depreciation		(240,078)	–					(411)	(411)	(240,489)	(251,943)	(264,359)
Total Property, plant & equipment		544,039	–	–	–	–	–	(29,210)	(29,210)	514,830	564,401	597,997
LIABILITIES												
<u>Current liabilities - Financial liabilities</u>												
<u>Trade and other payables</u>												
Trade and other payables from exchange transactions		46,269	–					(786)	(786)	45,483	49,842	49,677
Other trade payables from exchange transactions		–	–					–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditional Grants		71	–					–	–	71	75	79
Trade payables from Non-exchange transactions: Other		1,800	–					1,500	1,500	3,300	1,383	1,445
VAT		1,031	–					191	191	1,221	1,072	1,104
Total Trade and other payables		49,171	–	–	–	–	–	905	905	50,076	52,372	52,305
<u>Non current liabilities - Financial liabilities</u>												
<u>Provisions - non current</u>												
Retirement benefits		–	–					–	–	–	–	–
Refuse landfill site rehabilitation		8,037	–					–	–	8,037	8,439	8,861
Other		3,760	–					–	–	3,760	3,948	4,145
Total Provisions - non current		11,797	–	–	–	–	–	–	–	11,797	12,387	13,007
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		496,313	–					724	724	497,037	487,889	508,146
GRAP adjustments		–	–					–	–	–	–	–
Restated balance		496,313	–	–	–	–	–	724	724	497,037	487,889	508,146
Surplus/(Deficit)		119,953	–	–	–	–	–	(51,882)	(51,882)	68,071	107,612	114,027
Accumulated Surplus/(Deficit)		616,267	–	–	–	–	–	(51,158)	(51,158)	565,109	595,501	622,173
<u>Reserves</u>												
Total Reserves		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		616,267	–	–	–	–	–	(51,158)	(51,158)	565,109	595,501	622,173



Makhuduthamaga Local Municipality – LIM473 2024/25 Adjusted Budget and MTREF

2.8.7 Table 31: SB12

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		159,857	14,845	13,471	9,838	25,735	135,495	-	-	-	-	-	159,158	518,399	541,766	543,969
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		250	250	250	250	250	250	-	-	-	-	-	1,500	3,000	2,600	2,650
Vote 9 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Water Management		1,870	1,870	1,870	1,870	1,870	1,870	-	-	-	-	-	11,218	22,435	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		161,977	16,965	15,590	11,958	27,855	137,614	-	-	-	-	-	171,875	543,834	544,366	546,619
Expenditure by Vote																
Vote 1 - Executive & Council		4,133	4,750	5,327	4,766	5,403	7,018	5,942	5,942	5,942	5,942	5,942	10,198	71,306	77,256	80,687
Vote 2 - Finance & Administration		9,814	13,474	13,888	11,546	14,137	13,196	13,667	13,667	13,667	13,667	13,667	19,616	164,007	145,929	152,511
Vote 3 - Finance & Administration 2		2,635	3,510	2,769	4,751	3,267	2,519	3,246	3,246	3,246	3,246	3,246	3,272	38,953	37,975	39,684
Vote 4 - Community and Social Services		2,250	2,341	2,573	3,349	3,272	3,112	4,806	4,806	4,806	4,806	4,806	16,745	57,672	68,911	66,963
Vote 5 - Planning and Development		2,250	2,341	2,573	3,349	3,272	3,112	-	-	-	-	-	-	-	-	-
Vote 6 - Internal Audit		939	993	1,156	1,267	1,611	1,500	952	952	952	952	952	(803)	11,423	10,411	10,836
Vote 7 - Energy Sources		466	502	404	441	675	544	-	-	-	-	-	-	-	-	-
Vote 8 - Road Transport		332	448	312	450	394	908	6,292	6,292	6,292	6,292	6,292	41,202	75,509	67,639	63,327
Vote 9 - Public Safety		10	1,030	218	29	18	29	218	218	218	218	218	192	2,617	356	372
Vote 10 - Waste Management		1,741	2,553	1,773	1,840	1,812	1,613	2,507	2,507	2,507	2,507	2,507	6,217	30,084	28,724	19,293
Vote 11 - Sports & Recreation		175	30	149	14	1,295	607	175	175	175	175	175	(1,048)	2,095	2,092	2,186
Vote 12 - Water Management		144	440	1,870	1,870	2,073	2,487	1,870	1,870	1,870	1,870	1,870	4,205	22,435	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Housing		100	998	333	333	1,015	333	333	333	333	333	333	(779)	4,000	2,096	2,195
Vote 15 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		24,988	33,410	33,345	34,005	38,245	36,978	40,008	40,008	40,008	40,008	40,008	99,016	480,101	441,390	438,054
Surplus/ (Deficit)		136,989	(16,446)	(17,755)	(22,047)	(10,390)	100,636	(40,008)	(40,008)	(40,008)	(40,008)	(40,008)	72,859	63,733	102,976	108,565



Makhuduthamaga Local Municipality – LIM473 2024/25 Adjusted Budget and MTREF

2.8.7 Table 32: SB13

LIM473 Makhuduthamaga - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		159,857	14,845	13,471	9,838	25,735	135,495	43,203	43,203	43,203	43,203	43,203	(56,823)	518,431	541,766	543,969
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		159,857	14,845	13,471	9,838	25,735	135,495	43,203	43,203	43,203	43,203	43,203	(56,823)	518,431	541,766	543,969
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		250	250	250	250	250	250	250	250	250	250	250	250	3,000	2,600	2,650
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		250	250	250	250	250	250	250	250	250	250	250	250	3,000	2,600	2,650
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	22,435	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	22,435	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		161,977	16,965	15,590	11,958	27,855	137,614	45,322	45,322	45,322	45,322	45,322	(54,704)	543,866	544,366	546,619
Expenditure - Functional																
Governance and administration		16,914	22,182	22,296	21,513	23,201	23,641	23,278	23,278	23,278	23,278	23,278	33,199	279,337	266,381	278,338
Executive and council		4,133	4,750	5,327	4,766	5,403	7,018	5,942	5,942	5,942	5,942	5,942	10,198	71,306	77,256	80,687
Finance and administration		12,449	16,983	16,657	16,297	17,404	15,715	16,913	16,913	16,913	16,913	16,913	22,888	202,960	183,905	192,195
Internal audit		332	448	312	450	394	908	423	423	423	423	423	114	5,071	5,221	5,456
Community and public safety		2,467	4,507	3,381	3,725	5,600	4,082	3,733	3,733	3,733	3,733	3,733	2,369	44,794	41,952	43,845
Community and social services		2,250	2,371	2,722	3,349	3,840	3,175	3,074	3,074	3,074	3,074	3,074	3,813	36,892	38,246	39,967
Sport and recreation		107	107	107	14	727	544	107	107	107	107	107	(857)	1,285	1,255	1,312
Public safety		10	1,030	218	29	18	29	218	218	218	218	218	192	2,617	356	372
Housing		100	998	333	333	1,015	333	333	333	333	333	333	(779)	4,000	2,096	2,195
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9,039	3,971	10,936	4,210	10,174	5,730	8,322	8,322	8,322	8,322	8,322	14,190	99,858	99,978	92,072
Planning and development		939	993	1,156	1,267	1,611	1,500	1,799	1,799	1,799	1,799	1,799	5,127	21,590	31,503	27,871
Road transport		7,870	2,195	9,550	2,713	8,534	3,051	6,292	6,292	6,292	6,292	6,292	10,134	75,509	67,639	63,327
Environmental protection		230	782	230	230	29	1,180	230	230	230	230	230	(1,071)	2,759	837	874
Trading services		2,351	2,712	4,046	4,151	4,531	3,464	4,676	4,676	4,676	4,676	4,676	11,476	56,112	33,078	23,800
Energy sources		466	502	404	441	675	544	529	529	529	529	529	673	6,352	5,190	5,381
Water management		144	440	1,870	1,870	2,073	2,487	1,870	1,870	1,870	1,870	1,870	4,205	22,435	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1,741	1,771	1,773	1,840	1,783	434	2,277	2,277	2,277	2,277	2,277	6,598	27,324	27,888	18,419
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		30,770	33,371	40,660	33,599	43,506	36,918	40,008	40,008	40,008	40,008	40,008	61,235	480,101	441,390	438,054
Surplus/ (Deficit) 1.		131,207	(16,407)	(25,069)	(21,641)	(15,651)	100,697	5,314	5,314	5,314	5,314	5,314	(115,939)	63,765	102,976	108,565

2.8.8 Table 33: SB18a

LIM473 Makhuduthamaga - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Computer Equipment		1,900	-	-	-	-	-	500	500	2,400	1,987	2,077
Computer Equipment		1,900	-	-	-	-	-	500	500	2,400	1,987	2,077
Furniture and Office Equipment		1,000	-	-	-	-	-	1,272	1,272	2,272	-	-
Furniture and Office Equipment		1,000	-	-	-	-	-	1,272	1,272	2,272	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		15,800	-	-	-	-	-	(1,474)	(1,474)	14,326	-	-
Transport Assets		15,800	-	-	-	-	-	(1,474)	(1,474)	14,326	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	18,700	-	-	-	-	-	298	298	18,998	1,987	2,077

2.8.9 Table 34: SB18c

LIM473 Makhuduthamaga - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		20,000	-	-	-	-	-	15,000	15,000	35,000	28,000	21,276
Roads Infrastructure		20,000	-	-	-	-	-	15,000	15,000	35,000	28,000	21,276
Roads		20,000	-	-	-	-	-	15,000	15,000	35,000	28,000	21,276
Other assets		3,000	-	-	-	-	-	1,000	1,000	4,000	2,096	2,195
Operational Buildings		3,000	-	-	-	-	-	1,000	1,000	4,000	2,096	2,195
Building Plan Offices		3,000	-	-	-	-	-	1,000	1,000	4,000	2,096	2,195
Workshops		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		12,555	-	-	-	-	-	400	400	12,955	9,945	10,393
Computer Equipment		12,555	-	-	-	-	-	400	400	12,955	9,945	10,393
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		4,000	-	-	-	-	-	8,010	8,010	12,010	4,184	4,372
Machinery and Equipment		4,000	-	-	-	-	-	8,010	8,010	12,010	4,184	4,372
Total Repairs and Maintenance Expenditure to be adjusted	1	39,555	-	-	-	-	-	24,410	24,410	63,965	44,225	38,237



Makhuduthamaga Local Municipality – LIM473 2024/25 Adjusted Budget and MTREF